



Englishman River



REGIONAL
DISTRICT
OF NANAIMO

REGIONAL DISTRICT OF NANAIMO

2025 - 2029 FINANCIAL PLAN

MARCH 25, 2025

| PAGE NO. | DESCRIPTION |
|----------|-------------|
|----------|-------------|

BUDGET SUMMARIES

| | |
|-------|--|
| 6 | Organizational Chart |
| 7-10 | RDN Services and Participants |
| 11 | Consolidated Financial Plan |
| 12-13 | Sources of Revenue and Expenses |
| 15-16 | General Revenue Fund |
| 17-18 | Estimated General Services Property Tax Change |
| 19 | Forecast of Residential Tax Rates |
| 20-22 | Summary of Participation by Member |
| 23-25 | Analysis of Changes in General Property Tax Revenues |
| 26 | Summary of New/Changed Service Levels |
| 27 | Summary of Changes for Other Jurisdictions |
| 28 | Summary of Changes in Existing Services |
| 29-31 | Summary of Tax Requisition by Service |
| 32-33 | Summary of Local Service Tax Area Requisitions |
| 34-37 | Summary of Reserve Fund Balances |

MEMBER SUMMARIES AND REQUISITION FORECAST

| | |
|--------|------------------------|
| 38-43 | City of Nanaimo |
| 44-49 | District of Lantzville |
| 50-55 | City of Parksville |
| 56-61 | Town of Qualicum Beach |
| 62-67 | Electoral Area A |
| 68-73 | Electoral Area B |
| 74-79 | Electoral Area C |
| 80-85 | Electoral Area E |
| 86-91 | Electoral Area F |
| 92-97 | Electoral Area G |
| 98-103 | Electoral Area H |



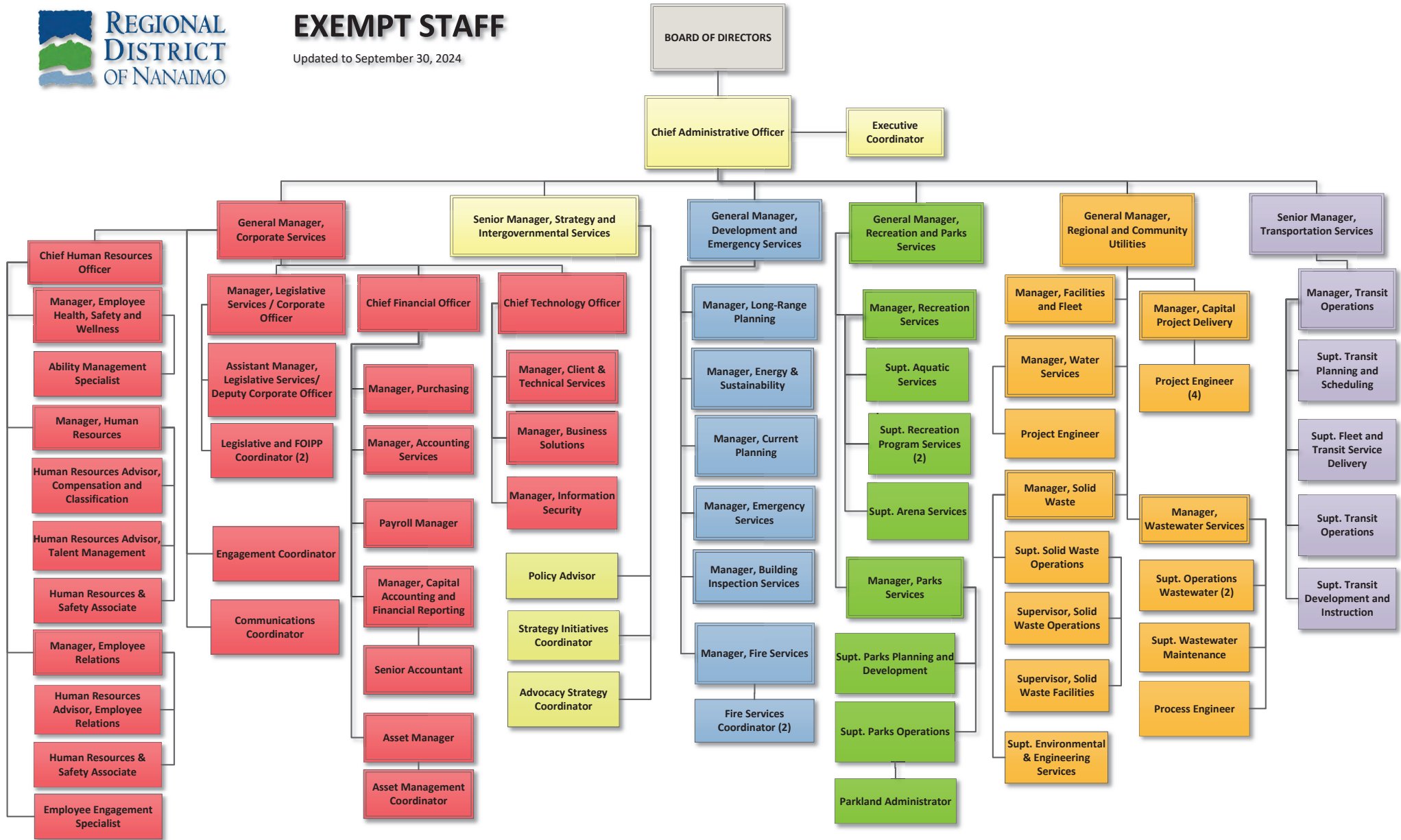
| PAGE NO. | DESCRIPTION |
|---|--|
| REGIONAL AND COMMUNITY UTILITIES | |
| 104-105 | Organizational Chart |
| 106 | Financial Plan Summary |
| 107-108 | Summary of Tax Requisitions |
| WASTEWATER SERVICES | |
| 109-110 | Liquid Waste Management Planning |
| 111-114 | Wastewater Southern Community |
| 115-118 | Wastewater Northern Community |
| 119-121 | Wastewater Duke Point |
| 122-124 | Wastewater Nanoose |
| WATER SERVICES | |
| 125-127 | Surfside |
| 128-130 | French Creek |
| 131-133 | Whiskey Creek |
| 134-136 | DeCourcy |
| 137-139 | San Pareil |
| 140-142 | River's Edge |
| 143-145 | Melrose Terrace |
| 146-149 | Nanoose Peninsula |
| 150-152 | Bulk Water Nanoose Bay |
| 153-155 | Bulk Water French Creek |
| 156 | San Pareil Fire |
| 157-159 | Westurne Heights |
| 160-161 | Drinking Water/ Watershed Protection |
| SEWER SERVICES | |
| 162-164 | French Creek |
| 165-167 | Fairwinds |
| 168-170 | Pacific Shores |
| 171-173 | Surfside |
| 174-176 | Cedar |
| 177-179 | Barclay |
| 180 | Reid Road Debt |
| 181 | Hawthorne Rise Debt |
| 182-183 | River's Edge Stormwater |
| 184-185 | Cedar Estates Stormwater |
| 186-197 | Streetlighting Utilities Summary by Local Service Area |
| 198 | EV Charging Stations |
| SOLID WASTE SERVICES | |
| 199-201 | Solid Waste Management (Facilities) |
| 202-203 | Solid Waste Collection and Recycling |
| 204 | Community Works Fund Projects |

| PAGE NO. | DESCRIPTION |
|---|---|
| RECREATION AND PARKS SERVICES | |
| 205 | Organizational Chart |
| 206 | Financial Plan Summary |
| 207 | Summary of Tax Requisitions |
| 208-210 | Oceanside Place |
| 211-213 | Ravensong Aquatic Centre |
| 214-215 | Northern Community Recreation |
| 216-217 | Gabriola Island Recreation |
| 218-220 | Area A Recreation and Culture |
| 221 | Southern Community Recreation and Culture |
| 222-223 | Regional Parks Operations |
| 224-226 | Regional Parks Capital |
| 227-250 | Community Parks and Halls |
| 251-255 | Port Theatre |
| 256 | Community Works Fund Projects |
| DEVELOPMENT AND EMERGENCY SERVICES | |
| 257 | Organizational Chart |
| 258 | Financial Plan Summary |
| 259-260 | Summary of Tax Requisitions |
| 261-263 | Electoral Area Community Planning |
| 264-265 | Regional Growth Strategy |
| 266 | Economic Development South |
| 267 | Gabriola Island Health & Wellbeing Contribution Service |
| 268-270 | Building Inspection |
| 271-273 | Bylaw Enforcement |
| 274-279 | Animal Control |
| 280-289 | Noise Control |
| 290-291 | Hazardous Properties |
| 292-293 | Unightly Premises |
| 294-296 | Emergency Planning |
| 297 | D68 Search and Rescue |
| 298 | D69 Marine Search and Rescue |
| 299 | D69 Land Search and Rescue |
| 300-301 | D68 E911 |
| 302 | D69 E911 |
| 303 | D68 Community Justice |
| 304 | D69 Community Justice |
| 305-335 | Fire Protection Services |

| PAGE NO. | DESCRIPTION |
|---------------------------------|----------------------------------|
| TRANSPORTATION SERVICES | |
| 336 | Organizational Chart |
| 337 | Financial Plan Summary |
| 338 | Summary of Tax Requisitions |
| 339-341 | Transit Southern Community |
| 342 | Transit Northern Community |
| 343-345 | Descanso Bay Wharf Service |
| 346 | Gabriola Transit Contribution |
| 347 | Gabriola Island Taxi Saver |
| CORPORATE ADMINISTRATION | |
| 348-349 | Organizational Chart |
| 350 | Financial Plan Summary |
| 351 | Summary of Tax Requisitions |
| 352-354 | Corporate Administration Summary |
| 355 | Community Grants |
| 356 | House Numbering |
| 357-358 | Electoral Area Administration |
| 359-362 | Feasibility Studies |
| 363 | Regional Library |
| 364 | Municipal Debt Transfers |

EXEMPT STAFF

Updated to September 30, 2024



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

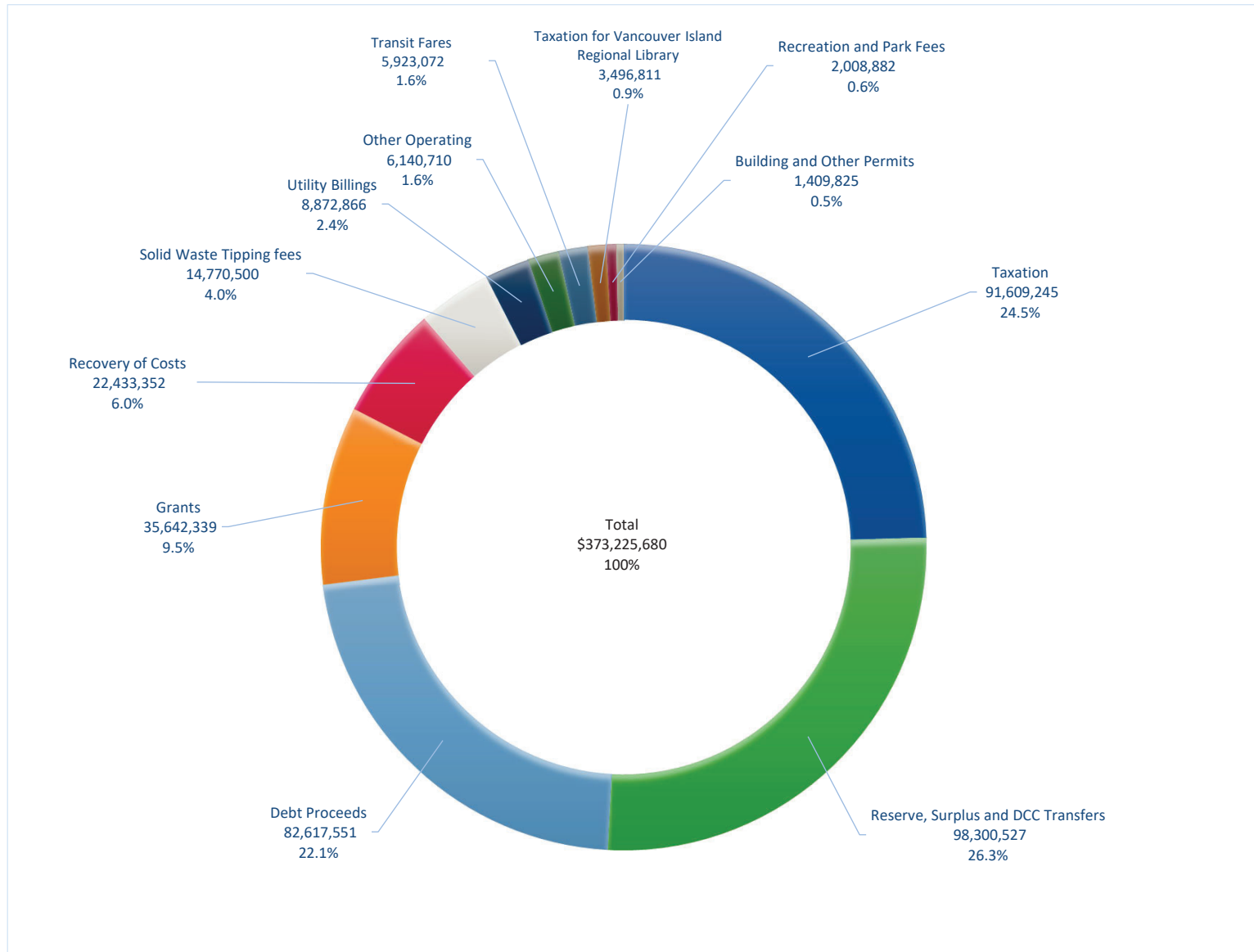
| RDN SERVICES AND PARTICIPANTS | | | | | | | | | | | | | |
|-------------------------------|--|---|------------|----------------|------------|--------|--------|---|--------|--------|--------|--------|---------------------------------|
| Service Count | Final List | X = Entire Electoral Area or Municipality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

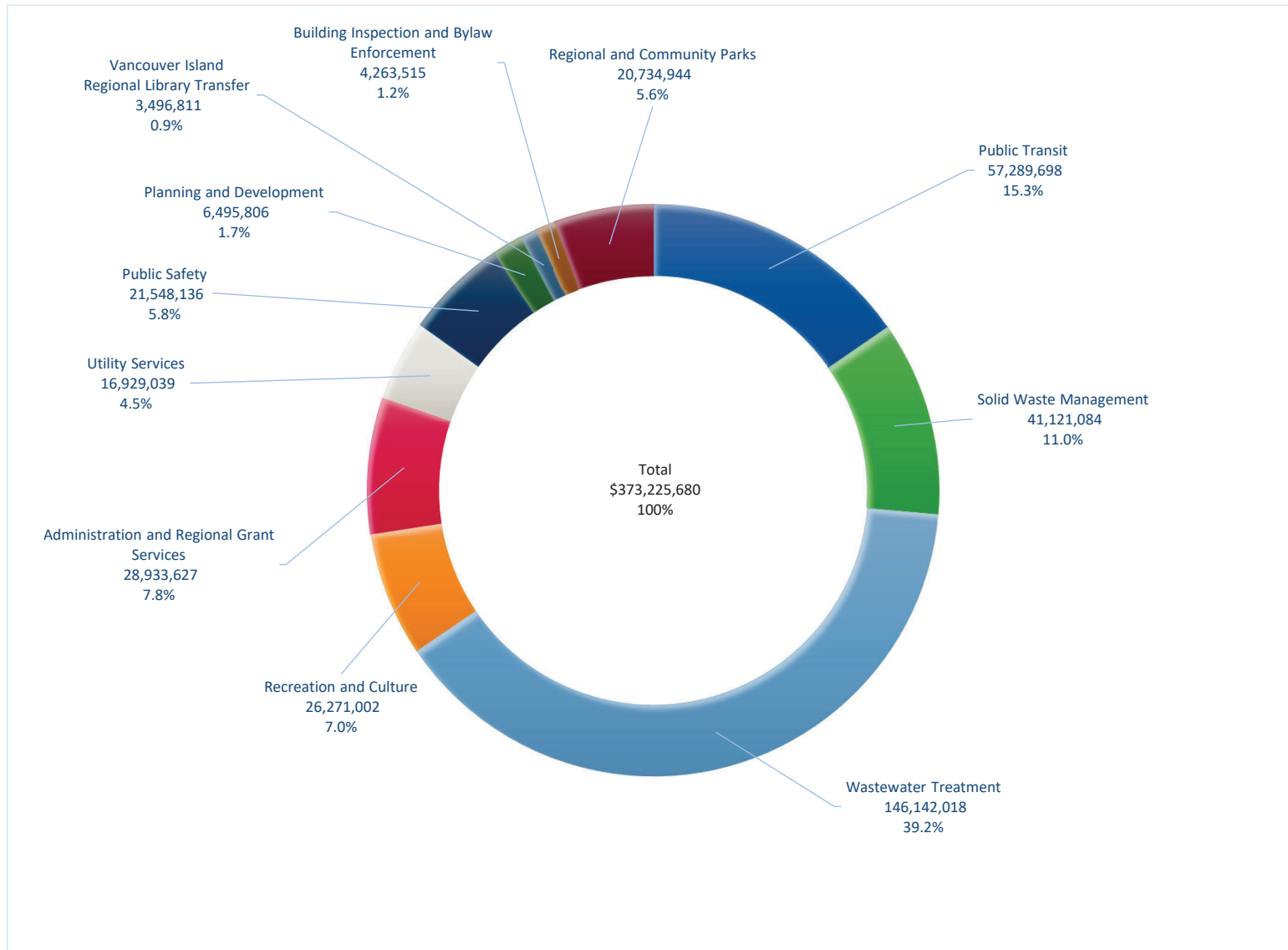
| RDN SERVICES AND PARTICIPANTS | | | | | | | | | | | | | |
|-------------------------------|--|---|------------|----------------|------------|--------|--------|---|--------|--------|--------|--------|------------------------|
| Service Count | Final List | X = Entire Electoral Area or Municipality | | | | | | O = Portion of Electoral Area or Municipality | | | | | Requisition Allocation |
| | | NANAIMO | PARKSVILLE | QUALICUM BEACH | LANTZVILLE | AREA A | AREA B | AREA C | AREA E | AREA F | AREA G | AREA H | |
| | Bulk Water | | | | | | | | | | | | |
| 71 | Nanoose Bay Bulk Water | | | | | | | | O | | | | Parcel Tax |
| 72 | French Creek Bulk Water | | | | | | | | | | O | | Parcel Tax |
| | Water Supply | | | | | | | | | | | | |
| 73 | Surfside | | | | | | | | | | O | | Parcel Tax |
| 74 | Nanoose Bay Peninsula | | | | | | | | O | | | | Parcel Tax |
| 75 | French Creek | | | | | | | | | | O | | Parcel Tax |
| 76 | Decourcey | | | | | O | | | | | | | Parcel Tax |
| 77 | San Pareil | | | | | | | | | | O | | Parcel Tax |
| 78 | Driftwood Water (Debt Only) | | | | | | | | O | | | | Parcel Tax |
| 79 | River's Edge | | | | | | | | | | O | | Parcel Tax |
| 80 | Melrose Terrace | | | | | | | | | O | | | Parcel Tax |
| 81 | Whiskey Creek | | | | | | | | | O | | | Parcel Tax |
| 82 | Westurne Heights | | | | | | | | | O | | | Parcel Tax |
| | Emergency Services | | | | | | | | | | | | |
| 83 | D68 Emergency 911 | | | | X | X | X | X | | | | | Assessment |
| 84 | D69 Emergency 911 | | X | X | | | | | X | X | X | X | Assessment |
| 85 | Emergency Planning | | | | Contract | X | X | X | X | X | X | X | Assessment |
| | Fire Protection | | | | | | | | | | | | |
| 86 | French Creek | | | | | | | | | O | O | | Assessment |
| 87 | Errington | | | | | | | | | O | O | | Assessment |
| 88 | Dashwood | | | | | | | | | O | O | O | Assessment |
| 89 | Dashwood Fire Hall Service Area (Debt Only) | | | | | | | | | O | O | O | Assessment |
| 90 | Meadowood Fire (Debt Only) | | | | | | | | | O | | | Parcel Tax |
| 91 | Nanoose Bay | | | | | | | | O | O | O | | Assessment |
| 92 | Wellington Fire & Streetlighting | | | | | | | O | | | | | Assessment |
| 93 | Parkville Local | | | | | | | | | | O | | Assessment |
| 94 | Coombs-Hilliers | | | | | | | | | O | | | Assessment |
| 95 | Bow Horn Bay | | | | | | | | | O | | O | Assessment |
| 96 | Cassidy / Waterloo | | | | | O | | O | | | | | Assessment |
| 97 | Extension | | | | | | | O | | | | | Assessment |
| 98 | Nanaimo River Fire | | | | | | | O | | | | | Assessment |
| 99 | San Pareil Water System (Fire Protection Improvements) | | | | | | | | | | O | | Parcel Tax |
| | Streetlighting (Separate Services) | | | | | | | | | | | | |
| 100 | Rural Streetlighting | | | | | O | | | O | | | O | Assessment |
| 101 | Fairwinds Streetlighting | | | | | | | | O | | | | Assessment |
| 102 | Morningstar Streetlighting | | | | | | | | | | O | | Assessment |
| 103 | Sandpiper Streetlighting | | | | | | | | | | O | | Assessment |
| 104 | Highway 4 Intersections Streetlighting | | | | | | | | | X | | | Assessment |
| 105 | French Creek Village Streetlighting | | | | | | | | | | O | | Assessment |
| 106 | French Creek - Highway Intersection Streetlighting | | | | | | | | | | O | | Assessment |
| 107 | River's Edge Streetlighting | | | | | | | | | | O | | Assessment |

| RDN SERVICES AND PARTICIPANTS | | | | | | | | | | | | | |
|-------------------------------|----------------------|---|------------|----------------|------------|--------|---|--------|--------|--------|--------|--------|------------------------|
| Service Count | Final List | X = Entire Electoral Area or Municipality | | | | | O = Portion of Electoral Area or Municipality | | | | | | Requisition Allocation |
| | | NANAIMO | PARKSVILLE | QUALICUM BEACH | LANTZVILLE | AREA A | AREA B | AREA C | AREA E | AREA F | AREA G | AREA H | |
| | Noise Control | | | | | | | | | | | | |
| 108 | Area A | | | | | X | | | | | | | Assessment |
| 109 | Area B | | | | | | O | | | | | | Assessment |
| 110 | Area C | | | | | | | X | | | | | Assessment |
| 111 | Area E | | | | | | | | X | | | | Assessment |
| 112 | Area G | | | | | | | | | | X | | Assessment |
| | Stormwater | | | | | | | | | | | | |
| 113 | River's Edge | | | | | | | | | O | O | | Assessment |
| 114 | Cedar Estates | | | | | O | | | | | | | Assessment |

**CONSOLIDATED FINANCIAL PLAN
2025 to 2029**

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Operating Revenues | | 8.6% | 13.7% | 14.1% | 8.5% | 8.2% | |
| Property taxes | (80,261,757) | (87,262,101) | (99,253,927) | (113,836,309) | (123,554,027) | (133,959,805) | (557,866,169) |
| Parcel taxes | (7,329,235) | (7,843,955) | (8,900,882) | (9,591,305) | (10,309,878) | (10,880,739) | (47,526,759) |
| | (87,590,992) | (95,106,056) | (108,154,809) | (123,427,614) | (133,863,905) | (144,840,544) | (605,392,928) |
| Municipal agreements | (88,642) | (102,197) | (103,082) | (106,174) | (109,360) | (112,641) | (533,454) |
| Operations | (4,306,971) | (4,823,236) | (4,967,597) | (5,153,224) | (5,370,858) | (5,512,281) | (25,827,196) |
| Interest income | (300,000) | (650,000) | (650,000) | (650,000) | (650,000) | (650,000) | (3,250,000) |
| Transit fares | (5,124,027) | (5,923,071) | (6,481,097) | (7,123,237) | (7,563,933) | (8,255,112) | (35,346,450) |
| Landfill tipping fees | (11,300,000) | (14,770,500) | (14,770,500) | (15,145,500) | (15,520,500) | (16,296,525) | (76,503,525) |
| Recreation fees | (750,122) | (802,699) | (819,263) | (836,209) | (853,551) | (871,294) | (4,183,016) |
| Recreation facility rentals | (574,191) | (593,191) | (610,417) | (628,159) | (646,434) | (665,257) | (3,143,458) |
| Recreation vending sales | (3,800) | (3,800) | (3,860) | (3,922) | (3,985) | (4,051) | (19,618) |
| Recreation concession | (6,000) | (7,000) | (7,000) | (7,000) | (7,000) | (7,000) | (35,000) |
| Recreation other | (535,797) | (528,497) | (480,957) | (491,092) | (749,464) | (765,007) | (3,015,017) |
| Utility user fees | (7,599,971) | (8,872,866) | (9,416,284) | (9,993,119) | (10,605,483) | (11,255,632) | (50,143,384) |
| Operating grants | (14,621,626) | (15,053,015) | (15,627,961) | (18,231,618) | (19,941,093) | (22,390,774) | (91,244,461) |
| Grants other | (13,444,594) | | | | | | |
| Grants in lieu of taxes | (451,440) | (451,440) | (456,360) | (461,428) | (466,647) | (472,023) | (2,307,898) |
| Interdepartmental recoveries | (18,675,942) | (22,433,352) | (23,380,534) | (24,223,642) | (24,976,305) | (25,784,024) | (120,797,857) |
| Miscellaneous | (14,309,855) | (18,024,971) | (17,995,424) | (23,774,760) | (12,627,237) | (12,271,393) | (84,693,785) |
| Total Operating Revenues | (179,683,970) | (188,145,891) | (203,925,145) | (230,256,698) | (233,955,755) | (250,153,558) | (1,106,437,047) |
| Operating Expenditures | | | | | | | |
| Administration | 10,557,455 | 11,783,735 | 12,275,173 | 12,910,824 | 13,533,331 | 14,026,641 | 64,529,704 |
| Community grants | 229,550 | 217,565 | 200,000 | 192,000 | 192,000 | 192,000 | 993,565 |
| Legislative | 1,026,620 | 991,650 | 1,202,399 | 995,841 | 1,025,716 | 1,056,488 | 5,272,094 |
| Professional fees | 9,353,596 | 9,809,111 | 5,410,679 | 5,652,241 | 5,644,828 | 5,729,995 | 32,246,854 |
| Building ops | 6,518,981 | 6,582,266 | 6,601,028 | 6,773,651 | 7,002,263 | 7,194,814 | 34,154,022 |
| Veh & Equip ops | 13,102,134 | 17,238,975 | 16,433,285 | 16,860,052 | 17,388,725 | 18,139,953 | 86,060,990 |
| Operating costs | 34,057,542 | 41,455,020 | 42,048,931 | 45,462,944 | 48,624,349 | 52,409,567 | 230,000,811 |
| Program costs | 2,349,203 | 3,054,434 | 2,587,067 | 2,535,333 | 2,579,401 | 2,573,633 | 13,329,868 |
| Wages & benefits | 57,779,282 | 65,611,353 | 70,516,189 | 75,642,864 | 79,940,425 | 84,327,229 | 376,038,060 |
| Transfer to other gov/org | 26,421,854 | 12,027,312 | 11,907,656 | 18,439,782 | 12,482,623 | 12,815,160 | 67,672,533 |
| Contributions to reserve funds | 17,511,823 | 25,104,901 | 12,304,352 | 13,567,483 | 10,822,882 | 13,053,579 | 74,853,197 |
| Debt interest | 5,166,717 | 5,531,860 | 5,514,602 | 5,197,471 | 4,834,077 | 4,817,924 | 25,895,934 |
| Total Operating Expenditures | 184,074,757 | 199,408,182 | 187,001,361 | 204,230,486 | 204,070,620 | 216,336,983 | 1,011,047,632 |
| Operating (surplus)/deficit | 4,390,787 | 11,262,291 | (16,923,784) | (26,026,212) | (29,885,135) | (33,816,575) | (95,389,415) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 172,150,420 | 172,787,708 | 162,565,791 | 100,417,216 | 44,896,792 | 72,585,419 | 553,252,926 |
| Transfer from reserves | (109,164,846) | (65,253,255) | (30,423,130) | (17,962,245) | (14,704,225) | (9,536,563) | (137,879,418) |
| Grants and other | (23,845,770) | (20,137,884) | (13,552,961) | (10,518,641) | (6,288,906) | (7,902,467) | (58,400,859) |
| New borrowing | (30,723,803) | (82,617,551) | (116,432,422) | (69,302,882) | (21,394,708) | (50,719,168) | (340,466,731) |
| Net Capital Assets funded from Operations | 8,416,001 | 4,779,018 | 2,157,278 | 2,633,448 | 2,508,953 | 4,427,221 | 16,505,918 |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 6,912,740 | 7,182,353 | 6,934,427 | 6,664,346 | 5,487,667 | 5,496,035 | 31,764,828 |
| New debt (principal & interest) | 296,489 | 826,176 | 7,980,209 | 16,823,418 | 21,888,515 | 23,893,319 | 71,411,637 |
| Total Capital Financing Charges | 7,209,229 | 8,008,529 | 14,914,636 | 23,487,764 | 27,376,182 | 29,389,354 | 103,176,465 |
| Net (surplus)/deficit for the year | 20,016,017 | 24,049,838 | 148,130 | 95,000 | | | 24,292,968 |
| Less: Transfer to appropriated surplus | 1,012,240 | 243,130 | 95,000 | | | | 338,130 |
| Add: Transfer from appropriated surplus | (10,443,255) | (9,248,155) | (243,130) | (95,000) | | | (9,586,285) |
| Add: Prior year (surplus) / deficit | (10,585,002) | (15,044,813) | | | | | (15,044,813) |
| (Surplus) applied to future years | | | | | | | |







GENERAL REVENUE FUND
2025 Budget

| | CORPORATE | SERVICES | DEVELOPMENT & | EMERGENCY SERV |
|--|---------------------|---------------------|--------------------------|-----------------------|
| | Budget | Budget | Budget | Budget |
| | 2024 | 2025 | 2024 | 2025 |
| OPERATING REVENUES | | | | |
| TAX REQUISITION | (7,853,745) | (8,189,749) | (14,160,466) | (15,699,354) |
| OPERATING GRANTS | (1,738,258) | (1,090,907) | (1,305,574) | (1,764,789) |
| OPERATING REVENUE | (29,228) | (33,287) | (1,431,713) | (1,500,910) |
| OTHER REVENUE | (19,746,384) | (23,155,931) | (3,524,044) | (3,715,792) |
| TOTAL OPERATING REVENUES | (29,367,615) | (32,469,874) | (20,421,797) | (22,680,845) |
| OPERATING EXPENDITURES | | | | |
| OFFICE OPERATING | 615,273 | 635,933 | 1,799,088 | 1,765,410 |
| COMMUNITY GRANTS | 229,550 | 217,565 | 0 | 0 |
| LEGISLATIVE | 1,025,620 | 991,650 | 0 | 0 |
| PROFESSIONAL FEES | 3,349,596 | 3,002,196 | 2,054,887 | 2,343,048 |
| BUILDING - OPER & MAINT | 649,454 | 684,737 | 1,049,242 | 935,816 |
| VEH & EQUIP - OPER & MAINT | 836,783 | 2,835,826 | 698,844 | 653,401 |
| OTHER OPERATING COSTS | 1,777,470 | 1,775,134 | 2,145,108 | 2,334,231 |
| WAGES & BENEFITS | 10,287,671 | 11,944,907 | 5,882,842 | 6,798,315 |
| PROGRAM COSTS | 0 | 0 | 1,024,568 | 1,575,227 |
| DEBT - FINANCING - INTEREST | 2,939,917 | 3,051,358 | 383,356 | 543,325 |
| DEBT - FINANCING - PRINCIPAL | 3,896,875 | 3,927,381 | 243,662 | 348,655 |
| TRANSFER TO RESERVE FUND | 3,028,713 | 3,403,210 | 1,333,489 | 2,099,506 |
| TRANSFER TO OTHER GOV'T/AGENCIES | 4,092,095 | 3,651,307 | 4,954,703 | 5,407,284 |
| TOTAL OPERATING EXPENDITURES | 32,729,017 | 36,121,204 | 21,569,789 | 24,804,218 |
| CAPITAL ASSET EXPENDITURES | | | | |
| CAPITAL EXPENDITURES | 3,837,281 | 3,288,000 | 9,724,611 | 7,503,239 |
| TRANSFERS FROM RESERVES | (3,219,000) | (2,788,000) | (4,615,359) | (3,579,526) |
| CAPITAL GRANTS AND OTHER | (595,000) | (500,000) | (131,989) | (772,176) |
| NEW BORROWING | 0 | 0 | (4,927,550) | (3,095,354) |
| NET CAPITAL ASSETS FUNDED FROM OPERATIONS | 23,281 | 0 | 49,713 | 56,183 |
| ACCUMULATED SURPLUS | | | | |
| NET (SURPLUS) DEFICIT | 3,384,683 | 3,651,330 | 1,197,705 | 2,179,556 |
| TRANSFER TO APPROPRIATED SURPLUS | 0 | 0 | 0 | 0 |
| TRANSFER FROM APPROPRIATED SURPLUS | (1,633,928) | (1,627,575) | (728,326) | (830,645) |
| PRIOR YEARS (SURPLUS) DEFICIT | (1,750,753) | (2,023,757) | (469,378) | (1,348,914) |
| CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT | 2 | (2) | 1 | (3) |



GENERAL REVENUE FUND
2025 Budget

| | REGIONAL & Budget 2024 | COMM UTILITIES Budget 2025 | RECREATION & Budget 2024 | PARKS SERVICES Budget 2025 |
|--|---|---|---|---|
| OPERATING REVENUES | | | | |
| TAX REQUISITION | (30,091,786) | (33,103,477) | (16,995,443) | (18,709,811) |
| OPERATING GRANTS | (1,030,193) | (296,805) | (351,268) | (300,402) |
| OPERATING REVENUE | (21,730,825) | (26,903,367) | (1,916,190) | (2,008,882) |
| OTHER REVENUE | (3,682,483) | (5,520,515) | (283,734) | (188,603) |
| TOTAL OPERATING REVENUES | (56,535,287) | (65,824,164) | (19,546,635) | (21,207,698) |
| OPERATING EXPENDITURES | | | | |
| OFFICE OPERATING | 3,802,155 | 4,284,478 | 1,350,837 | 1,522,858 |
| COMMUNITY GRANTS | 0 | 0 | 0 | 0 |
| LEGISLATIVE | 0 | 0 | 1,000 | 0 |
| PROFESSIONAL FEES | 2,531,219 | 3,077,742 | 1,215,394 | 1,168,625 |
| BUILDING - OPER & MAINT | 2,997,538 | 3,110,614 | 1,079,940 | 1,167,266 |
| VEH & EQUIP - OPER & MAINT | 3,523,301 | 4,335,293 | 263,791 | 294,587 |
| OTHER OPERATING COSTS | 18,867,227 | 22,699,222 | 2,839,695 | 3,009,907 |
| WAGES & BENEFITS | 14,216,331 | 17,088,932 | 7,699,596 | 8,221,007 |
| PROGRAM COSTS | 382,187 | 443,722 | 942,448 | 1,035,484 |
| DEBT - FINANCING - INTEREST | 1,850,116 | 2,519,980 | 289,817 | 201,432 |
| DEBT - FINANCING - PRINCIPAL | 2,605,026 | 2,591,434 | 167,177 | 314,883 |
| TRANSFER TO RESERVE FUND | 9,291,774 | 13,559,353 | 2,868,870 | 4,397,560 |
| TRANSFER TO OTHER GOV'T/AGENCIES | 726,000 | 8,724 | 2,975,362 | 2,733,131 |
| TOTAL OPERATING EXPENDITURES | 60,792,874 | 73,719,494 | 21,693,927 | 24,066,740 |
| CAPITAL ASSET EXPENDITURES | | | | |
| CAPITAL EXPENDITURES | 118,608,287 | 130,472,647 | 31,287,696 | 22,939,206 |
| TRANSFERS FROM RESERVES | (87,668,333) | (46,120,431) | (9,137,644) | (12,212,450) |
| CAPITAL GRANTS AND OTHER | (11,887,107) | (8,450,723) | (7,373,667) | (6,619,777) |
| NEW BORROWING | (12,043,253) | (71,804,140) | (13,753,000) | (3,524,000) |
| NET CAPITAL ASSETS FUNDED FROM OPERATIONS | 7,009,594 | 4,097,353 | 1,023,385 | 582,979 |
| ACCUMULATED SURPLUS | | | | |
| NET (SURPLUS) DEFICIT | 11,267,181 | 11,992,683 | 3,170,677 | 3,442,021 |
| TRANSFER TO APPROPRIATED SURPLUS | 0 | 0 | 85,240 | 110,000 |
| TRANSFER FROM APPROPRIATED SURPLUS | (5,391,677) | (4,262,625) | (1,641,604) | (1,467,180) |
| PRIOR YEARS (SURPLUS) DEFICIT | (5,875,473) | (7,730,023) | (1,614,310) | (2,084,840) |
| CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT | 31 | 35 | 3 | 1 |



**GENERAL REVENUE FUND
2025 Budget**

| | TRANSPORTATION | SERVICES | TOTAL | BUDGET | % Change |
|--|---------------------|---------------------|----------------------|----------------------|-------------|
| | Budget 2024 | Budget 2025 | Budget 2024 | Budget 2025 | |
| OPERATING REVENUES | | | | | |
| TAX REQUISITION | (18,489,552) | (19,403,665) | (87,590,992) | (95,106,056) | 8.6% |
| OPERATING GRANTS | (24,092,367) | (12,051,552) | (28,517,660) | (15,504,455) | |
| OPERATING REVENUE | (5,181,565) | (5,980,611) | (30,289,521) | (36,427,057) | |
| OTHER REVENUE | (6,049,152) | (8,527,482) | (33,285,797) | (41,108,323) | |
| TOTAL OPERATING REVENUES | (53,812,636) | (45,963,310) | (179,683,970) | (188,145,891) | |
| OPERATING EXPENDITURES | | | | | |
| OFFICE OPERATING | 2,990,107 | 3,575,061 | 10,557,460 | 11,783,740 | |
| COMMUNITY GRANTS | 0 | 0 | 229,550 | 217,565 | |
| LEGISLATIVE | 0 | 0 | 1,026,620 | 991,650 | |
| PROFESSIONAL FEES | 202,500 | 217,500 | 9,353,596 | 9,809,111 | |
| BUILDING - OPER & MAINT | 742,811 | 683,840 | 6,518,985 | 6,582,273 | |
| VEH & EQUIP - OPER & MAINT | 7,779,418 | 9,119,869 | 13,102,137 | 17,238,976 | |
| OTHER OPERATING COSTS | 8,428,055 | 11,636,536 | 34,057,555 | 41,455,030 | |
| WAGES & BENEFITS | 19,692,849 | 21,558,197 | 57,779,289 | 65,611,358 | |
| PROGRAM COSTS | 0 | 0 | 2,349,203 | 3,054,433 | |
| DEBT - FINANCING - INTEREST | 0 | 41,941 | 5,463,206 | 6,358,036 | |
| DEBT - FINANCING - PRINCIPAL | 0 | 0 | 6,912,740 | 7,182,353 | |
| TRANSFER TO RESERVE FUND | 988,977 | 1,645,272 | 17,511,823 | 25,104,901 | |
| TRANSFER TO OTHER GOV'T/AGENCIES | 13,673,694 | 226,866 | 26,421,854 | 12,027,312 | |
| TOTAL OPERATING EXPENDITURES | 54,498,411 | 48,705,082 | 191,284,018 | 207,416,738 | 8.4% |
| CAPITAL ASSET EXPENDITURES | | | | | |
| CAPITAL EXPENDITURES | 8,692,545 | 8,584,616 | 172,150,420 | 172,787,708 | |
| TRANSFERS FROM RESERVES | (4,524,510) | (552,848) | (109,164,846) | (65,253,255) | |
| CAPITAL GRANTS AND OTHER | (3,858,007) | (3,795,208) | (23,845,770) | (20,137,884) | |
| NEW BORROWING | 0 | (4,194,057) | (30,723,803) | (82,617,551) | |
| NET CAPITAL ASSETS FUNDED FROM OPERATIONS | 310,028 | 42,503 | 8,416,001 | 4,779,018 | |
| ACCUMULATED SURPLUS | | | | | |
| NET (SURPLUS) DEFICIT | 995,803 | 2,784,275 | 20,016,049 | 24,049,865 | |
| TRANSFER TO APPROPRIATED SURPLUS | 927,000 | 133,130 | 1,012,240 | 243,130 | |
| TRANSFER FROM APPROPRIATED SURPLUS | (1,047,720) | (1,060,130) | (10,443,255) | (9,248,155) | |
| PRIOR YEARS (SURPLUS) DEFICIT | (875,088) | (1,857,279) | (10,585,002) | (15,044,813) | |
| CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT | (5) | (4) | 32 | 27 | |

| | City of Nanaimo | District of Lantzville | City of Parksville | Town of Qualicum Beach | Area A Cedar Yellowpoint Cassidy | Area B Gabriola Mudge Decourcey Islands | Area C Extension E. Wellington Pleasant Valley | Area E Nanoose Bay | Area F Coombs Hilliers Errington | Area G French Creek San Pareil Surfside | Area H Bowser Deep Bay |
|--------------------------------------|-----------------|------------------------|--------------------|------------------------|----------------------------------|---|--|--------------------|----------------------------------|---|------------------------|
| 2025 Total Requisition | \$ 36,746,420 | \$ 1,379,646 | \$ 8,470,914 | \$ 6,081,589 | \$ 3,610,485 | \$ 2,509,885 | \$ 1,944,330 | \$ 4,528,530 | \$ 3,885,698 | \$ 4,728,064 | \$ 2,812,593 |
| 2024 Total Requisition | \$ 34,622,961 | \$ 1,284,175 | \$ 7,548,243 | \$ 5,397,617 | \$ 3,264,162 | \$ 2,250,406 | \$ 1,845,639 | \$ 4,234,008 | \$ 3,610,665 | \$ 4,378,188 | \$ 2,554,406 |
| Change from prior year | \$ 2,123,459 | \$ 95,471 | \$ 922,671 | \$ 683,972 | \$ 346,323 | \$ 259,479 | \$ 98,691 | \$ 294,522 | \$ 275,033 | \$ 349,876 | \$ 258,187 |
| General Services Property Tax | | | | | | | | | | | |
| 2025 | \$ 92.79 | \$ 62.79 | \$ 118.79 | \$ 115.79 | \$ 114.87 | \$ 93.52 | \$ 106.92 | \$ 94.86 | \$ 111.23 | \$ 114.22 | \$ 107.20 |
| 2024 | \$ 88.96 | \$ 59.56 | \$ 109.37 | \$ 105.95 | \$ 103.88 | \$ 79.01 | \$ 97.98 | \$ 89.00 | \$ 101.88 | \$ 107.69 | \$ 98.27 |
| Change per \$100,000 | \$ 3.84 | \$ 3.24 | \$ 9.42 | \$ 9.84 | \$ 10.99 | \$ 14.51 | \$ 8.94 | \$ 5.86 | \$ 9.35 | \$ 6.53 | \$ 8.93 |
| Regional Parcel Taxes | | | | | | | | | | | |
| 2025 | \$ 16.00 | \$ 16.00 | \$ 23.29 | \$ 23.29 | \$ 16.00 | \$ 16.00 | \$ 16.00 | \$ 23.29 | \$ 23.29 | \$ 23.29 | \$ 23.29 |
| 2024 | \$ 16.00 | \$ 16.00 | \$ 23.32 | \$ 23.32 | \$ 16.00 | \$ 16.00 | \$ 16.00 | \$ 23.32 | \$ 23.32 | \$ 23.32 | \$ 23.32 |
| Change per property | \$ - | \$ - | \$ (0.03) | \$ (0.03) | \$ - | \$ - | \$ - | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) |
| 2025 RDN Property Tax at: | | | | | | | | | | | |
| \$600,000 | \$ 573 | \$ 393 | \$ 736 | \$ 718 | \$ 705 | \$ 577 | \$ 657 | \$ 592 | \$ 691 | \$ 709 | \$ 666 |
| \$700,000 | \$ 666 | \$ 456 | \$ 855 | \$ 834 | \$ 820 | \$ 671 | \$ 764 | \$ 687 | \$ 802 | \$ 823 | \$ 774 |
| \$800,000 | \$ 758 | \$ 518 | \$ 974 | \$ 950 | \$ 935 | \$ 764 | \$ 871 | \$ 782 | \$ 913 | \$ 937 | \$ 881 |
| \$900,000 | \$ 851 | \$ 581 | \$ 1,092 | \$ 1,065 | \$ 1,050 | \$ 858 | \$ 978 | \$ 877 | \$ 1,024 | \$ 1,051 | \$ 988 |
| \$1,000,000 | \$ 944 | \$ 644 | \$ 1,211 | \$ 1,181 | \$ 1,165 | \$ 951 | \$ 1,085 | \$ 972 | \$ 1,136 | \$ 1,166 | \$ 1,095 |
| \$1,100,000 | \$ 1,037 | \$ 707 | \$ 1,330 | \$ 1,297 | \$ 1,280 | \$ 1,045 | \$ 1,192 | \$ 1,067 | \$ 1,247 | \$ 1,280 | \$ 1,202 |
| \$1,200,000 | \$ 1,130 | \$ 770 | \$ 1,449 | \$ 1,413 | \$ 1,394 | \$ 1,138 | \$ 1,299 | \$ 1,162 | \$ 1,358 | \$ 1,394 | \$ 1,310 |

| | City of Nanaimo | District of Lantzville | City of Parksville | Town of Qualicum Beach | Area A Cedar Yellowpoint Cassidy | Area B Gabriola Mudge Decourcey Islands | Area C Extension E. Wellington Pleasant Valley | Area E Nanoose Bay | Area F Coombs Hilliers Errington | Area G French Creek San Pareil Surfside | Area H Bowser Deep Bay |
|---|-----------------|------------------------|--------------------|------------------------|----------------------------------|---|--|--------------------|----------------------------------|---|------------------------|
| 2025 Total Requisition | \$ 36,746,420 | \$ 1,379,646 | \$ 8,470,914 | \$ 6,081,589 | \$ 3,610,485 | \$ 2,509,885 | \$ 1,944,330 | \$ 4,528,530 | \$ 3,885,698 | \$ 4,728,064 | \$ 2,812,593 |
| 2024 Total Requisition | \$ 34,622,961 | \$ 1,284,175 | \$ 7,548,243 | \$ 5,397,617 | \$ 3,264,162 | \$ 2,250,406 | \$ 1,845,639 | \$ 4,234,008 | \$ 3,610,665 | \$ 4,378,188 | \$ 2,554,406 |
| Change from prior year | \$ 2,123,459 | \$ 95,471 | \$ 922,671 | \$ 683,972 | \$ 346,323 | \$ 259,479 | \$ 98,691 | \$ 294,522 | \$ 275,033 | \$ 349,876 | \$ 258,187 |
| General Services Property Tax | | | | | | | | | | | |
| 2025 | \$ 92.79 | \$ 62.79 | \$ 118.79 | \$ 115.79 | \$ 114.87 | \$ 93.52 | \$ 106.92 | \$ 94.86 | \$ 111.23 | \$ 114.22 | \$ 107.20 |
| 2024 | \$ 88.96 | \$ 59.56 | \$ 109.37 | \$ 105.95 | \$ 103.88 | \$ 79.01 | \$ 97.98 | \$ 89.00 | \$ 101.88 | \$ 107.69 | \$ 98.27 |
| Change per \$100,000 | \$ 3.84 | \$ 3.24 | \$ 9.42 | \$ 9.84 | \$ 10.99 | \$ 14.51 | \$ 8.94 | \$ 5.86 | \$ 9.35 | \$ 6.53 | \$ 8.93 |
| Regional Parcel Taxes | | | | | | | | | | | |
| 2025 | \$ 16.00 | \$ 16.00 | \$ 23.29 | \$ 23.29 | \$ 16.00 | \$ 16.00 | \$ 16.00 | \$ 23.29 | \$ 23.29 | \$ 23.29 | \$ 23.29 |
| 2024 | \$ 16.00 | \$ 16.00 | \$ 23.32 | \$ 23.32 | \$ 16.00 | \$ 16.00 | \$ 16.00 | \$ 23.32 | \$ 23.32 | \$ 23.32 | \$ 23.32 |
| Change per property | \$ - | \$ - | \$ (0.03) | \$ (0.03) | \$ - | \$ - | \$ - | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) |
| 2025 Average Residential Value | | | | | | | | | | | |
| 2025 Average Residential Value | \$ 763,865 | \$ 1,160,311 | \$ 760,678 | \$ 964,544 | \$ 791,473 | \$ 660,140 | \$ 1,032,857 | \$ 1,274,458 | \$ 749,286 | \$ 1,009,500 | \$ 915,265 |
| 2024 Average Residential Value | | | | | | | | | | | |
| 2024 Average Residential Value | \$ 757,563 | \$ 1,147,713 | \$ 745,143 | \$ 937,823 | \$ 798,899 | \$ 700,494 | \$ 1,054,093 | \$ 1,260,809 | \$ 802,034 | \$ 996,940 | \$ 902,915 |
| 2025 RDN Property Tax based on average residential value | | | | | | | | | | | |
| 2025 RDN Property Tax based on average residential value | \$ 725 | \$ 745 | \$ 927 | \$ 1,140 | \$ 925 | \$ 633 | \$ 1,120 | \$ 1,232 | \$ 857 | \$ 1,176 | \$ 1,004 |
| 2024 RDN Property Tax based on average residential value | | | | | | | | | | | |
| 2024 RDN Property Tax based on average residential value | \$ 690 | \$ 700 | \$ 838 | \$ 1,017 | \$ 846 | \$ 569 | \$ 1,049 | \$ 1,145 | \$ 840 | \$ 1,097 | \$ 911 |
| Change for average residential value | \$ 35 | \$ 45 | \$ 89 | \$ 123 | \$ 79 | \$ 64 | \$ 72 | \$ 87 | \$ 16 | \$ 79 | \$ 93 |

| JURISDICTION | Average Residential Value* | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|-------------------------------|----------------------------|---------|---------|---------|---------|---------|---------|
| City of Nanaimo | | | | | | | |
| | \$763,865 | \$690 | \$725 | \$798 | \$912 | \$988 | \$1,078 |
| Dollar Change | | \$61 | \$35 | \$73 | \$114 | \$76 | \$90 |
| % change | | 10% | 5% | 10% | 14% | 8% | 9% |
| District of Lantzville | | | | | | | |
| | \$1,160,311 | \$700 | \$745 | \$799 | \$889 | \$941 | \$1,000 |
| Dollar Change | | \$83 | \$45 | \$54 | \$90 | \$52 | \$59 |
| % change | | 13% | 6% | 7% | 11% | 6% | 6% |
| City of Parksville | | | | | | | |
| | \$760,678 | \$838 | \$927 | \$1,098 | \$1,306 | \$1,416 | \$1,515 |
| Dollar Change | | \$16 | \$89 | \$171 | \$208 | \$110 | \$100 |
| % change | | 2% | 11% | 18% | 19% | 8% | 7% |
| Town of Qualicum Beach | | | | | | | |
| | \$964,544 | \$1,017 | \$1,140 | \$1,374 | \$1,631 | \$1,775 | \$1,898 |
| Dollar Change | | \$37 | \$123 | \$234 | \$256 | \$144 | \$123 |
| % change | | 4% | 12% | 21% | 19% | 9% | 7% |
| Electoral Area A | | | | | | | |
| | \$791,473 | \$846 | \$925 | \$1,034 | \$1,118 | \$1,159 | \$1,205 |
| Dollar Change | | \$64 | \$79 | \$108 | \$84 | \$41 | \$46 |
| % change | | 8% | 9% | 12% | 8% | 4% | 4% |
| Electoral Area B | | | | | | | |
| | \$660,140 | \$569 | \$633 | \$675 | \$700 | \$716 | \$739 |
| Dollar Change | | \$40 | \$64 | \$41 | \$26 | \$16 | \$23 |
| % change | | 8% | 11% | 7% | 4% | 2% | 3% |
| Electoral Area C | | | | | | | |
| | \$1,032,857 | \$1,049 | \$1,120 | \$1,223 | \$1,309 | \$1,340 | \$1,386 |
| Dollar Change | | \$62 | \$72 | \$103 | \$86 | \$31 | \$47 |
| % change | | 6% | 7% | 9% | 7% | 2% | 3% |
| Electoral Area E | | | | | | | |
| | \$1,274,458 | \$1,145 | \$1,232 | \$1,344 | \$1,479 | \$1,554 | \$1,631 |
| Dollar Change | | \$156 | \$87 | \$112 | \$135 | \$75 | \$77 |
| % change | | 16% | 8% | 9% | 10% | 5% | 5% |
| Electoral Area F | | | | | | | |
| | \$749,286 | \$840 | \$857 | \$993 | \$1,097 | \$1,149 | \$1,188 |
| Dollar Change | | \$76 | \$16 | \$137 | \$104 | \$52 | \$39 |
| % change | | 10% | 2% | 16% | 10% | 5% | 3% |
| Electoral Area G | | | | | | | |
| | \$1,009,500 | \$1,097 | \$1,176 | \$1,337 | \$1,476 | \$1,565 | \$1,636 |
| Dollar Change | | \$60 | \$79 | \$161 | \$139 | \$89 | \$71 |
| % change | | 6% | 7% | 14% | 10% | 6% | 5% |
| Electoral Area H | | | | | | | |
| | \$915,265 | \$911 | \$1,004 | \$1,112 | \$1,216 | \$1,278 | \$1,334 |
| Dollar Change | | \$54 | \$94 | \$107 | \$104 | \$62 | \$56 |
| % change | | 6% | 10% | 11% | 9% | 5% | 4% |

*Average residential values are based on 2025 Completed Roll

| | 2024 Final | 2025 Recommended | Change from 2024 | Changed Service Levels | Other Jurisdictions | Existing Service Levels |
|--|------------|------------------|---------------------|---------------------------|---------------------|----------------------------|
| City of Nanaimo | 34,622,961 | 36,746,420 | 2,123,459 6.1% | 2,072,411 6.0% | 0 0.0% | 51,048 0.1% |
| General Services Tax cost per \$100,000 | \$88.96 | \$92.79 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| | \$104.96 | \$108.79 | | | | |
| Change from previous year | \$9.90 | \$3.84 | | | | |
| District of Lantzville | 1,284,175 | 1,379,646 | 95,471 7.4% | 51,194 4.0% | 22,088 1.7% | 22,189 1.7% |
| General Services Tax cost per \$100,000 | \$59.56 | \$62.79 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| | \$75.56 | \$78.79 | | | | |
| Change from previous year | \$8.50 | \$3.24 | | | | |
| City of Parksville | 7,548,243 | 8,470,914 | 922,671 12.2% | 383,060 5.1% | 16,296 0.2% | 523,315 6.9% |
| General Services Tax cost per \$100,000 | \$109.37 | \$118.79 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| District 69 Community Justice | \$7.32 | \$7.29 | | | | |
| | \$132.69 | \$142.08 | | | | |
| Change from previous year | \$3.89 | \$9.39 | | | | |
| Town of Qualicum Beach | 5,397,617 | 6,081,589 | 683,972 12.7% | 294,895 5.5% | 11,747 0.2% | 377,330 7.0% |
| General Services Tax cost per \$100,000 | \$105.95 | \$115.79 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| District 69 Community Justice | \$7.32 | \$7.29 | | | | |
| | \$129.27 | \$139.08 | | | | |
| Change from previous year | \$6.98 | \$9.81 | | | | |

| | 2024 Final | 2025 Recommended | Change from 2024 | Changed Service Levels | Other Jurisdictions | Existing Service Levels |
|--|-----------------|------------------|------------------|------------------------|---------------------|-------------------------|
| Electoral Area A | 3,264,162 | 3,610,485 | 346,323 10.6% | 65,201 2.0% | 54,534 1.7% | 226,588 6.9% |
| General Services Tax cost per \$100,000 | \$103.88 | \$114.87 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| | \$119.88 | \$130.87 | | | | |
| Change from previous year | \$12.93 | \$10.99 | | | | |
| Electoral Area B | 2,250,406 | 2,509,885 | 259,479 11.5% | 210,799 9.4% | 17,843 0.8% | 30,837 1.4% |
| General Services Tax cost per \$100,000 | \$79.01 | \$93.52 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| | \$95.01 | \$109.52 | | | | |
| Change from previous year | \$9.42 | \$14.51 | | | | |
| Electoral Area C | 1,845,639 | 1,944,330 | 98,691 5.3% | 28,220 1.5% | 28,069 1.5% | 42,402 2.3% |
| General Services Tax cost per \$100,000 | \$97.98 | \$106.92 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| | \$113.98 | \$122.92 | | | | |
| Change from previous year | \$15.27 | \$8.94 | | | | |
| Electoral Area E | 4,234,008 | 4,528,530 | 294,522 7.0% | 89,028 2.1% | 51,962 1.2% | 153,532 3.6% |
| General Services Tax cost per \$100,000 | \$89.00 | \$94.86 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| District 69 Community Justice | \$7.32 | \$7.29 | | | | |
| | \$112.32 | \$118.15 | | | | |
| Change from previous year | \$15.46 | \$5.83 | | | | |

| | 2024 Final | 2025 Recommended | Change from 2024 | Changed Service Levels | Other Jurisdictions | Existing Service Levels |
|--|-------------------|-------------------|---------------------|---------------------------|---------------------|----------------------------|
| Electoral Area F | 3,610,665 | 3,885,698 | 275,033 7.6% | 210,054 5.8% | 40,356 1.1% | 24,623 0.7% |
| General Services Tax cost per \$100,000 | \$101.88 | \$111.23 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| District 69 Community Justice | \$7.32 | \$7.29 | | | | |
| | \$125.20 | \$134.52 | | | | |
| Change from previous year | \$5.16 | \$9.32 | | | | |
| Electoral Area G | 4,378,188 | 4,728,064 | 349,876 8.0% | 193,779 4.4% | 57,074 1.3% | 99,023 2.3% |
| General Services Tax cost per \$100,000 | \$107.69 | \$114.22 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| District 69 Community Justice | \$7.32 | \$7.29 | | | | |
| | \$131.01 | \$137.51 | | | | |
| Change from previous year | \$9.34 | \$6.50 | | | | |
| Electoral Area H | 2,554,406 | 2,812,593 | 258,187 10.1% | 80,910 3.2% | 30,548 1.2% | 146,729 5.7% |
| General Services Tax cost per \$100,000 | \$98.27 | \$107.20 | | | | |
| Regional Parcel Taxes | | | | | | |
| Drinking Water/Watershed Protection | \$16.00 | \$16.00 | | | | |
| District 69 Community Justice | \$7.32 | \$7.29 | | | | |
| | \$121.59 | \$130.49 | | | | |
| Change from previous year | \$8.35 | \$8.90 | | | | |
| General Services Tax Revenues | 70,990,470 | 76,698,154 | | | | |
| Change from previous year | 10.7% | 8.0% | | | | |
| Local Services Tax Revenues | 16,600,522 | 18,407,902 | | | | |
| Tax Revenues | 87,590,992 | 95,106,056 | | | | |
| Change from previous year | 11.4% | 8.6% | | | | |

| | % | |
|---|-------------------|---|
| | Change | |
| Tax Revenues 2024 | 87,590,992 | |
| <u>Changed service levels</u> | | |
| Administration | 10,000 | Increased operating costs related to capital project |
| Community Grants | 19,000 | Director Outreach (EA A, EA F and EA H) |
| Economic Development - Southern Community | 7,100 | One time increase in funding to the Gabriola Chamber of Commerce |
| Ravensong Aquatic Centre | 320,000 | Reinstatement of transfers to reserve per Board direction as well as impact of debt issue cost incurred for major capital project |
| Regional Parks | 1,062,695 | Debt issuing cost and transfers to reserve to fund future capital projects |
| Community Parks | 259,398 | Increases in debt costs as well as increased operating costs related to capital projects and increased contribution to other organization |
| Wastewater - Southern Community | 781,391 | Operating impact relating to capital program approved by the Board |
| Wastewater - Northern Community | 343,424 | Increased operating costs due to impact of French Creek Pollution Control Centre expansion project |
| Solid Waste Management | 101,408 | Additional staffing (Solid Waste Compliance Officer) |
| Southern Community Transit | 677,597 | Additional staffing (Road Support Agent (1 FTE); Serviceperson Operators (6 FTE)); service expansion; and increased transfer to reserve to fund future capital projects |
| Northern Community Transit | 85,697 | Additional staffing (Road Support Agent (1 FTE); Serviceperson Operators (6 FTE));service expansion |
| Gabriola Transit contribution | 7,000 | One time increase in funding to the Gabriola Community Bus Foundation |
| Gabriola Taxi Saver | 4,841 | One time increase in funding to The People for a Healthy Community Society |
| | 4.2% | 3,679,551 |
| <u>Changes for Other Jurisdictions</u> | | |
| D68 E911 | 20,009 | Increase in rate for City of Surrey agreement and allowance for City of Nanaimo E-Comm contract |
| D69 E911 | 50,940 | Increase in transfer to NI 911 Partnership per agreement |
| Southern Community - Facilities & Sportsfield agreement | 45,565 | Based on actuals provided by City of Nanaimo |
| Northern Community - Sportsfield agreement | 17,111 | Based on actuals provided by City of Parksville and Town of Qualicum Beach |
| Vancouver Island Regional Library | 196,892 | Per budget information from VIRL |
| | 0.4% | 330,517 |

| | | % | |
|---|-----------|------------|---|
| | | Change | |
| <u>Changes within existing service levels</u> | | | |
| Administration | 191,732 | | Additional staffing, increased operating costs and general inflation offset by reductions in professional fees related to Strategic Initiatives |
| Electoral Area Building Policy & Advice | 96,676 | | Impact of additional staffing, inflation and increased operating costs |
| Community Grants | (113,459) | | Impact of reduction in one-time grants in aid |
| Feasibility Studies | (65,368) | | Impact of reduction for EA G Governance Study requisitioned in 2024 |
| Electoral Area Community Planning | 135,220 | | Impact of additional staffing, inflation and increased operating costs |
| Regional Growth Strategy | 39,774 | | Inflationary impact and increased operating costs |
| Emergency Planning | 68,208 | | Impact of increased operating costs offset by reduction in transfers to reserves |
| Ravensong Aquatic Centre | 211,939 | | Impact of increased operating costs and inflation |
| Oceanside Place | 178,947 | | Inflationary impact and increased operating costs |
| Regional Parks | (744,711) | | Additional staffing (Parks Technician), inflationary impact and increased operating costs offset by decreases in capital funded from operations |
| Community Parks | 264,431 | | Impact of additional staffing (Parks Technician), inflation and increased general operating and maintenance costs |
| Wastewater - Southern Community | 445,101 | | Inflationary impact and increased operating costs |
| Wastewater - Northern Community | 388,240 | | Impact of inflation and increased operating costs |
| Solid Waste Management | 247,541 | | Inflationary impact and increased operating costs |
| Southern Community Transit | (210,111) | | Impact of increased operating costs (including fuel costs, bus lease fees and debt issuing cost) offset by decrease associated with implementation of the Reserve Fund Policy |
| Northern Community Transit | 347,564 | | Impact of increased operating costs (including fuel costs and bus lease fees) |
| Other increases/decreases | 215,892 | | Cumulative other changes over 107 services |
| | 1.9% | 1,697,616 | |
| Local Services Property/Parcel Tax Revenues - Change | 2.1% | 1,807,380 | Largest changes explained on next page |
| Tax Revenues 2025 | 8.6% | 95,106,056 | |
| Total Annual 2025 Tax Revenues | | 95,106,056 | |
| Total Annual 2024 Tax Revenues | | 87,590,992 | |
| Change | 8.6% | 7,515,064 | |

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

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

| | Administration | Community Grants | Economic Development Southern Community | Ravensong Aquatic Centre | Regional Parks | Community Parks | Southern Community Wastewater | Northern Community Wastewater | Solid Waste Management | Southern Community Transit | Northern Community Transit | Gabriola Transit contribution | Gabriola Taxi Saver | Total Change |
|------------------------|----------------|------------------|---|--------------------------|----------------|-----------------|-------------------------------|-------------------------------|------------------------|----------------------------|----------------------------|-------------------------------|---------------------|--------------|
| City of Nanaimo | 5,132 | | | | 586,043 | | 765,763 | | 55,924 | 659,549 | | | | 2,072,411 |
| District of Lantzville | 283 | | | | 27,033 | | 15,628 | | 2,580 | 5,670 | | | | 51,194 |
| City of Parksville | 920 | | | 84,480 | 91,709 | | | 164,312 | 8,751 | | 32,888 | | | 383,060 |
| Town of Qualicum Beach | 679 | | | 86,720 | 65,253 | | | 111,111 | 6,227 | | 24,905 | | | 294,895 |
| Electoral Area A | 409 | 3,000 | | | 45,203 | | | | 4,313 | 12,276 | | | | 65,201 |
| Electoral Area B | 348 | | 7,100 | | 32,635 | 155,761 | | | 3,114 | | | 7,000 | 4,841 | 210,799 |
| Electoral Area C | 281 | | | | 25,412 | | | | 2,425 | 102 | | | | 28,220 |
| Electoral Area E | 622 | | | 14,400 | 54,282 | | | 3,087 * | 5,180 | | 11,457 | | | 89,028 |
| Electoral Area F | 452 | 8,000 | | 53,440 | 49,775 | 93,637 | | | 4,750 | | | | | 210,054 |
| Electoral Area G | 535 | | | 58,240 | 53,885 | | | 64,914 * | 5,142 | | 11,063 | | | 193,779 |
| Electoral Area H | 339 | 8,000 | | 22,720 | 31,465 | 10,000 | | | 3,002 | | 5,384 | | | 80,910 |
| | 10,000 | 19,000 | 7,100 | 320,000 | 1,062,695 | 259,398 | 781,391 | 343,424 | 101,408 | 677,597 | 85,697 | 7,000 | 4,841 | 3,679,551 |

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

CHANGES FOR OTHER JURISDICTIONS

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

| | Administration | Electoral Area Building Policy and Advice | Community Grants | Feasibility Studies | Electoral Area Community Planning | Regional Growth Strategy | Emergency Planning | Ravensong Aquatic Centre | Oceanside Place | Regional Parks | Community Parks | Wastewater Treatment (Southern) | Wastewater Treatment (Northern) | Solid Waste Management | Southern Community Transit | Northern Community Transit | Other Cumulative Changes | Total |
|------------------------|----------------|---|------------------|---------------------|-----------------------------------|--------------------------|--------------------|--------------------------|-----------------|----------------|-----------------|---------------------------------|---------------------------------|------------------------|----------------------------|----------------------------|--------------------------|-----------|
| City of Nanaimo | 105,930 | | (22,502) | | | 23,242 | | | | (404,366) | | 401,858 | | 138,589 | (211,459) | | 19,756 | 51,048 |
| District of Lantzville | 6,132 | | (1,226) | | | 1,133 | | | | (18,358) | | 43,243 | | 6,490 | (10,601) | | (4,624) | 22,189 |
| City Of Parksville | 23,499 | | (18,211) | | | 4,479 | | 55,952 | 58,196 | (59,366) | | | 271,927 | 22,978 | | 135,922 | 27,939 | 523,315 |
| Town of Qualicum Beach | 16,937 | | (12,702) | | | 3,143 | | 57,435 | 33,356 | (42,441) | | | 184,314 | 16,282 | | 102,259 | 18,747 | 377,330 |
| Electoral Area A | 6,238 | 14,136 | (1,927) | | 20,951 | 1,395 | 10,022 | | | (33,018) | 93,030 | | | 10,088 | 20,322 | | 85,351 | 226,588 |
| Electoral Area B | (1,578) | 4,905 | (2,060) | | | (126) | 3,112 | | | (29,787) | 37,543 | | | 5,325 | | | 13,503 | 30,837 |
| Electoral Area C | 1,637 | 6,965 | (1,484) | | 5,767 | 264 | 4,798 | | | (20,947) | 43,509 | | | 4,887 | (8,373) | | 5,379 | 42,402 |
| Electoral Area E | 10,724 | 22,784 | (11,419) | | 34,110 | 1,796 | 16,219 | 9,537 | 24,370 | (39,048) | 29,331 | | | 12,313 | | 28,033 | 14,782 | 153,532 |
| Electoral Area F | 4,696 | 13,340 | (16,884) | | 15,996 | 1,136 | 9,341 | 35,394 | 17,562 | (38,201) | (31,196) | | | 10,502 | | | 2,937 | 24,623 |
| Electoral Area G | 11,072 | 21,514 | (10,929) | (65,368) | 36,886 | 2,154 | 15,407 | 38,572 | 33,991 | (37,085) | 36,232 | | | 12,775 | | 49,421 | (45,619) | 99,023 |
| Electoral Area H | 6,445 | 13,032 | (14,115) | | 21,510 | 1,158 | 9,309 | 15,049 | 11,472 | (22,094) | 55,982 | | | 7,312 | | 31,929 | 9,740 | 146,729 |
| | 191,732 | 96,676 | (113,459) | (65,368) | 135,220 | 39,774 | 68,208 | 211,939 | 178,947 | (744,711) | 264,431 | 445,101 | 456,241 | 247,541 | (210,111) | 347,564 | 147,891 | 1,697,616 |

| | 2023 FINAL | 2024 FINAL | 2025 Approved Dec 10, 2024 | 2025 Recommended Mar 11, 2025 | 2025 Recommended Mar 25, 2025 | Change from Recommended Mar 11, 2025 \$ | Change from Recommended Mar 11, 2025 % | Change from 2024 Final \$ | Change from 2024 Final % |
|---|------------|------------|----------------------------|-------------------------------|-------------------------------|---|--|---------------------------|--------------------------|
| CORPORATE SERVICES | | | | | | | | | |
| Administration | 3,147,125 | 3,162,180 | 3,363,912 | 3,363,912 | 3,363,912 | 0 | 0.0% | 201,732 | 6.4% |
| House Numbering | 18,721 | 19,257 | 19,835 | 19,788 | 19,788 | 0 | 0.0% | 531 | 2.8% |
| Electoral Areas Admin/Building Policy & Advice | 889,975 | 996,637 | 1,093,313 | 1,093,313 | 1,093,313 | 0 | 0.0% | 96,676 | 9.7% |
| Community Grants | 167,261 | 265,384 | 151,925 | 154,925 | 170,925 | 16,000 | 10.3% | (94,459) | (35.6%) |
| Feasibility Studies/Referendums | 170,868 | 110,368 | 45,000 | 45,000 | 45,000 | 0 | 0.0% | (65,368) | (59.2%) |
| | 4,393,950 | 4,553,826 | 4,673,985 | 4,676,938 | 4,692,938 | | | | |
| DEVELOPMENT & EMERGENCY SERVICES | | | | | | | | | |
| Electoral Area Community & Long Range Planning | 2,485,055 | 2,723,179 | 2,858,399 | 2,858,399 | 2,858,399 | 0 | 0.0% | 135,220 | 5.0% |
| Regional Growth Strategy | 948,683 | 1,128,338 | 1,168,112 | 1,168,112 | 1,168,112 | 0 | 0.0% | 39,774 | 3.5% |
| Economic Development - Southern Community | 68,900 | 68,900 | 68,900 | 68,900 | 76,000 | 7,100 | 10.3% | 7,100 | 10.3% |
| Gabriola Island Health & Wellbeing Contribution | 0 | 0 | 44,858 | 44,858 | 44,858 | 0 | 0.0% | 44,858 | 0.0% |
| Animal Control - Area A, B, C, Lantzville | 62,881 | 89,783 | 98,641 | 98,641 | 98,641 | 0 | 0.0% | 8,858 | 9.9% |
| Animal Control Area E, G, H | 101,799 | 147,648 | 154,738 | 154,738 | 154,738 | 0 | 0.0% | 7,090 | 4.8% |
| Animal Control Area F | 29,814 | 48,049 | 50,581 | 50,581 | 50,581 | 0 | 0.0% | 2,532 | 5.3% |
| Hazardous Properties | 25,909 | 29,029 | 30,472 | 30,472 | 30,472 | 0 | 0.0% | 1,443 | 5.0% |
| Unightly Premises | 21,078 | 28,806 | 30,089 | 30,089 | 30,089 | 0 | 0.0% | 1,283 | 4.5% |
| Noise Control | 107,276 | 135,528 | 146,951 | 146,951 | 146,951 | 0 | 0.0% | 11,423 | 8.4% |
| Emergency Planning | 497,791 | 757,586 | 825,794 | 825,794 | 825,794 | 0 | 0.0% | 68,208 | 9.0% |
| District 68 Search & Rescue | 51,665 | 51,724 | 53,023 | 53,023 | 53,023 | 0 | 0.0% | 1,299 | 2.5% |
| District 69 Marine Search & Rescue | 17,775 | 17,850 | 17,850 | 17,850 | 17,850 | 0 | 0.0% | 0 | 0.0% |
| District 69 Land Search & Rescue | 30,340 | 30,470 | 30,600 | 30,600 | 30,600 | 0 | 0.0% | 130 | 0.4% |
| Southern Restorative Justice/Victim Services | 21,420 | 21,420 | 21,420 | 21,420 | 21,420 | 0 | 0.0% | 0 | 0.0% |
| Northern Community Justice | 165,257 | 183,975 | 184,292 | 184,292 | 184,292 | 0 | 0.0% | 317 | 0.2% |
| | 4,635,643 | 5,462,285 | 5,784,720 | 5,784,720 | 5,791,820 | | | | |
| RECREATION & PARKS | | | | | | | | | |
| Ravensong Aquatic Centre | 3,393,590 | 2,227,047 | 2,758,986 | 2,758,986 | 2,758,986 | 0 | 0.0% | 531,939 | 23.9% |
| Oceanside Place | 2,150,804 | 2,236,836 | 2,415,783 | 2,415,783 | 2,415,783 | 0 | 0.0% | 178,947 | 8.0% |
| Northern Community Recreation | 1,663,222 | 2,051,218 | 2,112,754 | 2,112,754 | 2,112,754 | 0 | 0.0% | 61,536 | 3.0% |
| Gabriola Island Recreation | 188,342 | 142,530 | 149,972 | 152,781 | 152,781 | 0 | 0.0% | 10,251 | 7.2% |
| Gabriola Island Health & Wellbeing Contribution | 0 | 50,592 | 0 | 0 | 0 | 0 | 0.0% | (50,592) | (100.0%) |
| Area A Recreation & Culture | 306,009 | 311,910 | 389,710 | 389,710 | 389,710 | 0 | 0.0% | 77,800 | 24.9% |
| Port Theatre/Cultural Centre Contribution | 101,477 | 101,923 | 102,036 | 101,921 | 101,921 | 0 | 0.0% | (2) | (0.0%) |
| Regional Parks | 4,563,231 | 5,296,715 | 5,948,249 | 5,948,249 | 5,614,699 | (333,550) | (5.6%) | 317,984 | 6.0% |
| Electoral Areas Community Parks | 2,176,132 | 2,671,058 | 3,253,105 | 3,282,742 | 3,194,887 | (87,855) | (2.7%) | 523,829 | 19.6% |
| | 14,542,807 | 15,089,829 | 17,130,595 | 17,162,926 | 16,741,521 | | | | |
| REGIONAL & COMMUNITY UTILITIES | | | | | | | | | |
| Southern Wastewater Treatment | 11,214,402 | 12,264,924 | 13,491,416 | 13,491,416 | 13,491,416 | 0 | 0.0% | 1,226,492 | 10.0% |
| Northern Wastewater Treatment | 5,296,631 | 5,874,231 | 6,605,895 | 6,605,895 | 6,605,895 | 0 | 0.0% | 731,664 | 12.5% |
| Liquid Waste Management Planning | 198,114 | 219,311 | 239,049 | 239,049 | 239,049 | 0 | 0.0% | 19,738 | 9.0% |
| Drinking Water/Watershed Protection | 1,140,192 | 1,154,736 | 1,158,576 | 1,160,608 | 1,160,608 | 0 | 0.0% | 5,872 | 0.5% |
| Solid Waste Management & Disposal | 1,517,035 | 1,744,591 | 2,093,540 | 2,093,540 | 2,093,540 | 0 | 0.0% | 348,949 | 20.0% |
| EV Charging Stations | 7,916 | 10,000 | 20,000 | 20,000 | 20,000 | 0 | 0.0% | 10,000 | 100.0% |
| | 19,374,290 | 21,267,793 | 23,608,476 | 23,610,508 | 23,610,508 | | | | |
| TRANSIT SERVICES | | | | | | | | | |
| Southern Community Transit | 13,681,863 | 16,016,570 | 16,484,056 | 16,484,056 | 16,484,056 | 0 | 0.0% | 467,486 | 2.9% |
| Northern Community Transit | 1,897,394 | 2,221,849 | 2,655,110 | 2,655,110 | 2,655,110 | 0 | 0.0% | 433,261 | 19.5% |
| Descanso Bay Emergency Wharf | 27,973 | 29,038 | 29,909 | 29,909 | 29,909 | 0 | 0.0% | 871 | 3.0% |
| Gabriola Transit contribution | 179,721 | 207,536 | 212,460 | 212,460 | 219,460 | 7,000 | 3.3% | 11,924 | 5.7% |
| Gabriola Taxi Saver | 10,003 | 14,559 | 10,289 | 10,289 | 15,130 | 4,841 | 47.1% | 571 | 3.9% |
| | 15,796,954 | 18,489,552 | 19,391,824 | 19,391,824 | 19,403,665 | | | | |
| GENERAL TAXATION FOR OTHER JURISDICTIONS | | | | | | | | | |
| SD 68 Emergency 911 | 128,362 | 151,295 | 171,304 | 171,304 | 171,304 | 0 | 0.0% | 20,009 | 13.2% |
| SD 69 Emergency 911 | 697,001 | 770,357 | 821,297 | 821,297 | 821,297 | 0 | 0.0% | 50,940 | 6.6% |
| Southern Community Recreation | 1,404,903 | 1,477,961 | 1,569,952 | 1,523,526 | 1,523,526 | 0 | 0.0% | 45,565 | 3.1% |
| Northern Community Sportsfield Agreement | 364,790 | 427,653 | 429,552 | 444,764 | 444,764 | 0 | 0.0% | 17,111 | 4.0% |
| Vancouver Island Regional Library | 2,773,748 | 3,299,919 | 3,496,811 | 3,496,811 | 3,496,811 | 0 | 0.0% | 196,892 | 6.0% |
| | 5,368,804 | 6,127,185 | 6,488,916 | 6,457,702 | 6,457,702 | | | | |
| GENERAL SERVICES PROPERTY TAX REVENUES | | | | | | | | | |
| Change from previous year | 64,112,448 | 70,990,470 | 77,078,516 | 77,084,618 | 76,698,154 | | | | |
| | 8.6% | 10.7% | 8.6% | 8.6% | 8.0% | | | | |
| LOCAL SERVICE AREA TAX REVENUES | | | | | | | | | |
| Duke Point Wastewater Treatment | 372,675 | 400,761 | 436,829 | 436,829 | 436,829 | 0 | 0.0% | 36,068 | 9.0% |
| Northern Community Wastewater - other benefitting areas | 1,353,585 | 1,480,233 | 1,630,984 | 1,630,984 | 1,630,984 | 0 | 0.0% | 150,751 | 10.2% |
| Fire Protection Areas | 6,601,523 | 7,776,529 | 8,939,947 | 8,914,933 | 8,914,933 | 0 | 0.0% | 1,138,404 | 14.6% |
| Streetlighting Service Areas | 143,175 | 124,953 | 127,624 | 128,874 | 128,874 | 0 | 0.0% | 3,921 | 3.1% |
| Stormwater Management | 10,267 | 10,656 | 10,976 | 10,976 | 10,976 | 0 | 0.0% | 320 | 3.0% |
| Utility Services | 6,005,861 | 6,807,390 | 7,463,696 | 7,285,306 | 7,285,306 | 0 | 0.0% | 477,916 | 7.0% |
| | 14,487,086 | 16,600,522 | 18,610,056 | 18,407,902 | 18,407,902 | | | | |
| NET PROPERTY TAX REVENUES | | | | | | | | | |
| Change from previous year | 78,599,534 | 87,590,992 | 95,688,572 | 95,492,520 | 95,106,056 | | | | |
| | 8.9% | 11.4% | 9.2% | 9.0% | 8.6% | | | | |

ADDITIONAL DETAILS - GENERAL SERVICES
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION

Electoral Area A
Electoral Area B
Electoral Area C (Extension)
Electoral Area C (E. Wellington)
Electoral Area E

COMMUNITY PARKS

Electoral Area A
Electoral Area B
Electoral Area C (Extension)
Electoral Area C (E. Wellington)
Electoral Area E
Electoral Area F
Electoral Area G
Electoral Area H

ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES

FIRE PROTECTION

Nanaimo River Fire (Area C)
Combs-Hilliers Fire Volunteer (Area F)
Errington Fire Volunteer (Area F, G)
Nanose Bay Fire Volunteer (Area E, G, F)
Dashwood Fire Volunteer (Area F, G, H)
Dashwood Fire Hall (Area F, G, H)
Meadowood Fire (Area F)
Extension Fire Volunteer (Area C)
Bow Horn Bay (Area H)
Cassidy Waterloo Fire Contract (Area A, C)
Wellington Fire Contract (Area C - Pleasant Valley)
Parksville (Local) Fire Contract (Area G)
French Creek Fire Contract (Area G)

STREETLIGHTING

Rural Areas Streetlighting
Fairwinds Streetlighting
French Creek Village Streetlighting
Highway Intersections Streetlighting (French Creek)
Hwy # 4 Streetlighting (Area F)
River's Edge Streetlighting

NOISE CONTROL

Noise Control Area A
Noise Control Area B
Noise Control Area C
Noise Control Area E
Noise Control Area G

UTILITIES

Englishman River Stormwater
Cedar Estates Stormwater

| | 2023 FINAL | 2024 FINAL | 2025 Approved Dec 10, 2024 | 2025 Recommended Mar 11, 2025 | 2025 Recommended Mar 25, 2025 | Change from Recommended Mar 11, 2025 \$ | Change from Recommended Mar 11, 2025 % | Change from 2024 Final \$ | Change from 2024 Final % |
|---|------------|------------|----------------------------|-------------------------------|-------------------------------|---|--|---------------------------|--------------------------|
| ADDITIONAL DETAILS - GENERAL SERVICES | | | | | | | | | |
| PORT THEATRE/CULTURAL CENTRE CONTRIBUTION | | | | | | | | | |
| Electoral Area A | 17,304 | 17,391 | 17,391 | 17,391 | 17,391 | 0 | 0.0% | 0 | 0.0% |
| Electoral Area B | 37,570 | 37,808 | 37,808 | 37,808 | 37,808 | 0 | 0.0% | 0 | 0.0% |
| Electoral Area C (Extension) | 17,315 | 17,287 | 17,401 | 17,285 | 17,285 | 0 | 0.0% | (2) | (0.0%) |
| Electoral Area C (E. Wellington) | 4,452 | 4,476 | 4,475 | 4,475 | 4,475 | 0 | 0.0% | (1) | (0.0%) |
| Electoral Area E | 24,836 | 24,961 | 24,961 | 24,962 | 24,962 | 0 | 0.0% | 1 | 0.0% |
| | 101,477 | 101,923 | 102,036 | 101,921 | 101,921 | | | | |
| COMMUNITY PARKS | | | | | | | | | |
| Electoral Area A | 262,770 | 338,746 | 436,776 | 436,776 | 431,776 | (5,000) | (1.1%) | 93,030 | 27.5% |
| Electoral Area B | 437,062 | 458,899 | 687,203 | 687,203 | 652,203 | (35,000) | (5.1%) | 193,304 | 42.1% |
| Electoral Area C (Extension) | 99,087 | 108,738 | 136,695 | 136,695 | 134,195 | (2,500) | (1.8%) | 25,457 | 23.4% |
| Electoral Area C (E. Wellington) | 122,430 | 145,186 | 165,738 | 165,738 | 163,238 | (2,500) | (1.5%) | 18,052 | 12.4% |
| Electoral Area E | 353,515 | 425,515 | 474,846 | 459,846 | 454,846 | (5,000) | (1.1%) | 29,331 | 6.9% |
| Electoral Area F | 322,111 | 427,559 | 460,363 | 495,000 | 490,000 | (5,000) | (1.0%) | 62,441 | 14.6% |
| Electoral Area G | 260,116 | 345,256 | 386,488 | 386,488 | 381,488 | (5,000) | (1.3%) | 36,232 | 10.5% |
| Electoral Area H | 319,041 | 421,159 | 504,996 | 514,996 | 487,141 | (27,855) | (5.4%) | 65,982 | 15.7% |
| | 2,176,132 | 2,671,058 | 3,253,105 | 3,282,742 | 3,194,887 | | | | |
| ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES | | | | | | | | | |
| FIRE PROTECTION | | | | | | | | | |
| Nanaimo River Fire (Area C) | 3,980 | 1,780 | 1,780 | 1,780 | 1,780 | 0 | 0.0% | 0 | 0.0% |
| Combs-Hilliers Fire Volunteer (Area F) | 806,586 | 992,101 | 1,141,484 | 1,141,484 | 1,141,484 | 0 | 0.0% | 149,383 | 15.1% |
| Errington Fire Volunteer (Area F, G) | 927,764 | 1,113,317 | 1,257,360 | 1,257,360 | 1,257,360 | 0 | 0.0% | 144,043 | 12.9% |
| Nanose Bay Fire Volunteer (Area E, G, F) | 1,000,958 | 1,191,140 | 1,417,457 | 1,356,704 | 1,356,704 | 0 | 0.0% | 165,564 | 13.9% |
| Dashwood Fire Volunteer (Area F, G, H) | 1,024,625 | 1,229,550 | 1,408,932 | 1,408,932 | 1,408,932 | 0 | 0.0% | 179,382 | 14.6% |
| Dashwood Fire Hall (Area F, G, H) | 68,289 | 105,400 | 312,518 | 312,518 | 312,518 | 0 | 0.0% | 207,118 | 196.5% |
| Meadowood Fire (Area F) | 89,347 | 89,348 | 89,348 | 125,346 | 125,346 | 0 | 0.0% | 35,998 | 40.3% |
| Extension Fire Volunteer (Area C) | 250,183 | 275,201 | 326,486 | 326,486 | 326,486 | 0 | 0.0% | 51,285 | 18.6% |
| Bow Horn Bay (Area H) | 768,396 | 1,014,283 | 1,170,032 | 1,170,032 | 1,170,032 | 0 | 0.0% | 155,749 | 15.4% |
| Cassidy Waterloo Fire Contract (Area A, C) | 258,043 | 278,686 | 300,981 | 300,981 | 300,981 | 0 | 0.0% | 22,295 | 8.0% |
| Wellington Fire Contract (Area C - Pleasant Valley) | 117,658 | 158,096 | 152,395 | 152,136 | 152,136 | 0 | 0.0% | (5,960) | (3.8%) |
| Parksville (Local) Fire Contract (Area G) | 241,741 | 262,795 | 264,397 | 264,397 | 264,397 | 0 | 0.0% | 1,602 | 0.6% |
| French Creek Fire Contract (Area G) | 1,043,953 | 1,064,832 | 1,096,777 | 1,096,777 | 1,096,777 | 0 | 0.0% | 31,945 | 3.0% |
| | 6,601,523 | 7,776,529 | 8,939,947 | 8,914,933 | 8,914,933 | | | | |
| STREETLIGHTING | | | | | | | | | |
| Rural Areas Streetlighting | 20,899 | 16,008 | 16,488 | 16,488 | 16,488 | 0 | 0.0% | 480 | 3.0% |
| Fairwinds Streetlighting | 26,427 | 27,220 | 28,037 | 30,407 | 30,407 | 0 | 0.0% | 3,187 | 11.7% |
| French Creek Village Streetlighting | 81,000 | 66,430 | 68,423 | 68,423 | 68,423 | 0 | 0.0% | 1,993 | 3.0% |
| Highway Intersections Streetlighting (French Creek) | 3,026 | 3,117 | 2,943 | 2,603 | 2,603 | 0 | 0.0% | (514) | (16.5%) |
| Hwy # 4 Streetlighting (Area F) | 4,000 | 4,120 | 3,959 | 3,179 | 3,179 | 0 | 0.0% | (941) | (22.8%) |
| River's Edge Streetlighting | 7,823 | 8,058 | 7,774 | 7,774 | 7,774 | 0 | 0.0% | (284) | (3.5%) |
| | 143,175 | 124,953 | 127,624 | 128,874 | 128,874 | | | | |
| NOISE CONTROL | | | | | | | | | |
| Noise Control Area A | 22,614 | 28,270 | 29,821 | 29,821 | 29,821 | 0 | 0.0% | 1,551 | 5.5% |
| Noise Control Area B | 21,287 | 25,093 | 28,838 | 28,838 | 28,838 | 0 | 0.0% | 3,745 | 14.9% |
| Noise Control Area C | 19,685 | 26,053 | 28,528 | 28,528 | 28,528 | 0 | 0.0% | 2,475 | 9.5% |
| Noise Control Area E | 22,218 | 28,343 | 30,179 | 30,179 | 30,179 | 0 | 0.0% | 1,836 | 6.5% |
| Noise Control Area G | 21,472 | 27,769 | 29,585 | 29,585 | 29,585 | 0 | 0.0% | 1,816 | 6.5% |
| | 107,276 | 135,528 | 146,951 | 146,951 | 146,951 | | | | |
| UTILITIES | | | | | | | | | |
| Englishman River Stormwater | 5,872 | 6,129 | 6,313 | 6,313 | 6,313 | 0 | 0.0% | 184 | 3.0% |
| Cedar Estates Stormwater | 4,395 | 4,527 | 4,663 | 4,663 | 4,663 | 0 | 0.0% | 136 | 3.0% |
| | 10,267 | 10,656 | 10,976 | 10,976 | 10,976 | | | | |

| | 2023 FINAL | 2024 FINAL | 2025 Approved Dec 10, 2024 | 2025 Recommended Mar 11, 2025 | 2025 Recommended Mar 25, 2025 | Change from Recommended Mar 11, 2025 \$ | Change from Recommended Mar 11, 2025 % | Change from 2024 Final \$ | Change from 2024 Final % | Per Parcel Estimate | | |
|--|------------------|------------------|----------------------------|-------------------------------|-------------------------------|---|--|---------------------------|--------------------------|---------------------|--------|--------|
| | | | | | | | | | | 2024 | 2025 | Change |
| UTILITY SERVICES - PARCEL TAX REVENUES | | | | | | | | | | | | |
| WATER UTILITIES | | | | | | | | | | | | |
| Nanoose Peninsula (Area E) | 1,484,829 | 1,692,705 | 1,845,048 | 1,845,048 | 1,845,048 | 0 | 0.0% | 152,343 | 9.0% | 658 | 717 | 59 |
| Driftwood (Area E) | 4,080 | (706) | 0 | 0 | 0 | 0 | 0.0% | 706 | (100.0%) | (54) | 0 | 54 |
| Surfside (Area G) | 17,489 | 19,238 | 30,805 | 30,805 | 30,805 | 0 | 0.0% | 11,567 | 60.1% | 493 | 790 | 297 |
| French Creek (Area G) | 90,275 | 143,789 | 150,978 | 150,978 | 150,978 | 0 | 0.0% | 7,189 | 5.0% | 602 | 632 | 30 |
| River's Edge (Area G) | 44,481 | 66,722 | 103,419 | 103,419 | 103,419 | 0 | 0.0% | 36,697 | 55.0% | 425 | 659 | 234 |
| Whiskey Creek Water (Area F) | 128,556 | 172,809 | 184,906 | 177,993 | 177,993 | 0 | 0.0% | 5,184 | 3.0% | 1,372 | 1,413 | 41 |
| San Pareil Water (Area G) | 169,619 | 195,062 | 196,242 | 196,242 | 196,242 | 0 | 0.0% | 1,180 | 0.6% | varies | 654 | |
| San Pareil Water (Fire Improvements Debt Levy) | 74,492 | 74,656 | 98,577 | 101,744 | 101,744 | 0 | 0.0% | 27,088 | 36.3% | 280 | 382 | 103 |
| Melrose Place (Area F) | 39,862 | 41,058 | 42,290 | 42,290 | 42,290 | 0 | 0.0% | 1,232 | 3.0% | 1,466 | 1,510 | 44 |
| Decourcey Water (Area A) | 13,374 | 13,775 | 14,188 | 14,188 | 14,188 | 0 | 0.0% | 413 | 3.0% | 2,755 | 2,838 | 83 |
| Nanoose Bulk Water (Area E) | 1,258,755 | 1,296,196 | 1,322,120 | 1,152,120 | 1,152,120 | 0 | 0.0% | (144,076) | (11.1%) | 503 | 447 | (56) |
| French Creek Bulk Water (Area G) | 4,612 | 4,606 | 4,606 | 4,606 | 4,606 | 0 | 0.0% | 0 | 0.0% | 2 | 2 | (0) |
| Westurne Heights Water | 28,390 | 29,242 | 29,827 | 29,827 | 29,827 | 0 | 0.0% | 585 | 2.0% | 1,720 | 1,755 | 34 |
| | 3,358,814 | 3,749,152 | 4,023,006 | 3,849,260 | 3,849,260 | | | | | | | |
| SEWAGE COLLECTION UTILITIES | | | | | | | | | | | | |
| Hawthorne Rise Debt Levy | 10,016 | 10,040 | 11,686 | 11,686 | 11,686 | 0 | 0.0% | 1,646 | 16.4% | 717 | 835 | 118 |
| Reid Road Debt Levy | 3,651 | 3,660 | 3,660 | 3,660 | 3,660 | 0 | 0.0% | 0 | 0.0% | 407 | 407 | 0 |
| French Creek (Area G) | 1,116,445 | 1,283,912 | 1,433,957 | 1,433,957 | 1,433,957 | 0 | 0.0% | 150,045 | 11.7% | 635 | 703 | 68 |
| Fairwinds (Area E) | 1,049,927 | 1,243,626 | 1,424,469 | 1,421,469 | 1,421,469 | 0 | 0.0% | 177,843 | 14.3% | 1,493 | 1,704 | 211 |
| Surfside Sewer (Area G) | 31,188 | 34,480 | 39,740 | 39,740 | 39,740 | 0 | 0.0% | 5,260 | 15.3% | 1,277 | 1,472 | 195 |
| Pacific Shores (Area E) | 90,237 | 94,749 | 100,666 | 100,666 | 100,666 | 0 | 0.0% | 5,917 | 6.2% | 718 | 763 | 45 |
| Barclay Crescent (Area G) | 212,831 | 252,080 | 268,307 | 259,642 | 259,642 | 0 | 0.0% | 7,562 | 3.0% | varies | varies | |
| Cedar Sewer Service (Operating) (Area A) | 55,000 | 57,750 | 59,483 | 59,483 | 59,483 | 0 | 0.0% | 1,733 | 3.0% | varies | varies | |
| Cedar Sewer Service (Capital Financing) (Area A) | 77,752 | 77,941 | 98,722 | 105,743 | 105,743 | 0 | 0.0% | 27,802 | 35.7% | varies | varies | |
| | 2,647,047 | 3,058,238 | 3,440,690 | 3,436,046 | 3,436,046 | | | | | | | |
| TOTAL UTILITY PARCEL TAX REVENUES | 6,005,861 | 6,807,390 | 7,463,696 | 7,285,306 | 7,285,306 | | | | | | | |
| Change from previous year | 6.2% | 13.3% | 9.6% | 7.0% | 7.0% | | | | | | | |

TOTAL TAX REQUISITION BY SERVICE AREA

Fire Protection

| Electoral Area Participants | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|----------------------------------|-------------------|------------------|---------------|---------------|---------------|---------------|
| Nanaimo River Fire | C 1,780 | 1,780 | 1,780 | - | - | - |
| Coombs-Hilliars Fire Volunteer | F 992,101 | 1,141,484 | 1,312,707 | 1,509,613 | 1,811,535 | 2,173,842 |
| Errington Fire Volunteer | F, G 1,113,317 | 1,257,360 | 1,443,464 | 1,469,343 | 1,514,023 | 1,560,044 |
| Nanoose Bay Fire Volunteer | E, F, G 1,191,140 | 1,356,704 | 1,616,656 | 1,960,346 | 2,167,960 | 2,395,985 |
| Dashwood Fire Volunteer | F, G, H 1,229,550 | 1,408,932 | 1,549,825 | 1,704,808 | 1,841,192 | 1,933,252 |
| Dashwood Fire Hall | F, G, H 105,400 | 312,518 | 407,661 | 407,751 | 407,845 | 407,941 |
| Extension Fire Volunteer | C 275,201 | 326,486 | 349,340 | 391,261 | 446,037 | 508,483 |
| Bow Horn Bay | F, H 1,014,283 | 1,170,032 | 1,539,208 | 1,804,330 | 1,984,763 | 2,183,239 |
| Cassidy Waterloo Fire Contract | A, C 278,686 | 300,981 | 331,079 | 430,403 | 516,483 | 593,956 |
| Wellington Fire Contract | C 158,096 | 152,136 | 169,415 | 174,497 | 179,733 | 185,125 |
| Parksville (Local) Fire Contract | G 262,795 | 264,397 | 272,329 | 258,422 | 266,174 | 274,160 |
| French Creek Fire Contract | F, G 1,064,832 | 1,096,777 | 1,129,680 | 1,163,571 | 1,198,478 | 1,234,432 |

Street Lighting

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

Utilities

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

Wastewater

| | | | | | | |
|---------------------------------|-------------------------|---------|---------|---------|---------|---------|
| Duke Point Wastewater Treatment | City of Nanaimo 400,761 | 436,829 | 476,144 | 518,996 | 565,706 | 616,620 |
|---------------------------------|-------------------------|---------|---------|---------|---------|---------|

TOTAL PARCEL TAXES BY SERVICE AREA

Water Utilities

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

Sewage Collection Utilities

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

Fire Protection

| | | | | | | |
|----------------|----------|---------|---------|---------|---------|---------|
| Meadowood Fire | F 89,348 | 125,346 | 125,346 | 125,346 | 125,346 | 125,346 |
|----------------|----------|---------|---------|---------|---------|---------|

TAX REQUISITION (Per Thousand Rate)

Fire Protection

| Electoral Area Participants | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|----------------------------------|------------|------------------|---------------|---------------|---------------|---------------|
| Nanaimo River Fire | C | 0.024 | 0.026 | 0.025 | - | - |
| Coombs-Hilliers Fire Volunteer | F | 0.793 | 0.956 | 1.087 | 1.236 | 1.467 |
| Errington Fire Volunteer | F, G | 0.686 | 0.761 | 0.864 | 0.870 | 0.886 |
| Nanoose Bay Fire Volunteer | E, F, G | 0.239 | 0.270 | 0.318 | 0.382 | 0.418 |
| Dashwood Fire Volunteer | F, G, H | 0.916 | 1.059 | 1.152 | 1.253 | 1.339 |
| Dashwood Fire Hall | F, G, H | 0.112 | 0.337 | 0.434 | 0.430 | 0.425 |
| Extension Fire Volunteer | C | 0.746 | 0.868 | 0.918 | 1.017 | 1.147 |
| Bow Horn Bay | F, H | 0.886 | 0.992 | 1.291 | 1.497 | 1.628 |
| Cassidy Waterloo Fire Contract | A, C | 0.680 | 0.735 | 0.800 | 1.028 | 1.220 |
| Wellington Fire Contract | C | 0.815 | 0.834 | 0.919 | 0.936 | 0.953 |
| Parksville (Local) Fire Contract | G | 0.451 | 0.446 | 0.454 | 0.426 | 0.434 |
| French Creek Fire Contract | F, G | 0.426 | 0.426 | 0.433 | 0.442 | 0.450 |

Street Lighting

| | | | | | | |
|---|---------|-------|-------|-------|-------|-------|
| Rural Areas Streetlighting | A, E, H | 0.061 | 0.064 | 0.065 | 0.066 | 0.067 |
| Fairwinds Streetlighting | E | 0.025 | 0.027 | 0.025 | 0.026 | 0.027 |
| French Creek Village Streetlighting | G | 0.049 | 0.049 | 0.050 | 0.051 | 0.052 |
| Highway Intersections Streetlighting (French Creek) | G | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Hwy # 4 Streetlighting | F | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| River's Edge Streetlighting | G | 0.027 | 0.027 | 0.027 | 0.028 | 0.029 |

Utilities

| | | | | | | |
|--------------------------|------|-------|-------|-------|-------|-------|
| River's Edge Stormwater | F, G | 0.022 | 0.023 | 0.023 | 0.024 | 0.024 |
| Cedar Estates Stormwater | A | 0.106 | 0.115 | 0.117 | 0.119 | 0.121 |

Wastewater

| | | | | | | |
|---------------------------------|-----------------|-------|-------|-------|-------|-------|
| Duke Point Wastewater Treatment | City of Nanaimo | 0.697 | 0.740 | 0.798 | 0.860 | 0.927 |
|---------------------------------|-----------------|-------|-------|-------|-------|-------|

PARCEL TAXES (Per Parcel)*

Water Utilities

| | | | | | | |
|--|---|---------|---------|---------|---------|---------|
| Nanoose Peninsula | E | \$658 | \$717 | \$772 | \$796 | \$852 |
| Driftwood | E | (\$54) | - | - | - | - |
| Surfside | G | \$493 | \$790 | \$814 | \$868 | \$902 |
| French Creek | G | \$602 | \$632 | \$663 | \$730 | \$766 |
| River's Edge | G | \$425 | \$659 | \$1,746 | \$1,798 | \$1,852 |
| Whiskey Creek Water | F | \$1,372 | \$1,413 | \$1,483 | \$1,527 | \$1,604 |
| San Pareil Water | G | Varies | \$654 | \$661 | \$667 | \$674 |
| San Pareil Water (Fire Improvements Debt Levy) | G | \$280 | \$382 | \$345 | \$345 | \$345 |
| Melrose Terrace | F | \$1,466 | \$1,510 | \$1,556 | \$1,579 | \$1,603 |
| Decourcey | A | \$2,755 | \$2,838 | \$2,923 | \$3,010 | \$3,101 |
| Nanoose Bulk Water | E | \$503 | \$447 | \$524 | \$534 | \$545 |
| French Creek Bulk Water | G | \$2 | \$2 | \$2 | \$2 | \$2 |
| Westurne Heights | F | \$1,720 | \$1,755 | \$1,790 | \$1,825 | \$1,862 |

Sewage Collection Utilities

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

Fire Protection

| | | | | | | |
|----------------|---|-------|-------|-------|-------|-------|
| Meadowood Fire | F | \$184 | \$257 | \$257 | \$257 | \$257 |
|----------------|---|-------|-------|-------|-------|-------|

* The per parcel rate is based on the actual number of parcels in 2025

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

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

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

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



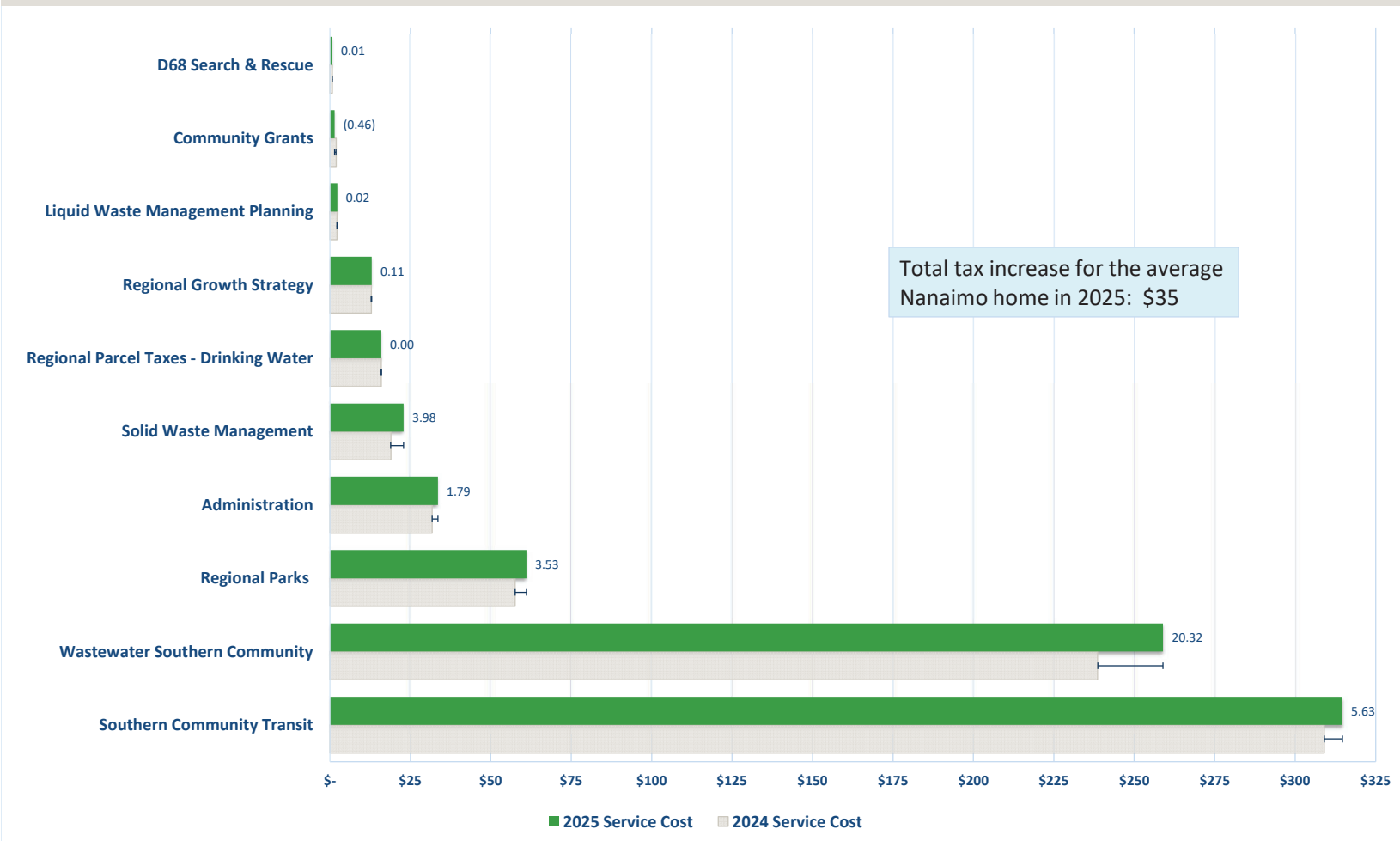
City of Nanaimo



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Nanaimo Home Tax Change

2025 Total Cost for the average City of Nanaimo home (\$763,865) = \$725



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

CITY OF NANAIMO

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 1,615,257 | 1,726,319 | 5,132 |
| Community Grants | 97,902 | 75,400 | |
| Regional Growth Strategy | 631,048 | 654,290 | |
| Southern Community Transit | 15,596,897 | 16,044,987 | 659,549 |
| Solid Waste Management | 960,010 | 1,154,523 | 55,924 |
| Regional Parks | 2,914,658 | 3,096,335 | 586,043 |
| Wastewater Southern Community Liquid Waste Management Planning | 12,053,967 120,682 | 13,221,588 131,828 | 765,763 |
| Drinking Water/Watershed Protection | 589,136 | 597,680 | |
| D68 Search & Rescue | 43,404 | 43,470 | |
| Regional District General Services Requisition | \$34,622,961 | \$36,746,420 | \$2,072,411 |

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

CITY OF NANAIMO

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-------------------|-------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.003 | 0.002 | |
| Regional Growth Strategy | 0.017 | 0.017 | |
| Southern Community Transit | 0.408 | 0.412 | 0.017 |
| Solid Waste Management | 0.025 | 0.030 | 0.001 |
| Regional Parks | 0.076 | 0.080 | 0.015 |
| Wastewater Southern Community Liquid Waste Management Planning | 0.315 0.003 | 0.339 0.003 | 0.020 |
| D68 Search & Rescue | 0.001 | 0.001 | |
| Regional District General Services Rate | 0.890 | 0.928 | 0.053 |
| General Services Cost per \$100,000 | \$88.96 | \$92.79 | \$5.30 |
| Change in General Services Cost per \$100,000 | \$9.90 | \$3.84 | |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$0.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | |
| | | | |
| Average Residential Value * | \$757,563 | \$763,865 | \$6,302 |
| Property tax based on Average Residential Value | \$690 | \$725 | \$35 |

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

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

CITY OF NANAIMO - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 1,615,257 | 1,726,319 | 2,515,836 | 3,347,745 | 3,630,663 | 4,117,338 |
| Community Grants | 97,902 | 75,400 | 95,453 | 91,347 | 91,347 | 91,347 |
| Regional Growth Strategy | 631,048 | 654,290 | 683,643 | 703,717 | 721,424 | 739,579 |
| Southern Community Transit | 15,596,897 | 16,044,987 | 18,130,835 | 20,487,843 | 22,295,068 | 24,078,674 |
| Solid Waste Management | 960,010 | 1,154,523 | 1,327,701 | 1,593,241 | 1,911,889 | 2,294,267 |
| Regional Parks | 2,914,658 | 3,096,335 | 2,668,726 | 3,877,616 | 3,823,513 | 4,061,402 |
| Wastewater Southern Community | 12,053,967 | 13,221,588 | 14,675,963 | 16,437,077 | 18,573,898 | 20,988,504 |
| Liquid Waste Management Planning | 120,682 | 131,828 | 143,692 | 156,625 | 167,589 | 172,616 |
| Drinking Water/Watershed Protection | 589,136 | 597,680 | 599,360 | 601,040 | 602,720 | 604,400 |
| D68 Search & Rescue | 43,404 | 43,470 | 43,741 | 43,768 | 43,796 | 43,825 |
| Regional District General Services Requisition | \$34,622,961 | \$ 36,746,420 | \$40,884,950 | \$47,340,019 | \$51,861,907 | \$57,191,952 |

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

CITY OF NANAIMO - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.003 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Regional Growth Strategy | 0.017 | 0.017 | 0.017 | 0.018 | 0.018 | 0.018 |
| Southern Community Transit | 0.408 | 0.412 | 0.460 | 0.514 | 0.554 | 0.592 |
| Solid Waste Management | 0.025 | 0.030 | 0.034 | 0.040 | 0.047 | 0.056 |
| Regional Parks | 0.076 | 0.080 | 0.068 | 0.097 | 0.095 | 0.100 |
| Wastewater Southern Community Liquid Waste Management Planning | 0.315 0.003 | 0.339 0.003 | 0.373 0.004 | 0.413 0.004 | 0.461 0.004 | 0.516 0.004 |
| D68 Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Regional District General Services Rate | 0.890 | 0.928 | 1.023 | 1.173 | 1.272 | 1.390 |
| General Services Cost per \$100,000 | \$88.96 | \$92.79 | \$102.34 | \$117.33 | \$127.23 | \$139.02 |
| Change in General Services Cost per \$100,000 | \$9.90 | \$3.84 | \$9.55 | \$14.99 | \$9.90 | \$11.80 |
| Regional Parcel Taxes | \$16.00 | 16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 |
| Change in Regional Parcel Taxes | 0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Average Residential Value* | \$757,563 | \$763,865 | \$763,865 | \$763,865 | \$763,865 | \$763,865 |
| Property tax based on Average Residential Value | \$690 | \$725 | \$798 | \$912 | \$988 | \$1,078 |

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

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



REGIONAL
DISTRICT
OF NANAIMO

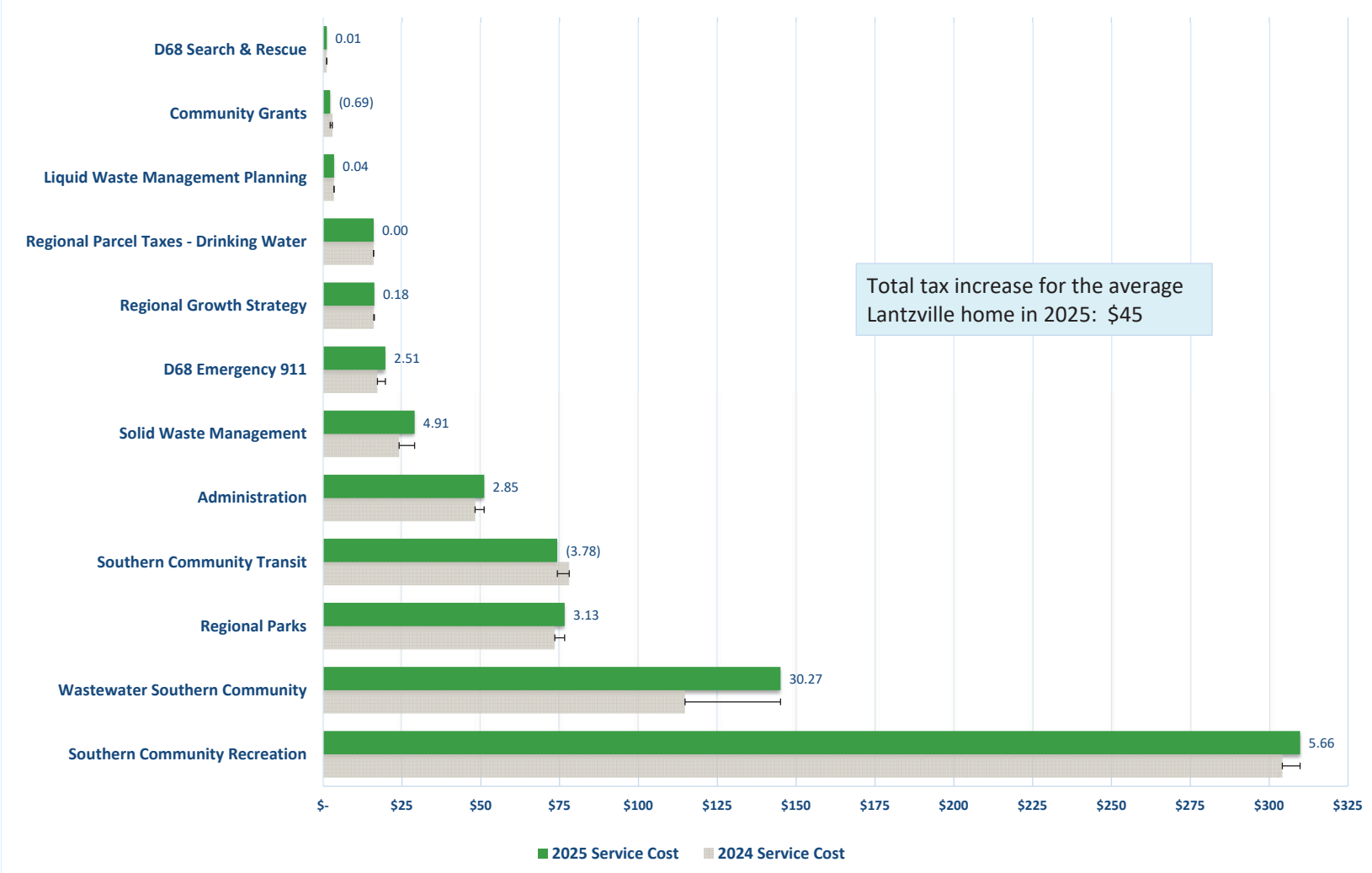
District of Lantzville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

District of Lantzville Home Tax Change

2025 Total Cost for the average District of Lantzville home (\$1,160,311) = \$745



DISTRICT OF LANTZVILLE

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 88,901 | 95,316 | 283 |
| Community Grants | 5,389 | 4,163 | |
| Regional Growth Strategy | 29,060 | 30,193 | |
| Southern Community Transit | 142,856 | 137,925 | 5,670 |
| Solid Waste Management | 44,186 | 53,256 | 2,580 |
| Regional Parks | 134,153 | 142,828 | 27,033 |
| Southern Community Recreation | 557,708 | 574,288 | 16,580 |
| Wastewater Southern Community | 210,957 | 269,828 | 15,628 |
| Liquid Waste Management Planning | 5,555 | 6,081 | |
| Drinking Water/Watershed Protection | 32,528 | 27,376 | |
| D68 Search & Rescue | 1,659 | 1,661 | |
| D68 Emergency 911 | 31,223 | 36,731 | 5,508 |
| Regional District General Services Requisition | \$1,284,175 | \$1,379,646 | \$73,282 |

DISTRICT OF LANTZVILLE

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.003 | 0.002 | |
| Regional Growth Strategy | 0.014 | 0.014 | |
| Southern Community Transit | 0.068 | 0.064 | 0.003 |
| Solid Waste Management | 0.021 | 0.025 | 0.001 |
| Regional Parks | 0.064 | 0.066 | 0.013 |
| Southern Community Recreation | 0.265 | 0.267 | 0.002 |
| Wastewater Southern Community Liquid Waste Management Planning | 0.100 0.003 | 0.125 0.003 | 0.007 |
| D68 Search & Rescue | 0.001 | 0.001 | |
| D68 Emergency 911 | 0.015 | 0.017 | 0.002 |
| Regional District General Services Rate | 0.596 | 0.628 | 0.028 |
| General Services Cost per \$100,000 | \$59.56 | \$62.79 | \$2.80 |
| Change in General Services Cost per \$100,000 | \$8.50 | \$3.24 | |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$0.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | |
| Average Residential Value * | \$1,147,713 | \$1,160,311 | \$12,598 |
| Property tax based on Average Residential Value | \$700 | \$745 | \$45 |

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

DISTRICT OF LANTZVILLE - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 88,901 | 95,316 | 138,908 | 184,840 | 200,461 | 227,332 |
| Community Grants | 5,389 | 4,163 | 5,271 | 5,044 | 5,044 | 5,044 |
| Regional Growth Strategy | 29,060 | 30,193 | 31,548 | 32,474 | 33,292 | 34,129 |
| Southern Community Transit | 142,856 | 137,925 | 155,856 | 176,117 | 191,652 | 206,984 |
| Solid Waste Management | 44,186 | 53,256 | 61,244 | 73,493 | 88,192 | 105,830 |
| Regional Parks | 134,153 | 142,828 | 123,103 | 178,868 | 176,372 | 187,345 |
| Southern Community Recreation | 557,708 | 574,288 | 600,191 | 618,290 | 647,620 | 656,333 |
| Wastewater Southern Community | 210,957 | 269,828 | 299,509 | 335,451 | 379,059 | 428,337 |
| Liquid Waste Management Planning | 5,555 | 6,081 | 6,628 | 7,225 | 7,731 | 7,962 |
| Drinking Water/Watershed Protection | 32,528 | 27,376 | 27,696 | 28,016 | 28,336 | 28,656 |
| D68 Search & Rescue | 1,659 | 1,661 | 1,670 | 1,671 | 1,673 | 1,674 |
| D68 Emergency 911 | 31,223 | 36,731 | 40,121 | 41,325 | 42,565 | 43,842 |
| Regional District General Services Requisition | \$1,284,175 | \$1,379,646 | \$1,491,745 | \$1,682,814 | \$1,801,997 | \$1,933,468 |

DISTRICT OF LANTZVILLE - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.003 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Regional Growth Strategy | 0.014 | 0.014 | 0.015 | 0.015 | 0.015 | 0.015 |
| Southern Community Transit | 0.068 | 0.064 | 0.072 | 0.080 | 0.086 | 0.092 |
| Solid Waste Management | 0.021 | 0.025 | 0.028 | 0.033 | 0.040 | 0.047 |
| Regional Parks | 0.064 | 0.066 | 0.057 | 0.081 | 0.079 | 0.083 |
| Southern Community Recreation | 0.265 | 0.267 | 0.276 | 0.281 | 0.291 | 0.292 |
| Wastewater Southern Community | 0.100 | 0.125 | 0.138 | 0.153 | 0.171 | 0.191 |
| Liquid Waste Management Planning | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.004 |
| D68 Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D68 Emergency 911 | 0.015 | 0.017 | 0.018 | 0.019 | 0.019 | 0.020 |
| Regional District General Services Rate | 0.596 | 0.628 | 0.674 | 0.752 | 0.797 | 0.848 |
| General Services Cost per \$100,000 | \$59.56 | \$62.79 | \$67.44 | \$75.23 | \$79.73 | \$84.82 |
| Change in General Services Cost per \$100,000 | \$8.50 | \$3.24 | \$4.65 | \$7.79 | \$4.50 | \$5.10 |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Average Residential Value* | \$1,147,713 | \$1,160,311 | \$1,160,311 | \$1,160,311 | \$1,160,311 | \$1,160,311 |
| Property tax based on Average Residential Value | \$700 | \$745 | \$799 | \$889 | \$941 | \$1,000 |

*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

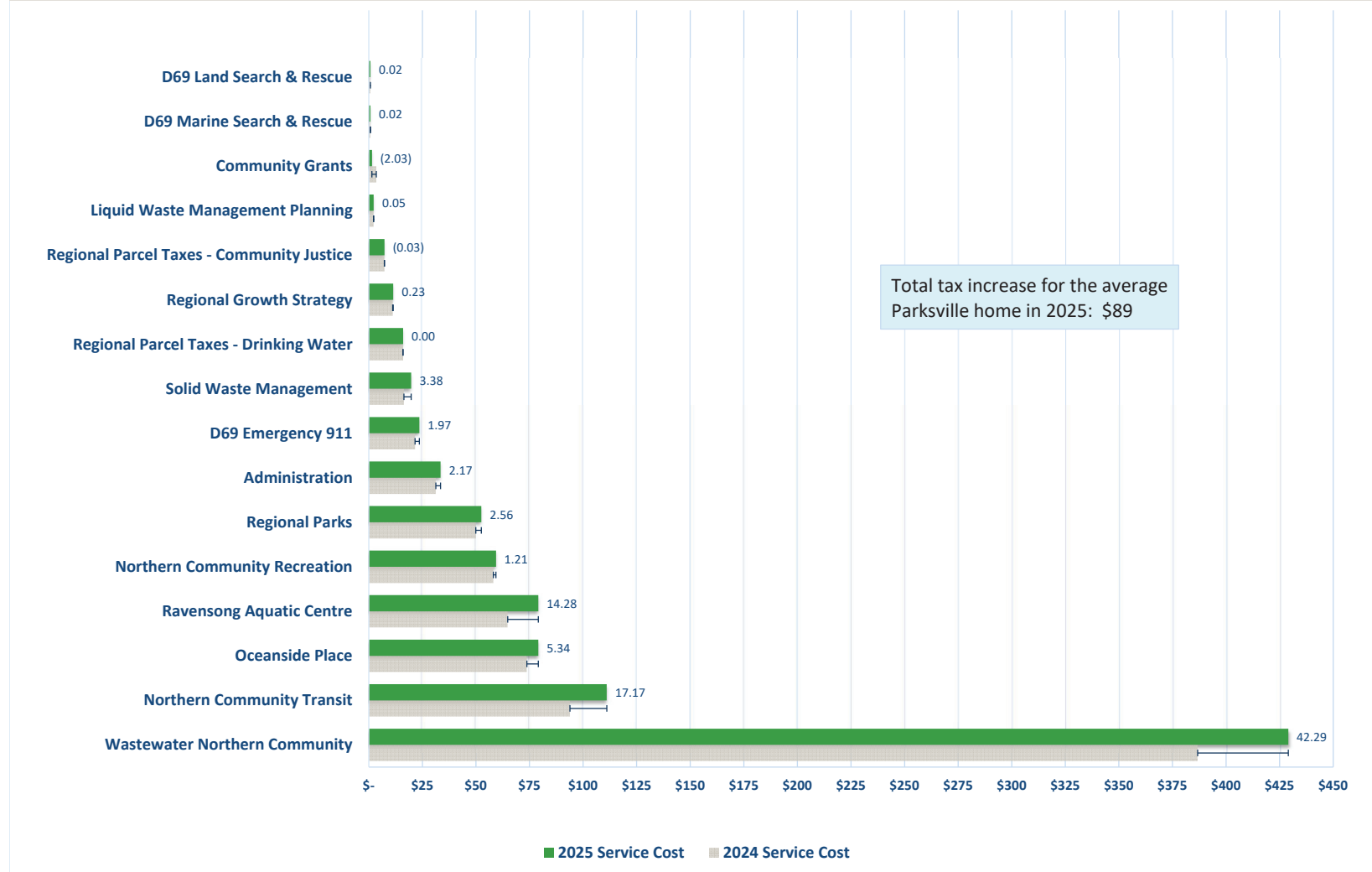
City of Parksville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Parksville Home Tax Change

2025 Total Cost for the average City of Parksville home (\$760,678) = \$927



CITY OF PARKSVILLE

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 285,169 | 309,588 | 920 |
| Community Grants | 31,733 | 13,522 | |
| D69 Community Justice | 53,033 | 53,418 | |
| Regional Growth Strategy | 97,939 | 102,418 | |
| Northern Community Transit | 850,119 | 1,018,929 | 32,888 |
| Solid Waste Management | 148,940 | 180,669 | 8,751 |
| Regional Parks | 452,195 | 484,538 | 91,709 |
| Northern Community Recreation | 524,077 | 548,241 | |
| Oceanside Place | 667,132 | 725,328 | |
| Ravensong Aquatic Centre | 587,940 | 728,372 | 84,480 |
| Liquid Waste Management Planning | 18,723 | 20,629 | |
| Wastewater Northern Community | 3,504,696 | 3,940,935 | 164,312 |
| Drinking Water/Watershed Protection | 115,920 | 117,296 | |
| D69 Marine Search & Rescue | 5,544 | 5,617 | |
| D69 Land Search & Rescue | 8,260 | 8,295 | |
| D69 Emergency 911 | 196,823 | 213,119 | 16,296 |
| Regional District General Services Requisition | \$7,548,243 | \$8,470,914 | \$399,356 |

CITY OF PARKSVILLE

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.005 | 0.002 | |
| Regional Growth Strategy | 0.015 | 0.015 | |
| Northern Community Transit | 0.126 | 0.146 | 0.005 |
| Solid Waste Management | 0.022 | 0.026 | 0.001 |
| Regional Parks | 0.067 | 0.069 | 0.013 |
| Northern Community Recreation | 0.078 | 0.078 | |
| Oceanside Place | 0.099 | 0.104 | |
| Ravensong Aquatic Centre | 0.087 | 0.104 | 0.012 |
| Liquid Waste Management Planning | 0.003 | 0.003 | |
| Wastewater Northern Community | 0.519 | 0.564 | 0.024 |
| D69 Marine Search & Rescue | 0.001 | 0.001 | |
| D69 Land Search & Rescue | 0.001 | 0.001 | |
| D69 Emergency 911 | 0.029 | 0.031 | 0.002 |
| Regional District General Services Rate | 1.094 | 1.188 | 0.057 |
| General Services Cost per \$100,000 | \$109.37 | \$118.79 | \$5.70 |
| Change in General Services Cost per \$100,000 | \$3.20 | \$9.42 | |
| Regional Parcel Taxes | \$23.32 | \$23.29 | (\$0.03) |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | |
| Average Residential Value * | \$745,143 | \$760,678 | \$15,535 |
| Property tax based on Average Residential Value | \$838 | \$927 | \$89 |

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

CITY OF PARKSVILLE - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 285,169 | 309,588 | 451,176 | 600,366 | 651,102 | 738,380 |
| Community Grants | 31,733 | 13,522 | 19,453 | 18,717 | 18,717 | 18,717 |
| D69 Community Justice | 53,033 | 53,418 | 53,532 | 53,591 | 53,650 | 53,711 |
| Regional Growth Strategy | 97,939 | 102,418 | 107,013 | 110,155 | 112,927 | 115,769 |
| Northern Community Transit | 850,119 | 1,018,929 | 1,217,621 | 1,455,056 | 1,724,844 | 2,028,762 |
| Solid Waste Management | 148,940 | 180,669 | 207,769 | 249,322 | 299,187 | 359,025 |
| Regional Parks | 452,195 | 484,538 | 417,623 | 606,799 | 598,333 | 635,560 |
| Northern Community Recreation | 524,077 | 548,241 | 567,429 | 587,289 | 607,844 | 629,119 |
| Oceanside Place | 667,132 | 725,328 | 797,861 | 937,696 | 965,827 | 994,801 |
| Ravensong Aquatic Centre | 587,940 | 728,372 | 1,216,382 | 1,398,839 | 1,622,653 | 1,671,333 |
| Liquid Waste Management Planning | 18,723 | 20,629 | 22,486 | 24,510 | 26,226 | 27,012 |
| Wastewater Northern Community | 3,504,696 | 3,940,935 | 4,729,122 | 5,816,820 | 6,340,333 | 6,847,560 |
| Drinking Water/Watershed Protection | 115,920 | 117,296 | 117,776 | 118,256 | 118,736 | 119,216 |
| D69 Marine Search & Rescue | 5,544 | 5,617 | 5,621 | 5,624 | 5,627 | 5,631 |
| D69 Land Search & Rescue | 8,260 | 8,295 | 8,300 | 8,305 | 8,310 | 8,315 |
| D69 Emergency 911 | 196,823 | 213,119 | 220,113 | 227,103 | 233,916 | 240,933 |
| Regional District General Services Requisition | \$7,548,243 | \$8,470,914 | \$10,159,277 | \$12,218,447 | \$13,388,233 | \$14,493,844 |

CITY OF PARKSVILLE - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.005 | 0.002 | 0.003 | 0.003 | 0.003 | 0.003 |
| Regional Growth Strategy | 0.015 | 0.015 | 0.015 | 0.015 | 0.016 | 0.016 |
| Northern Community Transit | 0.126 | 0.146 | 0.172 | 0.204 | 0.239 | 0.278 |
| Solid Waste Management | 0.022 | 0.026 | 0.029 | 0.035 | 0.041 | 0.049 |
| Regional Parks | 0.067 | 0.069 | 0.059 | 0.085 | 0.083 | 0.087 |
| Northern Community Recreation | 0.078 | 0.078 | 0.080 | 0.082 | 0.084 | 0.086 |
| Oceanside Place | 0.099 | 0.104 | 0.113 | 0.131 | 0.134 | 0.136 |
| Ravensong Aquatic Centre | 0.087 | 0.104 | 0.172 | 0.196 | 0.225 | 0.229 |
| Liquid Waste Management Planning | 0.003 | 0.003 | 0.003 | 0.003 | 0.004 | 0.004 |
| Wastewater Northern Community | 0.519 | 0.564 | 0.670 | 0.814 | 0.878 | 0.938 |
| D69 Marine Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Land Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Emergency 911 | 0.029 | 0.031 | 0.031 | 0.032 | 0.032 | 0.033 |
| Regional District General Services Rate | 1.094 | 1.188 | 1.413 | 1.686 | 1.831 | 1.962 |
| General Services Cost per \$100,000 | \$109.37 | \$118.79 | \$141.28 | \$168.56 | \$183.06 | \$196.16 |
| Change in General Services Cost per \$100,000 | \$3.20 | \$9.42 | \$22.48 | \$27.29 | \$14.50 | \$13.10 |
| Regional Parcel Taxes | \$23.32 | \$23.29 | \$23.29 | \$23.29 | \$23.29 | \$23.29 |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Average Residential Value* | \$745,143 | \$760,678 | \$760,678 | \$760,678 | \$760,678 | \$760,678 |
| Property tax based on Average Residential Value | \$838 | \$927 | \$1,098 | \$1,306 | \$1,416 | \$1,515 |

*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

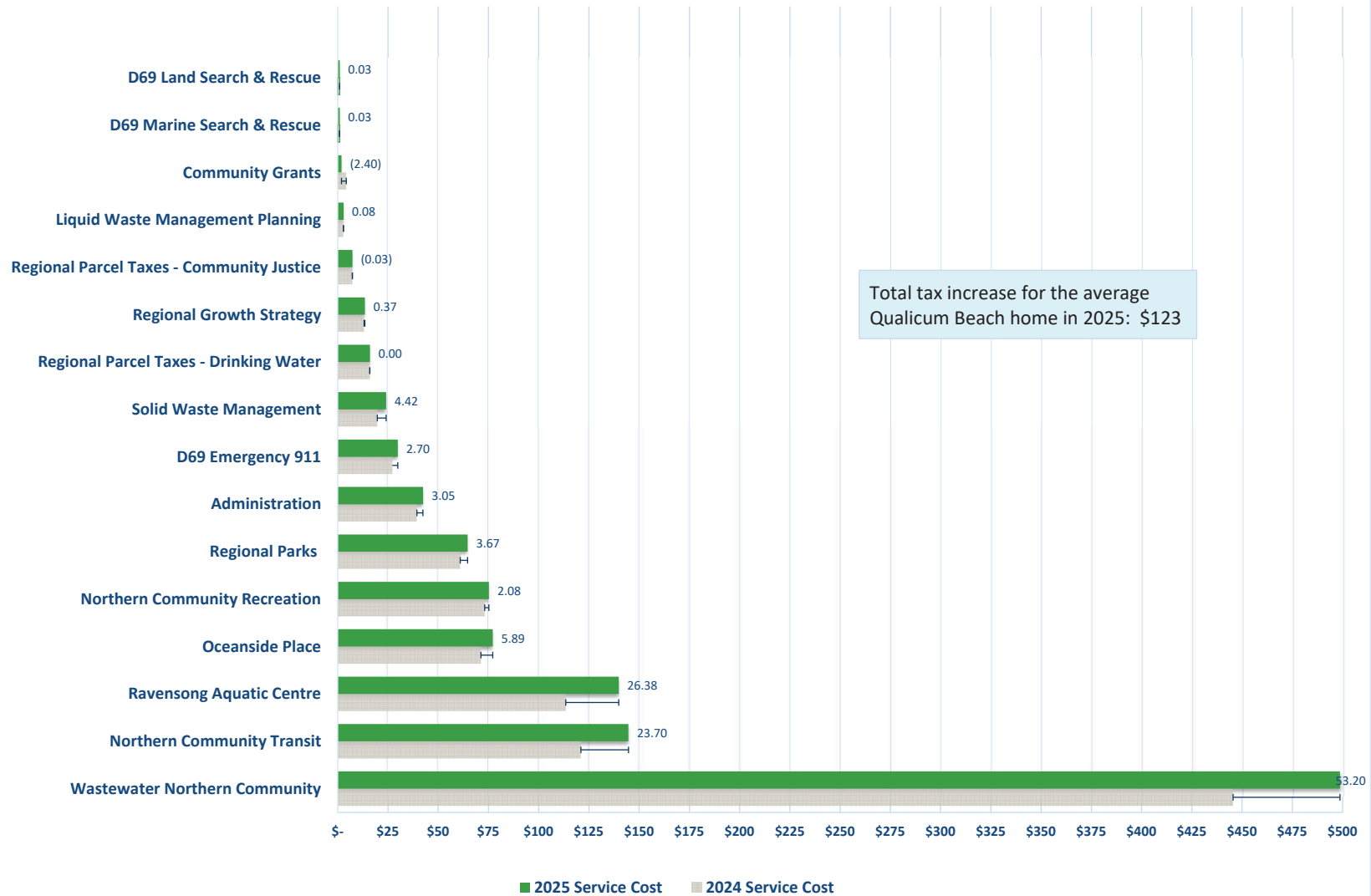
Town of Qualicum Beach



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Town of Qualicum Beach Home Tax Change

2025 Total Cost for the average Town of Qualicum Beach home (\$964,544) = \$1,140



TOWN OF QUALICUM BEACH

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 210,682 | 228,298 | 679 |
| Community Grants | 22,673 | 9,971 | |
| D69 Community Justice | 36,286 | 36,243 | |
| Regional Growth Strategy | 69,737 | 72,880 | |
| Northern Community Transit | 644,459 | 771,623 | 24,905 |
| Solid Waste Management | 106,041 | 128,550 | 6,227 |
| Regional Parks | 321,949 | 344,761 | 65,253 |
| Northern Community Recreation | 387,187 | 404,286 | |
| Oceanside Place | 377,756 | 411,112 | |
| Ravensong Aquatic Centre | 603,530 | 747,685 | 86,720 |
| Liquid Waste Management Planning | 13,330 | 14,678 | |
| Wastewater Northern Community | 2,369,535 | 2,664,960 | 111,111 |
| Drinking Water/Watershed Protection | 79,312 | 79,584 | |
| D69 Marine Search & Rescue | 4,096 | 4,142 | |
| D69 Land Search & Rescue | 5,633 | 5,657 | |
| D69 Emergency 911 | 145,412 | 157,159 | 11,747 |
| Regional District General Services Requisition | \$5,397,617 | \$6,081,589 | \$306,642 |

TOWN OF QUALICUM BEACH

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.005 | 0.002 | |
| Regional Growth Strategy | 0.014 | 0.014 | |
| Northern Community Transit | 0.129 | 0.150 | 0.005 |
| Solid Waste Management | 0.021 | 0.025 | 0.001 |
| Regional Parks | 0.065 | 0.067 | 0.013 |
| Northern Community Recreation | 0.078 | 0.078 | |
| Oceanside Place | 0.076 | 0.080 | |
| Ravensong Aquatic Centre | 0.121 | 0.145 | 0.017 |
| Liquid Waste Management Planning | 0.003 | 0.003 | |
| Wastewater Northern Community | 0.475 | 0.517 | 0.022 |
| D69 Marine Search & Rescue | 0.001 | 0.001 | |
| D69 Land Search & Rescue | 0.001 | 0.001 | |
| D69 Emergency 911 | 0.029 | 0.031 | 0.002 |
| Regional District General Services Rate | 1.060 | 1.158 | 0.060 |
| General Services Cost per \$100,000 | \$105.95 | \$115.79 | \$6.00 |
| Change in General Services Cost per \$100,000 | \$6.29 | \$9.84 | |
| Regional Parcel Taxes | \$23.32 | \$23.29 | (\$0.03) |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | |
| Average Residential Value * | \$937,823 | \$964,544 | \$26,722 |
| Property tax based on Average Residential Value | \$1,017 | \$1,140 | \$123 |

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

TOWN OF QUALICUM BEACH - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 210,682 | 228,298 | 332,708 | 442,724 | 480,139 | 544,500 |
| Community Grants | 22,673 | 9,971 | 14,345 | 13,802 | 13,802 | 13,802 |
| D69 Community Justice | 36,286 | 36,243 | 36,356 | 36,429 | 36,503 | 36,577 |
| Regional Growth Strategy | 69,737 | 72,880 | 76,149 | 78,385 | 80,357 | 82,380 |
| Northern Community Transit | 644,459 | 771,623 | 922,089 | 1,101,896 | 1,306,203 | 1,536,357 |
| Solid Waste Management | 106,041 | 128,550 | 147,833 | 177,399 | 212,879 | 255,455 |
| Regional Parks | 321,949 | 344,761 | 297,149 | 431,753 | 425,728 | 452,216 |
| Northern Community Recreation | 387,187 | 404,286 | 418,436 | 433,082 | 448,239 | 463,928 |
| Oceanside Place | 377,756 | 411,112 | 452,223 | 531,481 | 547,425 | 563,848 |
| Ravensong Aquatic Centre | 603,530 | 747,685 | 1,248,634 | 1,435,930 | 1,665,678 | 1,715,648 |
| Liquid Waste Management Planning | 13,330 | 14,678 | 15,999 | 17,439 | 18,660 | 19,220 |
| Wastewater Northern Community | 2,369,535 | 2,664,960 | 3,197,952 | 3,933,481 | 4,287,494 | 4,630,493 |
| Drinking Water/Watershed Protection | 79,312 | 79,584 | 79,984 | 80,384 | 80,784 | 81,184 |
| D69 Marine Search & Rescue | 4,096 | 4,142 | 4,145 | 4,147 | 4,150 | 4,152 |
| D69 Land Search & Rescue | 5,633 | 5,657 | 5,660 | 5,663 | 5,667 | 5,670 |
| D69 Emergency 911 | 145,412 | 157,159 | 162,317 | 167,471 | 172,495 | 177,670 |
| Regional District General Services Requisition | \$5,397,617 | \$6,081,589 | \$7,411,979 | \$8,891,465 | \$9,786,202 | \$10,583,100 |

TOWN OF QUALICUM BEACH - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.005 | 0.002 | 0.003 | 0.003 | 0.003 | 0.003 |
| Regional Growth Strategy | 0.014 | 0.014 | 0.015 | 0.015 | 0.015 | 0.015 |
| Northern Community Economic Development | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Northern Community Transit | 0.129 | 0.150 | 0.177 | 0.209 | 0.245 | 0.285 |
| Solid Waste Management | 0.021 | 0.025 | 0.028 | 0.034 | 0.040 | 0.047 |
| Regional Parks | 0.065 | 0.067 | 0.057 | 0.082 | 0.080 | 0.084 |
| Northern Community Recreation | 0.078 | 0.078 | 0.080 | 0.082 | 0.084 | 0.086 |
| Oceanside Place | 0.076 | 0.080 | 0.087 | 0.101 | 0.103 | 0.105 |
| Ravensong Aquatic Centre | 0.121 | 0.145 | 0.240 | 0.273 | 0.313 | 0.319 |
| Liquid Waste Management Planning | 0.003 | 0.003 | 0.003 | 0.003 | 0.004 | 0.004 |
| Wastewater Northern Community | 0.475 | 0.517 | 0.614 | 0.747 | 0.805 | 0.860 |
| D69 Marine Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Land Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Emergency 911 | 0.029 | 0.031 | 0.031 | 0.032 | 0.032 | 0.033 |
| Regional District General Services Rate | 1.060 | 1.158 | 1.401 | 1.667 | 1.816 | 1.944 |
| General Services Cost per \$100,000 | \$105.95 | \$115.79 | \$140.08 | \$166.66 | \$181.56 | \$194.36 |
| Change in General Services Cost per \$100,000 | \$6.29 | \$9.84 | \$24.28 | \$26.59 | \$14.90 | \$12.80 |
| Regional Parcel Taxes | \$23.32 | \$23.29 | \$23.29 | \$23.29 | \$23.29 | \$23.29 |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Average Residential Value* | \$937,823 | \$964,544 | \$964,544 | \$964,544 | \$964,544 | \$964,544 |
| Property tax based on Average Residential Value | \$1,017 | \$1,140 | \$1,374 | \$1,631 | \$1,775 | \$1,898 |

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area A

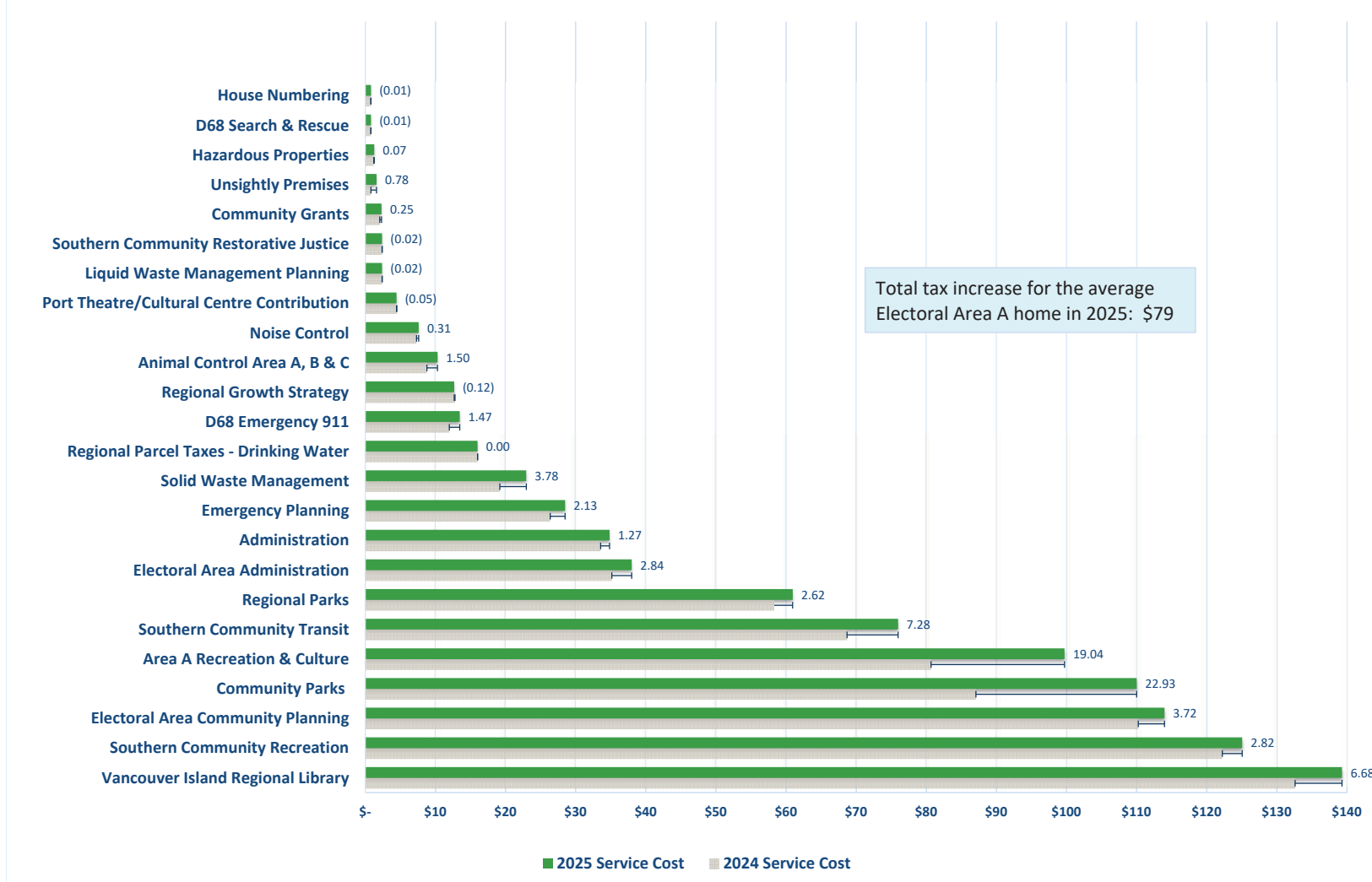
Cedar, South Wellington, Yellowpoint, Cassidy



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area A Home Tax Change

2025 Total Cost for the average Electoral Area A home (\$791,473) = \$925



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

ELECTORAL AREA A

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 130,909 | 137,556 | 409 |
| Community Grants | 7,935 | 9,008 | 3,000 |
| Electoral Areas Administration | 135,598 | 149,734 | |
| Southern Community Restorative Justice | 8,589 | 8,813 | |
| Electoral Area Community Planning | 426,262 | 447,213 | |
| Regional Growth Strategy | 49,075 | 50,470 | |
| House Numbering | 2,620 | 2,710 | |
| Hazardous Properties | 4,660 | 4,917 | |
| Unsightly Premises | 4,625 | 4,855 | |
| Southern Community Transit | 266,054 | 298,652 | 12,276 |
| Solid Waste Management | 74,649 | 89,050 | 4,313 |
| Animal Control Area A, B & C | 34,379 | 38,854 | |
| Regional Parks | 226,641 | 238,826 | 45,203 |
| Community Parks | 338,746 | 431,776 | |
| Southern Community Recreation | 474,310 | 489,601 | 15,291 |
| Electoral Area A Recreation | 311,910 | 389,710 | |
| Port Theatre/Cultural Centre Contribution | 17,391 | 17,391 | |
| Liquid Waste Management Planning | 9,384 | 10,168 | |
| Drinking Water/Watershed Protection | 46,336 | 46,272 | |
| D68 Search & Rescue | 3,252 | 3,256 | |
| D68 Emergency 911 | 45,976 | 53,008 | 7,032 |
| Emergency Planning | 103,074 | 113,096 | |
| Noise Control | 28,270 | 29,821 | |
| Feasibility Studies | 0 | 0 | |
| Regional District General Services Requisition | \$2,750,645 | \$3,064,757 | \$87,524 |
| Vancouver Island Regional Library | 513,517 | 545,728 | 32,211 |
| Total Requisition | \$3,264,162 | \$3,610,485 | \$119,735 |

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

ELECTORAL AREA A

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.003 | 0.003 | 0.001 |
| Electoral Area Administration | 0.044 | 0.048 | |
| Southern Community Restorative Justice | 0.003 | 0.003 | |
| Electoral Area Community Planning | 0.138 | 0.144 | |
| Regional Growth Strategy | 0.016 | 0.016 | |
| House Numbering | 0.001 | 0.001 | |
| Hazardous Properties | 0.002 | 0.002 | |
| Unightly Premises | 0.001 | 0.002 | |
| Southern Community Transit | 0.086 | 0.096 | 0.004 |
| Solid Waste Management | 0.024 | 0.029 | 0.001 |
| Animal Control Area A, B & C | 0.011 | 0.013 | |
| Noise Control | 0.009 | 0.010 | |
| Regional Parks | 0.073 | 0.077 | 0.015 |
| Community Parks | 0.109 | 0.139 | |
| Southern Community Recreation | 0.153 | 0.158 | 0.005 |
| Area A Recreation & Culture | 0.101 | 0.126 | |
| Port Theatre/Cultural Centre Contribution | 0.006 | 0.006 | |
| Liquid Waste Management Planning | 0.003 | 0.003 | |
| D68 Search & Rescue | 0.001 | 0.001 | |
| D68 Emergency 911 | 0.015 | 0.017 | 0.002 |
| Emergency Planning | 0.033 | 0.036 | |
| Feasibility Studies | 0.000 | 0.000 | |
| Regional District General Services Rate | 0.873 | 0.973 | 0.028 |
| Vancouver Island Regional Library | 0.166 | 0.176 | 0.010 |
| General Services Tax Rate | 1.039 | 1.149 | 0.038 |
| General Services Cost per \$100,000 | \$103.88 | \$114.87 | \$3.80 |
| Change in General Services Cost per \$100,000 | \$12.93 | \$10.99 | |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$0.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | |

| | | | |
|---|-----------|-----------|-----------|
| Average Residential Value * | \$798,899 | \$791,473 | (\$7,426) |
| Property tax based on Average Residential Value | \$846 | \$925 | \$79 |

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

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

ELECTORAL AREA A - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 130,909 | 137,556 | 200,466 | 266,754 | 289,297 | 328,076 |
| Community Grants | 7,935 | 9,008 | 7,606 | 7,279 | 7,279 | 7,279 |
| Electoral Areas Administration | 135,598 | 149,734 | 164,630 | 177,064 | 185,677 | 194,476 |
| Southern Community Restorative Justice | 8,589 | 8,813 | 8,819 | 8,824 | 8,829 | 8,834 |
| Electoral Area Community Planning | 426,262 | 447,213 | 481,442 | 503,067 | 525,476 | 550,104 |
| Regional Growth Strategy | 49,075 | 50,470 | 52,734 | 54,283 | 55,648 | 57,049 |
| House Numbering | 2,620 | 2,710 | 2,648 | 2,648 | 2,648 | 2,648 |
| Hazardous Properties | 4,660 | 4,917 | 5,219 | 5,402 | 5,591 | 5,786 |
| Unightly Premises | 4,625 | 4,855 | 5,046 | 5,222 | 5,405 | 5,594 |
| Southern Community Transit | 266,054 | 298,652 | 337,476 | 381,348 | 414,987 | 448,186 |
| Solid Waste Management | 74,649 | 89,050 | 102,408 | 122,890 | 147,467 | 176,960 |
| Animal Control Area A, B & C | 34,379 | 38,854 | 41,906 | 44,595 | 46,142 | 47,532 |
| Regional Parks | 226,641 | 238,826 | 205,844 | 299,086 | 294,914 | 313,263 |
| Community Parks | 338,746 | 431,776 | 521,407 | 579,190 | 615,994 | 638,283 |
| Southern Community Recreation | 474,310 | 489,601 | 512,560 | 528,025 | 554,147 | 560,553 |
| Electoral Area A Recreation | 311,910 | 389,710 | 571,099 | 590,790 | 609,096 | 628,022 |
| Port Theatre/Cultural Centre Contribution | 17,391 | 17,391 | 17,391 | 17,391 | 17,391 | 17,391 |
| Liquid Waste Management Planning | 9,384 | 10,168 | 11,083 | 12,081 | 12,926 | 13,314 |
| Drinking Water/Watershed Protection | 46,336 | 46,272 | 46,400 | 46,528 | 46,656 | 46,784 |
| D68 Search & Rescue | 3,252 | 3,256 | 3,276 | 3,278 | 3,280 | 3,282 |
| D68 Emergency 911 | 45,976 | 53,008 | 57,902 | 59,638 | 61,427 | 63,270 |
| Emergency Planning | 103,074 | 113,096 | 127,153 | 132,231 | 136,671 | 141,260 |
| Noise Control | 28,270 | 29,821 | 31,562 | 32,667 | 33,810 | 34,994 |
| Feasibility Studies | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional District General Services Requisition | \$2,750,645 | \$3,064,757 | \$3,516,077 | \$3,880,281 | \$4,080,758 | \$4,292,940 |
| Vancouver Island Regional Library | 513,517 | 545,728 | 562,100 | 578,963 | 596,332 | 614,222 |
| Total Requisition | \$3,264,162 | \$3,610,485 | \$4,078,177 | \$4,459,244 | \$4,677,090 | \$4,907,162 |

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

ELECTORAL AREA A - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|-----------------|---------------------|------------------|------------------|------------------|------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.003 | 0.003 | 0.002 | 0.002 | 0.002 | 0.002 |
| Electoral Area Administration | 0.044 | 0.048 | 0.052 | 0.056 | 0.058 | 0.060 |
| Southern Community Restorative Justice | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| Electoral Area Community Planning | 0.138 | 0.144 | 0.153 | 0.159 | 0.164 | 0.170 |
| Regional Growth Strategy | 0.016 | 0.016 | 0.017 | 0.017 | 0.017 | 0.018 |
| House Numbering | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Hazardous Properties | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Unsightly Premises | 0.001 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Southern Community Transit | 0.086 | 0.096 | 0.108 | 0.120 | 0.129 | 0.138 |
| Solid Waste Management | 0.024 | 0.029 | 0.033 | 0.039 | 0.046 | 0.055 |
| Animal Control Area A, B & C | 0.011 | 0.013 | 0.013 | 0.014 | 0.014 | 0.015 |
| Noise Control | 0.009 | 0.010 | 0.010 | 0.010 | 0.011 | 0.011 |
| Regional Parks | 0.073 | 0.077 | 0.066 | 0.094 | 0.092 | 0.097 |
| Community Parks | 0.109 | 0.139 | 0.166 | 0.183 | 0.192 | 0.197 |
| Southern Community Recreation | 0.153 | 0.158 | 0.163 | 0.166 | 0.173 | 0.173 |
| Area A Recreation & Culture | 0.101 | 0.126 | 0.182 | 0.186 | 0.190 | 0.194 |
| Port Theatre/Cultural Centre Contribution | 0.006 | 0.006 | 0.006 | 0.005 | 0.005 | 0.005 |
| Liquid Waste Management Planning | 0.003 | 0.003 | 0.004 | 0.004 | 0.004 | 0.004 |
| D68 Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D68 Emergency 911 | 0.015 | 0.017 | 0.018 | 0.019 | 0.019 | 0.020 |
| Emergency Planning | 0.033 | 0.036 | 0.041 | 0.042 | 0.043 | 0.044 |
| Feasibility Studies | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Regional District General Services Rate | 0.873 | 0.973 | 1.107 | 1.210 | 1.258 | 1.313 |
| Vancouver Island Regional Library | 0.166 | 0.176 | 0.179 | 0.182 | 0.186 | 0.189 |
| General Services Tax Rate | 1.039 | 1.149 | 1.286 | 1.392 | 1.444 | 1.502 |
| General Services Cost per \$100,000 | \$103.88 | \$114.87 | \$128.57 | \$139.18 | \$144.39 | \$150.22 |
| Change in General Services Cost per \$100,000 | \$12.93 | \$10.99 | \$13.70 | \$10.60 | \$5.22 | \$5.83 |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Average Residential Value* | \$798,899 | \$791,473 | \$791,473 | \$791,473 | \$791,473 | \$791,473 |
| Property tax based on Average Residential Value | \$846 | \$925 | \$1,034 | \$1,118 | \$1,159 | \$1,205 |

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

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area B

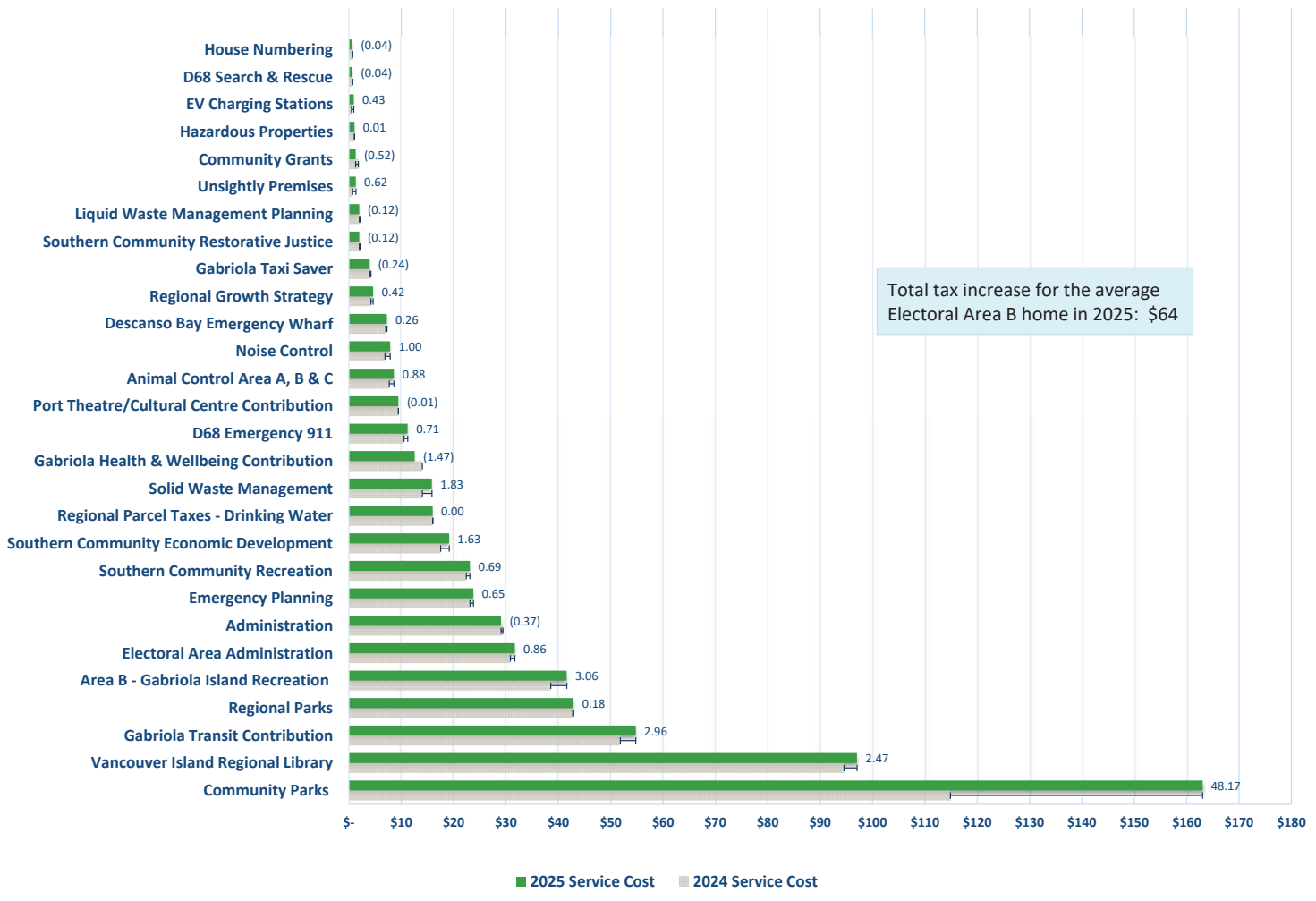
Gabriola, DeCourcy, Mudge Islands



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area B Home Tax Change

2025 Total Cost for the average Electoral Area B home (\$660,140) = \$633



ELECTORAL AREA B

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 118,442 | 117,212 | 348 |
| Community Grants | 7,179 | 5,119 | |
| Electoral Areas Administration | 122,684 | 127,589 | |
| Southern Community Restorative Justice | 7,074 | 6,854 | |
| Regional Growth Strategy | 18,062 | 17,936 | |
| House Numbering | 2,370 | 2,309 | |
| Southern Community Economic Development | 68,900 | 76,000 | 7,100 |
| Gabriola Island Health & Wellbeing Contribution | 50,592 | 44,858 | |
| Hazardous Properties | 4,217 | 4,190 | |
| Unightly Premises | 4,184 | 4,137 | |
| Gabriola Emergency Wharf | 29,038 | 29,909 | |
| Gabriola Transit Contribution | 207,536 | 219,460 | 7,000 |
| Gabriola Taxi Saver | 14,559 | 15,130 | 4,841 |
| Solid Waste Management | 55,853 | 64,292 | 3,114 |
| Animal Control Area A, B & C | 31,104 | 33,108 | |
| Regional Parks | 169,577 | 172,425 | 32,635 |
| Community Parks | 458,899 | 652,203 | 155,761 |
| Southern Community Recreation | 90,865 | 93,834 | 2,969 |
| Gabriola Island Recreation | 142,530 | 152,781 | |
| Port Theatre/Cultural Centre Contribution | 37,808 | 37,808 | |
| Liquid Waste Management Planning | 7,021 | 7,341 | |
| Drinking Water/Watershed Protection | 61,040 | 61,008 | |
| D68 Search & Rescue | 1,956 | 1,958 | |
| D68 Emergency 911 | 41,598 | 45,168 | 3,570 |
| Emergency Planning | 93,258 | 96,370 | |
| EV Charging Stations | 2,001 | 3,778 | |
| Noise Control | 25,093 | 28,838 | |
| Feasibility Studies | 0 | 0 | |
| Regional District General Services Requisition | \$1,873,440 | \$2,121,615 | \$217,338 |
| Vancouver Island Regional Library | 376,966 | 388,270 | 11,304 |
| Total Requisition | \$2,250,406 | \$2,509,885 | \$228,642 |

ELECTORAL AREA B

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.003 | 0.002 | |
| Electoral Area Administration | 0.044 | 0.048 | |
| Southern Community Restorative Justice | 0.003 | 0.003 | |
| Regional Growth Strategy | 0.006 | 0.007 | |
| House Numbering | 0.001 | 0.001 | |
| Southern Community Economic Development | 0.025 | 0.029 | 0.003 |
| Gabriola Island Health & Wellbeing Contribution | 0.020 | 0.019 | |
| Hazardous Properties | 0.002 | 0.002 | |
| Unightly Premises | 0.001 | 0.002 | |
| Descanso Bay Emergency Wharf | 0.010 | 0.011 | |
| Gabriola Transit Contribution | 0.074 | 0.083 | 0.003 |
| Gabriola Taxi Saver | 0.006 | 0.006 | 0.002 |
| Solid Waste Management | 0.020 | 0.024 | 0.001 |
| Animal Control Area A, B & C | 0.011 | 0.013 | |
| Noise Control | 0.010 | 0.012 | |
| Regional Parks | 0.061 | 0.065 | 0.012 |
| Community Parks | 0.164 | 0.247 | 0.059 |
| Southern Community Recreation | 0.032 | 0.035 | 0.003 |
| Area B - Gabriola Island Recreation | 0.055 | 0.063 | |
| Port Theatre/Cultural Centre Contribution | 0.013 | 0.014 | |
| Liquid Waste Management Planning | 0.003 | 0.003 | |
| D68 Search & Rescue | 0.001 | 0.001 | |
| D68 Emergency 911 | 0.015 | 0.017 | 0.002 |
| Emergency Planning | 0.033 | 0.036 | |
| EV Charging Stations | 0.001 | 0.001 | |
| Feasibility Studies | 0.000 | 0.000 | |
| Regional District General Services Rate | 0.655 | 0.788 | 0.085 |
| Vancouver Island Regional Library | 0.135 | 0.147 | 0.012 |
| General Services Tax Rate | 0.790 | 0.935 | 0.097 |
| General Services Cost per \$100,000 | \$79.01 | \$93.52 | \$9.70 |
| Change in General Services Cost per \$100,000 | \$9.42 | \$14.51 | |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$0.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | |
| Average Residential Value * | \$700,494 | \$660,140 | (\$40,354) |
| Property tax based on Average Residential Value | \$569 | \$633 | \$64 |

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

ELECTORAL AREA B - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 118,442 | 117,212 | 170,818 | 227,302 | 246,512 | 279,556 |
| Community Grants | 7,179 | 5,119 | 6,481 | 6,202 | 6,202 | 6,202 |
| Electoral Areas Administration | 122,684 | 127,589 | 140,282 | 150,878 | 158,217 | 165,714 |
| Southern Community Restorative Justice | 7,074 | 6,854 | 6,858 | 6,863 | 6,867 | 6,872 |
| Regional Growth Strategy | 18,062 | 17,936 | 18,741 | 19,291 | 19,776 | 20,274 |
| House Numbering | 2,370 | 2,309 | 2,256 | 2,256 | 2,256 | 2,256 |
| Southern Community Economic Development | 68,900 | 76,000 | 68,900 | 68,900 | 68,900 | 68,900 |
| Gabriola Island Health & Wellbeing Contribution | 50,592 | 44,858 | 102,109 | 102,612 | 102,612 | 102,612 |
| Hazardous Properties | 4,217 | 4,190 | 4,447 | 4,603 | 4,764 | 4,931 |
| Unightly Premises | 4,184 | 4,137 | 4,300 | 4,450 | 4,606 | 4,767 |
| Gabriola Emergency Wharf | 29,038 | 29,909 | 30,873 | 31,799 | 32,753 | 33,736 |
| Gabriola Transit Contribution | 207,536 | 219,460 | 216,753 | 221,133 | 225,602 | 230,162 |
| Gabriola Taxi Saver | 14,559 | 15,130 | 10,380 | 10,422 | 10,466 | 10,510 |
| Solid Waste Management | 55,853 | 64,292 | 73,936 | 88,723 | 106,467 | 127,760 |
| Animal Control Area A, B & C | 31,104 | 33,108 | 35,708 | 37,999 | 39,317 | 40,502 |
| Regional Parks | 169,577 | 172,425 | 148,612 | 215,932 | 212,920 | 226,167 |
| Community Parks | 458,899 | 652,203 | 702,300 | 666,755 | 686,758 | 707,360 |
| Southern Community Recreation | 90,865 | 93,834 | 98,263 | 101,228 | 106,271 | 107,465 |
| Gabriola Island Recreation | 142,530 | 152,781 | 153,020 | 147,445 | 149,090 | 150,792 |
| Port Theatre/Cultural Centre Contribution | 37,808 | 37,808 | 37,808 | 37,808 | 37,808 | 37,808 |
| Liquid Waste Management Planning | 7,021 | 7,341 | 8,002 | 8,722 | 9,332 | 9,612 |
| Wastewater Northern Community Drinking Water/Watershed Protection | 61,040 | 61,008 | 61,136 | 61,264 | 61,392 | 61,520 |
| D68 Search & Rescue | 1,956 | 1,958 | 1,970 | 1,971 | 1,972 | 1,974 |
| D68 Emergency 911 | 41,598 | 45,168 | 49,338 | 50,818 | 52,343 | 53,913 |
| Emergency Planning | 93,258 | 96,370 | 108,348 | 112,675 | 116,459 | 120,368 |
| EV Charging Stations | 2,001 | 3,778 | 3,891 | 4,008 | 4,129 | 4,252 |
| Noise Control | 25,093 | 28,838 | 30,586 | 31,657 | 32,765 | 33,912 |
| Feasibility Studies | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional District General Services Requisition | \$1,873,440 | \$2,121,615 | \$2,296,116 | \$2,423,716 | \$2,506,556 | \$2,619,897 |
| Vancouver Island Regional Library | 376,966 | 388,270 | 399,919 | 411,917 | 424,274 | 437,002 |
| Total Requisition | \$2,250,406 | \$2,509,885 | \$2,696,035 | \$2,835,633 | \$2,930,830 | \$3,056,899 |

ELECTORAL AREA B - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|----------------|---------------------|------------------|------------------|------------------|------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.003 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Electoral Area Administration | 0.044 | 0.048 | 0.052 | 0.056 | 0.058 | 0.060 |
| Southern Community Restorative Justice | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.002 |
| Regional Growth Strategy | 0.006 | 0.007 | 0.007 | 0.007 | 0.007 | 0.007 |
| House Numbering | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Southern Community Economic Development | 0.025 | 0.029 | 0.026 | 0.025 | 0.025 | 0.025 |
| Gabriola Island Health & Wellbeing Contribution | 0.020 | 0.019 | 0.042 | 0.042 | 0.041 | 0.041 |
| Hazardous Properties | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Unightly Premises | 0.001 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Descanso Bay Emergency Wharf | 0.010 | 0.011 | 0.012 | 0.012 | 0.012 | 0.012 |
| Gabriola Transit Contribution | 0.074 | 0.083 | 0.081 | 0.082 | 0.083 | 0.083 |
| Gabriola Taxi Saver | 0.006 | 0.006 | 0.004 | 0.004 | 0.004 | 0.004 |
| Solid Waste Management | 0.020 | 0.024 | 0.028 | 0.033 | 0.039 | 0.046 |
| Animal Control Area A, B & C | 0.011 | 0.013 | 0.013 | 0.014 | 0.014 | 0.015 |
| Noise Control | 0.010 | 0.012 | 0.013 | 0.013 | 0.013 | 0.013 |
| Regional Parks | 0.061 | 0.065 | 0.056 | 0.080 | 0.078 | 0.082 |
| Community Parks | 0.164 | 0.247 | 0.263 | 0.247 | 0.251 | 0.256 |
| Southern Community Recreation | 0.032 | 0.035 | 0.037 | 0.037 | 0.039 | 0.039 |
| Gabriola Island Recreation | 0.055 | 0.063 | 0.062 | 0.059 | 0.060 | 0.060 |
| Port Theatre/Cultural Centre Contribution | 0.013 | 0.014 | 0.014 | 0.014 | 0.014 | 0.014 |
| Liquid Waste Management Planning | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| D68 Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D68 Emergency 911 | 0.015 | 0.017 | 0.018 | 0.019 | 0.019 | 0.020 |
| Emergency Planning | 0.033 | 0.036 | 0.041 | 0.042 | 0.043 | 0.044 |
| EV Charging Stations | 0.001 | 0.001 | 0.001 | 0.001 | 0.002 | 0.002 |
| Feasibility Studies | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Regional District General Services Rate | 0.655 | 0.788 | 0.848 | 0.885 | 0.906 | 0.937 |
| Vancouver Island Regional Library | 0.135 | 0.147 | 0.150 | 0.152 | 0.155 | 0.158 |
| General Services Tax Rate | 0.790 | 0.935 | 0.998 | 1.037 | 1.061 | 1.095 |
| General Services Cost per \$100,000 | \$79.01 | \$93.52 | \$99.78 | \$103.68 | \$106.09 | \$109.51 |
| Change in General Services Cost per \$100,000 | \$9.42 | \$14.51 | \$6.26 | \$3.90 | \$2.41 | \$3.42 |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Average Residential Value* | \$700,494 | \$660,140 | \$660,140 | \$660,140 | \$660,140 | \$660,140 |
| Property tax based on Average Residential Value | \$569 | \$633 | \$675 | \$700 | \$716 | \$739 |

*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 C

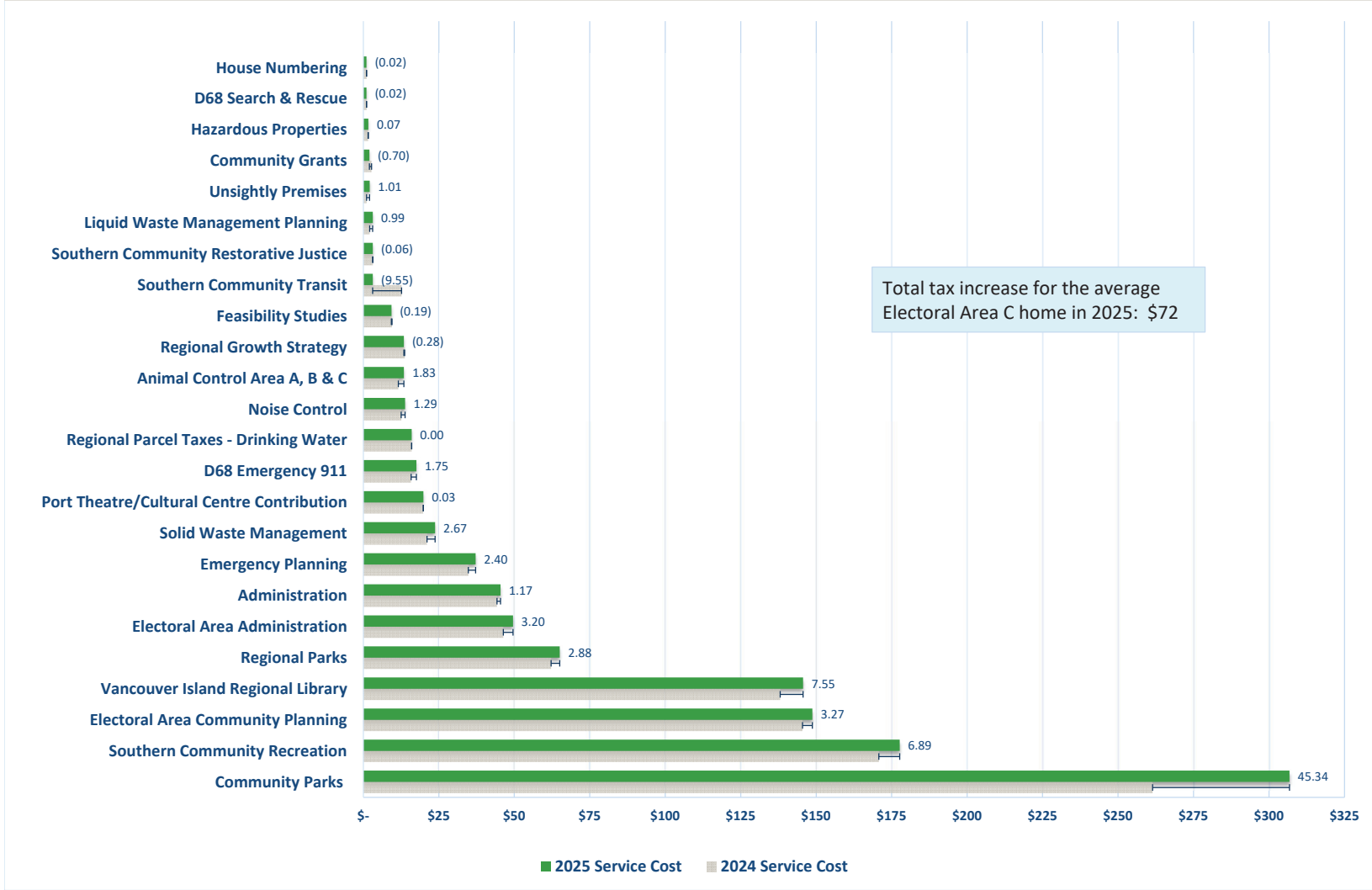
Extension, Nanaimo Lakes, East Wellington, Pleasant Valley



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area C Home Tax Change

2025 Total Cost for the average Electoral Area C home (\$1,032,857) = \$1,120



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

ELECTORAL AREA C

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 92,532 | 94,450 | 281 |
| Community Grants | 5,609 | 4,125 | |
| Electoral Areas Administration | 95,847 | 102,812 | |
| Southern Community Restorative Justice | 5,757 | 5,753 | |
| Electoral Area Community Planning | 301,302 | 307,069 | |
| Regional Growth Strategy | 28,123 | 28,387 | |
| House Numbering | 1,852 | 1,861 | |
| Hazardous Properties | 3,294 | 3,376 | |
| Unightly Premises | 3,269 | 3,334 | |
| Southern Community Transit | 10,763 | 2,492 | 102 |
| Solid Waste Management | 42,751 | 50,063 | 2,425 |
| Animal Control Area A, B & C | 24,300 | 26,679 | |
| Regional Parks | 129,798 | 134,263 | 25,412 |
| Community Parks - Extension and Wellington combined | 253,924 | 297,433 | |
| Southern Community Recreation | 355,078 | 365,803 | 10,725 |
| Port Theatre/Cultural Centre Contribution | 21,763 | 21,760 | |
| Liquid Waste Management Planning | 5,374 | 5,716 | |
| Drinking Water/Watershed Protection | 23,568 | 23,600 | |
| D68 Search & Rescue | 1,453 | 1,455 | |
| D68 Emergency 911 | 32,498 | 36,397 | 3,899 |
| Emergency Planning | 72,857 | 77,655 | |
| Noise Control | 26,053 | 28,528 | |
| Feasibility Studies | 20,000 | 20,000 | |
| Regional District General Services Requisition | \$1,557,765 | \$1,643,011 | \$42,844 |
| Vancouver Island Regional Library | 287,874 | 301,319 | 13,445 |
| Total Requisition | \$1,845,639 | \$1,944,330 | \$56,289 |

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

ELECTORAL AREA C

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.003 | 0.002 | |
| Electoral Area Administration | 0.044 | 0.048 | |
| Southern Community Restorative Justice | 0.003 | 0.003 | |
| Electoral Area Community Planning | 0.138 | 0.144 | |
| Regional Growth Strategy | 0.013 | 0.013 | |
| House Numbering | 0.001 | 0.001 | |
| Hazardous Properties | 0.002 | 0.002 | |
| Unsightly Premises | 0.001 | 0.002 | |
| Southern Community Transit | 0.012 | 0.003 | |
| Solid Waste Management | 0.020 | 0.023 | 0.001 |
| Animal Control Area A, B & C | 0.011 | 0.013 | |
| Noise Control | 0.012 | 0.013 | |
| Regional Parks | 0.059 | 0.063 | 0.012 |
| Community Parks | 0.248 | 0.297 | |
| Southern Community Recreation | 0.162 | 0.172 | 0.010 |
| Port Theatre/Cultural Centre Contribution | 0.019 | 0.019 | |
| Liquid Waste Management Planning | 0.002 | 0.003 | |
| D68 Search & Rescue | 0.001 | 0.001 | |
| D68 Emergency 911 | 0.015 | 0.017 | 0.002 |
| Emergency Planning | 0.033 | 0.036 | |
| Feasibility Studies | 0.009 | 0.009 | |
| Regional District General Services Rate | 0.849 | 0.928 | 0.025 |
| Vancouver Island Regional Library | 0.131 | 0.141 | 0.010 |
| General Services Tax Rate | 0.980 | 1.069 | 0.035 |
| General Services Cost per \$100,000 | \$97.98 | \$106.92 | \$3.50 |
| Change in General Services Cost per \$100,000 | \$15.27 | \$8.94 | |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$0.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | |
| Average Residential Value * | \$1,054,093 | \$1,032,857 | (\$21,236) |
| Property tax based on Average Residential Value | \$1,049 | \$1,120 | \$72 |

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

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

ELECTORAL AREA C - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 92,532 | 94,450 | 137,645 | 183,161 | 198,639 | 225,266 |
| Community Grants | 5,609 | 4,125 | 5,223 | 4,998 | 4,998 | 4,998 |
| Electoral Areas Administration | 95,847 | 102,812 | 113,039 | 121,577 | 127,491 | 133,532 |
| Southern Community Restorative Justice | 5,757 | 5,753 | 5,756 | 5,759 | 5,763 | 5,767 |
| Electoral Area Community Planning | 301,302 | 307,069 | 330,571 | 345,419 | 360,806 | 377,716 |
| Regional Growth Strategy | 28,123 | 28,387 | 29,660 | 30,531 | 31,299 | 32,087 |
| House Numbering | 1,852 | 1,861 | 1,818 | 1,818 | 1,818 | 1,818 |
| Hazardous Properties | 3,294 | 3,376 | 3,584 | 3,709 | 3,839 | 3,973 |
| Unightly Premises | 3,269 | 3,334 | 3,465 | 3,586 | 3,711 | 3,841 |
| Southern Community Transit | 10,763 | 2,492 | 2,816 | 3,183 | 3,463 | 3,740 |
| Solid Waste Management | 42,751 | 50,063 | 57,572 | 69,086 | 82,904 | 99,484 |
| Animal Control Area A, B & C | 24,300 | 26,679 | 28,774 | 30,620 | 31,682 | 32,636 |
| Regional Parks | 129,798 | 134,263 | 115,722 | 168,142 | 165,794 | 176,111 |
| Community Parks - Extension + Wellington combi | 253,924 | 297,433 | 355,788 | 381,218 | 393,920 | 406,472 |
| Southern Community Recreation | 355,078 | 365,803 | 382,423 | 393,958 | 412,796 | 418,202 |
| Port Theatre/Cultural Centre Contribution | 21,763 | 21,760 | 21,876 | 21,876 | 21,876 | 21,876 |
| Liquid Waste Management Planning | 5,374 | 5,716 | 6,231 | 6,792 | 7,267 | 7,485 |
| Drinking Water/Watershed Protection | 23,568 | 23,600 | 23,728 | 23,856 | 23,984 | 24,112 |
| D68 Search & Rescue | 1,453 | 1,455 | 1,464 | 1,464 | 1,465 | 1,466 |
| D68 Emergency 911 | 32,498 | 36,397 | 39,757 | 40,949 | 42,177 | 43,443 |
| Emergency Planning | 72,857 | 77,655 | 87,307 | 90,794 | 93,842 | 96,993 |
| Noise Control | 26,053 | 28,528 | 30,162 | 31,368 | 32,623 | 33,928 |
| Feasibility Studies | 20,000 | 20,000 | 20,000 | 10,000 | 0 | 0 |
| Regional District General Services Requisition | \$1,557,765 | \$1,643,011 | \$1,804,381 | \$1,973,864 | \$2,052,157 | \$2,154,946 |
| Vancouver Island Regional Library | 287,874 | 301,319 | 310,359 | 319,670 | 329,260 | 339,138 |
| Total Requisition | \$1,845,639 | \$1,944,330 | \$2,114,740 | \$2,293,534 | \$2,381,417 | \$2,494,084 |

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

ELECTORAL AREA C - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|----------------|---------------------|------------------|------------------|------------------|------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.003 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Electoral Area Administration | 0.044 | 0.048 | 0.052 | 0.056 | 0.058 | 0.060 |
| Southern Community Restorative Justice | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| Electoral Area Community Planning | 0.138 | 0.144 | 0.153 | 0.159 | 0.164 | 0.170 |
| Regional Growth Strategy | 0.013 | 0.013 | 0.014 | 0.014 | 0.014 | 0.014 |
| House Numbering | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Hazardous Properties | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Unightly Premises | 0.001 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Southern Community Transit | 0.012 | 0.003 | 0.003 | 0.004 | 0.004 | 0.004 |
| Solid Waste Management | 0.020 | 0.023 | 0.027 | 0.032 | 0.038 | 0.045 |
| Animal Control Area A, B & C | 0.011 | 0.013 | 0.013 | 0.014 | 0.014 | 0.015 |
| Noise Control | 0.012 | 0.013 | 0.014 | 0.014 | 0.015 | 0.015 |
| Regional Parks | 0.059 | 0.063 | 0.054 | 0.077 | 0.075 | 0.079 |
| Community Parks | 0.248 | 0.297 | 0.352 | 0.371 | 0.379 | 0.387 |
| Southern Community Recreation | 0.162 | 0.172 | 0.177 | 0.181 | 0.187 | 0.188 |
| Port Theatre/Cultural Centre Contribution | 0.019 | 0.019 | 0.019 | 0.019 | 0.019 | 0.018 |
| Liquid Waste Management Planning | 0.002 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| D68 Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D68 Emergency 911 | 0.015 | 0.017 | 0.018 | 0.019 | 0.019 | 0.020 |
| Emergency Planning | 0.033 | 0.036 | 0.041 | 0.042 | 0.043 | 0.044 |
| Feasibility Studies | 0.009 | 0.009 | 0.009 | 0.005 | 0.000 | 0.000 |
| Regional District General Services Rate | 0.849 | 0.928 | 1.025 | 1.105 | 1.132 | 1.175 |
| Vancouver Island Regional Library | 0.131 | 0.141 | 0.144 | 0.147 | 0.149 | 0.152 |
| General Services Tax Rate | 0.980 | 1.069 | 1.169 | 1.252 | 1.281 | 1.327 |
| General Services Cost per \$100,000 | \$97.98 | \$106.92 | \$116.85 | \$125.19 | \$128.15 | \$132.68 |
| Change in General Services Cost per \$100,000 | \$15.27 | \$8.94 | \$9.94 | \$8.34 | \$2.96 | \$4.53 |
| Regional Parcel Taxes | \$16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 | \$16.00 |
| Change in Regional Parcel Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Average Residential Value* | \$1,054,093 | \$1,032,857 | \$1,032,857 | \$1,032,857 | \$1,032,857 | \$1,032,857 |
| Property tax based on Average Residential Value | \$1,049 | \$1,120 | \$1,223 | \$1,309 | \$1,340 | \$1,386 |

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

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area E

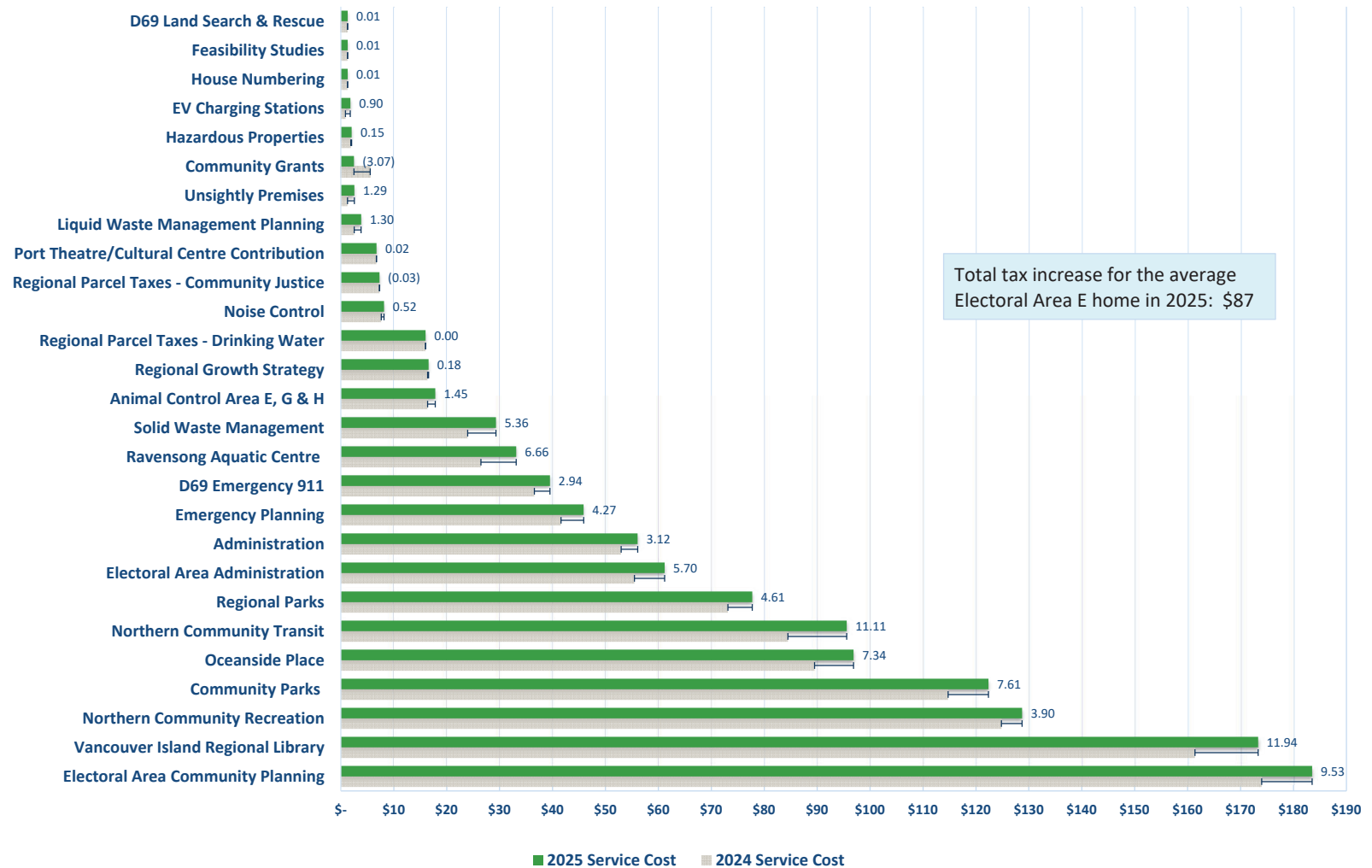
Nanoose Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area E Home Tax Change

2025 Total Cost for the average Electoral Area E home (\$1,274,458) = \$1,232



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

ELECTORAL AREA E

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 197,913 | 209,259 | 622 |
| Community Grants | 20,558 | 9,139 | |
| Electoral Areas Administration | 205,002 | 227,786 | |
| D69 Community Justice | 25,511 | 25,416 | |
| Electoral Area Community Planning | 620,281 | 654,391 | |
| Regional Growth Strategy | 58,844 | 60,640 | |
| House Numbering | 3,960 | 4,122 | |
| Hazardous Properties | 7,046 | 7,480 | |
| Unightly Premises | 6,992 | 7,386 | |
| Northern Community Transit | 315,488 | 354,978 | 11,457 |
| Solid Waste Management | 89,444 | 106,937 | 5,180 |
| Animal Control Area E, G & H | 61,710 | 64,340 | |
| Regional Parks | 271,560 | 286,794 | 54,282 |
| Community Parks | 425,515 | 454,846 | |
| Northern Community Recreation | 464,390 | 475,269 | 4,028 |
| Oceanside Place | 333,646 | 358,016 | |
| Ravensong Aquatic Centre | 100,217 | 124,154 | 14,400 |
| Port Theatre/Cultural Centre Contribution | 24,961 | 24,962 | |
| Liquid Waste Management Planning | 11,244 | 12,210 | |
| Drinking Water/Watershed Protection | 55,760 | 55,808 | |
| D68 Search & Rescue | 0 | 1,223 | |
| D69 Land Search & Rescue | 4,096 | 4,113 | |
| D69 Emergency 911 | 136,599 | 144,053 | 7,454 |
| Emergency Planning | 155,831 | 172,050 | |
| EV Charging Stations | 3,343 | 6,745 | |
| Noise Control | 28,343 | 30,179 | |
| Feasibility Studies | 5,000 | 5,000 | |
| Regional District General Services Requisition | \$3,633,254 | \$3,887,296 | \$97,423 |
| Vancouver Island Regional Library | 600,754 | 641,234 | 40,480 |
| Total Requisition | \$4,234,008 | \$4,528,530 | \$137,903 |

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

ELECTORAL AREA E

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.004 | 0.002 | |
| Electoral Area Administration | 0.044 | 0.048 | |
| Electoral Area Community Planning | 0.138 | 0.144 | |
| Regional Growth Strategy | 0.013 | 0.013 | |
| House Numbering | 0.001 | 0.001 | |
| Hazardous Properties | 0.002 | 0.002 | |
| Unightly Premises | 0.001 | 0.002 | |
| Northern Community Transit | 0.067 | 0.075 | 0.002 |
| Solid Waste Management | 0.019 | 0.023 | 0.001 |
| Animal Control Area E, G & H | 0.013 | 0.014 | |
| Noise Control | 0.006 | 0.006 | |
| Regional Parks | 0.058 | 0.061 | 0.011 |
| Community Parks | 0.091 | 0.096 | |
| Northern Community Recreation | 0.099 | 0.101 | 0.001 |
| Oceanside Place | 0.071 | 0.076 | |
| Ravensong Aquatic Centre | 0.021 | 0.026 | 0.003 |
| Port Theatre/Cultural Centre Contribution | 0.005 | 0.005 | |
| Liquid Waste Management Planning | 0.002 | 0.003 | |
| D68 Search & Rescue | 0.000 | 0.000 | |
| D69 Land Search & Rescue | 0.001 | 0.001 | |
| D69 Emergency 911 | 0.029 | 0.031 | 0.002 |
| Emergency Planning | 0.033 | 0.036 | |
| EV Charging Stations | 0.001 | 0.001 | |
| Feasibility Studies | 0.001 | 0.001 | |
| Regional District General Services Rate | 0.762 | 0.813 | 0.020 |
| Vancouver Island Regional Library | 0.128 | 0.136 | 0.008 |
| General Services Tax Rate | 0.890 | 0.949 | 0.028 |
| General Services Cost per \$100,000 | \$89.00 | \$94.86 | \$2.80 |
| Change in General Services Cost per \$100,000 | \$14.77 | \$5.86 | |
| Regional Parcel Taxes | \$23.32 | \$23.29 | (\$0.03) |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | |
| Average Residential Value * | \$1,260,809 | \$1,274,458 | \$13,648 |
| Property tax based on Average Residential Value | \$1,145 | \$1,232 | \$87 |

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

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

ELECTORAL AREA E - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 197,913 | 209,259 | 304,962 | 405,804 | 440,098 | 499,092 |
| Community Grants | 20,558 | 9,139 | 13,149 | 12,652 | 12,652 | 12,652 |
| Electoral Areas Administration | 205,002 | 227,786 | 250,446 | 269,362 | 282,465 | 295,850 |
| D69 Community Justice | 25,511 | 25,416 | 25,426 | 25,408 | 25,392 | 25,375 |
| Electoral Area Community Planning | 620,281 | 654,391 | 704,480 | 736,122 | 768,913 | 804,950 |
| Regional Growth Strategy | 58,844 | 60,640 | 63,361 | 65,222 | 66,863 | 68,545 |
| House Numbering | 3,960 | 4,122 | 4,028 | 4,028 | 4,028 | 4,028 |
| Hazardous Properties | 7,046 | 7,480 | 7,940 | 8,218 | 8,505 | 8,803 |
| Unightly Premises | 6,992 | 7,386 | 7,676 | 7,945 | 8,223 | 8,510 |
| Northern Community Transit | 315,488 | 354,978 | 424,199 | 506,917 | 600,906 | 706,787 |
| Solid Waste Management | 89,444 | 106,937 | 122,977 | 147,572 | 177,087 | 212,504 |
| Animal Control Area E, G & H | 61,710 | 64,340 | 67,630 | 69,790 | 72,016 | 74,307 |
| Regional Parks | 271,560 | 286,794 | 247,188 | 359,161 | 354,148 | 376,183 |
| Community Parks | 425,515 | 454,846 | 523,608 | 555,259 | 586,216 | 603,802 |
| Northern Community Recreation | 464,390 | 475,269 | 491,380 | 508,039 | 525,266 | 543,078 |
| Oceanside Place | 333,646 | 358,016 | 393,817 | 462,838 | 476,724 | 491,025 |
| Ravensong Aquatic Centre | 100,217 | 124,154 | 207,338 | 238,438 | 276,589 | 284,886 |
| Port Theatre/Cultural Centre Contribution | 24,961 | 24,962 | 24,961 | 24,961 | 24,961 | 24,961 |
| Liquid Waste Management Planning | 11,244 | 12,210 | 13,309 | 14,507 | 15,523 | 15,988 |
| Drinking Water/Watershed Protection | 55,760 | 55,808 | 55,936 | 56,064 | 56,192 | 56,320 |
| D68 Search & Rescue | 0 | 1,223 | 1,234 | 1,234 | 1,234 | 1,234 |
| D69 Land Search & Rescue | 4,096 | 4,113 | 4,116 | 4,118 | 4,121 | 4,123 |
| D69 Emergency 911 | 136,599 | 144,053 | 148,780 | 153,505 | 158,110 | 162,854 |
| Emergency Planning | 155,831 | 172,050 | 193,433 | 201,159 | 207,914 | 214,894 |
| EV Charging Stations | 3,343 | 6,745 | 6,947 | 7,156 | 7,371 | 7,592 |
| Noise Control | 28,343 | 30,179 | 31,680 | 32,789 | 33,936 | 35,124 |
| Feasibility Studies | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Regional District General Services Requisition | \$3,633,254 | \$3,887,296 | \$4,345,001 | \$4,883,268 | \$5,200,453 | \$5,548,467 |
| Vancouver Island Regional Library | 600,754 | 641,234 | 660,470 | 680,285 | 700,692 | 721,714 |
| Total Requisition | \$4,234,008 | \$4,528,530 | \$5,005,471 | \$5,563,553 | \$5,901,145 | \$6,270,181 |

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

ELECTORAL AREA E - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.004 | 0.002 | 0.003 | 0.003 | 0.003 | 0.003 |
| Electoral Area Administration | 0.044 | 0.048 | 0.052 | 0.056 | 0.058 | 0.060 |
| Electoral Area Community Planning | 0.138 | 0.144 | 0.153 | 0.159 | 0.164 | 0.170 |
| Regional Growth Strategy | 0.013 | 0.013 | 0.013 | 0.014 | 0.014 | 0.014 |
| House Numbering | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Hazardous Properties | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Unightly Premises | 0.001 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Northern Community Transit | 0.067 | 0.075 | 0.089 | 0.105 | 0.123 | 0.143 |
| Solid Waste Management | 0.019 | 0.023 | 0.026 | 0.031 | 0.036 | 0.043 |
| Animal Control Area E, G & H | 0.013 | 0.014 | 0.014 | 0.014 | 0.015 | 0.015 |
| Noise Control | 0.006 | 0.006 | 0.007 | 0.007 | 0.007 | 0.007 |
| Regional Parks | 0.058 | 0.061 | 0.052 | 0.074 | 0.073 | 0.076 |
| Community Parks | 0.091 | 0.096 | 0.110 | 0.115 | 0.120 | 0.122 |
| Northern Community Recreation | 0.099 | 0.101 | 0.103 | 0.105 | 0.108 | 0.110 |
| Oceanside Place | 0.071 | 0.076 | 0.082 | 0.096 | 0.098 | 0.100 |
| Ravensong Aquatic Centre | 0.021 | 0.026 | 0.043 | 0.049 | 0.057 | 0.058 |
| Port Theatre/Cultural Centre Contribution | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 | 0.005 |
| Liquid Waste Management Planning | 0.002 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| D68 Search & Rescue | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| D69 Land Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Emergency 911 | 0.029 | 0.031 | 0.031 | 0.032 | 0.032 | 0.033 |
| Emergency Planning | 0.033 | 0.036 | 0.041 | 0.042 | 0.043 | 0.044 |
| EV Charging Stations | 0.001 | 0.001 | 0.001 | 0.001 | 0.002 | 0.002 |
| Feasibility Studies | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Regional District General Services Rate | 0.762 | 0.813 | 0.898 | 1.001 | 1.057 | 1.116 |
| Vancouver Island Regional Library | 0.128 | 0.136 | 0.138 | 0.141 | 0.144 | 0.146 |
| General Services Tax Rate | 0.890 | 0.949 | 1.036 | 1.142 | 1.201 | 1.262 |
| General Services Cost per \$100,000 | \$89.00 | \$94.86 | \$103.63 | \$114.23 | \$120.14 | \$126.15 |
| Change in General Services Cost per \$100,000 | \$14.77 | \$5.86 | \$8.77 | \$10.60 | \$5.91 | \$6.02 |
| Regional Parcel Taxes | \$23.32 | \$23.29 | \$23.29 | \$23.29 | \$23.29 | \$23.29 |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Average Residential Value* | \$1,260,809 | \$1,274,458 | \$1,274,458 | \$1,274,458 | \$1,274,458 | \$1,274,458 |
| Property tax based on Average Residential Value | \$1,145 | \$1,232 | \$1,344 | \$1,479 | \$1,554 | \$1,631 |

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

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area F

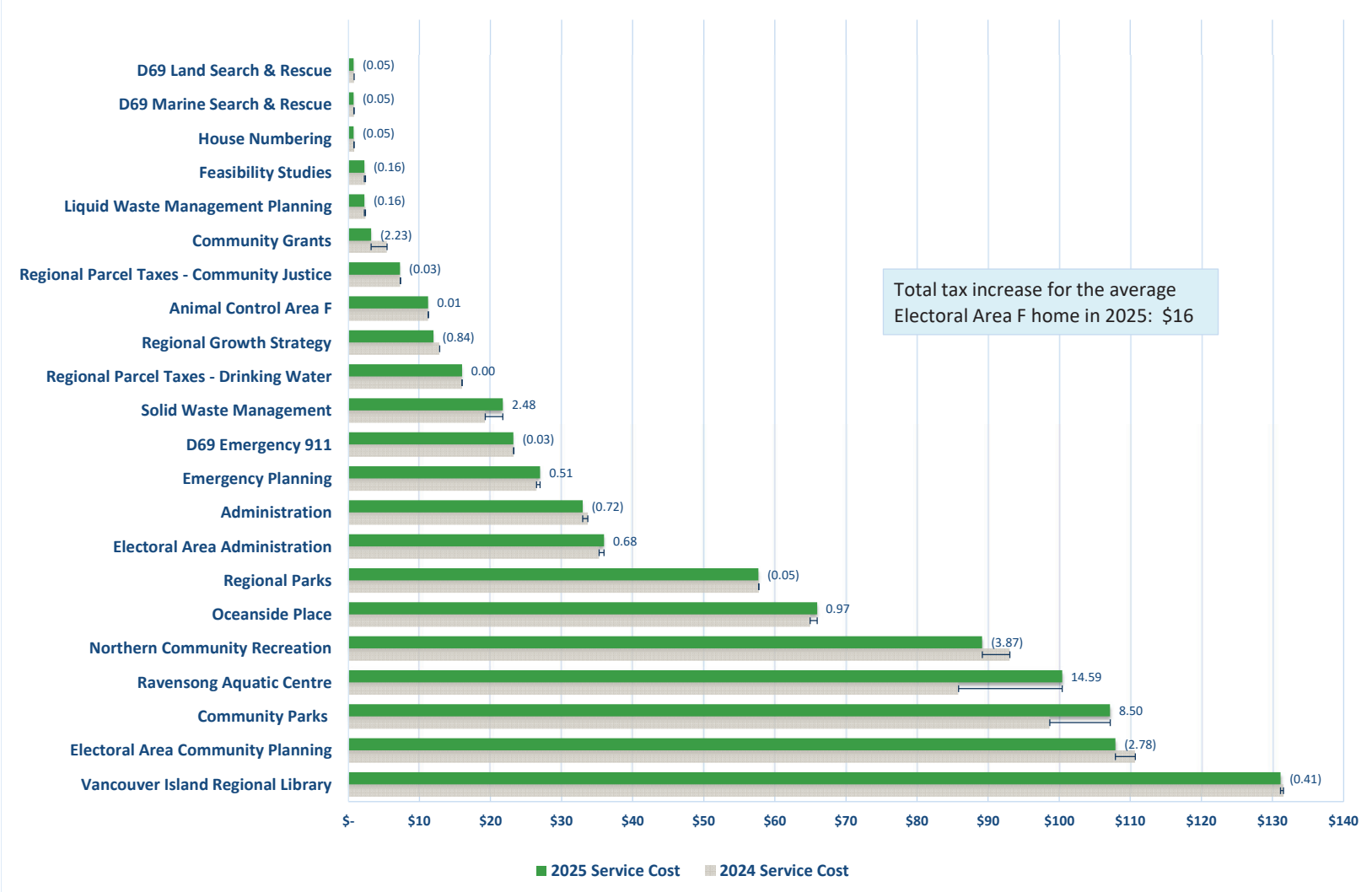
Coombs, Hilliers, Errington, Whiskey Creek, Meadowood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area F Home Tax Change

2025 Total Cost for the average Electoral Area F home (\$749,286) = \$857



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

ELECTORAL AREA F

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 146,759 | 151,907 | 452 |
| Community Grants | 23,519 | 14,635 | 8,000 |
| Electoral Areas Administration | 152,016 | 165,356 | |
| D69 Community Justice | 22,246 | 22,282 | |
| Electoral Area Community Planning | 477,874 | 493,870 | |
| Regional Growth Strategy | 54,440 | 55,576 | |
| House Numbering | 2,937 | 2,993 | |
| Solid Waste Management | 82,808 | 98,060 | 4,750 |
| Animal Control Area F | 48,049 | 50,581 | |
| Regional Parks | 251,413 | 262,987 | 49,775 |
| Community Parks | 427,559 | 490,000 | 93,637 |
| Northern Community Recreation | 403,938 | 408,605 | 5,370 |
| Oceanside Place | 282,388 | 299,950 | |
| Ravensong Aquatic Centre | 371,917 | 460,751 | 53,440 |
| Liquid Waste Management Planning | 10,410 | 11,197 | |
| Drinking Water/Watershed Protection | 48,624 | 48,928 | |
| D69 Marine Search & Rescue | 2,853 | 2,756 | |
| D69 Land Search & Rescue | 4,974 | 4,996 | |
| D69 Emergency 911 | 101,293 | 104,572 | 3,279 |
| Emergency Planning | 115,554 | 124,895 | |
| Feasibility Studies | 10,000 | 10,000 | |
| Regional District General Services Requisition | \$3,041,571 | \$3,284,897 | \$218,703 |
| Vancouver Island Regional Library | 569,094 | 600,801 | 31,707 |
| Total Requisition | \$3,610,665 | \$3,885,698 | \$250,410 |

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

ELECTORAL AREA F

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.007 | 0.004 | 0.002 |
| Electoral Area Administration | 0.044 | 0.048 | |
| Electoral Area Community Planning | 0.138 | 0.144 | |
| Regional Growth Strategy | 0.016 | 0.016 | |
| House Numbering | 0.001 | 0.001 | |
| Solid Waste Management | 0.024 | 0.029 | 0.001 |
| Animal Control Area F | 0.014 | 0.015 | |
| Regional Parks | 0.072 | 0.077 | 0.015 |
| Community Parks | 0.123 | 0.143 | 0.027 |
| Northern Community Recreation | 0.116 | 0.119 | 0.002 |
| Oceanside Place | 0.081 | 0.088 | |
| Ravensong Aquatic Centre | 0.107 | 0.134 | 0.016 |
| Liquid Waste Management Planning | 0.003 | 0.003 | |
| D69 Marine Search & Rescue | 0.001 | 0.001 | |
| D69 Land Search & Rescue | 0.001 | 0.001 | |
| D69 Emergency 911 | 0.029 | 0.031 | 0.002 |
| Emergency Planning | 0.033 | 0.036 | |
| Feasibility Studies | 0.003 | 0.003 | |
| Regional District General Services Rate | 0.855 | 0.937 | 0.065 |
| Vancouver Island Regional Library | 0.164 | 0.175 | 0.011 |
| General Services Tax Rate | 1.019 | 1.112 | 0.076 |
| General Services Cost per \$100,000 | \$101.88 | \$111.23 | \$7.60 |
| Change in General Services Cost per \$100,000 | \$4.47 | \$9.35 | |
| Regional Parcel Taxes | \$23.32 | \$23.29 | (\$0.03) |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | |
| Average Residential Value * | \$802,034 | \$749,286 | (\$52,748) |
| Property tax based on Average Residential Value | \$840 | \$857 | \$16 |

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

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

ELECTORAL AREA F - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 146,759 | 151,907 | 221,380 | 294,584 | 319,479 | 362,304 |
| Community Grants | 23,519 | 14,635 | 9,545 | 9,184 | 9,184 | 9,184 |
| Electoral Areas Administration | 152,016 | 165,356 | 181,806 | 195,537 | 205,049 | 214,765 |
| D69 Community Justice | 22,246 | 22,282 | 22,298 | 22,289 | 22,282 | 22,275 |
| Electoral Area Community Planning | 477,874 | 493,870 | 531,670 | 555,551 | 580,298 | 607,495 |
| Regional Growth Strategy | 54,440 | 55,576 | 58,069 | 59,774 | 61,279 | 62,821 |
| House Numbering | 2,937 | 2,993 | 2,924 | 2,924 | 2,924 | 2,924 |
| Solid Waste Management | 82,808 | 98,060 | 112,768 | 135,322 | 162,387 | 194,864 |
| Animal Control Area F | 48,049 | 50,581 | 52,351 | 54,184 | 56,080 | 58,043 |
| Regional Parks | 251,413 | 262,987 | 226,669 | 329,346 | 324,751 | 344,956 |
| Community Parks | 427,559 | 490,000 | 670,371 | 755,702 | 778,373 | 801,724 |
| Northern Community Recreation | 403,938 | 408,605 | 422,208 | 436,267 | 450,795 | 465,810 |
| Oceanside Place | 282,388 | 299,950 | 329,945 | 387,772 | 399,406 | 411,387 |
| Ravensong Aquatic Centre | 371,917 | 460,751 | 769,454 | 884,872 | 1,026,451 | 1,057,245 |
| Liquid Waste Management Planning | 10,410 | 11,197 | 12,205 | 13,303 | 14,234 | 14,661 |
| Drinking Water/Watershed Protection | 48,624 | 48,928 | 49,056 | 49,184 | 49,312 | 49,440 |
| D69 Marine Search & Rescue | 2,853 | 2,756 | 2,758 | 2,759 | 2,761 | 2,763 |
| D69 Land Search & Rescue | 4,974 | 4,996 | 4,999 | 5,002 | 5,005 | 5,008 |
| D69 Emergency 911 | 101,293 | 104,572 | 108,004 | 111,433 | 114,776 | 118,220 |
| Emergency Planning | 115,554 | 124,895 | 140,418 | 146,027 | 150,930 | 155,997 |
| Feasibility Studies | 10,000 | 10,000 | 10,000 | 0 | 0 | 0 |
| Regional District General Services Requisition | \$3,041,571 | \$3,284,897 | \$3,938,898 | \$4,451,016 | \$4,735,756 | \$4,961,886 |
| Vancouver Island Regional Library | 569,094 | 600,801 | 618,825 | 637,390 | 656,512 | 676,207 |
| Total Requisition | \$3,610,665 | \$3,885,698 | \$4,557,723 | \$5,088,406 | \$5,392,268 | \$5,638,093 |

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

ELECTORAL AREA F - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.007 | 0.004 | 0.003 | 0.003 | 0.003 | 0.003 |
| Electoral Area Administration | 0.044 | 0.048 | 0.052 | 0.056 | 0.058 | 0.060 |
| Electoral Area Community Planning | 0.138 | 0.144 | 0.153 | 0.159 | 0.164 | 0.170 |
| Regional Growth Strategy | 0.016 | 0.016 | 0.017 | 0.017 | 0.017 | 0.018 |
| House Numbering | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Solid Waste Management | 0.024 | 0.029 | 0.033 | 0.039 | 0.046 | 0.054 |
| Animal Control Area F | 0.014 | 0.015 | 0.015 | 0.015 | 0.016 | 0.016 |
| Regional Parks | 0.072 | 0.077 | 0.065 | 0.094 | 0.092 | 0.096 |
| Community Parks | 0.123 | 0.143 | 0.193 | 0.216 | 0.220 | 0.224 |
| Northern Community Recreation | 0.116 | 0.119 | 0.122 | 0.124 | 0.127 | 0.130 |
| Oceanside Place | 0.081 | 0.088 | 0.095 | 0.111 | 0.113 | 0.115 |
| Ravensong Aquatic Centre | 0.107 | 0.134 | 0.222 | 0.253 | 0.290 | 0.295 |
| Liquid Waste Management Planning | 0.003 | 0.003 | 0.004 | 0.004 | 0.004 | 0.004 |
| D69 Marine Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Land Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Emergency 911 | 0.029 | 0.031 | 0.031 | 0.032 | 0.032 | 0.033 |
| Emergency Planning | 0.033 | 0.036 | 0.041 | 0.042 | 0.043 | 0.044 |
| Feasibility Studies | 0.003 | 0.003 | 0.003 | 0.000 | 0.000 | 0.000 |
| Regional District General Services Rate | 0.855 | 0.937 | 1.116 | 1.252 | 1.318 | 1.366 |
| Vancouver Island Regional Library | 0.164 | 0.175 | 0.179 | 0.182 | 0.185 | 0.189 |
| General Services Tax Rate | 1.019 | 1.112 | 1.295 | 1.434 | 1.503 | 1.555 |
| General Services Cost per \$100,000 | \$101.88 | \$111.23 | \$129.47 | \$143.36 | \$150.26 | \$155.46 |
| Change in General Services Cost per \$100,000 | \$4.47 | \$9.35 | \$18.24 | \$13.90 | \$6.90 | \$5.20 |
| Regional Parcel Taxes | \$23.32 | \$23.29 | \$23.29 | \$23.29 | \$23.29 | \$23.29 |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Average Residential Value* | \$802,034 | \$749,286 | \$749,286 | \$749,286 | \$749,286 | \$749,286 |
| Property tax based on Average Residential Value | \$840 | \$857 | \$993 | \$1,097 | \$1,149 | \$1,188 |

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

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area G

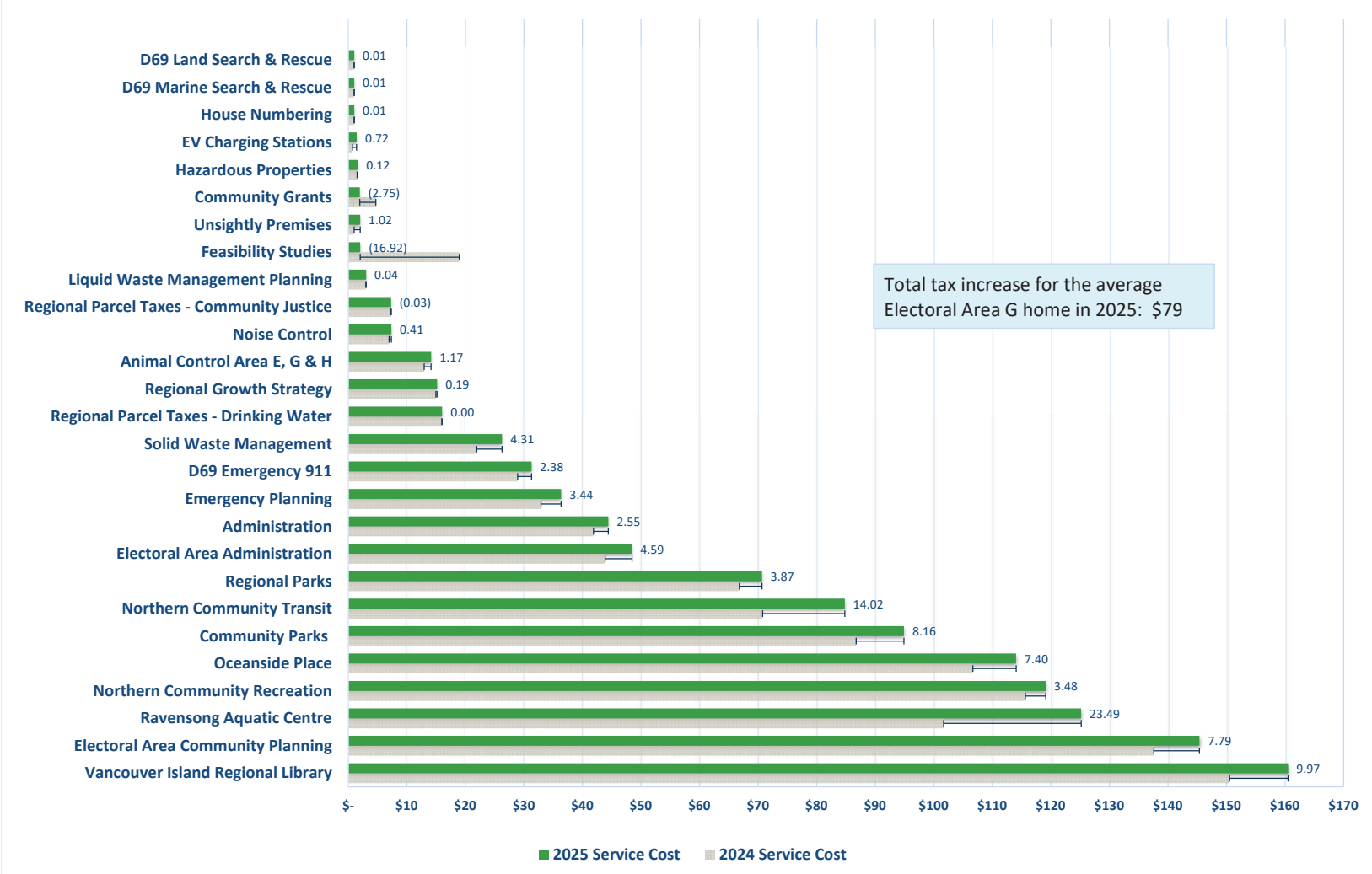
River's Edge, French Creek, San Pareil, Little Qualicum, Dashwood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area G Home Tax Change

2025 Total Cost for the average Electoral Area G home (\$1,009,500) = \$1,176



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

ELECTORAL AREA G

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 168,445 | 180,052 | 535 |
| Community Grants | 18,793 | 7,864 | |
| Electoral Areas Administration | 174,479 | 195,993 | |
| D69 Community Justice | 28,058 | 28,075 | |
| Electoral Area Community Planning | 548,488 | 585,374 | |
| Regional Growth Strategy | 58,023 | 60,177 | |
| House Numbering | 3,371 | 3,547 | |
| Hazardous Properties | 5,997 | 6,436 | |
| Unightly Premises | 5,951 | 6,355 | |
| Northern Community Transit | 282,290 | 342,774 | 11,063 |
| Solid Waste Management | 88,239 | 106,156 | 5,142 |
| Animal Control Area E, G & H | 52,522 | 55,360 | |
| Regional Parks | 267,901 | 284,701 | 53,885 |
| Community Parks | 345,256 | 381,488 | |
| Northern Community Recreation | 462,521 | 477,925 | 6,120 |
| Oceanside Place | 424,907 | 458,898 | |
| Ravensong Aquatic Centre | 405,323 | 502,135 | 58,240 |
| Liquid Waste Management Planning | 11,092 | 12,121 | |
| Drinking Water/Watershed Protection | 61,328 | 61,648 | |
| D69 Marine Search & Rescue | 3,275 | 3,267 | |
| D69 Land Search & Rescue | 4,910 | 4,931 | |
| D69 Emergency 911 | 116,260 | 123,947 | 7,687 |
| Emergency Planning | 132,629 | 148,036 | |
| EV Charging Stations | 2,845 | 5,804 | |
| Noise Control | 27,769 | 29,585 | |
| Feasibility Studies | 75,368 | 10,000 | |
| Regional District General Services Requisition | \$3,776,040 | \$4,082,649 | \$142,672 |
| Vancouver Island Regional Library | 602,148 | 645,415 | 43,267 |
| Total Requisition | \$4,378,188 | \$4,728,064 | \$185,939 |

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

ELECTORAL AREA G

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|-----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.005 | 0.002 | |
| Electoral Area Administration | 0.044 | 0.048 | |
| Electoral Area Community Planning | 0.138 | 0.144 | |
| Regional Growth Strategy | 0.015 | 0.015 | |
| House Numbering | 0.001 | 0.001 | |
| Hazardous Properties | 0.002 | 0.002 | |
| Unightly Premises | 0.001 | 0.002 | |
| Northern Community Transit | 0.071 | 0.084 | 0.003 |
| Solid Waste Management | 0.022 | 0.026 | 0.001 |
| Animal Control Area E, G & H | 0.013 | 0.014 | |
| Noise Control | 0.007 | 0.007 | |
| Regional Parks | 0.067 | 0.070 | 0.013 |
| Community Parks | 0.087 | 0.094 | |
| Northern Community Recreation | 0.116 | 0.118 | 0.001 |
| Oceanside Place | 0.107 | 0.113 | |
| Ravensong Aquatic Centre | 0.102 | 0.124 | 0.014 |
| Liquid Waste Management Planning | 0.003 | 0.003 | |
| D69 Marine Search & Rescue | 0.001 | 0.001 | |
| D69 Land Search & Rescue | 0.001 | 0.001 | |
| D69 Emergency 911 | 0.029 | 0.031 | 0.002 |
| Emergency Planning | 0.033 | 0.036 | |
| EV Charging Stations | 0.001 | 0.001 | |
| Feasibility Studies | 0.019 | 0.002 | |
| Regional District General Services Rate | 0.926 | 0.983 | 0.034 |
| Vancouver Island Regional Library | 0.151 | 0.159 | 0.008 |
| General Services Tax Rate | 1.077 | 1.142 | 0.042 |
| General Services Cost per \$100,000 | \$107.69 | \$114.22 | \$4.20 |
| Change in General Services Cost per \$100,000 | \$8.65 | \$6.53 | |
| Regional Parcel Taxes | \$23.32 | \$23.29 | (\$0.03) |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | |
| Average Residential Value * | \$996,940 | \$1,009,500 | \$12,559 |
| Property tax based on Average Residential Value | \$1,097 | \$1,176 | \$79 |

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

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

ELECTORAL AREA G - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Administration | 168,445 | 180,052 | 262,398 | 349,164 | 378,672 | 429,432 |
| Community Grants | 18,793 | 7,864 | 11,313 | 10,885 | 10,885 | 10,885 |
| Electoral Areas Administration | 174,479 | 195,993 | 215,491 | 231,766 | 243,040 | 254,557 |
| D69 Community Justice | 28,058 | 28,075 | 28,109 | 28,112 | 28,116 | 28,121 |
| Electoral Area Community Planning | 548,488 | 585,374 | 630,178 | 658,484 | 687,816 | 720,052 |
| Regional Growth Strategy | 58,023 | 60,177 | 62,876 | 64,723 | 66,351 | 68,021 |
| House Numbering | 3,371 | 3,547 | 3,466 | 3,466 | 3,466 | 3,466 |
| Hazardous Properties | 5,997 | 6,436 | 6,832 | 7,071 | 7,318 | 7,574 |
| Unightly Premises | 5,951 | 6,355 | 6,605 | 6,836 | 7,075 | 7,323 |
| Northern Community Transit | 282,290 | 342,774 | 409,614 | 489,489 | 580,248 | 682,488 |
| Solid Waste Management | 88,239 | 106,156 | 122,079 | 146,496 | 175,794 | 210,954 |
| Animal Control Area E, G & H | 52,522 | 55,360 | 58,191 | 60,049 | 61,964 | 63,936 |
| Regional Parks | 267,901 | 284,701 | 245,384 | 356,540 | 351,565 | 373,439 |
| Community Parks | 345,256 | 381,488 | 446,207 | 462,951 | 478,030 | 493,604 |
| Northern Community Recreation | 462,521 | 477,925 | 493,857 | 510,323 | 527,341 | 544,929 |
| Oceanside Place | 424,907 | 458,898 | 504,788 | 593,258 | 611,055 | 629,387 |
| Ravensong Aquatic Centre | 405,323 | 502,135 | 838,566 | 964,351 | 1,118,647 | 1,152,207 |
| Liquid Waste Management Planning | 11,092 | 12,121 | 13,212 | 14,401 | 15,409 | 15,872 |
| Drinking Water/Watershed Protection | 61,328 | 61,648 | 61,840 | 62,032 | 62,224 | 62,416 |
| D69 Marine Search & Rescue | 3,275 | 3,267 | 3,269 | 3,271 | 3,273 | 3,275 |
| D69 Land Search & Rescue | 4,910 | 4,931 | 4,933 | 4,937 | 4,940 | 4,943 |
| D69 Emergency 911 | 116,260 | 123,947 | 128,015 | 132,080 | 136,042 | 140,124 |
| Emergency Planning | 132,629 | 148,036 | 166,435 | 173,083 | 178,895 | 184,900 |
| EV Charging Stations | 2,845 | 5,804 | 5,978 | 6,157 | 6,342 | 6,532 |
| Noise Control | 27,769 | 29,585 | 31,065 | 32,152 | 33,278 | 34,442 |
| Feasibility Studies | 75,368 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Regional District General Services Requisition | \$3,776,040 | \$4,082,649 | \$4,770,701 | \$5,382,077 | \$5,787,786 | \$6,142,879 |
| Vancouver Island Regional Library | 602,148 | 645,415 | 664,776 | 684,720 | 705,261 | 726,419 |
| Total Requisition | \$4,378,188 | \$4,728,064 | \$5,435,477 | \$6,066,797 | \$6,493,047 | \$6,869,298 |

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

ELECTORAL AREA G - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|-----------------|---------------------|------------------|------------------|------------------|------------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.003 | 0.002 | 0.003 | 0.003 | 0.003 | 0.003 |
| Electoral Area Administration | 0.044 | 0.048 | 0.052 | 0.056 | 0.058 | 0.060 |
| Electoral Area Community Planning | 0.138 | 0.144 | 0.153 | 0.159 | 0.164 | 0.170 |
| Regional Growth Strategy | 0.015 | 0.015 | 0.015 | 0.016 | 0.016 | 0.016 |
| House Numbering | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| Hazardous Properties | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Unightly Premises | 0.001 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Northern Community Transit | 0.071 | 0.084 | 0.100 | 0.118 | 0.138 | 0.161 |
| Solid Waste Management | 0.022 | 0.026 | 0.030 | 0.035 | 0.042 | 0.050 |
| Animal Control Area E, G & H | 0.013 | 0.014 | 0.014 | 0.014 | 0.015 | 0.015 |
| Noise Control | 0.007 | 0.007 | 0.008 | 0.008 | 0.008 | 0.008 |
| Regional Parks | 0.067 | 0.070 | 0.060 | 0.086 | 0.084 | 0.088 |
| Community Parks | 0.087 | 0.094 | 0.109 | 0.111 | 0.114 | 0.116 |
| Northern Community Recreation | 0.116 | 0.118 | 0.120 | 0.123 | 0.126 | 0.128 |
| Oceanside Place | 0.107 | 0.113 | 0.123 | 0.143 | 0.146 | 0.148 |
| Ravensong Aquatic Centre | 0.102 | 0.124 | 0.204 | 0.232 | 0.266 | 0.271 |
| Liquid Waste Management Planning | 0.003 | 0.003 | 0.003 | 0.003 | 0.004 | 0.004 |
| D69 Marine Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Land Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Emergency 911 | 0.029 | 0.031 | 0.031 | 0.032 | 0.032 | 0.033 |
| Emergency Planning | 0.033 | 0.036 | 0.041 | 0.042 | 0.043 | 0.044 |
| EV Charging Stations | 0.001 | 0.001 | 0.001 | 0.001 | 0.002 | 0.002 |
| Feasibility Studies | 0.019 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Regional District General Services Rate | 0.925 | 0.983 | 1.139 | 1.274 | 1.360 | 1.427 |
| Vancouver Island Regional Library | 0.151 | 0.159 | 0.162 | 0.165 | 0.168 | 0.171 |
| General Services Tax Rate | 1.075 | 1.142 | 1.301 | 1.439 | 1.528 | 1.598 |
| General Services Cost per \$100,000 | \$107.49 | \$114.22 | \$130.14 | \$143.95 | \$152.76 | \$159.79 |
| Change in General Services Cost per \$100,000 | \$8.65 | \$6.73 | \$15.92 | \$13.80 | \$8.82 | \$7.03 |
| Regional Parcel Taxes | \$23.32 | \$23.29 | \$23.29 | \$23.29 | \$23.29 | \$23.29 |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|---|-----------|-------------|-------------|-------------|-------------|-------------|
| Average Residential Value* | \$996,940 | \$1,009,500 | \$1,009,500 | \$1,009,500 | \$1,009,500 | \$1,009,500 |
| Property tax based on Average Residential Value | \$1,095 | \$1,176 | \$1,337 | \$1,476 | \$1,565 | \$1,636 |

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

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area H

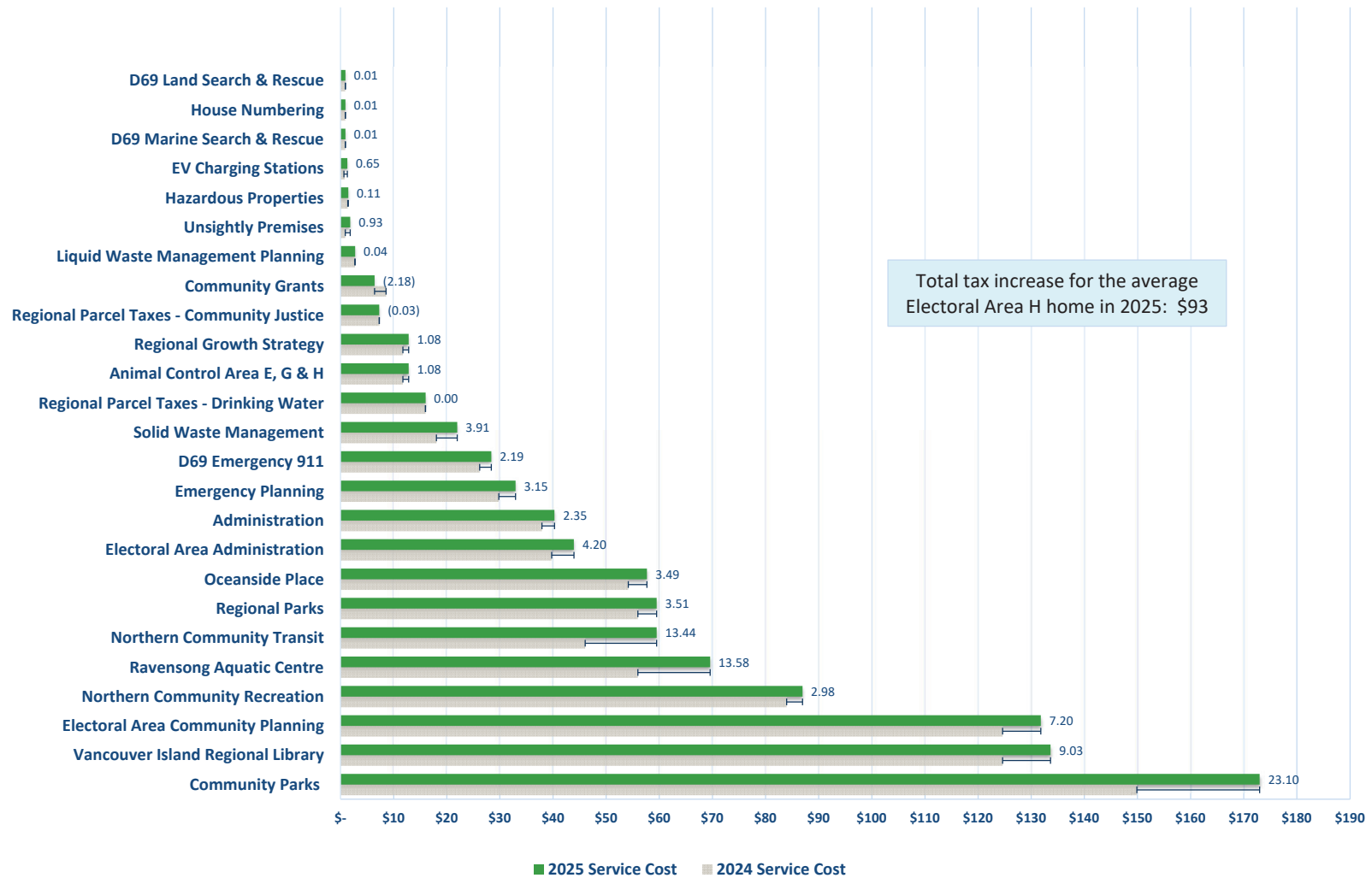
Bowser, Qualicum Bay, Deep Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area H Home Tax Change

2025 Total Cost for the average Electoral Area H home (\$915,265) = \$1,004



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

ELECTORAL AREA H

| | Final 2024 | Recommended 2025 | Changed Service Level / Other Jurisdiction Impact |
|---|-----------------------|-----------------------------|--|
| Administration | 107,171 | 113,955 | 339 |
| Community Grants | 24,094 | 17,979 | 8,000 |
| Electoral Areas Administration | 111,011 | 124,043 | |
| D69 Community Justice | 18,842 | 18,858 | |
| Electoral Area Community Planning | 348,972 | 370,482 | |
| Regional Growth Strategy | 33,987 | 35,145 | |
| House Numbering | 2,147 | 2,246 | |
| Hazardous Properties | 3,815 | 4,073 | |
| Unightly Premises | 3,785 | 4,022 | |
| Northern Community Transit | 129,493 | 166,806 | 5,384 |
| Solid Waste Management | 51,670 | 61,984 | 3,002 |
| Animal Control Area E, G & H | 33,416 | 35,038 | |
| Regional Parks | 156,870 | 166,241 | 31,465 |
| Community Parks | 421,159 | 487,141 | 10,000 |
| Northern Community Recreation | 236,758 | 243,192 | 1,593 |
| Oceanside Place | 151,007 | 162,479 | |
| Ravensong Aquatic Centre | 158,120 | 195,889 | 22,720 |
| Liquid Waste Management Planning | 6,496 | 7,080 | |
| Drinking Water/Watershed Protection | 41,184 | 41,408 | |
| D69 Marine Search & Rescue | 2,082 | 2,068 | |
| D69 Land Search & Rescue | 2,597 | 2,608 | |
| D69 Emergency 911 | 73,970 | 78,447 | 4,477 |
| Emergency Planning | 84,383 | 93,692 | |
| EV Charging Stations | 1,811 | 3,673 | |
| Feasibility Studies | 0 | 0 | |
| Regional District General Services Requisition | \$2,204,840 | \$2,438,549 | \$86,980 |
| Vancouver Island Regional Library | 349,566 | 374,044 | 24,478 |
| Total Requisition | \$2,554,406 | \$2,812,593 | \$111,458 |

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

ELECTORAL AREA H

| | Final 2024 | Recommende 2025 | Changed Service Level / Other Jurisdiction Impact |
|--|-----------------------|----------------------------|--|
| Administration | 0.042 | 0.044 | |
| Community Grants | 0.010 | 0.007 | 0.003 |
| Electoral Area Administration | 0.044 | 0.048 | |
| Electoral Area Community Planning | 0.138 | 0.144 | |
| Regional Growth Strategy | 0.013 | 0.014 | |
| House Numbering | 0.001 | 0.001 | |
| Hazardous Properties | 0.002 | 0.002 | |
| Unightly Premises | 0.001 | 0.002 | |
| Northern Community Transit | 0.051 | 0.065 | 0.002 |
| Solid Waste Management | 0.020 | 0.024 | 0.001 |
| Animal Control Area E, G & H | 0.013 | 0.014 | |
| Regional Parks | 0.062 | 0.065 | 0.012 |
| Community Parks | 0.166 | 0.189 | 0.004 |
| Northern Community Recreation | 0.093 | 0.095 | |
| Oceanside Place | 0.060 | 0.063 | |
| Ravensong Aquatic Centre | 0.062 | 0.076 | 0.009 |
| Liquid Waste Management Planning | 0.003 | 0.003 | |
| D69 Marine Search & Rescue | 0.001 | 0.001 | |
| D69 Land Search & Rescue | 0.001 | 0.001 | |
| D69 Emergency 911 | 0.029 | 0.031 | 0.002 |
| Emergency Planning | 0.033 | 0.036 | |
| EV Charging Stations | 0.001 | 0.001 | |
| Feasibility Studies | 0.000 | 0.000 | |
| Regional District General Services Rate | 0.845 | 0.926 | 0.033 |
| Vancouver Island Regional Library | 0.138 | 0.146 | 0.008 |
| General Services Tax Rate | 0.983 | 1.072 | 0.041 |
| General Services Cost per \$100,000 | \$98.27 | \$107.20 | \$4.10 |
| Change in General Services Cost per \$100,000 | \$7.66 | \$8.93 | |
| Regional Parcel Taxes | \$23.32 | \$23.29 | (\$0.03) |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | |
| Average Residential Value * | \$902,915 | \$915,265 | \$12,350 |
| Property tax based on Average Residential Value | \$911 | \$1,004 | \$93 |

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

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

ELECTORAL AREA H - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|---|-----------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Administration | 107,171 | 113,955 | 166,071 | 220,985 | 239,662 | 271,785 |
| Community Grants | 24,094 | 17,979 | 12,161 | 11,890 | 11,890 | 11,890 |
| Electoral Areas Administration | 111,011 | 124,043 | 136,383 | 146,685 | 153,819 | 161,109 |
| D69 Community Justice | 18,842 | 18,858 | 18,880 | 18,882 | 18,884 | 18,887 |
| Electoral Area Community Planning | 348,972 | 370,482 | 398,838 | 416,752 | 435,317 | 455,719 |
| Regional Growth Strategy | 33,987 | 35,145 | 36,723 | 37,800 | 38,751 | 39,724 |
| House Numbering | 2,147 | 2,246 | 3,242 | 3,853 | 4,483 | 5,132 |
| Hazardous Properties | 3,815 | 4,073 | 4,323 | 4,474 | 4,632 | 4,794 |
| Unightly Premises | 3,785 | 4,022 | 4,179 | 4,326 | 4,478 | 4,635 |
| Northern Community Transit | 129,493 | 166,806 | 199,333 | 238,203 | 282,369 | 332,123 |
| Solid Waste Management | 51,670 | 61,984 | 71,284 | 85,541 | 102,649 | 123,180 |
| Animal Control Area E, G & H | 33,416 | 35,038 | 36,829 | 38,006 | 39,217 | 40,465 |
| Regional Parks | 156,870 | 166,241 | 143,284 | 208,188 | 205,283 | 218,056 |
| Community Parks | 421,159 | 487,141 | 535,329 | 553,587 | 570,285 | 577,525 |
| Northern Community Recreation | 236,758 | 243,192 | 251,497 | 260,085 | 268,969 | 278,156 |
| Oceanside Place | 151,007 | 162,479 | 178,727 | 210,052 | 216,352 | 222,845 |
| Ravensong Aquatic Centre | 158,120 | 195,889 | 327,133 | 376,203 | 436,396 | 449,487 |
| Liquid Waste Management Planning | 6,496 | 7,080 | 7,716 | 8,409 | 8,998 | 9,270 |
| Drinking Water/Watershed Protection | 41,184 | 41,408 | 41,536 | 41,664 | 41,792 | 41,920 |
| D69 Marine Search & Rescue | 2,082 | 2,068 | 2,068 | 2,070 | 2,071 | 2,073 |
| D69 Land Search & Rescue | 2,597 | 2,608 | 2,610 | 2,612 | 2,613 | 2,616 |
| D69 Emergency 911 | 73,970 | 78,447 | 81,019 | 83,593 | 86,101 | 88,683 |
| Emergency Planning | 84,383 | 93,692 | 105,336 | 109,543 | 113,222 | 117,023 |
| EV Charging Stations | 1,811 | 3,673 | 3,784 | 3,897 | 4,013 | 4,134 |
| Feasibility Studies | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional District General Services Requisition | \$2,204,840 | \$2,438,549 | \$2,768,285 | \$3,087,300 | \$3,292,246 | \$3,481,231 |
| Vancouver Island Regional Library | 349,566 | 374,044 | 385,266 | 396,822 | 408,728 | 420,989 |
| Total Requisition | \$2,554,406 | \$2,812,593 | \$3,153,551 | \$3,484,122 | \$3,700,974 | \$3,902,220 |

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

ELECTORAL AREA H - 5 Year Forecast

| | Final 2024 | Recommended 2025 | Forecast 2026 | Forecast 2027 | Forecast 2028 | Forecast 2029 |
|--|----------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Administration | 0.042 | 0.044 | 0.064 | 0.084 | 0.090 | 0.101 |
| Community Grants | 0.010 | 0.007 | 0.005 | 0.005 | 0.004 | 0.004 |
| Electoral Area Administration | 0.044 | 0.048 | 0.052 | 0.056 | 0.058 | 0.060 |
| Electoral Area Community Planning | 0.138 | 0.144 | 0.153 | 0.159 | 0.164 | 0.170 |
| Regional Growth Strategy | 0.013 | 0.014 | 0.014 | 0.014 | 0.015 | 0.015 |
| House Numbering | 0.001 | 0.001 | 0.001 | 0.001 | 0.002 | 0.002 |
| Hazardous Properties | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Unightly Premises | 0.001 | 0.002 | 0.002 | 0.002 | 0.002 | 0.002 |
| Northern Community Transit | 0.051 | 0.065 | 0.077 | 0.091 | 0.106 | 0.124 |
| Solid Waste Management | 0.020 | 0.024 | 0.027 | 0.033 | 0.039 | 0.046 |
| Animal Control Area E, G & H | 0.013 | 0.014 | 0.014 | 0.014 | 0.015 | 0.015 |
| Regional Parks | 0.062 | 0.065 | 0.055 | 0.079 | 0.077 | 0.081 |
| Community Parks | 0.166 | 0.189 | 0.206 | 0.211 | 0.215 | 0.215 |
| Northern Community Recreation | 0.093 | 0.095 | 0.097 | 0.099 | 0.101 | 0.104 |
| Oceanside Place | 0.060 | 0.063 | 0.069 | 0.080 | 0.081 | 0.083 |
| Ravensong Aquatic Centre | 0.062 | 0.076 | 0.126 | 0.143 | 0.164 | 0.167 |
| Liquid Waste Management Planning | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 | 0.003 |
| D69 Marine Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Land Search & Rescue | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 |
| D69 Emergency 911 | 0.029 | 0.031 | 0.031 | 0.032 | 0.032 | 0.033 |
| Emergency Planning | 0.033 | 0.036 | 0.041 | 0.042 | 0.043 | 0.044 |
| EV Charging Stations | 0.001 | 0.001 | 0.001 | 0.001 | 0.002 | 0.002 |
| Feasibility Studies | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Regional District General Services Rate | 0.845 | 0.926 | 1.041 | 1.152 | 1.217 | 1.275 |
| Vancouver Island Regional Library | 0.138 | 0.146 | 0.148 | 0.151 | 0.154 | 0.157 |
| General Services Tax Rate | 0.983 | 1.072 | 1.189 | 1.303 | 1.371 | 1.432 |
| General Services Cost per \$100,000 | \$98.27 | \$107.20 | \$118.94 | \$130.32 | \$137.12 | \$143.22 |
| Change in General Services Cost per \$100,000 | \$7.66 | \$8.93 | \$11.74 | \$11.38 | \$6.80 | \$6.11 |
| Regional Parcel Taxes | \$23.32 | \$23.29 | \$23.29 | \$23.29 | \$23.29 | \$23.29 |
| Change in Regional Parcel Taxes | \$0.69 | (\$0.03) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

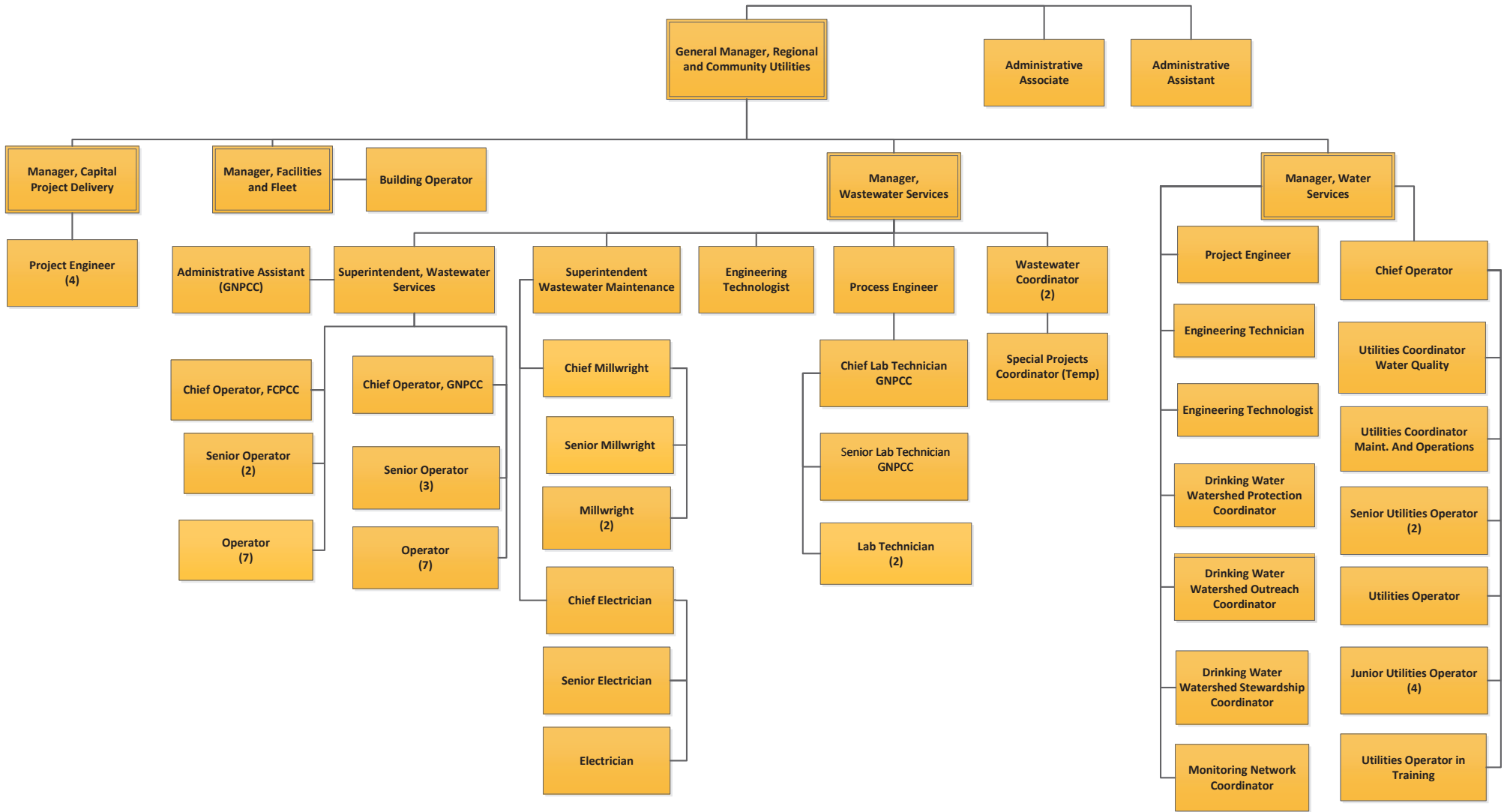
| | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Average Residential Value* | \$902,915 | \$915,265 | \$915,265 | \$915,265 | \$915,265 | \$915,265 |
| Property tax based on Average Residential Value | \$911 | \$1,004 | \$1,112 | \$1,216 | \$1,278 | \$1,334 |

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

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

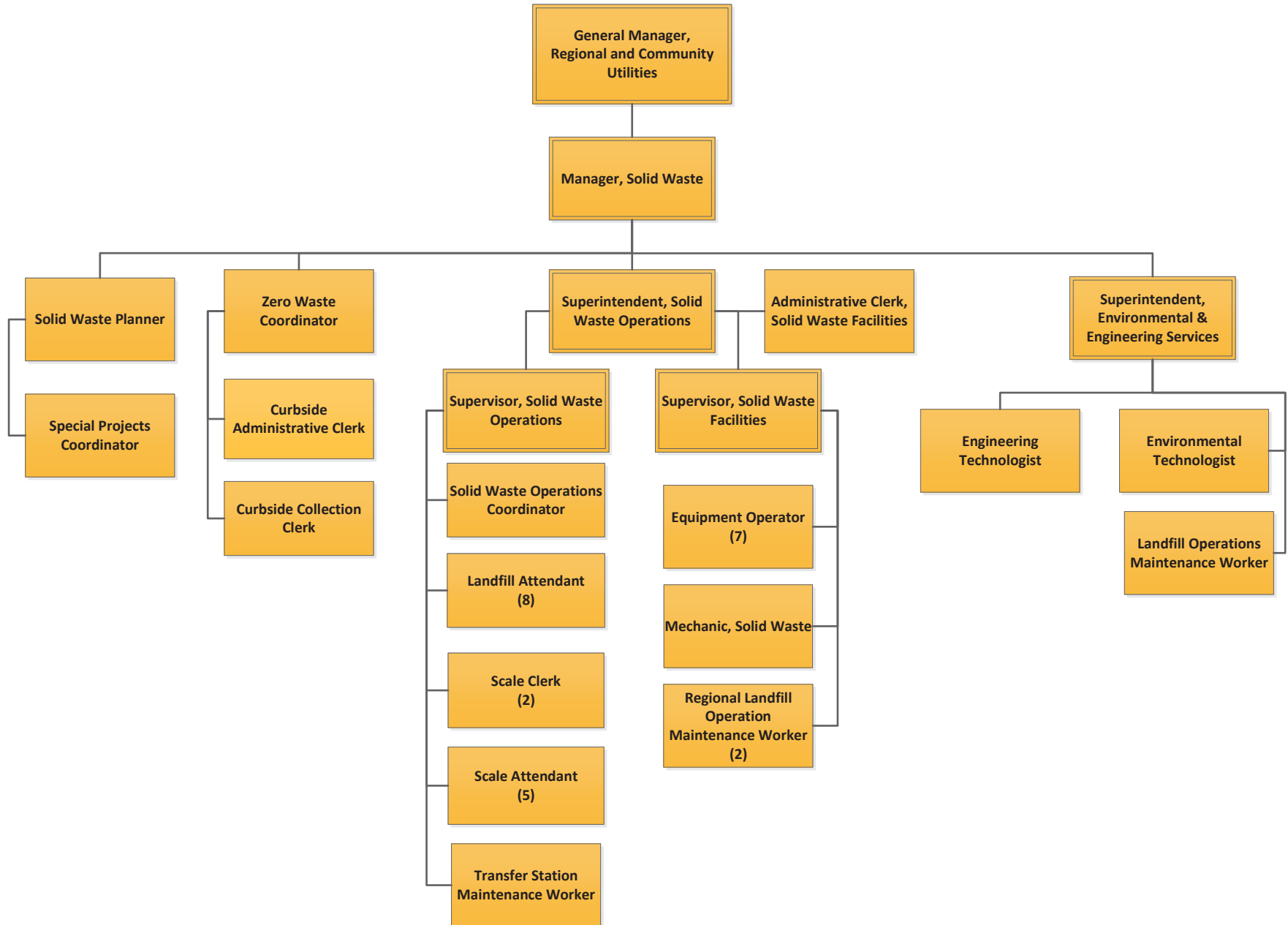
REGIONAL AND COMMUNITY UTILITIES

Updated to September 30, 2024



SOLID WASTE SERVICES

Updated to September 30, 2024



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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | | 10.0% | 13.8% | 14.1% | 10.8% | 10.2% | |
| Property taxes | (22,946,556) | (25,479,499) | (28,992,179) | (33,618,209) | (37,545,163) | (41,830,683) | (167,465,733) |
| Parcel taxes | (7,145,230) | (7,623,978) | (8,680,747) | (9,371,113) | (10,089,626) | (10,660,426) | (46,425,890) |
| | (30,091,786) | (33,103,477) | (37,672,926) | (42,989,322) | (47,634,789) | (52,491,109) | (213,891,623) |
| Operations | (2,830,853) | (3,260,002) | (3,299,902) | (3,349,577) | (3,400,351) | (3,452,264) | (16,762,096) |
| Landfill tipping fees | (11,300,000) | (14,770,500) | (14,770,500) | (15,145,500) | (15,520,500) | (16,296,525) | (76,503,525) |
| Utility user fees | (7,599,971) | (8,872,866) | (9,416,284) | (9,993,119) | (10,605,483) | (11,255,632) | (50,143,384) |
| Operating grants | (824,886) | (91,498) | (552) | (569) | (586) | (603) | (93,808) |
| Grants in lieu of taxes | (205,307) | (205,307) | (205,307) | (205,307) | (205,307) | (205,307) | (1,026,535) |
| Interdepartmental recoveries | (889,007) | (696,696) | (704,398) | (712,514) | (717,951) | (717,951) | (3,549,510) |
| Miscellaneous | (2,793,476) | (4,823,819) | (7,650,410) | (9,262,776) | (6,272,799) | (5,879,876) | (33,889,680) |
| Total Operating Revenues | (56,535,286) | (65,824,165) | (73,720,279) | (81,658,684) | (84,357,766) | (90,299,267) | (395,860,161) |
| Operating Expenditures | | | | | | | |
| Administration | 3,802,150 | 4,284,473 | 4,405,081 | 4,529,306 | 4,657,262 | 4,789,054 | 22,665,176 |
| Professional fees | 2,531,219 | 3,077,742 | 2,718,014 | 2,789,806 | 2,868,897 | 2,950,366 | 14,404,825 |
| Building ops | 2,997,534 | 3,110,607 | 3,180,741 | 3,251,052 | 3,374,292 | 3,458,306 | 16,374,998 |
| Veh & Equip ops | 3,523,296 | 4,335,289 | 4,333,780 | 4,450,223 | 4,562,729 | 4,707,613 | 22,389,634 |
| Operating costs | 18,867,214 | 22,699,208 | 21,060,031 | 22,010,370 | 22,978,229 | 23,859,033 | 112,606,871 |
| Program costs | 382,187 | 443,722 | 315,682 | 285,896 | 260,697 | 234,523 | 1,540,520 |
| Wages & benefits | 14,216,326 | 17,088,928 | 17,813,212 | 19,029,986 | 19,696,038 | 20,385,396 | 94,013,560 |
| Transfer to other gov/org | 726,000 | 8,724 | | | | | 8,724 |
| Contributions to reserve funds | 9,291,774 | 13,559,353 | 7,218,470 | 8,102,511 | 5,709,443 | 6,822,929 | 41,412,706 |
| Debt interest | 1,732,933 | 1,801,938 | 1,772,056 | 1,771,335 | 1,736,400 | 1,736,400 | 8,818,129 |
| Total Operating Expenditures | 58,070,633 | 70,409,984 | 62,817,067 | 66,220,485 | 65,843,987 | 68,943,620 | 334,235,143 |
| Operating (surplus)/deficit | 1,535,347 | 4,585,819 | (10,903,212) | (15,438,199) | (18,513,779) | (21,355,647) | (61,625,018) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 118,608,287 | 130,472,647 | 94,346,134 | 52,249,609 | 25,137,059 | 27,416,689 | 329,622,138 |
| Transfer from reserves | (87,668,333) | (46,120,431) | (21,776,854) | (11,665,256) | (10,523,525) | (5,667,663) | (95,753,729) |
| Grants and other | (11,887,107) | (8,450,723) | (7,801,632) | (714,084) | | | (16,966,439) |
| New borrowing | (12,043,253) | (71,804,140) | (63,009,753) | (38,369,079) | (12,817,105) | (18,149,409) | (204,149,486) |
| Net Capital Assets funded from Operations | 7,009,594 | 4,097,353 | 1,757,895 | 1,501,190 | 1,796,429 | 3,599,617 | 12,752,484 |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 2,605,026 | 2,591,434 | 2,591,433 | 2,588,800 | 2,555,162 | 2,515,162 | 12,841,991 |
| New debt (principal & interest) | 117,183 | 718,042 | 6,553,884 | 11,348,209 | 14,162,188 | 15,240,868 | 48,023,191 |
| Total Capital Financing Charges | 2,722,209 | 3,309,476 | 9,145,317 | 13,937,009 | 16,717,350 | 17,756,030 | 60,865,182 |
| Net (surplus)/deficit for the year | 11,267,150 | 11,992,648 | | | | | 11,992,648 |
| Add: Transfer from appropriated surplus | (5,391,677) | (4,262,625) | | | | | (4,262,625) |
| Add: Prior year (surplus) / deficit | (5,875,473) | (7,730,023) | | | | | (7,730,023) |
| (Surplus) applied to future years | | | | | | | |



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

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



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

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

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

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



**Liquid Waste Management Planning
Fund Manager Summary**

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | | 10.0% | 11.0% | 12.0% | 13.0% | 13.0% | |
| Property taxes | (12,264,924) | (13,491,416) | (14,975,472) | (16,772,528) | (18,952,957) | (21,416,841) | (85,609,214) |
| | (12,264,924) | (13,491,416) | (14,975,472) | (16,772,528) | (18,952,957) | (21,416,841) | (85,609,214) |
| Operations | (736,000) | (836,000) | (856,900) | (878,323) | (900,281) | (922,788) | (4,394,292) |
| Grants in lieu of taxes | (185,468) | (185,468) | (185,468) | (185,468) | (185,468) | (185,468) | (927,340) |
| Interdepartmental recoveries | (164,682) | (151,234) | (151,234) | (151,234) | (151,234) | (151,234) | (756,170) |
| Miscellaneous | (848,732) | (1,121,344) | (2,435,135) | (2,784,775) | (3,081,197) | (3,032,778) | (12,455,229) |
| Total Operating Revenues | (14,199,806) | (15,785,462) | (18,604,209) | (20,772,328) | (23,271,137) | (25,709,109) | (104,142,245) |
| Operating Expenditures | | | | | | | |
| Administration | 866,778 | 979,525 | 1,008,911 | 1,039,179 | 1,070,354 | 1,102,465 | 5,200,434 |
| Professional fees | 617,465 | 736,205 | 666,080 | 686,062 | 706,644 | 727,843 | 3,522,834 |
| Building ops | 1,595,484 | 1,610,070 | 1,653,336 | 1,702,936 | 1,754,024 | 1,806,645 | 8,527,011 |
| Veh & Equip ops | 902,285 | 1,120,440 | 1,130,432 | 1,164,345 | 1,199,275 | 1,235,254 | 5,849,746 |
| Operating costs | 2,408,513 | 2,320,509 | 2,346,124 | 2,416,508 | 2,489,002 | 2,563,673 | 12,135,816 |
| Wages & benefits | 3,124,026 | 3,650,561 | 4,077,563 | 4,537,623 | 4,696,440 | 4,860,816 | 21,823,003 |
| Contributions to reserve funds | 1,113,818 | 2,635,570 | 707,333 | 168,358 | 111,375 | 254,392 | 3,877,028 |
| Debt interest | 1,375,979 | 1,409,465 | 1,384,101 | 1,384,101 | 1,384,101 | 1,384,101 | 6,945,869 |
| Total Operating Expenditures | 12,004,348 | 14,462,345 | 12,973,880 | 13,099,112 | 13,411,215 | 13,935,189 | 67,881,741 |
| Operating (surplus)/deficit | (2,195,458) | (1,323,117) | (5,630,329) | (7,673,216) | (9,859,922) | (11,773,920) | (36,260,504) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 20,628,668 | 41,600,946 | 28,924,106 | 30,805,103 | 3,483,000 | 3,000,000 | 107,813,155 |
| Transfer from reserves | (7,260,233) | (6,366,009) | (1,900,000) | (1,900,000) | (1,000,000) | (850,000) | (12,016,009) |
| Grants and other | (400,000) | (29,102) | | | | | (29,102) |
| New borrowing | (11,468,293) | (34,906,015) | (26,687,219) | (28,680,216) | (2,100,000) | | (92,373,450) |
| Net Capital Assets funded from Operations | 1,500,142 | 299,820 | 336,887 | 224,887 | 383,000 | 2,150,000 | 3,394,594 |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 2,146,850 | 2,146,850 | 2,146,850 | 2,146,850 | 2,146,850 | 2,146,850 | 10,734,250 |
| New debt (principal & interest) | 111,433 | 349,060 | 3,146,592 | 5,301,479 | 7,330,072 | 7,477,070 | 23,604,273 |
| Total Capital Financing Charges | 2,258,283 | 2,495,910 | 5,293,442 | 7,448,329 | 9,476,922 | 9,623,920 | 34,338,523 |
| Net (surplus)/deficit for the year | 1,562,967 | 1,472,613 | | | | | 1,472,613 |
| Add: Transfer from appropriated surplus | (953,571) | (677,695) | | | | | (677,695) |
| Add: Prior year (surplus) / deficit | (609,396) | (794,918) | | | | | (794,918) |
| (Surplus) applied to future years | | | | | | | |



Wastewater Southern Community

5 Year Capital Plan

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

**Wastewater Southern Community
Fund Manager Summary**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|-------------------|-------------------|-------------------|------------------|------------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 4,797,922 | 3,852,419 | 3,436,800 | 2,773,894 | 2,340,747 |
| Contributions | 1,443,064 | 407,333 | 168,358 | 111,375 | 254,392 |
| Interest earned | 95,958 | 77,048 | 68,736 | 55,478 | 46,815 |
| Withdrawals for capital projects: | | | | | |
| MAJOR CAP - WASTEWATER NPCC | (1,125,500) | (900,000) | (900,000) | (600,000) | (600,000) |
| GNPCC - CHASE RIVER PS FORCEMAIN UPGRD | (19,712) | | | | |
| GNPCC - CHASE RIVER PUMP STATION UPGRADE | (14,722) | | | | |
| GNPCC - WELLINGTON PUMP STATION UPGRADE | (1,200,000) | | | | |
| GNPCC - BIOGAS BLOWER RELOCATION | (51,023) | | | | |
| GNPCC - MAFFEO SUTTON BAR SCREEN IMPROV | (73,568) | | | | |
| GNPCC - GRIT PIPING REPLACEMENT | | | | | (250,000) |
| Total Withdrawals for capital projects | (2,484,525) | (900,000) | (900,000) | (600,000) | (850,000) |
| Closing Balance Reserve Fund | 3,852,419 | 3,436,800 | 2,773,894 | 2,340,747 | 1,791,954 |
| DEVELOPMENT COST CHARGES | | | | | |
| Opening Balance DCC Fund | 4,113,778 | 2,059,617 | 2,630,023 | 2,448,438 | 2,178,124 |
| Contributions | 2,784,099 | 3,098,052 | 3,024,838 | 3,050,593 | 3,024,838 |
| Interest earned | 82,276 | 41,192 | 52,600 | 48,969 | 43,562 |
| Withdrawals for capital projects: | | | | | |
| GNPCC -DEPARTURE BAY PUMP STATION UPGRD | (2,585,307) | (1,000,000) | (1,000,000) | (400,000) | |
| GNPCC - DEPARTURE BAY FORCEMAIN TWINNING | (1,296,177) | | | | |
| Total Withdrawals for capital projects | (3,881,484) | (1,000,000) | (1,000,000) | (400,000) | |
| Other transfers out of DCCs | 1,039,052 | 1,568,838 | 2,259,023 | 2,969,876 | 3,009,487 |
| Closing Balance DCC Fund | 2,059,617 | 2,630,023 | 2,448,438 | 2,178,124 | 2,237,037 |
| New Borrowing | | | | | |
| GNPCC -DEPARTURE BAY PUMP STATION UPGRD | 9,200,000 | 11,000,000 | 11,000,000 | 2,100,000 | |
| GNPCC - DEPARTURE BAY FORCEMAIN TWINNING | 16,614,009 | 13,000,000 | 13,659,547 | | |
| GNPCC - BASEMENT MCC REPLACEMENT | 668,671 | | | | |
| GNPCC - DIGESTER #1 UPGRADE | | 268,019 | 3,328,406 | | |
| GNPCC - WELLINGTON PUMP STATION UPGRADE | 5,850,000 | | | | |
| GNPCC - GRIT & SED TANK RELINING | 2,573,335 | 2,246,000 | | | |
| GNPCC - OLD OUTFALL PIPE DECOM LAND SEC | | 173,200 | 692,263 | | |
| Total New Borrowing | 34,906,015 | 26,687,219 | 28,680,216 | 2,100,000 | |



**Wastewater Southern Community
Fund Manager Summary**

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Operating Revenues | | 12.0% | 20.0% | 23.0% | 9.0% | 8.0% | |
| Property taxes | (7,354,464) | (8,236,879) | (9,884,255) | (12,157,633) | (13,251,820) | (14,311,966) | (57,842,553) |
| | (7,354,464) | (8,236,879) | (9,884,255) | (12,157,633) | (13,251,820) | (14,311,966) | (57,842,553) |
| Operations | (524,800) | (553,368) | (567,202) | (581,382) | (595,917) | (610,815) | (2,908,684) |
| Operating grants | (2,609) | | | | | | |
| Grants in lieu of taxes | (5,470) | (5,470) | (5,470) | (5,470) | (5,470) | (5,470) | (27,350) |
| Interdepartmental recoveries | (16,311) | (13,861) | (13,861) | (13,861) | (13,861) | (13,861) | (69,305) |
| Miscellaneous | (9,000) | (79,000) | (612,168) | (1,246,262) | (1,315,102) | (1,476,098) | (4,728,630) |
| Total Operating Revenues | (7,912,654) | (8,888,578) | (11,082,956) | (14,004,608) | (15,182,170) | (16,418,210) | (65,576,522) |
| Operating Expenditures | | | | | | | |
| Administration | 462,008 | 549,608 | 566,096 | 583,079 | 600,572 | 618,589 | 2,917,944 |
| Professional fees | 266,469 | 293,107 | 301,900 | 310,957 | 320,285 | 329,894 | 1,556,143 |
| Building ops | 482,142 | 457,074 | 467,430 | 481,453 | 495,897 | 510,774 | 2,412,628 |
| Veh & Equip ops | 731,009 | 673,774 | 653,988 | 673,607 | 693,815 | 714,630 | 3,409,814 |
| Operating costs | 972,701 | 896,058 | 892,940 | 919,727 | 947,320 | 975,739 | 4,631,784 |
| Wages & benefits | 2,612,051 | 2,936,214 | 3,205,262 | 3,476,014 | 3,597,674 | 3,723,593 | 16,938,757 |
| Contributions to reserve funds | 2,079,668 | 3,762,926 | 1,008,500 | 923,559 | 1,375,430 | 1,738,212 | 8,808,627 |
| Total Operating Expenditures | 7,606,048 | 9,568,761 | 7,096,116 | 7,368,396 | 8,030,993 | 8,611,431 | 40,675,697 |
| Operating (surplus)/deficit | (306,606) | 680,183 | (3,986,840) | (6,636,212) | (7,151,177) | (7,806,779) | (24,900,825) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 84,958,935 | 74,303,865 | 56,617,076 | 11,338,387 | 11,731,513 | 18,534,516 | 172,525,357 |
| Transfer from reserves | (73,304,264) | (31,749,049) | (11,961,554) | (2,987,805) | (3,097,525) | (40,325) | (49,836,258) |
| Grants and other | (10,294,283) | (7,418,012) | (7,637,632) | (654,084) | | | (15,709,728) |
| New borrowing | | (34,342,364) | (36,226,534) | (6,860,202) | (7,841,350) | (17,772,565) | (103,043,015) |
| Net Capital Assets funded from Operations | 1,360,388 | 794,440 | 791,356 | 836,296 | 792,638 | 721,626 | 3,936,356 |
| Capital Financing Charges | | | | | | | |
| New debt (principal & interest) | | 343,424 | 3,195,484 | 5,799,916 | 6,358,539 | 7,085,153 | 22,782,516 |
| Total Capital Financing Charges | | 343,424 | 3,195,484 | 5,799,916 | 6,358,539 | 7,085,153 | 22,782,516 |
| Net (surplus)/deficit for the year | 1,053,782 | 1,818,047 | | | | | 1,818,047 |
| Add: Transfer from appropriated surplus | (545,641) | (628,160) | | | | | (628,160) |
| Add: Prior year (surplus) / deficit | (508,141) | (1,189,887) | | | | | (1,189,887) |
| (Surplus) applied to future years | | | | | | | |



Wastewater Northern Community

5 Year Capital Plan

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

**Wastewater Northern Community
Fund Manager Summary**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|-------------------|-------------------|------------------|------------------|-------------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 21,537,712 | 7,882,739 | 2,995,998 | 2,817,599 | 1,952,626 |
| Contributions | 3,692,926 | 1,008,500 | 923,559 | 1,375,430 | 1,738,212 |
| Interest earned | 430,754 | 157,655 | 59,920 | 56,352 | 39,053 |
| Withdrawals for capital projects: | | | | | |
| FCPCC - PLANT EXPANSION (2016) | (12,941,576) | (5,870,570) | | | |
| FCPCC-ATAD MIXING | (3,345,605) | | | | |
| FCPCC- BAY AVE PMP STN GENSET UPGRD 2016 | (157,003) | | | | |
| FCPCC - BAY AVE FORCEMAIN REPLACEMENT | (37,101) | | (212,625) | (2,296,755) | |
| FCPCC - PRIMARY CLARIFIER ROOF REPLACMNT | | (182,326) | (949,253) | | |
| FCPCC - INFLUENT PIPE REPAIR | (597,368) | | | | |
| FCPCC- CHEMICAL SCRUBBER REPLACEMENT | (700,000) | | | | |
| Total Withdrawals for capital projects | (17,778,653) | (6,052,896) | (1,161,878) | (2,296,755) | |
| Closing Balance Reserve Fund | 7,882,739 | 2,995,998 | 2,817,599 | 1,952,626 | 3,729,891 |
| DEVELOPMENT COST CHARGES | | | | | |
| Opening Balance DCC Fund | 21,686,283 | 10,101,111 | 5,454,300 | 4,149,886 | 3,751,474 |
| Contributions | 1,951,498 | 1,662,993 | 1,649,689 | 1,625,462 | 1,607,955 |
| Interest earned | 433,726 | 202,022 | 109,086 | 82,998 | 75,029 |
| Withdrawals for capital projects: | | | | | |
| FCPCC - PLANT EXPANSION (2016) | (12,813,719) | (5,769,743) | (1,289,849) | | |
| FCPCC-ATAD MIXING | (1,126,284) | | | | |
| FCPCC- BAY AVE PMP STN GENSET UPGRD 2016 | (18,386) | | | | |
| FCPCC - OUTFALL REPLACEMENT | | (138,915) | (486,203) | (262,025) | (40,325) |
| FCPCC - BAY AVE FORCEMAIN REPLACEMENT | (12,007) | | (49,875) | (538,745) | |
| Total Withdrawals for capital projects | (13,970,396) | (5,908,658) | (1,825,927) | (800,770) | (40,325) |
| Other transfers out of DCCs | | 603,168 | 1,237,262 | 1,306,102 | 1,467,098 |
| Closing Balance DCC Fund | 10,101,111 | 5,454,300 | 4,149,886 | 3,751,474 | 3,927,035 |
| New Borrowing | | | | | |
| FCPCC - PLANT EXPANSION (2016) | 34,342,364 | 36,133,924 | 6,536,067 | | |
| FCPCC - HEADWORKS UPGRD & SLUDGE STORAGE | | | | | 5,079,015 |
| FCPCC - OUTFALL REPLACEMENT | | 92,610 | 324,135 | 7,841,350 | 12,693,550 |
| Total New Borrowing | 34,342,364 | 36,226,534 | 6,860,202 | 7,841,350 | 17,772,565 |
| New Debt Principal/Int | | 2,833,219 | 2,898,095 | 548,811 | 627,302 |



**Wastewater Northern Community
Fund Manager Summary**

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|-----------|------------------|-----------|-----------|-------------|-------------|-------------|
| Operating Revenues | | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | |
| Property taxes | (400,761) | (436,829) | (476,144) | (518,996) | (565,706) | (616,620) | (2,614,295) |
| | (400,761) | (436,829) | (476,144) | (518,996) | (565,706) | (616,620) | (2,614,295) |
| Operations | (18,000) | (18,000) | (18,000) | (18,000) | (18,000) | (18,000) | (90,000) |
| Utility user fees | (15,000) | (15,000) | (15,300) | (15,606) | (15,918) | (16,236) | (78,060) |
| Interdepartmental recoveries | (94,256) | (88,118) | (88,118) | (88,118) | (88,118) | (88,118) | (440,590) |
| Miscellaneous | | (5,000) | | | | | (5,000) |
| Total Operating Revenues | (528,017) | (562,947) | (597,562) | (640,720) | (687,742) | (738,974) | (3,227,945) |
| Operating Expenditures | | | | | | | |
| Administration | 41,813 | 43,534 | 44,840 | 46,185 | 47,571 | 48,998 | 231,128 |
| Professional fees | 20,107 | 18,498 | 19,053 | 19,625 | 20,213 | 20,820 | 98,209 |
| Building ops | 27,660 | 28,914 | 29,226 | 30,102 | 31,005 | 31,935 | 151,182 |
| Veh & Equip ops | 25,099 | 30,610 | 31,529 | 32,475 | 33,449 | 34,452 | 162,515 |
| Operating costs | 153,572 | 183,117 | 183,512 | 188,920 | 194,490 | 200,226 | 950,265 |
| Wages & benefits | 164,648 | 170,888 | 179,433 | 187,507 | 194,070 | 200,862 | 932,760 |
| Contributions to reserve funds | 64,486 | 69,984 | 52,057 | 58,729 | 104,467 | 139,205 | 424,442 |
| Total Operating Expenditures | 497,385 | 545,545 | 539,650 | 563,543 | 625,265 | 676,498 | 2,950,501 |
| Operating (surplus)/deficit | (30,632) | (17,402) | (57,912) | (77,177) | (62,477) | (62,476) | (277,444) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 46,550 | 60,000 | 150,912 | 577,177 | 5,262,477 | 1,786,214 | 7,836,780 |
| Transfer from reserves | | | (93,000) | (500,000) | (5,200,000) | (1,723,738) | (7,516,738) |
| Net Capital Assets funded from Operations | 46,550 | 60,000 | 57,912 | 77,177 | 62,477 | 62,476 | 320,042 |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | 15,918 | 42,598 | | | | | 42,598 |
| Add: Transfer from appropriated surplus | (15,993) | (40,851) | | | | | (40,851) |
| Add: Prior year (surplus) / deficit | 75 | (1,747) | | | | | (1,747) |
| (Surplus) applied to future years | | | | | | | |



Wastewater Duke Point

5 Year Capital Plan

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

**Wastewater Duke Point
Fund Manager Summary**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|----------------|----------------|------------------|------------------|------------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 1,056,693 | 853,659 | 969,789 | 1,117,914 | 1,314,739 |
| Contributions | 134,984 | 192,057 | 628,729 | 5,374,467 | 1,932,943 |
| Interest earned | 21,133 | 17,073 | 19,396 | 22,358 | 26,295 |
| Withdrawals for capital projects: | | | | | |
| MAJOR CAP - WASTEWATER DUKE POINT | | (23,000) | | | |
| DPPCC - PHASE 1 EXPANSION | | (70,000) | (500,000) | (5,200,000) | (1,723,738) |
| Total Withdrawals for capital projects | | (93,000) | (500,000) | (5,200,000) | (1,723,738) |
| Other transfers out of Reserve | 359,151 | | | | |
| Closing Balance Reserve Fund | 853,659 | 969,789 | 1,117,914 | 1,314,739 | 1,550,239 |
| DEVELOPMENT COST CHARGES | | | | | |
| Opening Balance DCC Fund | 133,457 | 136,126 | 138,849 | 141,626 | 144,459 |
| Interest earned | 2,669 | 2,723 | 2,777 | 2,833 | 2,889 |
| Withdrawals for capital projects: | | | | | |
| Closing Balance DCC Fund | 136,126 | 138,849 | 141,626 | 144,459 | 147,348 |
| | | | | | |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Operating Revenues | | 15.0% | 13.0% | 13.0% | 13.0% | 11.0% | |
| Parcel taxes | (1,176,554) | (1,353,037) | (1,528,932) | (1,727,693) | (1,952,293) | (2,167,045) | (8,729,000) |
| | (1,176,554) | (1,353,037) | (1,528,932) | (1,727,693) | (1,952,293) | (2,167,045) | (8,729,000) |
| Utility user fees | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) | (275,000) |
| Interdepartmental recoveries | (210) | | | | | | |
| Miscellaneous | | (15,000) | (30,000) | (30,000) | (30,000) | (30,000) | (135,000) |
| Total Operating Revenues | (1,231,764) | (1,423,037) | (1,613,932) | (1,812,693) | (2,037,293) | (2,252,045) | (9,139,000) |
| Operating Expenditures | | | | | | | |
| Administration | 70,304 | 78,403 | 80,755 | 83,178 | 85,673 | 88,243 | 416,252 |
| Professional fees | 28,828 | 30,179 | 31,084 | 32,017 | 32,977 | 33,967 | 160,224 |
| Building ops | 62,953 | 65,111 | 66,393 | 68,385 | 70,436 | 72,550 | 342,875 |
| Veh & Equip ops | 127,080 | 117,246 | 120,764 | 124,387 | 128,118 | 131,962 | 622,477 |
| Operating costs | 296,076 | 325,328 | 320,088 | 329,691 | 339,581 | 349,768 | 1,664,456 |
| Wages & benefits | 303,460 | 282,112 | 307,905 | 333,858 | 345,543 | 357,637 | 1,627,055 |
| Contributions to reserve funds | 327,466 | 774,726 | 418,672 | 747,106 | 782,966 | 791,124 | 3,514,594 |
| Debt interest | 7,084 | 7,084 | | | | | 7,084 |
| Total Operating Expenditures | 1,223,251 | 1,680,189 | 1,345,661 | 1,718,622 | 1,785,294 | 1,825,251 | 8,355,017 |
| Operating (surplus)/deficit | (8,513) | 257,152 | (268,271) | (94,071) | (251,999) | (426,794) | (783,983) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 2,083,839 | 631,578 | 260,015 | 2,299,518 | 3,152,260 | 50,000 | 6,393,371 |
| Transfer from reserves | (1,103,939) | (232,000) | | (500,000) | (200,000) | | (932,000) |
| New borrowing | (560,000) | (100,073) | | (1,731,013) | (2,875,755) | | (4,706,841) |
| Net Capital Assets funded from Operations | 419,900 | 299,505 | 260,015 | 68,505 | 76,505 | 50,000 | 754,530 |
| Capital Financing Charges | | | | | | | |
| New debt (principal & interest) | 5,600 | 1,001 | 8,256 | 25,566 | 175,494 | 376,794 | 587,111 |
| Total Capital Financing Charges | 5,600 | 1,001 | 8,256 | 25,566 | 175,494 | 376,794 | 587,111 |
| Net (surplus)/deficit for the year | 416,987 | 557,658 | | | | | 557,658 |
| Add: Transfer from appropriated surplus | (206,813) | (326,302) | | | | | (326,302) |
| Add: Prior year (surplus) / deficit | (210,174) | (231,356) | | | | | (231,356) |
| (Surplus) applied to future years | | | | | | | |



Wastewater Nanoose

5 Year Capital Plan

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

**Wastewater Nanoose
Fund Manager Summary**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|------------------|------------------|------------------|------------------|------------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 516,985 | 1,055,051 | 1,494,824 | 1,771,826 | 2,390,229 |
| Contributions | 759,726 | 418,672 | 747,106 | 782,966 | 791,124 |
| Interest earned | 10,340 | 21,101 | 29,896 | 35,437 | 47,805 |
| Withdrawals for capital projects: | | | | | |
| MAJOR CAP - WASTEWATER NANOOSE | (32,000) | | | | |
| NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2 | (200,000) | | (500,000) | (200,000) | |
| Total Withdrawals for capital projects | (232,000) | | (500,000) | (200,000) | |
| Closing Balance Reserve Fund | 1,055,051 | 1,494,824 | 1,771,826 | 2,390,229 | 3,229,158 |
| DEVELOPMENT COST CHARGES | | | | | |
| Opening Balance DCC Fund | 437,855 | 446,612 | 455,544 | 464,655 | 473,948 |
| Interest earned | 8,757 | 8,932 | 9,111 | 9,293 | 9,479 |
| Withdrawals for capital projects: | | | | | |
| Closing Balance DCC Fund | 446,612 | 455,544 | 464,655 | 473,948 | 483,427 |
| New Borrowing | | | | | |
| NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1 | 100,073 | | | | |
| NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2 | | | 1,731,013 | 2,875,755 | |
| Total New Borrowing | 100,073 | | 1,731,013 | 2,875,755 | |
| New Debt Principal/Int | | 8,256 | | 138,480 | 230,058 |
| New Debt Principal/Int(Cumulative) | | 8,256 | 8,256 | 146,736 | 376,794 |
| Borrowing cost | 1,001 | | 17,310 | 28,758 | |

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

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

Water - Surfside

5 Year Capital Plan

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

**Water - Surfside
Fund Manager Summary**

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

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

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

Water - French Creek

5 Year Capital Plan

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

**Water - French Creek
Fund Manager Summary**

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

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

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



Water - Whiskey Creek

5 Year Capital Plan

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

**Water - Whiskey Creek
Fund Manager Summary**

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

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

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



Water - Decourcy

5 Year Capital Plan

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

**Water - Decourcy
Fund Manager Summary**

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

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

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



Water - San Pareil

5 Year Capital Plan

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

**Water - San Pareil
Fund Manager Summary**

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

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

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

Water - River's Edge

5 Year Capital Plan

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

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

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

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

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

Water - Melrose Terrace

5 Year Capital Plan

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

**Water - Melrose Terrace
Fund Manager Summary**

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

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

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



Water - Nanoose Peninsula

5 Year Capital Plan

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

**Water - Nanoose Peninsula
Fund Manager Summary**

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

**Water - Nanoose Peninsula
Fund Manager Summary**

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

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

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



Water - Bulk Water Nanoose Bay

5 Year Capital Plan

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

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

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

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

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



Water - Bulk Water French Creek

5 Year Capital Plan

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

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

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

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

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

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

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

Water - Westurne Heights

5 Year Capital Plan

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

**Water - Westurne Heights
Fund Manager Summary**

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

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

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

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

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

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

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



Sewer - French Creek

5 Year Capital Plan

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

**Sewer - French Creek
Fund Manager Summary**

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

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

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



**Sewer Fairwinds
5 Year Capital Plan**

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

**Sewer Fairwinds
Fund Manager Summary**

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

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

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

Sewer - Pacific Shores

5 Year Capital Plan

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

**Sewer - Pacific Shores
Fund Manager Summary**

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

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

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

Sewer - Surfside

5 Year Capital Plan

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

**Sewer - Surfside
Fund Manager Summary**

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

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

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

**Sewer - Cedar
5 Year Capital Plan**

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

**Sewer - Cedar
Fund Manager Summary**

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

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

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

**Sewer - Barclay
5 Year Capital Plan**

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

**Sewer - Barclay
Fund Manager Summary**

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

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

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

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

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

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

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

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

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

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

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

**Cedar Estates Stormwater
Fund Manager Summary**

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

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

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

**Streetlighting - Rural Areas
Fund Manager Summary**

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

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

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

**Streetlighting - Fairwinds
Fund Manager Summary**

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

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

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

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

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

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

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

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

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

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

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

**Streetlighting - Highway Intersections
Fund Manager Summary**

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

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

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

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

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

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

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | | 20.0% | 15.0% | 20.0% | 20.0% | 20.0% | |
| Property taxes | (1,744,591) | (2,093,540) | (2,407,571) | (2,889,085) | (3,466,902) | (4,160,283) | (15,017,381) |
| | (1,744,591) | (2,093,540) | (2,407,571) | (2,889,085) | (3,466,902) | (4,160,283) | (15,017,381) |
| Operations | (209,500) | (311,000) | (308,346) | (314,513) | (320,803) | (327,219) | (1,581,881) |
| Landfill tipping fees | (11,300,000) | (14,770,500) | (14,770,500) | (15,145,500) | (15,520,500) | (16,296,525) | (76,503,525) |
| Grants in lieu of taxes | (6,800) | (6,800) | (6,800) | (6,800) | (6,800) | (6,800) | (34,000) |
| Interdepartmental recoveries | (103,007) | | | | | | |
| Miscellaneous | (1,032,988) | (1,684,600) | (4,252,515) | (4,923,969) | (1,559,570) | (1,128,418) | (13,549,072) |
| Total Operating Revenues | (14,396,886) | (18,866,440) | (21,745,732) | (23,279,867) | (20,874,575) | (21,919,245) | (106,685,859) |
| Operating Expenditures | | | | | | | |
| Administration | 1,208,608 | 1,408,803 | 1,451,067 | 1,494,599 | 1,539,437 | 1,585,621 | 7,479,527 |
| Professional fees | 908,400 | 1,341,745 | 1,381,997 | 1,423,458 | 1,466,161 | 1,510,146 | 7,123,507 |
| Building ops | 331,918 | 504,586 | 514,684 | 530,125 | 546,029 | 562,411 | 2,657,835 |
| Veh & Equip ops | 1,452,217 | 2,130,338 | 2,194,248 | 2,260,075 | 2,327,877 | 2,397,714 | 11,310,252 |
| Operating costs | 4,917,902 | 6,846,563 | 6,551,543 | 6,743,546 | 6,945,559 | 7,153,631 | 34,240,842 |
| Wages & benefits | 4,974,018 | 6,799,181 | 6,741,568 | 7,044,939 | 7,291,512 | 7,546,716 | 35,423,916 |
| Transfer to other gov/org | | 8,724 | | | | | 8,724 |
| Contributions to reserve funds | 3,875,383 | 3,882,048 | 2,603,000 | 3,503,000 | 303,000 | 551,341 | 10,842,389 |
| Total Operating Expenditures | 17,668,446 | 22,921,988 | 21,438,107 | 22,999,742 | 20,419,575 | 21,307,580 | 109,086,992 |
| Operating (surplus)/deficit | 3,271,560 | 4,055,548 | (307,625) | (280,125) | (455,000) | (611,665) | 2,401,133 |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 7,935,005 | 8,105,738 | 7,107,625 | 3,780,125 | 455,000 | 2,911,665 | 22,360,153 |
| Transfer from reserves | (4,284,863) | (5,490,134) | (6,800,000) | (3,500,000) | | (2,300,000) | (18,090,134) |
| Net Capital Assets funded from Operations | 3,650,142 | 2,615,604 | 307,625 | 280,125 | 455,000 | 611,665 | 4,270,019 |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | 6,921,702 | 6,671,152 | | | | | 6,671,152 |
| Add: Transfer from appropriated surplus | (3,327,041) | (2,303,233) | | | | | (2,303,233) |
| Add: Prior year (surplus) / deficit | (3,594,661) | (4,367,919) | | | | | (4,367,919) |
| (Surplus) applied to future years | | | | | | | |



Solid Waste Management

5 Year Capital Plan

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

**Solid Waste Management
Fund Manager Summary**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|-------------------|------------------|------------------|------------------|------------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 17,979,500 | 16,231,004 | 8,912,401 | 4,998,098 | 4,669,908 |
| Contributions | 3,382,048 | 2,303,000 | 3,203,000 | 3,000 | 251,341 |
| Interest earned | 359,590 | 324,620 | 178,248 | 99,962 | 93,398 |
| Withdrawals for capital projects: | | | | | |
| SW - PHASE 3 CONSTRUCTION | (3,029,566) | (5,500,000) | (3,500,000) | | |
| SW - PHASE 1 FINAL CLOSURE | | | | | (2,000,000) |
| SW - PLC UPGRADE & CONTROL VALVE | (170,568) | | | | |
| SW - CR WWTP UPGRADE/REPLACEMENT | (600,000) | | | | |
| VEHICLE - SOLID WASTE ENG & DISP OPS | (1,690,000) | (1,300,000) | | | (300,000) |
| Total Withdrawals for capital projects | (5,490,134) | (6,800,000) | (3,500,000) | | (2,300,000) |
| Other transfers out of Reserve | 600,000 | 3,146,223 | 3,795,551 | 431,152 | |
| Closing Balance Reserve Fund | 15,631,004 | 8,912,401 | 4,998,098 | 4,669,908 | 2,714,647 |
| RESERVE ACCOUNT FUNDS | | | | | |
| Opening Balance Reserve Account | 4,446,636 | 5,035,569 | 5,436,280 | 5,845,006 | 6,261,906 |
| Contributions | 500,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Interest earned | 88,933 | 100,711 | 108,726 | 116,900 | 125,238 |
| Withdrawals for capital projects: | | | | | |
| Closing Balance Reserve Account | 5,035,569 | 5,436,280 | 5,845,006 | 6,261,906 | 6,687,144 |

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

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

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

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

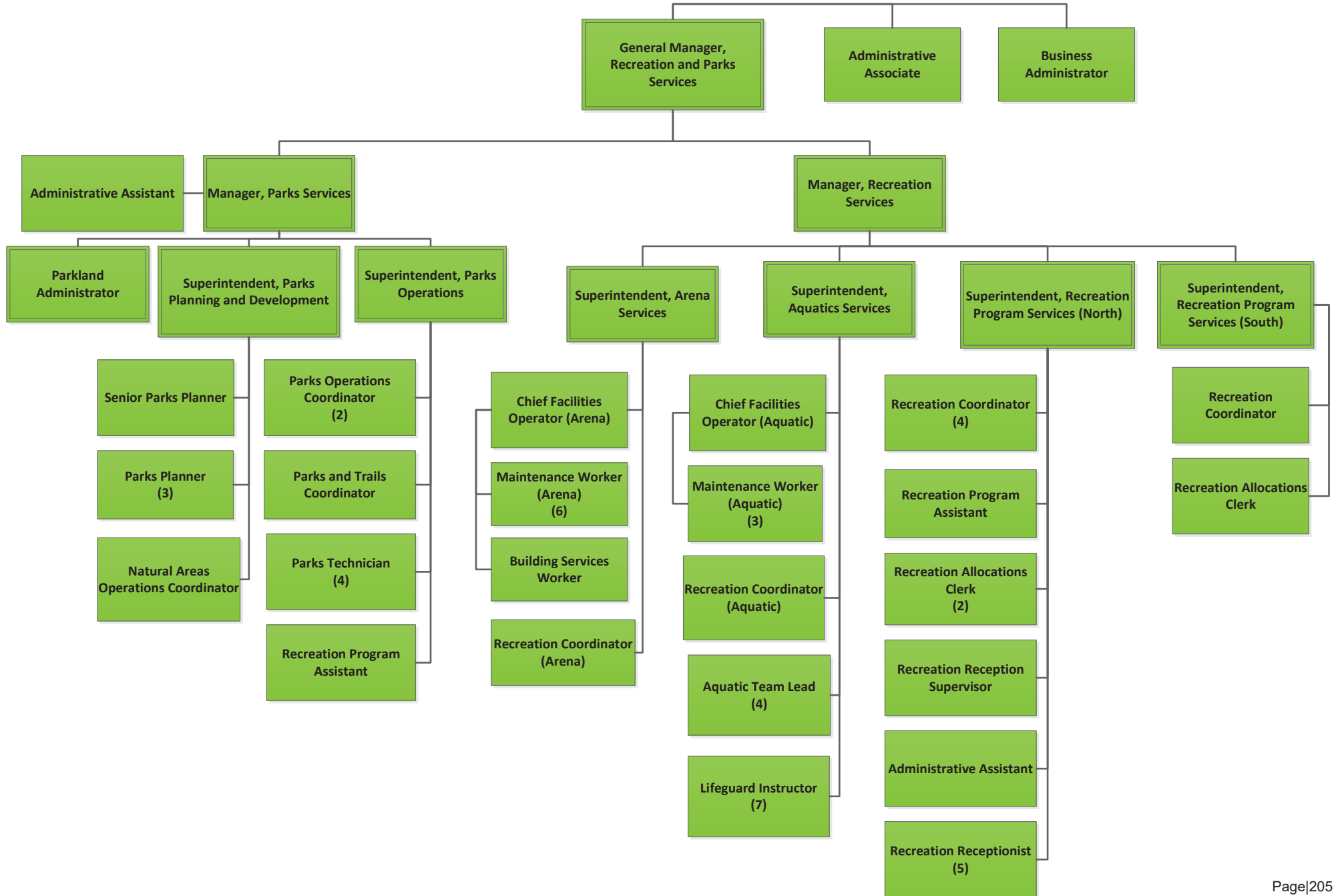


**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2025 to 2029**

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

RECREATION AND PARKS SERVICES

Updated to September 30, 2024



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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | | 10.1% | 11.8% | 17.7% | 4.8% | 3.8% | |
| Property taxes | (16,995,443) | (18,709,811) | (20,923,579) | (24,624,677) | (25,815,611) | (26,785,989) | (116,859,667) |
| | (16,995,443) | (18,709,811) | (20,923,579) | (24,624,677) | (25,815,611) | (26,785,989) | (116,859,667) |
| Operations | (46,280) | (73,695) | (73,790) | (73,888) | (73,989) | (74,093) | (369,455) |
| Recreation fees | (750,122) | (802,699) | (819,263) | (836,209) | (853,551) | (871,294) | (4,183,016) |
| Recreation facility rentals | (574,191) | (593,191) | (610,417) | (628,159) | (646,434) | (665,257) | (3,143,458) |
| Recreation vending sales | (3,800) | (3,800) | (3,860) | (3,922) | (3,985) | (4,051) | (19,618) |
| Recreation concession | (6,000) | (7,000) | (7,000) | (7,000) | (7,000) | (7,000) | (35,000) |
| Recreation other | (535,797) | (528,497) | (480,957) | (491,092) | (749,464) | (765,007) | (3,015,017) |
| Operating grants | (350,638) | (299,772) | (1,000) | (1,000) | (1,000) | (1,000) | (303,772) |
| Grants in lieu of taxes | (630) | (630) | (630) | (630) | (630) | (630) | (3,150) |
| Interdepartmental recoveries | (13,436) | (13,436) | (13,436) | (13,436) | (13,436) | (13,436) | (67,180) |
| Miscellaneous | (270,298) | (175,167) | (121,046) | (97,922) | (86,750) | (70,531) | (551,416) |
| Total Operating Revenues | (19,546,635) | (21,207,698) | (23,054,978) | (26,777,935) | (28,251,850) | (29,258,288) | (128,550,749) |
| Operating Expenditures | | | | | | | |
| Administration | 1,350,837 | 1,522,858 | 1,568,482 | 1,615,479 | 1,663,882 | 1,713,739 | 8,084,440 |
| Legislative | 1,000 | | | | | | |
| Professional fees | 1,215,394 | 1,168,625 | 439,443 | 452,371 | 525,686 | 481,203 | 3,067,328 |
| Building ops | 1,079,940 | 1,167,266 | 1,162,284 | 1,197,155 | 1,233,066 | 1,270,058 | 6,029,829 |
| Veh & Equip ops | 263,790 | 294,587 | 301,462 | 310,508 | 319,824 | 329,414 | 1,555,795 |
| Operating costs | 2,839,694 | 3,009,910 | 3,051,913 | 3,121,858 | 3,499,087 | 3,602,427 | 16,285,195 |
| Program costs | 942,448 | 1,035,485 | 962,274 | 979,832 | 1,048,589 | 1,068,471 | 5,094,651 |
| Wages & benefits | 7,699,595 | 8,221,002 | 9,221,193 | 9,636,146 | 10,514,216 | 10,882,215 | 48,474,772 |
| Transfer to other gov/org | 2,975,362 | 2,733,131 | 2,501,869 | 2,556,752 | 2,621,007 | 2,674,689 | 13,087,448 |
| Contributions to reserve funds | 2,868,870 | 4,397,560 | 2,357,754 | 2,083,778 | 1,204,887 | 1,314,637 | 11,358,616 |
| Debt interest | 159,787 | 166,192 | 137,193 | 189,254 | 179,648 | 171,398 | 843,685 |
| Total Operating Expenditures | 21,396,717 | 23,716,616 | 21,703,867 | 22,143,133 | 22,809,892 | 23,508,251 | 113,881,759 |
| Operating (surplus)/deficit | 1,850,082 | 2,508,918 | (1,351,111) | (4,634,802) | (5,441,958) | (5,750,037) | (14,668,990) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 31,287,696 | 22,939,206 | 54,869,486 | 19,846,310 | 2,575,320 | 12,373,300 | 112,603,622 |
| Transfer from reserves | (9,137,644) | (12,212,450) | (7,247,076) | (2,424,380) | (1,220,400) | (278,300) | (23,382,606) |
| Grants and other | (7,373,667) | (6,619,777) | (1,800,000) | (1,590,000) | (250,000) | (375,000) | (10,634,777) |
| New borrowing | (13,753,000) | (3,524,000) | (45,512,000) | (15,450,000) | (1,100,000) | (11,600,000) | (77,186,000) |
| Net Capital Assets funded from Operations | 1,023,385 | 582,979 | 310,410 | 381,930 | 4,920 | 120,000 | 1,400,239 |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 167,177 | 314,883 | 309,855 | 261,721 | 258,399 | 258,399 | 1,403,257 |
| New debt (principal & interest) | 130,030 | 35,240 | 745,846 | 4,086,151 | 5,178,639 | 5,371,638 | 15,417,514 |
| Total Capital Financing Charges | 297,207 | 350,123 | 1,055,701 | 4,347,872 | 5,437,038 | 5,630,037 | 16,820,771 |
| Net (surplus)/deficit for the year | 3,170,674 | 3,442,020 | 15,000 | 95,000 | | | 3,552,020 |
| Less: Transfer to appropriated surplus | 85,240 | 110,000 | 95,000 | | | | 205,000 |
| Add: Transfer from appropriated surplus | (1,641,604) | (1,467,180) | (110,000) | (95,000) | | | (1,672,180) |
| Add: Prior year (surplus) / deficit | (1,614,310) | (2,084,840) | | | | | (2,084,840) |
| (Surplus) applied to future years | | | | | | | |

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

| | 2025 | 2025 | 2026 | 2026 | 2027 | 2027 | 2028 | 2028 | 2029 | 2029 |
|--|---------------|---------|---------------|---------|---------------|--------|---------------|--------|---------------|-------|
| | \$ | % | \$ | % | \$ | % | \$ | % | \$ | % |
| Regional Parks | | | | | | | | | | |
| 2700 REGIONAL PARKS | (3,651,041) | 8.9% | (3,833,593) | 5.0% | (3,986,937) | 4.0% | (4,146,414) | 4.0% | (4,270,807) | 3.0% |
| 2703 REGIONAL PARKS - CAPITAL | (1,963,658) | 1.1% | (1,005,709) | (48.8%) | (3,044,491) | 202.7% | (2,786,908) | (8.5%) | (3,093,890) | 11.0% |
| | (\$5,614,699) | | (\$4,839,302) | | (\$7,031,428) | | (\$6,933,322) | | (\$7,364,697) | |
| Community Parks and Halls | | | | | | | | | | |
| 2080 COMMUNITY PARKS - AREA A | (431,776) | 27.5% | (521,407) | 20.8% | (579,190) | 11.1% | (615,994) | 6.4% | (638,283) | 3.6% |
| 2081 COMMUNITY PARKS - AREA B | (652,203) | 42.1% | (702,300) | 7.7% | (666,755) | (5.1%) | (686,758) | 3.0% | (707,360) | 3.0% |
| 2082 COMMUNITY PARKS - AREA C (Extension) | (134,195) | 23.4% | (159,844) | 19.1% | (177,862) | 11.3% | (183,641) | 3.2% | (189,612) | 3.3% |
| 2083 COMMUNITY PARKS - AREA C (E Wellington) | (163,238) | 12.4% | (195,944) | 20.0% | (203,356) | 3.8% | (210,279) | 3.4% | (216,860) | 3.1% |
| 2084 COMMUNITY PARKS - AREA E | (454,846) | 6.9% | (523,608) | 15.1% | (555,259) | 6.0% | (586,216) | 5.6% | (603,802) | 3.0% |
| 2085 COMMUNITY PARKS - AREA F | (490,000) | 14.6% | (670,371) | 36.8% | (755,702) | 12.7% | (778,373) | 3.0% | (801,724) | 3.0% |
| 2086 COMMUNITY PARKS - AREA G | (381,488) | 10.5% | (446,207) | 17.0% | (462,951) | 3.8% | (478,030) | 3.3% | (493,604) | 3.3% |
| 2087 COMMUNITY PARKS - AREA H | (487,141) | 15.7% | (535,329) | 9.9% | (553,587) | 3.4% | (570,285) | 3.0% | (577,525) | 1.3% |
| | (\$3,194,887) | | (\$3,755,010) | | (\$3,954,662) | | (\$4,109,576) | | (\$4,228,770) | |
| Area A Recreation & Culture | | | | | | | | | | |
| 3171 RECREATION & CULTURE - AREA A | (389,710) | 24.9% | (571,099) | 46.5% | (590,790) | 3.4% | (609,096) | 3.1% | (628,022) | 3.1% |
| | (\$389,710) | | (\$571,099) | | (\$590,790) | | (\$609,096) | | (\$628,022) | |
| Northern Community Recreation | | | | | | | | | | |
| 2900 NORTH COMM REC - OVERALL | (2,112,754) | 3.0% | (2,186,700) | 3.5% | (2,263,235) | 3.5% | (2,342,448) | 3.5% | (2,424,434) | 3.5% |
| 2915 NORTH COMM REC - SPORTFIELDS | (444,764) | 4.0% | (458,107) | 3.0% | (471,850) | 3.0% | (486,006) | 3.0% | (500,586) | 3.0% |
| | (\$2,557,518) | | (\$2,644,807) | | (\$2,735,085) | | (\$2,828,454) | | (\$2,925,020) | |
| Oceanside Place | | | | | | | | | | |
| 3070 OCEANSIDE PLACE | (2,415,783) | 8.0% | (2,657,361) | 10.0% | (3,123,097) | 17.5% | (3,216,789) | 3.0% | (3,313,293) | 3.0% |
| | (\$2,415,783) | | (\$2,657,361) | | (\$3,123,097) | | (\$3,216,789) | | (\$3,313,293) | |
| Ravensong Aquatic Centre | | | | | | | | | | |
| 3200 RAVENSONG AQUATIC CENTRE | (2,758,986) | 23.9% | (4,607,507) | 67.0% | (5,298,633) | 15.0% | (6,146,414) | 16.0% | (6,330,806) | 3.0% |
| | (\$2,758,986) | | (\$4,607,507) | | (\$5,298,633) | | (\$6,146,414) | | (\$6,330,806) | |
| Gabriola Island Recreation | | | | | | | | | | |
| 3681 RECREATION AREA B - GABRIOLA ISL | (152,781) | (20.9%) | (153,020) | 0.2% | (147,445) | (3.6%) | (149,090) | 1.1% | (150,792) | 1.1% |
| | (\$152,781) | | (\$153,020) | | (\$147,445) | | (\$149,090) | | (\$150,792) | |
| Southern Community Recreation & Culture | | | | | | | | | | |
| 2780 PORT THEATER - AREA A | (17,391) | | (17,391) | | (17,391) | | (17,391) | | (17,391) | |
| 2781 PORT THEATER - AREA B | (37,808) | | (37,808) | | (37,808) | | (37,808) | | (37,808) | |
| 2782 PORT THEATER - AREA C (Extension) | (17,285) | | (17,401) | 0.7% | (17,401) | | (17,401) | | (17,401) | |
| 2783 PORT THEATER - AREA C (E Wellington) | (4,475) | | (4,475) | | (4,475) | | (4,475) | | (4,475) | |
| 2784 PORT THEATER - AREA E | (24,962) | | (24,961) | | (24,961) | | (24,961) | | (24,961) | |
| 3170 SOUTH COMMUNITY REC - B/L 1059 | (1,523,526) | 3.1% | (1,593,437) | 4.6% | (1,641,501) | 3.0% | (1,720,834) | 4.8% | (1,742,553) | 1.3% |
| | (\$1,625,447) | | (\$1,695,473) | | (\$1,743,537) | | (\$1,822,870) | | (\$1,844,589) | |
| Total RECREATION & PARKS SERVICES | (18,709,811) | 10.1% | (20,923,579) | 11.8% | (24,624,677) | 17.7% | (25,815,611) | 4.8% | (26,785,989) | 3.8% |

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

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

**Oceanside Place
5 Year Capital Plan**

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

**Oceanside Place
Fund Manager Summary**

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

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

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

Ravensong Aquatic Centre

5 Year Capital Plan

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

**Ravensong Aquatic Centre
Fund Manager Summary**

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

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

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



**Northern Community Recreation
Fund Manager Summary**

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

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

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

**Gabriola Island Recreation
Fund Manager Summary**

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

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

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



Area A Recreation & Culture

5 Year Capital Plan

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

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

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

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

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Operating Revenues | | 8.9% | 5.0% | 4.0% | 4.0% | 3.0% | |
| Property taxes | (3,354,166) | (3,651,041) | (3,833,593) | (3,986,937) | (4,146,414) | (4,270,807) | (19,888,792) |
| | (3,354,166) | (3,651,041) | (3,833,593) | (3,986,937) | (4,146,414) | (4,270,807) | (19,888,792) |
| Operations | (5,800) | (31,430) | (31,430) | (31,430) | (31,430) | (31,430) | (157,150) |
| Recreation fees | (9,750) | (9,750) | (10,043) | (10,344) | (10,654) | (10,974) | (51,765) |
| Miscellaneous | (10,000) | (80,000) | (10,000) | (10,000) | (10,000) | (10,000) | (120,000) |
| Total Operating Revenues | (3,379,716) | (3,772,221) | (3,885,066) | (4,038,711) | (4,198,498) | (4,323,211) | (20,217,707) |
| Operating Expenditures | | | | | | | |
| Administration | 305,913 | 365,747 | 376,720 | 388,021 | 399,662 | 411,652 | 1,941,802 |
| Professional fees | 519,000 | 507,159 | 252,155 | 259,659 | 267,389 | 275,351 | 1,561,713 |
| Building ops | 76,997 | 119,708 | 110,549 | 113,866 | 117,281 | 120,800 | 582,204 |
| Veh & Equip ops | 33,223 | 48,349 | 49,799 | 51,293 | 52,832 | 54,417 | 256,690 |
| Operating costs | 1,264,517 | 1,178,966 | 1,098,036 | 1,130,676 | 1,164,296 | 1,198,925 | 5,770,899 |
| Program costs | 9,655 | 11,655 | 12,005 | 12,365 | 12,736 | 13,118 | 61,879 |
| Wages & benefits | 1,485,264 | 1,583,223 | 1,728,267 | 1,806,038 | 1,869,250 | 1,934,674 | 8,921,452 |
| Transfer to other gov/org | 100,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 |
| Contributions to reserve funds | 189,820 | 1,013,901 | 182,535 | 201,793 | 235,972 | 239,274 | 1,873,475 |
| Total Operating Expenditures | 3,984,389 | 4,903,708 | 3,885,066 | 4,038,711 | 4,194,418 | 4,323,211 | 21,345,114 |
| Operating (surplus)/deficit | 604,673 | 1,131,487 | | | (4,080) | | 1,127,407 |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 121,000 | | | | 4,080 | | 4,080 |
| Net Capital Assets funded from Operations | 121,000 | | | | 4,080 | | 4,080 |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | 725,673 | 1,131,487 | | | | | 1,131,487 |
| Add: Transfer from appropriated surplus | (396,615) | (409,239) | | | | | (409,239) |
| Add: Prior year (surplus) / deficit | (329,058) | (722,248) | | | | | (722,248) |
| (Surplus) applied to future years | | | | | | | |



Regional Parks Operations

5 Year Capital Plan

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Operating Revenues | | 1.1% | (48.8%) | 202.7% | (8.5%) | 11.0% | |
| Property taxes | (1,942,549) | (1,963,658) | (1,005,709) | (3,044,491) | (2,786,908) | (3,093,890) | (11,894,656) |
| | (1,942,549) | (1,963,658) | (1,005,709) | (3,044,491) | (2,786,908) | (3,093,890) | (11,894,656) |
| Grants in lieu of taxes | (630) | (630) | (630) | (630) | (630) | (630) | (3,150) |
| Miscellaneous | | (30,000) | | | | | (30,000) |
| Total Operating Revenues | (1,943,179) | (1,994,288) | (1,006,339) | (3,045,121) | (2,787,538) | (3,094,520) | (11,927,806) |
| Operating Expenditures | | | | | | | |
| Professional fees | 44,000 | 30,000 | 30,900 | 31,827 | 32,782 | 33,765 | 159,274 |
| Contributions to reserve funds | 1,317,000 | 1,891,467 | 293,682 | 161,537 | 7,500 | 7,500 | 2,361,686 |
| Debt interest | 92,825 | 92,825 | 92,825 | 92,825 | 92,825 | 92,825 | 464,125 |
| Total Operating Expenditures | 1,453,825 | 2,014,292 | 417,407 | 286,189 | 133,107 | 134,090 | 2,985,085 |
| Operating (surplus)/deficit | (489,354) | 20,004 | (588,932) | (2,758,932) | (2,654,431) | (2,960,430) | (8,942,721) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 17,755,344 | 3,356,534 | 34,623,217 | 1,780,000 | 1,875,000 | 11,910,000 | 53,544,751 |
| Transfer from reserves | (4,223,587) | (2,704,643) | (3,457,401) | (435,000) | (875,000) | (190,000) | (7,662,044) |
| Grants and other | (240,037) | (237,875) | | | | | (237,875) |
| New borrowing | (12,653,000) | | (30,962,000) | (1,150,000) | (1,000,000) | (11,600,000) | (44,712,000) |
| Net Capital Assets funded from Operations | 638,720 | 414,016 | 203,816 | 195,000 | | 120,000 | 932,832 |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 75,496 | 75,496 | 75,496 | 75,496 | 75,496 | 75,496 | 377,480 |
| New debt (principal & interest) | 126,530 | | 309,620 | 2,488,436 | 2,578,935 | 2,764,934 | 8,141,925 |
| Total Capital Financing Charges | 202,026 | 75,496 | 385,116 | 2,563,932 | 2,654,431 | 2,840,430 | 8,519,405 |
| Net (surplus)/deficit for the year | 351,392 | 509,516 | | | | | 509,516 |
| Add: Transfer from appropriated surplus | (350,530) | (200,817) | | | | | (200,817) |
| Add: Prior year (surplus) / deficit | (862) | (308,699) | | | | | (308,699) |
| (Surplus) applied to future years | | | | | | | |



Regional Parks Capital

5 Year Capital Plan

| | 2025 Capital | 2026 Capital | 2027 Capital | 2028 Capital | 2029 Capital | Total |
|--|------------------|-------------------|------------------|------------------|-------------------|-------------------|
| LD-2703 LAND - REGIONAL PARKS CAPITAL | | | | 1,000,000 | 11,600,000 | 12,600,000 |
| MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL | 1,070,815 | 225,000 | 360,000 | 875,000 | 190,000 | 2,720,815 |
| PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL | 809,740 | 4,200,000 | | | | 5,009,740 |
| PR-0013 NOTCH, EA E | | | 1,200,000 | | | 1,200,000 |
| PR-0016 LIGHTHOUSE CRT - NILE CREEK | 87,515 | | | | | 87,515 |
| PR-0019 THE LOOKOUT - EA E | | | 100,000 | | | 100,000 |
| PR-0027 QUALICUM TO ACRD REGIONAL TRAIL | 317,000 | | | | | 317,000 |
| PR-0053 PARKLAND PROPERTY PURCHASE - NORTH | | 29,506,238 | | | | 29,506,238 |
| PR-0056 COATS MARSH REG PARK WEIR REPLACEMENT | 798,361 | | | | | 798,361 |
| PR-0059 E&N RAIL TRAIL-DESPARD WAY TO TOP BRIDGE | 78,816 | 691,979 | | | | 770,795 |
| VH-2703 VEHICLE - REGIONAL PARKS | 194,287 | | 120,000 | | 120,000 | 434,287 |
| Total Regional Parks Capital | 3,356,534 | 34,623,217 | 1,780,000 | 1,875,000 | 11,910,000 | 53,544,751 |

**Regional Parks Capital
Fund Manager Summary**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|------------------|-------------------|------------------|------------------|-------------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 5,544,983 | 5,960,459 | 3,260,647 | 3,278,190 | 2,686,226 |
| Contributions | 2,576,605 | 450,217 | 337,330 | 217,472 | 220,774 |
| Interest earned | 110,900 | 119,209 | 65,213 | 65,564 | 53,724 |
| Withdrawals for capital projects: | | | | | |
| MAJOR CAP - REGIONAL PARKS CAPITAL | (595,727) | (25,000) | (285,000) | (875,000) | (190,000) |
| NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL NOTCH, EA E | (560,426) | (1,200,000) | (50,000) | | |
| LIGHTHOUSE CRT - NILE CREEK | (87,515) | | | | |
| THE LOOKOUT - EA E | | | (100,000) | | |
| QUALICUM TO ACRD REGIONAL TRAIL | (200,000) | | | | |
| PARKLAND PROPERTY PURCHASE - NORTH | | (1,544,238) | | | |
| COATS MARSH REG PARK WEIR REPLACEMENT | (798,361) | | | | |
| E&N RAIL TRAIL-DESPARD WAY TO TOP BRIDGE | | (500,000) | | | |
| Total Withdrawals for capital projects | (2,242,029) | (3,269,238) | (435,000) | (875,000) | (190,000) |
| Closing Balance Reserve Fund | 5,990,459 | 3,260,647 | 3,228,190 | 2,686,226 | 2,770,724 |
| New Borrowing | | | | | |
| LAND - REGIONAL PARKS CAPITAL | | | | 1,000,000 | 11,600,000 |
| NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL NOTCH, EA | | 3,000,000 | 1,150,000 | | |
| PARKLAND PROPERTY PURCHASE - NORTH | | 27,962,000 | | | |
| Total New Borrowing | | 30,962,000 | 1,150,000 | 1,000,000 | 11,600,000 |
| New Debt Principal/Int | | | 2,476,936 | 91,999 | 79,999 |
| New Debt Principal/Int(Cumulative) | | | 2,476,936 | 2,568,935 | 2,648,934 |
| Borrowing cost | | 309,620 | 11,500 | 10,000 | 116,000 |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|-----------|-----------|-----------|-----------|-------------|
| Operating Revenues | | 27.5% | 20.8% | 11.1% | 6.4% | 3.6% | |
| Property taxes | (338,746) | (431,776) | (521,407) | (579,190) | (615,994) | (638,283) | (2,786,650) |
| | (338,746) | (431,776) | (521,407) | (579,190) | (615,994) | (638,283) | (2,786,650) |
| Operations | (100) | (100) | (100) | (100) | (100) | (100) | (500) |
| Miscellaneous | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) | (20,000) |
| Total Operating Revenues | (342,846) | (435,876) | (525,507) | (583,290) | (620,094) | (642,383) | (2,807,150) |
| Operating Expenditures | | | | | | | |
| Administration | 27,064 | 34,829 | 35,873 | 36,950 | 38,058 | 39,200 | 184,910 |
| Professional fees | 37,000 | 35,000 | 11,050 | 11,382 | 11,723 | 12,075 | 81,230 |
| Building ops | 5,298 | 7,440 | 5,913 | 6,091 | 6,273 | 6,462 | 32,179 |
| Veh & Equip ops | 8,277 | 8,587 | 8,845 | 9,110 | 9,383 | 9,665 | 45,590 |
| Operating costs | 146,652 | 186,082 | 179,664 | 185,054 | 190,606 | 196,324 | 937,730 |
| Wages & benefits | 158,596 | 182,733 | 200,913 | 209,954 | 217,302 | 224,908 | 1,035,810 |
| Transfer to other gov/org | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| Contributions to reserve funds | 155 | 32,815 | | | | | 32,815 |
| Debt interest | (3,500) | | | | | | |
| Total Operating Expenditures | 399,542 | 507,486 | 462,258 | 478,541 | 493,345 | 508,634 | 2,450,264 |
| Operating (surplus)/deficit | 56,696 | 71,610 | (63,249) | (104,749) | (126,749) | (133,749) | (356,886) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 1,401,251 | 1,776,301 | 650,000 | 400,000 | 175,000 | | 3,001,301 |
| Transfer from reserves | (854,218) | (579,929) | (100,000) | (100,000) | (75,000) | | (854,929) |
| Grants and other | (185,642) | (484,981) | | | | | (484,981) |
| New borrowing | (350,000) | (700,000) | (550,000) | (300,000) | (100,000) | | (1,650,000) |
| Net Capital Assets funded from Operations | 11,391 | 11,391 | | | | | 11,391 |
| Capital Financing Charges | | | | | | | |
| New debt (principal & interest) | 3,500 | 7,000 | 63,249 | 104,749 | 126,749 | 133,749 | 435,496 |
| Total Capital Financing Charges | 3,500 | 7,000 | 63,249 | 104,749 | 126,749 | 133,749 | 435,496 |
| Net (surplus)/deficit for the year | 71,587 | 90,001 | | | | | 90,001 |
| Add: Transfer from appropriated surplus | (11,391) | (36,750) | | | | | (36,750) |
| Add: Prior year (surplus) / deficit | (60,196) | (53,251) | | | | | (53,251) |
| (Surplus) applied to future years | | | | | | | |



Community Parks and Halls - Area A

5 Year Capital Plan

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

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

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Operating Revenues | | 42.1% | 7.7% | (5.1%) | 3.0% | 3.0% | |
| Property taxes | (458,899) | (652,203) | (702,300) | (666,755) | (686,758) | (707,360) | (3,415,376) |
| | (458,899) | (652,203) | (702,300) | (666,755) | (686,758) | (707,360) | (3,415,376) |
| Operations | (450) | (450) | (450) | (450) | (450) | (450) | (2,250) |
| Miscellaneous | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) | (20,000) |
| Total Operating Revenues | (463,349) | (656,653) | (706,750) | (671,205) | (691,208) | (711,810) | (3,437,626) |
| Operating Expenditures | | | | | | | |
| Administration | 40,936 | 47,061 | 48,472 | 49,927 | 51,424 | 52,967 | 249,851 |
| Professional fees | 92,760 | 79,160 | 11,575 | 11,922 | 12,280 | 12,648 | 127,585 |
| Building ops | 6,898 | 8,790 | 7,304 | 7,523 | 7,748 | 7,981 | 39,346 |
| Veh & Equip ops | 8,377 | 8,744 | 9,006 | 9,277 | 9,555 | 9,841 | 46,423 |
| Operating costs | 169,144 | 191,335 | 187,075 | 192,687 | 198,468 | 204,422 | 973,987 |
| Wages & benefits | 158,585 | 184,618 | 202,892 | 212,022 | 219,443 | 227,123 | 1,046,098 |
| Transfer to other gov/org | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 7,500 | 47,500 |
| Contributions to reserve funds | 7,760 | 10,752 | | 5,981 | 23,352 | 38,640 | 78,725 |
| Debt interest | 32,405 | 40,460 | 28,970 | 18,544 | 8,938 | 688 | 97,600 |
| Total Operating Expenditures | 526,865 | 580,920 | 505,294 | 517,883 | 541,208 | 561,810 | 2,707,115 |
| Operating (surplus)/deficit | 63,516 | (75,733) | (201,456) | (153,322) | (150,000) | (150,000) | (730,511) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 1,831,906 | 766,421 | 850,000 | 1,250,000 | | 125,000 | 2,991,421 |
| Transfer from reserves | (586,978) | (316,073) | (200,000) | | | | (516,073) |
| Grants and other | (494,756) | (450,348) | (650,000) | (1,250,000) | | (125,000) | (2,475,348) |
| New borrowing | (750,000) | | | | | | |
| Net Capital Assets funded from Operations | 172 | | | | | | |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 58,778 | 206,484 | 201,456 | 153,322 | 150,000 | 150,000 | 861,262 |
| Total Capital Financing Charges | 58,778 | 206,484 | 201,456 | 153,322 | 150,000 | 150,000 | 861,262 |
| Net (surplus)/deficit for the year | 122,466 | 130,751 | | | | | 130,751 |
| Add: Transfer from appropriated surplus | (101,845) | (71,710) | | | | | (71,710) |
| Add: Prior year (surplus) / deficit | (20,621) | (59,041) | | | | | (59,041) |
| (Surplus) applied to future years | | | | | | | |



Community Parks and Halls - Area B

5 Year Capital Plan

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



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

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|---------------|---------------|---------------|----------------|----------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 122,420 | 67,198 | 68,542 | 75,894 | 100,764 |
| Contributions | 10,752 | | 5,981 | 23,352 | 38,640 |
| Interest earned | 2,448 | 1,344 | 1,371 | 1,518 | 2,015 |
| Withdrawals for capital projects: | | | | | |
| LAND - COMM PARK EA B | (28,422) | | | | |
| MAJOR CAP - COMM PARKS EA B | (40,000) | | | | |
| Total Withdrawals for capital projects | (68,422) | | | | |
| Closing Balance Reserve Fund | 67,198 | 68,542 | 75,894 | 100,764 | 141,419 |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Operating Revenues | | 23.4% | 19.1% | 11.3% | 3.2% | 3.3% | |
| Property taxes | (108,738) | (134,195) | (159,844) | (177,862) | (183,641) | (189,612) | (845,154) |
| | (108,738) | (134,195) | (159,844) | (177,862) | (183,641) | (189,612) | (845,154) |
| Operations | (150) | (150) | (150) | (150) | (150) | (150) | (750) |
| Miscellaneous | (12,148) | (17,000) | (11,444) | | | | (28,444) |
| Total Operating Revenues | (121,036) | (151,345) | (171,438) | (178,012) | (183,791) | (189,762) | (874,348) |
| Operating Expenditures | | | | | | | |
| Administration | 10,293 | 12,264 | 12,632 | 13,011 | 13,401 | 13,803 | 65,111 |
| Professional fees | 10,000 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 | 21,237 |
| Building ops | 2,515 | 3,380 | 2,606 | 2,685 | 2,765 | 2,848 | 14,284 |
| Veh & Equip ops | 4,289 | 5,164 | 5,319 | 5,478 | 5,643 | 5,812 | 27,416 |
| Operating costs | 21,958 | 41,169 | 42,405 | 43,677 | 44,986 | 46,336 | 218,573 |
| Wages & benefits | 79,369 | 92,224 | 101,356 | 105,917 | 109,625 | 113,461 | 522,583 |
| Transfer to other gov/org | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 15,000 |
| Contributions to reserve funds | 15,407 | 3,187 | | | | | 3,187 |
| Total Operating Expenditures | 146,831 | 164,388 | 171,438 | 178,012 | 183,791 | 189,762 | 887,391 |
| Operating (surplus)/deficit | 25,795 | 13,043 | | | | | 13,043 |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 735,465 | 685,782 | | | | | 685,782 |
| Transfer from reserves | (200,000) | (192,130) | | | | | (192,130) |
| Grants and other | (535,465) | (493,652) | | | | | (493,652) |
| Net Capital Assets funded from Operations | | | | | | | |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | 25,795 | 13,043 | | | | | 13,043 |
| Add: Transfer from appropriated surplus | (7,000) | (875) | | | | | (875) |
| Add: Prior year (surplus) / deficit | (18,795) | (12,168) | | | | | (12,168) |
| (Surplus) applied to future years | | | | | | | |



Community Parks and Halls - Area C (Extension)

5 Year Capital Plan

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



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

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Operating Revenues | | 12.4% | 20.0% | 3.8% | 3.4% | 3.1% | |
| Property taxes | (145,186) | (163,238) | (195,944) | (203,356) | (210,279) | (216,860) | (989,677) |
| | (145,186) | (163,238) | (195,944) | (203,356) | (210,279) | (216,860) | (989,677) |
| Operations | (450) | (450) | (450) | (450) | (450) | (450) | (2,250) |
| Total Operating Revenues | (145,636) | (163,688) | (196,394) | (203,806) | (210,729) | (217,310) | (991,927) |
| Operating Expenditures | | | | | | | |
| Administration | 13,019 | 15,404 | 15,866 | 16,342 | 16,832 | 17,337 | 81,781 |
| Professional fees | 2,000 | 3,000 | 3,090 | 3,183 | 3,278 | 3,377 | 15,928 |
| Building ops | 2,465 | 3,430 | 2,658 | 2,738 | 2,820 | 2,904 | 14,550 |
| Veh & Equip ops | 4,239 | 4,369 | 4,500 | 4,635 | 4,774 | 4,917 | 23,195 |
| Operating costs | 65,951 | 66,971 | 68,979 | 71,049 | 73,181 | 75,376 | 355,556 |
| Wages & benefits | 75,080 | 92,171 | 101,301 | 105,859 | 109,564 | 113,399 | 522,294 |
| Contributions to reserve funds | 13,736 | 14,580 | | | | | 14,580 |
| Total Operating Expenditures | 176,490 | 199,925 | 196,394 | 203,806 | 210,449 | 217,310 | 1,027,884 |
| Operating (surplus)/deficit | 30,854 | 36,237 | | | (280) | | 35,957 |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 186,619 | 138,387 | 125,000 | 125,000 | 125,280 | 125,000 | 638,667 |
| Transfer from reserves | (182,325) | (138,387) | | | | | (138,387) |
| Grants and other | | | (125,000) | (125,000) | (125,000) | (125,000) | (500,000) |
| Net Capital Assets funded from Operations | 4,294 | | | | 280 | | 280 |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | 35,148 | 36,237 | | | | | 36,237 |
| Add: Transfer from appropriated surplus | (9,657) | (875) | | | | | (875) |
| Add: Prior year (surplus) / deficit | (25,491) | (35,362) | | | | | (35,362) |
| (Surplus) applied to future years | | | | | | | |



Community Parks and Halls - Area C (East Wellington)

5 Year Capital Plan

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



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

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Operating Revenues | | 6.9% | 15.1% | 6.0% | 5.6% | 3.0% | |
| Property taxes | (425,515) | (454,846) | (523,608) | (555,259) | (586,216) | (603,802) | (2,723,731) |
| | (425,515) | (454,846) | (523,608) | (555,259) | (586,216) | (603,802) | (2,723,731) |
| Operations | (300) | (300) | (300) | (300) | (300) | (300) | (1,500) |
| Miscellaneous | | | (28,103) | (15,000) | | | (43,103) |
| Total Operating Revenues | (425,815) | (455,146) | (552,011) | (570,559) | (586,516) | (604,102) | (2,768,334) |
| Operating Expenditures | | | | | | | |
| Administration | 30,756 | 35,916 | 36,993 | 38,103 | 39,246 | 40,424 | 190,682 |
| Professional fees | 8,000 | 10,000 | 10,300 | 10,609 | 10,927 | 11,255 | 53,091 |
| Building ops | 8,718 | 12,130 | 10,744 | 11,066 | 11,398 | 11,740 | 57,078 |
| Veh & Equip ops | 8,227 | 8,537 | 8,793 | 9,057 | 9,329 | 9,608 | 45,324 |
| Operating costs | 141,683 | 150,744 | 162,266 | 167,135 | 172,148 | 177,312 | 829,605 |
| Wages & benefits | 174,948 | 207,054 | 251,955 | 263,293 | 272,508 | 282,046 | 1,276,856 |
| Contributions to reserve funds | | 43,253 | | | | 757 | 44,010 |
| Debt interest | 38,057 | 38,057 | 38,057 | 38,057 | 38,057 | 38,057 | 190,285 |
| Total Operating Expenditures | 410,389 | 505,691 | 519,108 | 537,320 | 553,613 | 571,199 | 2,686,931 |
| Operating (surplus)/deficit | (15,426) | 50,545 | (32,903) | (33,239) | (32,903) | (32,903) | (81,403) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 297,825 | 222,463 | 65,000 | 336 | | | 287,799 |
| Transfer from reserves | (12,815) | (2,250) | (65,000) | | | | (67,250) |
| Grants and other | (276,750) | (220,213) | | | | | (220,213) |
| Net Capital Assets funded from Operations | 8,260 | | | 336 | | | 336 |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 32,903 | 32,903 | 32,903 | 32,903 | 32,903 | 32,903 | 164,515 |
| Total Capital Financing Charges | 32,903 | 32,903 | 32,903 | 32,903 | 32,903 | 32,903 | 164,515 |
| Net (surplus)/deficit for the year | 25,737 | 83,448 | | | | | 83,448 |
| Less: Transfer to appropriated surplus | 40,240 | | | | | | |
| Add: Transfer from appropriated surplus | (8,260) | (45,990) | | | | | (45,990) |
| Add: Prior year (surplus) / deficit | (57,717) | (37,458) | | | | | (37,458) |
| (Surplus) applied to future years | | | | | | | |



Community Parks and Halls - Area E

5 Year Capital Plan

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



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

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Operating Revenues | | 14.6% | 36.8% | 12.7% | 3.0% | 3.0% | |
| Property taxes | (427,559) | (490,000) | (670,371) | (755,702) | (778,373) | (801,724) | (3,496,170) |
| | (427,559) | (490,000) | (670,371) | (755,702) | (778,373) | (801,724) | (3,496,170) |
| Operations | (15,450) | (15,450) | (15,450) | (15,450) | (15,450) | (15,450) | (77,250) |
| Total Operating Revenues | (443,009) | (505,450) | (685,821) | (771,152) | (793,823) | (817,174) | (3,573,420) |
| Operating Expenditures | | | | | | | |
| Administration | 28,226 | 35,693 | 36,763 | 37,866 | 39,002 | 40,172 | 189,496 |
| Professional fees | 10,000 | 35,000 | 5,150 | 5,305 | 5,464 | 5,628 | 56,547 |
| Building ops | 18,318 | 23,190 | 22,136 | 22,800 | 23,484 | 24,188 | 115,798 |
| Veh & Equip ops | 8,277 | 8,687 | 8,948 | 9,216 | 9,493 | 9,777 | 46,121 |
| Operating costs | 180,103 | 248,116 | 235,559 | 242,626 | 249,905 | 257,402 | 1,233,608 |
| Wages & benefits | 202,449 | 235,231 | 301,945 | 315,532 | 326,576 | 338,006 | 1,517,290 |
| Transfer to other gov/org | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| Contributions to reserve funds | 27,213 | 13,941 | | | 1,532 | 4,194 | 19,667 |
| Debt interest | | (5,150) | (22,659) | 39,828 | 39,828 | 39,828 | 91,675 |
| Total Operating Expenditures | 504,586 | 624,708 | 617,842 | 703,173 | 725,284 | 749,195 | 3,420,202 |
| Operating (surplus)/deficit | 61,577 | 119,258 | (67,979) | (67,979) | (68,539) | (67,979) | (153,218) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 951,251 | 1,802,817 | | | 560 | | 1,803,377 |
| Transfer from reserves | (18,363) | (395,025) | | | | | (395,025) |
| Grants and other | (877,888) | (583,792) | | | | | (583,792) |
| New borrowing | | (824,000) | | | | | (824,000) |
| Net Capital Assets funded from Operations | 55,000 | | | | 560 | | 560 |
| Capital Financing Charges | | | | | | | |
| New debt (principal & interest) | | 8,240 | 67,979 | 67,979 | 67,979 | 67,979 | 280,156 |
| Total Capital Financing Charges | | 8,240 | 67,979 | 67,979 | 67,979 | 67,979 | 280,156 |
| Net (surplus)/deficit for the year | 116,577 | 127,498 | | | | | 127,498 |
| Add: Transfer from appropriated surplus | (85,000) | (31,750) | | | | | (31,750) |
| Add: Prior year (surplus) / deficit | (31,577) | (95,748) | | | | | (95,748) |
| (Surplus) applied to future years | | | | | | | |



Community Parks and Halls - Area F

5 Year Capital Plan

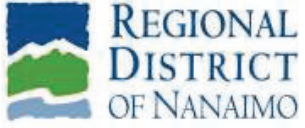
| | 2025 Capital | 2026 Capital | 2027 Capital | 2028 Capital | 2029 Capital | Total |
|--|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| LD-2085 LAND - COMM PARKS EA F | 1,320,000 | | | | | 1,320,000 |
| MJ-2085 MAJOR CAP - COMM PARKS EA F | 225,000 | | | | | 225,000 |
| PC-2085 COMPUTER - COMM PARKS EA F | | | | 560 | | 560 |
| PR-0032 MEADOWOOD COMM REC CTR CONSTRUCTION | 9,040 | | | | | 9,040 |
| PR-0041 EA F - ERRINGTON COMM. PARK IMPROVEMENTS | 242,027 | | | | | 242,027 |
| VH-2085 VEHICLE - COMM PARKS EA F | 6,750 | | | | | 6,750 |
| Total Community Parks and Halls - Area F | 1,802,817 | | | 560 | | 1,803,377 |

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

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|----------------|---------------|---------------|---------------|---------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 430,509 | 58,035 | 59,196 | 60,380 | 63,120 |
| Contributions | 13,941 | | | 1,532 | 4,194 |
| Interest earned | 8,610 | 1,161 | 1,184 | 1,208 | 1,262 |
| Withdrawals for capital projects: | | | | | |
| LAND - COMM PARKS EA F | (376,000) | | | | |
| EA F - ERRINGTON COMM. PARK IMPROVEMENTS | (12,275) | | | | |
| VEHICLE - COMM PARKS EA F | (6,750) | | | | |
| Total Withdrawals for capital projects | (395,025) | | | | |
| Closing Balance Reserve Fund | 58,035 | 59,196 | 60,380 | 63,120 | 68,576 |
| New Borrowing | | | | | |
| LAND - COMM PARKS EA F | 824,000 | | | | |
| Total New Borrowing | 824,000 | | | | |
| New Debt Principal/Int | | 67,979 | | | |
| New Debt Principal/Int(Cumulative) | | 67,979 | 67,979 | 67,979 | 67,979 |
| Borrowing cost | 8,240 | | | | |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|-----------|-----------|-----------|-----------|-------------|
| Operating Revenues | | 10.5% | 17.0% | 3.8% | 3.3% | 3.3% | |
| Property taxes | (345,256) | (381,488) | (446,207) | (462,951) | (478,030) | (493,604) | (2,262,280) |
| | (345,256) | (381,488) | (446,207) | (462,951) | (478,030) | (493,604) | (2,262,280) |
| Operations | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) | (6,000) |
| Miscellaneous | (34,550) | (18,967) | | | | | (18,967) |
| Total Operating Revenues | (381,006) | (401,655) | (447,407) | (464,151) | (479,230) | (494,804) | (2,287,247) |
| Operating Expenditures | | | | | | | |
| Administration | 26,531 | 37,618 | 38,746 | 39,909 | 41,106 | 42,339 | 199,718 |
| Professional fees | 11,333 | 13,333 | 10,400 | 10,712 | 11,033 | 11,364 | 56,842 |
| Building ops | 10,018 | 11,790 | 10,394 | 10,706 | 11,027 | 11,357 | 55,274 |
| Veh & Equip ops | 8,437 | 8,747 | 9,009 | 9,280 | 9,558 | 9,845 | 46,439 |
| Operating costs | 162,797 | 176,206 | 157,525 | 162,251 | 167,118 | 172,132 | 835,232 |
| Wages & benefits | 173,116 | 202,181 | 221,333 | 231,293 | 239,388 | 247,767 | 1,141,962 |
| Contributions to reserve funds | 47,244 | 8,905 | | | | | 8,905 |
| Total Operating Expenditures | 439,476 | 458,780 | 447,407 | 464,151 | 479,230 | 494,804 | 2,344,372 |
| Operating (surplus)/deficit | 58,470 | 57,125 | | | | | 57,125 |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 770,923 | 418,570 | 555,575 | 90,000 | | | 1,064,145 |
| Transfer from reserves | | | (105,575) | | | | (105,575) |
| Grants and other | (770,923) | (418,570) | (450,000) | (90,000) | | | (958,570) |
| Net Capital Assets funded from Operations | | | | | | | |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | 58,470 | 57,125 | | | | | 57,125 |
| Add: Transfer from appropriated surplus | (3,333) | (10,083) | | | | | (10,083) |
| Add: Prior year (surplus) / deficit | (55,137) | (47,042) | | | | | (47,042) |
| (Surplus) applied to future years | | | | | | | |



Community Parks and Halls - Area G

5 Year Capital Plan

| | 2025 Capital | 2026 Capital | 2027 Capital | 2028 Capital | 2029 Capital | Total |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| MJ-2086 MAJOR CAP - COMM PARKS EA G | 418,570 | 555,575 | 90,000 | | | 1,064,145 |
| Total Community Parks and Halls - Area G | 418,570 | 555,575 | 90,000 | | | 1,064,145 |



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

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|----------------|----------------|----------------|----------------|----------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 760,525 | 784,641 | 694,759 | 708,654 | 722,828 |
| Contributions | 8,905 | | | | |
| Interest earned | 15,211 | 15,693 | 13,895 | 14,174 | 14,456 |
| Withdrawals for capital projects: | | | | | |
| MAJOR CAP - COMM PARKS EA G | | (105,575) | | | |
| Total Withdrawals for capital projects | | (105,575) | | | |
| Closing Balance Reserve Fund | 784,641 | 694,759 | 708,654 | 722,828 | 737,284 |
| | | | | | |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Operating Revenues | | 15.7% | 9.9% | 3.4% | 3.0% | 1.3% | |
| Property taxes | (421,159) | (487,141) | (535,329) | (553,587) | (570,285) | (577,525) | (2,723,867) |
| | (421,159) | (487,141) | (535,329) | (553,587) | (570,285) | (577,525) | (2,723,867) |
| Operations | (600) | (600) | (600) | (600) | (600) | (600) | (3,000) |
| Total Operating Revenues | (421,759) | (487,741) | (535,929) | (554,187) | (570,885) | (578,125) | (2,726,867) |
| Operating Expenditures | | | | | | | |
| Administration | 29,680 | 41,045 | 42,276 | 43,545 | 44,851 | 46,196 | 217,913 |
| Professional fees | 7,333 | 12,333 | 9,370 | 9,651 | 9,941 | 10,239 | 51,534 |
| Building ops | 5,118 | 6,790 | 5,244 | 5,401 | 5,563 | 5,730 | 28,728 |
| Veh & Equip ops | 7,827 | 8,137 | 8,381 | 8,633 | 8,892 | 9,158 | 43,201 |
| Operating costs | 201,191 | 223,774 | 220,487 | 227,103 | 233,915 | 240,933 | 1,146,212 |
| Wages & benefits | 168,648 | 196,312 | 215,171 | 224,854 | 232,723 | 240,869 | 1,109,929 |
| Transfer to other gov/org | 30,000 | 35,000 | 35,000 | 35,000 | 35,000 | 25,000 | 165,000 |
| Contributions to reserve funds | 28,535 | | | | | | |
| Total Operating Expenditures | 478,332 | 523,391 | 535,929 | 554,187 | 570,885 | 578,125 | 2,762,517 |
| Operating (surplus)/deficit | 56,573 | 35,650 | | | | | 35,650 |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 829,988 | 754,259 | 575,000 | 125,000 | 125,000 | 125,000 | 1,704,259 |
| Transfer from reserves | (263,000) | (263,000) | | | | | (263,000) |
| Grants and other | (565,488) | (491,259) | (575,000) | (125,000) | (125,000) | (125,000) | (1,441,259) |
| Net Capital Assets funded from Operations | 1,500 | | | | | | |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | 58,073 | 35,650 | | | | | 35,650 |
| Add: Transfer from appropriated surplus | (28,333) | (5,083) | | | | | (5,083) |
| Add: Prior year (surplus) / deficit | (29,740) | (30,567) | | | | | (30,567) |
| (Surplus) applied to future years | | | | | | | |



Community Parks and Halls - Area H

5 Year Capital Plan

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



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

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|---------------|---------------|---------------|---------------|---------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 130,010 | 72,483 | 73,933 | 75,412 | 76,920 |
| Interest earned | 2,600 | 1,450 | 1,479 | 1,508 | 1,538 |
| Withdrawals for capital projects: | | | | | |
| MAJOR CAP - COMM PARKS EA H | (13,000) | | | | |
| EA H LIONS PARK PH 2 IMPROVEMENTS | (50,000) | | | | |
| Total Withdrawals for capital projects | (63,000) | | | | |
| Closing Balance Reserve Fund | 69,610 | 73,933 | 75,412 | 76,920 | 78,458 |

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

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

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

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

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

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

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

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

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

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

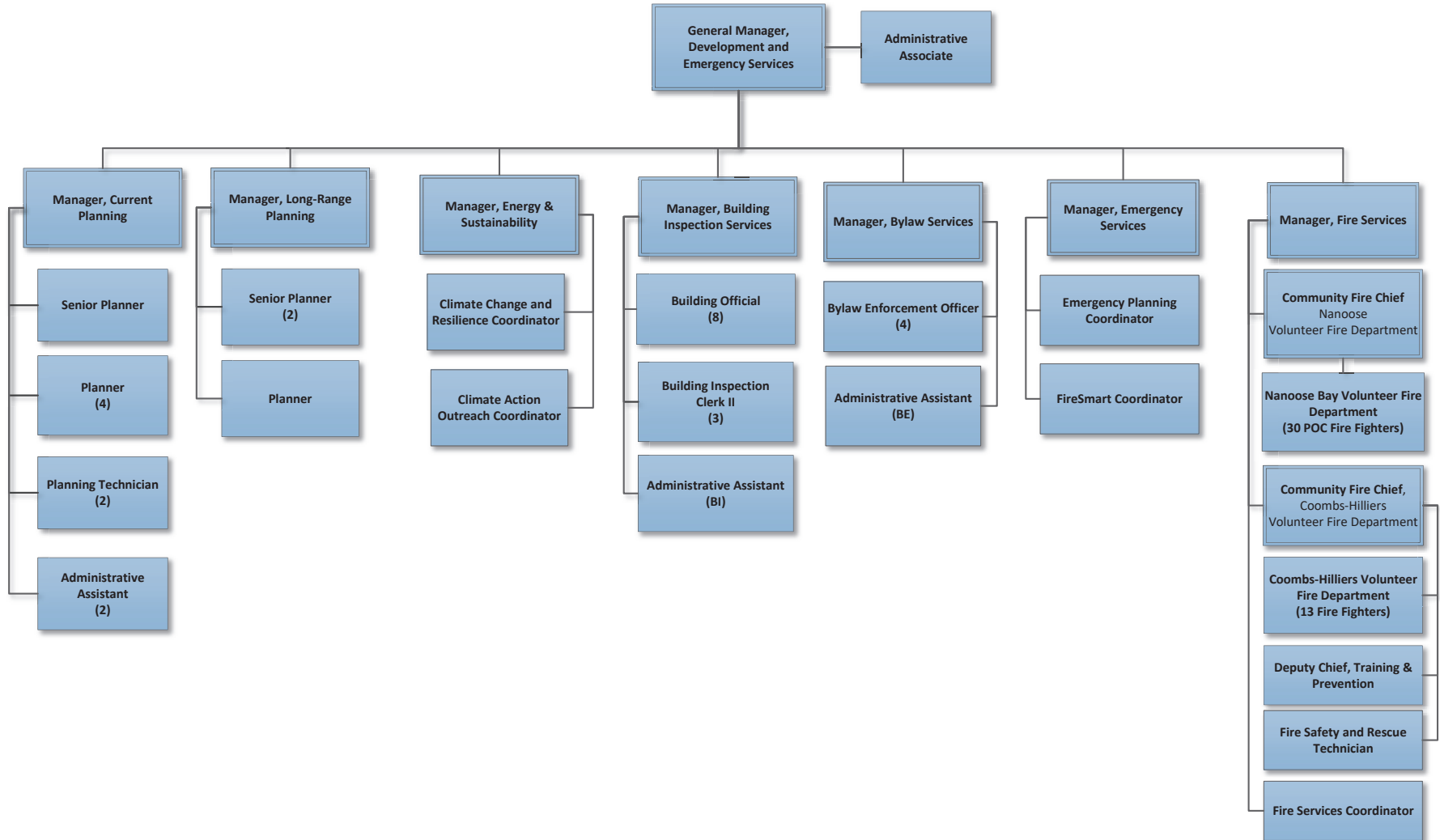


**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2025 to 2029**

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

DEVELOPMENT AND EMERGENCY SERVICES

Updated to September 30, 2024



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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | | 10.9% | 11.7% | 8.1% | 7.0% | 6.9% | |
| Property taxes | (13,976,461) | (15,479,377) | (17,308,782) | (18,725,957) | (20,044,526) | (21,436,598) | (92,995,240) |
| Parcel taxes | (184,005) | (219,977) | (220,135) | (220,192) | (220,252) | (220,313) | (1,100,869) |
| | (14,160,466) | (15,699,354) | (17,528,917) | (18,946,149) | (20,264,778) | (21,656,911) | (94,096,109) |
| Municipal agreements | (69,414) | (77,410) | (79,732) | (82,124) | (84,588) | (87,126) | (410,980) |
| Operations | (1,362,299) | (1,423,500) | (1,526,139) | (1,660,215) | (1,825,143) | (1,912,663) | (8,347,660) |
| Operating grants | (1,289,071) | (1,748,286) | (1,093,422) | (1,058,292) | (1,016,292) | (1,016,292) | (5,932,584) |
| Grants in lieu of taxes | (16,503) | (16,503) | (16,503) | (16,503) | (16,503) | (16,503) | (82,515) |
| Interdepartmental recoveries | (1,744,605) | (1,703,362) | (1,986,778) | (2,065,945) | (2,134,382) | (2,205,157) | (10,095,624) |
| Miscellaneous | (1,779,439) | (2,012,430) | (1,101,597) | (918,136) | (750,848) | (582,471) | (5,365,482) |
| Total Operating Revenues | (20,421,797) | (22,680,845) | (23,333,088) | (24,747,364) | (26,092,534) | (27,477,123) | (124,330,954) |
| Operating Expenditures | | | | | | | |
| Administration | 1,799,088 | 1,765,410 | 1,819,816 | 1,874,034 | 1,928,169 | 1,985,909 | 9,373,338 |
| Professional fees | 2,054,887 | 2,343,048 | 1,053,302 | 975,446 | 936,039 | 867,346 | 6,175,181 |
| Building ops | 1,049,242 | 935,816 | 883,287 | 909,486 | 936,468 | 964,260 | 4,629,317 |
| Veh & Equip ops | 698,844 | 653,402 | 656,908 | 676,516 | 716,814 | 738,319 | 3,441,959 |
| Operating costs | 2,145,108 | 2,334,231 | 2,242,569 | 2,288,631 | 2,336,081 | 2,384,954 | 11,586,466 |
| Program costs | 1,024,568 | 1,575,227 | 1,309,111 | 1,269,605 | 1,270,115 | 1,270,639 | 6,694,697 |
| Wages & benefits | 5,882,841 | 6,798,317 | 6,803,001 | 7,109,136 | 7,357,955 | 7,615,484 | 35,683,893 |
| Transfer to other gov/org | 4,954,703 | 5,407,284 | 5,581,658 | 5,654,379 | 5,809,495 | 5,969,264 | 28,422,080 |
| Contributions to reserve funds | 1,333,489 | 2,099,506 | 1,463,039 | 1,752,355 | 2,308,617 | 2,959,202 | 10,582,719 |
| Debt interest | 334,080 | 512,372 | 563,089 | 678,368 | 760,015 | 752,112 | 3,265,956 |
| Total Operating Expenditures | 21,276,850 | 24,424,613 | 22,375,780 | 23,187,956 | 24,359,768 | 25,507,489 | 119,855,606 |
| Operating (surplus)/deficit | 855,053 | 1,743,768 | (957,308) | (1,559,408) | (1,732,766) | (1,969,634) | (4,475,348) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 9,724,611 | 7,503,239 | 4,402,470 | 9,256,470 | 3,565,250 | 14,986,850 | 39,714,279 |
| Transfer from reserves | (4,615,359) | (3,579,526) | (706,000) | (1,506,000) | (2,309,000) | (2,580,600) | (10,681,126) |
| Grants and other | (131,989) | (772,176) | | | (300,000) | | (1,072,176) |
| New borrowing | (4,927,550) | (3,095,354) | (3,650,000) | (7,719,000) | (925,000) | (12,375,000) | (27,764,354) |
| Net Capital Assets funded from Operations | 49,713 | 56,183 | 46,470 | 31,470 | 31,250 | 31,250 | 196,623 |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 243,662 | 348,655 | 618,973 | 903,385 | 527,389 | 575,757 | 2,974,159 |
| New debt (principal & interest) | 49,276 | 30,953 | 291,865 | 624,553 | 1,174,127 | 1,362,627 | 3,484,125 |
| Total Capital Financing Charges | 292,938 | 379,608 | 910,838 | 1,527,938 | 1,701,516 | 1,938,384 | 6,458,284 |
| Net (surplus)/deficit for the year | 1,197,704 | 2,179,559 | | | | | 2,179,559 |
| Add: Transfer from appropriated surplus | (728,326) | (830,645) | | | | | (830,645) |
| Add: Prior year (surplus) / deficit | (469,378) | (1,348,914) | | | | | (1,348,914) |
| (Surplus) applied to future years | | | | | | | |



DEVELOPMENT & EMERGENCY SERVICES
SUMMARY OF TAX REQUISITIONS
2025 to 2029

| | 2025 | 2025 | 2026 | 2026 | 2027 | 2027 | 2028 | 2028 | 2029 | 2029 |
|---|---------------|--------|----------------|--------|----------------|----------|----------------|-------|----------------|-------|
| | \$ | % | \$ | % | \$ | % | \$ | % | \$ | % |
| EA Community Planning | | | | | | | | | | |
| 0200 PLANNING - CURRENT PLANNING | (2,858,399) | 5.0% | (3,077,179) | 7.7% | (3,215,395) | 4.5% | (3,358,626) | 4.5% | (3,516,036) | 4.7% |
| | (\$2,858,399) | | (\$3,077,179) | | (\$3,215,395) | | (\$3,358,626) | | (\$3,516,036) | |
| Economic Development South | | | | | | | | | | |
| 0203 ECONOMIC DEV - SOUTHERN COMMUNITY | (76,000) | 10.3% | (68,900) | (9.3%) | (68,900) | | (68,900) | | (68,900) | |
| | (\$76,000) | | (\$68,900) | | (\$68,900) | | (\$68,900) | | (\$68,900) | |
| Gabriola Island Health & Wellbeing Contribution Service | | | | | | | | | | |
| 0213 GABRIOLA HEALTH & WELLBEING CONTRIB. SVC | (44,858) | | (102,109) | 127.6% | (102,612) | 0.5% | (102,612) | | (102,612) | |
| | (\$44,858) | | (\$102,109) | | (\$102,612) | | (\$102,612) | | (\$102,612) | |
| Regional Growth Strategy | | | | | | | | | | |
| 0400 REGIONAL GROWTH STRATEGY | (1,168,112) | 3.5% | (1,220,517) | 4.5% | (1,256,355) | 2.9% | (1,287,967) | 2.5% | (1,320,378) | 2.5% |
| | (\$1,168,112) | | (\$1,220,517) | | (\$1,256,355) | | (\$1,287,967) | | (\$1,320,378) | |
| Bylaw Enforcement | | | | | | | | | | |
| 2060 NOISE CONTROL - AREA A | (29,821) | 5.5% | (31,562) | 5.8% | (32,667) | 3.5% | (33,810) | 3.5% | (34,994) | 3.5% |
| 2061 NOISE CONTROL - AREA B | (28,838) | 14.9% | (30,586) | 6.1% | (31,657) | 3.5% | (32,765) | 3.5% | (33,912) | 3.5% |
| 2062 NOISE CONTROL - AREA C | (28,528) | 9.5% | (30,162) | 5.7% | (31,368) | 4.0% | (32,623) | 4.0% | (33,928) | 4.0% |
| 2064 NOISE CONTROL - AREA E | (30,179) | 6.5% | (31,680) | 5.0% | (32,789) | 3.5% | (33,936) | 3.5% | (35,124) | 3.5% |
| 2066 NOISE CONTROL - AREA G | (29,585) | 6.5% | (31,065) | 5.0% | (32,152) | 3.5% | (33,278) | 3.5% | (34,442) | 3.5% |
| 2068 UNSIGHTLY PREMISES | (30,089) | 4.5% | (31,271) | 3.9% | (32,365) | 3.5% | (33,498) | 3.5% | (34,670) | 3.5% |
| 2069 HAZARDOUS PROPERTIES | (30,472) | 5.0% | (32,345) | 6.1% | (33,477) | 3.5% | (34,649) | 3.5% | (35,861) | 3.5% |
| 2070 ANIMAL CONTROL - AREA F B/L940.2 | (50,581) | 5.3% | (52,351) | 3.5% | (54,184) | 3.5% | (56,080) | 3.5% | (58,043) | 3.5% |
| 2071 ANIMAL CONTROL - AREA A,B,C B/L1065 | (98,641) | 9.9% | (106,388) | 7.9% | (113,214) | 6.4% | (117,141) | 3.5% | (120,670) | 3.0% |
| 2072 ANIMAL CONTROL - AREA E,G,H | (154,738) | 4.8% | (162,650) | 5.1% | (167,845) | 3.2% | (173,197) | 3.2% | (178,708) | 3.2% |
| | (\$511,472) | | (\$540,060) | | (\$561,718) | | (\$580,977) | | (\$600,352) | |
| Fire Protection | | | | | | | | | | |
| 2017 FIRE PROTECTION-DASHWOOD FIREHALL CONSTR | (312,518) | 196.5% | (407,661) | 30.4% | (407,751) | | (407,845) | | (407,941) | |
| 2018 FIRE PROTECTION - MEADOWWOOD | (125,346) | 40.3% | (125,346) | | (125,346) | | (125,346) | | (125,346) | |
| 2019 FIRE PROTECTION - NANAIMO RIVER | (1,780) | | (1,780) | | | (100.0%) | | | | |
| 2020 FIRE PROTECTION - COOMBS HILLIERS | (1,141,484) | 15.1% | (1,312,707) | 15.0% | (1,509,613) | 15.0% | (1,811,535) | 20.0% | (2,173,842) | 20.0% |
| 2021 FIRE PROTECTION - ERRINGTON | (1,257,360) | 12.9% | (1,443,464) | 14.8% | (1,469,343) | 1.8% | (1,514,023) | 3.0% | (1,560,044) | 3.0% |
| 2022 FIRE PROTECTION - FRENCH CREEK | (1,096,777) | 3.0% | (1,129,680) | 3.0% | (1,163,571) | 3.0% | (1,198,478) | 3.0% | (1,234,432) | 3.0% |
| 2023 FIRE PROTECTION - NANOOSE BAY | (1,356,704) | 13.9% | (1,616,656) | 19.2% | (1,960,346) | 21.3% | (2,167,960) | 10.6% | (2,395,985) | 10.5% |
| 2024 FIRE PROT & ST LIGHTING - WELLINGTON | (152,136) | (3.8%) | (169,415) | 11.4% | (174,497) | 3.0% | (179,733) | 3.0% | (185,125) | 3.0% |
| 2025 FIRE PROTECTION - CASSIDY WATERLOO | (300,981) | 8.0% | (331,079) | 10.0% | (430,403) | 30.0% | (516,483) | 20.0% | (593,956) | 15.0% |
| 2026 FIRE PROTECTION - DASHWOOD | (1,408,932) | 14.6% | (1,549,825) | 10.0% | (1,704,808) | 10.0% | (1,841,192) | 8.0% | (1,933,252) | 5.0% |
| 2027 FIRE PROTECTION - EXTENSION | (326,486) | 18.6% | (349,340) | 7.0% | (391,261) | 12.0% | (446,037) | 14.0% | (508,483) | 14.0% |
| 2028 FIRE PROTECTION - PARKSVILLE LOCAL | (264,397) | 0.6% | (272,329) | 3.0% | (258,422) | (5.1%) | (266,174) | 3.0% | (274,160) | 3.0% |
| 2029 FIRE PROTECTION - BOW HORN BAY | (1,170,032) | 15.4% | (1,539,208) | 31.6% | (1,804,330) | 17.2% | (1,984,763) | 10.0% | (2,183,239) | 10.0% |
| | (\$8,914,933) | | (\$10,248,490) | | (\$11,399,691) | | (\$12,459,569) | | (\$13,575,805) | |
| Emergency Planning | | | | | | | | | | |
| 1900 EMERGENCY PLANNING | (825,794) | 9.0% | (928,430) | 12.4% | (965,512) | 4.0% | (997,933) | 3.4% | (1,031,435) | 3.4% |
| | (\$825,794) | | (\$928,430) | | (\$965,512) | | (\$997,933) | | (\$1,031,435) | |
| D68 Search & Rescue | | | | | | | | | | |
| 1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS | (53,023) | 2.5% | (53,354) | 0.6% | (53,386) | 0.1% | (53,419) | 0.1% | (53,454) | 0.1% |
| | (\$53,023) | | (\$53,354) | | (\$53,386) | | (\$53,419) | | (\$53,454) | |
| D69 Marine Search & Rescue | | | | | | | | | | |
| 1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION | (17,850) | | (17,861) | 0.1% | (17,871) | 0.1% | (17,882) | 0.1% | (17,894) | 0.1% |
| | (\$17,850) | | (\$17,861) | | (\$17,871) | | (\$17,882) | | (\$17,894) | |
| D69 Land Search & Rescue | | | | | | | | | | |
| 1903 D69 LAND SEARCH & RESCUE CONTRIBUTION | (30,600) | 0.4% | (30,618) | 0.1% | (30,637) | 0.1% | (30,656) | 0.1% | (30,675) | 0.1% |
| | (\$30,600) | | (\$30,618) | | (\$30,637) | | (\$30,656) | | (\$30,675) | |

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

| | 2025 | 2025 | 2026 | 2026 | 2027 | 2027 | 2028 | 2028 | 2029 | 2029 |
|---|---------------------|--------------|---------------------|--------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| | \$ | % | \$ | % | \$ | % | \$ | % | \$ | % |
| D68 E911 | | | | | | | | | | |
| 0800 EMERGENCY 9-1-1 - D68 | (171,304) | 13.2% | (187,118) | 9.2% | (192,730) | 3.0% | (198,512) | 3.0% | (204,468) | 3.0% |
| | (\$171,304) | | (\$187,118) | | (\$192,730) | | (\$198,512) | | (\$204,468) | |
| D69 E911 | | | | | | | | | | |
| 0900 EMERGENCY 9-1-1 - D69 | (821,297) | 6.6% | (848,248) | 3.3% | (875,185) | 3.2% | (901,440) | 3.0% | (928,484) | 3.0% |
| | (\$821,297) | | (\$848,248) | | (\$875,185) | | (\$901,440) | | (\$928,484) | |
| Community Justice | | | | | | | | | | |
| 0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS | (21,420) | | (21,433) | 0.1% | (21,446) | 0.1% | (21,459) | 0.1% | (21,473) | 0.1% |
| 0199 D69 COMMUNITY JUSTICE | (184,292) | 0.2% | (184,600) | 0.2% | (184,711) | 0.1% | (184,826) | 0.1% | (184,945) | 0.1% |
| | (\$205,712) | | (\$206,033) | | (\$206,157) | | (\$206,285) | | (\$206,418) | |
| Total DEVELOPMENT & EMERGENCY SERVICES | (15,699,354) | 10.9% | (17,528,917) | 11.7% | (18,946,149) | 8.1% | (20,264,778) | 7.0% | (21,656,911) | 6.9% |

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

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

EA Community Planning

5 Year Capital Plan

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

**EA Community Planning
Fund Manager Summary**

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

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

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

**Regional Growth Strategy
Fund Manager Summary**

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|----------|-----------------|----------|----------|----------|----------|-----------|
| Operating Revenues | | 10.3% | (9.3%) | | | | |
| Property taxes | (68,900) | (76,000) | (68,900) | (68,900) | (68,900) | (68,900) | (351,600) |
| | (68,900) | (76,000) | (68,900) | (68,900) | (68,900) | (68,900) | (351,600) |
| | | | | | | | |
| Total Operating Revenues | (68,900) | (76,000) | (68,900) | (68,900) | (68,900) | (68,900) | (351,600) |
| Operating Expenditures | | | | | | | |
| Transfer to other gov/org | 68,900 | 76,000 | 68,900 | 68,900 | 68,900 | 68,900 | 351,600 |
| Total Operating Expenditures | 68,900 | 76,000 | 68,900 | 68,900 | 68,900 | 68,900 | 351,600 |
| | | | | | | | |
| Operating (surplus)/deficit | | | | | | | |
| | | | | | | | |
| Capital Asset Expenditures | | | | | | | |
| Net Capital Assets funded from Operations | | | | | | | |
| | | | | | | | |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| | | | | | | | |
| Net (surplus)/deficit for the year | | | | | | | |
| (Surplus) applied to future years | | | | | | | |



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

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

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

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

Building Inspection

5 Year Capital Plan

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

**Building Inspection
Fund Manager Summary**

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

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

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

Bylaw Enforcement

5 Year Capital Plan

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

**Bylaw Enforcement
Fund Manager Summary**

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

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

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

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

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

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

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

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

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

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

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



**Animal Control EA F
Fund Manager Summary**

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

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

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

**Noise Control EA A
Fund Manager Summary**

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

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

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

**Noise Control EA B
Fund Manager Summary**

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

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

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

**Noise Control EA C
Fund Manager Summary**

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

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

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

**Noise Control EA E
Fund Manager Summary**

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

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

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

**Noise Control EA G
Fund Manager Summary**

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

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

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

**Hazardous Properties
Fund Manager Summary**

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

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

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

**Unightly Premises
Fund Manager Summary**

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

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

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

Emergency Planning

5 Year Capital Plan

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

**Emergency Planning
Fund Manager Summary**

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

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

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

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

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

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

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

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

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

**D68 E911
Fund Manager Summary**

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

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

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

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

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

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

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

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

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

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

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



Fire - Dashwood Firehall Construction

5 Year Capital Plan

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

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

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

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

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

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

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

**Fire - Nanaimo River
Fund Manager Summary**

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

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

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



Fire - Coombs Hilliers

5 Year Capital Plan

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

**Fire - Coombs Hilliers
Fund Manager Summary**

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Operating Revenues | | 12.9% | 14.8% | 1.8% | 3.0% | 3.0% | |
| Property taxes | (1,113,317) | (1,257,360) | (1,443,464) | (1,469,343) | (1,514,023) | (1,560,044) | (7,244,234) |
| | (1,113,317) | (1,257,360) | (1,443,464) | (1,469,343) | (1,514,023) | (1,560,044) | (7,244,234) |
| Miscellaneous | (5,000) | (5,000) | | | | | (5,000) |
| Total Operating Revenues | (1,118,317) | (1,262,360) | (1,443,464) | (1,469,343) | (1,514,023) | (1,560,044) | (7,249,234) |
| Operating Expenditures | | | | | | | |
| Administration | 119,010 | 96,940 | 99,848 | 102,844 | 105,929 | 109,107 | 514,668 |
| Professional fees | 400 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 | 26,547 |
| Building ops | 5,204 | 5,220 | 5,376 | 5,538 | 5,704 | 5,875 | 27,713 |
| Veh & Equip ops | 10,000 | 10,000 | 10,300 | 10,609 | 30,927 | 31,855 | 93,691 |
| Operating costs | 3,812 | 4,528 | 4,664 | 4,804 | 4,948 | 5,097 | 24,041 |
| Transfer to other gov/org | 806,266 | 870,658 | 896,778 | 923,681 | 951,392 | 979,933 | 4,622,442 |
| Contributions to reserve funds | 176,669 | 237,012 | 225,620 | 243,834 | 262,826 | 281,216 | 1,250,508 |
| Debt interest | 6,875 | 26,125 | 22,458 | 16,958 | 11,458 | 5,958 | 82,957 |
| Total Operating Expenditures | 1,128,236 | 1,255,483 | 1,270,194 | 1,313,573 | 1,378,648 | 1,424,669 | 6,642,567 |
| Operating (surplus)/deficit | 9,919 | (6,877) | (173,270) | (155,770) | (135,375) | (135,375) | (606,667) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 1,147,319 | 1,630,184 | 433,395 | 5,559,395 | 55,000 | 400,000 | 8,077,974 |
| Transfer from reserves | (577,456) | (809,789) | (63,000) | (120,000) | (55,000) | (400,000) | (1,447,789) |
| Grants and other | | (250,000) | | | | | (250,000) |
| New borrowing | (550,000) | (550,000) | (350,000) | (5,419,000) | | | (6,319,000) |
| Net Capital Assets funded from Operations | 19,863 | 20,395 | 20,395 | 20,395 | | | 61,185 |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | | | 104,000 | 7,810 | (371,516) | (371,516) | (631,222) |
| New debt (principal & interest) | 5,500 | 5,500 | 48,875 | 127,565 | 506,891 | 506,891 | 1,195,722 |
| Total Capital Financing Charges | 5,500 | 5,500 | 152,875 | 135,375 | 135,375 | 135,375 | 564,500 |
| Net (surplus)/deficit for the year | 35,282 | 19,018 | | | | | 19,018 |
| Add: Prior year (surplus) / deficit | (35,282) | (19,018) | | | | | (19,018) |
| (Surplus) applied to future years | | | | | | | |



Fire - Errington
5 Year Capital Plan

| | 2025 Capital | 2026 Capital | 2027 Capital | 2028 Capital | 2029 Capital | Total |
|---|------------------|-----------------|------------------|-----------------|-----------------|------------------|
| FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2 | 370,184 | 370,395 | 5,439,395 | | | 6,179,974 |
| MJ-2021 MAJOR CAP - FIRE ERRINGTON | 30,000 | 35,000 | 60,000 | 35,000 | 400,000 | 560,000 |
| VH-2021 VEHICLE - FIRE ERRINGTON | 1,230,000 | 28,000 | 60,000 | 20,000 | | 1,338,000 |
| Total Fire - Errington | 1,630,184 | 433,395 | 5,559,395 | 55,000 | 400,000 | 8,077,974 |

**Fire - Errington
Fund Manager Summary**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|----------------|----------------|------------------|----------------|----------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 784,181 | 222,088 | 384,150 | 510,667 | 723,706 |
| Contributions | 232,012 | 220,620 | 238,834 | 257,826 | 276,216 |
| Interest earned | 15,684 | 4,442 | 7,683 | 10,213 | 14,474 |
| Withdrawals for capital projects: | | | | | |
| ERRINGTON SEISMIC UPGRADE HALL #2 | (99,789) | | | | |
| MAJOR CAP - FIRE ERRINGTON | (30,000) | (35,000) | (60,000) | (35,000) | (400,000) |
| VEHICLE - FIRE ERRINGTON | (680,000) | (28,000) | (60,000) | (20,000) | |
| Total Withdrawals for capital projects | (809,789) | (63,000) | (120,000) | (55,000) | (400,000) |
| Closing Balance Reserve Fund | 222,088 | 384,150 | 510,667 | 723,706 | 614,396 |
| New Borrowing | | | | | |
| ERRINGTON SEISMIC UPGRADE HALL #2 | | 350,000 | 5,419,000 | | |
| VEHICLE - FIRE ERRINGTON | 550,000 | | | | |
| Total New Borrowing | 550,000 | 350,000 | 5,419,000 | | |
| New Debt Principal/Int | | 45,375 | 28,000 | 433,516 | |
| New Debt Principal/Int(Cumulative) | | 45,375 | 73,375 | 506,891 | 506,891 |
| Borrowing cost | 5,500 | 3,500 | 54,190 | | |

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

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

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

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



Fire - Nanoose Bay

5 Year Capital Plan

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

**Fire - Nanoose Bay
Fund Manager Summary**

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

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

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

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

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

Fire - Cassidy Waterloo

5 Year Capital Plan

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

**Fire - Cassidy Waterloo
Fund Manager Summary**

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

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

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



Fire - Dashwood
5 Year Capital Plan

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

**Fire - Dashwood
Fund Manager Summary**

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

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

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

Fire - Extension

5 Year Capital Plan

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

**Fire - Extension
Fund Manager Summary**

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

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

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

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

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

Fire - Bow Horn Bay

5 Year Capital Plan

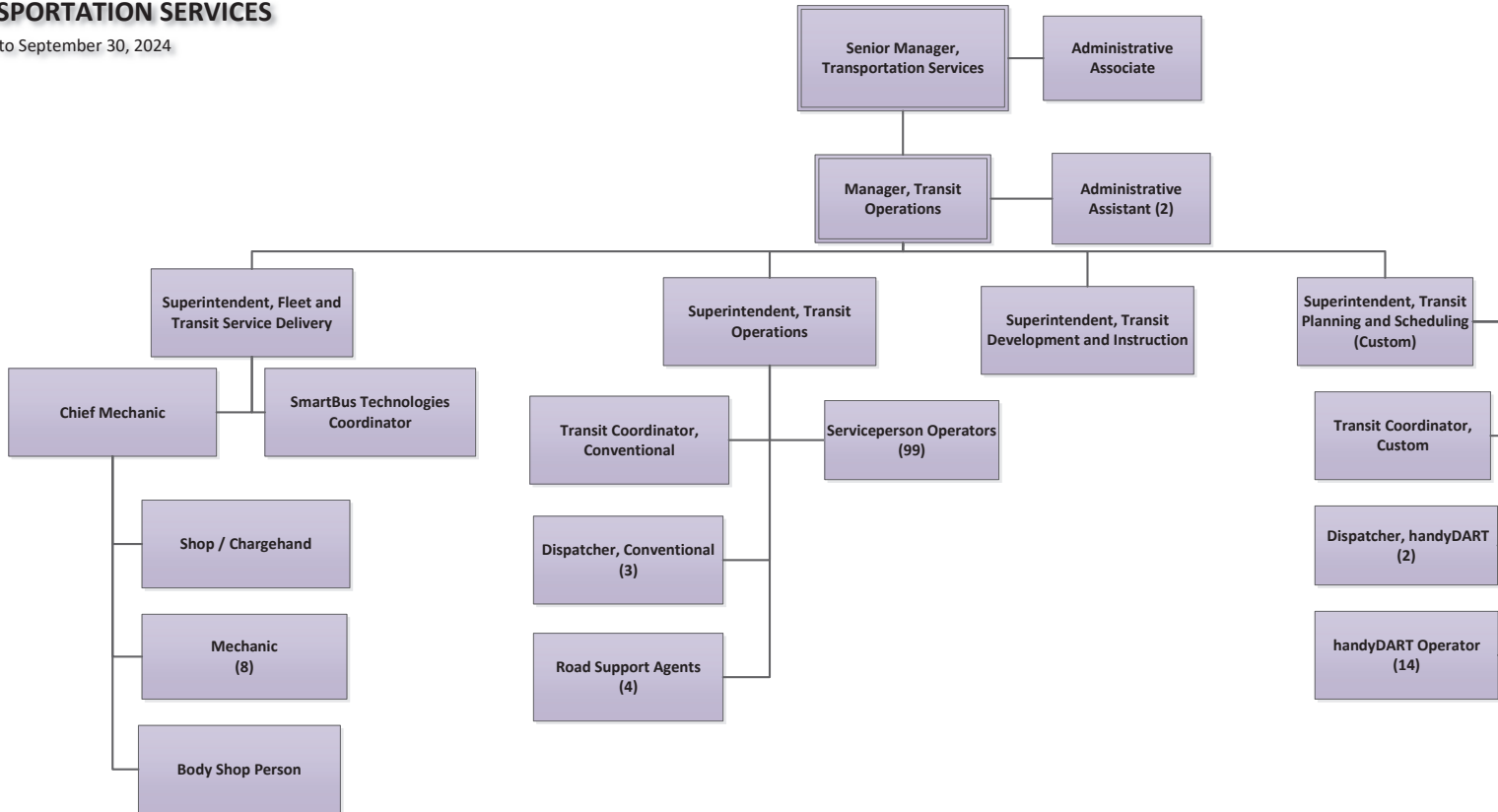
| | 2025 Capital | 2026 Capital | 2027 Capital | 2028 Capital | 2029 Capital | Total |
|---|------------------|------------------|-----------------|-----------------|-----------------|------------------|
| FR-0007 BHB SATELLITE HALL DESIGN & CONST | | 3,015,000 | | | | 3,015,000 |
| MJ-2029 MAJOR CAP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

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

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

TRANSPORTATION SERVICES

Updated to September 30, 2024



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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | | 4.9% | 13.7% | 13.8% | 10.2% | 9.5% | |
| Property taxes | (18,489,552) | (19,403,665) | (22,057,845) | (25,103,408) | (27,668,562) | (30,298,507) | (124,531,987) |
| | (18,489,552) | (19,403,665) | (22,057,845) | (25,103,408) | (27,668,562) | (30,298,507) | (124,531,987) |
| Operations | (57,539) | (57,539) | (59,266) | (61,044) | (62,875) | (64,761) | (305,485) |
| Transit fares | (5,124,027) | (5,923,071) | (6,481,097) | (7,123,237) | (7,563,933) | (8,255,112) | (35,346,450) |
| Operating grants | (10,483,773) | (11,887,552) | (14,432,987) | (17,071,757) | (18,823,215) | (21,272,879) | (83,488,390) |
| Grants other | (13,444,594) | | | | | | |
| Grants in lieu of taxes | (164,000) | (164,000) | (168,920) | (173,988) | (179,207) | (184,583) | (870,698) |
| Interdepartmental recoveries | (4,892,927) | (7,790,551) | (8,589,378) | (8,914,601) | (9,258,235) | (9,601,427) | (44,154,192) |
| Miscellaneous | (1,156,225) | (736,931) | (884,669) | (7,196,427) | (430,430) | (515,190) | (9,763,647) |
| Total Operating Revenues | (53,812,637) | (45,963,309) | (52,674,162) | (65,644,462) | (63,986,457) | (70,192,459) | (298,460,849) |
| Operating Expenditures | | | | | | | |
| Administration | 2,990,107 | 3,575,061 | 3,927,218 | 4,292,383 | 4,697,352 | 4,903,717 | 21,395,731 |
| Professional fees | 202,500 | 217,500 | 224,025 | 230,746 | 237,668 | 244,798 | 1,154,737 |
| Building ops | 742,811 | 683,840 | 704,355 | 725,486 | 747,251 | 769,668 | 3,630,600 |
| Veh & Equip ops | 7,779,421 | 9,119,870 | 9,393,465 | 9,675,270 | 9,965,528 | 10,264,493 | 48,418,626 |
| Operating costs | 8,428,057 | 11,636,537 | 13,821,186 | 16,185,280 | 17,831,064 | 20,596,491 | 80,070,558 |
| Wages & benefits | 19,692,850 | 21,558,198 | 24,039,935 | 26,511,212 | 28,204,125 | 30,560,069 | 130,873,539 |
| Transfer to other gov/org | 13,673,694 | 226,866 | 222,414 | 6,518,884 | 231,061 | 235,515 | 7,434,740 |
| Contributions to reserve funds | 988,977 | 1,645,272 | 43,577 | 21,838 | 22,493 | 23,168 | 1,756,348 |
| Total Operating Expenditures | 54,498,417 | 48,663,144 | 52,376,175 | 64,161,099 | 61,936,542 | 67,597,919 | 294,734,879 |
| Operating (surplus)/deficit | 685,780 | 2,699,835 | (297,987) | (1,483,363) | (2,049,915) | (2,594,540) | (3,725,970) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 8,692,545 | 8,584,616 | 8,489,501 | 18,759,627 | 13,087,863 | 16,968,580 | 65,890,187 |
| Transfer from reserves | (4,524,510) | (552,848) | (235,000) | (2,061,409) | (120,000) | (170,000) | (3,139,257) |
| Grants and other | (3,858,007) | (3,795,208) | (3,951,329) | (8,214,557) | (5,738,906) | (7,527,467) | (29,227,467) |
| New borrowing | | (4,194,057) | (4,260,669) | (7,764,803) | (6,552,603) | (8,594,759) | (31,366,891) |
| Net Capital Assets funded from Operations | 310,028 | 42,503 | 42,503 | 718,858 | 676,354 | 676,354 | 2,156,572 |
| Capital Financing Charges | | | | | | | |
| New debt (principal & interest) | | 41,941 | 388,614 | 764,505 | 1,373,561 | 1,918,186 | 4,486,807 |
| Total Capital Financing Charges | | 41,941 | 388,614 | 764,505 | 1,373,561 | 1,918,186 | 4,486,807 |
| Net (surplus)/deficit for the year | 995,808 | 2,784,279 | 133,130 | | | | 2,917,409 |
| Less: Transfer to appropriated surplus | 927,000 | 133,130 | | | | | 133,130 |
| Add: Transfer from appropriated surplus | (1,047,720) | (1,060,130) | (133,130) | | | | (1,193,260) |
| Add: Prior year (surplus) / deficit | (875,088) | (1,857,279) | | | | | (1,857,279) |
| (Surplus) applied to future years | | | | | | | |



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

| | 2025 | 2025 | 2026 | 2026 | 2027 | 2027 | 2028 | 2028 | 2029 | 2029 |
|--|---------------------|-------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|-------------|
| | \$ | % | \$ | % | \$ | % | \$ | % | \$ | % |
| Transit Southern Community | | | | | | | | | | |
| 0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL | (16,484,056) | 2.9% | (18,626,983) | 13.0% | (21,048,491) | 13.0% | (22,905,170) | 8.8% | (24,737,584) | 8.0% |
| | (\$16,484,056) | | (\$18,626,983) | | (\$21,048,491) | | (\$22,905,170) | | (\$24,737,584) | |
| Transit - Gabriola Transit Contribution | | | | | | | | | | |
| 0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION | (219,460) | 5.7% | (216,753) | (1.2%) | (221,133) | 2.0% | (225,602) | 2.0% | (230,162) | 2.0% |
| | (\$219,460) | | (\$216,753) | | (\$221,133) | | (\$225,602) | | (\$230,162) | |
| Transit - Gabriola Island Taxi Saver | | | | | | | | | | |
| 0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER | (15,130) | 3.9% | (10,380) | (31.4%) | (10,422) | 0.4% | (10,466) | 0.4% | (10,510) | 0.4% |
| | (\$15,130) | | (\$10,380) | | (\$10,422) | | (\$10,466) | | (\$10,510) | |
| Transit Northern Community | | | | | | | | | | |
| 0611 TRANSIT - NORTHERN COMM - CONVENTIONAL | (2,655,110) | 19.5% | (3,172,856) | 19.5% | (3,791,563) | 19.5% | (4,494,571) | 18.5% | (5,286,515) | 17.6% |
| | (\$2,655,110) | | (\$3,172,856) | | (\$3,791,563) | | (\$4,494,571) | | (\$5,286,515) | |
| Descanso Bay Wharf service | | | | | | | | | | |
| 7700 DESCANSO BAY WHARF SERVICE | (29,909) | 3.0% | (30,873) | 3.2% | (31,799) | 3.0% | (32,753) | 3.0% | (33,736) | 3.0% |
| | (\$29,909) | | (\$30,873) | | (\$31,799) | | (\$32,753) | | (\$33,736) | |
| Total TRANSPORTATION SERVICES | (19,403,665) | 4.9% | (22,057,845) | 13.7% | (25,103,408) | 13.8% | (27,668,562) | 10.2% | (30,298,507) | 9.5% |

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

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



Transit Southern Community

5 Year Capital Plan

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

**Transit Southern Community
Fund Manager Summary**

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

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

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

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

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



Descanso Bay Wharf service

5 Year Capital Plan

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

**Descanso Bay Wharf service
Fund Manager Summary**

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

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

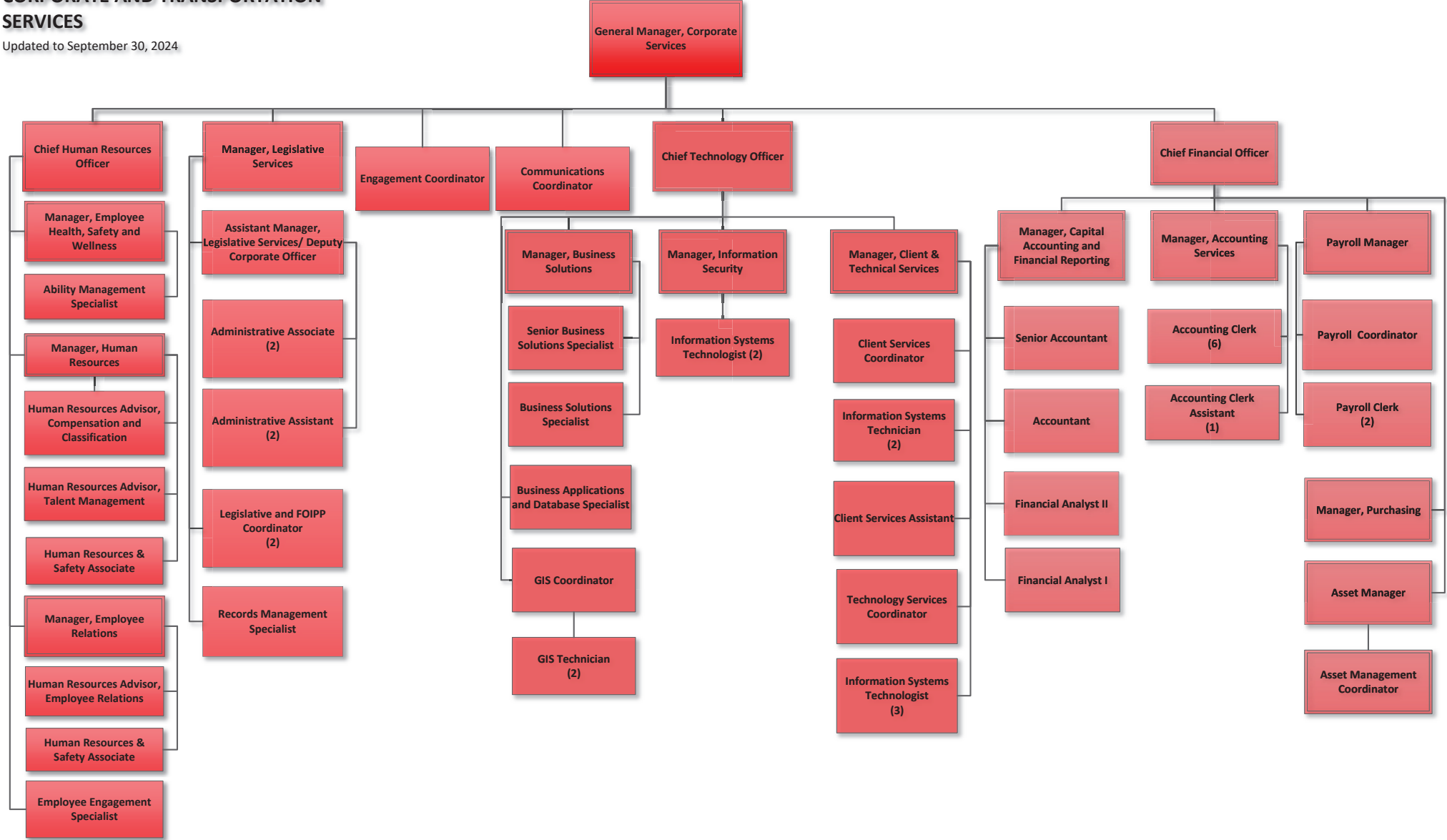
| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Operating Revenues | | 5.7% | (1.2%) | 2.0% | 2.0% | 2.0% | |
| Property taxes | (207,536) | (219,460) | (216,753) | (221,133) | (225,602) | (230,162) | (1,113,110) |
| | (207,536) | (219,460) | (216,753) | (221,133) | (225,602) | (230,162) | (1,113,110) |
| Operating grants | (15,000) | | | | | | |
| Total Operating Revenues | (222,536) | (219,460) | (216,753) | (221,133) | (225,602) | (230,162) | (1,113,110) |
| Operating Expenditures | | | | | | | |
| Administration | 3,536 | 4,380 | 4,511 | 4,647 | 4,786 | 4,930 | 23,254 |
| Transfer to other gov/org | 219,000 | 215,080 | 212,242 | 216,486 | 220,816 | 225,232 | 1,089,856 |
| Total Operating Expenditures | 222,536 | 219,460 | 216,753 | 221,133 | 225,602 | 230,162 | 1,113,110 |
| Operating (surplus)/deficit | | | | | | | |
| Capital Asset Expenditures | | | | | | | |
| Net Capital Assets funded from Operations | | | | | | | |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | | | | | | | |
| (Surplus) applied to future years | | | | | | | |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|----------|-----------------|----------|----------|----------|----------|----------|
| Operating Revenues | | 3.9% | (31.4%) | 0.4% | 0.4% | 0.4% | |
| Property taxes | (14,559) | (15,130) | (10,380) | (10,422) | (10,466) | (10,510) | (56,908) |
| | (14,559) | (15,130) | (10,380) | (10,422) | (10,466) | (10,510) | (56,908) |
| | | | | | | | |
| Total Operating Revenues | (14,559) | (15,130) | (10,380) | (10,422) | (10,466) | (10,510) | (56,908) |
| Operating Expenditures | | | | | | | |
| Administration | 200 | 202 | 208 | 214 | 221 | 227 | 1,072 |
| Transfer to other gov/org | 10,100 | 11,786 | 10,172 | 10,208 | 10,245 | 10,283 | 52,694 |
| Total Operating Expenditures | 10,300 | 11,988 | 10,380 | 10,422 | 10,466 | 10,510 | 53,766 |
| | | | | | | | |
| Operating (surplus)/deficit | (4,259) | (3,142) | | | | | (3,142) |
| | | | | | | | |
| Capital Asset Expenditures | | | | | | | |
| Net Capital Assets funded from Operations | | | | | | | |
| | | | | | | | |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| | | | | | | | |
| Net (surplus)/deficit for the year | (4,259) | (3,142) | | | | | (3,142) |
| Add: Prior year (surplus) / deficit | 4,259 | 3,142 | | | | | 3,142 |
| (Surplus) applied to future years | | | | | | | |

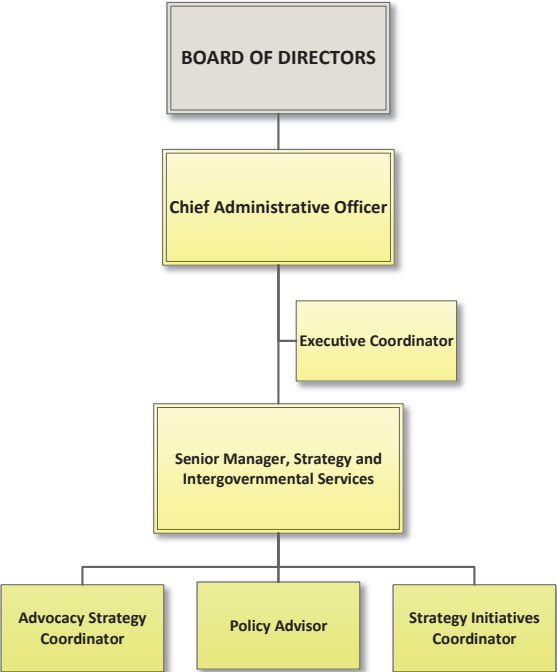
CORPORATE AND TRANSPORTATION SERVICES

Updated to September 30, 2024



STRATEGY & INTERGOVERNMENTAL SERVICES

Updated to September 30, 2024



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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | | 4.3% | 21.8% | 18.0% | 6.1% | 9.0% | |
| Property taxes | (7,853,745) | (8,189,749) | (9,971,542) | (11,764,058) | (12,480,165) | (13,608,028) | (56,013,542) |
| | (7,853,745) | (8,189,749) | (9,971,542) | (11,764,058) | (12,480,165) | (13,608,028) | (56,013,542) |
| Municipal agreements | (19,228) | (24,787) | (23,350) | (24,050) | (24,772) | (25,515) | (122,474) |
| Operations | (10,000) | (8,500) | (8,500) | (8,500) | (8,500) | (8,500) | (42,500) |
| Interest income | (300,000) | (650,000) | (650,000) | (650,000) | (650,000) | (650,000) | (3,250,000) |
| Operating grants | (1,673,258) | (1,025,907) | (100,000) | (100,000) | (100,000) | (100,000) | (1,425,907) |
| Grants in lieu of taxes | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) | (325,000) |
| Interdepartmental recoveries | (11,135,967) | (12,229,307) | (12,086,544) | (12,517,146) | (12,852,301) | (13,246,053) | (62,931,351) |
| Miscellaneous | (8,310,417) | (10,276,624) | (8,237,702) | (6,299,499) | (5,086,410) | (5,223,325) | (35,123,560) |
| Total Operating Revenues | (29,367,615) | (32,469,874) | (31,142,638) | (31,428,253) | (31,267,148) | (32,926,421) | (159,234,334) |
| Operating Expenditures | | | | | | | |
| Administration | 615,273 | 635,933 | 554,576 | 599,622 | 586,666 | 634,222 | 3,011,019 |
| Community grants | 229,550 | 217,565 | 200,000 | 192,000 | 192,000 | 192,000 | 993,565 |
| Legislative | 1,025,620 | 991,650 | 1,202,399 | 995,841 | 1,025,716 | 1,056,488 | 5,272,094 |
| Professional fees | 3,349,596 | 3,002,196 | 975,895 | 1,203,872 | 1,076,538 | 1,186,282 | 7,444,783 |
| Building ops | 649,454 | 684,737 | 670,361 | 690,472 | 711,186 | 732,522 | 3,489,278 |
| Veh & Equip ops | 836,783 | 2,835,827 | 1,747,670 | 1,747,535 | 1,823,830 | 2,100,114 | 10,254,976 |
| Operating costs | 1,777,469 | 1,775,134 | 1,873,232 | 1,856,805 | 1,979,888 | 1,966,662 | 9,451,721 |
| Wages & benefits | 10,287,670 | 11,944,908 | 12,638,848 | 13,356,384 | 14,168,091 | 14,884,065 | 66,992,296 |
| Transfer to other gov/org | 4,092,095 | 3,651,307 | 3,601,715 | 3,709,767 | 3,821,060 | 3,935,692 | 18,719,541 |
| Contributions to reserve funds | 3,028,713 | 3,403,210 | 1,221,512 | 1,607,001 | 1,577,442 | 1,933,643 | 9,742,808 |
| Debt interest | 2,939,917 | 3,051,358 | 3,042,264 | 2,558,514 | 2,158,014 | 2,158,014 | 12,968,164 |
| Total Operating Expenditures | 28,832,140 | 32,193,825 | 27,728,472 | 28,517,813 | 29,120,431 | 30,779,704 | 148,340,245 |
| Operating (surplus)/deficit | (535,475) | (276,049) | (3,414,166) | (2,910,440) | (2,146,717) | (2,146,717) | (10,894,089) |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 3,837,281 | 3,288,000 | 458,200 | 305,200 | 531,300 | 840,000 | 5,422,700 |
| Transfer from reserves | (3,219,000) | (2,788,000) | (458,200) | (305,200) | (531,300) | (840,000) | (4,922,700) |
| Grants and other | (595,000) | (500,000) | | | | | (500,000) |
| Net Capital Assets funded from Operations | 23,281 | | | | | | |
| Capital Financing Charges | | | | | | | |
| Existing debt (principal) | 3,896,875 | 3,927,381 | 3,414,166 | 2,910,440 | 2,146,717 | 2,146,717 | 14,545,421 |
| Total Capital Financing Charges | 3,896,875 | 3,927,381 | 3,414,166 | 2,910,440 | 2,146,717 | 2,146,717 | 14,545,421 |
| Net (surplus)/deficit for the year | 3,384,681 | 3,651,332 | | | | | 3,651,332 |
| Add: Transfer from appropriated surplus | (1,633,928) | (1,627,575) | | | | | (1,627,575) |
| Add: Prior year (surplus) / deficit | (1,750,753) | (2,023,757) | | | | | (2,023,757) |
| (Surplus) applied to future years | | | | | | | |



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

| | 2025 | 2025 | 2026 | 2026 | 2027 | 2027 | 2028 | 2028 | 2029 | 2029 |
|---|---------------|---------|---------------|-------|---------------|----------|---------------|------|---------------|-------|
| | \$ | % | \$ | % | \$ | % | \$ | % | \$ | % |
| Administration | | | | | | | | | | |
| 0100 ADMINISTRATION - OVERALL | (3,363,912) | 6.4% | (4,902,368) | 45.7% | (6,523,429) | 33.1% | (7,074,724) | 8.5% | (8,023,061) | 13.4% |
| 0198 COMMUNITY GRANTS | (170,925) | (35.6%) | (200,000) | 17.0% | (192,000) | (4.0%) | (192,000) | | (192,000) | |
| | (\$3,534,837) | | (\$5,102,368) | | (\$6,715,429) | | (\$7,266,724) | | (\$8,215,061) | |
| Electoral Area Administration | | | | | | | | | | |
| 1500 ELECTORAL AREAS ONLY | (311,421) | 0.2% | (334,535) | 7.4% | (371,523) | 11.1% | (383,032) | 3.1% | (394,892) | 3.1% |
| 1502 EA'S ONLY - BUILDING POLICY AND ADVICE | (781,892) | 14.0% | (867,542) | 11.0% | (921,346) | 6.2% | (972,726) | 5.6% | (1,025,111) | 5.4% |
| | (\$1,093,313) | | (\$1,202,077) | | (\$1,292,869) | | (\$1,355,758) | | (\$1,420,003) | |
| Regional Library | | | | | | | | | | |
| 1300 VAN ISL REGIONAL LIBRARY | (3,496,811) | 6.0% | (3,601,715) | 3.0% | (3,709,767) | 3.0% | (3,821,060) | 3.0% | (3,935,692) | 3.0% |
| | (\$3,496,811) | | (\$3,601,715) | | (\$3,709,767) | | (\$3,821,060) | | (\$3,935,692) | |
| Feasibility Studies | | | | | | | | | | |
| 8002 FEASIBILITY STUDY FUND AREA C | (20,000) | | (20,000) | | (10,000) | (50.0%) | (100.0%) | | | |
| 8004 FEASIBILITY STUDY FUND AREA E | (5,000) | | (5,000) | | (5,000) | | (5,000) | | (5,000) | |
| 8005 FEASIBILITY STUDY FUND AREA F | (10,000) | | (10,000) | | | (100.0%) | | | | |
| 8006 FEASIBILITY STUDY FUND AREA G | (10,000) | (86.7%) | (10,000) | | (10,000) | | (10,000) | | (10,000) | |
| | (\$45,000) | | (\$45,000) | | (\$25,000) | | (\$15,000) | | (\$15,000) | |
| House Numbering | | | | | | | | | | |
| 4300 HOUSE NUMBERING | (19,788) | 2.8% | (20,382) | 3.0% | (20,993) | 3.0% | (21,623) | 3.0% | (22,272) | 3.0% |
| | (\$19,788) | | (\$20,382) | | (\$20,993) | | (\$21,623) | | (\$22,272) | |
| Total CORPORATE SERVICES | (8,189,749) | 4.3% | (9,971,542) | 21.8% | (11,764,058) | 18.0% | (12,480,165) | 6.1% | (13,608,028) | 9.0% |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | | 6.4% | 45.7% | 33.1% | 8.5% | 13.4% | |
| Property taxes | (3,162,180) | (3,363,912) | (4,902,368) | (6,523,429) | (7,074,724) | (8,023,061) | (29,887,494) |
| | (3,162,180) | (3,363,912) | (4,902,368) | (6,523,429) | (7,074,724) | (8,023,061) | (29,887,494) |
| Municipal agreements | (17,452) | (22,911) | (21,418) | (22,060) | (22,722) | (23,404) | (112,515) |
| Operations | (10,000) | (8,500) | (8,500) | (8,500) | (8,500) | (8,500) | (42,500) |
| Interest income | (300,000) | (650,000) | (650,000) | (650,000) | (650,000) | (650,000) | (3,250,000) |
| Operating grants | (826,082) | (765,946) | (50,000) | (50,000) | (50,000) | (50,000) | (965,946) |
| Grants in lieu of taxes | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) | (325,000) |
| Interdepartmental recoveries | (11,027,016) | (12,122,495) | (11,999,732) | (12,450,334) | (12,805,489) | (13,219,241) | (62,597,291) |
| Miscellaneous | (1,210,839) | (3,177,563) | (1,491,272) | (830,545) | (781,679) | (918,594) | (7,199,653) |
| Total Operating Revenues | (16,618,569) | (20,176,327) | (19,188,290) | (20,599,868) | (21,458,114) | (22,957,800) | (104,380,399) |
| Operating Expenditures | | | | | | | |
| Administration | 534,807 | 556,674 | 471,439 | 515,536 | 500,058 | 545,015 | 2,588,722 |
| Legislative | 710,073 | 678,345 | 698,695 | 719,656 | 741,245 | 763,483 | 3,601,424 |
| Professional fees | 2,813,343 | 2,558,311 | 949,545 | 1,176,731 | 1,048,583 | 1,157,489 | 6,890,659 |
| Building ops | 604,485 | 643,741 | 632,653 | 651,633 | 671,182 | 691,317 | 3,290,526 |
| Veh & Equip ops | 831,181 | 2,830,225 | 1,741,900 | 1,741,592 | 1,817,709 | 2,093,809 | 10,225,235 |
| Operating costs | 1,259,305 | 1,249,378 | 1,339,017 | 1,306,785 | 1,413,586 | 1,383,592 | 6,692,358 |
| Wages & benefits | 9,958,536 | 11,571,747 | 12,219,529 | 12,946,934 | 13,744,309 | 14,445,452 | 64,927,971 |
| Contributions to reserve funds | 2,963,391 | 3,353,000 | 1,135,512 | 1,541,001 | 1,521,442 | 1,877,643 | 9,428,598 |
| Total Operating Expenditures | 19,675,121 | 23,441,421 | 19,188,290 | 20,599,868 | 21,458,114 | 22,957,800 | 107,645,493 |
| Operating (surplus)/deficit | 3,056,552 | 3,265,094 | | | | | 3,265,094 |
| Capital Asset Expenditures | | | | | | | |
| Capital expenditures | 3,837,281 | 3,288,000 | 458,200 | 305,200 | 531,300 | 840,000 | 5,422,700 |
| Transfer from reserves | (3,219,000) | (2,788,000) | (458,200) | (305,200) | (531,300) | (840,000) | (4,922,700) |
| Grants and other | (595,000) | (500,000) | | | | | (500,000) |
| Net Capital Assets funded from Operations | 23,281 | | | | | | |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| Net (surplus)/deficit for the year | 3,079,833 | 3,265,094 | | | | | 3,265,094 |
| Add: Transfer from appropriated surplus | (1,413,543) | (1,270,762) | | | | | (1,270,762) |
| Add: Prior year (surplus) / deficit | (1,666,290) | (1,994,332) | | | | | (1,994,332) |
| (Surplus) applied to future years | | | | | | | |



Corporate Administration Summary

5 Year Capital Plan

| | 2025 Capital | 2026 Capital | 2027 Capital | 2028 Capital | 2029 Capital | Total |
|---|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| MJ-0109 MAJOR CAP - BUILDING OPS | 1,986,000 | 298,200 | 220,200 | 131,300 | | 2,635,700 |
| PC-0112 COMPUTER - INFO SERVICES CAPITAL | 1,242,000 | 160,000 | 40,000 | 400,000 | 750,000 | 2,592,000 |
| VH-0119 VEHICLE - VEHICLE POOL | 60,000 | | 45,000 | | 90,000 | 195,000 |
| Total Corporate Administration Summary | 3,288,000 | 458,200 | 305,200 | 531,300 | 840,000 | 5,422,700 |

**Corporate Administration Summary
Fund Manager Summary**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--|------------------|------------------|------------------|-------------------|-------------------|
| RESERVE FUNDS | | | | | |
| Opening Balance Reserve Fund | 10,434,579 | 7,606,272 | 8,241,464 | 9,557,361 | 10,658,475 |
| Contributions | 1,657,825 | 1,107,367 | 1,484,467 | 1,476,267 | 1,783,567 |
| Interest earned | 208,693 | 152,125 | 164,830 | 191,147 | 213,171 |
| Withdrawals for capital projects: | | | | | |
| MAJOR CAP - BUILDING OPS | (1,446,000) | (298,200) | (220,200) | (131,300) | |
| COMPUTER - INFO SERVICES CAPITAL | (1,242,000) | (160,000) | (40,000) | (400,000) | (750,000) |
| Total Withdrawals for capital projects | (2,688,000) | (458,200) | (260,200) | (531,300) | (750,000) |
| Other transfers out of Reserve | 2,006,825 | 166,100 | 73,200 | 35,000 | 122,300 |
| Closing Balance Reserve Fund | 7,606,272 | 8,241,464 | 9,557,361 | 10,658,475 | 11,782,913 |
| RESERVE ACCOUNT FUNDS | | | | | |
| Opening Balance Reserve Account | 301,912 | 261,166 | 263,951 | 241,119 | 242,137 |
| Contributions | 35,000 | 20,000 | 40,000 | 20,000 | 60,000 |
| Interest earned | 6,038 | 5,223 | 5,279 | 4,822 | 4,843 |
| Withdrawals for capital projects: | | | | | |
| VEHICLE - VEHICLE POOL | (60,000) | | (45,000) | | (90,000) |
| Total Withdrawals for capital projects | (60,000) | | (45,000) | | (90,000) |
| Other transfers out of Reserve | 21,784 | 22,438 | 23,111 | 23,804 | 24,518 |
| Closing Balance Reserve Account | 261,166 | 263,951 | 241,119 | 242,137 | 192,462 |
| New Debt Principal/Int | | | | | 1,790,281 |
| New Debt Principal/Int(Cumulative) | | | | | 1,790,281 |
| Borrowing cost | | | | 225,300 | |

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|-----------|------------------|-----------|-----------|-----------|-----------|-----------|
| Operating Revenues | | (35.6%) | 17.0% | (4.0%) | | | |
| Property taxes | (265,384) | (170,925) | (200,000) | (192,000) | (192,000) | (192,000) | (946,925) |
| | (265,384) | (170,925) | (200,000) | (192,000) | (192,000) | (192,000) | (946,925) |
| | | | | | | | |
| Total Operating Revenues | (265,384) | (170,925) | (200,000) | (192,000) | (192,000) | (192,000) | (946,925) |
| Operating Expenditures | | | | | | | |
| Community grants | 229,550 | 217,565 | 200,000 | 192,000 | 192,000 | 192,000 | 993,565 |
| Operating costs | 1,221 | | | | | | |
| Transfer to other gov/org | 85,000 | 25,000 | | | | | 25,000 |
| Total Operating Expenditures | 315,771 | 242,565 | 200,000 | 192,000 | 192,000 | 192,000 | 1,018,565 |
| | | | | | | | |
| Operating (surplus)/deficit | 50,387 | 71,640 | | | | | 71,640 |
| | | | | | | | |
| Capital Asset Expenditures | | | | | | | |
| Net Capital Assets funded from Operations | | | | | | | |
| | | | | | | | |
| Capital Financing Charges | | | | | | | |
| Total Capital Financing Charges | | | | | | | |
| | | | | | | | |
| Net (surplus)/deficit for the year | 50,387 | 71,640 | | | | | 71,640 |
| Add: Transfer from appropriated surplus | (49,500) | (70,943) | | | | | (70,943) |
| Add: Prior year (surplus) / deficit | (887) | (697) | | | | | (697) |
| (Surplus) applied to future years | | | | | | | |

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

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

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

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

**Electoral Area Administration
Fund Manager Summary**

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

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

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

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

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

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

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

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

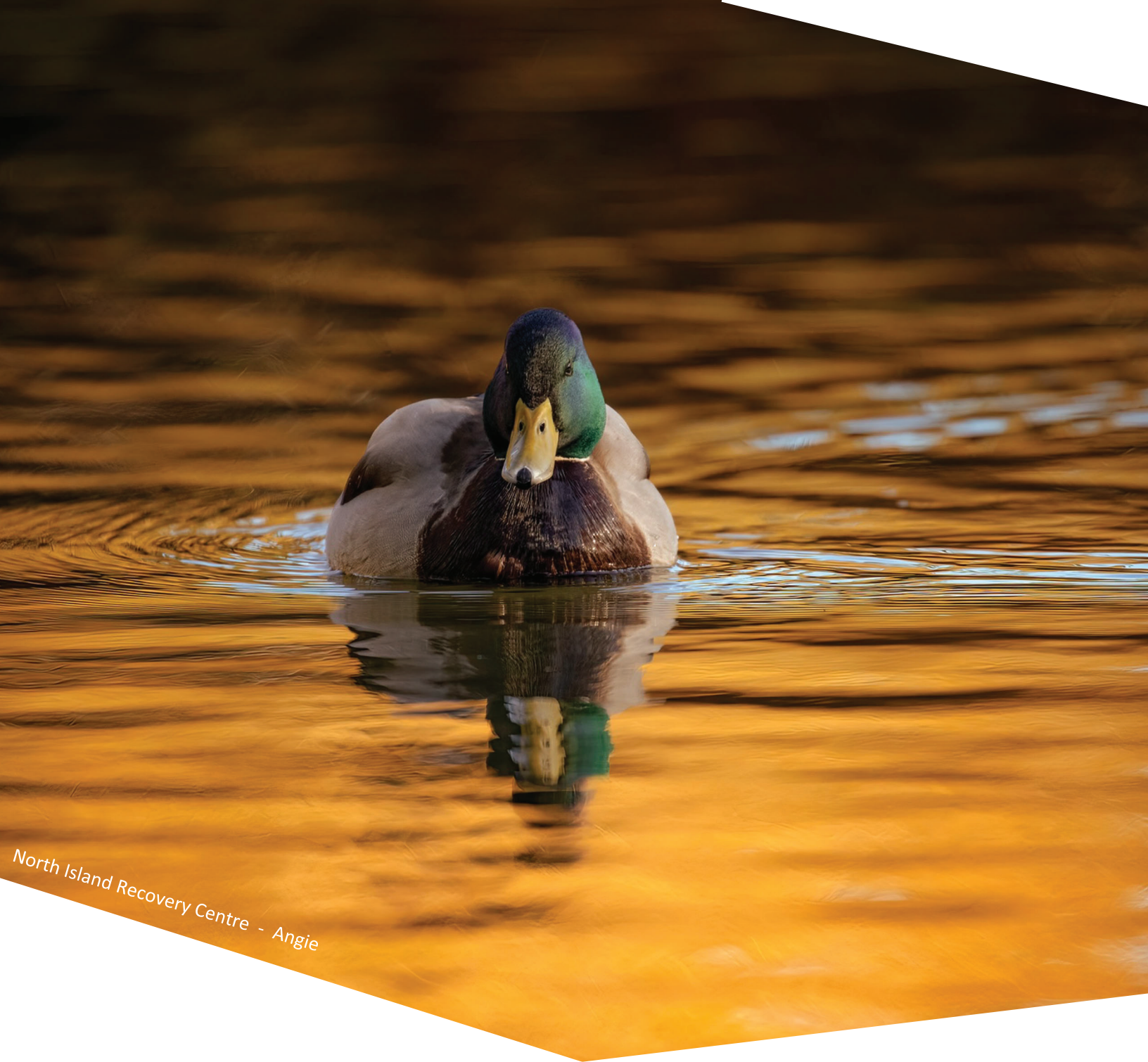
| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|--|------------------|------------------|----------|----------|----------|----------|-----------|
| Operating Revenues | | (86.7%) | | | | | |
| Property taxes | (75,368) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (50,000) |
| | (75,368)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

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

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

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

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



North Island Recovery Centre - Angie



REGIONAL
DISTRICT
OF NANAIMO

6300 Hammond Bay Road
Nanaimo BC, Canada V9T 6N2
250-390-4111
www.rdn.bc.ca