



Englishman River



REGIONAL
DISTRICT
OF NANAIMO

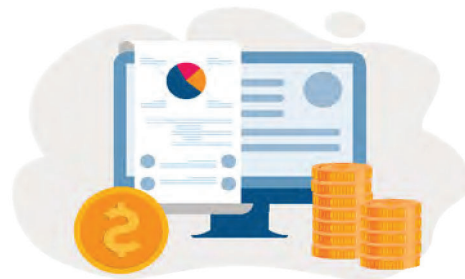
REGIONAL DISTRICT OF NANAIMO

2025 - 2029 FINANCIAL PLAN

DECEMBER 10, 2024

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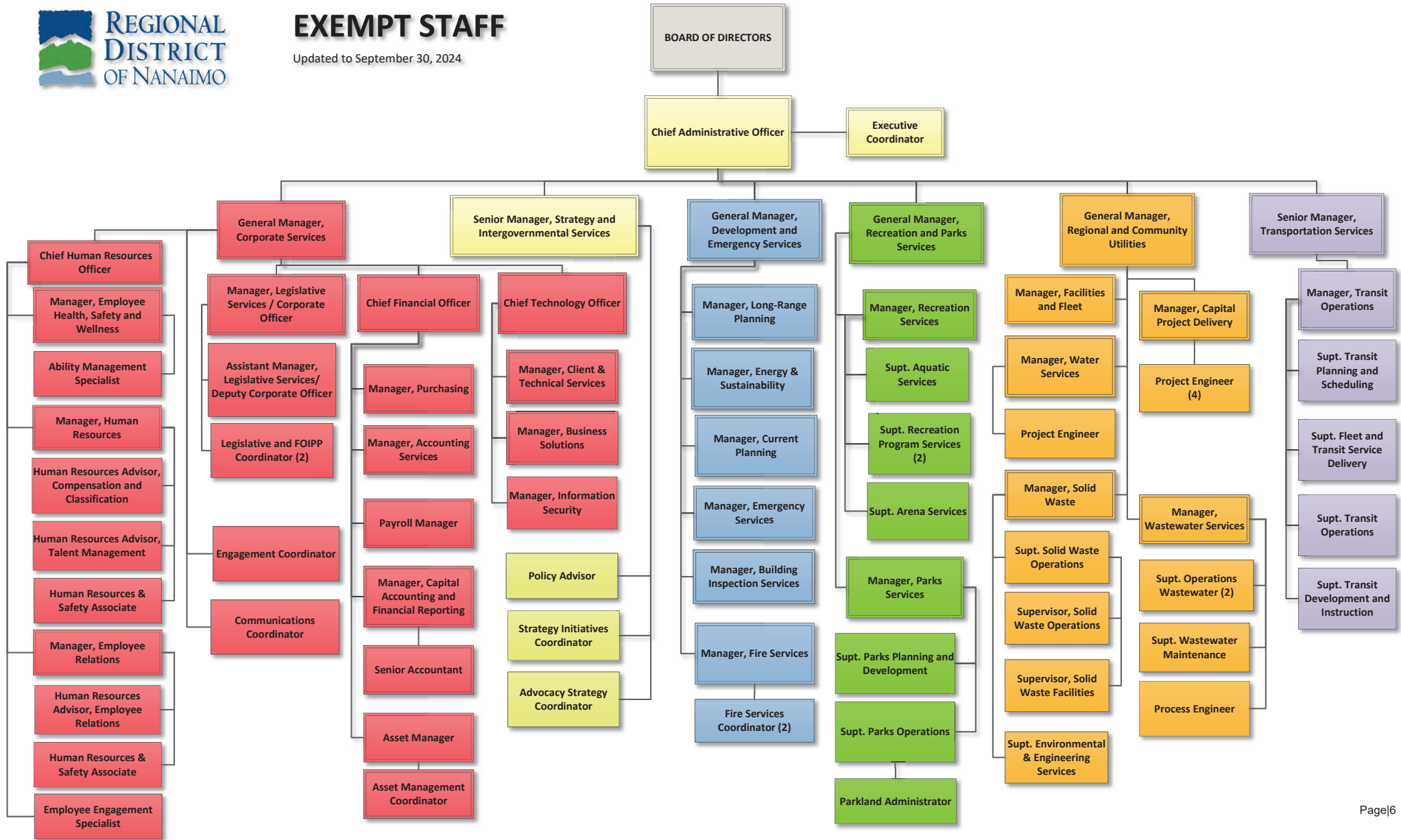
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EXEMPT STAFF

Updated to September 30, 2024



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

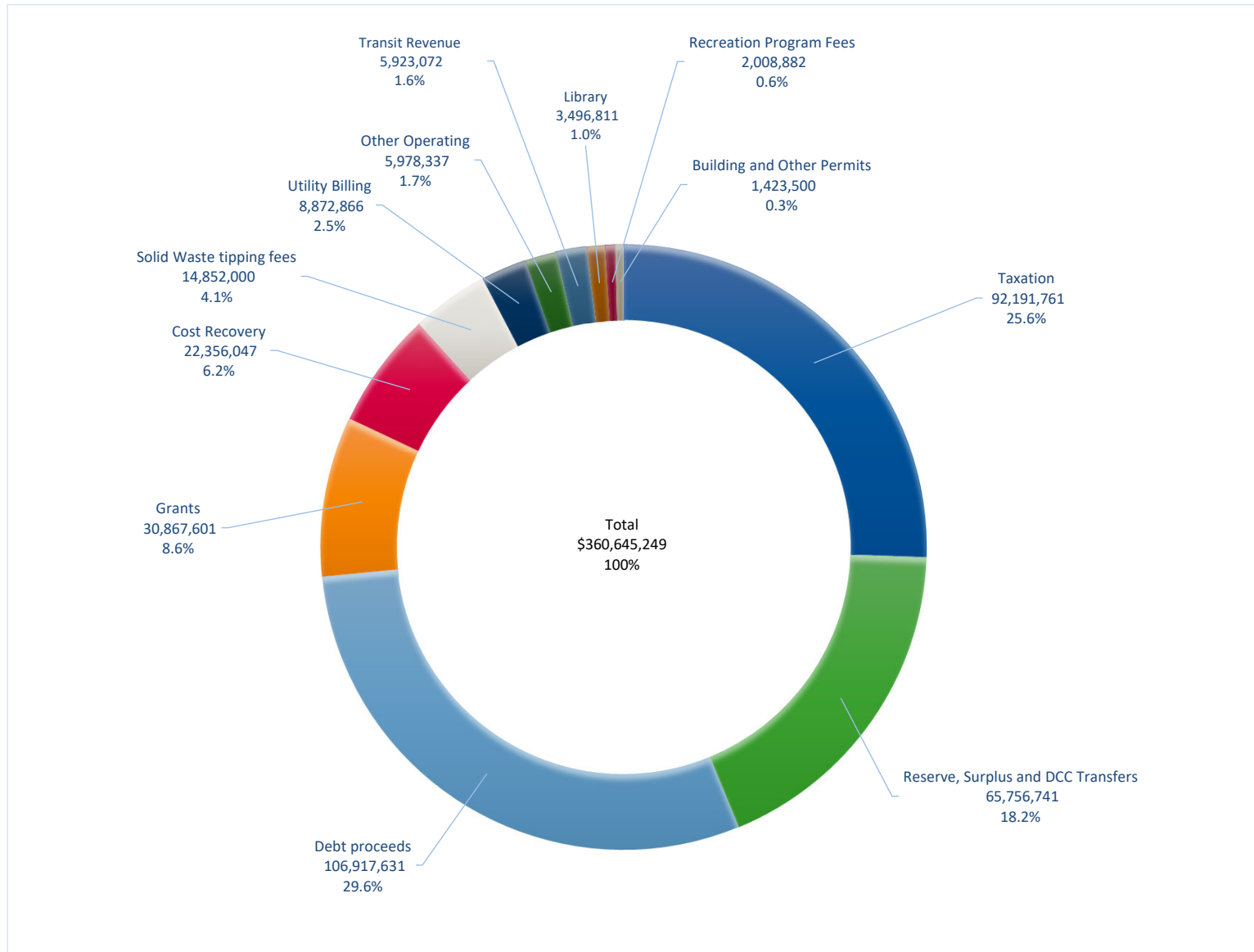
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	Transit												
33	Southern Community Transit	X			X	X		O					Usage
34	D69 Community Transit		X	X					X		X	X	40% Population/ 60% Usage
35	Gabriola Island Taxi Saver Contribution						O						Assessment
36	Gabriola Island Transit Contribution			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

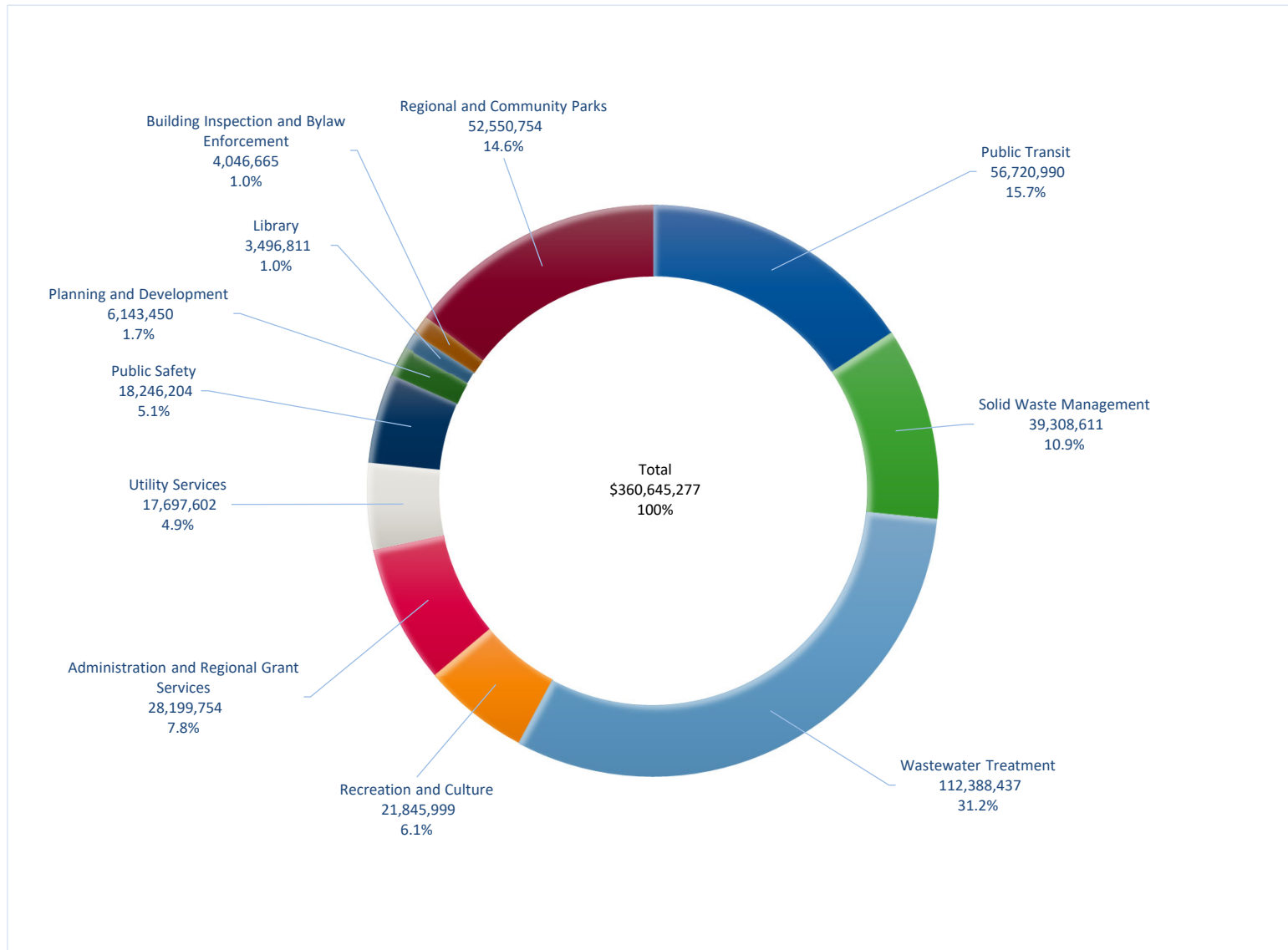
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	Bulk Water												
71	Nanoose Bay Bulk Water								O				Parcel Tax
72	French Creek Bulk Water										O		Parcel Tax
	Water Supply												
73	Surfside										O		Parcel Tax
74	Nanoose Bay Peninsula								O				Parcel Tax
75	French Creek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

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

**CONSOLIDATED FINANCIAL PLAN
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.2%	15.7%	11.5%	8.4%	8.2%	
Property taxes	(80,261,757)	(87,701,908)	(101,737,185)	(113,715,656)	(123,415,314)	(133,857,724)	(560,427,787)
Parcel taxes	(7,329,235)	(7,986,664)	(8,927,306)	(9,621,378)	(10,276,407)	(10,844,515)	(47,656,270)
	(87,590,992)	(95,688,572)	(110,664,491)	(123,337,034)	(133,691,721)	(144,702,239)	(608,084,057)
Municipal agreements	(88,642)	(98,966)	(101,935)	(104,992)	(108,143)	(111,388)	(525,424)
Operations	(4,306,971)	(4,741,736)	(4,893,167)	(5,077,131)	(5,293,070)	(5,432,763)	(25,437,867)
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)	(14,852,000)	(14,852,000)	(15,227,000)	(15,602,000)	(16,382,100)	(76,915,100)
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)	(15,278,176)	(16,423,641)	(19,027,298)	(20,736,773)	(23,186,454)	(94,652,342)
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)	(22,356,047)	(23,301,856)	(24,143,561)	(24,894,769)	(25,701,196)	(120,397,429)
Miscellaneous	(14,304,555)	(19,060,983)	(17,734,849)	(21,098,365)	(15,058,544)	(15,449,816)	(88,402,557)
Total Operating Revenues	(179,678,670)	(189,909,044)	(206,897,177)	(228,209,547)	(236,931,517)	(253,911,332)	(1,115,858,617)
Operating Expenditures							
Administration	10,557,455	11,701,626	12,256,593	12,891,686	13,513,618	14,006,338	64,369,861
Community grants	229,550	184,000	184,000	184,000	184,000	184,000	920,000
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	8,711,134	5,225,768	5,461,604	5,448,298	5,527,387	30,374,191
Building ops	6,518,981	6,575,854	6,618,165	6,789,828	7,017,637	7,209,285	34,210,769
Veh & Equip ops	13,096,834	17,078,190	16,428,559	16,855,186	17,383,713	18,134,791	85,880,439
Operating costs	34,087,542	40,999,141	41,760,599	45,161,821	48,314,037	52,089,791	228,325,389
Program costs	2,349,203	2,743,523	2,576,006	2,524,272	2,568,340	2,562,572	12,974,713
Wages & benefits	57,749,282	65,361,257	70,362,333	75,482,084	79,774,017	84,154,996	375,134,687
Transfer to other gov/org	26,421,854	12,285,363	12,625,768	16,689,676	13,200,863	13,543,468	68,345,138
Contributions to reserve funds	17,562,063	22,108,715	13,039,002	14,059,204	14,195,634	17,225,515	80,628,070
Debt interest	5,166,717	5,504,192	5,462,045	5,078,197	4,710,573	4,690,190	25,445,197
Total Operating Expenditures	184,119,697	194,244,645	187,741,237	202,173,399	207,336,446	220,384,821	1,011,880,548
Operating (surplus)/deficit	4,441,027	4,335,601	(19,155,940)	(26,036,148)	(29,595,071)	(33,526,511)	(103,978,069)
Capital Asset Expenditures							
Capital expenditures	170,146,822	165,143,726	130,586,957	102,900,591	44,938,167	72,368,694	515,938,135
Transfer from reserves	(107,571,248)	(39,474,948)	(28,866,237)	(20,081,745)	(14,746,725)	(9,195,963)	(112,365,618)
Grants and other	(23,445,770)	(15,137,985)	(13,413,961)	(10,583,642)	(6,288,906)	(8,027,467)	(53,451,961)
New borrowing	(30,723,803)	(106,917,631)	(85,774,422)	(69,302,881)	(21,394,708)	(50,719,168)	(334,108,810)
Net Capital Assets funded from Operations	8,406,001	3,613,162	2,532,337	2,932,323	2,507,828	4,426,096	16,011,746
Capital Financing Charges							
Existing debt (principal)	6,912,740	7,154,290	7,093,366	6,823,285	5,646,606	5,654,974	32,372,521
New debt (principal & interest)	296,489	1,069,177	9,678,367	16,375,540	21,440,637	23,445,441	72,009,162
Total Capital Financing Charges	7,209,229	8,223,467	16,771,733	23,198,825	27,087,243	29,100,415	104,381,683
Net (surplus)/deficit for the year	20,056,257	16,172,230	148,130	95,000			16,415,360
Less: Transfer to appropriated surplus	972,000	243,130	95,000				338,130
Add: Transfer from appropriated surplus	(10,443,255)	(7,053,398)	(243,130)	(95,000)			(7,391,528)
Add: Prior year (surplus) / deficit	(10,585,002)	(9,361,962)					(9,361,962)
(Surplus) applied to future years							





**GENERAL REVENUE FUND
2025 Budget**

	CORPORATE Budget 2024	SERVICES Budget 2025	DEVELOPMENT & Budget 2024	EMERGENCY SERV Budget 2025
OPERATING REVENUES				
TAX REQUISITION	(7,853,745)	(8,170,796)	(14,160,466)	(15,717,268)
OPERATING GRANTS	(1,738,258)	(994,082)	(1,305,574)	(1,654,768)
OPERATING REVENUE	(29,228)	(31,123)	(1,431,713)	(1,499,843)
OTHER REVENUE	(19,746,384)	(23,091,119)	(3,524,044)	(3,605,356)
TOTAL OPERATING REVENUES	(29,367,615)	(32,287,120)	(20,421,797)	(22,477,235)
OPERATING EXPENDITURES				
OFFICE OPERATING	615,273	513,933	1,818,951	1,825,696
COMMUNITY GRANTS	229,550	184,000	0	0
LEGISLATIVE	1,025,620	991,650	0	0
PROFESSIONAL FEES	3,349,596	2,712,290	2,054,887	2,053,476
BUILDING - OPER & MAINT	649,454	684,737	1,049,242	930,816
VEH & EQUIP - OPER & MAINT	836,783	2,689,901	698,844	653,401
OTHER OPERATING COSTS	1,777,470	1,752,761	2,175,108	2,323,031
WAGES & BENEFITS	10,287,671	11,964,907	5,852,842	6,694,750
PROGRAM COSTS	0	0	1,024,568	1,310,070
DEBT - FINANCING - INTEREST	2,939,917	3,039,208	383,356	515,990
DEBT - FINANCING - PRINCIPAL	3,896,875	3,927,381	243,662	320,592
TRANSFER TO RESERVE FUND	3,028,713	3,202,273	1,333,489	1,671,249
TRANSFER TO OTHER GOV'T/AGENCIES	4,092,095	3,496,811	4,954,703	5,400,184
TOTAL OPERATING EXPENDITURES	32,729,017	35,159,852	21,589,652	23,699,255
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	3,837,281	3,503,302	9,704,748	4,737,064
TRANSFERS FROM RESERVES	(3,219,000)	(3,003,302)	(4,615,359)	(2,662,641)
CAPITAL GRANTS AND OTHER	(595,000)	(500,000)	(131,989)	(80,000)
NEW BORROWING	0	0	(4,927,550)	(1,964,423)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	23,281	0	29,850	30,000
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	3,384,683	2,872,732	1,197,705	1,252,020
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	0
TRANSFER FROM APPROPRIATED SURPLUS	(1,633,928)	(871,657)	(728,326)	(430,029)
PRIOR YEARS (SURPLUS) DEFICIT	(1,750,753)	(2,001,076)	(469,378)	(821,994)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	2	(1)	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)	(33,278,585)	(16,995,443)	(19,130,099)
OPERATING GRANTS	(1,030,193)	(1,027,584)	(351,268)	(1,630)
OPERATING REVENUE	(21,730,825)	(26,903,367)	(1,916,190)	(2,008,882)
OTHER REVENUE	(3,677,183)	(5,386,303)	(283,734)	(169,636)
TOTAL OPERATING REVENUES	(56,529,987)	(66,595,839)	(19,546,635)	(21,310,247)
OPERATING EXPENDITURES				
OFFICE OPERATING	4,035,741	4,483,944	1,373,697	1,625,891
COMMUNITY GRANTS	0	0	0	0
LEGISLATIVE	0	0	1,000	0
PROFESSIONAL FEES	2,531,219	2,677,214	1,215,394	1,050,654
BUILDING - OPER & MAINT	2,997,538	3,106,894	1,079,940	1,142,266
VEH & EQUIP - OPER & MAINT	3,518,001	4,322,393	263,791	292,627
OTHER OPERATING COSTS	18,867,227	22,406,653	2,839,695	2,916,940
WAGES & BENEFITS	14,216,331	16,922,402	7,699,596	8,221,007
PROGRAM COSTS	382,187	402,307	942,448	1,031,145
DEBT - FINANCING - INTEREST	1,850,116	2,419,338	289,817	556,892
DEBT - FINANCING - PRINCIPAL	2,605,026	2,591,434	167,177	314,883
TRANSFER TO RESERVE FUND	9,301,774	12,712,493	2,909,110	3,428,024
TRANSFER TO OTHER GOV'T/AGENCIES	726,000	736,799	2,975,362	2,433,353
TOTAL OPERATING EXPENDITURES	61,031,160	72,781,871	21,757,027	23,013,682
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	117,836,201	96,612,779	29,799,738	51,383,071
TRANSFERS FROM RESERVES	(87,539,833)	(23,219,880)	(7,672,546)	(10,036,277)
CAPITAL GRANTS AND OTHER	(11,487,107)	(8,224,031)	(7,373,667)	(2,538,746)
NEW BORROWING	(12,043,253)	(62,204,151)	(13,753,000)	(38,555,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	6,766,008	2,964,717	1,000,525	253,048
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	11,267,181	9,150,749	3,210,917	1,956,483
TRANSFER TO APPROPRIATED SURPLUS	0	0	45,000	110,000
TRANSFER FROM APPROPRIATED SURPLUS	(5,391,677)	(3,573,120)	(1,641,604)	(1,118,462)
PRIOR YEARS (SURPLUS) DEFICIT	(5,875,473)	(5,577,594)	(1,614,310)	(948,020)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	31	35	3	1

**GENERAL REVENUE FUND
2025 Budget**

	TRANSPORTATION	SERVICES	TOTAL	BUDGET	% Change
	Budget 2024	Budget 2025	Budget 2024	Budget 2025	
OPERATING REVENUES					
TAX REQUISITION	(18,489,552)	(19,391,824)	(87,590,992)	(95,688,572)	9.2%
OPERATING GRANTS	(24,092,367)	(12,051,552)	(28,517,660)	(15,729,616)	
OPERATING REVENUE	(5,181,565)	(5,980,611)	(30,289,521)	(36,423,826)	
OTHER REVENUE	(6,049,152)	(9,814,616)	(33,280,497)	(42,067,030)	
TOTAL OPERATING REVENUES	(53,812,636)	(47,238,603)	(179,678,670)	(189,909,044)	
OPERATING EXPENDITURES					
OFFICE OPERATING	3,045,385	3,617,564	10,889,047	12,067,028	
COMMUNITY GRANTS	0	0	229,550	184,000	
LEGISLATIVE	0	0	1,026,620	991,650	
PROFESSIONAL FEES	202,500	217,500	9,353,596	8,711,134	
BUILDING - OPER & MAINT	742,811	711,148	6,518,985	6,575,861	
VEH & EQUIP - OPER & MAINT	7,779,418	9,119,869	13,096,837	17,078,191	
OTHER OPERATING COSTS	8,428,055	11,599,766	34,087,555	40,999,151	
WAGES & BENEFITS	19,692,849	21,558,197	57,749,289	65,361,263	
PROGRAM COSTS	0	0	2,349,203	2,743,522	
DEBT - FINANCING - INTEREST	0	41,941	5,463,206	6,573,369	
DEBT - FINANCING - PRINCIPAL	0	0	6,912,740	7,154,290	
TRANSFER TO RESERVE FUND	988,977	1,094,676	17,562,063	22,108,715	
TRANSFER TO OTHER GOV'T/AGENCIES	13,673,694	218,216	26,421,854	12,285,363	
TOTAL OPERATING EXPENDITURES	54,553,689	48,178,877	191,660,545	202,833,537	5.8%
CAPITAL ASSET EXPENDITURES					
CAPITAL EXPENDITURES	8,637,267	8,542,113	169,815,235	164,778,329	
TRANSFERS FROM RESERVES	(4,524,510)	(552,848)	(107,571,248)	(39,474,948)	
CAPITAL GRANTS AND OTHER	(3,858,007)	(3,795,208)	(23,445,770)	(15,137,985)	
NEW BORROWING	0	(4,194,057)	(30,723,803)	(106,917,631)	
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	254,750	0	8,074,414	3,247,765	
ACCUMULATED SURPLUS					
NET (SURPLUS) DEFICIT	995,803	940,274	20,056,289	16,172,258	
TRANSFER TO APPROPRIATED SURPLUS	927,000	133,130	972,000	243,130	
TRANSFER FROM APPROPRIATED SURPLUS	(1,047,720)	(1,060,130)	(10,443,255)	(7,053,398)	
PRIOR YEARS (SURPLUS) DEFICIT	(875,088)	(13,278)	(10,585,002)	(9,361,962)	
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	(5)	(4)	32	28	

	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	\$ 36,903,451	\$ 1,413,148	\$ 8,454,267	\$ 6,086,162	\$ 3,637,842	\$ 2,584,836	\$ 2,000,406	\$ 4,561,415	\$ 3,899,538	\$ 4,717,615	\$ 2,819,836
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	\$ 2,280,490	\$ 128,973	\$ 906,024	\$ 688,545	\$ 373,680	\$ 334,430	\$ 154,767	\$ 327,407	\$ 288,873	\$ 339,427	\$ 265,430
General Services Property Tax											
2025	\$ 94.19	\$ 65.09	\$ 122.39	\$ 118.49	\$ 115.06	\$ 90.15	\$ 105.91	\$ 95.76	\$ 109.19	\$ 115.23	\$ 108.29
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	\$ 5.24	\$ 5.54	\$ 13.02	\$ 12.54	\$ 11.18	\$ 11.14	\$ 7.93	\$ 6.77	\$ 7.32	\$ 7.54	\$ 10.02
Regional Parcel Taxes											
2025	\$ 16.00	\$ 16.00	\$ 23.31	\$ 23.31	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.31	\$ 23.31	\$ 23.31	\$ 23.31
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	\$ -	\$ -	\$ (0.01)	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ (0.01)
2025 RDN Property Tax at:											
\$600,000	\$ 581	\$ 407	\$ 758	\$ 734	\$ 706	\$ 557	\$ 651	\$ 598	\$ 678	\$ 715	\$ 673
\$700,000	\$ 675	\$ 472	\$ 880	\$ 853	\$ 821	\$ 647	\$ 757	\$ 694	\$ 788	\$ 830	\$ 781
\$800,000	\$ 770	\$ 537	\$ 1,002	\$ 971	\$ 937	\$ 737	\$ 863	\$ 789	\$ 897	\$ 945	\$ 890
\$900,000	\$ 864	\$ 602	\$ 1,125	\$ 1,090	\$ 1,052	\$ 827	\$ 969	\$ 885	\$ 1,006	\$ 1,060	\$ 998
\$1,000,000	\$ 958	\$ 667	\$ 1,247	\$ 1,208	\$ 1,167	\$ 917	\$ 1,075	\$ 981	\$ 1,115	\$ 1,176	\$ 1,106
\$1,100,000	\$ 1,052	\$ 732	\$ 1,370	\$ 1,327	\$ 1,282	\$ 1,008	\$ 1,181	\$ 1,077	\$ 1,224	\$ 1,291	\$ 1,214
\$1,200,000	\$ 1,146	\$ 797	\$ 1,492	\$ 1,445	\$ 1,397	\$ 1,098	\$ 1,287	\$ 1,172	\$ 1,334	\$ 1,406	\$ 1,323

	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	\$ 36,903,451	\$ 1,413,148	\$ 8,454,267	\$ 6,086,162	\$ 3,637,842	\$ 2,584,836	\$ 2,000,406	\$ 4,561,415	\$ 3,899,538	\$ 4,717,615	\$ 2,819,836
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	\$ 2,280,490	\$ 128,973	\$ 906,024	\$ 688,545	\$ 373,680	\$ 334,430	\$ 154,767	\$ 327,407	\$ 288,873	\$ 339,427	\$ 265,430
General Services Property Tax											
2025	\$ 94.19	\$ 65.09	\$ 122.39	\$ 118.49	\$ 115.06	\$ 90.15	\$ 105.91	\$ 95.76	\$ 109.19	\$ 115.23	\$ 108.29
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	\$ 5.24	\$ 5.54	\$ 13.02	\$ 12.54	\$ 11.18	\$ 11.14	\$ 7.93	\$ 6.77	\$ 7.32	\$ 7.54	\$ 10.02
Regional Parcel Taxes											
2025	\$ 16.00	\$ 16.00	\$ 23.31	\$ 23.31	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.31	\$ 23.31	\$ 23.31	\$ 23.31
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	\$ -	\$ -	\$ (0.01)	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ (0.01)
2025 Average Residential Value											
2025 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
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	\$ 730	\$ 763	\$ 935	\$ 1,135	\$ 935	\$ 647	\$ 1,132	\$ 1,231	\$ 899	\$ 1,172	\$ 1,001
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	\$ 40	\$ 64	\$ 97	\$ 118	\$ 89	\$ 78	\$ 84	\$ 85	\$ 59	\$ 75	\$ 90

JURISDICTION	Average Residential Value*	2024	2025	2026	2027	2028	2029
City of Nanaimo							
	\$757,563	\$690	\$730	\$824	\$912	\$988	\$1,077
Dollar Change		\$61	\$40	\$94	\$89	\$76	\$89
% change		10%	6%	13%	11%	8%	9%
District of Lantzville							
	\$1,147,713	\$700	\$763	\$838	\$895	\$948	\$1,007
Dollar Change		\$83	\$64	\$75	\$57	\$53	\$59
% change		13%	9%	10%	7%	6%	6%
City of Parksville							
	\$745,143	\$838	\$935	\$1,127	\$1,311	\$1,422	\$1,522
Dollar Change		\$16	\$97	\$191	\$185	\$111	\$100
% change		2%	12%	20%	16%	8%	7%
Town of Qualicum Beach							
	\$937,823	\$1,017	\$1,135	\$1,390	\$1,615	\$1,760	\$1,883
Dollar Change		\$37	\$118	\$256	\$225	\$144	\$124
% change		4%	12%	23%	16%	9%	7%
Electoral Area A							
	\$798,899	\$846	\$935	\$1,063	\$1,121	\$1,161	\$1,207
Dollar Change		\$64	\$89	\$128	\$59	\$40	\$46
% change		8%	11%	14%	6%	4%	4%
Electoral Area B							
	\$700,494	\$569	\$647	\$702	\$709	\$726	\$749
Dollar Change		\$40	\$78	\$54	\$8	\$16	\$23
% change		8%	14%	8%	1%	2%	3%
Electoral Area C							
	\$1,054,093	\$1,049	\$1,132	\$1,254	\$1,307	\$1,341	\$1,385
Dollar Change		\$62	\$84	\$122	\$52	\$35	\$44
% change		6%	8%	11%	4%	3%	3%
Electoral Area E							
	\$1,260,809	\$1,145	\$1,231	\$1,367	\$1,465	\$1,530	\$1,611
Dollar Change		\$156	\$85	\$137	\$97	\$66	\$81
% change		16%	7%	11%	7%	4%	5%
Electoral Area F							
	\$802,034	\$840	\$899	\$1,057	\$1,126	\$1,179	\$1,223
Dollar Change		\$76	\$59	\$158	\$69	\$54	\$43
% change		10%	7%	18%	7%	5%	4%
Electoral Area G							
	\$996,940	\$1,097	\$1,172	\$1,356	\$1,463	\$1,549	\$1,622
Dollar Change		\$60	\$75	\$183	\$108	\$86	\$73
% change		6%	7%	16%	8%	6%	5%
Electoral Area H							
	\$902,915	\$911	\$1,001	\$1,126	\$1,201	\$1,263	\$1,322
Dollar Change		\$54	\$90	\$125	\$75	\$62	\$59
% change		6%	10%	12%	7%	5%	5%

*Average residential values are based on 2024 Revised roll

	2024 Final	2025 Recommended	Change from 2024	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo	34,622,961	36,903,451	2,280,490 6.6%	2,071,051 6.0%	0 0.0%	209,439 0.6%
General Services Tax cost per \$100,000	\$88.96	\$94.19				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$104.96	\$110.19				
Change from previous year	\$9.90	\$5.24				
District of Lantzville	1,284,175	1,413,148	128,973 10.0%	51,241 4.0%	38,929 3.0%	38,803 3.0%
General Services Tax cost per \$100,000	\$59.56	\$65.09				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$75.56	\$81.09				
Change from previous year	\$8.50	\$5.54				
City of Parksville	7,548,243	8,454,267	906,024 12.0%	381,544 5.1%	12,216 0.2%	512,264 6.8%
General Services Tax cost per \$100,000	\$109.37	\$122.39				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.31				
	\$132.69	\$145.70				
Change from previous year	\$3.89	\$13.01				
Town of Qualicum Beach	5,397,617	6,086,162	688,545 12.8%	294,276 5.5%	10,046 0.2%	384,223 7.1%
General Services Tax cost per \$100,000	\$105.95	\$118.49				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.31				
	\$129.27	\$141.80				
Change from previous year	\$6.98	\$12.53				

	2024 Final	2025 Recommended	Change from 2024	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	3,264,162	3,637,842	373,680 11.4%	62,412 1.9%	66,173 2.0%	245,095 7.5%
General Services Tax cost per \$100,000	\$103.88	\$115.06				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$119.88	\$131.06				
Change from previous year	\$12.93	\$11.18				
Electoral Area B	2,250,406	2,584,836	334,430 14.9%	193,419 8.6%	33,711 1.5%	107,300 4.8%
General Services Tax cost per \$100,000	\$79.01	\$90.15				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$95.01	\$106.15				
Change from previous year	\$9.42	\$11.14				
Electoral Area C	1,845,639	2,000,406	154,767 8.4%	29,026 1.6%	44,149 2.4%	81,592 4.4%
General Services Tax cost per \$100,000	\$97.98	\$105.91				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$113.98	\$121.91				
Change from previous year	\$15.27	\$7.93				
Electoral Area E	4,234,008	4,561,415	327,407 7.7%	89,317 2.1%	44,925 1.1%	193,165 4.6%
General Services Tax cost per \$100,000	\$89.00	\$95.76				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.31				
	\$112.32	\$119.07				
Change from previous year	\$15.46	\$6.76				

	2024 Final	2025 Recommended	Change from 2024	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	3,610,665	3,899,538	288,873 8.0%	168,159 4.7%	41,359 1.1%	79,355 2.2%
General Services Tax cost per \$100,000	\$101.88	\$109.19				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.31				
	\$125.20	\$132.50				
Change from previous year	\$5.16	\$7.31				
Electoral Area G	4,378,188	4,717,615	339,427 7.8%	193,628 4.4%	44,530 1.0%	101,269 2.3%
General Services Tax cost per \$100,000	\$107.69	\$115.23				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.31				
	\$131.01	\$138.54				
Change from previous year	\$9.34	\$7.53				
Electoral Area H	2,554,406	2,819,836	265,430 10.4%	62,900 2.5%	25,693 1.0%	176,837 6.9%
General Services Tax cost per \$100,000	\$98.27	\$108.29				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.32	\$7.31				
	\$121.59	\$131.60				
Change from previous year	\$8.35	\$10.01				
General Services Tax Revenues	70,990,470	77,078,516				
Change from previous year	10.7%	8.6%				
Local Services Tax Revenues	16,600,522	18,610,056				
Tax Revenues	87,590,992	95,688,572				
Change from previous year	11.4%	9.2%				

	%	
	Change	
Tax Revenues 2024	87,590,992	
<u>Changed service levels</u>		
Administration	10,000	Increased operating costs related to capital project
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	214,761	Increases in debt costs as well as increased operating costs related to capital projects
Wastewater - Southern Community	781,391	Operating impact relating to capital program approved by the Board
Wastewater - Northern Community	343,424	Increased operating costs due to impact of French Creek Pollution Control Centre expansion project
Solid Waste Management	101,408	Additional staffing (Solid Waste Compliance Officer)
Southern Community Transit	677,597	Additional staffing (Road Support Agent (1 FTE); Serviceperson Operators (6 FTE)); service expansion; and increased transfer to reserve to fund future capital projects
Northern Community Transit	85,697	Additional staffing (Road Support Agent (1 FTE); Serviceperson Operators (6 FTE));service expansion
	4.1%	3,596,973
<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	91,991	Based on budget estimates for City of Nanaimo
Northern Community - Sportsfield agreement	1,899	Based on budget estimates for City of Parksville and Town of Qualicum Beach
Vancouver Island Regional Library	196,892	Per budget information from VIRL
	0.4%	361,731

		%	
		Change	
<u>Changes within existing service levels</u>			
Administration	191,732		Additional staffing, increased operating costs and general inflation offset by reductions in professional fees related to Strategic Initiatives
Electoral Area Building Policy & Advice	96,676		Impact of additional staffing, inflation and increased operating costs
Community Grants	(113,459)		Impact of reduction in one-time grants in aid
Feasibility Studies	(65,368)		Impact of reduction for EA G Governance Study requisitioned in 2024
Electoral Area Community Planning	135,220		Impact of additional staffing, inflation and increased operating costs
Regional Growth Strategy	39,774		Inflationary impact and increased operating costs
Emergency Planning	68,208		Impact of increased operating costs offset by reduction in transfers to reserves
Ravensong Aquatic Centre	211,939		Impact of increased operating costs and inflation
Oceanside Place	178,947		Inflationary impact and increased operating costs
Regional Parks	(411,161)		Additional staffing (Parks Technician), inflationary impact and increased operating costs offset by decreases in capital funded from operations
Community Parks	367,286		Impact of additional staffing (Parks Technician), inflation and increased general operating and maintenance costs
Wastewater - Southern Community	445,101		Inflationary impact and increased operating costs
Wastewater - Northern Community	388,240		Impact of inflation and increased operating costs
Solid Waste Management	247,541		Inflationary impact and increased operating costs
Southern Community Transit	(210,111)		Impact of increased operating costs (including fuel costs, bus lease fees and debt issuing cost) offset by decrease associated with implementation of the Reserve Fund Policy
Northern Community Transit	347,564		Impact of increased operating costs (including fuel costs and bus lease fees)
Other increases/decreases	211,213		Cumulative other changes over 107 services
	2.4%	2,129,342	
Local Services Property/Parcel Tax Revenues - Change	2.3%	2,009,534	Largest changes explained on next page
Tax Revenues 2025	9.2%	95,688,572	
Total Annual 2025 Tax Revenues	95,688,572		
Total Annual 2024 Tax Revenues	87,590,992		
Change	9.2%	8,097,580	

**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	18,610,056	
Local Service Area Property/Parcel taxes 2024	16,600,522	
Change from 2024	2,009,534	
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	180,843	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	226,317	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	427,614	Cumulative other changes
	2,009,534	

SUMMARY OF NEW/CHANGED SERVICES LEVELS

	Administration	Ravensong Aquatic Centre	Regional Parks	Community Parks	Southern Community Wastewater	Northern Community Wastewater	Solid Waste Management	Southern Community Transit	Northern Community Transit	Total Change
City of Nanaimo	5,111		584,956		765,763		55,820	659,401		2,071,051
District of Lantzville	281		26,902		15,628		2,567	5,863		51,241
City of Parksville	897	84,480	90,484			164,312	8,634		32,737	381,544
Town of Qualicum Beach	667	86,720	64,647			111,111	6,169		24,962	294,276
Electoral Area A	414		45,484				4,340	12,174		62,412
Electoral Area B	375		34,036	155,761			3,247			193,419
Electoral Area C	293		26,085				2,489	159		29,026
Electoral Area E	625	14,400	54,449			3,087 *	5,196		11,560	89,317
Electoral Area F	464	53,440	50,442	59,000			4,813			168,159
Electoral Area G	533	58,240	53,757			64,914 *	5,130		11,054	193,628
Electoral Area H	340	22,720	31,453				3,003		5,384	62,900
	10,000	320,000	1,062,695	214,761	781,391	343,424	101,408	677,597	85,697	3,596,973

* 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	4,071		34,858			38,929
City Of Parksville		12,216				12,216
Town of Qualicum Beach		10,046				10,046
Electoral Area A	6,070		29,364		30,739	66,173
Electoral Area B	5,495		5,617		22,599	33,711
Electoral Area C	4,373		22,152		17,624	44,149
Electoral Area E		9,061		447	35,417	44,925
Electoral Area F		6,836		596	33,927	41,359
Electoral Area G		7,878		679	35,973	44,530
Electoral Area H		4,903		177	20,613	25,693
	20,009	50,940	91,991	1,899	196,892	361,731

	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	99,069		(22,803)			22,449				(225,422)		401,858		136,551	(214,911)		12,648	209,439
District of Lantzville	5,306		(1,262)			1,010				(10,473)		43,243		6,246	(6,086)		819	38,803
City Of Parksville	15,763		(18,550)			3,182		55,952	52,196	(36,216)			271,927	20,680		131,416	15,914	512,264
Town of Qualicum Beach	13,115		(12,869)			2,520		57,435	30,854	(24,744)			184,314	15,147		103,968	14,483	384,223
Electoral Area A	8,015	13,216	(1,849)		21,388	1,744	9,327			(17,537)	98,030			10,616	17,931		84,214	245,095
Electoral Area B	7,261	11,968	(1,672)			644	8,446			(13,107)	72,543			7,950			13,267	107,300
Electoral Area C	5,886	9,577	(1,298)		15,828	1,041	6,771			(9,876)	48,509			6,149	(7,045)		6,050	81,592
Electoral Area E	11,779	19,618	(11,372)		30,031	2,035	13,828	9,537	26,733	(21,242)	49,331			12,626		31,115	19,146	193,165
Electoral Area F	8,903	14,728	(16,700)		23,712	1,920	10,390	35,394	22,794	(19,515)	(26,196)			11,752			12,173	79,355
Electoral Area G	10,264	16,953	(10,964)	(65,368)	27,362	2,055	11,962	38,572	34,272	(20,759)	41,232			12,535		49,136	(45,983)	101,269
Electoral Area H	6,371	10,616	(14,120)		16,899	1,174	7,484	15,049	12,098	(12,270)	83,837			7,289		31,929	10,481	176,837
	191,732	96,676	(113,459)	(65,368)	135,220	39,774	68,208	211,939	178,947	(411,161)	367,286	445,101	456,241	247,541	(210,111)	347,564	143,212	2,129,342

	2023 FINAL	2024 FINAL	2025 Recommended Nov 5, 2024	2025 Recommended Dec 10, 2024	Change from Recommended Nov 5, 2024 \$	Change from Recommended Nov 5, 2024 %	Change from 2024 Final \$	Change from 2024 Final %
CORPORATE SERVICES								
Administration	3,147,125	3,162,180	3,921,145	3,363,912	(557,233)	(14.2%)	201,732	6.4%
House Numbering	18,721	19,257	19,835	19,835	0	0.0%	578	3.0%
Electoral Areas Admin/Building Policy & Advice	889,975	996,637	1,093,313	1,093,313	0	0.0%	96,676	9.7%
Community Grants	167,261	265,384	174,303	151,925	(22,378)	(12.8%)	(113,459)	(42.8%)
Feasibility Studies/Referendums	170,868	110,368	45,000	45,000	0	0.0%	(65,368)	(59.2%)
	4,393,950	4,553,826	5,253,596	4,673,985				
DEVELOPMENT & EMERGENCY SERVICES								
Electoral Area Community & Long Range Planning	2,485,055	2,723,179	2,858,399	2,858,399	0	0.0%	135,220	5.0%
Regional Growth Strategy	948,683	1,128,338	1,168,112	1,168,112	0	0.0%	39,774	3.5%
Economic Development - Southern Community	68,900	68,900	68,900	68,900	0	0.0%	0	0.0%
Gabriola Island Health & Wellbeing Contribution	0	0	44,858	44,858	0	0.0%	44,858	0.0%
Animal Control - Area A, B, C, Lantzville	62,881	89,783	98,641	98,641	0	0.0%	8,858	9.9%
Animal Control Area E, G, H	101,799	147,648	154,738	154,738	0	0.0%	7,090	4.8%
Animal Control Area F	29,814	48,049	50,581	50,581	0	0.0%	2,532	5.3%
Hazardous Properties	25,909	29,029	30,472	30,472	0	0.0%	1,443	5.0%
Unsightly Premises	21,078	28,806	30,089	30,089	0	0.0%	1,283	4.5%
Noise Control	107,276	135,528	146,951	146,951	0	0.0%	11,423	8.4%
Emergency Planning	497,791	757,586	825,794	825,794	0	0.0%	68,208	9.0%
District 68 Search & Rescue	51,665	51,724	53,023	53,023	0	0.0%	1,299	2.5%
District 69 Marine Search & Rescue	17,775	17,850	17,850	17,850	0	0.0%	0	0.0%
District 69 Land Search & Rescue	30,340	30,470	30,600	30,600	0	0.0%	130	0.4%
Southern Restorative Justice/Victim Services	21,420	21,420	21,420	21,420	0	0.0%	0	0.0%
Northern Community Justice	165,257	183,975	184,292	184,292	0	0.0%	317	0.2%
	4,635,643	5,462,285	5,784,720	5,784,720				
RECREATION & PARKS								
Ravensong Aquatic Centre	3,393,590	2,227,047	2,758,986	2,758,986	0	0.0%	531,939	23.9%
Oceanside Place	2,150,804	2,236,836	2,415,783	2,415,783	0	0.0%	178,947	8.0%
Northern Community Recreation	1,663,222	2,051,218	2,112,754	2,112,754	0	0.0%	61,536	3.0%
Gabriola Island Recreation	188,342	142,530	149,972	149,972	0	0.0%	7,442	5.2%
Gabriola Island Health & Wellbeing Contribution	0	50,592	0	0	0	0.0%	(50,592)	(100.0%)
Area A Recreation & Culture	306,009	311,910	389,710	389,710	0	0.0%	77,800	24.9%
Port Theatre/Cultural Centre Contribution	101,477	101,923	102,036	102,036	0	0.0%	113	0.1%
Regional Parks	4,563,231	5,296,715	5,948,249	5,948,249	0	0.0%	651,534	12.3%
Electoral Areas Community Parks	2,176,132	2,671,058	3,328,345	3,253,105	(75,240)	(2.3%)	582,047	21.8%
	14,542,807	15,089,829	17,205,835	17,130,595				
REGIONAL & COMMUNITY UTILITIES								
Southern Wastewater Treatment	11,214,402	12,264,924	13,491,416	13,491,416	0	0.0%	1,226,492	10.0%
Northern Wastewater Treatment	5,296,631	5,874,231	6,605,895	6,605,895	0	0.0%	731,664	12.5%
Liquid Waste Management Planning	198,114	219,311	239,049	239,049	0	0.0%	19,738	9.0%
Drinking Water/Watershed Protection	1,140,192	1,154,736	1,158,576	1,158,576	0	0.0%	3,840	0.3%
Solid Waste Management & Disposal	1,517,035	1,744,591	2,093,540	2,093,540	0	0.0%	348,949	20.0%
EV Charging Stations	7,916	10,000	20,000	20,000	0	0.0%	10,000	100.0%
	19,374,290	21,267,793	23,608,476	23,608,476				
TRANSIT SERVICES								
Southern Community Transit	13,681,863	16,016,570	16,484,056	16,484,056	0	0.0%	467,486	2.9%
Northern Community Transit	1,897,394	2,221,849	2,655,110	2,655,110	0	0.0%	433,261	19.5%
Descanso Bay Emergency Wharf	27,973	29,038	29,909	29,909	0	0.0%	871	3.0%
Gabriola Transit contribution	179,721	207,536	212,460	212,460	0	0.0%	4,924	2.4%
Gabriola Taxi Saver	10,003	14,559	10,289	10,289	0	0.0%	(4,270)	(29.3%)
	15,796,954	18,489,552	19,391,824	19,391,824				
GENERAL TAXATION FOR OTHER JURISDICTIONS								
SD 68 Emergency 911	128,362	151,295	171,304	171,304	0	0.0%	20,009	13.2%
SD 69 Emergency 911	697,001	770,357	821,297	821,297	0	0.0%	50,940	6.6%
Southern Community Recreation	1,404,903	1,477,961	1,569,952	1,569,952	0	0.0%	91,991	6.2%
Northern Community Sportsfield Agreement	364,790	427,653	429,552	429,552	0	0.0%	1,899	0.4%
Vancouver Island Regional Library	2,773,748	3,299,919	3,496,811	3,496,811	0	0.0%	196,892	6.0%
	5,368,804	6,127,185	6,488,916	6,488,916				
GENERAL SERVICES PROPERTY TAX REVENUES	64,112,448	70,990,470	77,733,367	77,078,516				
Change from previous year	8.6%	10.7%	9.5%	8.6%				
LOCAL SERVICE AREA TAX REVENUES								
Duke Point Wastewater Treatment	372,675	400,761	436,829	436,829	0	0.0%	36,068	9.0%
Northern Community Wastewater - other benefitting areas	1,353,585	1,480,233	1,630,984	1,630,984	0	0.0%	150,751	10.2%
Fire Protection Areas	6,601,523	7,776,529	8,939,947	8,939,947	0	0.0%	1,163,418	15.0%
Streetlighting Service Areas	143,175	124,953	127,624	127,624	0	0.0%	2,671	2.1%
Stormwater Management	10,267	10,656	10,976	10,976	0	0.0%	320	3.0%
Utility Services	6,005,861	6,807,390	7,463,696	7,463,696	0	0.0%	656,306	9.6%
	14,487,086	16,600,522	18,610,056	18,610,056				
NET PROPERTY TAX REVENUES	78,599,534	87,590,992	96,343,423	95,688,572				
Change from previous year	8.9%	11.4%	10.0%	9.2%				

ADDITIONAL DETAILS - GENERAL SERVICES
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION

COMMUNITY PARKS

ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES

FIRE PROTECTION

STREETLIGHTING

NOISE CONTROL

UTILITIES

	2023 FINAL	2024 FINAL	2025 Recommended Nov 5, 2024	2025 Recommended Dec 10, 2024	Change from Recommended Nov 5, 2024 \$	Change from Recommended Nov 5, 2024 %	Change from 2024 Final \$	Change from 2024 Final %
ADDITIONAL DETAILS - GENERAL SERVICES								
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION								
Electoral Area A	17,304	17,391	17,391	17,391	0	0.0%	0	0.0%
Electoral Area B	37,570	37,808	37,808	37,808	0	0.0%	0	0.0%
Electoral Area C (Extension)	17,315	17,287	17,401	17,401	0	0.0%	114	0.7%
Electoral Area C (E. Wellington)	4,452	4,476	4,475	4,475	0	0.0%	(1)	(0.0%)
Electoral Area E	24,836	24,961	24,961	24,961	0	0.0%	0	0.0%
	101,477	101,923	102,036	102,036				
COMMUNITY PARKS								
Electoral Area A	262,770	338,746	436,776	436,776	0	0.0%	98,030	28.9%
Electoral Area B	437,062	458,899	687,203	687,203	0	0.0%	228,304	49.8%
Electoral Area C (Extension)	99,087	108,738	136,695	136,695	0	0.0%	27,957	25.7%
Electoral Area C (E. Wellington)	122,430	145,186	165,738	165,738	0	0.0%	20,552	14.2%
Electoral Area E	353,515	425,515	495,086	474,846	(20,240)	(4.1%)	49,331	11.6%
Electoral Area F	322,111	427,559	515,363	460,363	(55,000)	(10.7%)	32,804	7.7%
Electoral Area G	260,116	345,256	386,488	386,488	0	0.0%	41,232	11.9%
Electoral Area H	319,041	421,159	504,996	504,996	0	0.0%	83,837	19.9%
	2,176,132	2,671,058	3,328,345	3,253,105				
ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES								
FIRE PROTECTION								
Nanaimo River Fire (Area C)	3,980	1,780	1,780	1,780	0	0.0%	0	0.0%
Coombs-Hilliers Fire Volunteer (Area F)	806,586	992,101	1,141,484	1,141,484	0	0.0%	149,383	15.1%
Errington Fire Volunteer (Area F, G)	927,764	1,113,317	1,257,360	1,257,360	0	0.0%	144,043	12.9%
Nanoose Bay Fire Volunteer (Area E, G, F)	1,000,958	1,191,140	1,417,457	1,417,457	0	0.0%	226,317	19.0%
Dashwood Fire Volunteer (Area F, G, H)	1,024,625	1,229,550	1,408,932	1,408,932	0	0.0%	179,382	14.6%
Dashwood Fire Hall (Area F, G, H)	68,289	105,400	312,518	312,518	0	0.0%	207,118	196.5%
Meadowood Fire (Area F)	89,347	89,348	89,348	89,348	0	0.0%	0	0.0%
Extension Fire Volunteer (Area C)	250,183	275,201	326,486	326,486	0	0.0%	51,285	18.6%
Bow Horn Bay (Area H)	768,396	1,014,283	1,170,032	1,170,032	0	0.0%	155,749	15.4%
Cassidy Waterloo Fire Contract (Area A, C)	258,043	278,686	300,981	300,981	0	0.0%	22,295	8.0%
Wellington Fire Contract (Area C - Pleasant Valley)	117,658	158,096	152,395	152,395	0	0.0%	(5,701)	(3.6%)
Parksville (Local) Fire Contract (Area G)	241,741	262,795	264,397	264,397	0	0.0%	1,602	0.6%
French Creek Fire Contract (Area G)	1,043,953	1,064,832	1,096,777	1,096,777	0	0.0%	31,945	3.0%
	6,601,523	7,776,529	8,939,947	8,939,947				
STREETLIGHTING								
Rural Areas Streetlighting	20,899	16,008	16,488	16,488	0	0.0%	480	3.0%
Fairwinds Streetlighting	26,427	27,220	28,037	28,037	0	0.0%	817	3.0%
French Creek Village Streetlighting	81,000	66,430	68,423	68,423	0	0.0%	1,993	3.0%
Highway Intersections Streetlighting (French Creek)	3,026	3,117	2,943	2,943	0	0.0%	(174)	(5.6%)
Hwy # 4 Streetlighting (Area F)	4,000	4,120	3,959	3,959	0	0.0%	(161)	(3.9%)
River's Edge Streetlighting	7,823	8,058	7,774	7,774	0	0.0%	(284)	(3.5%)
	143,175	124,953	127,624	127,624				
NOISE CONTROL								
Noise Control Area A	22,614	28,270	29,821	29,821	0	0.0%	1,551	5.5%
Noise Control Area B	21,287	25,093	28,838	28,838	0	0.0%	3,745	14.9%
Noise Control Area C	19,685	26,053	28,528	28,528	0	0.0%	2,475	9.5%
Noise Control Area E	22,218	28,343	30,179	30,179	0	0.0%	1,836	6.5%
Noise Control Area G	21,472	27,769	29,585	29,585	0	0.0%	1,816	6.5%
	107,276	135,528	146,951	146,951				
UTILITIES								
Englishman River Stormwater	5,872	6,129	6,313	6,313	0	0.0%	184	3.0%
Cedar Estates Stormwater	4,395	4,527	4,663	4,663	0	0.0%	136	3.0%
	10,267	10,656	10,976	10,976				

	2023 FINAL	2024 FINAL	2025 Recommended Nov 5, 2024	2025 Recommended Dec 10, 2024	Change from Recommended Nov 5, 2024 \$	Change from Recommended Nov 5, 2024 %	Change from 2024 Final \$	Change from 2024 Final %	Per Parcel Estimate		
									2024	2025	Change
UTILITY SERVICES - PARCEL TAX REVENUES											
WATER UTILITIES											
Nanoose Peninsula (Area E)	1,484,829	1,692,705	1,845,048	1,845,048	0	0.0%	152,343	9.0%	658	717	59
Driftwood (Area E)	4,080	(706)	0	0	0	0.0%	706	(100.0%)	(54)	0	54
Surfside (Area G)	17,489	19,238	30,805	30,805	0	0.0%	11,567	60.1%	493	790	297
French Creek (Area G)	90,275	143,789	150,978	150,978	0	0.0%	7,189	5.0%	602	632	30
River's Edge (Area G)	44,481	66,722	103,419	103,419	0	0.0%	36,697	55.0%	425	659	234
Whiskey Creek Water (Area F)	128,556	172,809	184,906	184,906	0	0.0%	12,097	7.0%	1,372	1,468	96
San Pareil Water (Area G)	169,619	195,062	196,242	196,242	0	0.0%	1,180	0.6%	varies	varies	
San Pareil Water (Fire Improvements Debt Levy)	74,492	74,656	98,577	98,577	0	0.0%	23,921	32.0%	280	369	90
Melrose Place (Area F)	39,862	41,058	42,290	42,290	0	0.0%	1,232	3.0%	1,466	1,510	44
Decourcey Water (Area A)	13,374	13,775	14,188	14,188	0	0.0%	413	3.0%	2,755	2,838	83
Nanoose Bulk Water (Area E)	1,258,755	1,296,196	1,322,120	1,322,120	0	0.0%	25,924	2.0%	503	513	10
French Creek Bulk Water (Area G)	4,612	4,606	4,606	4,606	0	0.0%	0	0.0%	2	2	0
Westurne Heights Water	28,390	29,242	29,827	29,827	0	0.0%	585	2.0%	1,720	1,755	34
	3,358,814	3,749,152	4,023,006	4,023,006							
SEWAGE COLLECTION UTILITIES											
Hawthorne Rise Debt Levy	10,016	10,040	11,686	11,686	0	0.0%	1,646	16.4%	717	835	118
Reid Road Debt Levy	3,651	3,660	3,660	3,660	0	0.0%	0	0.0%	407	407	0
French Creek (Area G)	1,116,445	1,283,912	1,433,957	1,433,957	0	0.0%	150,045	11.7%	635	710	74
Fairwinds (Area E)	1,049,927	1,243,626	1,424,469	1,424,469	0	0.0%	180,843	14.5%	1,493	1,708	215
Surfside Sewer (Area G)	31,188	34,480	39,740	39,740	0	0.0%	5,260	15.3%	1,277	1,472	195
Pacific Shores (Area E)	90,237	94,749	100,666	100,666	0	0.0%	5,917	6.2%	718	763	45
Barclay Crescent (Area G)	212,831	252,080	268,307	268,307	0	0.0%	16,227	6.4%	varies	varies	
Cedar Sewer Service (Operating) (Area A)	55,000	57,750	59,483	59,483	0	0.0%	1,733	3.0%	varies	varies	
Cedar Sewer Service (Capital Financing) (Area A)	77,752	77,941	98,722	98,722	0	0.0%	20,781	26.7%	varies	varies	
	2,647,047	3,058,238	3,440,690	3,440,690							
TOTAL UTILITY PARCEL TAX REVENUES	6,005,861	6,807,390	7,463,696	7,463,696							
Change from previous year	6.2%	13.3%	9.6%	9.6%							

TOTAL TAX REQUISITION BY SERVICE AREA

Fire Protection

Electoral Area Participants	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Nanaimo River Fire	1,780	1,780	1,780	-	-	-
Coombs-Hilliars Fire Volunteer	992,101	1,220,484	1,312,707	1,614,090	1,856,204	2,134,634
Errington Fire Volunteer	1,113,317	1,257,360	1,445,964	1,489,343	1,534,023	1,580,044
Nanoose Bay Fire Volunteer	1,191,140	1,417,457	1,700,948	2,041,138	2,245,252	2,469,777
Dashwood Fire Volunteer	1,229,550	1,408,932	1,549,825	1,704,808	1,841,192	1,933,252
Dashwood Fire Hall	105,400	312,518	407,661	407,751	407,845	407,941
Extension Fire Volunteer	275,201	326,486	349,340	391,261	446,037	508,483
Bow Horn Bay	1,014,283	1,170,032	1,539,208	1,804,330	1,984,763	2,183,239
Cassidy Waterloo Fire Contract	278,686	300,981	331,079	430,403	516,483	593,956
Wellington Fire Contract	158,096	152,395	169,415	174,497	179,733	185,125
Parksville (Local) Fire Contract	262,795	264,397	272,329	258,422	266,174	274,160
French Creek Fire Contract	1,064,832	1,096,777	1,129,680	1,163,571	1,198,478	1,234,432

Street Lighting

Rural Areas Streetlighting	16,008	16,488	16,983	17,492	18,017	18,557
Fairwinds Streetlighting	27,220	28,037	28,878	29,744	30,637	31,556
French Creek Village Streetlighting	66,430	68,423	70,476	72,590	74,768	77,011
Highway Intersections Streetlighting (French Creek)	3,117	2,943	3,031	3,122	3,216	3,312
Hwy # 4 Streetlighting	4,120	3,959	4,078	4,200	4,326	4,456
River's Edge Streetlighting	8,058	7,774	8,007	8,247	8,495	8,750

Utilities

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

Wastewater

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

Water Utilities

Nanoose Peninsula	1,692,705	1,845,048	2,048,003	2,109,443	2,193,821	2,281,574
Driftwood	(706)	-	-	-	-	-
Surfside	19,238	30,805	31,874	36,974	37,544	38,131
French Creek	143,789	150,978	158,527	174,380	183,099	192,253
River's Edge	66,722	103,419	274,060	282,282	290,751	299,473
Whiskey Creek Water	172,809	184,906	190,453	196,167	202,052	208,113
San Pareil Water	195,062	196,242	198,204	200,186	202,188	204,210
San Pareil Water (Fire Improvements Debt Levy)	74,656	98,577	91,778	91,778	91,778	91,768
Melrose Terrace	41,058	42,290	43,559	44,212	44,875	45,548
Decourcey	13,775	14,188	14,614	15,052	15,504	15,969
Nanoose Bulk Water	1,296,196	1,322,120	1,348,562	1,375,534	1,403,044	1,431,105
French Creek Bulk Water	4,606	4,606	4,606	4,606	4,606	4,606
Westurne Heights	29,242	29,827	30,424	31,032	31,653	32,286

Sewage Collection Utilities

Hawthorne Rise Debt Levy	10,040	11,686	13,332	13,332	13,332	13,332
Reid Road Debt Levy	3,660	3,660	3,660	3,660	3,660	3,660
French Creek	1,283,912	1,433,957	1,724,639	2,026,799	2,305,672	2,494,575
Fairwinds	1,243,626	1,424,469	1,603,814	1,806,373	2,034,603	2,252,013
Surfside Sewer	34,480	39,740	43,205	48,959	54,267	57,995
Pacific Shores	94,749	100,666	117,323	134,442	150,152	161,127
Barclay Crescent	252,080	268,307	302,594	339,236	323,962	323,962
Cedar Sewer Service (Operating)	57,750	59,483	61,267	63,106	64,999	66,949
Cedar Sewer Service (Capital Financing)	77,941	98,722	98,722	98,722	98,722	98,722

Fire Protection

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

Fire Protection

Electoral Area Participants	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	
Nanaimo River Fire	C	0.024	0.024	0.024	0.000	0.000	0.000
Coombs-Hilliers Fire Volunteer	F	0.793	0.966	1.027	1.249	1.421	1.617
Errington Fire Volunteer	F, G	0.686	0.768	0.873	0.889	0.906	0.923
Nanoose Bay Fire Volunteer	E, F, G	0.239	0.282	0.335	0.397	0.432	0.470
Dashwood Fire Volunteer	F, G, H	0.916	1.043	1.134	1.234	1.318	1.369
Dashwood Fire Hall	F, G, H	0.112	0.331	0.427	0.423	0.418	0.414
Extension Fire Volunteer	C	0.746	0.876	0.927	1.027	1.159	1.307
Bow Horn Bay	F, H	0.886	1.013	1.317	1.527	1.662	1.809
Cassidy Waterloo Fire Contract	A, C	0.680	0.728	0.792	1.019	1.209	1.376
Wellington Fire Contract	C	0.815	0.788	0.866	0.883	0.899	0.916
Parksville (Local) Fire Contract	G	0.451	0.449	0.457	0.429	0.437	0.446
French Creek Fire Contract	F, G	0.426	0.434	0.442	0.450	0.459	0.467

Street Lighting

Rural Areas Streetlighting	A, E, H	0.061	0.063	0.064	0.065	0.066	0.067
Fairwinds Streetlighting	E	0.025	0.025	0.026	0.026	0.027	0.027
French Creek Village Streetlighting	G	0.049	0.050	0.051	0.052	0.052	0.053
Highway Intersections Streetlighting (French Creek)	G	0.001	0.001	0.001	0.001	0.001	0.001
Hwy # 4 Streetlighting	F	0.001	0.001	0.001	0.001	0.001	0.001
River's Edge Streetlighting	G	0.027	0.026	0.027	0.027	0.028	0.028

Utilities

River's Edge Stormwater	G	0.022	0.023	0.023	0.023	0.024	0.024
Cedar Estates Stormwater	A	0.106	0.108	0.110	0.112	0.114	0.116

Wastewater

Duke Point Wastewater Treatment	City of Nanaimo	0.697	0.751	0.810	0.873	0.941	1.015
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PARCEL TAXES (Per Parcel)*

Water Utilities

Nanoose Peninsula	E	\$658	\$717	\$796	\$820	\$852	\$886
Driftwood	E	(\$54)	\$0	\$0	\$0	\$0	\$0
Surfside	G	\$493	\$790	\$817	\$948	\$963	\$978
French Creek	G	\$602	\$632	\$663	\$730	\$766	\$804
River's Edge	G	\$425	\$659	\$1,746	\$1,798	\$1,852	\$1,907
Whiskey Creek Water	F	\$1,372	\$1,468	\$1,512	\$1,557	\$1,604	\$1,652
San Pareil Water	G	Varies	Varies	Varies	Varies	Varies	Varies
San Pareil Water (Fire Improvements Debt Levy)	G	\$280	\$371	\$345	\$345	\$345	\$345
Melrose Terrace	F	\$1,466	\$1,510	\$1,556	\$1,579	\$1,603	\$1,627
Decourcey	A	\$2,755	\$2,838	\$2,923	\$3,010	\$3,101	\$3,194
Nanoose Bulk Water	E	\$503	\$513	\$524	\$534	\$545	\$556
French Creek Bulk Water	G	\$2	\$2	\$2	\$2	\$2	\$2
Westurne Heights	F	\$1,720	\$1,755	\$1,790	\$1,825	\$1,862	\$1,899

Sewage Collection Utilities

Hawthorne Rise Debt Levy		\$717	\$835	\$952	\$952	\$952	\$952
Reid Road Debt Levy		\$407	\$407	\$407	\$407	\$407	\$407
French Creek	G	\$635	\$710	\$853	\$1,003	\$1,141	\$1,234
Fairwinds	E	\$1,493	\$1,537	\$1,743	\$1,977	\$2,242	\$2,496
Surfside Sewer	G	\$1,277	\$1,472	\$1,600	\$1,813	\$2,010	\$2,148
Pacific Shores	E	\$718	\$763	\$889	\$1,019	\$1,138	\$1,221
Barclay Crescent	G	Varies	Varies	Varies	Varies	Varies	Varies
Cedar Sewer Service (Operating)	A	Varies	Varies	Varies	Varies	Varies	Varies
Cedar Sewer Service (Capital Financing)	A	Varies	Varies	Varies	Varies	Varies	Varies

Fire Protection

Meadowood Fire	F	\$184	\$184	\$184	\$184	\$184	\$184
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* The per parcel rate is based on the actual number of parcels in 2024

RESERVE FUND BALANCES		Bylaw No.	2022	2023	2024
Wastewater Management					
Liquid Waste Management Plan	Operating	1822	186,703	169,735	174,099
Southern Community Wastewater	Capital	989	6,580,483	5,454,181	5,572,815
Northern Community Wastewater	Capital	1537	20,311,235	21,622,056	23,190,501
Fairwinds Wastewater Treatment	Capital	1310	1,319,919	1,237,375	510,747
Duke Point Wastewater	Capital	1535	589,242	618,794	699,305
Water					
Nanoose Bay Peninsula Water	Capital	1503	1,106,073	1,079,492	1,119,942
Madrona Water	Capital	1071	235,585	244,825	251,119
Nanoose Bay Water	Capital	1533	73,078	75,944	77,897
Nanoose Bay Peninsula Water	Operating	1919	-	-	50,090
French Creek Water	Capital	1167	220,459	196,252	208,240
Surfside Water	Capital	1360	19,026	19,619	26,434
Surfside Water	Operating	1864	10,505	10,917	11,198
Decourcey Water	Capital	1502	19,239	7,763	12,211
Decourcey Water	Operating	1881	-	4,543	7,251
River's Edge Water	Capital	1534	298,315	281,478	310,522
River's Edge Water	Operating	1918	-	-	15,921
Melrose Water	Capital	1667	23,978	22,891	25,294
Melrose Water	Operating	1882	-	5,339	17,764
San Pareil Water	Capital	1607 & 1781	297,977	283,283	345,064
San Pareil Water	Operating	1866	45,100	46,869	67,774
Whiskey Creek Water	Capital	1645	138,126	124,555	159,817
Whiskey Creek Water	Operating	1865	983	983	983
Westurne Heights Water	Capital	1768	20,503	14,408	26,506
Westurne Heights Water	Operating	1867	9,816	10,221	14,574
French Creek Bulk Water	Capital	1585	670,774	642,473	630,240
Nanoose Bay Bulk Water	Capital	1586	1,856,189	2,535,212	3,042,605
Nanoose Bay Bulk Water	Operating	1883	-	99,280	184,229
Drinking Water/Watershed Protection	Operating	1608	58,931	82,710	115,302
Sewer					
French Creek Sewer	Capital	1070	642,664	698,474	765,224
Surfside Sewer	Capital	1252	32,205	39,660	43,449
Pacific Shores Sewer	Capital	1253	114,709	85,995	91,629
Cedar Sewer Collection	Capital	1691	185,855	196,926	210,609
Fairwinds Sewer	Capital	1311	224,960	186,342	199,274
Fairwinds Sewer	Operating	1886	-	12,802	13,132
Barclay Crescent Sewer	Capital	1767	44,795	71,951	113,063
Cedar Estates Stormwater	Capital	1669	46,449	47,074	51,146
River's Edge Stormwater	Capital	1644	45,741	40,213	45,254
Streetlighting					
River's Edge Streetlighting	Capital	1668	13,407	14,167	15,030
French Creek Village Streetlighting	Capital/ Operating	1820	1,837	4,950	9,939
Highway #4 Streetlighting	Capital/ Operating	1821	1,449	2,718	3,518
Fairwinds Streetlighting	Capital	1613	57,479	62,145	67,266
Morningstar Streetlighting	Capital	1614	8,476	8,808	9,035
Rural EA E & G Streetlighting	Capital	1716	15,686	16,301	17,097
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	381,721
Dashwood	Vehicle & Equipment	711	1,050,751	647,754	179,225
	Buildings	1164	25,768	26,779	27,467
Meadowood	Buildings	1164	6,921	7,193	7,378
Errington	Vehicle & Equipment	1324	299,858	406,487	513,781
	Buildings	745	149,057	181,241	261,036
	Operating	1880	-	10,160	10,421
Extension	Vehicle & Equipment	1470	170,598	275,584	324,510
Nanoose Bay	Vehicle & Equipment	707	1,013,296	930,553	965,331
	Buildings	1312	21,172	32,192	43,038
Bow Horn Bay	Vehicle & Equipment	1415 & 1414	244,437	345,060	359,698
	Buildings	1411	267,971	283,069	290,347
Nanaimo River	Buildings & Equipment	1612	231,989	241,088	247,286
Cassidy Waterloo	Buildings & Equipment	1666	666,968	777,792	909,976
District 68 E-911	Capital/ Operating	1069 & 1824	274,863	291,649	300,849
Development Cost Charges					
French Creek Bulk Water	Capital	1089	850,364	883,715	906,435
Nanoose Bay Bulk Water	Capital	1715	183,854	207,928	213,274
Nanoose Bay Peninsula Water Service	Capital	1715	86,633	97,397	99,901
Northern Community Wastewater	Capital	1328	17,773,754	20,273,957	21,704,923
Nanoose (Fairwinds) Wastewater	Capital	1715	399,789	421,695	432,537
Duke Point Wastewater	Capital	1498	123,681	128,532	131,837
Southern Community Sewer	Capital	1547	4,315,945	4,578,889	5,015,787
Barclay Crescent Sewer	Capital	1557	8,096	8,413	8,629
Electoral Area A Community Parks	Capital	1839	174	957	1,218
Electoral Area B Community Parks	Capital	1840	3,710	10,881	16,518
Electoral Area G Community Parks	Capital	1841	990	2,870	9,618
Electoral Area H Community Parks	Capital	1842	5,221	32,913	41,674
Other Services					
Administration	Building - Capital	997	5,253,729	6,777,702	7,072,895
Administration	Building - Operating	1879	-	169,699	354,916
Administration	Computers	924	1,867,294	1,483,161	1,772,547
Administration	Operating	1917	-	-	41,274
Local Government Elections	Operating	1501	206,152	296,316	303,934
Solid Waste Management	Capital	1600	10,422,323	9,645,985	11,057,324
Solid Waste Management	Operating	1819	3,309,269	5,058,181	6,946,178
Solid Waste Collection & Recycling	Capital/ Operating	1778	1,012,024	1,522,512	1,770,641
Transit	Capital	1664	10,477,691	12,476,102	13,721,390
Descanso Bay Emergency Wharf	Capital	1536	38,711	49,166	68,640
Regional Growth Management	Operating	1465	451,158	495,265	562,028
Community Planning	Legal	1665	296,282	307,902	315,818
Emergency Planning	Capital/ Operating	1582	365,339	381,956	426,724
CARIP Program	Capital/ Operating	1650	804,021	801,579	822,188
Carbon Neutral	Capital/ Operating	1662	52,612	54,676	56,082
Building Inspection	Operating	1643	1,817,204	1,676,398	1,723,005
Unightly Premises	Operating	1466	33,910	39,007	44,458
Hazardous Properties	Operating	1779	74,303	77,217	99,525
Green's Landing Wharf	Operating	1748	227,147	236,385	243,464
EV Charging Station	Capital/ Operating	1797	-	6,604	14,081

RESERVE FUND BALANCES		Bylaw No.	2022	2023	2024
Recreation & Parks					
Ravensong Aquatic Centre	Capital	1464	5,382,599	6,738,941	6,592,714
Ravensong Aquatic Centre	Operating	1920	-	-	67,128
Regional Parks Acquisition	Capital	1477	1,250,262	1,299,298	1,332,703
Regional Parks Development	Capital	1670	1,872,385	3,079,636	4,353,019
D69 Arena/Multiplex	Capital	1504	623,977	938,293	1,380,935
Northern Community Recreation	Capital	1588	152,721	158,710	257,312
Electoral Area A Recreation and Culture	Capital	1599	1,379,565	1,433,671	1,470,531
Electoral Area A Recreation and Culture	Operating	1885	-	39,202	198,023
Electoral Area B Recreation	Capital/ Operating	1671	83,119	86,379	89,453
Extension Recreation Commission	Capital	162	35,492	36,214	35,728
Community Parks and Halls (Cash in lieu)					
Electoral Area A	Capital	1830	471,732	490,234	66,572
Electoral Area B	Capital	1831	519	519	519
Electoral Area C - Extension	Capital	1832	27,369	28,442	29,173
Electoral Area C - E. Wellington	Capital	1833	15,339	15,940	16,350
Electoral Area E	Capital	1834	57,329	59,577	61,109
Electoral Area F	Capital	1835	127,562	132,565	135,973
Electoral Area G	Capital	1836	510,725	530,756	544,401
Electoral Area H	Capital	1837	270,170	280,766	287,985
Community Parks and Halls					
Electoral Area A	Capital	1455	470,902	511,212	527,148
Electoral Area B	Capital	1456	103,003	111,037	123,414
Electoral Area C - Extension	Capital	1642	115,236	119,756	105,080
Electoral Area C - Extension	Operating	1884	-	12,342	28,094
Electoral Area C - E. Wellington	Capital	1558	167,473	157,220	175,023
Electoral Area E	Capital	1457	147,148	120,775	164,192
Electoral Area F	Capital	1458	238,060	255,397	292,168
Electoral Area G	Capital	1609	159,495	171,546	206,900
Electoral Area H	Capital	1559	58,653	97,334	128,422
Animal Control					
Animal Control A,B,C	Operating	1452	48,700	55,829	60,083
Animal Control E,G,H	Operating	1453	44,478	47,952	49,185
Animal Control F	Operating	1454	50,757	57,649	60,599
Noise Control					
Electoral Area A	Operating	1459	17,916	24,252	27,478
Electoral Area B	Operating	1717	20,702	26,014	27,823
Electoral Area C - Extension	Operating	1460	20,225	23,776	25,926
Electoral Area C - E. Wellington	Operating	1461	5,043	5,240	5,375
Electoral Area E	Operating	1462	17,050	20,420	24,172
Electoral Area G	Operating	1463	11,261	16,162	19,228
Reserve Fund Balance Total			\$115,023,887	\$126,558,907	\$138,315,239

RESERVE FUND BALANCES		Bylaw No.	2022	2023	2024
RESERVE ACCOUNT BALANCES					
Feasibility Study					
Regional	Operating	Reserve Account	154,536	160,596	164,725
Electoral Area A	Operating	Reserve Account	77,009	80,029	82,087
Electoral Area B	Operating	Reserve Account	37,278	40,980	42,033
Electoral Area C	Operating	Reserve Account	23,127	44,354	65,530
Electoral Area E	Operating	Reserve Account	44,637	62,136	68,742
Electoral Area F	Operating	Reserve Account	70,266	93,341	105,759
Electoral Area G	Operating	Reserve Account	62,238	74,838	86,781
Electoral Area H	Operating	Reserve Account	98,980	103,168	105,821
Other Services					
Landfill Closure	Capital	Reserve Account	3,162,036	3,794,043	4,392,488
Coombs-Hilliers Fire Department	Insurance Deductible	Reserve Account	21,093	27,000	32,703
Errington Fire Department	Insurance Deductible	Reserve Account	21,196	27,108	32,814
Nanoose Bay Fire Department	Insurance Deductible	Reserve Account	20,802	26,698	32,393
Dashwood Fire Department	Insurance Deductible	Reserve Account	20,747	26,641	32,334
Extension Fire Department	Insurance Deductible	Reserve Account	20,996	26,900	32,600
Bow Horn Bay Fire Department	Insurance Deductible	Reserve Account	20,747	26,640	32,334
Municipal Insurance Association	Insurance Deductible	Reserve Account	167,837	174,420	178,904
Errington Fire Department	Water Storage	Reserve Account	18,449	19,172	19,665
COVID-19 Safe Restart	Capital/ Operating	Reserve Account	410,641	-	-
Info Services Capital	Operating	Reserve Account	300,000	311,337	1,168,027
Information Services	Operating - Dept. Computers	Reserve Account	69,367	39,103	245,668
Dashwood Fire Department	Operating	Reserve Account	16,696	-	-
French Creek Fire Department	Operating - Maintenance	Reserve Account	20,139	20,929	21,467
French Creek Fire Department	Operating	Reserve Account	-	-	43,415
Northern Community Recreation	Capital/ Operating	Reserve Account	718,594	858,536	786,407
Regional Sustainability Initiative	Operating	Reserve Account	57	-	-
Local Government Climate Action Program	Capital/ Operating	Reserve Account	145,384	273,010	649,684
Electoral Area Community Planning	Operating	Reserve Account	543,654	833,141	1,101,893
Electoral Area's Only Building Policy & Advice	Operating	Reserve Account	-	58,287	80,144
Electoral Area Administration	Operating	Reserve Account	-	50,000	51,286
Housing Initiatives Bill 44 & 46	Operating	Reserve Account	-	-	350,996
Solid Waste	Operating - Convertus to Curbside	Reserve Account	700,000	727,454	746,157
Administration	Operating	Reserve Account	-	497,026	638,956
Administration	Pacific Blue Cross Renewal	Reserve Account	236,475	245,750	252,068
Growing Community Fund	Capital	Reserve Account	-	7,252,402	4,228,526
Transit	Operating	Reserve Account	634,182	2,847,216	2,920,418
Administration- Vehicle Pool	Vehicle Replacement	Reserve Account	484,435	387,923	300,136
Bylaw Enforcement	Vehicle Replacement	Reserve Account	36,665	12,638	44,826
Utilities	Vehicle Replacement	Reserve Account	40,439	72,333	38,733
Building Inspection	Vehicle Replacement	Reserve Account	125,920	65,154	69,485
Emergency Planning	Vehicle Replacement	Reserve Account	28,498	29,616	5,248
Reserve Account Balance Total			\$8,553,120	\$19,389,919	\$19,251,255
RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL			\$123,577,007	\$145,948,826	\$157,566,494



REGIONAL
DISTRICT
OF NANAIMO

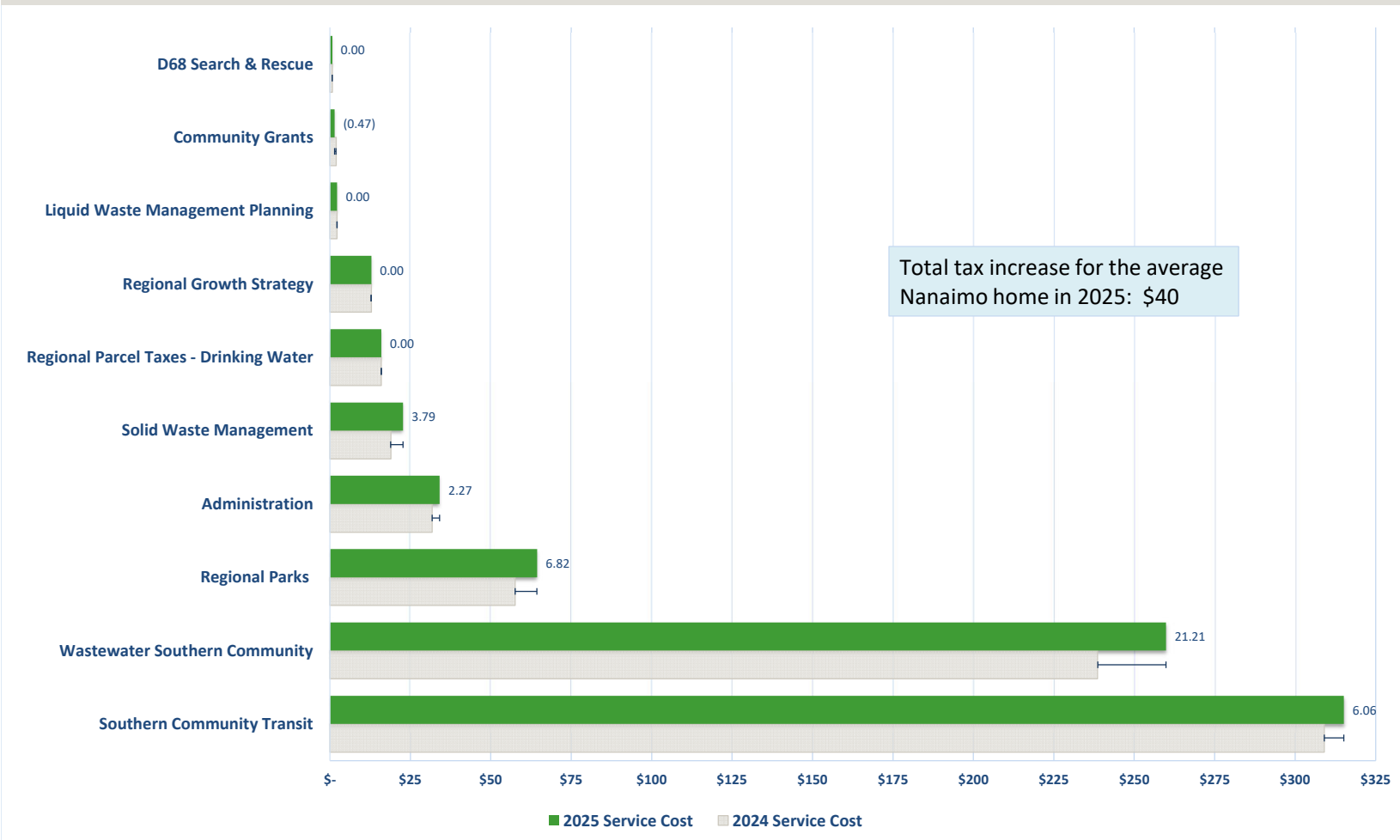
City of Nanaimo



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Nanaimo Home Tax Change

2025 Total Cost for the average City of Nanaimo home (\$757,563) = \$730



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	1,719,437	5,111
Community Grants	97,902	75,099	
Regional Growth Strategy	631,048	653,497	
Southern Community Transit	15,596,897	16,041,387	659,401
Solid Waste Management	960,010	1,152,381	55,820
Regional Parks	2,914,658	3,274,192	584,956
Wastewater Southern Community Liquid Waste Management Planning	12,053,967 120,682	13,221,588 131,584	765,763
Drinking Water/Watershed Protection	589,136	590,816	
D68 Search & Rescue	43,404	43,470	
Regional District General Services Requisition	\$34,622,961	\$36,903,451	\$2,071,051

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	0.045	
Community Grants	0.003	0.002	
Regional Growth Strategy	0.017	0.017	
Southern Community Transit	0.408	0.416	0.017
Solid Waste Management	0.025	0.030	0.001
Regional Parks	0.076	0.085	0.015
Wastewater Southern Community	0.315	0.343	0.020
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
Regional District General Services Rate	0.890	0.942	0.053
General Services Cost per \$100,000	\$88.96	\$94.19	\$5.30
Change in General Services Cost per \$100,000	\$9.90	\$5.24	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	

Average Residential Value *	\$757,563	\$757,563	\$0
Property tax based on Average Residential Value	\$690	\$730	\$40

* 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	1,719,437	2,506,293	3,030,067	3,312,042	3,796,863
Community Grants	97,902	75,099	86,894	86,894	86,894	86,894
Regional Growth Strategy	631,048	653,497	682,815	702,864	720,550	738,681
Southern Community Transit	15,596,897	16,041,387	18,126,767	20,483,246	22,290,065	24,073,271
Solid Waste Management	960,010	1,152,381	1,325,238	1,590,286	1,908,343	2,290,012
Regional Parks	2,914,658	3,274,192	4,004,740	4,134,106	4,080,224	4,317,765
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	131,584	143,426	156,334	167,278	172,296
Drinking Water/Watershed Protection	589,136	590,816	592,496	594,176	595,856	597,536
D68 Search & Rescue	43,404	43,470	43,741	43,767	43,794	43,823
Regional District General Services Requisition	\$34,622,961	\$ 36,903,451	\$42,188,373	\$47,258,817	\$51,778,944	\$57,105,645

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	0.045	0.064	0.077	0.083	0.094
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	0.416	0.465	0.519	0.559	0.597
Solid Waste Management	0.025	0.030	0.034	0.040	0.048	0.057
Regional Parks	0.076	0.085	0.103	0.105	0.102	0.107
Wastewater Southern Community Liquid Waste Management Planning	0.315 0.003	0.343 0.003	0.376 0.004	0.417 0.004	0.466 0.004	0.521 0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.890	0.942	1.066	1.183	1.283	1.401
General Services Cost per \$100,000	\$88.96	\$94.19	\$106.62	\$118.32	\$128.32	\$140.12
Change in General Services Cost per \$100,000	\$9.90	\$5.24	\$12.43	\$11.70	\$10.00	\$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	\$757,563	\$757,563	\$757,563	\$757,563	\$757,563
Property tax based on Average Residential Value	\$690	\$730	\$824	\$912	\$988	\$1,077

*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

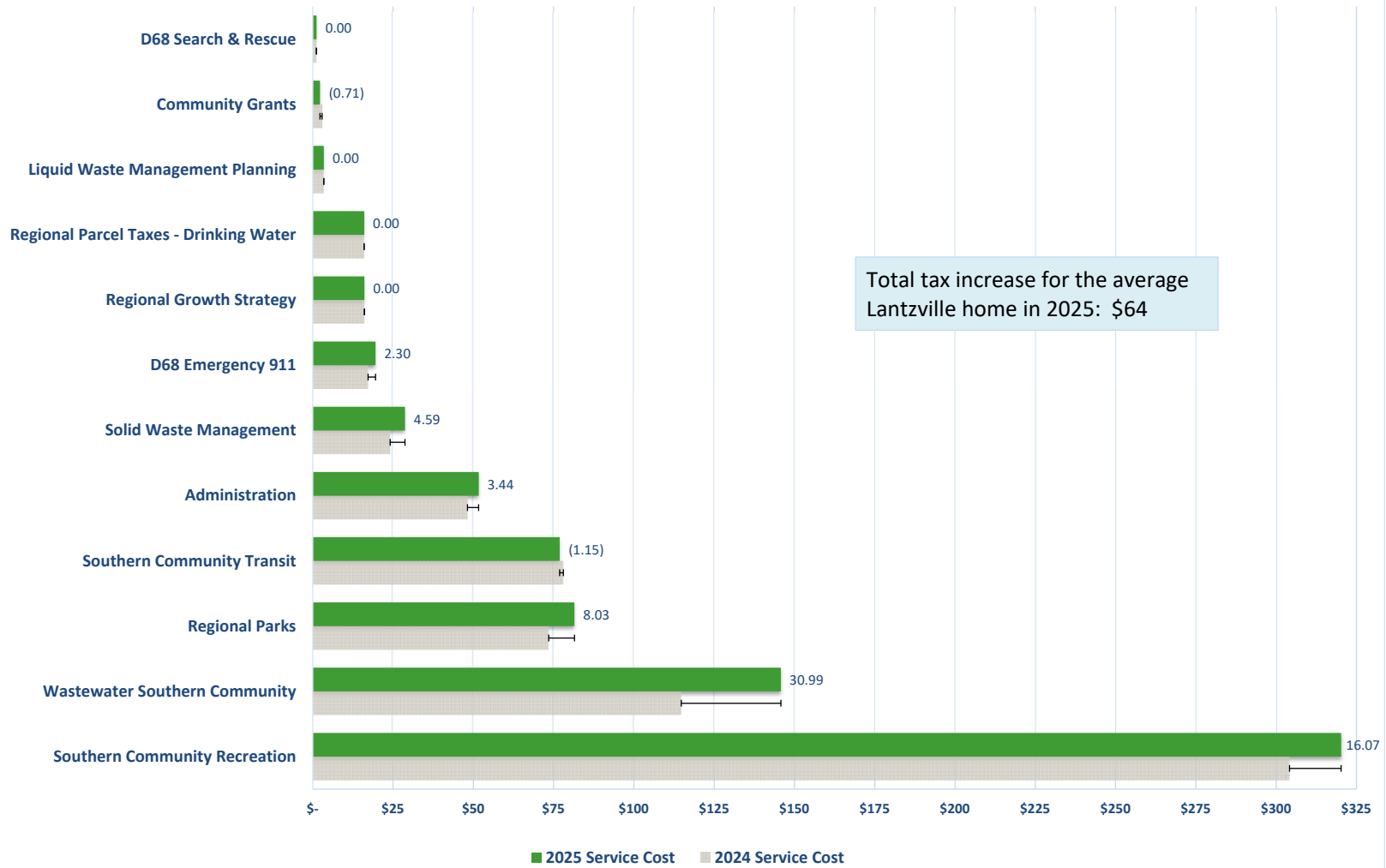
District of Lantzville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

District of Lantzville Home Tax Change

2025 Total Cost for the average District of Lantzville home (\$1,147,713) = \$763



DISTRICT OF LANTZVILLE

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	88,901	94,488	281
Community Grants	5,389	4,127	
Regional Growth Strategy	29,060	30,070	
Southern Community Transit	142,856	142,633	5,863
Solid Waste Management	44,186	52,999	2,567
Regional Parks	134,153	150,582	26,902
Southern Community Recreation	557,708	592,566	34,858
Wastewater Southern Community	210,957	269,828	15,628
Liquid Waste Management Planning	5,555	6,052	
Drinking Water/Watershed Protection	32,528	32,848	
D68 Search & Rescue	1,659	1,661	
D68 Emergency 911	31,223	35,294	4,071
Regional District General Services Requisition	\$1,284,175	\$1,413,148	\$90,170

DISTRICT OF LANTZVILLE

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.045	
Community Grants	0.003	0.002	
Regional Growth Strategy	0.014	0.014	
Southern Community Transit	0.068	0.067	0.003
Solid Waste Management	0.021	0.025	0.001
Regional Parks	0.064	0.071	0.013
Southern Community Recreation	0.265	0.279	0.014
Wastewater Southern Community Liquid Waste Management Planning	0.100 0.003	0.127 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	0.651	0.040
General Services Cost per \$100,000	\$59.56	\$65.09	\$4.00
Change in General Services Cost per \$100,000	\$8.50	\$5.54	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$1,147,713	\$1,147,713	\$0
Property tax based on Average Residential Value	\$700	\$763	\$64

* 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	94,488	137,729	166,512	182,007	208,650
Community Grants	5,389	4,127	4,775	4,775	4,775	4,775
Regional Growth Strategy	29,060	30,070	31,419	32,341	33,156	33,990
Southern Community Transit	142,856	142,633	161,175	182,128	198,195	214,050
Solid Waste Management	44,186	52,999	60,948	73,138	87,766	105,319
Regional Parks	134,153	150,582	184,179	190,129	187,652	198,575
Southern Community Recreation	557,708	592,566	608,252	626,593	656,173	665,141
Wastewater Southern Community	210,957	269,828	299,509	335,451	379,059	428,337
Liquid Waste Management Planning	5,555	6,052	6,596	7,190	7,693	7,924
Drinking Water/Watershed Protection	32,528	32,848	33,168	33,488	33,808	34,128
D68 Search & Rescue	1,659	1,661	1,670	1,672	1,673	1,674
D68 Emergency 911	31,223	35,294	38,552	39,708	40,899	42,127
Regional District General Services Requisition	\$1,284,175	\$1,413,148	\$1,567,972	\$1,693,125	\$1,812,856	\$1,944,690

DISTRICT OF LANTZVILLE - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.045	0.064	0.077	0.083	0.094
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	0.067	0.075	0.084	0.090	0.097
Solid Waste Management	0.021	0.025	0.028	0.034	0.040	0.048
Regional Parks	0.064	0.071	0.086	0.088	0.086	0.090
Southern Community Recreation	0.265	0.279	0.284	0.289	0.299	0.300
Wastewater Southern Community Liquid Waste Management Planning	0.100 0.003	0.127 0.003	0.140 0.003	0.155 0.003	0.173 0.004	0.193 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	0.018	0.019	0.019
Regional District General Services Rate	0.596	0.651	0.716	0.766	0.812	0.863
General Services Cost per \$100,000	\$59.56	\$65.09	\$71.62	\$76.62	\$81.22	\$86.32
Change in General Services Cost per \$100,000	\$8.50	\$5.54	\$6.53	\$5.00	\$4.60	\$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	\$1,147,713	\$1,147,713	\$1,147,713	\$1,147,713	\$1,147,713
Property tax based on Average Residential Value	\$700	\$763	\$838	\$895	\$948	\$1,007

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



REGIONAL
DISTRICT
OF NANAIMO

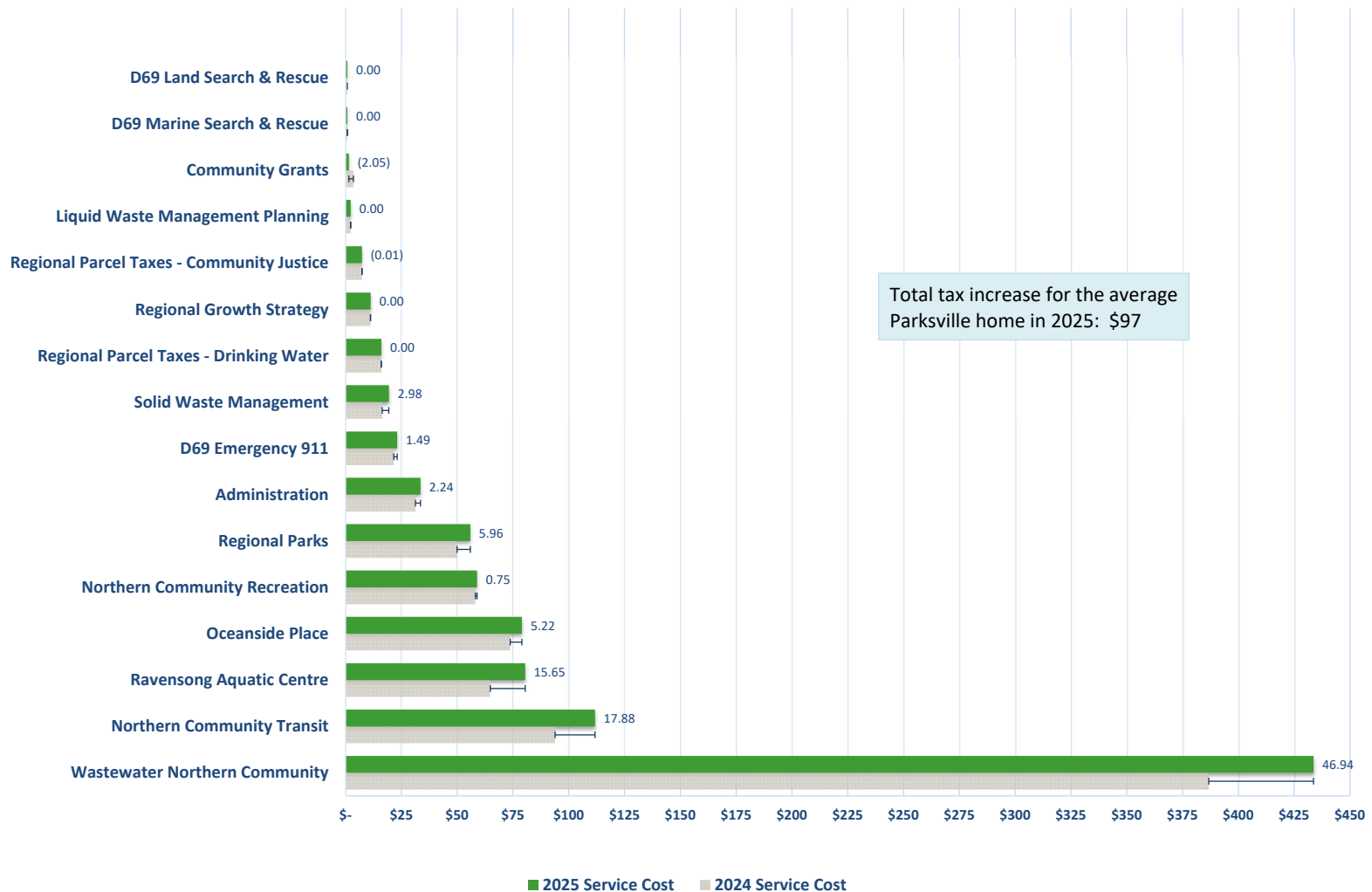
City of Parksville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Parksville Home Tax Change

2025 Total Cost for the average City of Parksville home (\$745,143) = \$935



CITY OF PARKSVILLE

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	285,169	301,829	897
Community Grants	31,733	13,183	
D69 Community Justice	53,033	53,153	
Regional Growth Strategy	97,939	101,121	
Northern Community Transit	850,119	1,014,272	32,737
Solid Waste Management	148,940	178,254	8,634
Regional Parks	452,195	506,463	90,484
Northern Community Recreation	524,077	537,746	
Oceanside Place	667,132	719,328	
Ravensong Aquatic Centre	587,940	728,372	84,480
Liquid Waste Management Planning	18,723	20,354	
Wastewater Northern Community	3,504,696	3,940,935	164,312
Drinking Water/Watershed Protection	115,920	116,400	
D69 Marine Search & Rescue	5,544	5,523	
D69 Land Search & Rescue	8,260	8,295	
D69 Emergency 911	196,823	209,039	12,216
Regional District General Services Requisition	\$7,548,243	\$8,454,267	\$393,760

CITY OF PARKSVILLE

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.045	
Community Grants	0.005	0.002	
Regional Growth Strategy	0.015	0.015	
Northern Community Transit	0.126	0.150	0.005
Solid Waste Management	0.022	0.026	0.001
Regional Parks	0.067	0.075	0.013
Northern Community Recreation	0.078	0.079	
Oceanside Place	0.099	0.106	
Ravensong Aquatic Centre	0.087	0.108	0.012
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.519	0.582	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	1.224	0.057
General Services Cost per \$100,000	\$109.37	\$122.39	\$5.70
Change in General Services Cost per \$100,000	\$3.20	\$13.02	
Regional Parcel Taxes	\$23.32	\$23.31	(\$0.01)
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	
Average Residential Value *	\$745,143	\$745,143	\$0
Property tax based on Average Residential Value	\$838	\$935	\$97

* 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	301,829	439,954	531,897	581,395	666,500
Community Grants	31,733	13,183	17,544	17,544	17,544	17,544
D69 Community Justice	53,033	53,153	53,268	53,327	53,387	53,449
Regional Growth Strategy	97,939	101,121	105,658	108,760	111,497	114,303
Northern Community Transit	850,119	1,014,272	1,212,056	1,448,406	1,716,961	2,019,490
Solid Waste Management	148,940	178,254	204,992	245,991	295,189	354,227
Regional Parks	452,195	506,463	619,466	639,477	631,144	667,887
Northern Community Recreation	524,077	537,746	556,567	576,047	596,208	625,264
Oceanside Place	667,132	719,328	791,261	929,939	957,837	986,572
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	20,354	22,186	24,182	25,875	26,651
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	116,400	116,880	117,360	117,840	118,320
D69 Marine Search & Rescue	5,544	5,523	5,526	5,529	5,533	5,536
D69 Land Search & Rescue	8,260	8,295	8,300	8,305	8,310	8,315
D69 Emergency 911	196,823	209,039	215,899	222,755	229,438	236,321
Regional District General Services Requisition	\$7,548,243	\$8,454,266	\$10,315,061	\$12,145,178	\$13,311,145	\$14,419,272

CITY OF PARKSVILLE - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.045	0.064	0.077	0.083	0.094
Community Grants	0.005	0.002	0.003	0.003	0.003	0.002
Regional Growth Strategy	0.015	0.015	0.015	0.016	0.016	0.016
Northern Community Transit	0.126	0.150	0.177	0.209	0.245	0.285
Solid Waste Management	0.022	0.026	0.030	0.036	0.042	0.050
Regional Parks	0.067	0.075	0.090	0.092	0.090	0.094
Northern Community Recreation	0.078	0.079	0.081	0.083	0.085	0.088
Oceanside Place	0.099	0.106	0.116	0.134	0.137	0.139
Ravensong Aquatic Centre	0.087	0.108	0.178	0.202	0.232	0.236
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
Wastewater Northern Community	0.519	0.582	0.690	0.840	0.906	0.968
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	0.032	0.032	0.033	0.033
Regional District General Services Rate	1.094	1.224	1.481	1.729	1.878	2.011
General Services Cost per \$100,000	\$109.37	\$122.39	\$148.06	\$172.85	\$187.75	\$201.15
Change in General Services Cost per \$100,000	\$3.20	\$13.02	\$25.66	\$24.80	\$14.90	\$13.40
Regional Parcel Taxes	\$23.32	\$23.31	\$23.31	\$23.31	\$23.31	\$23.31
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$745,143	\$745,143	\$745,143	\$745,143	\$745,143	\$745,143
Property tax based on Average Residential Value	\$838	\$935	\$1,127	\$1,311	\$1,422	\$1,522

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



REGIONAL
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OF NANAIMO

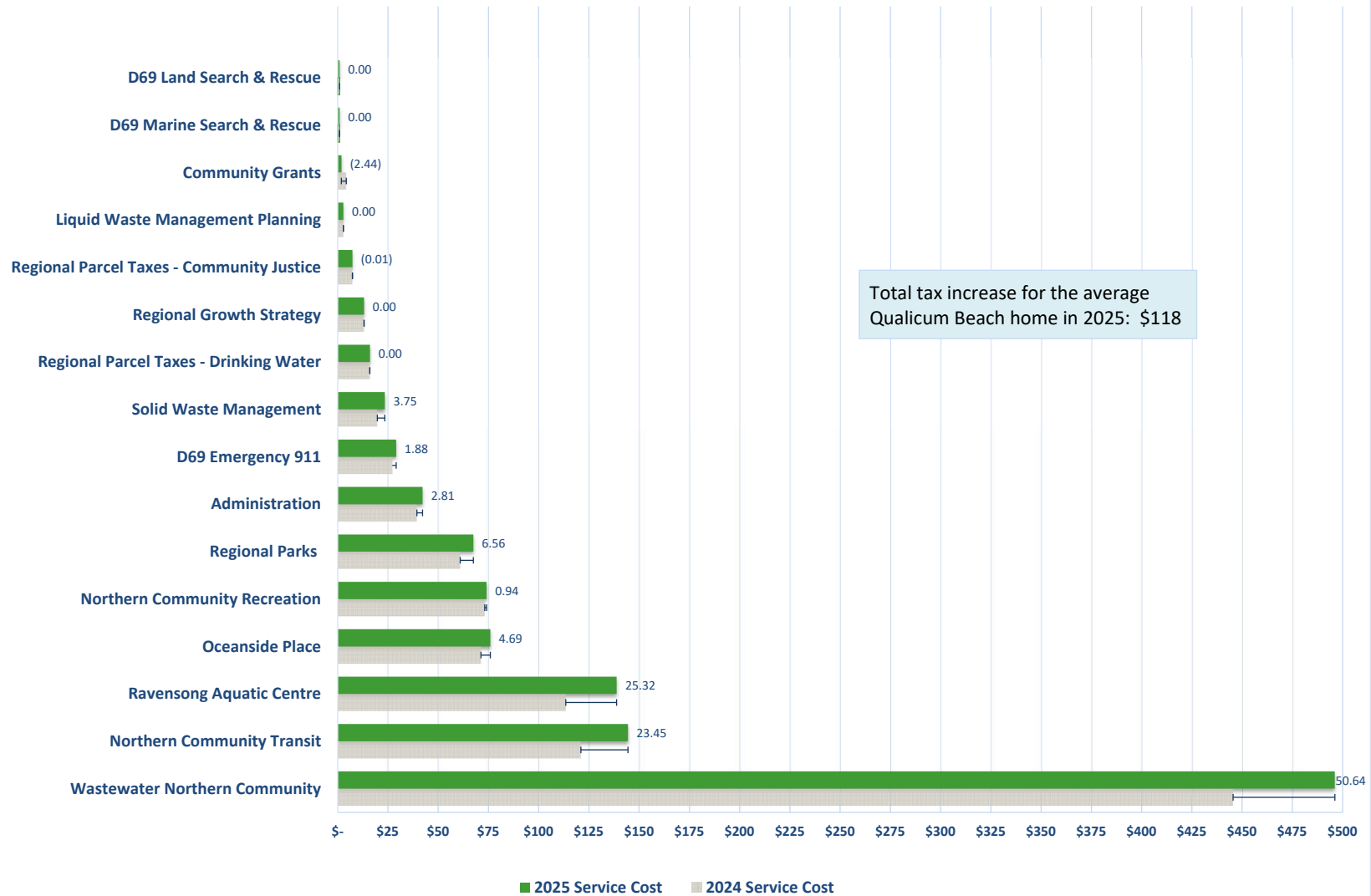
Town of Qualicum Beach



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Town of Qualicum Beach Home Tax Change

2025 Total Cost for the average Town of Qualicum Beach home (\$937,823) = \$1,135



TOWN OF QUALICUM BEACH

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	210,682	224,464	667
Community Grants	22,673	9,804	
D69 Community Justice	36,286	36,400	
Regional Growth Strategy	69,737	72,257	
Northern Community Transit	644,459	773,389	24,962
Solid Waste Management	106,041	127,357	6,169
Regional Parks	321,949	361,852	64,647
Northern Community Recreation	387,187	399,909	
Oceanside Place	377,756	408,610	
Ravensong Aquatic Centre	603,530	747,685	86,720
Liquid Waste Management Planning	13,330	14,542	
Wastewater Northern Community	2,369,535	2,664,960	111,111
Drinking Water/Watershed Protection	79,312	79,712	
D69 Marine Search & Rescue	4,096	4,107	
D69 Land Search & Rescue	5,633	5,657	
D69 Emergency 911	145,412	155,458	10,046
Regional District General Services Requisition	\$5,397,617	\$6,086,162	\$304,322

TOWN OF QUALICUM BEACH

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.045	
Community Grants	0.005	0.002	
Regional Growth Strategy	0.014	0.014	
Northern Community Transit	0.129	0.154	0.005
Solid Waste Management	0.021	0.025	0.001
Regional Parks	0.065	0.072	0.013
Northern Community Recreation	0.078	0.079	
Oceanside Place	0.076	0.081	
Ravensong Aquatic Centre	0.121	0.148	0.017
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.475	0.529	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	1.185	0.060
General Services Cost per \$100,000	\$105.95	\$118.49	\$6.00
Change in General Services Cost per \$100,000	\$6.29	\$12.54	
Regional Parcel Taxes	\$23.32	\$23.31	(\$0.01)
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	
Average Residential Value *	\$937,823	\$937,823	\$0
Property tax based on Average Residential Value	\$1,017	\$1,135	\$118

* 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	224,464	327,184	395,560	432,370	495,661
Community Grants	22,673	9,804	13,047	13,047	13,047	13,047
D69 Community Justice	36,286	36,400	36,512	36,584	36,658	36,732
Regional Growth Strategy	69,737	72,257	75,499	77,715	79,671	81,676
Northern Community Transit	644,459	773,389	924,200	1,104,419	1,309,194	1,539,874
Solid Waste Management	106,041	127,357	146,461	175,753	210,903	253,083
Regional Parks	321,949	361,852	442,590	456,887	450,931	477,184
Northern Community Recreation	387,187	399,909	413,906	428,393	443,386	464,995
Oceanside Place	377,756	408,610	449,470	528,246	544,093	560,416
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	14,542	15,851	17,278	18,487	19,042
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	79,712	80,112	80,512	80,912	81,312
D69 Marine Search & Rescue	4,096	4,107	4,110	4,112	4,114	4,117
D69 Land Search & Rescue	5,633	5,657	5,660	5,663	5,667	5,670
D69 Emergency 911	145,412	155,458	160,559	165,658	170,628	175,747
Regional District General Services Requisition	\$5,397,617	\$6,086,162	\$7,541,747	\$8,859,238	\$9,753,233	\$10,554,697

TOWN OF QUALICUM BEACH - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.045	0.064	0.077	0.083	0.094
Community Grants	0.005	0.002	0.003	0.003	0.003	0.002
Regional Growth Strategy	0.014	0.014	0.015	0.015	0.015	0.016
Northern Community Economic Development	0.000	0.000	0.000	0.000	0.000	0.000
Northern Community Transit	0.129	0.154	0.181	0.214	0.251	0.293
Solid Waste Management	0.021	0.025	0.029	0.034	0.041	0.048
Regional Parks	0.065	0.072	0.087	0.089	0.087	0.091
Northern Community Recreation	0.078	0.079	0.081	0.083	0.085	0.088
Oceanside Place	0.076	0.081	0.088	0.103	0.105	0.106
Ravensong Aquatic Centre	0.121	0.148	0.245	0.279	0.320	0.326
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
Wastewater Northern Community	0.475	0.529	0.628	0.764	0.823	0.880
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	0.032	0.032	0.033	0.033
Regional District General Services Rate	1.060	1.185	1.458	1.698	1.852	1.983
General Services Cost per \$100,000	\$105.95	\$118.49	\$145.76	\$169.75	\$185.15	\$198.35
Change in General Services Cost per \$100,000	\$6.29	\$12.54	\$27.26	\$24.00	\$15.40	\$13.20
Regional Parcel Taxes	\$23.32	\$23.31	\$23.31	\$23.31	\$23.31	\$23.31
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$937,823	\$937,823	\$937,823	\$937,823	\$937,823	\$937,823
Property tax based on Average Residential Value	\$1,017	\$1,135	\$1,390	\$1,615	\$1,760	\$1,883

*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

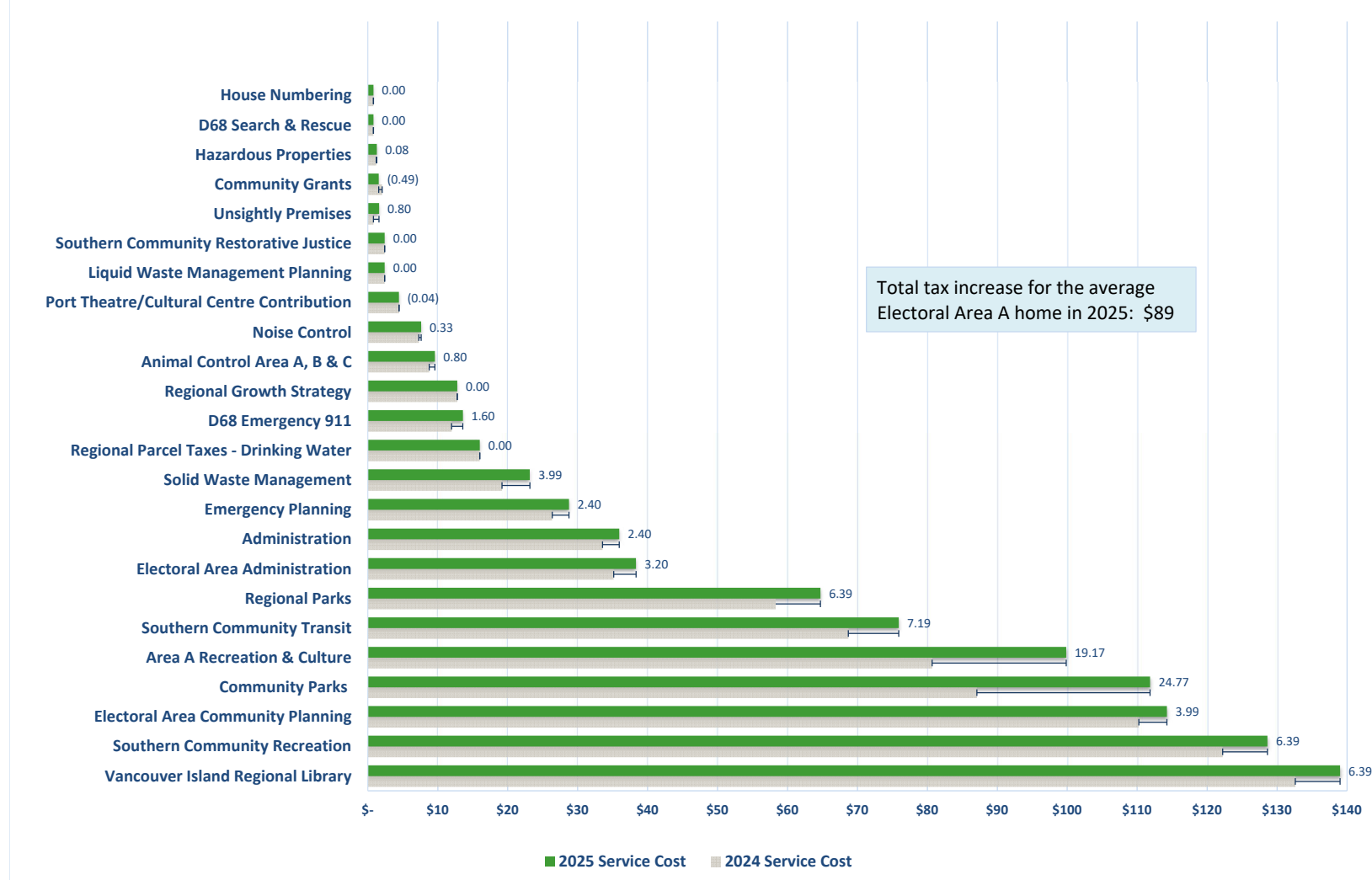
Cedar, South Wellington, Yellowpoint, Cassidy



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area A Home Tax Change

2025 Total Cost for the average Electoral Area A home (\$798,899) = \$935



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	139,338	414
Community Grants	7,935	6,086	
Electoral Areas Administration	135,598	148,814	
Southern Community Restorative Justice	8,589	8,584	
Electoral Area Community Planning	426,262	447,650	
Regional Growth Strategy	49,075	50,819	
House Numbering	2,620	2,700	
Hazardous Properties	4,660	4,894	
Unightly Premises	4,625	4,833	
Southern Community Transit	266,054	296,159	12,174
Solid Waste Management	74,649	89,605	4,340
Animal Control Area A, B & C	34,379	37,746	
Regional Parks	226,641	254,588	45,484
Community Parks	338,746	436,776	
Southern Community Recreation	474,310	503,674	29,364
Electoral Area A Recreation	311,910	389,710	
Port Theatre/Cultural Centre Contribution	17,391	17,391	
Liquid Waste Management Planning	9,384	10,231	
Drinking Water/Watershed Protection	46,336	46,464	
D68 Search & Rescue	3,252	3,256	
D68 Emergency 911	45,976	52,046	6,070
Emergency Planning	103,074	112,401	
Noise Control	28,270	29,821	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$2,750,645	\$3,093,586	\$97,846
Vancouver Island Regional Library	513,517	544,256	30,739
Total Requisition	\$3,264,162	\$3,637,842	\$128,585

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	0.045	
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	0.143	
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	0.095	0.004
Solid Waste Management	0.024	0.029	0.001
Animal Control Area A, B & C	0.011	0.012	
Noise Control	0.009	0.010	
Regional Parks	0.073	0.081	0.015
Community Parks	0.109	0.140	
Southern Community Recreation	0.153	0.161	0.008
Area A Recreation & Culture	0.101	0.125	
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	0.977	0.030
Vancouver Island Regional Library	0.166	0.174	0.008
General Services Tax Rate	1.039	1.151	0.038
General Services Cost per \$100,000	\$103.88	\$115.06	\$3.80
Change in General Services Cost per \$100,000	\$12.93	\$11.18	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$798,899	\$798,899	\$0
Property tax based on Average Residential Value	\$846	\$935	\$89

* 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	139,338	203,102	245,547	268,397	307,685
Community Grants	7,935	6,086	7,042	7,042	7,042	7,042
Electoral Areas Administration	135,598	148,814	163,618	175,976	184,536	193,280
Southern Community Restorative Justice	8,589	8,584	8,589	8,594	8,599	8,604
Electoral Area Community Planning	426,262	447,650	481,913	503,559	525,990	550,642
Regional Growth Strategy	49,075	50,819	53,099	54,658	56,033	57,443
House Numbering	2,620	2,700	2,631	2,631	2,631	2,631
Hazardous Properties	4,660	4,894	5,195	5,377	5,565	5,760
Unightly Premises	4,625	4,833	5,022	5,198	5,380	5,568
Southern Community Transit	266,054	296,159	334,660	378,166	411,523	444,445
Solid Waste Management	74,649	89,605	103,045	123,655	148,385	178,062
Animal Control Area A, B & C	34,379	37,746	40,711	43,323	44,825	46,176
Regional Parks	226,641	254,588	311,393	321,452	317,263	335,732
Community Parks	338,746	436,776	525,455	583,359	620,288	642,705
Southern Community Recreation	474,310	503,674	516,790	532,384	558,635	565,177
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	10,231	11,152	12,156	13,007	13,397
Drinking Water/Watershed Protection	46,336	46,464	46,592	46,720	46,848	46,976
D68 Search & Rescue	3,252	3,256	3,276	3,277	3,279	3,281
D68 Emergency 911	45,976	52,046	56,851	58,556	60,312	62,122
Emergency Planning	103,074	112,401	126,371	131,418	135,831	140,391
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	\$3,093,586	\$3,626,559	\$3,883,896	\$4,084,666	\$4,297,526
Vancouver Island Regional Library	513,517	544,256	560,583	577,401	594,723	612,565
Total Requisition	\$3,264,162	\$3,637,842	\$4,187,142	\$4,461,297	\$4,679,389	\$4,910,091

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	0.045	0.064	0.077	0.083	0.094
Community Grants	0.003	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.055	0.057	0.059
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.138	0.143	0.152	0.158	0.163	0.169
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	0.095	0.106	0.118	0.127	0.136
Solid Waste Management	0.024	0.029	0.033	0.039	0.046	0.055
Animal Control Area A, B & C	0.011	0.012	0.013	0.014	0.014	0.014
Noise Control	0.009	0.010	0.010	0.010	0.010	0.011
Regional Parks	0.073	0.081	0.098	0.101	0.098	0.103
Community Parks	0.109	0.140	0.166	0.182	0.192	0.197
Southern Community Recreation	0.153	0.161	0.163	0.167	0.173	0.173
Area A Recreation & Culture	0.101	0.125	0.181	0.185	0.188	0.192
Port Theatre/Cultural Centre Contribution	0.006	0.006	0.005	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	0.018	0.019	0.019
Emergency Planning	0.033	0.036	0.040	0.041	0.042	0.043
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.873	0.977	1.133	1.203	1.250	1.303
Vancouver Island Regional Library	0.166	0.174	0.177	0.181	0.184	0.188
General Services Tax Rate	1.039	1.151	1.310	1.384	1.434	1.491
General Services Cost per \$100,000	\$103.88	\$115.06	\$131.03	\$138.36	\$143.37	\$149.10
Change in General Services Cost per \$100,000	\$12.93	\$11.18	\$15.97	\$7.33	\$5.02	\$5.73
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	\$798,899	\$798,899	\$798,899	\$798,899	\$798,899
Property tax based on Average Residential Value	\$846	\$935	\$1,063	\$1,121	\$1,161	\$1,207

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

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



REGIONAL
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Electoral Area B

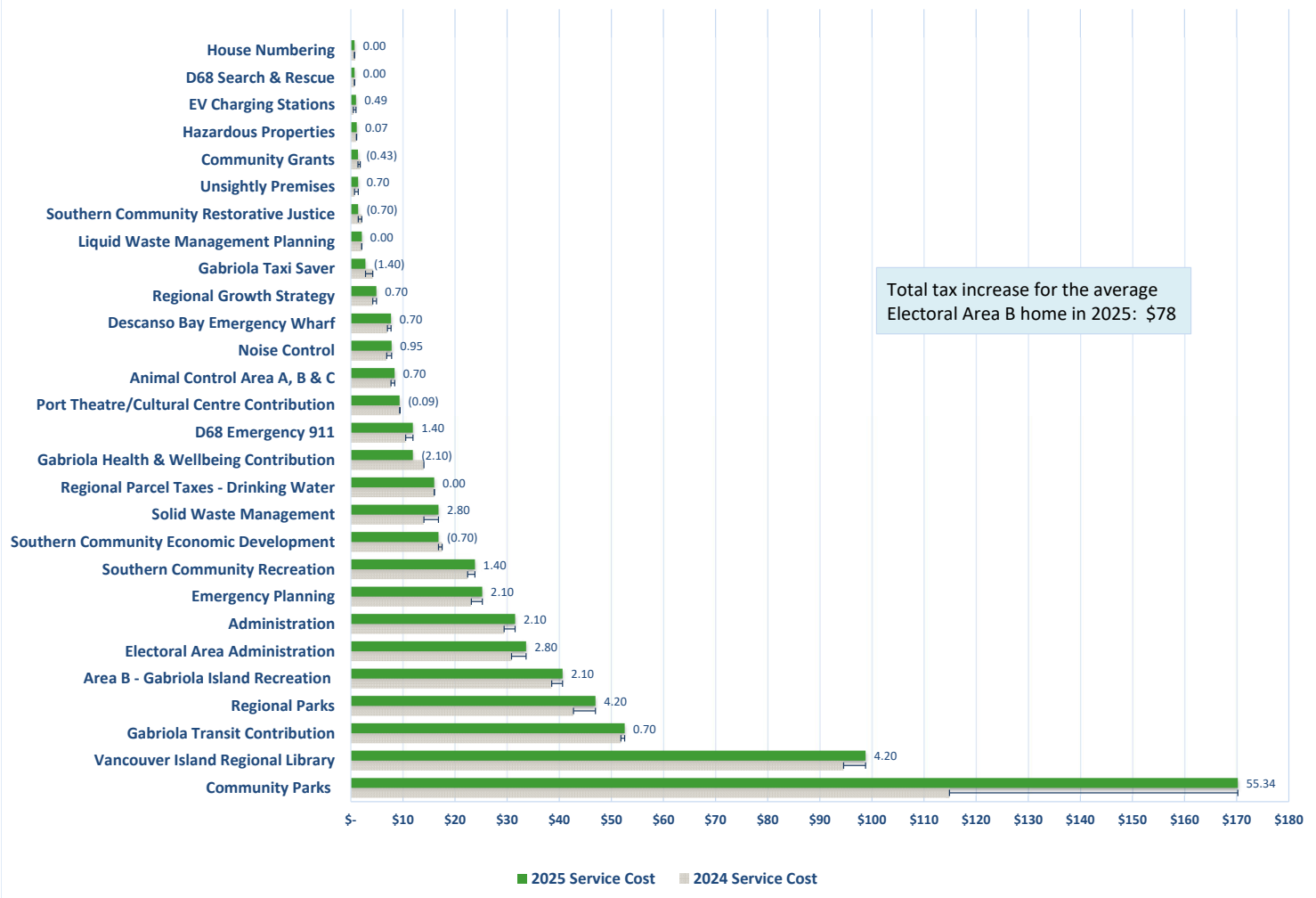
Gabriola, DeCourcy, Mudge Islands



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area B Home Tax Change

2025 Total Cost for the average Electoral Area B home (\$700,494) = \$647



ELECTORAL AREA B

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	118,442	126,078	375
Community Grants	7,179	5,507	
Electoral Areas Administration	122,684	134,652	
Southern Community Restorative Justice	7,074	7,070	
Regional Growth Strategy	18,062	18,706	
House Numbering	2,370	2,443	
Southern Community Economic Development	68,900	68,900	
Gabriola Island Health & Wellbeing Contribution	50,592	44,858	
Hazardous Properties	4,217	4,428	
Unightly Premises	4,184	4,373	
Gabriola Emergency Wharf	29,038	29,909	
Gabriola Transit Contribution	207,536	212,460	
Gabriola Taxi Saver	14,559	10,289	
Solid Waste Management	55,853	67,050	3,247
Animal Control Area A, B & C	31,104	34,154	
Regional Parks	169,577	190,506	34,036
Community Parks	458,899	687,203	155,761
Southern Community Recreation	90,865	96,482	5,617
Gabriola Island Recreation	142,530	149,972	
Port Theatre/Cultural Centre Contribution	37,808	37,808	
Liquid Waste Management Planning	7,021	7,656	
Drinking Water/Watershed Protection	61,040	61,168	
D68 Search & Rescue	1,956	1,958	
D68 Emergency 911	41,598	47,093	5,495
Emergency Planning	93,258	101,704	
EV Charging Stations	2,001	4,006	
Noise Control	25,093	28,838	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$1,873,440	\$2,185,271	\$204,531
Vancouver Island Regional Library	376,966	399,565	22,599
Total Requisition	\$2,250,406	\$2,584,836	\$227,130

ELECTORAL AREA B

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.045	
Community Grants	0.003	0.002	
Electoral Area Administration	0.044	0.048	
Southern Community Restorative Justice	0.003	0.002	
Regional Growth Strategy	0.006	0.007	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.025	0.024	
Gabriola Island Health & Wellbeing Contribution	0.020	0.017	
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	0.075	
Gabriola Taxi Saver	0.006	0.004	
Solid Waste Management	0.020	0.024	0.001
Animal Control Area A, B & C	0.011	0.012	
Noise Control	0.010	0.011	
Regional Parks	0.061	0.067	0.012
Community Parks	0.164	0.243	0.055
Southern Community Recreation	0.032	0.034	0.002
Area B - Gabriola Island Recreation	0.055	0.058	
Port Theatre/Cultural Centre Contribution	0.013	0.013	
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	0.760	0.072
Vancouver Island Regional Library	0.135	0.141	0.006
General Services Tax Rate	0.790	0.901	0.078
General Services Cost per \$100,000	\$79.01	\$90.15	\$7.80
Change in General Services Cost per \$100,000	\$9.42	\$11.14	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$700,494	\$700,494	\$0
Property tax based on Average Residential Value	\$569	\$647	\$78

* 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	126,078	183,774	222,179	242,855	278,405
Community Grants	7,179	5,507	6,372	6,372	6,372	6,372
Electoral Areas Administration	122,684	134,652	148,047	159,229	166,974	174,887
Southern Community Restorative Justice	7,074	7,070	7,075	7,079	7,084	7,089
Regional Growth Strategy	18,062	18,706	19,545	20,119	20,625	21,144
House Numbering	2,370	2,443	2,381	2,381	2,381	2,381
Southern Community Economic Development	68,900	68,900	68,900	68,900	68,900	68,900
Gabriola Island Health & Wellbeing Contribution	50,592	44,858	102,109	102,612	102,612	102,612
Hazardous Properties	4,217	4,428	4,700	4,865	5,035	5,211
Unightly Premises	4,184	4,373	4,544	4,703	4,868	5,038
Gabriola Emergency Wharf	29,038	29,909	30,873	31,799	32,753	33,736
Gabriola Transit Contribution	207,536	212,460	216,753	221,133	225,602	230,162
Gabriola Taxi Saver	14,559	10,289	10,380	10,422	10,466	10,510
Solid Waste Management	55,853	67,050	77,108	92,530	111,036	133,243
Animal Control Area A, B & C	31,104	34,154	36,837	39,200	40,560	41,782
Regional Parks	169,577	190,506	233,013	240,540	237,405	251,225
Community Parks	458,899	687,203	707,819	672,428	692,601	713,379
Southern Community Recreation	90,865	96,482	98,987	101,974	107,039	108,257
Gabriola Island Recreation	142,530	149,972	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	7,656	8,345	9,096	9,733	10,025
Wastewater Northern Community Drinking Water/Watershed Protection	61,040	61,168	61,296	61,424	61,552	61,680
D68 Search & Rescue	1,956	1,958	1,970	1,971	1,972	1,973
D68 Emergency 911	41,598	47,093	51,441	52,983	54,573	56,210
Emergency Planning	93,258	101,704	114,345	118,912	122,905	127,031
EV Charging Stations	2,001	4,006	4,126	4,249	4,377	4,508
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	\$2,185,271	\$2,422,154	\$2,474,010	\$2,559,943	\$2,678,272
Vancouver Island Regional Library	376,966	399,565	411,552	423,899	436,616	449,714
Total Requisition	\$2,250,406	\$2,584,836	\$2,833,706	\$2,897,909	\$2,996,559	\$3,127,986

ELECTORAL AREA B - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	0.042	0.045	0.064	0.077	0.083	0.094
Community Grants	0.003	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.055	0.057	0.059
Southern Community Restorative Justice	0.003	0.002	0.002	0.002	0.002	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	0.024	0.024	0.024	0.024	0.023
Gabriola Island Health & Wellbeing Contribution	0.020	0.017	0.039	0.039	0.038	0.038
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	0.011	0.011	0.011	0.011
Gabriola Transit Contribution	0.074	0.075	0.076	0.076	0.077	0.078
Gabriola Taxi Saver	0.006	0.004	0.004	0.004	0.004	0.004
Solid Waste Management	0.020	0.024	0.027	0.032	0.038	0.045
Animal Control Area A, B & C	0.011	0.012	0.013	0.014	0.014	0.014
Noise Control	0.010	0.011	0.012	0.012	0.012	0.013
Regional Parks	0.061	0.067	0.081	0.083	0.081	0.085
Community Parks	0.164	0.243	0.247	0.232	0.237	0.241
Southern Community Recreation	0.032	0.034	0.035	0.035	0.037	0.037
Gabriola Island Recreation	0.055	0.058	0.058	0.056	0.056	0.056
Port Theatre/Cultural Centre Contribution	0.013	0.013	0.013	0.013	0.013	0.013
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	0.018	0.019	0.019
Emergency Planning	0.033	0.036	0.040	0.041	0.042	0.043
EV Charging Stations	0.001	0.001	0.001	0.001	0.001	0.002
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.655	0.760	0.835	0.843	0.864	0.894
Vancouver Island Regional Library	0.135	0.141	0.144	0.147	0.149	0.152
General Services Tax Rate	0.790	0.901	0.979	0.990	1.013	1.046
General Services Cost per \$100,000	\$79.01	\$90.15	\$97.88	\$99.00	\$101.31	\$104.63
Change in General Services Cost per \$100,000	\$9.42	\$11.14	\$7.73	\$1.12	\$2.31	\$3.32
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	\$700,494	\$700,494	\$700,494	\$700,494	\$700,494
Property tax based on Average Residential Value	\$569	\$647	\$702	\$709	\$726	\$749

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



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Electoral Area C

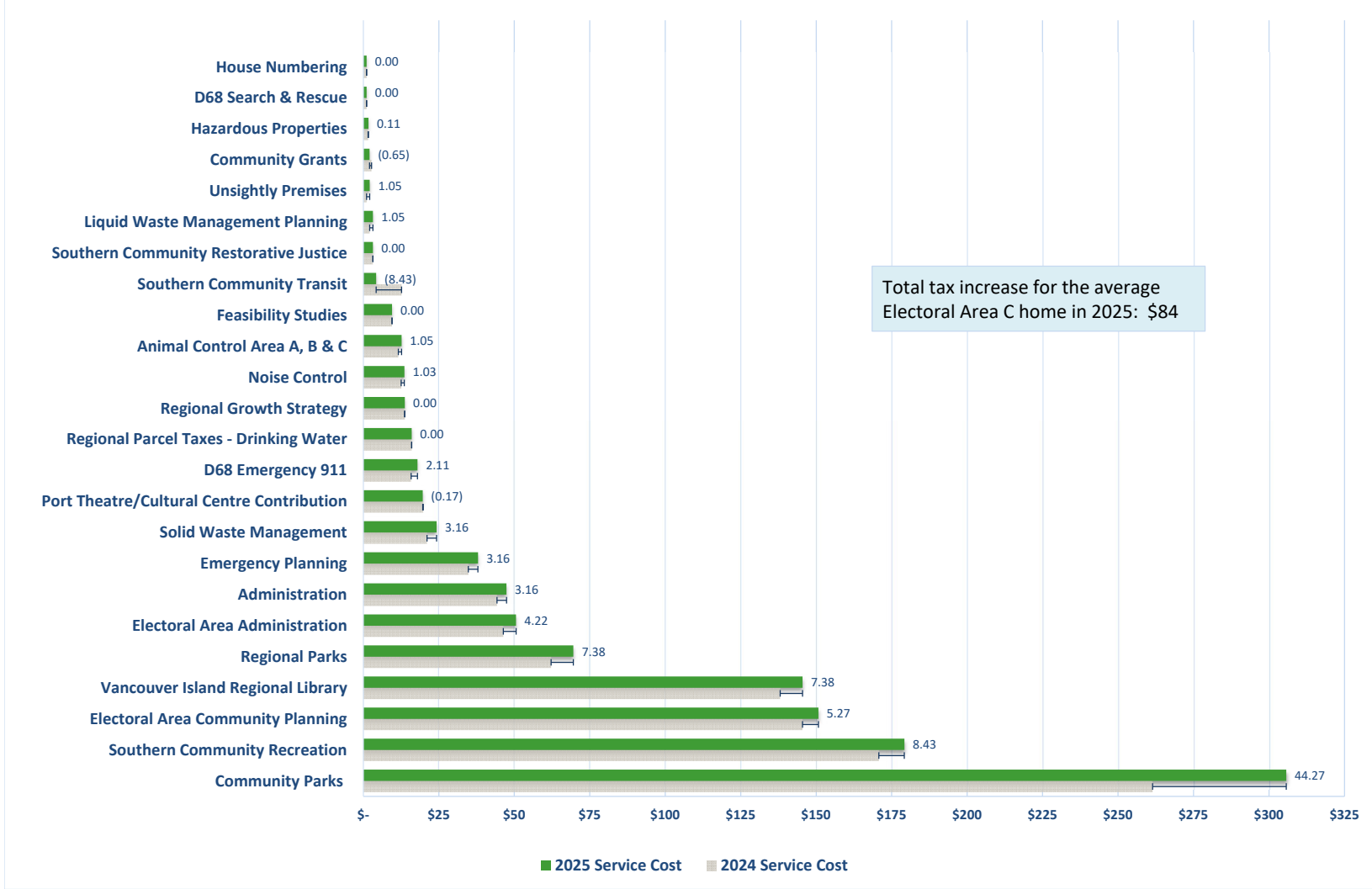
Extension, Nanaimo Lakes, East Wellington, Pleasant Valley



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area C Home Tax Change

2025 Total Cost for the average Electoral Area C home (\$1,054,093) = \$1,132



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	98,711	293
Community Grants	5,609	4,311	
Electoral Areas Administration	95,847	105,424	
Southern Community Restorative Justice	5,757	5,766	
Electoral Area Community Planning	301,302	317,130	
Regional Growth Strategy	28,123	29,164	
House Numbering	1,852	1,912	
Hazardous Properties	3,294	3,467	
Unightly Premises	3,269	3,424	
Southern Community Transit	10,763	3,877	159
Solid Waste Management	42,751	51,389	2,489
Animal Control Area A, B & C	24,300	26,741	
Regional Parks	129,798	146,007	26,085
Community Parks - Extension and Wellington combined	253,924	302,433	
Southern Community Recreation	355,078	377,230	22,152
Port Theatre/Cultural Centre Contribution	21,763	21,876	
Liquid Waste Management Planning	5,374	5,868	
Drinking Water/Watershed Protection	23,568	23,696	
D68 Search & Rescue	1,453	1,455	
D68 Emergency 911	32,498	36,871	4,373
Emergency Planning	72,857	79,628	
Noise Control	26,053	28,528	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,557,765	\$1,694,908	\$55,551
Vancouver Island Regional Library	287,874	305,498	17,624
Total Requisition	\$1,845,639	\$2,000,406	\$73,175

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	0.045	
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	0.143	
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	0.004	
Solid Waste Management	0.020	0.023	0.001
Animal Control Area A, B & C	0.011	0.012	
Noise Control	0.012	0.013	
Regional Parks	0.059	0.066	0.012
Community Parks	0.248	0.290	
Southern Community Recreation	0.162	0.170	0.008
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	0.921	0.023
Vancouver Island Regional Library	0.131	0.138	0.007
General Services Tax Rate	0.980	1.059	0.030
General Services Cost per \$100,000	\$97.98	\$105.91	\$3.00
Change in General Services Cost per \$100,000	\$15.27	\$7.93	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	

Average Residential Value *	\$1,054,093	\$1,054,093	\$0
Property tax based on Average Residential Value	\$1,049	\$1,132	\$84

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

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

ELECTORAL AREA C - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	92,532	98,711	143,884	173,953	190,141	217,974
Community Grants	5,609	4,311	4,988	4,988	4,988	4,988
Electoral Areas Administration	95,847	105,424	115,912	124,667	130,731	136,926
Southern Community Restorative Justice	5,757	5,766	5,769	5,773	5,776	5,780
Electoral Area Community Planning	301,302	317,130	341,403	356,737	372,628	390,092
Regional Growth Strategy	28,123	29,164	30,472	31,367	32,156	32,966
House Numbering	1,852	1,912	1,864	1,864	1,864	1,864
Hazardous Properties	3,294	3,467	3,680	3,809	3,942	4,080
Unightly Premises	3,269	3,424	3,558	3,682	3,811	3,945
Southern Community Transit	10,763	3,877	4,381	4,951	5,387	5,818
Solid Waste Management	42,751	51,389	59,097	70,916	85,100	102,119
Animal Control Area A, B & C	24,300	26,741	28,841	30,691	31,756	32,712
Regional Parks	129,798	146,007	178,585	184,354	181,950	192,543
Community Parks - Extension + Wellington combi	253,924	302,433	361,330	386,468	399,328	412,043
Southern Community Recreation	355,078	377,230	387,188	398,864	417,850	423,407
Port Theatre/Cultural Centre Contribution	21,763	21,876	21,876	21,876	21,876	21,876
Liquid Waste Management Planning	5,374	5,868	6,396	6,971	7,459	7,683
Drinking Water/Watershed Protection	23,568	23,696	23,824	23,952	24,080	24,208
D68 Search & Rescue	1,453	1,455	1,464	1,464	1,466	1,466
D68 Emergency 911	32,498	36,871	40,274	41,483	42,728	44,009
Emergency Planning	72,857	79,628	89,525	93,101	96,227	99,458
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	\$1,694,908	\$1,904,473	\$2,013,299	\$2,093,867	\$2,199,885
Vancouver Island Regional Library	287,874	305,498	314,662	324,103	333,826	343,841
Total Requisition	\$1,845,639	\$2,000,406	\$2,219,135	\$2,337,402	\$2,427,693	\$2,543,726

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	0.045	0.064	0.077	0.083	0.094
Community Grants	0.003	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.044	0.048	0.052	0.055	0.057	0.059
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.002
Electoral Area Community Planning	0.138	0.143	0.152	0.158	0.163	0.169
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	0.004	0.005	0.005	0.006	0.006
Solid Waste Management	0.020	0.023	0.026	0.031	0.037	0.044
Animal Control Area A, B & C	0.011	0.012	0.013	0.014	0.014	0.014
Noise Control	0.012	0.013	0.013	0.014	0.014	0.015
Regional Parks	0.059	0.066	0.080	0.081	0.079	0.083
Community Parks	0.248	0.290	0.343	0.361	0.369	0.376
Southern Community Recreation	0.162	0.170	0.173	0.176	0.182	0.183
Port Theatre/Cultural Centre Contribution	0.019	0.019	0.018	0.018	0.018	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	0.018	0.019	0.019
Emergency Planning	0.033	0.036	0.040	0.041	0.042	0.043
Feasibility Studies	0.009	0.009	0.009	0.004	0.000	0.000
Regional District General Services Rate	0.849	0.921	1.035	1.081	1.111	1.149
Vancouver Island Regional Library	0.131	0.138	0.140	0.143	0.146	0.149
General Services Tax Rate	0.980	1.059	1.175	1.224	1.257	1.298
General Services Cost per \$100,000	\$97.98	\$105.91	\$117.46	\$122.44	\$125.72	\$129.85
Change in General Services Cost per \$100,000	\$15.27	\$7.93	\$11.56	\$4.98	\$3.28	\$4.13
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	\$1,054,093	\$1,054,093	\$1,054,093	\$1,054,093	\$1,054,093
Property tax based on Average Residential Value	\$1,049	\$1,132	\$1,254	\$1,307	\$1,341	\$1,385

*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

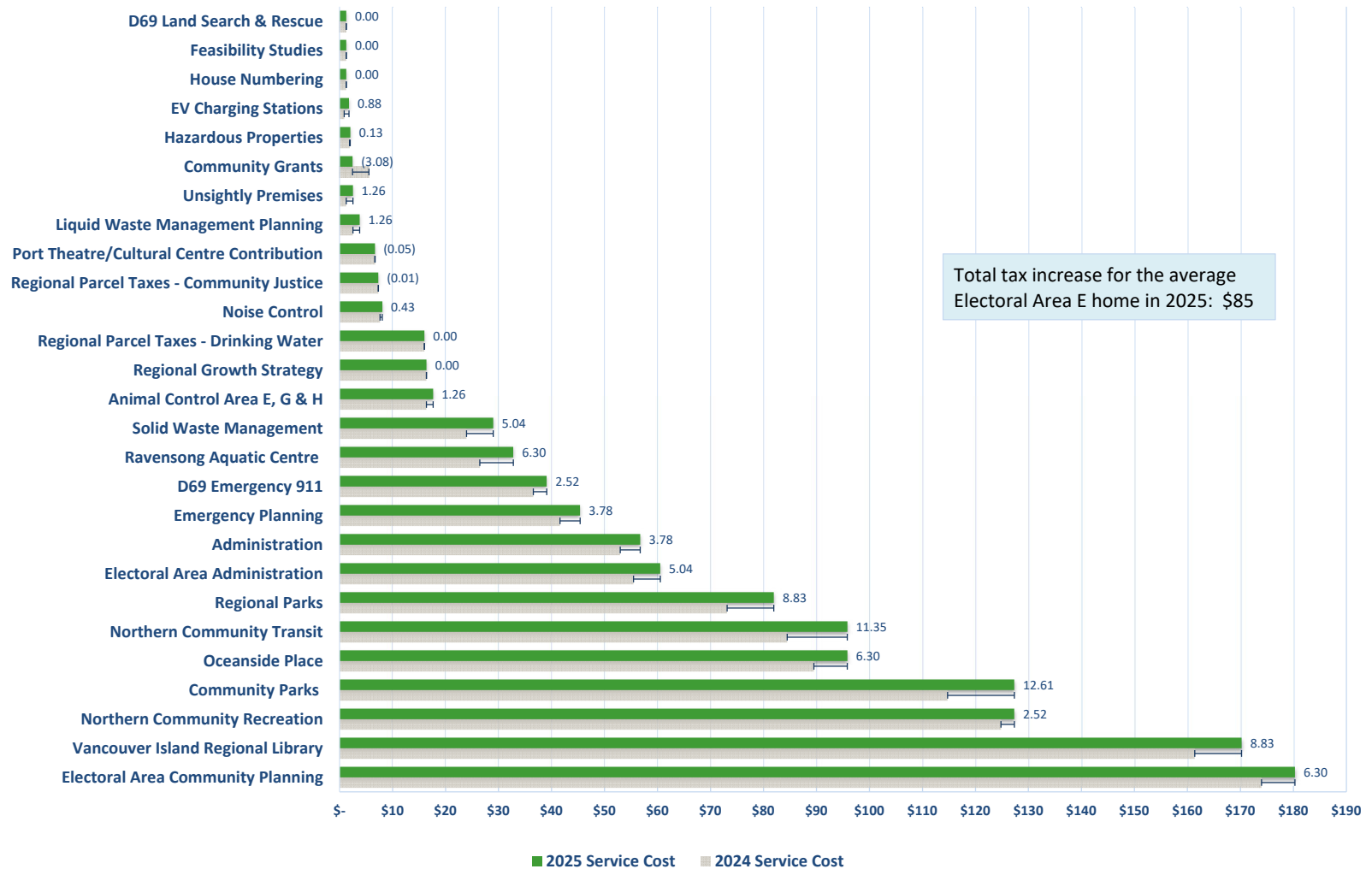
Nanoose Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area E Home Tax Change

2025 Total Cost for the average Electoral Area E home (\$1,260,809) = \$1,231



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	210,317	625
Community Grants	20,558	9,186	
Electoral Areas Administration	205,002	224,620	
D69 Community Justice	25,511	25,521	
Electoral Area Community Planning	620,281	650,312	
Regional Growth Strategy	58,844	60,879	
House Numbering	3,960	4,075	
Hazardous Properties	7,046	7,387	
Unightly Premises	6,992	7,294	
Northern Community Transit	315,488	358,163	11,560
Solid Waste Management	89,444	107,266	5,196
Animal Control Area E, G & H	61,710	64,643	
Regional Parks	271,560	304,767	54,449
Community Parks	425,515	474,846	
Northern Community Recreation	464,390	475,822	447
Oceanside Place	333,646	360,379	
Ravensong Aquatic Centre	100,217	124,154	14,400
Port Theatre/Cultural Centre Contribution	24,961	24,961	
Liquid Waste Management Planning	11,244	12,248	
Drinking Water/Watershed Protection	55,760	55,888	
D68 Search & Rescue	0	1,223	
D69 Land Search & Rescue	4,096	4,113	
D69 Emergency 911	136,599	145,660	9,061
Emergency Planning	155,831	169,659	
EV Charging Stations	3,343	6,682	
Noise Control	28,343	30,179	
Feasibility Studies	5,000	5,000	
Regional District General Services Requisition	\$3,633,254	\$3,925,244	\$95,738
Vancouver Island Regional Library	600,754	636,171	35,417
Total Requisition	\$4,234,008	\$4,561,415	\$131,155

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	0.045	
Community Grants	0.004	0.002	
Electoral Area Administration	0.044	0.048	
Electoral Area Community Planning	0.138	0.143	
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	0.076	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	0.065	0.012
Community Parks	0.091	0.101	
Northern Community Recreation	0.099	0.101	
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	0.823	0.020
Vancouver Island Regional Library	0.128	0.135	0.007
General Services Tax Rate	0.890	0.958	0.027
General Services Cost per \$100,000	\$89.00	\$95.76	\$2.70
Change in General Services Cost per \$100,000	\$14.77	\$6.77	
Regional Parcel Taxes	\$23.32	\$23.31	(\$0.01)
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	
Average Residential Value *	\$1,260,809	\$1,260,809	\$0
Property tax based on Average Residential Value	\$1,145	\$1,231	\$85

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

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

ELECTORAL AREA E - 5 Year Forecast

	Final 2024	Recommended 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Administration	197,913	210,317	306,563	370,630	405,120	464,422
Community Grants	20,558	9,186	12,225	12,225	12,225	12,225
Electoral Areas Administration	205,002	224,620	246,966	265,619	278,539	291,738
D69 Community Justice	25,511	25,521	25,531	25,513	25,495	25,479
Electoral Area Community Planning	620,281	650,312	700,086	731,532	764,119	799,931
Regional Growth Strategy	58,844	60,879	63,610	65,478	67,126	68,815
House Numbering	3,960	4,075	3,972	3,972	3,972	3,972
Hazardous Properties	7,046	7,387	7,841	8,116	8,400	8,693
Unightly Premises	6,992	7,294	7,581	7,846	8,121	8,405
Northern Community Transit	315,488	358,163	428,005	511,465	606,298	713,128
Solid Waste Management	89,444	107,266	123,355	148,026	177,632	213,158
Animal Control Area E, G & H	61,710	64,643	67,948	70,119	72,355	74,657
Regional Parks	271,560	304,767	372,767	384,809	379,794	401,905
Community Parks	425,515	474,846	545,258	567,068	584,080	601,602
Northern Community Recreation	464,390	475,822	491,971	508,669	525,935	549,497
Oceanside Place	333,646	360,379	396,417	465,894	479,871	494,267
Ravensong Aquatic Centre	100,217	124,154	207,338	238,438	276,589	284,886
Port Theatre/Cultural Centre Contribution	24,961	24,961	24,961	24,961	24,961	24,961
Liquid Waste Management Planning	11,244	12,248	13,350	14,552	15,570	16,038
Drinking Water/Watershed Protection	55,760	55,888	56,016	56,144	56,272	56,400
D68 Search & Rescue	0	1,223	1,234	1,235	1,236	1,236
D69 Land Search & Rescue	4,096	4,113	4,116	4,118	4,121	4,123
D69 Emergency 911	136,599	145,660	150,440	155,217	159,874	164,670
Emergency Planning	155,831	169,659	190,745	198,364	205,024	211,907
EV Charging Stations	3,343	6,682	6,882	7,089	7,302	7,520
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	\$3,925,244	\$4,491,858	\$4,884,888	\$5,188,967	\$5,543,759
Vancouver Island Regional Library	600,754	636,171	655,256	674,914	695,161	716,016
Total Requisition	\$4,234,008	\$4,561,415	\$5,147,114	\$5,559,802	\$5,884,128	\$6,259,775

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	0.045	0.064	0.077	0.083	0.094
Community Grants	0.004	0.002	0.003	0.003	0.003	0.002
Electoral Area Administration	0.044	0.048	0.052	0.055	0.057	0.059
Electoral Area Community Planning	0.138	0.143	0.152	0.158	0.163	0.169
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	0.076	0.090	0.106	0.124	0.145
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	0.015	0.015	0.015
Noise Control	0.006	0.006	0.007	0.007	0.007	0.007
Regional Parks	0.058	0.065	0.078	0.080	0.078	0.082
Community Parks	0.091	0.101	0.114	0.118	0.120	0.122
Northern Community Recreation	0.099	0.101	0.103	0.105	0.108	0.111
Oceanside Place	0.071	0.076	0.083	0.097	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	0.032	0.032	0.033	0.033
Emergency Planning	0.033	0.036	0.040	0.041	0.042	0.043
EV Charging Stations	0.001	0.001	0.001	0.001	0.001	0.002
Feasibility Studies	0.001	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.762	0.823	0.929	1.003	1.053	1.114
Vancouver Island Regional Library	0.128	0.135	0.137	0.140	0.142	0.145
General Services Tax Rate	0.890	0.958	1.066	1.143	1.195	1.259
General Services Cost per \$100,000	\$89.00	\$95.76	\$106.60	\$114.32	\$119.53	\$125.95
Change in General Services Cost per \$100,000	\$14.77	\$6.77	\$10.84	\$7.72	\$5.21	\$6.42
Regional Parcel Taxes	\$23.32	\$23.31	\$23.31	\$23.31	\$23.31	\$23.31
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$1,260,809	\$1,260,809	\$1,260,809	\$1,260,809	\$1,260,809	\$1,260,809
Property tax based on Average Residential Value	\$1,145	\$1,231	\$1,367	\$1,465	\$1,530	\$1,611

*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

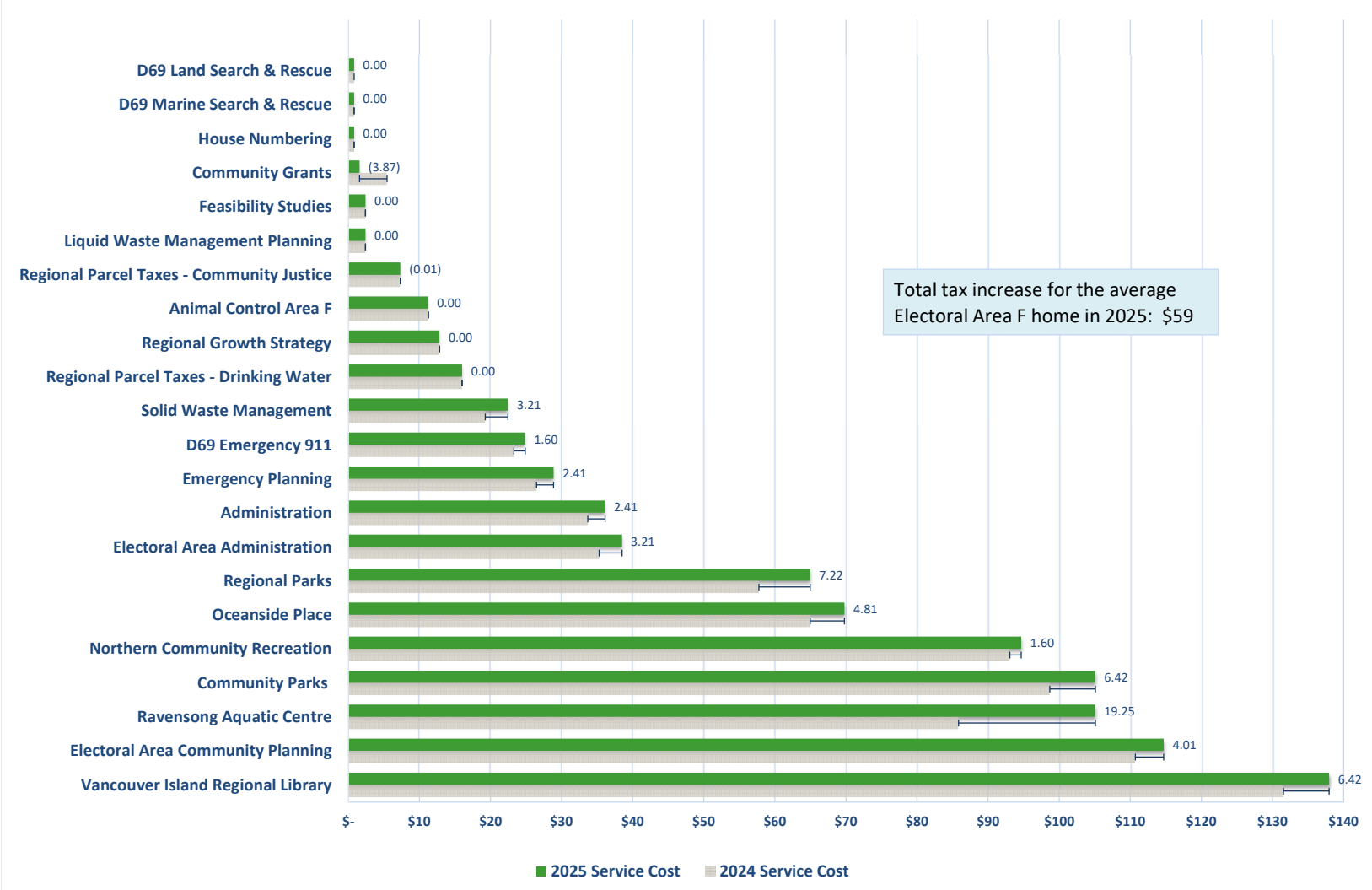
Coombs, Hilliers, Errington, Whiskey Creek, Meadowood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area F Home Tax Change

2025 Total Cost for the average Electoral Area F home (\$802,034) = \$899



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	156,126	464
Community Grants	23,519	6,819	
Electoral Areas Administration	152,016	166,744	
D69 Community Justice	22,246	22,262	
Electoral Area Community Planning	477,874	501,586	
Regional Growth Strategy	54,440	56,360	
House Numbering	2,937	3,025	
Solid Waste Management	82,808	99,373	4,813
Animal Control Area F	48,049	50,581	
Regional Parks	251,413	282,340	50,442
Community Parks	427,559	460,363	59,000
Northern Community Recreation	403,938	412,980	596
Oceanside Place	282,388	305,182	
Ravensong Aquatic Centre	371,917	460,751	53,440
Liquid Waste Management Planning	10,410	11,347	
Drinking Water/Watershed Protection	48,624	48,752	
D69 Marine Search & Rescue	2,853	2,857	
D69 Land Search & Rescue	4,974	4,996	
D69 Emergency 911	101,293	108,129	6,836
Emergency Planning	115,554	125,944	
Feasibility Studies	10,000	10,000	
Regional District General Services Requisition	\$3,041,571	\$3,296,517	\$175,591
Vancouver Island Regional Library	569,094	603,021	33,927
Total Requisition	\$3,610,665	\$3,899,538	\$209,518

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	0.045	
Community Grants	0.007	0.002	
Electoral Area Administration	0.044	0.048	
Electoral Area Community Planning	0.138	0.143	
Regional Growth Strategy	0.016	0.016	
House Numbering	0.001	0.001	
Solid Waste Management	0.024	0.028	0.001
Animal Control Area F	0.014	0.014	
Regional Parks	0.072	0.081	0.014
Community Parks	0.123	0.131	0.017
Northern Community Recreation	0.116	0.118	
Oceanside Place	0.081	0.087	
Ravensong Aquatic Centre	0.107	0.131	0.015
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	0.920	0.049
Vancouver Island Regional Library	0.164	0.172	0.008
General Services Tax Rate	1.019	1.092	0.057
General Services Cost per \$100,000	\$101.88	\$109.19	\$5.70
Change in General Services Cost per \$100,000	\$4.47	\$7.32	
Regional Parcel Taxes	\$23.32	\$23.31	(\$0.01)
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	

Average Residential Value *	\$802,034	\$802,034	\$0
Property tax based on Average Residential Value	\$840	\$899	\$59

* 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	156,126	227,573	275,132	300,736	344,758
Community Grants	23,519	6,819	9,075	9,075	9,075	9,075
Electoral Areas Administration	152,016	166,744	183,332	197,179	206,770	216,568
D69 Community Justice	22,246	22,262	22,277	22,269	22,261	22,254
Electoral Area Community Planning	477,874	501,586	539,978	564,231	589,365	616,987
Regional Growth Strategy	54,440	56,360	58,889	60,618	62,144	63,707
House Numbering	2,937	3,025	2,949	2,949	2,949	2,949
Solid Waste Management	82,808	99,373	114,278	137,134	164,561	197,473
Animal Control Area F	48,049	50,581	52,351	54,184	56,080	58,043
Regional Parks	251,413	282,340	345,338	356,493	351,848	372,330
Community Parks	427,559	460,363	599,248	621,319	641,660	661,528
Northern Community Recreation	403,938	412,980	426,761	441,003	455,723	475,172
Oceanside Place	282,388	305,182	335,699	394,535	406,371	418,562
Ravensong Aquatic Centre	371,917	460,751	769,454	884,872	1,026,451	1,057,245
Liquid Waste Management Planning	10,410	11,347	12,368	13,481	14,425	14,857
Drinking Water/Watershed Protection	48,624	48,752	48,880	49,008	49,136	49,264
D69 Marine Search & Rescue	2,853	2,857	2,858	2,860	2,862	2,864
D69 Land Search & Rescue	4,974	4,996	4,999	5,002	5,005	5,008
D69 Emergency 911	101,293	108,129	111,677	115,224	118,680	122,241
Emergency Planning	115,554	125,944	141,597	147,253	152,197	157,307
Feasibility Studies	10,000	10,000	10,000	0	0	0
Regional District General Services Requisition	\$3,041,571	\$3,296,517	\$4,019,581	\$4,353,821	\$4,638,299	\$4,868,192
Vancouver Island Regional Library	569,094	603,021	621,111	639,745	658,938	678,705
Total Requisition	\$3,610,665	\$3,899,538	\$4,640,692	\$4,993,566	\$5,297,237	\$5,546,897

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	0.045	0.064	0.077	0.083	0.094
Community Grants	0.007	0.002	0.003	0.003	0.003	0.002
Electoral Area Administration	0.044	0.048	0.052	0.055	0.057	0.059
Electoral Area Community Planning	0.138	0.143	0.152	0.158	0.163	0.169
Regional Growth Strategy	0.016	0.016	0.017	0.017	0.017	0.017
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Solid Waste Management	0.024	0.028	0.032	0.038	0.045	0.054
Animal Control Area F	0.014	0.014	0.015	0.015	0.015	0.016
Regional Parks	0.072	0.081	0.097	0.100	0.097	0.102
Community Parks	0.123	0.131	0.169	0.173	0.177	0.181
Northern Community Recreation	0.116	0.118	0.120	0.123	0.126	0.130
Oceanside Place	0.081	0.087	0.095	0.110	0.112	0.114
Ravensong Aquatic Centre	0.107	0.131	0.217	0.247	0.283	0.289
Liquid Waste Management Planning	0.003	0.003	0.003	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	0.032	0.032	0.033	0.033
Emergency Planning	0.033	0.036	0.040	0.041	0.042	0.043
Feasibility Studies	0.003	0.003	0.003	0.000	0.000	0.000
Regional District General Services Rate	0.855	0.920	1.113	1.196	1.260	1.310
Vancouver Island Regional Library	0.164	0.172	0.175	0.179	0.182	0.185
General Services Tax Rate	1.019	1.092	1.288	1.375	1.442	1.495
General Services Cost per \$100,000	\$101.88	\$109.19	\$128.84	\$137.45	\$144.15	\$149.55
Change in General Services Cost per \$100,000	\$4.47	\$7.32	\$19.64	\$8.62	\$6.70	\$5.40
Regional Parcel Taxes	\$23.32	\$23.31	\$23.31	\$23.31	\$23.31	\$23.31
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$802,034	\$802,034	\$802,034	\$802,034	\$802,034	\$802,034
Property tax based on Average Residential Value	\$840	\$899	\$1,057	\$1,126	\$1,179	\$1,223

*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

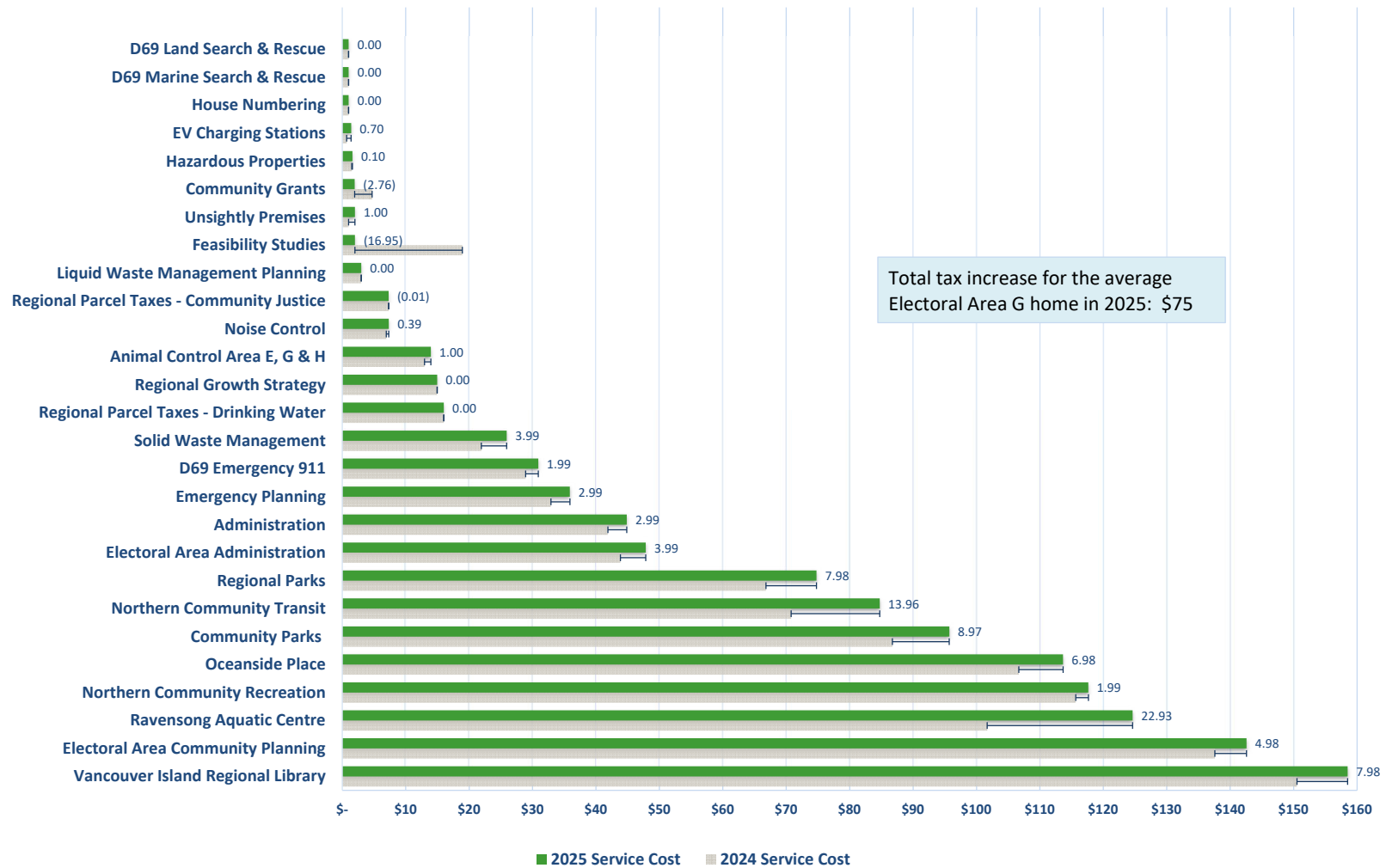
River's Edge, French Creek, San Pareil, Little Qualicum, Dashwood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area G Home Tax Change

2025 Total Cost for the average Electoral Area G home (\$996,940) = \$1,172



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	179,242	533
Community Grants	18,793	7,829	
Electoral Areas Administration	174,479	191,432	
D69 Community Justice	28,058	28,092	
Electoral Area Community Planning	548,488	575,850	
Regional Growth Strategy	58,023	60,078	
House Numbering	3,371	3,473	
Hazardous Properties	5,997	6,296	
Unightly Premises	5,951	6,216	
Northern Community Transit	282,290	342,480	11,054
Solid Waste Management	88,239	105,904	5,130
Animal Control Area E, G & H	52,522	55,092	
Regional Parks	267,901	300,899	53,757
Community Parks	345,256	386,488	
Northern Community Recreation	462,521	472,976	679
Oceanside Place	424,907	459,179	
Ravensong Aquatic Centre	405,323	502,135	58,240
Liquid Waste Management Planning	11,092	12,093	
Drinking Water/Watershed Protection	61,328	61,520	
D69 Marine Search & Rescue	3,275	3,280	
D69 Land Search & Rescue	4,910	4,931	
D69 Emergency 911	116,260	124,138	7,878
Emergency Planning	132,629	144,591	
EV Charging Stations	2,845	5,695	
Noise Control	27,769	29,585	
Feasibility Studies	75,368	10,000	
Regional District General Services Requisition	\$3,776,040	\$4,079,494	\$137,271
Vancouver Island Regional Library	602,148	638,121	35,973
Total Requisition	\$4,378,188	\$4,717,615	\$173,244

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	0.045	
Community Grants	0.005	0.002	
Electoral Area Administration	0.044	0.048	
Electoral Area Community Planning	0.138	0.143	
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	0.085	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	0.075	0.013
Community Parks	0.087	0.096	
Northern Community Recreation	0.116	0.118	
Oceanside Place	0.107	0.114	
Ravensong Aquatic Centre	0.102	0.125	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	0.993	0.033
Vancouver Island Regional Library	0.151	0.159	0.008
General Services Tax Rate	1.077	1.152	0.041
General Services Cost per \$100,000	\$107.69	\$115.23	\$4.10
Change in General Services Cost per \$100,000	\$8.65	\$7.54	
Regional Parcel Taxes	\$23.32	\$23.31	(\$0.01)
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	
Average Residential Value *	\$996,940	\$996,940	\$0
Property tax based on Average Residential Value	\$1,097	\$1,172	\$75

* 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	179,242	261,267	315,867	345,262	395,802
Community Grants	18,793	7,829	10,418	10,418	10,418	10,418
Electoral Areas Administration	174,479	191,432	210,475	226,373	237,384	248,633
D69 Community Justice	28,058	28,092	28,126	28,129	28,133	28,138
Electoral Area Community Planning	548,488	575,850	619,925	647,770	676,625	708,337
Regional Growth Strategy	58,023	60,078	62,773	64,616	66,242	67,909
House Numbering	3,371	3,473	3,385	3,385	3,385	3,385
Hazardous Properties	5,997	6,296	6,683	6,916	7,159	7,409
Unightly Premises	5,951	6,216	6,461	6,687	6,921	7,163
Northern Community Transit	282,290	342,480	409,263	489,069	579,750	681,901
Solid Waste Management	88,239	105,904	121,789	146,148	175,377	210,453
Animal Control Area E, G & H	52,522	55,092	57,909	59,758	61,664	63,626
Regional Parks	267,901	300,899	368,036	379,925	374,973	396,803
Community Parks	345,256	386,488	450,735	467,614	482,834	498,552
Northern Community Recreation	462,521	472,976	488,763	505,078	521,941	544,232
Oceanside Place	424,907	459,179	505,097	593,622	611,429	629,773
Ravensong Aquatic Centre	405,323	502,135	838,566	964,351	1,118,647	1,152,207
Liquid Waste Management Planning	11,092	12,093	13,181	14,367	15,373	15,834
Drinking Water/Watershed Protection	61,328	61,520	61,712	61,904	62,096	62,288
D69 Marine Search & Rescue	3,275	3,280	3,282	3,284	3,286	3,288
D69 Land Search & Rescue	4,910	4,931	4,933	4,937	4,940	4,943
D69 Emergency 911	116,260	124,138	128,212	132,283	136,252	140,339
Emergency Planning	132,629	144,591	162,562	169,054	174,731	180,597
EV Charging Stations	2,845	5,695	5,865	6,041	6,223	6,409
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	\$4,079,494	\$4,870,483	\$5,349,748	\$5,754,323	\$6,112,881
Vancouver Island Regional Library	602,148	638,121	657,263	676,981	697,291	718,209
Total Requisition	\$4,378,188	\$4,717,615	\$5,527,746	\$6,026,729	\$6,451,614	\$6,831,090

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	0.045	0.064	0.077	0.083	0.094
Community Grants	0.003	0.002	0.003	0.003	0.003	0.002
Electoral Area Administration	0.044	0.048	0.052	0.055	0.057	0.059
Electoral Area Community Planning	0.138	0.143	0.152	0.158	0.163	0.169
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	0.085	0.101	0.119	0.139	0.162
Solid Waste Management	0.022	0.026	0.030	0.036	0.042	0.050
Animal Control Area E, G & H	0.013	0.014	0.014	0.015	0.015	0.015
Noise Control	0.007	0.007	0.008	0.008	0.008	0.008
Regional Parks	0.067	0.075	0.090	0.092	0.090	0.094
Community Parks	0.087	0.096	0.111	0.114	0.116	0.119
Northern Community Recreation	0.116	0.118	0.120	0.123	0.126	0.129
Oceanside Place	0.107	0.114	0.124	0.144	0.147	0.150
Ravensong Aquatic Centre	0.102	0.125	0.206	0.234	0.269	0.274
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	0.032	0.032	0.033	0.033
Emergency Planning	0.033	0.036	0.040	0.041	0.042	0.043
EV Charging Stations	0.001	0.001	0.001	0.001	0.001	0.002
Feasibility Studies	0.019	0.002	0.003	0.002	0.002	0.002
Regional District General Services Rate	0.925	0.993	1.174	1.279	1.363	1.433
Vancouver Island Regional Library	0.151	0.159	0.162	0.165	0.168	0.171
General Services Tax Rate	1.075	1.152	1.336	1.444	1.531	1.604
General Services Cost per \$100,000	\$107.49	\$115.23	\$133.63	\$144.45	\$153.06	\$160.39
Change in General Services Cost per \$100,000	\$8.65	\$7.74	\$18.40	\$10.82	\$8.62	\$7.33
Regional Parcel Taxes	\$23.32	\$23.31	\$23.31	\$23.31	\$23.31	\$23.31
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$996,940	\$996,940	\$996,940	\$996,940	\$996,940	\$996,940
Property tax based on Average Residential Value	\$1,095	\$1,172	\$1,356	\$1,463	\$1,549	\$1,622

*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

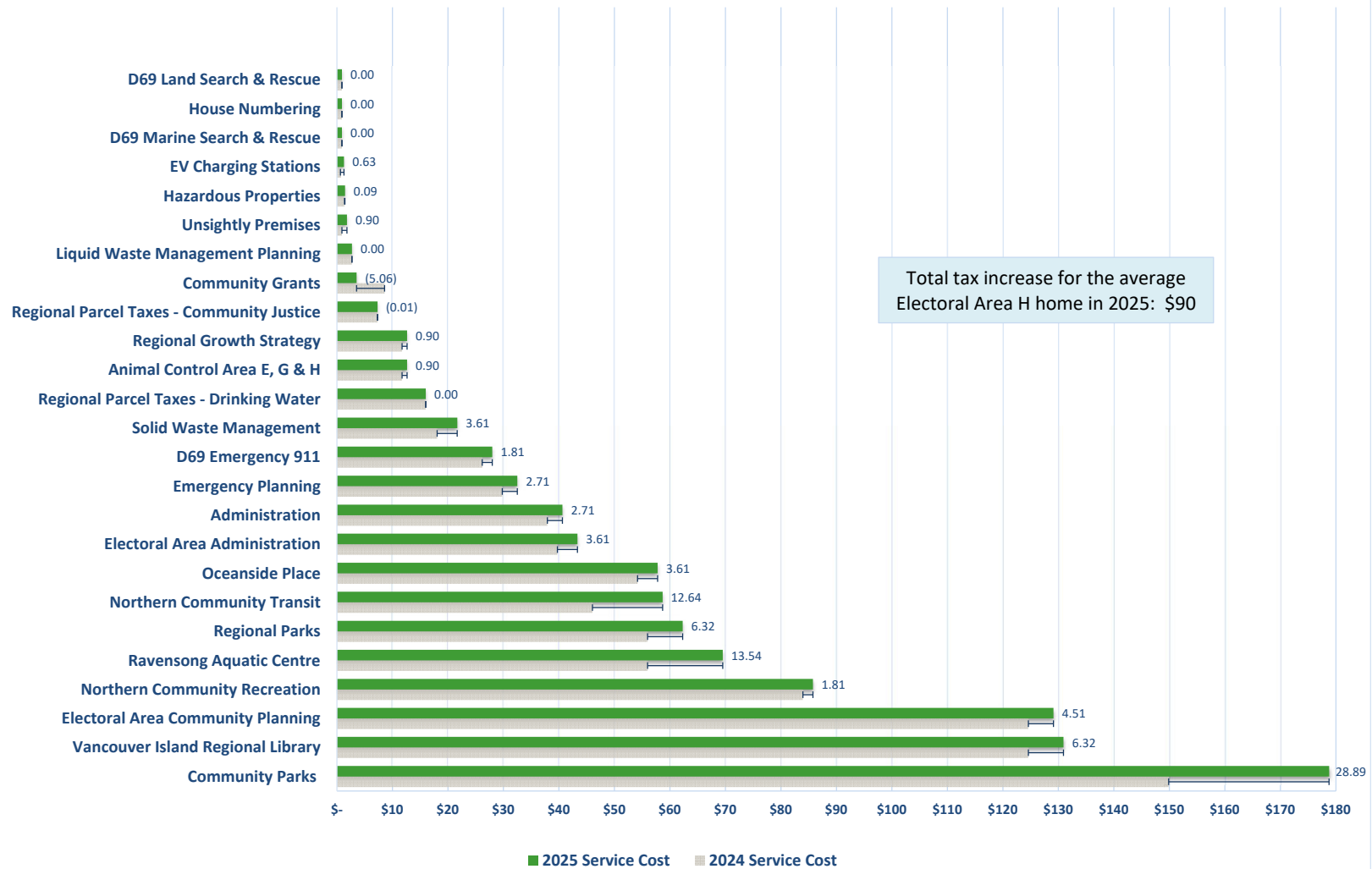
Bowser, Qualicum Bay, Deep Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area H Home Tax Change

2025 Total Cost for the average Electoral Area H home (\$902,915) = \$1,001



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	113,882	340
Community Grants	24,094	9,974	
Electoral Areas Administration	111,011	121,627	
D69 Community Justice	18,842	18,865	
Electoral Area Community Planning	348,972	365,871	
Regional Growth Strategy	33,987	35,161	
House Numbering	2,147	2,207	
Hazardous Properties	3,815	4,000	
Unightly Premises	3,785	3,949	
Northern Community Transit	129,493	166,806	5,384
Solid Waste Management	51,670	61,962	3,003
Animal Control Area E, G & H	33,416	35,003	
Regional Parks	156,870	176,053	31,453
Community Parks	421,159	504,996	
Northern Community Recreation	236,758	242,873	177
Oceanside Place	151,007	163,105	
Ravensong Aquatic Centre	158,120	195,889	22,720
Liquid Waste Management Planning	6,496	7,074	
Drinking Water/Watershed Protection	41,184	41,312	
D69 Marine Search & Rescue	2,082	2,083	
D69 Land Search & Rescue	2,597	2,608	
D69 Emergency 911	73,970	78,873	4,903
Emergency Planning	84,383	91,867	
EV Charging Stations	1,811	3,617	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$2,204,840	\$2,449,657	\$67,980
Vancouver Island Regional Library	349,566	370,179	20,613
Total Requisition	\$2,554,406	\$2,819,836	\$88,593

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

ELECTORAL AREA H

	Final 2024	Recommended 2025	Changed Service Level / Other Jurisdiction Impact
Administration	0.042	0.045	
Community Grants	0.010	0.004	
Electoral Area Administration	0.044	0.048	
Electoral Area Community Planning	0.138	0.143	
Regional Growth Strategy	0.013	0.014	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.002	
Northern Community Transit	0.051	0.065	0.002
Solid Waste Management	0.020	0.024	0.001
Animal Control Area E, G & H	0.013	0.014	
Regional Parks	0.062	0.069	0.012
Community Parks	0.166	0.198	
Northern Community Recreation	0.093	0.095	
Oceanside Place	0.060	0.064	
Ravensong Aquatic Centre	0.062	0.077	0.009
Liquid Waste Management Planning	0.003	0.003	
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.029	0.031	0.002
Emergency Planning	0.033	0.036	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.000	0.000	
Regional District General Services Rate	0.845	0.938	0.026
Vancouver Island Regional Library	0.138	0.145	0.007
General Services Tax Rate	0.983	1.083	0.033
General Services Cost per \$100,000	\$98.27	\$108.29	\$3.30
Change in General Services Cost per \$100,000	\$7.66	\$10.02	
Regional Parcel Taxes	\$23.32	\$23.31	(\$0.01)
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	
Average Residential Value *	\$902,915	\$902,915	\$0
Property tax based on Average Residential Value	\$911	\$1,001	\$90

* 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	113,882	165,997	200,689	219,364	251,474
Community Grants	24,094	9,974	11,620	11,620	11,620	11,620
Electoral Areas Administration	111,011	121,627	133,727	143,827	150,824	157,971
D69 Community Justice	18,842	18,865	18,887	18,888	18,891	18,893
Electoral Area Community Planning	348,972	365,871	393,874	411,566	429,899	450,047
Regional Growth Strategy	33,987	35,161	36,738	37,818	38,767	39,743
House Numbering	2,147	2,207	3,248	3,861	4,492	5,142
Hazardous Properties	3,815	4,000	4,246	4,394	4,548	4,708
Unsightly Premises	3,785	3,949	4,105	4,249	4,397	4,551
Northern Community Transit	129,493	166,806	199,333	238,203	282,369	332,123
Solid Waste Management	51,670	61,962	71,260	85,508	102,610	123,134
Animal Control Area E, G & H	33,416	35,003	36,793	37,968	39,178	40,425
Regional Parks	156,870	176,053	215,335	222,291	219,395	232,166
Community Parks	421,159	504,996	540,726	559,446	576,620	594,350
Northern Community Recreation	236,758	242,873	251,171	259,757	268,638	280,912
Oceanside Place	151,007	163,105	179,417	210,861	217,188	223,703
Ravensong Aquatic Centre	158,120	195,889	327,133	376,203	436,396	449,487
Liquid Waste Management Planning	6,496	7,074	7,712	8,407	8,995	9,265
Drinking Water/Watershed Protection	41,184	41,312	41,440	41,568	41,696	41,824
D69 Marine Search & Rescue	2,082	2,083	2,085	2,086	2,087	2,089
D69 Land Search & Rescue	2,597	2,608	2,610	2,612	2,613	2,616
D69 Emergency 911	73,970	78,873	81,461	84,048	86,568	89,166
Emergency Planning	84,383	91,867	103,285	107,410	111,018	114,744
EV Charging Stations	1,811	3,617	3,727	3,839	3,953	4,073
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$2,204,840	\$2,449,657	\$2,835,930	\$3,077,119	\$3,282,126	\$3,484,226
Vancouver Island Regional Library	349,566	370,179	381,288	392,724	404,504	416,641
Total Requisition	\$2,554,406	\$2,819,836	\$3,217,218	\$3,469,843	\$3,686,630	\$3,900,867

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	0.045	0.064	0.077	0.083	0.094
Community Grants	0.010	0.004	0.004	0.004	0.004	0.004
Electoral Area Administration	0.044	0.048	0.052	0.055	0.057	0.059
Electoral Area Community Planning	0.138	0.143	0.152	0.158	0.163	0.169
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	0.107	0.124
Solid Waste Management	0.020	0.024	0.028	0.033	0.039	0.046
Animal Control Area E, G & H	0.013	0.014	0.014	0.015	0.015	0.015
Regional Parks	0.062	0.069	0.083	0.085	0.083	0.087
Community Parks	0.166	0.198	0.209	0.214	0.218	0.223
Northern Community Recreation	0.093	0.095	0.097	0.099	0.102	0.105
Oceanside Place	0.060	0.064	0.069	0.081	0.082	0.084
Ravensong Aquatic Centre	0.062	0.077	0.127	0.144	0.165	0.168
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	0.032	0.032	0.033	0.033
Emergency Planning	0.033	0.036	0.040	0.041	0.042	0.043
EV Charging Stations	0.001	0.001	0.001	0.001	0.001	0.002
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.845	0.938	1.073	1.154	1.220	1.282
Vancouver Island Regional Library	0.138	0.145	0.148	0.150	0.153	0.156
General Services Tax Rate	0.983	1.083	1.221	1.304	1.373	1.438
General Services Cost per \$100,000	\$98.27	\$108.29	\$122.11	\$130.41	\$137.31	\$143.82
Change in General Services Cost per \$100,000	\$7.66	\$10.02	\$13.82	\$8.31	\$6.90	\$6.51
Regional Parcel Taxes	\$23.32	\$23.31	\$23.31	\$23.31	\$23.31	\$23.31
Change in Regional Parcel Taxes	\$0.69	(\$0.01)	\$0.00	\$0.00	\$0.00	\$0.00

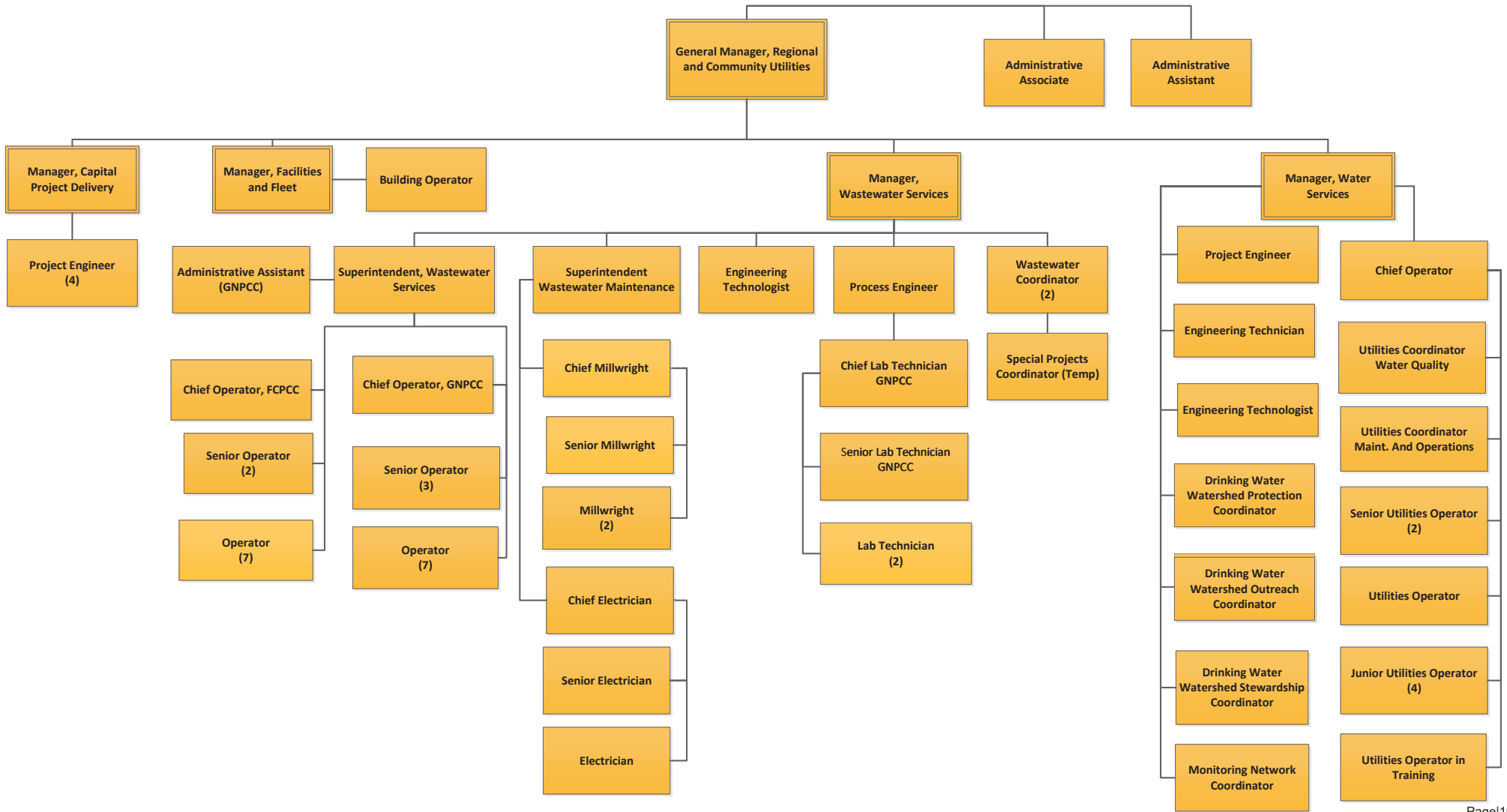
Average Residential Value*	\$902,915	\$902,915	\$902,915	\$902,915	\$902,915	\$902,915
Property tax based on Average Residential Value	\$911	\$1,001	\$1,126	\$1,201	\$1,263	\$1,322

*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

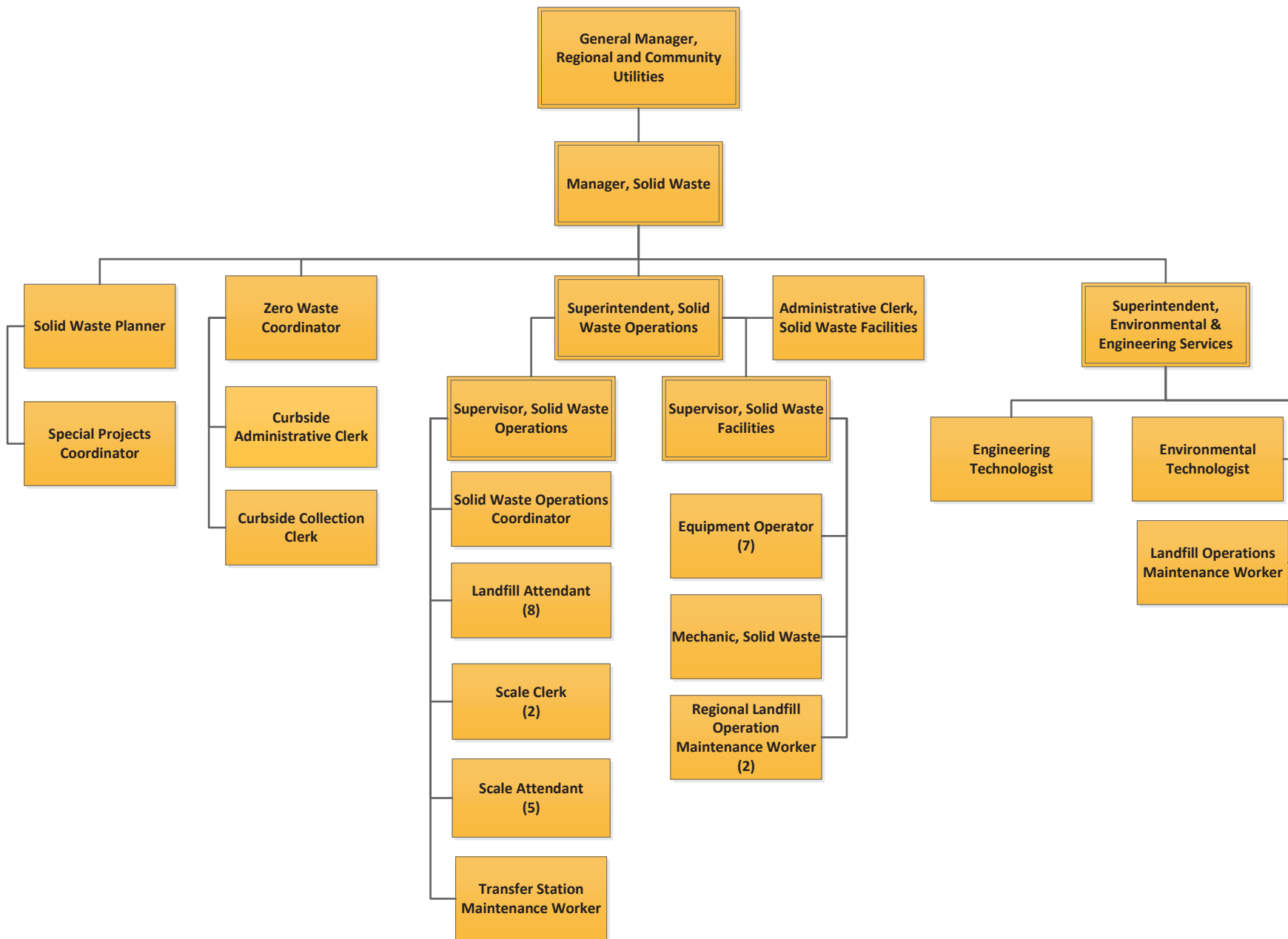
REGIONAL AND COMMUNITY UTILITIES

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		10.6%	13.4%	14.1%	10.6%	10.2%	
Property taxes	(22,946,556)	(25,476,089)	(28,990,019)	(33,616,049)	(37,543,003)	(41,828,523)	(167,453,683)
Parcel taxes	(7,145,230)	(7,802,496)	(8,742,980)	(9,436,995)	(10,091,964)	(10,660,011)	(46,734,446)
	(30,091,786)	(33,278,585)	(37,732,999)	(43,053,044)	(47,634,967)	(52,488,534)	(214,188,129)
Operations	(2,830,853)	(3,178,502)	(3,225,472)	(3,273,484)	(3,322,563)	(3,372,746)	(16,372,767)
Landfill tipping fees	(11,300,000)	(14,852,000)	(14,852,000)	(15,227,000)	(15,602,000)	(16,382,100)	(76,915,100)
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)	(822,277)	(807,293)	(807,310)	(807,327)	(807,344)	(4,051,551)
Grants in lieu of taxes	(205,307)	(205,307)	(205,307)	(205,307)	(205,307)	(205,307)	(1,026,535)
Interdepartmental recoveries	(889,007)	(658,236)	(665,938)	(674,054)	(679,491)	(679,491)	(3,357,210)
Miscellaneous	(2,788,176)	(4,728,067)	(6,423,652)	(7,455,962)	(7,090,706)	(7,477,383)	(33,175,770)
Total Operating Revenues	(56,529,986)	(66,595,840)	(73,328,945)	(80,689,280)	(85,947,844)	(92,668,537)	(399,230,446)
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	2,677,214	2,526,417	2,592,281	2,665,271	2,740,452	13,201,635
Building ops	2,997,534	3,106,887	3,175,651	3,244,336	3,366,085	3,448,486	16,341,445
Veh & Equip ops	3,517,996	4,322,389	4,329,113	4,445,417	4,557,779	4,702,514	22,357,212
Operating costs	18,867,214	22,406,639	20,818,361	21,757,578	22,717,968	23,591,080	111,291,626
Program costs	382,187	402,307	315,682	285,896	260,697	234,523	1,499,105
Wages & benefits	14,216,326	16,922,398	17,638,356	18,847,261	19,506,917	20,189,656	93,104,588
Transfer to other gov/org	726,000	736,799	726,000	726,000	726,000	726,000	3,640,799
Contributions to reserve funds	9,301,774	12,712,493	7,225,855	7,554,730	8,042,745	9,957,784	45,493,607
Debt interest	1,732,933	1,797,296	1,757,793	1,757,072	1,722,137	1,722,137	8,756,435
Total Operating Expenditures	58,075,333	69,368,895	62,918,309	65,739,877	68,222,861	72,101,686	338,351,628
Operating (surplus)/deficit	1,545,347	2,773,055	(10,410,636)	(14,949,403)	(17,724,983)	(20,566,851)	(60,878,818)
Capital Asset Expenditures							
Capital expenditures	118,069,787	96,812,245	94,182,929	52,792,984	25,178,434	27,074,964	296,041,556
Transfer from reserves	(87,539,833)	(23,219,880)	(21,424,774)	(11,969,756)	(10,566,025)	(5,327,063)	(72,507,498)
Grants and other	(11,487,107)	(8,224,031)	(7,637,632)	(654,085)			(16,515,748)
New borrowing	(12,043,253)	(62,204,151)	(63,063,753)	(38,369,078)	(12,817,105)	(18,149,409)	(194,603,496)
Net Capital Assets funded from Operations	6,999,594	3,164,183	2,056,770	1,800,065	1,795,304	3,598,492	12,414,814
Capital Financing Charges							
Existing debt (principal)	2,605,026	2,591,434	2,591,434	2,588,801	2,555,163	2,515,163	12,841,995
New debt (principal & interest)	117,183	622,042	5,762,432	10,560,537	13,374,516	14,453,196	44,772,723
Total Capital Financing Charges	2,722,209	3,213,476	8,353,866	13,149,338	15,929,679	16,968,359	57,614,718
Net (surplus)/deficit for the year	11,267,150	9,150,714					9,150,714
Add: Transfer from appropriated surplus	(5,391,677)	(3,573,120)					(3,573,120)
Add: Prior year (surplus) / deficit	(5,875,473)	(5,577,594)					(5,577,594)
(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%	(31,874)	3.5%	(36,974)	16.0%	(37,544)	1.5%	(38,131)	1.6%
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	(184,906)	7.0%	(190,453)	3.0%	(196,167)	3.0%	(202,052)	3.0%	(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%	(2,048,003)	11.0%	(2,109,443)	3.0%	(2,193,821)	4.0%	(2,281,574)	4.0%
2048 BULK WATER - NANOOSE BAY	(1,322,120)	2.0%	(1,348,562)	2.0%	(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	(98,577)	32.0%	(91,778)	(6.9%)	(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	(1,158,576)	0.3%	(1,162,416)	0.3%	(1,166,256)	0.3%	(1,170,096)	0.3%	(1,173,936)	0.3%
	(\$5,181,582)		(\$5,597,080)		(\$5,727,902)		(\$5,871,011)		(\$6,018,972)	
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	(28,037)	3.0%	(28,878)	3.0%	(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	(2,943)	(5.6%)	(3,031)	3.0%	(3,122)	3.0%	(3,216)	3.0%	(3,312)	3.0%
2059 STREETLIGHTING - HIGHWAY #4 (AREA F)	(3,959)	(3.9%)	(4,078)	3.0%	(4,200)	3.0%	(4,326)	3.0%	(4,456)	3.0%
	(\$127,624)		(\$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)	(71,432)	6.5%	(74,882)	4.8%	(78,680)	5.1%	(82,310)	4.6%	(84,968)	3.2%
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	(268,307)	6.4%	(302,594)	12.8%	(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	(8,175)	32.6%	(8,175)		(8,175)		(8,175)		(8,175)	
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(4,727)	11.9%	(4,727)		(4,727)		(4,727)		(4,727)	
7561 SEWER - CEDAR COMMERCIAL DEBT	(69,595)	32.7%	(69,595)		(69,595)		(69,595)		(69,595)	
7562 SEWER - CEDAR SPORTSFIELD DEBT	(4,598)	32.7%	(4,598)		(4,598)		(4,598)		(4,598)	
7563 SEWER - CEDAR PH 2 SML RESIDENTIAL DEBT	(11,627)		(11,627)		(11,627)		(11,627)		(11,627)	
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)	
	(\$3,451,666)		(\$3,979,861)		(\$4,546,273)		(\$5,061,362)		(\$5,484,688)	
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	(33,278,585)	10.6%	(37,732,999)	13.4%	(43,053,044)	14.1%	(47,634,967)	10.6%	(52,488,534)	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		62,614			6,676	6,362	75,652
Total Operating Expenditures	358,990	424,629	374,253	387,820	406,611	418,810	2,012,123
Operating (surplus)/deficit	46,249	91,580					91,580
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	46,249	91,580					91,580
Add: Prior year (surplus) / deficit	(46,249)	(91,580)					(91,580)
(Surplus) applied to future years							

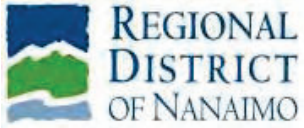


**Liquid Waste Management Planning
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	170,669	236,696	224,560	224,970	236,145
Contributions	62,614			6,676	6,362
Interest earned	3,413	4,734	4,491	4,499	4,723
Withdrawals for capital projects:					
Other transfers out of Reserve		16,870	4,081		
Closing Balance Reserve Fund	236,696	224,560	224,970	236,145	247,230

**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)	(1,592,129)	(2,282,314)	(2,993,167)	(3,032,778)	(11,021,732)
Total Operating Revenues	(14,199,806)	(15,785,462)	(17,761,203)	(20,269,867)	(23,183,107)	(25,709,109)	(102,708,748)
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	646,680	666,080	686,063	706,644	727,844	3,433,311
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	1,112,070	1,130,432	1,164,345	1,199,275	1,235,253	5,841,375
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	1,504,023	346,829	148,398	805,847	1,036,894	3,841,991
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	13,232,903	12,613,376	13,079,153	14,105,687	14,717,691	67,748,810
Operating (surplus)/deficit	(2,195,458)	(2,552,559)	(5,147,827)	(7,190,714)	(9,077,420)	(10,991,418)	(34,959,938)
Capital Asset Expenditures							
Capital expenditures	20,228,668	28,507,849	28,924,106	30,805,103	3,483,000	3,000,000	94,720,058
Transfer from reserves	(7,260,233)	(1,782,940)	(1,600,000)	(1,600,000)	(1,000,000)	(850,000)	(6,832,940)
New borrowing	(11,468,293)	(25,421,060)	(26,687,219)	(28,680,216)	(2,100,000)		(82,888,495)
Net Capital Assets funded from Operations	1,500,142	1,303,849	636,887	524,887	383,000	2,150,000	4,998,623
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	254,211	2,364,090	4,518,977	6,547,570	6,694,568	20,379,416
Total Capital Financing Charges	2,258,283	2,401,061	4,510,940	6,665,827	8,694,420	8,841,418	31,113,666
Net (surplus)/deficit for the year	1,562,967	1,152,351					1,152,351
Add: Transfer from appropriated surplus	(953,571)	(526,300)					(526,300)
Add: Prior year (surplus) / deficit	(609,396)	(626,051)					(626,051)
(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	1,072,000	900,000	900,000	900,000	2,713,750	6,485,750
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	6,000,000	12,000,000	12,000,000	2,500,000		32,500,000
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	13,112,578	13,112,578	13,772,125			39,997,281
WW-0035 GNPCC - DIGESTER #1 UPGRADE		286,001	3,346,388			3,632,389
WW-0036 GNPCC - WELLINGTON PUMP STATION UPGRADE	5,924,271					5,924,271
WW-0038 GNPCC - GRIT & SED TANK RELINING	2,309,000	2,246,000				4,555,000
WW-0047 GNPCC - OLD OUTFALL PIPE DECOM LAND SEC		177,527	696,590			874,117
WW-0050 GNPCC - GRIT PIPING REPLACEMENT					251,250	251,250
Total Wastewater Southern Community	28,507,849	28,924,106	30,805,103	3,483,000	3,000,000	94,720,058

**Wastewater Southern Community
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	4,379,825	4,712,445	4,553,523	4,192,991	4,482,698
Contributions	1,445,023	346,829	148,398	805,847	1,036,894
Interest earned	87,597	94,249	91,070	83,860	89,654
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER NPCC		(600,000)	(600,000)	(600,000)	(600,000)
GNPCC - WELLINGTON PUMP STATION UPGRADE	(1,200,000)				
GNPCC - GRIT PIPING REPLACEMENT					(250,000)
Total Withdrawals for capital projects	(1,200,000)	(600,000)	(600,000)	(600,000)	(850,000)
Closing Balance Reserve Fund	4,712,445	4,553,523	4,192,991	4,482,698	4,759,246
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	320,970	1,489,496	2,048,500	1,855,285	1,573,108
Contributions	2,784,099	3,098,052	3,024,838	3,050,593	3,024,838
Interest earned	6,419	29,790	40,970	37,106	31,462
Withdrawals for capital projects:					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD		(1,000,000)	(1,000,000)	(400,000)	
GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	(582,940)				
Total Withdrawals for capital projects	(582,940)	(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	1,489,496	2,048,500	1,855,285	1,573,108	1,619,921
New Borrowing					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	6,000,000	11,000,000	11,000,000	2,100,000	
GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	12,417,060	13,000,000	13,659,547		
GNPCC - DIGESTER #1 UPGRADE		268,019	3,328,406		
GNPCC - WELLINGTON PUMP STATION UPGRADE	4,695,000				
GNPCC - GRIT & SED TANK RELINING	2,309,000	2,246,000			
GNPCC - OLD OUTFALL PIPE DECOM LAND SEC		173,200	692,263		
Total New Borrowing	25,421,060	26,687,219	28,680,216	2,100,000	
New Debt Principal/Int		2,097,218	2,134,957	2,294,395	167,998
New Debt Principal/Int(Cumulative)		2,097,218	4,232,175	6,526,570	6,694,568
Borrowing cost	254,211	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	239,307	246,486	253,880	261,497	269,342	1,270,512
Building ops	482,142	457,074	467,430	481,453	495,897	510,774	2,412,628
Veh & Equip ops	731,009	669,414	649,497	668,982	689,051	709,723	3,386,667
Operating costs	972,701	891,058	887,790	914,423	941,856	970,111	4,605,238
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	3,486,089	1,074,680	991,690	1,445,571	1,810,424	8,808,454
Total Operating Expenditures	7,606,048	9,228,764	7,097,241	7,369,521	8,032,118	8,612,556	40,340,200
Operating (surplus)/deficit	(306,606)	340,186	(3,985,715)	(6,635,087)	(7,150,052)	(7,805,654)	(25,236,322)
Capital Asset Expenditures							
Capital expenditures	84,958,935	57,606,988	56,615,951	11,337,262	11,730,388	18,533,391	155,823,980
Transfer from reserves	(73,304,264)	(14,443,593)	(11,961,554)	(2,987,805)	(3,097,525)	(40,325)	(32,530,802)
Grants and other	(10,294,283)	(8,103,031)	(7,637,632)	(654,085)			(16,394,748)
New borrowing		(34,342,364)	(36,226,534)	(6,860,201)	(7,841,350)	(17,772,565)	(103,043,014)
Net Capital Assets funded from Operations	1,360,388	718,000	790,231	835,171	791,513	720,501	3,855,416
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	1,401,610					1,401,610
Add: Transfer from appropriated surplus	(545,641)	(513,000)					(513,000)
Add: Prior year (surplus) / deficit	(508,141)	(888,610)					(888,610)
(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	503,000	650,000	650,000	650,000	650,000	3,103,000
VH-2872 VEHICLE - WASTEWATER FCPC	215,000	81,000	110,000	72,000		478,000
WW-0010 FCPC - PLANT EXPANSION (2016)	56,888,988	55,411,869	8,480,000			120,780,857
WW-0026 FCPC - HEADWORKS UPGRD & SLUDGE STORAGE					5,095,943	5,095,943
WW-0027 FCPC - OUTFALL REPLACEMENT		285,098	863,911	8,156,948	12,787,448	22,093,405
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT			278,440	2,851,440		3,129,880
WW-0040 FCPC - PRIMARY CLARIFIER ROOF REPLACMNT		187,984	954,911			1,142,895
Total Wastewater Northern Community	57,606,988	56,615,951	11,337,262	11,730,388	18,533,391	155,823,980

**Wastewater Northern Community
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	10,741,738	7,088,310	2,251,860	2,126,709	1,318,059
Contributions	3,416,089	1,074,680	991,690	1,445,571	1,810,424
Interest earned	214,835	141,766	45,037	42,534	26,361
Withdrawals for capital projects:					
FCPCC - PLANT EXPANSION (2016)	(7,284,352)	(5,870,570)			
FCPCC - BAY AVE FORCEMAIN REPLACEMENT			(212,625)	(2,296,755)	
FCPCC - PRIMARY CLARIFIER ROOF REPLACMNT		(182,326)	(949,253)		
Total Withdrawals for capital projects	(7,284,352)	(6,052,896)	(1,161,878)	(2,296,755)	
Closing Balance Reserve Fund	7,088,310	2,251,860	2,126,709	1,318,059	3,154,844
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	13,204,108	8,260,447	3,576,823	2,234,859	1,798,146
Contributions	1,951,498	1,662,993	1,649,689	1,625,462	1,607,955
Interest earned	264,082	165,209	71,536	44,697	35,963
Withdrawals for capital projects:					
FCPCC - PLANT EXPANSION (2016)	(7,159,241)	(5,769,743)	(1,289,849)		
FCPCC - OUTFALL REPLACEMENT		(138,915)	(486,203)	(262,025)	(40,325)
FCPCC - BAY AVE FORCEMAIN REPLACEMENT			(49,875)	(538,745)	
Total Withdrawals for capital projects	(7,159,241)	(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	8,260,447	3,576,823	2,234,859	1,798,146	1,934,641
New Borrowing					
FCPCC - PLANT EXPANSION (2016)	34,342,364	36,133,924	6,536,066		
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	6,860,201	7,841,350	17,772,565
New Debt Principal/Int		2,833,219	2,898,095	548,811	627,302
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	18,198	18,744	19,306	19,885	20,482	96,615
Building ops	27,660	28,914	29,226	30,102	31,005	31,935	151,182
Veh & Equip ops	25,099	30,559	31,476	32,421	33,393	34,395	162,244
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	107,606	52,419	59,102	104,851	139,600	463,578
Total Operating Expenditures	497,385	582,816	539,650	563,543	625,265	676,498	2,987,772
Operating (surplus)/deficit	(30,632)	19,869	(57,912)	(77,177)	(62,477)	(62,476)	(240,173)
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	79,869					79,869
Add: Transfer from appropriated surplus	(15,993)	(40,500)					(40,500)
Add: Prior year (surplus) / deficit	75	(39,369)					(39,369)
(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	1,043,840	892,788	1,010,063	1,159,366	1,357,404
Contributions	172,606	192,419	629,102	5,374,851	1,933,338
Interest earned	20,877	17,856	20,201	23,187	27,148
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	344,535				
Closing Balance Reserve Fund	892,788	1,010,063	1,159,366	1,357,404	1,594,152
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	131,837	134,474	137,163	139,906	142,704
Interest earned	2,637	2,689	2,743	2,798	2,854
Withdrawals for capital projects:					
Closing Balance DCC Fund	134,474	137,163	139,906	142,704	145,558

**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	29,496	30,381	31,292	32,231	33,198	156,598
Building ops	62,953	65,111	66,393	68,385	70,436	72,550	342,875
Veh & Equip ops	127,080	117,127	120,641	124,260	127,988	131,828	621,844
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	708,904	427,754	756,214	792,098	800,283	3,485,253
Debt interest	7,084	7,084					7,084
Total Operating Expenditures	1,223,251	1,613,565	1,353,917	1,726,878	1,793,550	1,833,507	8,321,417
Operating (surplus)/deficit	(8,513)	190,528	(260,015)	(85,815)	(243,743)	(418,538)	(817,583)
Capital Asset Expenditures							
Capital expenditures	2,083,839	278,000	260,015	2,499,518	3,152,260	50,000	6,239,793
Transfer from reserves	(1,103,939)			(700,000)	(200,000)		(900,000)
New borrowing	(560,000)			(1,731,013)	(2,875,755)		(4,606,768)
Net Capital Assets funded from Operations	419,900	278,000	260,015	68,505	76,505	50,000	733,025
Capital Financing Charges							
New debt (principal & interest)	5,600			17,310	167,238	368,538	553,086
Total Capital Financing Charges	5,600			17,310	167,238	368,538	553,086
Net (surplus)/deficit for the year	416,987	468,528					468,528
Add: Transfer from appropriated surplus	(206,813)	(290,500)					(290,500)
Add: Prior year (surplus) / deficit	(210,174)	(178,028)					(178,028)
(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	258,000	70,000	50,000	50,000	50,000	478,000
VH-2851 VEHICLE - WASTEWATER NANOOSE	20,000	190,015		8,000		218,015
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2			2,449,518	3,094,260		5,543,778
Total Wastewater Nanoose	278,000	260,015	2,499,518	3,152,260	50,000	6,239,793



**Wastewater Nanoose
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	476,946	1,180,389	1,631,751	1,720,600	2,347,110
Contributions	693,904	427,754	756,214	792,098	800,283
Interest earned	9,539	23,608	32,635	34,412	46,942
Withdrawals for capital projects:					
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2			(700,000)	(200,000)	
Total Withdrawals for capital projects			(700,000)	(200,000)	
Closing Balance Reserve Fund	1,180,389	1,631,751	1,720,600	2,347,110	3,194,335
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	432,537	441,188	450,012	459,012	468,192
Interest earned	8,651	8,824	9,000	9,180	9,364
Withdrawals for capital projects:					
Closing Balance DCC Fund	441,188	450,012	459,012	468,192	477,556
New Borrowing					
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2			1,731,013	2,875,755	
Total New Borrowing			1,731,013	2,875,755	
New Debt Principal/Int				138,480	230,058
New Debt Principal/Int(Cumulative)				138,480	368,538
Borrowing cost			17,310	28,758	

**WATER - SURFSIDE
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		60.1%	3.5%	16.0%	1.5%	1.6%	
Parcel taxes	(19,238)	(30,805)	(31,874)	(36,974)	(37,544)	(38,131)	(175,328)
	(19,238)	(30,805)	(31,874)	(36,974)	(37,544)	(38,131)	(175,328)
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	(5,100)	(3,850)	(100)	(100)	(100)	(5,100)	(9,250)
Total Operating Revenues	(42,409)	(45,897)	(43,535)	(48,964)	(49,873)	(55,810)	(244,079)
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	2,065	1,748	1,800	1,854	1,910	9,377
Veh & Equip ops	7,518	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	319	4,553	4,547	4,541	4,534	18,494
Total Operating Expenditures	43,393	34,353	40,935	36,964	37,873	43,810	193,935
Operating (surplus)/deficit	984	(11,544)	(2,600)	(12,000)	(12,000)	(12,000)	(50,144)
Capital Asset Expenditures							
Capital expenditures	20,609	42,552	201,100	348			244,000
Transfer from reserves	(20,609)	(20,452)	(50,000)	(348)			(70,800)
Grants and other		(21,000)					(21,000)
New borrowing			(150,000)				(150,000)
Net Capital Assets funded from Operations		1,100	1,100				2,200
Capital Financing Charges							
New debt (principal & interest)			1,500	12,000	12,000	12,000	37,500
Total Capital Financing Charges			1,500	12,000	12,000	12,000	37,500
Net (surplus)/deficit for the year	984	(10,444)					(10,444)
Add: Prior year (surplus) / deficit	(984)	10,444					10,444
(Surplus) applied to future years							



Water - Surfside
5 Year Capital Plan

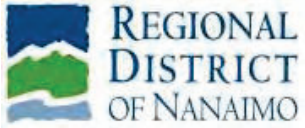
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2034 MAJOR CAP - WATER SURFSIDE	21,000					21,000
VH-2034 VEHICLE - WATER SURFSIDE	452		348			800
WT-0043 SURFSIDE NEW WELL AND TRANS MAIN	21,100	201,100				222,200
Total Water - Surfside	42,552	201,100	348			244,000

**Water - Surfside
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	37,632	34,635	39,561	44,581	49,695
Contributions		4,234	4,228	4,222	4,215
Interest earned	753	692	792	892	994
Withdrawals for capital projects:					
Other transfers out of Reserve	3,750				5,000
Closing Balance Reserve Fund	34,635	39,561	44,581	49,695	49,904
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SURFSIDE	(452)		(348)		
SURFSIDE NEW WELL AND TRANS MAIN					
Total Withdrawals for capital projects	(452)		(348)		
Closing Balance Reserve Account	(452)		(348)		
New Borrowing					
SURFSIDE NEW WELL AND TRANS MAIN		150,000			
Total New Borrowing		150,000			
New Debt Principal/Int			12,000		
New Debt Principal/Int(Cumulative)			12,000	12,000	12,000
Borrowing cost		1,500			

**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	11,672	10,355	10,665	25,985	11,765	70,442
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	3,904	22,068	33,339	14,455	45,040	118,806
Total Operating Expenditures	343,853	304,111	326,943	347,836	352,938	378,248	1,710,076
Operating (surplus)/deficit	30,542	(17,889)			(23,809)		(41,698)
Capital Asset Expenditures							
Capital expenditures	119,102	36,722		2,136	173,809		212,667
Transfer from reserves	(39,102)	(36,722)		(2,136)	(150,000)		(188,858)
Grants and other	(80,000)						
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	(17,889)					(17,889)
Add: Transfer from appropriated surplus	(1,374)						
Add: Prior year (surplus) / deficit	(29,168)	17,889					17,889
(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	33,945					33,945
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	36,722		2,136	173,809		212,667



**Water - French Creek
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	201,182	165,810	174,339	194,310	30,796
Contributions	2,049	20,213	31,484	12,600	43,185
Interest earned	4,024	3,316	3,487	3,886	616
Withdrawals for capital projects:					
MAJOR CAP - WATER FRENCH CREEK	(33,945)				
FRENCH CREEK AC PIPE REPLACEMENT				(150,000)	
Total Withdrawals for capital projects	(33,945)			(150,000)	
Other transfers out of Reserve	7,500	15,000	15,000	30,000	47,000
Closing Balance Reserve Fund	165,810	174,339	194,310	30,796	27,597
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		7.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(172,809)	(184,906)	(190,453)	(196,167)	(202,052)	(208,113)	(981,691)
	(172,809)	(184,906)	(190,453)	(196,167)	(202,052)	(208,113)	(981,691)
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)			(10,000)	(15,000)	(43,500)
Total Operating Revenues	(206,619)	(231,216)	(219,091)	(225,658)	(242,421)	(254,387)	(1,172,773)
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	12,269	12,296	12,665	13,045	13,436	63,711
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	58,506	74,478	77,570	91,241	140,014	441,809
Debt interest	15,146	12,928	4,827	4,827	4,827	4,827	32,236
Total Operating Expenditures	173,099	177,625	171,554	178,121	194,884	246,850	969,034
Operating (surplus)/deficit	(33,520)	(53,591)	(47,537)	(47,537)	(47,537)	(7,537)	(203,739)
Capital Asset Expenditures							
Capital expenditures	59,127	1,461		1,124		10,000	12,585
Transfer from reserves	(59,127)	(1,461)		(1,124)		(10,000)	(12,585)
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	(6,054)					(6,054)
Add: Prior year (surplus) / deficit	(14,017)	6,054					6,054
(Surplus) applied to future years							

Water - Whiskey Creek

5 Year Capital Plan

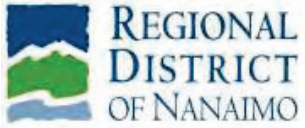
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK					10,000	10,000
VH-2039 VEHICLE - WATER WHISKEY CREEK	1,461		1,124			2,585
Total Water - Whiskey Creek	1,461		1,124		10,000	12,585

**Water - Whiskey Creek
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	114,800	156,122	232,742	313,987	399,966
Contributions	57,526	73,498	76,590	89,699	138,472
Interest earned	2,296	3,122	4,655	6,280	7,999
Withdrawals for capital projects:					
MAJOR CAP - WATER WHISKEY CREEK					(10,000)
Total Withdrawals for capital projects					(10,000)
Other transfers out of Reserve	18,500			10,000	15,000
Closing Balance Reserve Fund	156,122	232,742	313,987	399,966	521,437
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	782	6,700	901	928	955	10,266
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	8,450	8,570	8,619	8,868	9,127	43,634
Total Operating Expenditures	15,636	16,592	21,573	16,039	16,520	17,015	87,739
Operating (surplus)/deficit	930	73					73
Capital Asset Expenditures							
Capital expenditures	2,850	57		44	10,000		10,101
Transfer from reserves	(2,850)	(57)		(44)	(10,000)		(10,101)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	930	73					73
Add: Prior year (surplus) / deficit	(930)	(73)					(73)
(Surplus) applied to future years							



Water - Decourcy

5 Year Capital Plan

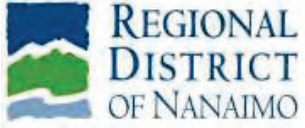
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2042 MAJOR CAP - WATER DECOURCY				10,000		10,000
VH-2042 VEHICLE - WATER DECOURCY	57		44			101
Total Water - Decourcy	57		44	10,000		10,101

**Water - Decourcy
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	16,747	24,090	27,100	37,619	38,575
Contributions	8,408	8,528	8,577	8,804	9,063
Interest earned	335	482	542	752	771
Withdrawals for capital projects:					
MAJOR CAP - WATER DECOURCY				(10,000)	
Total Withdrawals for capital projects				(10,000)	
Other transfers out of Reserve	1,400	6,000	(1,400)	(1,400)	(1,400)
Closing Balance Reserve Fund	24,090	27,100	37,619	38,575	49,809
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	6,090	3,090	3,090	3,090	3,090	18,450
Building ops	10,642	9,601	7,984	8,224	8,471	8,725	43,005
Veh & Equip ops	21,829	14,481	7,915	8,153	8,397	8,649	47,595
Operating costs	44,601	47,256	48,674	50,134	51,638	53,187	250,889
Wages & benefits	114,044	112,067	117,671	122,966	127,270	131,724	611,698
Contributions to reserve funds	76,014	75,857	72,740	73,402	71,740	69,967	363,706
Debt interest	2,891	721	721				1,442
Total Operating Expenditures	301,177	288,618	281,340	288,514	293,151	297,887	1,449,510
Operating (surplus)/deficit	16,830	(12,409)	(2,633)				(15,042)
Capital Asset Expenditures							
Capital expenditures	28,186	214,420	15,000	2,592		15,000	247,012
Transfer from reserves	(27,136)	(213,370)	(15,000)	(2,592)		(15,000)	(245,962)
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	(8,726)					(8,726)
Add: Transfer from appropriated surplus	(1,890)						
Add: Prior year (surplus) / deficit	(35,760)	8,726					8,726
(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	10,000	15,000			15,000	40,000
VH-2043 VEHICLE - WATER SAN PAREIL	3,370		2,592			5,962
WT-0042 SAN PAREIL SHOREWOOD WATERMAIN LOOPING	201,050					201,050
Total Water - San Pareil	214,420	15,000	2,592		15,000	247,012



**Water - San Pareil
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	309,678	136,453	173,148	226,238	278,727
Contributions	52,082	48,965	49,627	47,965	46,192
Interest earned	6,193	2,730	3,463	4,524	5,574
Withdrawals for capital projects:					
MAJOR CAP - WATER SAN PAREIL	(10,000)	(15,000)			(15,000)
SAN PAREIL SHOREWOOD WATERMAIN LOOPING	(200,000)				
Total Withdrawals for capital projects	(210,000)	(15,000)			(15,000)
Other transfers out of Reserve	21,500				
Closing Balance Reserve Fund	136,453	173,148	226,238	278,727	315,493
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	9,507	8,571	8,828	9,093	16,366	52,365
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	11,290	22,545	28,382	35,432	35,680	133,329
Total Operating Expenditures	187,619	143,188	144,285	154,639	165,304	176,288	783,704
Operating (surplus)/deficit	30,384	(40,744)	(201,358)	(201,358)	(201,358)	(201,358)	(846,176)
Capital Asset Expenditures							
Capital expenditures	708,078	2,899,823	85,000	11,404			2,996,227
Transfer from reserves	(50,806)	(341,825)	(85,000)	(11,404)			(438,229)
Grants and other	(640,000)	(100,000)					(100,000)
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	934					934
Add: Transfer from appropriated surplus	(3,000)	(3,000)					(3,000)
Add: Prior year (surplus) / deficit	(44,656)	2,066					2,066
(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	60,000	85,000	10,000			155,000
VH-2045 VEHICLE - WATER RIVER'S EDGE	1,825		1,404			3,229
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	2,837,998					2,837,998
Total Water - River's Edge	2,899,823	85,000	11,404			2,996,227

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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	286,335	231,127	172,070	192,668	230,728
Contributions	10,065	21,320	27,157	34,207	34,455
Interest earned	5,727	4,623	3,441	3,853	4,615
Withdrawals for capital projects:					
MAJOR CAP - WATER RIVER'S EDGE	(60,000)	(85,000)	(10,000)		
Total Withdrawals for capital projects	(60,000)	(85,000)	(10,000)		
Other transfers out of Reserve	11,000				
Closing Balance Reserve Fund	231,127	172,070	192,668	230,728	269,798
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER RIVER'S EDGE	(1,825)		(1,404)		
RIVER'S EDGE WATER SUPPLY UPGRADE					
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	2,639	12,179	2,544	2,620	2,699	22,681
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	25,646	11,175	9,736	15,199	14,786	14,501	65,397
Total Operating Expenditures	63,019	52,378	62,417	54,626	50,450	51,289	271,160
Operating (surplus)/deficit	12,855	(518)					(518)
Capital Asset Expenditures							
Capital expenditures	263,873	10,328		252		50,000	60,580
Transfer from reserves	(15,441)	(10,328)		(252)		(50,000)	(60,580)
Grants and other	(248,432)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	12,855	(518)					(518)
Add: Prior year (surplus) / deficit	(12,855)	518					518
(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	10,000				50,000	60,000
VH-2046 VEHICLE - WATER MELROSE TERRACE	328		252			580
Total Water - Melrose Terrace	10,328		252		50,000	60,580

**Water - Melrose Terrace
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	41,430	32,223	28,793	39,357	49,595
Contributions	10,965	9,526	14,989	14,450	14,165
Interest earned	828	644	575	788	992
Withdrawals for capital projects:					
MAJOR CAP - WATER MELROSE TERRACE	(10,000)				(50,000)
Total Withdrawals for capital projects	(10,000)				(50,000)
Other transfers out of Reserve	11,000	13,600	5,000	5,000	5,000
Closing Balance Reserve Fund	32,223	28,793	39,357	49,595	9,752
Net to Borrow					3,907
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%	11.0%	3.0%	4.0%	4.0%	
Parcel taxes	(1,692,705)	(1,845,048)	(2,048,003)	(2,109,443)	(2,193,821)	(2,281,574)	(10,477,889)
	(1,692,705)	(1,845,048)	(2,048,003)	(2,109,443)	(2,193,821)	(2,281,574)	(10,477,889)
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)	(147,500)	(32,500)	(27,500)	(27,500)	(17,500)	(252,500)
Total Operating Revenues	(2,581,095)	(2,870,938)	(2,984,837)	(3,067,999)	(3,179,901)	(3,286,004)	(15,389,679)
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	206,640	209,296	205,574	221,742	218,394	1,061,646
Veh & Equip ops	134,952	128,260	87,107	94,721	87,562	90,189	487,839
Operating costs	742,788	636,179	595,264	609,872	636,171	655,256	3,132,742
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	438,597	664,854	661,700	635,564	680,291	3,081,006
Debt interest	80,790	80,030	79,430	79,430	79,430	79,430	397,750
Total Operating Expenditures	2,846,949	2,708,355	2,887,897	2,948,883	2,995,150	3,096,635	14,636,920
Operating (surplus)/deficit	265,854	(162,583)	(96,940)	(119,116)	(184,751)	(189,369)	(752,759)
Capital Asset Expenditures							
Capital expenditures	904,347	851,429	63,000	2,367,863	63,000	512,694	3,857,986
Transfer from reserves	(715,560)	(845,433)	(60,000)	(1,256,015)	(60,000)	(132,000)	(2,353,448)
Grants and other	(170,677)						
New borrowing	(14,960)			(1,097,648)		(376,844)	(1,474,492)
Net Capital Assets funded from Operations	3,150	5,996	3,000	14,200	3,000	3,850	30,046
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			10,976	87,811	91,579	190,366
Total Capital Financing Charges	94,090	93,940	93,940	104,916	181,751	185,519	660,066
Net (surplus)/deficit for the year	363,094	(62,647)					(62,647)
Add: Transfer from appropriated surplus	(17,600)	(21,600)					(21,600)
Add: Prior year (surplus) / deficit	(345,494)	84,247					84,247
(Surplus) applied to future years							

Water - Nanoose Peninsula

5 Year Capital Plan

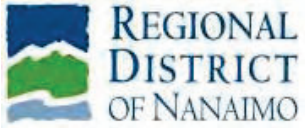
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	157,000		31,000		388,844	576,844
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	29,333		22,564			51,897
WT-0005 NB WT - FAIRWINDS RESERVOIR			2,251,299			2,251,299
WT-0020 NB WT - DCC MAJOR UPDATE STUDY					60,850	60,850
WT-0036 NB RESIDENTIAL WATERMETER REPLACEMENT	63,000	63,000	63,000	63,000	63,000	315,000
WT-0038 NB ARBUTUS RESERVOIR REPLACEMENT	602,096					602,096
Total Water - Nanoose Peninsula	851,429	63,000	2,367,863	63,000	512,694	3,857,986

**Water - Nanoose Peninsula
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	815,970	205,046	794,261	223,655	777,670
Contributions	303,857	645,114	641,960	604,542	649,269
Interest earned	16,319	4,101	15,885	4,473	15,553
Withdrawals for capital projects:					
MAJOR CAP - WATER NANOOSE PENINSULA	(157,000)		(31,000)		(12,000)
NB WT - FAIRWINDS RESERVOIR			(1,142,451)		
NB WT - DCC MAJOR UPDATE STUDY					(60,000)
NB RESIDENTIAL WATERMETER REPLACEMENT	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
NB ARBUTUS RESERVOIR REPLACEMENT	(599,100)				
Total Withdrawals for capital projects	(816,100)	(60,000)	(1,233,451)	(60,000)	(132,000)
Other transfers out of Reserve	115,000		(5,000)	(5,000)	(15,000)
Closing Balance Reserve Fund	205,046	794,261	223,655	777,670	1,325,492
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	34,280	18,005	53,404	49,511	100,501
Contributions	35,039	35,039	35,039	50,000	50,000
Interest earned	686	360	1,068	990	2,010
Withdrawals for capital projects:					
VEHICLE - WATER NANOOSE PENINSULA	(29,333)		(22,564)		
Total Withdrawals for capital projects	(29,333)		(22,564)		
Other transfers out of Reserve	22,667		17,436		
Closing Balance Reserve Account	18,005	53,404	49,511	100,501	152,511
New Borrowing					
MAJOR CAP - WATER NANOOSE PENINSULA					376,844
NB WT - FAIRWINDS RESERVOIR			1,097,648		
Total New Borrowing			1,097,648		376,844
New Debt Principal/Int				87,811	
New Debt Principal/Int(Cumulative)				87,811	87,811
Borrowing cost			10,976		3,768

**Bulk Water Nanoose Bay
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	(1,296,196)	(1,322,120)	(1,348,562)	(1,375,534)	(1,403,044)	(1,431,105)	(6,880,365)
	(1,296,196)	(1,322,120)	(1,348,562)	(1,375,534)	(1,403,044)	(1,431,105)	(6,880,365)
Grants in lieu of taxes	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(7,245)
Interdepartmental recoveries	(504,748)	(399,230)	(406,932)	(415,048)	(420,485)	(420,485)	(2,062,180)
Miscellaneous	(9,000)	(12,000)	(20,000)				(32,000)
Total Operating Revenues	(1,811,393)	(1,734,799)	(1,776,943)	(1,792,031)	(1,824,978)	(1,853,039)	(8,981,790)
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	45,833	42,528	43,804	45,118	46,472	223,755
Veh & Equip ops	11,210	4,837	22,982	3,671	3,782	3,895	39,167
Operating costs	715,546	500,314	507,158	519,122	542,699	558,979	2,628,272
Wages & benefits	103,627	99,989	104,989	109,713	113,553	117,527	545,771
Contributions to reserve funds	721,116	851,536	767,047	782,847	786,298	791,965	3,979,693
Debt interest	143,030	143,030	143,030	143,030	143,030	143,030	715,150
Total Operating Expenditures	1,772,066	1,670,833	1,609,644	1,624,732	1,657,679	1,685,740	8,248,628
Operating (surplus)/deficit	(39,327)	(63,966)	(167,299)	(167,299)	(167,299)	(167,299)	(733,162)
Capital Asset Expenditures							
Capital expenditures	578,181	627,340	617,820	1,249,300	848,500	26,000	3,368,960
Transfer from reserves	(577,181)	(627,340)	(617,820)	(1,249,300)	(848,500)	(26,000)	(3,368,960)
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	103,333					103,333
Add: Prior year (surplus) / deficit	(128,972)	(103,333)					(103,333)
(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	626,300	617,820	1,248,500	848,500	26,000	3,367,120
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	1,040		800			1,840
Total Water - Bulk Water Nanoose Bay	627,340	617,820	1,249,300	848,500	26,000	3,368,960

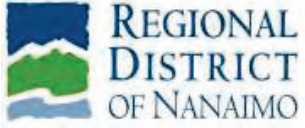


**Water - Bulk Water Nanoose Bay
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	2,890,432	3,102,734	3,284,272	2,825,561	2,907,727
Contributions	792,793	708,304	724,104	727,155	732,822
Interest earned	57,809	62,054	65,685	56,511	58,154
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER NANOOSE BAY	(626,300)	(568,820)	(1,248,500)	(701,500)	(26,000)
Total Withdrawals for capital projects	(626,300)	(568,820)	(1,248,500)	(701,500)	(26,000)
Other transfers out of Reserve	12,000	20,000			
Closing Balance Reserve Fund	3,102,734	3,284,272	2,825,561	2,907,727	3,672,703
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	213,274	217,539	172,890	176,348	32,875
Interest earned	4,265	4,351	3,458	3,527	658
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	217,539	172,890	176,348	32,875	33,533
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)	(58,258)	(59,381)	(61,620)	(63,655)	(65,754)	(308,668)
Total Operating Revenues	(66,810)	(62,864)	(63,987)	(66,226)	(68,261)	(70,360)	(331,698)
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	17,495	18,020	18,560	19,117	19,690	92,882
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	62,676	63,987	66,226	68,261	70,360	331,510
Operating (surplus)/deficit		(188)					(188)
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		(188)					(188)
Add: Prior year (surplus) / deficit		188					188
(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	596,503	550,175	499,398	447,766	393,066
Interest earned	11,930	11,004	9,988	8,955	7,861
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER FRENCH CREEK		(2,400)			
Total Withdrawals for capital projects		(2,400)			
Other transfers out of Reserve	58,258	59,381	61,620	63,655	65,754
Closing Balance Reserve Fund	550,175	499,398	447,766	393,066	335,173

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		32.0%	(6.9%)				
Parcel taxes	(74,656)	(98,577)	(91,778)	(91,778)	(91,778)	(91,768)	(465,679)
	(74,656)	(98,577)	(91,778)	(91,778)	(91,778)	(91,768)	(465,679)
Operations	(298)	(319)	(319)	(319)	(319)	(329)	(1,605)
Total Operating Revenues	(74,954)	(98,896)	(92,097)	(92,097)	(92,097)	(92,097)	(467,284)
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)	(47,774)	(40,975)	(40,975)	(40,975)	(40,975)	(211,674)
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		(6,799)					(6,799)
Add: Prior year (surplus) / deficit		6,799					6,799
(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	1,065	742	765	788	811	4,171
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	9,456	13,170	13,289	13,472	13,653	63,040
Debt interest	1,890	1,890	1,890	1,890	1,890	1,890	9,450
Total Operating Expenditures	31,694	38,318	31,078	31,771	32,480	33,203	166,850
Operating (surplus)/deficit	(352)	(2,313)	(2,233)	(2,233)	(2,233)	(2,233)	(11,245)
Capital Asset Expenditures							
Capital expenditures	17,166	198		152			350
Transfer from reserves	(17,166)	(198)		(152)			(350)
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	(80)					(80)
Add: Prior year (surplus) / deficit	(1,881)	80					80
(Surplus) applied to future years							



Water - Westurne Heights

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
VH-2051 VEHICLE - WESTURNE HEIGHTS	198		152			350
Total Water - Westurne Heights	198		152			350



**Water - Westurne Heights
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	28,523	30,409	44,048	58,078	72,496
Contributions	9,316	13,030	13,149	13,256	13,437
Interest earned	570	609	881	1,162	1,450
Withdrawals for capital projects:					
Other transfers out of Reserve	8,000				
Closing Balance Reserve Fund	30,409	44,048	58,078	72,496	87,383
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		0.3%	0.3%	0.3%	0.3%	0.3%	
Property taxes	(816,896)	(819,776)	(822,656)	(825,536)	(828,416)	(831,296)	(4,127,680)
Parcel taxes	(337,840)	(338,800)	(339,760)	(340,720)	(341,680)	(342,640)	(1,703,600)
	(1,154,736)	(1,158,576)	(1,162,416)	(1,166,256)	(1,170,096)	(1,173,936)	(5,831,280)
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)	(1,207,273)	(1,162,988)	(1,166,828)	(1,170,668)	(1,174,508)	(5,882,265)
Operating Expenditures							
Administration	110,254	117,771	121,304	124,943	128,692	132,552	625,262
Professional fees	332,837	311,500	130,000	133,900	137,917	142,055	855,372
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	70,962	73,068	75,238	77,471	79,772	376,511
Program costs	292,187	308,307	218,862	186,171	157,981	128,725	1,000,046
Wages & benefits	564,697	590,110	572,365	598,121	619,056	640,722	3,020,374
Contributions to reserve funds	30,411		11,875	11,875	11,875	11,875	47,500
Total Operating Expenditures	1,458,050	1,436,388	1,162,988	1,166,828	1,170,668	1,174,508	6,111,380
Operating (surplus)/deficit	258,342	229,115					229,115
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	258,342	229,115					229,115
Add: Transfer from appropriated surplus	(175,624)	(149,000)					(149,000)
Add: Prior year (surplus) / deficit	(82,718)	(80,115)					(80,115)
(Surplus) applied to future years							

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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	115,302	84,483	98,048	111,884	125,997
Contributions		11,875	11,875	11,875	11,875
Interest earned	2,306	1,690	1,961	2,238	2,520
Withdrawals for capital projects:					
Other transfers out of Reserve	33,125				
Closing Balance Reserve Fund	84,483	98,048	111,884	125,997	140,392

**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)	(32,000)					(32,000)
Total Operating Revenues	(1,774,346)	(1,824,767)	(2,094,033)	(2,407,095)	(2,697,197)	(2,897,666)	(11,920,758)
Operating Expenditures							
Administration	30,896	45,186	46,541	47,938	49,376	50,857	239,898
Professional fees	140,500	7,500	5,000	5,000	5,000	5,000	27,500
Building ops	29,796	27,936	27,464	28,288	29,137	30,011	142,836
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	78,057	44,566	45,969	49,944	51,400	269,936
Total Operating Expenditures	1,783,148	1,825,330	2,094,033	2,407,095	2,697,197	2,897,666	11,921,321
Operating (surplus)/deficit	8,802	563					563
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	1,592					1,592
Add: Prior year (surplus) / deficit	(8,802)	(1,592)					(1,592)
(Surplus) applied to future years							



Sewer - French Creek

5 Year Capital Plan

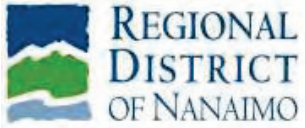
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION			150,000		180,000	330,000
PC-7550 COMPUTER - SEWER FRENCH CR COLLECTION	1,029					1,029
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	6,687		5,144			11,831
Total Sewer - French Creek	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	756,221	832,887	889,596	798,843	857,677
Contributions	61,542	40,051	41,454	42,857	44,313
Interest earned	15,124	16,658	17,792	15,977	17,154
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	832,887	889,596	798,842	857,677	739,144
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		6.5%	4.8%	5.1%	4.6%	3.2%	
Parcel taxes	(67,072)	(71,432)	(74,882)	(78,680)	(82,310)	(84,968)	(392,272)
	(67,072)	(71,432)	(74,882)	(78,680)	(82,310)	(84,968)	(392,272)
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)					(6,500)
Total Operating Revenues	(152,717)	(158,188)	(157,354)	(163,434)	(169,414)	(174,493)	(822,883)
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	11,257	10,760	11,083	11,415	11,758	56,273
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	9,980	10,286	10,623	11,653	11,613	54,155
Total Operating Expenditures	163,576	157,763	157,354	163,434	169,414	174,493	822,458
Operating (surplus)/deficit	10,859	(425)					(425)
Capital Asset Expenditures							
Capital expenditures	11,910	3,204		2,136			5,340
Transfer from reserves	(11,910)	(2,777)		(2,136)			(4,913)
Net Capital Assets funded from Operations		427					427
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	10,859	2					2
Add: Transfer from appropriated surplus	(1,200)						
Add: Prior year (surplus) / deficit	(9,659)	(2)					(2)
(Surplus) applied to future years							



**Sewer Fairwinds
5 Year Capital Plan**

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
PC-7551 COMPUTER - SEWER FAIRWINDS COLLECTION	427					427
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	2,777		2,136			4,913
Total Sewer Fairwinds	3,204		2,136			5,340

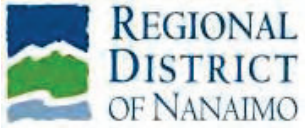


**Sewer Fairwinds
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	198,652	204,250	216,766	229,869	243,197
Contributions	8,125	8,431	8,768	8,730	8,690
Interest earned	3,973	4,085	4,335	4,598	4,864
Withdrawals for capital projects:					
Other transfers out of Reserve	6,500				
Closing Balance Reserve Fund	204,250	216,766	229,869	243,197	256,751
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	1,740	1,738	1,790	1,844	1,899	9,011
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	308	132	126	120	113	799
Total Operating Expenditures	99,334	100,556	117,333	134,452	150,162	161,137	663,640
Operating (surplus)/deficit	4,575	(120)					(120)
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	(50)					(50)
Add: Prior year (surplus) / deficit	(4,575)	50					50
(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	57,141	58,284	59,450	60,639	61,852
Interest earned	1,143	1,166	1,189	1,213	1,237
Withdrawals for capital projects:					
Closing Balance Reserve Fund	58,284	59,450	60,639	61,852	63,089
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	37,263	42,918	48,678	54,022	57,789	240,670
Wages & benefits	3,088	3,016	3,167	3,310	3,426	3,545	16,464
Contributions to reserve funds	2,824	5,534	2,031	2,030	2,029	2,027	13,651
Total Operating Expenditures	42,185	49,167	49,432	55,373	60,873	64,799	279,644
Operating (surplus)/deficit	1,659	(719)					(719)
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	(705)					(705)
Add: Prior year (surplus) / deficit	(1,659)	705					705
(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

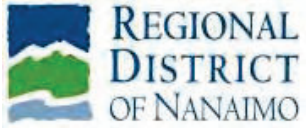


**Sewer - Surfside
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	43,449	45,682	48,627	51,630	54,692
Contributions	1,364	2,031	2,030	2,029	2,027
Interest earned	869	914	973	1,033	1,094
Withdrawals for capital projects:					
Closing Balance Reserve Fund	45,682	48,627	51,630	54,692	57,813
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		16.6%	1.1%	1.1%	1.2%	1.2%	
Parcel taxes	(135,691)	(158,205)	(159,989)	(161,828)	(163,721)	(165,671)	(809,414)
	(135,691)	(158,205)	(159,989)	(161,828)	(163,721)	(165,671)	(809,414)
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)	(229,087)	(232,988)	(237,008)	(241,147)	(245,411)	(1,185,641)
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	6,745	6,846	6,983	7,123	7,266	34,963
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	12,372	12,551	12,886	13,325	13,779	64,913
Debt interest	29,008	49,789	49,789	49,789	49,789	49,789	248,945
Total Operating Expenditures	161,314	181,063	184,826	188,846	192,985	197,249	944,969
Operating (surplus)/deficit	(45,259)	(48,024)	(48,162)	(48,162)	(48,162)	(48,162)	(240,672)
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	182					182
Add: Prior year (surplus) / deficit	(2,903)	(182)					(182)
(Surplus) applied to future years							



Sewer - Cedar
5 Year Capital Plan

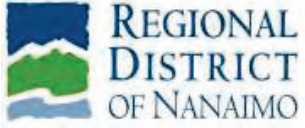
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION		40,000				40,000
PC-7558 COMPUTER - SEWER CEDAR COLLECTION	44					44
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	286		220			506
Total Sewer - Cedar	330	40,000	220			40,550

**Sewer - Cedar
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	210,609	226,983	203,864	220,617	238,034
Contributions	12,162	12,341	12,676	13,005	13,459
Interest earned	4,212	4,540	4,077	4,412	4,761
Withdrawals for capital projects:					
MAJOR CAP - SEWER CEDAR COLLECTION		(40,000)			
Total Withdrawals for capital projects		(40,000)			
Closing Balance Reserve Fund	226,983	203,864	220,617	238,034	256,254
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		6.4%	12.8%	12.1%	(4.5%)		
Parcel taxes	(252,080)	(268,307)	(302,594)	(339,236)	(323,962)	(323,962)	(1,558,061)
	(252,080)	(268,307)	(302,594)	(339,236)	(323,962)	(323,962)	(1,558,061)
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)	(14,750)		(6,000)		(8,000)	(28,750)
Total Operating Revenues	(337,496)	(351,723)	(373,269)	(417,980)	(398,837)	(409,032)	(1,950,841)
Operating Expenditures							
Administration	6,579	7,808	8,043	8,284	8,532	8,788	41,455
Professional fees	18,500	1,500					1,500
Building ops	4,962	4,749	4,538	4,674	4,814	4,959	23,734
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	48,151	34,688	34,277	53,563	22,348	193,027
Debt interest	34,935	34,935	34,935	34,935			104,805
Total Operating Expenditures	319,036	322,235	339,631	384,342	398,837	409,032	1,854,077
Operating (surplus)/deficit	(18,460)	(29,488)	(33,638)	(33,638)			(96,764)
Capital Asset Expenditures							
Capital expenditures	1,162	20,996	100,000	664			121,660
Transfer from reserves	(1,162)	(20,863)	(100,000)	(664)			(121,527)
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	4,283					4,283
Add: Prior year (surplus) / deficit	(15,178)	(4,283)					(4,283)
(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	20,000	100,000				120,000
PC-7557 COMPUTER - SEWER BARCLAY CRESCENT	133					133
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	863		664			1,527
Total Sewer - Barclay	20,996	100,000	664			121,660



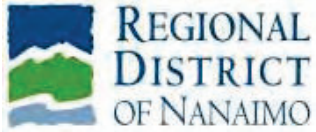
**Sewer - Barclay
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	100,045	111,802	36,331	52,651	76,974
Contributions	47,556	34,093	33,682	23,270	21,753
Interest earned	2,001	2,236	727	1,053	1,539
Withdrawals for capital projects:					
MAJOR CAP - SEWER BARCLAY CRESCENT	(20,000)	(100,000)			
Total Withdrawals for capital projects	(20,000)	(100,000)			
Other transfers out of Reserve	17,800	11,800	18,089		6,000
Closing Balance Reserve Fund	111,802	36,331	52,651	76,974	94,266
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)		



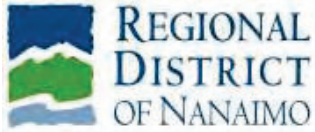
Sewer - Reid Rd Debt
FINANCIAL PLAN SUMMARY
2025 to 2029

	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	5,459	7,105	7,105	7,105	7,105	33,879
Total Operating Expenditures	3,912	5,558	7,204	7,204	7,204	7,204	34,374
Operating (surplus)/deficit	(6,128)	(6,128)	(6,128)	(6,128)	(6,128)	(6,128)	(30,640)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	6,128	6,128	6,128	6,128	6,128	6,128	30,640
Total Capital Financing Charges	6,128	6,128	6,128	6,128	6,128	6,128	30,640
Net (surplus)/deficit for the year							
(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	631	625	624	637	649	3,166
Total Operating Expenditures	10,129	6,313	6,502	6,697	6,898	7,105	33,515
Operating (surplus)/deficit	4,000						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,000						
Add: Prior year (surplus) / deficit	(4,000)						
(Surplus) applied to future years							



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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	45,254	46,790	48,351	49,943	51,580
Contributions	631	625	625	638	650
Interest earned	905	936	967	999	1,032
Withdrawals for capital projects:					
Closing Balance Reserve Fund	46,790	48,351	49,943	51,580	53,262



**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	1,400	1,442	1,485	1,530	1,576	7,433
Wages & benefits	1,213	1,213	1,274	1,331	1,378	1,426	6,622
Contributions to reserve funds	2,857	11,254	11,267	11,287	11,317	11,350	56,475
Total Operating Expenditures	15,927	14,663	14,803	14,947	15,095	15,248	74,756
Operating (surplus)/deficit	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						
Add: Prior year (surplus) / deficit	(1,400)						
(Surplus) applied to future years							



**Cedar Estates Stormwater
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	51,146	53,423	55,758	58,160	60,640
Contributions	11,254	11,267	11,287	11,317	11,350
Interest earned	1,023	1,068	1,115	1,163	1,213
Withdrawals for capital projects:					
Other transfers out of Reserve	10,000	10,000	10,000	10,000	10,000
Closing Balance Reserve Fund	53,423	55,758	58,160	60,640	63,203

**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	2,694	1,848	1,941	2,038	2,138	10,659
Total Operating Expenditures	15,884	18,588	16,983	17,492	18,017	18,557	89,637
Operating (surplus)/deficit	(124)	900					900
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(124)	900					900
Add: Prior year (surplus) / deficit	124	(900)					(900)
(Surplus) applied to future years							

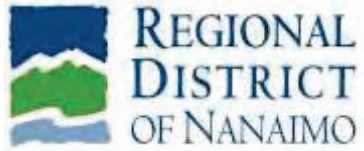


**Streetlighting - Rural Areas
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	17,097	17,439	17,788	18,144	18,507
Interest earned	342	349	356	363	370
Withdrawals for capital projects:					
Closing Balance Reserve Fund	17,439	17,788	18,144	18,507	18,877

**Streetlighting - Fairwinds
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	(27,220)	(28,037)	(28,878)	(29,744)	(30,637)	(31,556)	(148,852)
	(27,220)	(28,037)	(28,878)	(29,744)	(30,637)	(31,556)	(148,852)
Grants in lieu of taxes	(61)	(61)	(61)	(61)	(61)	(61)	(305)
Miscellaneous		(2,000)					(2,000)
Total Operating Revenues	(27,281)	(30,098)	(28,939)	(29,805)	(30,698)	(31,617)	(151,157)
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	(2,990)					(2,990)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	463	(2,990)					(2,990)
Add: Prior year (surplus) / deficit	(463)	2,990					2,990
(Surplus) applied to future years							



**Streetlighting - Fairwinds
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	67,266	69,519	74,979	80,787	86,958
Contributions	908	4,070	4,308	4,555	4,809
Interest earned	1,345	1,390	1,500	1,616	1,739
Withdrawals for capital projects:					
Closing Balance Reserve Fund	69,519	74,979	80,787	86,958	93,506

**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	5,997	6,189	6,524	6,871	7,228	32,809
Total Operating Expenditures	66,779	72,923	70,476	72,590	74,768	77,011	367,768
Operating (surplus)/deficit	349						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	349						
Add: Prior year (surplus) / deficit	(349)						
(Surplus) applied to future years							



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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	9,939	16,135	22,647	29,624	37,087
Contributions	5,997	6,189	6,524	6,871	7,228
Interest earned	199	323	453	592	742
Withdrawals for capital projects:					
Closing Balance Reserve Fund	16,135	22,647	29,624	37,087	45,057

**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	200	216	240	266	293	1,215
Total Operating Expenditures	8,272	7,974	8,007	8,247	8,495	8,750	41,473
Operating (surplus)/deficit	214						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	214						
Add: Prior year (surplus) / deficit	(214)						
(Surplus) applied to future years							

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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	15,030	15,331	15,654	16,007	16,393
Contributions		16	40	66	93
Interest earned	301	307	313	320	328
Withdrawals for capital projects:					
Closing Balance Reserve Fund	15,331	15,654	16,007	16,393	16,814



Streetlighting - Highway Intersections
FINANCIAL PLAN SUMMARY
2025 to 2029

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(5.6%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(3,117)	(2,943)	(3,031)	(3,122)	(3,216)	(3,312)	(15,624)
	(3,117)	(2,943)	(3,031)	(3,122)	(3,216)	(3,312)	(15,624)
Operating grants	(536)	(536)	(552)	(569)	(586)	(603)	(2,846)
Total Operating Revenues	(3,653)	(3,479)	(3,583)	(3,691)	(3,802)	(3,915)	(18,470)
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						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	188						
Add: Prior year (surplus) / deficit	(188)						
(Surplus) applied to future years							



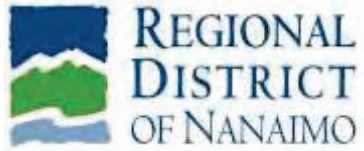
**Streetlighting - Highway Intersections
Fund Manager Summary**

	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		(3.9%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,120)	(3,959)	(4,078)	(4,200)	(4,326)	(4,456)	(21,019)
	(4,120)	(3,959)	(4,078)	(4,200)	(4,326)	(4,456)	(21,019)
Total Operating Revenues	(4,120)	(3,959)	(4,078)	(4,200)	(4,326)	(4,456)	(21,019)
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						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	627						
Add: Prior year (surplus) / deficit	(627)						
(Surplus) applied to future years							



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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	3,518	3,588	3,660	3,733	3,808
Interest earned	70	72	73	75	76
Withdrawals for capital projects:					
Closing Balance Reserve Fund	3,588	3,660	3,733	3,808	3,884

**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	19,355	6,435	6,629	6,827	7,032	46,278
Contributions to reserve funds	7,294	9,766	18,195	18,741	19,304	19,883	85,889
Total Operating Expenditures	24,107	30,208	25,750	26,523	27,319	28,138	137,938
Operating (surplus)/deficit	12,107	5,208					5,208
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	12,107	5,208					5,208
Add: Transfer from appropriated surplus	(10,079)						
Add: Prior year (surplus) / deficit	(2,028)	(5,208)					(5,208)
(Surplus) applied to future years							

**EV Charging Station
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	14,081	24,129	42,807	61,858	81,291
Contributions	9,766	18,195	18,195	18,196	18,196
Interest earned	282	483	856	1,237	1,626
Withdrawals for capital projects:					
Closing Balance Reserve Fund	24,129	42,807	61,858	81,291	101,113

**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)	(229,500)	(233,916)	(238,420)	(243,015)	(247,701)	(1,192,552)
Landfill tipping fees	(11,300,000)	(14,852,000)	(14,852,000)	(15,227,000)	(15,602,000)	(16,382,100)	(76,915,100)
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)	(3,961,164)	(3,713,345)	(2,556,442)	(2,814,903)	(14,730,454)
Total Operating Revenues	(14,396,886)	(18,866,440)	(21,461,451)	(22,074,650)	(21,875,159)	(23,611,787)	(107,889,487)
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	1,204,745	1,240,887	1,278,114	1,316,458	1,355,951	6,396,155
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	6,686,063	6,386,228	6,569,398	6,766,302	6,969,114	33,377,105
Wages & benefits	4,974,018	6,632,651	6,566,712	6,862,214	7,102,391	7,350,976	34,514,944
Transfer to other gov/org		10,799					10,799
Contributions to reserve funds	3,875,383	5,182,958	2,800,000	2,800,000	1,821,665	2,778,335	15,382,958
Total Operating Expenditures	17,668,446	23,760,943	21,153,826	21,794,525	21,420,159	23,000,122	111,129,575
Operating (surplus)/deficit	3,271,560	4,894,503	(307,625)	(280,125)	(455,000)	(611,665)	3,240,088
Capital Asset Expenditures							
Capital expenditures	7,935,005	5,642,200	7,107,625	3,780,125	455,000	2,911,665	19,896,615
Transfer from reserves	(4,284,863)	(4,865,000)	(6,800,000)	(3,500,000)		(2,300,000)	(17,465,000)
Net Capital Assets funded from Operations	3,650,142	777,200	307,625	280,125	455,000	611,665	2,431,615
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,921,702	5,671,703					5,671,703
Add: Transfer from appropriated surplus	(3,327,041)	(2,029,220)					(2,029,220)
Add: Prior year (surplus) / deficit	(3,594,661)	(3,642,483)					(3,642,483)
(Surplus) applied to future years							

Solid Waste Management

5 Year Capital Plan

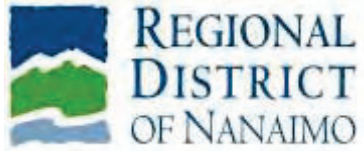
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-1202 MAJOR CAP - SOLID WASTE CHURCH ROAD	70,000	135,000	25,000	200,000	200,000	630,000
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	190,000	87,500	95,000	205,000	190,000	767,500
SW-0010 SW - PHASE 3 CONSTRUCTION	3,030,125	5,530,125	3,530,125			12,090,375
SW-0012 SW - FLARE STATION REPLACEMENT	190,000					190,000
SW-0013 SW - PHASE 1 FINAL CLOSURE					2,021,665	2,021,665
SW-0014 SW - PLC UPGRADE & CONTROL VALVE	177,075					177,075
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	5,642,200	7,107,625	3,780,125	455,000	2,911,665	19,896,615

**Solid Waste Management
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	15,922,101	14,958,501	8,102,799	4,679,928	4,867,167
Contributions	4,182,958	2,500,000	2,500,000	1,521,665	2,478,335
Interest earned	318,442	299,170	162,056	93,598	97,343
Withdrawals for capital projects:					
SW - PHASE 3 CONSTRUCTION	(3,000,000)	(5,500,000)	(3,500,000)		
SW - PHASE 1 FINAL CLOSURE					(2,000,000)
SW - PLC UPGRADE & CONTROL VALVE	(175,000)				
VEHICLE - SOLID WASTE ENG & DISP OPS	(1,690,000)	(1,300,000)			(300,000)
Total Withdrawals for capital projects	(4,865,000)	(6,800,000)	(3,500,000)		(2,300,000)
Other transfers out of Reserve	600,000	2,854,872	2,584,927	1,428,024	1,686,485
Closing Balance Reserve Fund	14,958,501	8,102,799	4,679,928	4,867,167	3,456,360
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	4,392,488	4,780,338	5,175,945	5,579,464	5,991,053
Contributions	300,000	300,000	300,000	300,000	300,000
Interest earned	87,850	95,607	103,519	111,589	119,821
Withdrawals for capital projects:					
Closing Balance Reserve Account	4,780,338	5,175,945	5,579,464	5,991,053	6,410,874

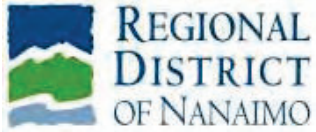
**Solid Waste Collection & Recycling
FINANCIAL PLAN SUMMARY
2025 to 2029**

	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		700,511	933,611	1,196,765	1,416,223	4,247,110
Total Operating Expenditures	7,817,679	9,905,469	8,992,987	9,518,836	10,078,539	10,604,808	49,100,639
Operating (surplus)/deficit	288,716	56,541					56,541
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	288,716	56,541					56,541
Add: Transfer from appropriated surplus	(131,851)						
Add: Prior year (surplus) / deficit	(156,865)	(56,541)					(56,541)
(Surplus) applied to future years							



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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,595,641	277,554	983,616	1,936,899	3,172,402
Contributions		700,511	933,611	1,196,765	1,416,223
Interest earned	31,913	5,551	19,672	38,738	63,448
Withdrawals for capital projects:					
Other transfers out of Reserve	1,350,000				
Closing Balance Reserve Fund	277,554	983,616	1,936,899	3,172,402	4,652,073

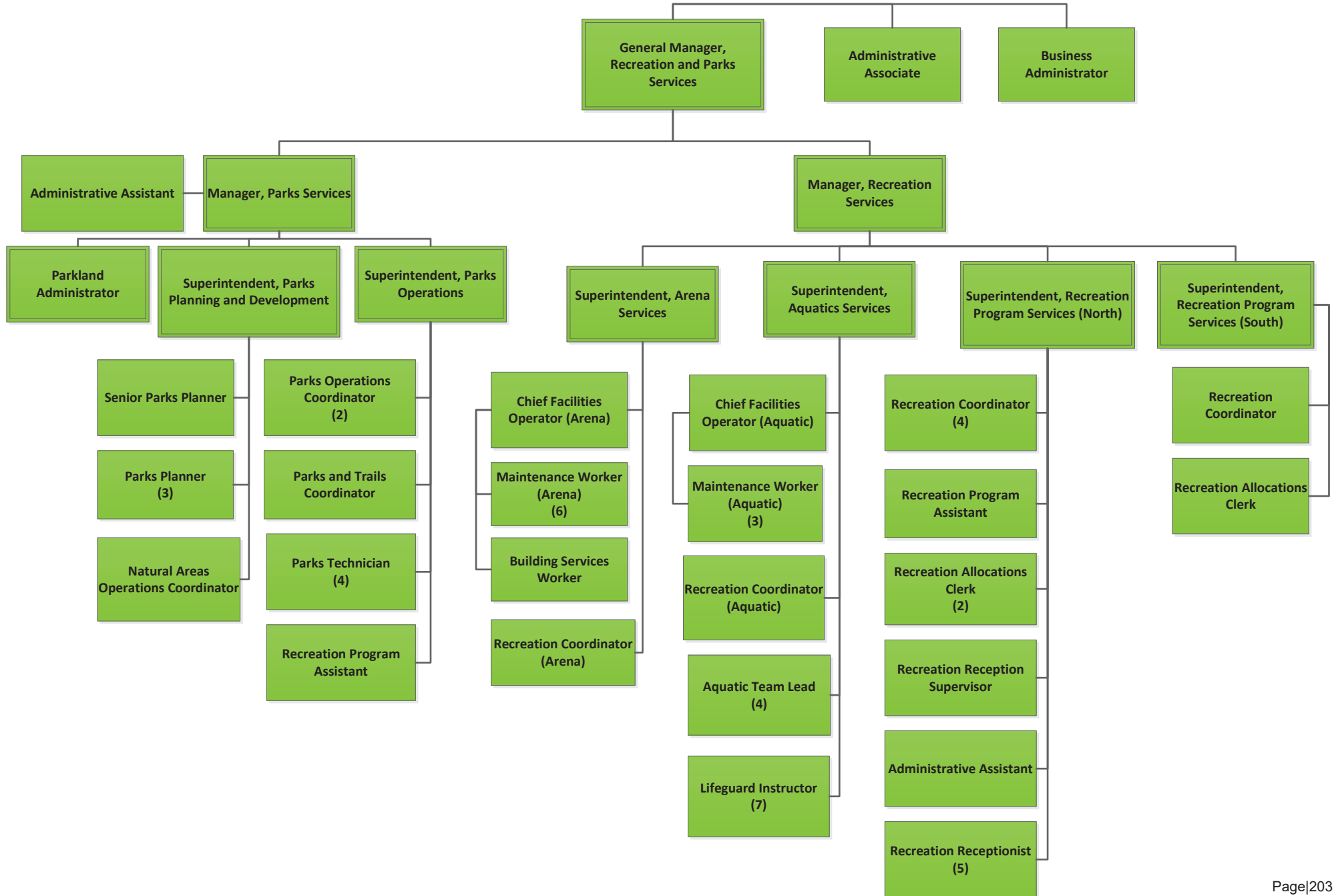


**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Operating grants	(806,741)	(806,741)	(806,741)	(806,741)	(806,741)	(806,741)	(4,033,705)
Total Operating Revenues	(806,741)	(806,741)	(806,741)	(806,741)	(806,741)	(806,741)	(4,033,705)
Operating Expenditures							
Professional fees	80,741	80,741	80,741	80,741	80,741	80,741	403,705
Transfer to other gov/org	726,000	726,000	726,000	726,000	726,000	726,000	3,630,000
Total Operating Expenditures	806,741	806,741	806,741	806,741	806,741	806,741	4,033,705
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	53,715						
Grants and other	(53,715)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

RECREATION AND PARKS SERVICES

Updated to September 30, 2024



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

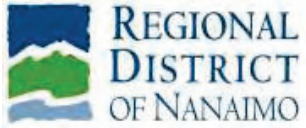
	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		12.6%	22.0%	7.2%	4.7%	3.9%	
Property taxes	(16,995,443)	(19,130,099)	(23,337,394)	(25,008,927)	(26,184,939)	(27,195,281)	(120,856,640)
	(16,995,443)	(19,130,099)	(23,337,394)	(25,008,927)	(26,184,939)	(27,195,281)	(120,856,640)
Operations	(46,280)	(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)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
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)	(156,200)	(122,499)	(112,922)	(116,750)	(68,358)	(576,729)
Total Operating Revenues	(19,546,635)	(21,310,247)	(25,470,246)	(27,177,185)	(28,651,178)	(29,665,407)	(132,274,263)
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	1,050,654	447,177	460,338	533,893	489,655	2,981,717
Building ops	1,079,940	1,142,266	1,161,533	1,196,382	1,232,271	1,269,241	6,001,693
Veh & Equip ops	263,790	292,627	301,403	310,448	319,761	329,350	1,553,589
Operating costs	2,839,694	2,916,943	3,034,124	3,103,535	3,480,215	3,582,989	16,117,806
Program costs	942,448	1,031,146	962,274	979,832	1,048,589	1,068,471	5,090,312
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	2,433,353	2,493,981	2,548,928	2,613,247	2,676,997	12,766,506
Contributions to reserve funds	2,909,110	3,428,024	2,112,521	2,128,774	1,250,231	1,358,048	10,277,598
Debt interest	159,787	171,342	159,852	149,426	139,820	131,570	752,010
Total Operating Expenditures	21,436,957	22,210,215	21,462,540	22,129,288	22,796,125	23,502,275	112,100,443
Operating (surplus)/deficit	1,890,322	899,968	(4,007,706)	(5,047,897)	(5,855,053)	(6,163,132)	(20,173,820)
Capital Asset Expenditures							
Capital expenditures	29,822,598	51,486,104	21,103,857	19,971,310	2,575,320	12,498,300	107,634,891
Transfer from reserves	(7,672,546)	(10,036,277)	(4,342,263)	(2,424,380)	(1,220,400)	(278,300)	(18,301,620)
Grants and other	(7,373,667)	(2,538,746)	(1,825,000)	(1,715,000)	(250,000)	(500,000)	(6,828,746)
New borrowing	(13,753,000)	(38,555,000)	(14,550,000)	(15,450,000)	(1,100,000)	(11,600,000)	(81,255,000)
Net Capital Assets funded from Operations	1,023,385	356,081	386,594	381,930	4,920	120,000	1,249,525
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	385,550	3,326,257	4,499,246	5,591,734	5,784,733	19,587,520
Total Capital Financing Charges	297,207	700,433	3,636,112	4,760,967	5,850,133	6,043,132	20,990,777
Net (surplus)/deficit for the year	3,210,914	1,956,482	15,000	95,000			2,066,482
Less: Transfer to appropriated surplus	45,000	110,000	95,000				205,000
Add: Transfer from appropriated surplus	(1,641,604)	(1,118,462)	(110,000)	(95,000)			(1,323,462)
Add: Prior year (surplus) / deficit	(1,614,310)	(948,020)					(948,020)
(Surplus) applied to future years							

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

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(3,656,041)	9.0%	(3,838,843)	5.0%	(3,992,397)	4.0%	(4,152,093)	4.0%	(4,276,655)	3.0%
2703 REGIONAL PARKS - CAPITAL	(2,292,208)	18.0%	(3,436,601)	49.9%	(3,518,065)	2.4%	(3,260,482)	(7.3%)	(3,567,464)	9.4%
	(\$5,948,249)		(\$7,275,444)		(\$7,510,462)		(\$7,412,575)		(\$7,844,119)	
Community Parks and Halls										
2080 COMMUNITY PARKS - AREA A	(436,776)	28.9%	(525,455)	20.3%	(583,359)	11.0%	(620,288)	6.3%	(642,705)	3.6%
2081 COMMUNITY PARKS - AREA B	(687,203)	49.8%	(707,819)	3.0%	(672,428)	(5.0%)	(692,601)	3.0%	(713,379)	3.0%
2082 COMMUNITY PARKS - AREA C (Extension)	(136,695)	25.7%	(162,837)	19.1%	(180,487)	10.8%	(186,345)	3.2%	(192,397)	3.2%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(165,738)	14.2%	(198,493)	19.8%	(205,981)	3.8%	(212,983)	3.4%	(219,646)	3.1%
2084 COMMUNITY PARKS - AREA E	(474,846)	11.6%	(545,258)	14.8%	(567,068)	4.0%	(584,080)	3.0%	(601,602)	3.0%
2085 COMMUNITY PARKS - AREA F	(460,363)	7.7%	(599,248)	30.2%	(621,319)	3.7%	(641,660)	3.3%	(661,528)	3.1%
2086 COMMUNITY PARKS - AREA G	(386,488)	11.9%	(450,735)	16.6%	(467,614)	3.7%	(482,834)	3.3%	(498,552)	3.3%
2087 COMMUNITY PARKS - AREA H	(504,996)	19.9%	(540,726)	7.1%	(559,446)	3.5%	(576,620)	3.1%	(594,350)	3.1%
	(\$3,253,105)		(\$3,730,571)		(\$3,857,702)		(\$3,997,411)		(\$4,124,159)	
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%	(2,456,607)	4.9%
2915 NORTH COMM REC - SPORTFIELDS	(429,552)	0.4%	(442,439)	3.0%	(455,712)	3.0%	(469,383)	3.0%	(483,465)	3.0%
	(\$2,542,306)		(\$2,629,139)		(\$2,718,947)		(\$2,811,831)		(\$2,940,072)	
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	(149,972)	(22.3%)	(153,020)	2.0%	(147,445)	(3.6%)	(149,090)	1.1%	(150,792)	1.1%
	(\$149,972)		(\$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)	(17,401)	0.7%	(17,401)		(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	(24,961)		(24,961)		(24,961)		(24,961)		(24,961)	
3170 SOUTH COMMUNITY REC - B/L 1059	(1,569,952)	6.2%	(1,611,217)	2.6%	(1,659,815)	3.0%	(1,739,697)	4.8%	(1,761,982)	1.3%
	(\$1,671,988)		(\$1,713,253)		(\$1,761,851)		(\$1,841,733)		(\$1,864,018)	
Total RECREATION & PARKS SERVICES	(19,130,099)	12.6%	(23,337,394)	22.0%	(25,008,927)	7.2%	(26,184,939)	4.7%	(27,195,281)	3.9%

**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	109,498	112,782	116,166	119,651	123,240	581,337
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	397,383	510,808	891,104	897,619	924,015	3,620,929
Total Operating Expenditures	3,372,316	3,138,541	3,380,744	3,866,712	3,981,243	4,099,207	18,466,447
Operating (surplus)/deficit	438,894	19,022					19,022
Capital Asset Expenditures							
Capital expenditures	1,839,600	1,208,346	1,846,600	946,380	152,900	88,300	4,242,526
Transfer from reserves	(903,600)	(360,050)	(1,846,600)	(946,380)	(152,900)	(88,300)	(3,394,230)
Grants and other	(936,000)	(848,296)					(848,296)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	438,894	19,022					19,022
Add: Transfer from appropriated surplus	(662)						
Add: Prior year (surplus) / deficit	(438,232)	(19,022)					(19,022)
(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	360,050	1,792,150	946,380	152,900	88,300	3,339,780
RC-0003 OP HEAT RECOVERY/ENERGY UPGRADES	848,296					848,296
VH-3070 VEHICLE - OCEANSIDE PLACE		54,450				54,450
Total Oceanside Place	1,208,346	1,846,600	946,380	152,900	88,300	4,242,526

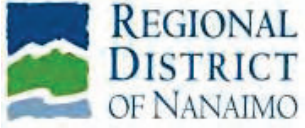


**Oceanside Place
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,351,872	1,416,242	108,775	55,675	801,508
Contributions	397,383	510,808	891,104	897,619	924,015
Interest earned	27,037	28,325	2,176	1,114	16,030
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	1,416,242	108,775	55,675	801,508	1,653,253

**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	268,000	28,040	28,881	39,748	30,940	395,609
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	320,000	1,371,005	823,646	39,204	100,558	2,654,413
Total Operating Expenditures	3,383,026	3,698,026	4,906,781	4,494,641	4,719,185	4,926,113	22,744,746
Operating (surplus)/deficit	418,465	182,026	(396,592)	(1,516,581)	(2,404,976)	(2,404,976)	(6,541,099)
Capital Asset Expenditures							
Capital expenditures	320,000	8,112,196	15,486,594	15,129,594	80,000		38,808,384
Transfer from reserves	(160,000)	(5,975,602)	(1,380,000)	(943,000)	(80,000)		(8,378,602)
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	338,620	15,000	95,000			448,620
Less: Transfer to appropriated surplus	45,000	110,000	95,000				205,000
Add: Transfer from appropriated surplus	(438,058)	(403,000)	(110,000)	(95,000)			(608,000)
Add: Prior year (surplus) / deficit	(185,407)	(45,620)					(45,620)
(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	1,848,000	557,000	200,000	80,000		2,685,000
PR-0057 RAVENSONG POOL EXPANSION	6,177,696	14,929,594	14,929,594			36,036,884
VH-3200 VEHICLE - RAVENSONG	86,500					86,500
Total Ravensong Aquatic Centre	8,112,196	15,486,594	15,129,594	80,000		38,808,384

**Ravensong Aquatic Centre
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	6,531,358	986,383	997,116	897,704	874,862
Contributions	300,000	1,371,005	823,646	39,204	100,558
Interest earned	130,627	19,728	19,942	17,954	17,497
Withdrawals for capital projects:					
MAJOR CAP - RAVENSONG	(1,803,000)	(542,000)	(105,000)	(80,000)	
RAVENSONG POOL EXPANSION	(4,086,102)	(838,000)	(838,000)		
VEHICLE - RAVENSONG	(86,500)				
Total Withdrawals for capital projects	(5,975,602)	(1,380,000)	(943,000)	(80,000)	
Closing Balance Reserve Fund	986,383	997,116	897,704	874,862	992,917
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		2.6%	3.4%	3.4%	3.4%	4.6%	
Property taxes	(2,478,871)	(2,542,306)	(2,629,139)	(2,718,947)	(2,811,831)	(2,940,072)	(13,642,295)
	(2,478,871)	(2,542,306)	(2,629,139)	(2,718,947)	(2,811,831)	(2,940,072)	(13,642,295)
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)						
Miscellaneous	(204,400)		(62,298)	(63,720)	(67,546)	(19,153)	(212,717)
Total Operating Revenues	(3,127,899)	(3,014,451)	(3,170,712)	(3,269,179)	(3,373,239)	(3,460,545)	(16,288,126)
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	769,296	743,629	755,700	768,012	780,573	3,817,210
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	602,039	620,101	638,704	657,865	677,601	3,196,310
Contributions to reserve funds	204,351	212,717					212,717
Total Operating Expenditures	3,362,423	3,270,419	3,170,712	3,269,179	3,373,239	3,460,545	16,544,094
Operating (surplus)/deficit	234,524	255,968					255,968
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	234,524	255,968					255,968
Add: Transfer from appropriated surplus	(43,851)	(107,793)					(107,793)
Add: Prior year (surplus) / deficit	(190,673)	(148,175)					(148,175)
(Surplus) applied to future years							



**Northern Community Recreation
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	257,312	262,458	267,707	273,061	278,522
Interest earned	5,146	5,249	5,354	5,461	5,570
Withdrawals for capital projects:					
Closing Balance Reserve Fund	262,458	267,707	273,061	278,522	284,092
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	890,431	908,240	926,405	944,933	963,832
Interest earned	17,809	18,165	18,528	18,899	19,277
Withdrawals for capital projects:					
Closing Balance Reserve Account	908,240	926,405	944,933	963,832	983,109



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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(22.3%)	2.0%	(3.6%)	1.1%	1.1%	
Property taxes	(193,122)	(149,972)	(153,020)	(147,445)	(149,090)	(150,792)	(750,319)
	(193,122)	(149,972)	(153,020)	(147,445)	(149,090)	(150,792)	(750,319)
Total Operating Revenues	(193,122)	(149,972)	(153,020)	(147,445)	(149,090)	(150,792)	(750,319)
Operating Expenditures							
Administration	7,863	8,758	9,021	9,292	9,571	9,858	46,500
Professional fees	43,775	21,500	6,500	6,500	6,500	6,500	47,500
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	195,720	153,020	147,445	149,090	150,792	796,067
Operating (surplus)/deficit	33,493	45,748					45,748
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	33,493	45,748					45,748
Add: Transfer from appropriated surplus	(22,775)	(45,592)					(45,592)
Add: Prior year (surplus) / deficit	(10,718)	(156)					(156)
(Surplus) applied to future years							

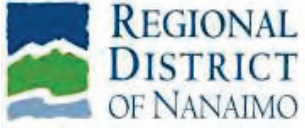


**Gabriola Island Recreation
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	89,453	91,242	93,067	94,928	96,827
Interest earned	1,789	1,825	1,861	1,899	1,937
Withdrawals for capital projects:					
Closing Balance Reserve Fund	91,242	93,067	94,928	96,827	98,764

**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						
Total Operating Expenditures	576,231	504,487	623,326	643,508	662,312	681,744	3,115,377
Operating (surplus)/deficit	225,204	63,034					63,034
Capital Asset Expenditures							
Capital expenditures	2,758,168	22,548	37,500		37,500		97,548
Transfer from reserves	(267,660)	(4,500)	(37,500)		(37,500)		(79,500)
Grants and other	(2,467,460)						
Net Capital Assets funded from Operations	23,048	18,048					18,048
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	248,252	81,082					81,082
Add: Transfer from appropriated surplus	(107,172)	(73,048)					(73,048)
Add: Prior year (surplus) / deficit	(141,080)	(8,034)					(8,034)
(Surplus) applied to future years							



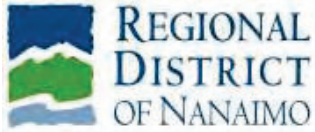
Area A Recreation & Culture

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-3171 MAJOR CAP - REC & CULTURE EA A	18,048	37,500		37,500		93,048
VH-3171 VEHICLE - REC & CULTURE EA A	4,500					4,500
Total Area A Recreation & Culture	22,548	37,500		37,500		97,548

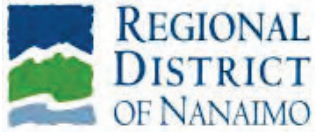
**Area A Recreation & Culture
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	370,531	373,442	343,411	350,279	319,785
Interest earned	7,411	7,469	6,868	7,006	6,396
Withdrawals for capital projects:					
MAJOR CAP - REC & CULTURE EA A		(37,500)		(37,500)	
VEHICLE - REC & CULTURE EA A	(4,500)				
Total Withdrawals for capital projects	(4,500)	(37,500)		(37,500)	
Closing Balance Reserve Fund	373,442	343,411	350,279	319,785	326,181



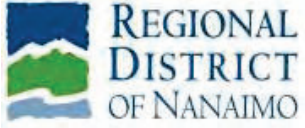
Southern Community Recreation & Culture
FINANCIAL PLAN SUMMARY
2025 to 2029

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		6.2%	2.6%	3.0%	4.8%	1.3%	
Property taxes	(1,477,961)	(1,569,952)	(1,611,217)	(1,659,815)	(1,739,697)	(1,761,982)	(8,342,663)
	(1,477,961)	(1,569,952)	(1,611,217)	(1,659,815)	(1,739,697)	(1,761,982)	(8,342,663)
Operating grants	(94,369)						
Total Operating Revenues	(1,572,330)	(1,569,952)	(1,611,217)	(1,659,815)	(1,739,697)	(1,761,982)	(8,342,663)
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	1,418,877	1,461,443	1,505,287	1,550,445	1,596,959	7,533,011
Total Operating Expenditures	1,618,345	1,573,677	1,611,217	1,659,815	1,739,697	1,761,982	8,346,388
Operating (surplus)/deficit	46,015	3,725					3,725
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	46,015	3,725					3,725
Add: Transfer from appropriated surplus	(27,122)						
Add: Prior year (surplus) / deficit	(18,893)	(3,725)					(3,725)
(Surplus) applied to future years							



Regional Parks Operations
FINANCIAL PLAN SUMMARY
2025 to 2029

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		9.0%	5.0%	4.0%	4.0%	3.0%	
Property taxes	(3,354,166)	(3,656,041)	(3,838,843)	(3,992,397)	(4,152,093)	(4,276,655)	(19,916,029)
	(3,354,166)	(3,656,041)	(3,838,843)	(3,992,397)	(4,152,093)	(4,276,655)	(19,916,029)
Operations	(5,800)	(31,430)	(31,430)	(31,430)	(31,430)	(31,430)	(157,150)
Recreation fees	(9,750)	(9,750)	(10,043)	(10,344)	(10,654)	(10,974)	(51,765)
Miscellaneous	(10,000)	(80,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)
Total Operating Revenues	(3,379,716)	(3,777,221)	(3,890,316)	(4,044,171)	(4,204,177)	(4,329,059)	(20,244,944)
Operating Expenditures							
Administration	305,913	365,747	376,720	388,021	399,662	411,652	1,941,802
Professional fees	519,000	470,500	261,055	268,827	276,832	285,077	1,562,291
Building ops	76,997	106,958	110,167	113,472	116,875	120,383	567,855
Veh & Equip ops	33,223	48,349	49,799	51,293	52,832	54,417	256,690
Operating costs	1,264,517	1,084,966	1,077,216	1,109,232	1,142,207	1,176,176	5,589,797
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	742,138	200,087	219,923	254,703	258,562	1,675,413
Total Operating Expenditures	3,984,389	4,488,536	3,890,316	4,044,171	4,200,097	4,329,059	20,952,179
Operating (surplus)/deficit	604,673	711,315			(4,080)		707,235
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	711,315					711,315
Add: Transfer from appropriated surplus	(396,615)	(253,500)					(253,500)
Add: Prior year (surplus) / deficit	(329,058)	(457,815)					(457,815)
(Surplus) applied to future years							



Regional Parks Operations

5 Year Capital Plan

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

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

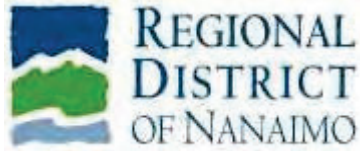
	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		18.0%	49.9%	4.0%	5.2%	14.7%	
Property taxes	(1,942,549)	(2,292,208)	(3,436,601)	(3,574,065)	(3,758,478)	(4,309,456)	(17,370,808)
	(1,942,549)	(2,292,208)	(3,436,601)	(3,574,065)	(3,758,478)	(4,309,456)	(17,370,808)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Miscellaneous		(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(150,000)
Total Operating Revenues	(1,943,179)	(2,322,838)	(3,467,231)	(3,604,695)	(3,789,108)	(4,340,086)	(17,523,958)
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	1,695,357	30,000	184,037	30,000	30,000	1,969,394
Debt interest	92,825	92,825	92,825	92,825	92,825	92,825	464,125
Total Operating Expenditures	1,453,825	1,818,182	153,725	308,689	155,607	156,590	2,592,793
Operating (surplus)/deficit	(489,354)	(504,656)	(3,313,506)	(3,296,006)	(3,633,501)	(4,183,496)	(14,931,165)
Capital Asset Expenditures							
Capital expenditures	17,755,344	39,646,439	993,163	7,380,000	6,875,000	1,310,000	56,204,602
Transfer from reserves	(4,223,587)	(3,352,125)	(713,163)	(435,000)	(875,000)	(190,000)	(5,565,288)
Grants and other	(240,037)	(237,875)					(237,875)
New borrowing	(12,653,000)	(35,855,000)		(6,750,000)	(6,000,000)	(1,000,000)	(49,605,000)
Net Capital Assets funded from Operations	638,720	201,439	280,000	195,000		120,000	796,439
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	358,550	2,958,010	3,025,510	3,558,005	3,988,000	13,888,075
Total Capital Financing Charges	202,026	434,046	3,033,506	3,101,006	3,633,501	4,063,496	14,265,555
Net (surplus)/deficit for the year	351,392	130,829					130,829
Add: Transfer from appropriated surplus	(350,530)	(126,530)					(126,530)
Add: Prior year (surplus) / deficit	(862)	(4,299)					(4,299)
(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			5,600,000	6,000,000	1,000,000	12,600,000
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	310,000	913,163	360,000	875,000	190,000	2,648,163
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	4,811,439					4,811,439
PR-0013 NOTCH, EA E			1,200,000			1,200,000
PR-0019 THE LOOKOUT - EA E			100,000			100,000
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	34,405,000					34,405,000
VH-2703 VEHICLE - REGIONAL PARKS	120,000	80,000	120,000		120,000	440,000
Total Regional Parks Capital	39,646,439	993,163	7,380,000	6,875,000	1,310,000	56,204,602

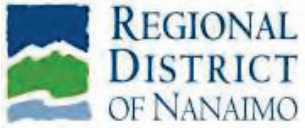


**Regional Parks Capital
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	3,683,160	2,817,193	2,548,624	2,588,557	2,020,031
Contributions	2,367,495	200,087	373,960	254,703	258,562
Interest earned	73,663	56,344	50,973	51,771	40,401
Withdrawals for capital projects:					
MAJOR CAP - REGIONAL PARKS CAPITAL	(165,000)	(525,000)	(285,000)	(875,000)	(190,000)
NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	(1,562,125)				
NOTCH, EA E			(50,000)		
THE LOOKOUT - EA E			(100,000)		
PARKLAND PROPERTY PURCHASE - NORTH	(1,550,000)				
Total Withdrawals for capital projects	(3,277,125)	(525,000)	(435,000)	(875,000)	(190,000)
Closing Balance Reserve Fund	2,847,193	2,548,624	2,538,557	2,020,031	2,128,994
New Borrowing					
LAND - REGIONAL PARKS CAPITAL			5,600,000	6,000,000	1,000,000
NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	3,000,000				
NOTCH, EA E			1,150,000		
PARKLAND PROPERTY PURCHASE - NORTH	32,855,000				
Total New Borrowing	35,855,000		6,750,000	6,000,000	1,000,000
New Debt Principal/Int		2,958,010		539,995	479,995
New Debt Principal/Int(Cumulative)		2,958,010	2,958,010	3,498,005	3,978,000
Borrowing cost	358,550		67,500	60,000	10,000

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		28.9%	20.3%	11.0%	6.3%	3.6%	
Property taxes	(338,746)	(436,776)	(525,455)	(583,359)	(620,288)	(642,705)	(2,808,583)
	(338,746)	(436,776)	(525,455)	(583,359)	(620,288)	(642,705)	(2,808,583)
Operations	(100)	(100)	(100)	(100)	(100)	(100)	(500)
Miscellaneous	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(20,000)
Total Operating Revenues	(342,846)	(440,876)	(529,555)	(587,459)	(624,388)	(646,805)	(2,829,083)
Operating Expenditures							
Administration	27,064	34,829	35,873	36,950	38,058	39,200	184,910
Professional fees	37,000	10,000	10,300	10,609	10,927	11,255	53,091
Building ops	5,298	5,690	5,861	6,037	6,218	6,404	30,210
Veh & Equip ops	8,277	8,587	8,845	9,110	9,383	9,665	45,590
Operating costs	146,652	181,082	184,514	190,050	195,751	201,624	953,021
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	15,052					15,052
Debt interest	(3,500)						
Total Operating Expenditures	399,542	457,973	466,306	482,710	497,639	513,056	2,417,684
Operating (surplus)/deficit	56,696	17,097	(63,249)	(104,749)	(126,749)	(133,749)	(411,399)
Capital Asset Expenditures							
Capital expenditures	1,401,251	1,205,000	650,000	400,000	175,000		2,430,000
Transfer from reserves	(854,218)	(205,000)	(100,000)	(100,000)	(75,000)		(480,000)
Grants and other	(185,642)	(300,000)					(300,000)
New borrowing	(350,000)	(700,000)	(550,000)	(300,000)	(100,000)		(1,650,000)
Net Capital Assets funded from Operations	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	24,097					24,097
Add: Transfer from appropriated surplus	(11,391)						
Add: Prior year (surplus) / deficit	(60,196)	(24,097)					(24,097)
(Surplus) applied to future years							



Community Parks and Halls - Area A

5 Year Capital Plan

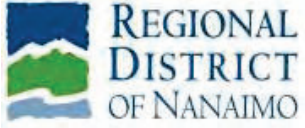
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
LD-2080 LAND - COMM PARKS EA A	700,000					700,000
MJ-2080 MAJOR CAP - COMM PARKS EA A	505,000	650,000	400,000	175,000		1,730,000
Total Community Parks and Halls - Area A	1,205,000	650,000	400,000	175,000		2,430,000

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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	488,539	308,362	214,529	118,820	46,196
Contributions	15,052				
Interest earned	9,771	6,167	4,291	2,376	924
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA A	(205,000)	(100,000)	(100,000)	(75,000)	
Total Withdrawals for capital projects	(205,000)	(100,000)	(100,000)	(75,000)	
Closing Balance Reserve Fund	308,362	214,529	118,820	46,196	47,120
New Borrowing					
LAND - COMM PARKS EA A	700,000				
MAJOR CAP - COMM PARKS EA A		550,000	300,000	100,000	
Total New Borrowing	700,000	550,000	300,000	100,000	
New Debt Principal/Int		57,749	44,000	24,000	8,000
New Debt Principal/Int(Cumulative)		57,749	101,749	125,749	133,749
Borrowing cost	7,000	5,500	3,000	1,000	

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

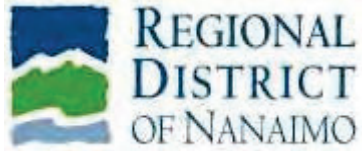
	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		49.8%	3.0%	(5.0%)	3.0%	3.0%	
Property taxes	(458,899)	(687,203)	(707,819)	(672,428)	(692,601)	(713,379)	(3,473,430)
	(458,899)	(687,203)	(707,819)	(672,428)	(692,601)	(713,379)	(3,473,430)
Operations	(450)	(450)	(450)	(450)	(450)	(450)	(2,250)
Miscellaneous	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(20,000)
Total Operating Revenues	(463,349)	(691,653)	(712,269)	(676,878)	(697,051)	(717,829)	(3,495,680)
Operating Expenditures							
Administration	40,936	47,061	48,472	49,927	51,424	52,967	249,851
Professional fees	92,760	72,533	11,376	11,717	12,069	12,431	120,126
Building ops	6,898	7,040	7,251	7,469	7,693	7,924	37,377
Veh & Equip ops	8,377	8,744	9,006	9,277	9,555	9,841	46,423
Operating costs	169,144	196,335	192,225	197,991	203,932	210,049	1,000,532
Wages & benefits	158,585	184,618	202,892	212,022	219,443	227,123	1,046,098
Transfer to other gov/org	10,000	10,000	10,000	10,000	10,000	7,500	47,500
Contributions to reserve funds	7,760		621	6,609	23,997	39,306	70,533
Debt interest	32,405	40,460	28,970	18,544	8,938	688	97,600
Total Operating Expenditures	526,865	566,791	510,813	523,556	547,051	567,829	2,716,040
Operating (surplus)/deficit	63,516	(124,862)	(201,456)	(153,322)	(150,000)	(150,000)	(779,640)
Capital Asset Expenditures							
Capital expenditures	1,831,906	320,000	850,000	1,250,000		125,000	2,545,000
Transfer from reserves	(586,978)	(20,000)	(200,000)				(220,000)
Grants and other	(494,756)	(300,000)	(650,000)	(1,250,000)		(125,000)	(2,325,000)
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	81,622					81,622
Add: Transfer from appropriated surplus	(101,845)	(63,333)					(63,333)
Add: Prior year (surplus) / deficit	(20,621)	(18,289)					(18,289)
(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
MJ-2081 MAJOR CAP - COMM PARKS EA B	320,000	850,000	1,250,000		125,000	2,545,000
Total Community Parks and Halls - Area B	320,000	850,000	1,250,000		125,000	2,545,000



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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	72,477	53,927	55,627	63,349	88,613
Contributions		621	6,609	23,997	39,306
Interest earned	1,450	1,079	1,113	1,267	1,772
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA B	(20,000)				
Total Withdrawals for capital projects	(20,000)				
Closing Balance Reserve Fund	53,927	55,627	63,349	88,613	129,691



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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		25.7%	19.1%	10.8%	3.2%	3.2%	
Property taxes	(108,738)	(136,695)	(162,837)	(180,487)	(186,345)	(192,397)	(858,761)
	(108,738)	(136,695)	(162,837)	(180,487)	(186,345)	(192,397)	(858,761)
Operations	(150)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(12,148)	(17,000)	(11,000)				(28,000)
Total Operating Revenues	(121,036)	(153,845)	(173,987)	(180,637)	(186,495)	(192,547)	(887,511)
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	2,505	2,580	2,658	2,737	2,819	13,299
Veh & Equip ops	4,289	5,164	5,319	5,478	5,643	5,812	27,416
Operating costs	21,958	43,669	44,980	46,329	47,718	49,150	231,846
Wages & benefits	79,369	92,224	101,356	105,917	109,625	113,461	522,583
Transfer to other gov/org	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Contributions to reserve funds	15,407						
Total Operating Expenditures	146,831	162,826	173,987	180,637	186,495	192,547	896,492
Operating (surplus)/deficit	25,795	8,981					8,981
Capital Asset Expenditures							
Capital expenditures	735,465						
Transfer from reserves	(200,000)						
Grants and other	(535,465)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	25,795	8,981					8,981
Add: Transfer from appropriated surplus	(7,000)						
Add: Prior year (surplus) / deficit	(18,795)	(8,981)					(8,981)
(Surplus) applied to future years							



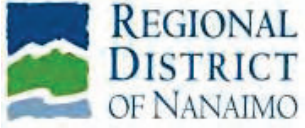
Fund Manager Summary

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	105,080	107,182	109,326	111,513	113,743
Interest earned	2,102	2,144	2,187	2,230	2,275
Withdrawals for capital projects:					
Closing Balance Reserve Fund	107,182	109,326	111,513	113,743	116,018



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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		14.2%	19.8%	3.8%	3.4%	3.1%	
Property taxes	(145,186)	(165,738)	(198,493)	(205,981)	(212,983)	(219,646)	(1,002,841)
	(145,186)	(165,738)	(198,493)	(205,981)	(212,983)	(219,646)	(1,002,841)
Operations	(450)	(450)	(450)	(450)	(450)	(450)	(2,250)
Total Operating Revenues	(145,636)	(166,188)	(198,943)	(206,431)	(213,433)	(220,096)	(1,005,091)
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	2,555	2,632	2,711	2,792	2,876	13,566
Veh & Equip ops	4,239	4,369	4,500	4,635	4,774	4,917	23,195
Operating costs	65,951	69,471	71,554	73,701	75,913	78,190	368,829
Wages & benefits	75,080	92,171	101,301	105,859	109,564	113,399	522,294
Contributions to reserve funds	13,736						
Total Operating Expenditures	176,490	186,970	198,943	206,431	213,153	220,096	1,025,593
Operating (surplus)/deficit	30,854	20,782			(280)		20,502
Capital Asset Expenditures							
Capital expenditures	186,619	110,000	125,000	125,000	125,280	125,000	610,280
Transfer from reserves	(182,325)	(110,000)					(110,000)
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	20,782					20,782
Add: Transfer from appropriated surplus	(9,657)						
Add: Prior year (surplus) / deficit	(25,491)	(20,782)					(20,782)
(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	110,000	125,000	125,000	125,000	125,000	610,000
PC-2083 COMPUTER - COMM PARKS EA D				280		280
Total Community Parks and Halls - Area C (East Wellington)	110,000	125,000	125,000	125,280	125,000	610,280



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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	146,636	39,569	40,360	41,167	41,990
Interest earned	2,933	791	807	823	840
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA D	(110,000)				
Total Withdrawals for capital projects	(110,000)				
Closing Balance Reserve Fund	39,569	40,360	41,167	41,990	42,830

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		11.6%	14.8%	4.0%	3.0%	3.0%	
Property taxes	(425,515)	(474,846)	(545,258)	(567,068)	(584,080)	(601,602)	(2,772,854)
	(425,515)	(474,846)	(545,258)	(567,068)	(584,080)	(601,602)	(2,772,854)
Operations	(300)	(300)	(300)	(300)	(300)	(300)	(1,500)
Total Operating Revenues	(425,815)	(475,146)	(545,558)	(567,368)	(584,380)	(601,902)	(2,774,354)
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	10,380	10,691	11,012	11,343	11,683	55,109
Veh & Equip ops	8,227	8,537	8,793	9,057	9,329	9,608	45,324
Operating costs	141,683	170,744	155,866	160,543	165,359	170,319	822,831
Wages & benefits	174,948	207,054	251,955	263,293	272,508	282,046	1,276,856
Contributions to reserve funds	40,240	20,000		3,455	4,708	5,607	33,770
Debt interest	38,057	38,057	38,057	38,057	38,057	38,057	190,285
Total Operating Expenditures	450,629	500,688	512,655	534,129	551,477	568,999	2,667,948
Operating (surplus)/deficit	24,814	25,542	(32,903)	(33,239)	(32,903)	(32,903)	(106,406)
Capital Asset Expenditures							
Capital expenditures	297,825	2,250	65,000	336			67,586
Transfer from reserves	(12,815)	(2,250)	(65,000)				(67,250)
Grants and other	(276,750)						
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	65,977	58,445					58,445
Add: Transfer from appropriated surplus	(8,260)	(4,000)					(4,000)
Add: Prior year (surplus) / deficit	(57,717)	(54,445)					(54,445)
(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
VH-2084 VEHICLE - COMM PARKS EA E	2,250					2,250
Total Community Parks and Halls - Area E	2,250	65,000	336			67,586

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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	164,192	185,226	143,931	170,265	198,378
Contributions	20,000	20,000	23,455	24,708	25,607
Interest earned	3,284	3,705	2,879	3,405	3,968
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	185,226	143,931	170,265	198,378	227,953

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		7.7%	30.2%	3.7%	3.3%	3.1%	
Property taxes	(427,559)	(460,363)	(599,248)	(621,319)	(641,660)	(661,528)	(2,984,118)
	(427,559)	(460,363)	(599,248)	(621,319)	(641,660)	(661,528)	(2,984,118)
Operations	(15,450)	(15,450)	(15,450)	(15,450)	(15,450)	(15,450)	(77,250)
Total Operating Revenues	(443,009)	(475,813)	(614,698)	(636,769)	(657,110)	(676,978)	(3,061,368)
Operating Expenditures							
Administration	28,226	35,693	36,763	37,866	39,002	40,172	189,496
Professional fees	10,000	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	18,318	21,440	22,083	22,746	23,428	24,131	113,828
Veh & Equip ops	8,277	8,687	8,948	9,216	9,493	9,777	46,121
Operating costs	180,103	223,116	209,809	216,104	222,587	229,264	1,100,880
Wages & benefits	202,449	235,231	301,945	315,532	326,576	338,006	1,517,290
Transfer to other gov/org	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Contributions to reserve funds	27,213	25,377					25,377
Total Operating Expenditures	504,586	584,544	614,698	636,769	656,550	676,978	3,169,539
Operating (surplus)/deficit	61,577	108,731			(560)		108,171
Capital Asset Expenditures							
Capital expenditures	951,251	331,750			560		332,310
Transfer from reserves	(18,363)	(6,750)					(6,750)
Grants and other	(877,888)	(325,000)					(325,000)
Net Capital Assets funded from Operations	55,000				560		560
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	116,577	108,731					108,731
Add: Transfer from appropriated surplus	(85,000)	(30,000)					(30,000)
Add: Prior year (surplus) / deficit	(31,577)	(78,731)					(78,731)
(Surplus) applied to future years							



Community Parks and Halls - Area F

5 Year Capital Plan

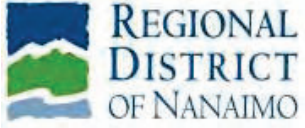
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
MJ-2085 MAJOR CAP - COMM PARKS EA F	225,000					225,000
PC-2085 COMPUTER - COMM PARKS EA F				560		560
PR-0041 EA F - ERRINGTON COMM. PARK IMPROVEMENTS	100,000					100,000
VH-2085 VEHICLE - COMM PARKS EA F	6,750					6,750
Total Community Parks and Halls - Area F	331,750			560		332,310

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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	276,993	301,160	307,183	313,327	319,594
Contributions	25,377				
Interest earned	5,540	6,023	6,144	6,267	6,392
Withdrawals for capital projects:					
VEHICLE - COMM PARKS EA F	(6,750)				
Total Withdrawals for capital projects	(6,750)				
Closing Balance Reserve Fund	301,160	307,183	313,327	319,594	325,986

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		11.9%	16.6%	3.7%	3.3%	3.3%	
Property taxes	(345,256)	(386,488)	(450,735)	(467,614)	(482,834)	(498,552)	(2,286,223)
	(345,256)	(386,488)	(450,735)	(467,614)	(482,834)	(498,552)	(2,286,223)
Operations	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,000)
Miscellaneous	(34,550)						
Total Operating Revenues	(381,006)	(387,688)	(451,935)	(468,814)	(484,034)	(499,752)	(2,292,223)
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	10,040	10,341	10,651	10,971	11,300	53,303
Veh & Equip ops	8,437	8,747	9,009	9,280	9,558	9,845	46,439
Operating costs	162,797	162,239	162,106	166,969	171,978	177,137	840,429
Wages & benefits	173,116	202,181	221,333	231,293	239,388	247,767	1,141,962
Contributions to reserve funds	47,244						
Total Operating Expenditures	439,476	434,158	451,935	468,814	484,034	499,752	2,338,693
Operating (surplus)/deficit	58,470	46,470					46,470
Capital Asset Expenditures							
Capital expenditures	770,923	377,575	475,000	215,000		125,000	1,192,575
Grants and other	(770,923)	(377,575)	(475,000)	(215,000)		(125,000)	(1,192,575)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	58,470	46,470					46,470
Add: Transfer from appropriated surplus	(3,333)	(8,333)					(8,333)
Add: Prior year (surplus) / deficit	(55,137)	(38,137)					(38,137)
(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	377,575	475,000	215,000		125,000	1,192,575
Total Community Parks and Halls - Area G	377,575	475,000	215,000		125,000	1,192,575



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

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	206,900	211,038	215,259	219,564	223,955
Interest earned	4,138	4,221	4,305	4,391	4,479
Withdrawals for capital projects:					
Closing Balance Reserve Fund	211,038	215,259	219,564	223,955	228,434

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		19.9%	7.1%	3.5%	3.1%	3.1%	
Property taxes	(421,159)	(504,996)	(540,726)	(559,446)	(576,620)	(594,350)	(2,776,138)
	(421,159)	(504,996)	(540,726)	(559,446)	(576,620)	(594,350)	(2,776,138)
Operations	(600)	(600)	(600)	(600)	(600)	(600)	(3,000)
Total Operating Revenues	(421,759)	(505,596)	(541,326)	(560,046)	(577,220)	(594,950)	(2,779,138)
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	5,040	5,191	5,347	5,507	5,673	26,758
Veh & Equip ops	7,827	8,137	8,381	8,633	8,892	9,158	43,201
Operating costs	201,191	238,774	235,937	243,016	250,306	257,815	1,225,848
Wages & benefits	168,648	196,312	215,171	224,854	232,723	240,869	1,109,929
Transfer to other gov/org	30,000	25,000	25,000	25,000	25,000	25,000	125,000
Contributions to reserve funds	28,535						
Total Operating Expenditures	478,332	526,641	541,326	560,046	577,220	594,950	2,800,183
Operating (surplus)/deficit	56,573	21,045					21,045
Capital Asset Expenditures							
Capital expenditures	829,988	150,000	575,000	125,000	125,000	125,000	1,100,000
Transfer from reserves	(263,000)						
Grants and other	(565,488)	(150,000)	(575,000)	(125,000)	(125,000)	(125,000)	(1,100,000)
Net Capital Assets funded from Operations	1,500						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	58,073	21,045					21,045
Add: Transfer from appropriated surplus	(28,333)	(3,333)					(3,333)
Add: Prior year (surplus) / deficit	(29,740)	(17,712)					(17,712)
(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	150,000	575,000	125,000	125,000	125,000	1,100,000
Total Community Parks and Halls - Area H	150,000	575,000	125,000	125,000	125,000	1,100,000



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

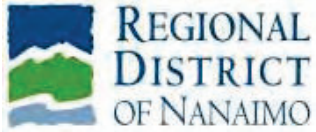
	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	68,295	69,661	71,054	72,475	73,925
Interest earned	1,366	1,393	1,421	1,450	1,479
Withdrawals for capital projects:					
Closing Balance Reserve Fund	69,661	71,054	72,475	73,925	75,404

**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							

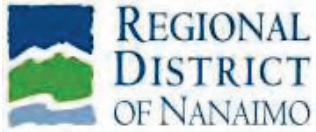
**Port Theatre EA B
FINANCIAL PLAN SUMMARY
2025 to 2029**

	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)	(17,401)	(17,401)	(17,401)	(17,401)	(17,401)	(87,005)
	(17,287)	(17,401)	(17,401)	(17,401)	(17,401)	(17,401)	(87,005)
Total Operating Revenues	(17,287)	(17,401)	(17,401)	(17,401)	(17,401)	(17,401)	(87,005)
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						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	114						
Add: Prior year (surplus) / deficit	(114)						
(Surplus) applied to future years							



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

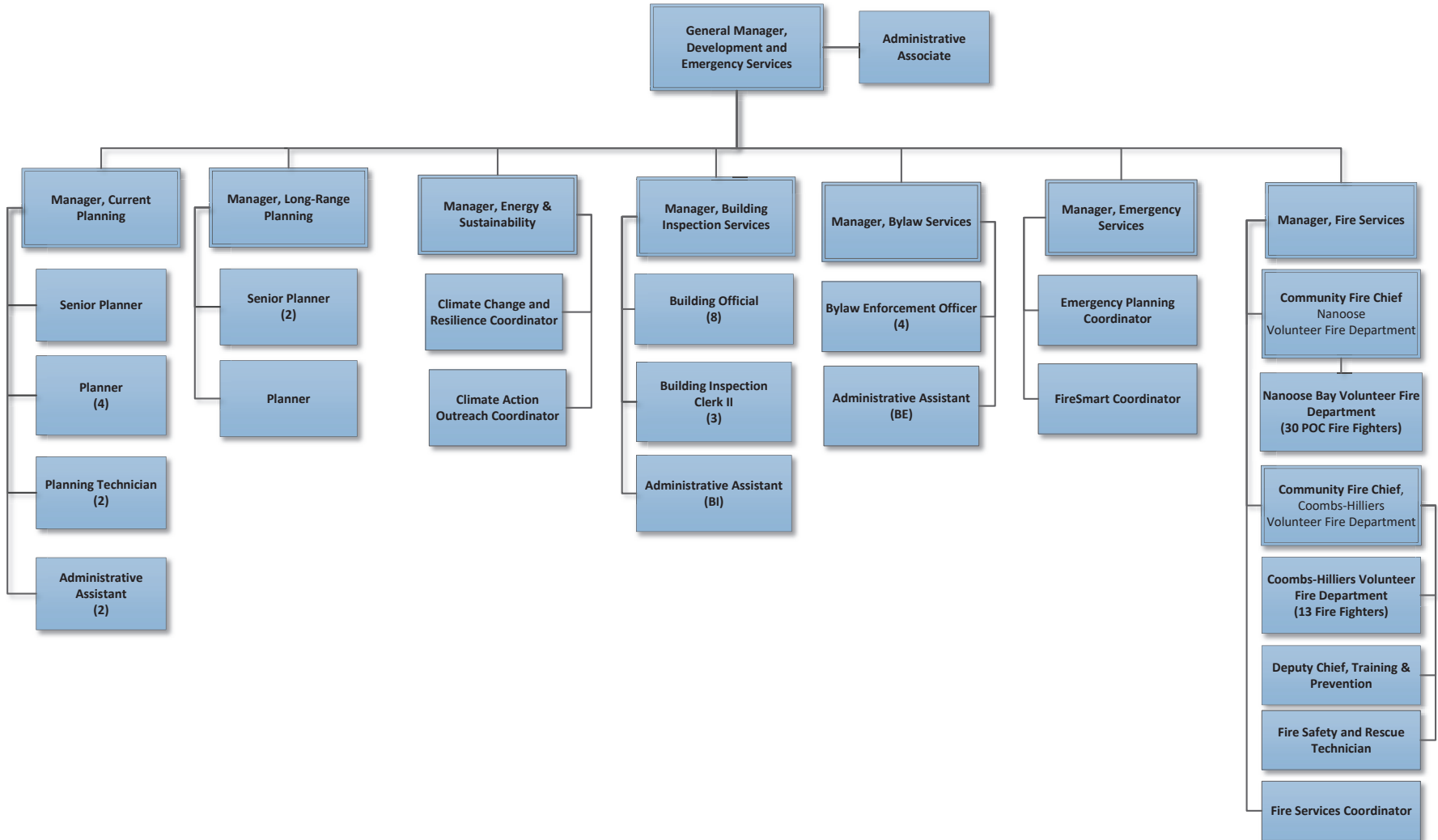
	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Property taxes	(4,476)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
	(4,476)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
Total Operating Revenues	(4,476)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
Operating Expenditures							
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)	(24,961)	(24,961)	(24,961)	(24,961)	(24,961)	(124,805)
	(24,961)	(24,961)	(24,961)	(24,961)	(24,961)	(24,961)	(124,805)
Total Operating Revenues	(24,961)	(24,961)	(24,961)	(24,961)	(24,961)	(24,961)	(124,805)
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							
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							

DEVELOPMENT AND EMERGENCY SERVICES

Updated to September 30, 2024

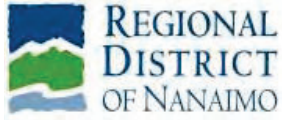


**DEVELOPMENT & EMERGENCY SERVICES
FINANCIAL PLAN SUMMARY
2025 to 2029**

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		11.0%	11.8%	8.1%	6.9%	6.8%	
Property taxes	(13,976,461)	(15,533,100)	(17,395,385)	(18,826,559)	(20,141,629)	(21,530,200)	(93,426,873)
Parcel taxes	(184,005)	(184,168)	(184,326)	(184,383)	(184,443)	(184,504)	(921,824)
	(14,160,466)	(15,717,268)	(17,579,711)	(19,010,942)	(20,326,072)	(21,714,704)	(94,348,697)
Municipal agreements	(69,414)	(76,343)	(78,633)	(80,992)	(83,422)	(85,925)	(405,315)
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)	(1,638,265)	(1,082,361)	(1,047,231)	(1,005,231)	(1,005,231)	(5,778,319)
Grants in lieu of taxes	(16,503)	(16,503)	(16,503)	(16,503)	(16,503)	(16,503)	(82,515)
Interdepartmental recoveries	(1,744,605)	(1,743,254)	(1,986,180)	(2,065,330)	(2,133,748)	(2,204,504)	(10,133,016)
Miscellaneous	(1,779,439)	(1,862,102)	(1,101,597)	(918,136)	(750,848)	(582,471)	(5,215,154)
Total Operating Revenues	(20,421,797)	(22,477,235)	(23,371,124)	(24,799,349)	(26,140,967)	(27,522,001)	(124,310,676)
Operating Expenditures							
Administration	1,799,088	1,805,301	1,860,904	1,916,354	1,971,758	2,030,807	9,585,124
Professional fees	2,054,887	2,053,476	1,052,254	974,367	934,928	866,200	5,881,225
Building ops	1,049,242	930,816	878,137	904,181	931,004	958,633	4,602,771
Veh & Equip ops	698,844	653,402	656,908	676,516	716,814	738,319	3,441,959
Operating costs	2,175,108	2,323,031	2,242,569	2,288,631	2,336,081	2,384,954	11,575,266
Program costs	1,024,568	1,310,070	1,298,050	1,258,544	1,259,054	1,259,578	6,385,296
Wages & benefits	5,852,841	6,694,752	6,803,001	7,109,136	7,357,955	7,615,484	35,580,328
Transfer to other gov/org	4,954,703	5,400,184	5,581,658	5,654,379	5,809,495	5,969,264	28,414,980
Contributions to reserve funds	1,333,489	1,671,249	1,457,912	1,746,861	2,302,723	2,952,872	10,131,617
Debt interest	334,080	496,346	514,286	625,335	702,752	690,619	3,029,338
Total Operating Expenditures	21,276,850	23,338,627	22,345,679	23,154,304	24,322,564	25,466,730	118,627,904
Operating (surplus)/deficit	855,053	861,392	(1,025,445)	(1,645,045)	(1,818,403)	(2,055,271)	(5,682,772)
Capital Asset Expenditures							
Capital expenditures	9,724,611	4,757,459	4,652,470	9,256,470	3,565,250	14,986,850	37,218,499
Transfer from reserves	(4,615,359)	(2,662,641)	(706,000)	(1,506,000)	(2,309,000)	(2,580,600)	(9,764,241)
Grants and other	(131,989)	(80,000)			(300,000)		(380,000)
New borrowing	(4,927,550)	(1,964,423)	(3,900,000)	(7,719,000)	(925,000)	(12,375,000)	(26,883,423)
Net Capital Assets funded from Operations	49,713	50,395	46,470	31,470	31,250	31,250	190,835
Capital Financing Charges							
Existing debt (principal)	243,662	320,592	777,911	1,062,323	686,327	734,695	3,581,848
New debt (principal & interest)	49,276	19,644	201,064	551,252	1,100,826	1,289,326	3,162,112
Total Capital Financing Charges	292,938	340,236	978,975	1,613,575	1,787,153	2,024,021	6,743,960
Net (surplus)/deficit for the year	1,197,704	1,252,023					1,252,023
Add: Transfer from appropriated surplus	(728,326)	(430,029)					(430,029)
Add: Prior year (surplus) / deficit	(469,378)	(821,994)					(821,994)
(Surplus) applied to future years							

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

	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029
	\$	%	\$	%	\$	%	\$	%	\$	%
EA Community Planning										
0200 PLANNING - CURRENT PLANNING	(2,858,399)	5.0%	(3,077,179)	7.7%	(3,215,395)	4.5%	(3,358,626)	4.5%	(3,516,036)	4.7%
	(\$2,858,399)		(\$3,077,179)		(\$3,215,395)		(\$3,358,626)		(\$3,516,036)	
Economic Development South										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	(68,900)		(68,900)		(68,900)		(68,900)		(68,900)	
	(\$68,900)		(\$68,900)		(\$68,900)		(\$68,900)		(\$68,900)	
Gabriola Island Health & Wellbeing Contribution Service										
0213 GABRIOLA HEALTH & WELLBEING CONTRIB. SVC	(44,858)		(102,109)	127.6%	(102,612)	0.5%	(102,612)		(102,612)	
	(\$44,858)		(\$102,109)		(\$102,612)		(\$102,612)		(\$102,612)	
Regional Growth Strategy										
0400 REGIONAL GROWTH STRATEGY	(1,168,112)	3.5%	(1,220,517)	4.5%	(1,256,354)	2.9%	(1,287,967)	2.5%	(1,320,377)	2.5%
	(\$1,168,112)		(\$1,220,517)		(\$1,256,354)		(\$1,287,967)		(\$1,320,377)	
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	(89,348)		(89,348)		(89,348)		(89,348)		(89,348)	
2019 FIRE PROTECTION - NANAIMO RIVER	(1,780)		(1,780)			(100.0%)				
2020 FIRE PROTECTION - COOMBS HILLIERS	(1,141,484)	15.1%	(1,312,707)	15.0%	(1,509,613)	15.0%	(1,811,535)	20.0%	(2,173,842)	20.0%
2021 FIRE PROTECTION - ERRINGTON	(1,257,360)	12.9%	(1,445,964)	15.0%	(1,489,343)	3.0%	(1,534,023)	3.0%	(1,580,044)	3.0%
2022 FIRE PROTECTION - FRENCH CREEK	(1,096,777)	3.0%	(1,129,680)	3.0%	(1,163,571)	3.0%	(1,198,478)	3.0%	(1,234,432)	3.0%
2023 FIRE PROTECTION - NANOOSE BAY	(1,417,457)	19.0%	(1,700,948)	20.0%	(2,041,138)	20.0%	(2,245,252)	10.0%	(2,469,777)	10.0%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(152,395)	(3.6%)	(169,415)	11.2%	(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%
	(\$8,939,947)		(\$10,299,284)		(\$11,464,485)		(\$12,520,863)		(\$13,633,599)	
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)	

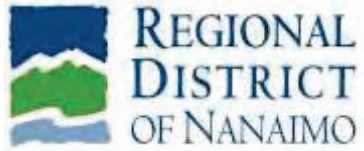


DEVELOPMENT & EMERGENCY SERVICES
SUMMARY OF TAX REQUISITIONS
2025 to 2029

	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	(15,717,268)	11.0%	(17,579,711)	11.8%	(19,010,942)	8.1%	(20,326,072)	6.9%	(21,714,704)	6.8%

**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)	(333,094)	(124,933)	(110,062)	(75,577)	(30,500)	(674,166)
Total Operating Revenues	(2,887,429)	(3,288,943)	(3,302,201)	(3,428,263)	(3,539,808)	(3,655,024)	(17,214,239)
Operating Expenditures							
Administration	383,254	342,235	352,502	363,077	373,970	385,189	1,816,973
Professional fees	347,950	355,816	341,490	351,735	362,287	373,156	1,784,484
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	203,184		1,000	1,000	1,000	206,184
Total Operating Expenditures	3,463,340	3,587,974	3,302,201	3,428,263	3,539,808	3,655,024	17,513,270
Operating (surplus)/deficit	575,911	299,031					299,031
Capital Asset Expenditures							
Capital expenditures	145,820						
Transfer from reserves	(13,831)						
Grants and other	(131,989)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	575,911	299,031					299,031
Add: Transfer from appropriated surplus	(194,650)	(77,516)					(77,516)
Add: Prior year (surplus) / deficit	(381,261)	(221,515)					(221,515)
(Surplus) applied to future years							



**EA Community Planning
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,417,711	1,515,199	1,421,070	1,340,929	1,293,671
Contributions	203,184		1,000	1,000	1,000
Interest earned	28,354	30,304	28,421	26,819	25,873
Withdrawals for capital projects:					
Other transfers out of Reserve	134,050	124,433	109,562	75,077	30,000
Closing Balance Reserve Fund	1,515,199	1,421,070	1,340,929	1,293,671	1,290,544

**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)	(1,256,354)	(1,287,967)	(1,320,377)	(6,253,327)
	(1,128,338)	(1,168,112)	(1,220,517)	(1,256,354)	(1,287,967)	(1,320,377)	(6,253,327)
Operating grants	(399,680)	(460,534)	(77,130)	(42,000)			(579,664)
Miscellaneous	(568,969)	(529,920)	(150,000)	(100,000)	(84,788)		(864,708)
Total Operating Revenues	(2,096,987)	(2,158,566)	(1,447,647)	(1,398,354)	(1,372,755)	(1,320,377)	(7,697,699)
Operating Expenditures							
Administration	157,223	187,002	192,612	198,390	202,358	208,429	988,791
Professional fees	1,305,011	1,175,553	410,026	315,073	255,857	166,754	2,323,263
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	161,182		5,000	5,000	5,000	176,182
Total Operating Expenditures	2,331,995	2,411,127	1,447,647	1,398,354	1,372,755	1,320,377	7,950,260
Operating (surplus)/deficit	235,008	252,561					252,561
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	235,008	252,561					252,561
Add: Transfer from appropriated surplus	(162,649)	(151,945)					(151,945)
Add: Prior year (surplus) / deficit	(72,359)	(100,616)					(100,616)
(Surplus) applied to future years							

**Regional Growth Strategy
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	549,628	667,203	630,547	648,158	666,121
Contributions	161,182		5,000	5,000	5,000
Interest earned	10,993	13,344	12,611	12,963	13,322
Withdrawals for capital projects:					
Other transfers out of Reserve	54,600	50,000			
Closing Balance Reserve Fund	667,203	630,547	648,158	666,121	684,443



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

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



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

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

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Operations	(1,260,674)	(1,321,875)	(1,421,875)	(1,553,234)	(1,715,363)	(1,800,000)	(7,812,347)
Operating grants	(80,522)	(80,569)	(80,569)	(80,569)	(80,569)	(80,569)	(402,845)
Interdepartmental recoveries	(21,500)	(21,500)	(21,500)	(21,500)	(21,500)	(21,500)	(107,500)
Miscellaneous	(810,198)	(557,188)	(516,185)	(400,974)	(283,383)	(244,871)	(2,002,601)
Total Operating Revenues	(2,172,894)	(1,981,132)	(2,040,129)	(2,056,277)	(2,100,815)	(2,146,940)	(10,325,293)
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	132,069	132,069	92,069	92,069	92,069	540,345
Wages & benefits	1,190,718	1,304,788	1,370,028	1,431,679	1,481,788	1,533,650	7,121,933
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	1,981,132	2,040,129	2,056,277	2,100,815	2,146,940	10,325,293
Operating (surplus)/deficit	(294,530)						
Capital Asset Expenditures							
Capital expenditures	45,000		50,000				50,000
Transfer from reserves	(41,150)		(50,000)				(50,000)
Net Capital Assets funded from Operations	3,850						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(290,680)						
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		50,000				50,000
Total Building Inspection		50,000				50,000



**Building Inspection
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	1,084,470	602,471	163,335		
Contributions	3,500	15,000	15,000	15,000	15,000
Interest earned	21,689	12,049	3,267		
Withdrawals for capital projects:					
Other transfers out of Reserve	507,188	466,185	390,974	273,383	234,871
Closing Balance Reserve Fund	602,471	163,335	(209,372)	(258,383)	(219,871)
Net to Borrow			209,372	258,383	219,871
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	29,210	36,794	2,530	17,581	32,933
Contributions	7,000	15,000	15,000	15,000	15,000
Interest earned	584	736	51	352	659
Withdrawals for capital projects:					
VEHICLE - BLDG INSPECTION		(50,000)			
Total Withdrawals for capital projects		(50,000)			
Closing Balance Reserve Account	36,794	2,530	17,581	32,933	48,592

**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	50,000		50,000			100,000
Transfer from reserves	(50,000)	(50,000)		(50,000)			(100,000)
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	50,000		50,000			100,000
Total Bylaw Enforcement	50,000		50,000			100,000

**Bylaw Enforcement
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,186	5,290	30,396	6,004	31,124
Contributions	50,000	25,000	25,000	25,000	25,000
Interest earned	104	106	608	120	622
Withdrawals for capital projects:					
VEHICLE - BYLAW	(50,000)		(50,000)		
Total Withdrawals for capital projects	(50,000)		(50,000)		
Closing Balance Reserve Account	5,290	30,396	6,004	31,124	56,746

**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			120	620	620	1,360
Total Operating Expenditures	96,692	108,391	110,892	114,339	118,266	121,795	573,683
Operating (surplus)/deficit	5,784	5,649					5,649
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,784	5,649					5,649
Add: Prior year (surplus) / deficit	(5,784)	(5,649)					(5,649)
(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	60,083	58,309	56,096	57,338	59,105
Contributions			120	620	620
Interest earned	1,202	1,166	1,122	1,147	1,182
Withdrawals for capital projects:					
Other transfers out of Reserve	2,976	3,379			
Closing Balance Reserve Fund	58,309	56,096	57,338	59,105	60,907

**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		3,332					3,332
Total Operating Expenditures	176,849	186,390	173,175	178,370	183,722	189,233	910,890
Operating (surplus)/deficit	18,676	20,377					20,377
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	18,676	20,377					20,377
Add: Transfer from appropriated surplus	(15,725)	(14,625)					(14,625)
Add: Prior year (surplus) / deficit	(2,951)	(5,752)					(5,752)
(Surplus) applied to future years							

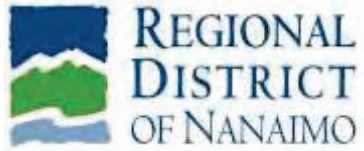


**Animal Control E,G & H
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	49,185	52,751	53,806	54,882	55,980
Contributions	3,332				
Interest earned	984	1,055	1,076	1,098	1,120
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	52,751	53,806	54,882	55,980	57,100

**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	14,000	6,755	7,198	7,662	8,150	43,765
Total Operating Expenditures	53,315	59,967	53,101	54,934	56,830	58,793	283,625
Operating (surplus)/deficit	4,516	7,636					7,636
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,516	7,636					7,636
Add: Prior year (surplus) / deficit	(4,516)	(7,636)					(7,636)
(Surplus) applied to future years							



**Animal Control EA F
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	60,599	74,811	83,062	91,921	101,421
Contributions	14,000	6,755	7,198	7,662	8,150
Interest earned	1,212	1,496	1,661	1,838	2,028
Withdrawals for capital projects:					
Other transfers out of Reserve	1,000				
Closing Balance Reserve Fund	74,811	83,062	91,921	101,421	111,599

**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	6,167		153	313	486	7,119
Total Operating Expenditures	33,224	38,095	31,787	32,892	34,035	35,219	172,028
Operating (surplus)/deficit	4,729	6,949					6,949
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,729	6,949					6,949
Add: Prior year (surplus) / deficit	(4,729)	(6,949)					(6,949)
(Surplus) applied to future years							

**Noise Control EA A
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	27,478	33,095	33,757	34,585	35,590
Contributions	6,167		153	313	486
Interest earned	550	662	675	692	712
Withdrawals for capital projects:					
Other transfers out of Reserve	1,100				
Closing Balance Reserve Fund	33,095	33,757	34,585	35,590	36,788

**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	4,596		148	304	470	5,518
Total Operating Expenditures	30,617	35,237	30,811	31,882	32,990	34,137	165,057
Operating (surplus)/deficit	5,299	5,424					5,424
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,299	5,424					5,424
Add: Prior year (surplus) / deficit	(5,299)	(5,424)					(5,424)
(Surplus) applied to future years							

**Noise Control EA B
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	27,823	32,225	32,870	33,675	34,653
Contributions	4,596		148	304	470
Interest earned	556	645	657	674	693
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	32,225	32,870	33,675	34,653	35,816

**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	4,135		295	611	948	5,989
Total Operating Expenditures	30,315	34,122	30,387	31,593	32,848	34,153	163,103
Operating (surplus)/deficit	4,037	4,869					4,869
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,037	4,869					4,869
Add: Prior year (surplus) / deficit	(4,037)	(4,869)					(4,869)
(Surplus) applied to future years							



**Noise Control EA C
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	25,926	30,580	31,192	32,111	33,364
Contributions	4,135		295	611	948
Interest earned	519	612	624	642	667
Withdrawals for capital projects:					
Closing Balance Reserve Fund	30,580	31,192	32,111	33,364	34,979

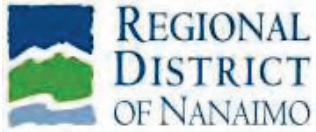


NOISE CONTROL - AREA E
FINANCIAL PLAN SUMMARY
2025 to 2029

	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	5,934	1,003	1,186	1,378	1,583	11,084
Total Operating Expenditures	32,683	36,663	31,905	33,014	34,161	35,349	171,092
Operating (surplus)/deficit	4,115	5,509					5,509
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,115	5,509					5,509
Add: Prior year (surplus) / deficit	(4,115)	(5,509)					(5,509)
(Surplus) applied to future years							

**Noise Control EA E
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	24,172	29,839	31,439	33,254	35,297
Contributions	5,934	1,003	1,186	1,378	1,583
Interest earned	483	597	629	665	706
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	29,839	31,439	33,254	35,297	37,586



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	5,380	388	549	720	901	7,938
Total Operating Expenditures	32,109	36,109	31,290	32,377	33,503	34,667	167,946
Operating (surplus)/deficit	4,115	5,549					5,549
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,115	5,549					5,549
Add: Prior year (surplus) / deficit	(4,115)	(5,549)					(5,549)
(Surplus) applied to future years							



**Noise Control EA G
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	19,228	24,243	25,116	26,167	27,410
Contributions	5,380	388	549	720	901
Interest earned	385	485	502	523	548
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	24,243	25,116	26,167	27,410	28,859

**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	7,251		161	334	516	8,262
Total Operating Expenditures	203,366	190,596	182,345	183,477	184,649	185,861	926,928
Operating (surplus)/deficit	24,337	8,124					8,124
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	24,337	8,124					8,124
Add: Prior year (surplus) / deficit	(24,337)	(8,124)					(8,124)
(Surplus) applied to future years							

**Hazardous Properties
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	99,525	108,767	110,942	113,322	115,922
Contributions	7,251		161	334	516
Interest earned	1,991	2,175	2,219	2,266	2,318
Withdrawals for capital projects:					
Closing Balance Reserve Fund	108,767	110,942	113,322	115,922	118,756

**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	5,160	555	724	903	1,093	8,435
Total Operating Expenditures	183,239	185,126	181,421	182,515	183,648	184,820	917,530
Operating (surplus)/deficit	4,283	4,887					4,887
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,283	4,887					4,887
Add: Prior year (surplus) / deficit	(4,283)	(4,887)					(4,887)
(Surplus) applied to future years							

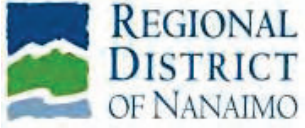


**Unsightly Premises
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	44,458	50,507	52,072	53,837	55,817
Contributions	5,160	555	724	903	1,093
Interest earned	889	1,010	1,041	1,077	1,116
Withdrawals for capital projects:					
Closing Balance Reserve Fund	50,507	52,072	53,837	55,817	58,026

**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)	(76,343)	(78,633)	(80,992)	(83,422)	(85,925)	(405,315)
Operating grants	(659,324)	(884,662)	(884,662)	(884,662)	(884,662)	(884,662)	(4,423,310)
Miscellaneous		(32,000)					(32,000)
Total Operating Revenues	(1,486,324)	(1,818,799)	(1,891,725)	(1,931,166)	(1,966,017)	(2,002,022)	(9,609,729)
Operating Expenditures							
Administration	101,378	125,513	129,278	133,156	137,151	141,265	666,363
Professional fees	236,969	248,000	145,440	149,803	154,297	158,926	856,466
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	110,928	112,072	115,350	118,727	122,205	579,282
Program costs	586,546	849,501	849,501	849,501	849,501	849,501	4,247,505
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		20,000	20,000	20,000	20,000	80,000
Total Operating Expenditures	1,654,551	1,939,949	1,891,725	1,931,166	1,966,017	2,002,022	9,730,879
Operating (surplus)/deficit	168,227	121,150					121,150
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	121,150					121,150
Add: Transfer from appropriated surplus	(59,398)	(50,000)					(50,000)
Add: Prior year (surplus) / deficit	(108,829)	(71,150)					(71,150)
(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	433,803	155,479	158,589	161,761	164,996
Interest earned	8,676	3,110	3,172	3,235	3,300
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	155,479	158,589	161,761	164,996	168,296
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,248	5,353	25,460	45,969	66,888
Contributions		20,000	20,000	20,000	20,000
Interest earned	105	107	509	919	1,338
Withdrawals for capital projects:					
Closing Balance Reserve Account	5,353	25,460	45,969	66,888	88,226

**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		(6,250)					(6,250)
Miscellaneous	(11,372)	(7,224)					(7,224)
Total Operating Revenues	(162,667)	(184,778)	(187,118)	(192,730)	(198,512)	(204,468)	(967,606)
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		6,250					6,250
Transfer to other gov/org	137,030	147,286	151,705	156,256	160,943	165,772	781,962
Total Operating Expenditures	186,093	203,451	187,118	192,730	198,512	204,468	986,279
Operating (surplus)/deficit	23,426	18,673					18,673
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	23,426	18,673					18,673
Add: Transfer from appropriated surplus	(15,000)	(15,000)					(15,000)
Add: Prior year (surplus) / deficit	(8,426)	(3,673)					(3,673)
(Surplus) applied to future years							



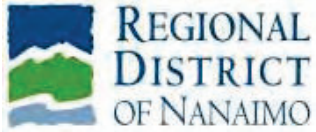
**D68 E911
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	129,634	132,227	134,872	137,569	140,320
Interest earned	2,593	2,645	2,697	2,751	2,806
Withdrawals for capital projects:					
Closing Balance Reserve Fund	132,227	134,872	137,569	140,320	143,126



**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		(6,250)					(6,250)
Total Operating Revenues	(770,357)	(827,547)	(848,248)	(875,185)	(901,440)	(928,484)	(4,380,904)
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		6,250					6,250
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	835,449	848,248	875,185	901,440	928,484	4,388,806
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)	(89,472)	(89,622)	(89,676)	(89,731)	(89,789)	(448,290)
Parcel taxes	(94,657)	(94,820)	(94,978)	(95,035)	(95,095)	(95,156)	(475,084)
	(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)	(581,324)	(842,871)	(878,793)	(908,812)	(939,863)	(4,151,663)
Total Operating Revenues	(780,502)	(701,324)	(842,871)	(878,793)	(908,812)	(939,863)	(4,271,663)
Operating Expenditures							
Administration	9,950	11,420	11,763	12,115	12,479	12,853	60,630
Professional fees	53,000	58,500	60,255	62,063	63,925	65,842	310,585
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	921,693	842,871	878,793	908,812	939,863	4,492,032
Operating (surplus)/deficit	103,792	220,369					220,369
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	103,792	220,369					220,369
Add: Transfer from appropriated surplus	(50,500)	(25,000)					(25,000)
Add: Prior year (surplus) / deficit	(53,292)	(195,369)					(195,369)
(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	274,928	244,344	244,344	244,344	244,344	1,252,304
Total Operating Expenditures	200,781	277,857	247,361	247,451	247,545	247,641	1,267,855
Operating (surplus)/deficit	95,381	(34,661)	(160,300)	(160,300)	(160,300)	(160,300)	(675,861)
Capital Asset Expenditures							
Capital expenditures	4,623,824						
Transfer from reserves	(922,274)						
New borrowing	(3,701,550)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)		81,752	160,300	160,300	160,300	160,300	722,952
New debt (principal & interest)	37,016						
Total Capital Financing Charges	37,016	81,752	160,300	160,300	160,300	160,300	722,952
Net (surplus)/deficit for the year	132,397	47,091					47,091
Add: Transfer from appropriated surplus	(132,524)	(30,595)					(30,595)
Add: Prior year (surplus) / deficit	127	(16,496)					(16,496)
(Surplus) applied to future years							

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Parcel taxes	(89,348)	(89,348)	(89,348)	(89,348)	(89,348)	(89,348)	(446,740)
	(89,348)	(89,348)	(89,348)	(89,348)	(89,348)	(89,348)	(446,740)
Total Operating Revenues	(89,348)	(89,348)	(89,348)	(89,348)	(89,348)	(89,348)	(446,740)
Operating Expenditures							
Administration	1,454	1,454	1,454	1,454	1,454	1,454	7,270
Debt interest	22,700	22,700	22,700	22,700	22,700	22,700	113,500
Total Operating Expenditures	24,154	24,154	24,154	24,154	24,154	24,154	120,770
Operating (surplus)/deficit	(65,194)	(65,194)	(65,194)	(65,194)	(65,194)	(65,194)	(325,970)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	65,194	65,194	65,194	65,194	65,194	65,194	325,970
Total Capital Financing Charges	65,194	65,194	65,194	65,194	65,194	65,194	325,970
Net (surplus)/deficit for the year							
(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							

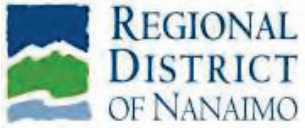


**Fire - Nanaimo River
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	247,286	252,232	257,277	262,423	267,671
Interest earned	4,946	5,045	5,146	5,248	5,353
Withdrawals for capital projects:					
Closing Balance Reserve Fund	252,232	257,277	262,423	267,671	273,024

**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	168,226	173,273	178,471	183,825	189,340	893,135
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	102,217	81,604	269,999	508,944	611,478	1,574,242
Debt interest	6,102	15,969	33,301	21,732	30,088	39,945	141,035
Total Operating Expenditures	964,098	1,111,934	1,146,809	1,361,161	1,642,833	1,790,707	7,053,444
Operating (surplus)/deficit	(28,003)	(29,550)	(165,898)	(148,452)	(168,702)	(383,135)	(895,737)
Capital Asset Expenditures							
Capital expenditures	475,793	1,039,423	100,000	135,000	878,250	10,620,250	12,772,923
Transfer from reserves	(467,793)	(350,000)	(100,000)	(135,000)	(233,000)	(325,000)	(1,143,000)
New borrowing		(689,423)			(625,000)	(10,275,000)	(11,589,423)
Net Capital Assets funded from Operations	8,000				20,250	20,250	40,500
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	5,357					5,357
Add: Transfer from appropriated surplus	(8,000)						
Add: Prior year (surplus) / deficit	(10)	(5,357)					(5,357)
(Surplus) applied to future years							



Fire - Coombs Hilliers

5 Year Capital Plan

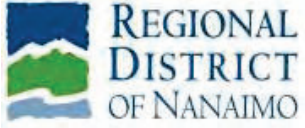
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0011 COOMBS HILLIERS FIREHALL 2 RECONSTRUCT				220,250	10,020,250	10,240,500
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	25,000		25,000	33,000	25,000	108,000
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	1,014,423	100,000	110,000	625,000	575,000	2,424,423
Total Fire - Coombs Hilliers	1,039,423	100,000	135,000	878,250	10,620,250	12,772,923

**Fire - Coombs Hilliers
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	344,682	93,793	67,273	193,617	463,433
Contributions	92,217	71,604	259,999	498,944	601,478
Interest earned	6,894	1,876	1,345	3,872	9,269
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	(325,000)	(100,000)	(110,000)		(300,000)
Total Withdrawals for capital projects	(350,000)	(100,000)	(135,000)	(233,000)	(325,000)
Closing Balance Reserve Fund	93,793	67,273	193,617	463,433	749,180
New Borrowing					
COOMBS HILLIERS FIREHALL 2 RECONSTRUCT					10,000,000
VEHICLE - FIRE COOMBS HILLIERS	689,423			625,000	275,000
Total New Borrowing	689,423			625,000	10,275,000
New Debt Principal/Int		56,877			50,000
New Debt Principal/Int(Cumulative)		56,877	56,877	56,877	106,877
Borrowing cost	6,894			6,250	102,750

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		12.9%	15.0%	3.0%	3.0%	3.0%	
Property taxes	(1,113,317)	(1,257,360)	(1,445,964)	(1,489,343)	(1,534,023)	(1,580,044)	(7,306,734)
	(1,113,317)	(1,257,360)	(1,445,964)	(1,489,343)	(1,534,023)	(1,580,044)	(7,306,734)
Miscellaneous	(5,000)	(5,000)					(5,000)
Total Operating Revenues	(1,118,317)	(1,262,360)	(1,445,964)	(1,489,343)	(1,534,023)	(1,580,044)	(7,311,734)
Operating Expenditures							
Administration	119,010	103,981	107,100	110,313	113,623	117,032	552,049
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	219,069	263,743	281,740	300,507	318,666	1,383,725
Debt interest	6,875	26,125	22,458	16,958	11,458	5,958	82,957
Total Operating Expenditures	1,128,236	1,244,581	1,315,569	1,358,948	1,424,023	1,470,044	6,813,165
Operating (surplus)/deficit	9,919	(17,779)	(130,395)	(130,395)	(110,000)	(110,000)	(498,569)
Capital Asset Expenditures							
Capital expenditures	1,147,319	460,395	683,395	5,559,395	55,000	400,000	7,158,185
Transfer from reserves	(577,456)	(440,000)	(63,000)	(120,000)	(55,000)	(400,000)	(1,078,000)
New borrowing	(550,000)		(600,000)	(5,419,000)			(6,019,000)
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		6,000	102,190	481,516	481,516	1,071,222
Total Capital Financing Charges	5,500		110,000	110,000	110,000	110,000	440,000
Net (surplus)/deficit for the year	35,282	2,616					2,616
Add: Prior year (surplus) / deficit	(35,282)	(2,616)					(2,616)
(Surplus) applied to future years							



Fire - Errington
5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2	120,395	620,395	5,439,395			6,180,185
MJ-2021 MAJOR CAP - FIRE ERRINGTON	30,000	35,000	60,000	35,000	400,000	560,000
VH-2021 VEHICLE - FIRE ERRINGTON	310,000	28,000	60,000	20,000		418,000
Total Fire - Errington	460,395	683,395	5,559,395	55,000	400,000	7,158,185

**Fire - Errington
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	354,817	135,983	334,446	497,875	748,339
Contributions	214,069	258,743	276,740	295,507	313,666
Interest earned	7,097	2,720	6,689	9,957	14,966
Withdrawals for capital projects:					
ERRINGTON SEISMIC UPGRADE HALL #2	(100,000)				
MAJOR CAP - FIRE ERRINGTON	(30,000)	(35,000)	(60,000)	(35,000)	(400,000)
VEHICLE - FIRE ERRINGTON	(310,000)	(28,000)	(60,000)	(20,000)	
Total Withdrawals for capital projects	(440,000)	(63,000)	(120,000)	(55,000)	(400,000)
Closing Balance Reserve Fund	135,983	334,446	497,875	748,339	676,971
New Borrowing					
ERRINGTON SEISMIC UPGRADE HALL #2		600,000	5,419,000		
Total New Borrowing		600,000	5,419,000		
New Debt Principal/Int			48,000	433,516	
New Debt Principal/Int(Cumulative)			48,000	481,516	481,516
Borrowing cost		6,000	54,190		

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(1,064,832)	(1,096,777)	(1,129,680)	(1,163,571)	(1,198,478)	(1,234,432)	(5,822,938)
	(1,064,832)	(1,096,777)	(1,129,680)	(1,163,571)	(1,198,478)	(1,234,432)	(5,822,938)
Total Operating Revenues	(1,064,832)	(1,096,777)	(1,129,680)	(1,163,571)	(1,198,478)	(1,234,432)	(5,822,938)
Operating Expenditures							
Administration	74,357	79,547	81,933	84,391	86,923	89,531	422,325
Operating costs	80,423	87,407	91,431	94,174	96,999	99,909	469,920
Transfer to other gov/org	878,637	913,815	947,782	916,590	944,088	972,410	4,694,685
Contributions to reserve funds	43,337	13,145	8,534	68,416	70,468	72,582	233,145
Total Operating Expenditures	1,076,754	1,093,914	1,129,680	1,163,571	1,198,478	1,234,432	5,820,075
Operating (surplus)/deficit	11,922	(2,863)					(2,863)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	11,922	(2,863)					(2,863)
Add: Prior year (surplus) / deficit	(11,922)	2,863					2,863
(Surplus) applied to future years							

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		19.0%	20.0%	20.0%	10.0%	10.0%	
Property taxes	(1,191,140)	(1,417,457)	(1,700,948)	(2,041,138)	(2,245,252)	(2,469,777)	(9,874,572)
	(1,191,140)	(1,417,457)	(1,700,948)	(2,041,138)	(2,245,252)	(2,469,777)	(9,874,572)
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)	(1,548,457)	(1,711,948)	(2,052,138)	(2,256,252)	(2,480,777)	(10,049,572)
Operating Expenditures							
Administration	210,761	201,805	207,859	214,095	220,518	227,133	1,071,410
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	338,868	346,692	357,027	367,672	378,636	389,929	1,839,956
Wages & benefits	156,738	383,893	403,088	421,227	435,970	451,229	2,095,407
Contributions to reserve funds	46,169	161,508	228,371	26,706	198,123	388,716	1,003,424
Debt interest	83,700	119,640	134,932	135,390	129,390	123,390	642,742
Total Operating Expenditures	1,065,961	1,507,276	1,543,827	1,384,017	1,588,131	1,812,656	7,835,907
Operating (surplus)/deficit	(136,179)	(41,181)	(168,121)	(668,121)	(668,121)	(668,121)	(2,213,665)
Capital Asset Expenditures							
Capital expenditures	924,391	1,573,641	295,000	100,000	15,000	20,000	2,003,641
Transfer from reserves	(916,391)	(1,113,641)	(45,000)	(100,000)	(15,000)	(20,000)	(1,293,641)
Grants and other		(80,000)					(80,000)
New borrowing		(350,000)	(250,000)				(600,000)
Net Capital Assets funded from Operations	8,000	30,000					30,000
Capital Financing Charges							
Existing debt (principal)	93,693	98,121	136,746	619,246	619,246	619,246	2,092,605
New debt (principal & interest)		3,500	31,375	48,875	48,875	48,875	181,500
Total Capital Financing Charges	93,693	101,621	168,121	668,121	668,121	668,121	2,274,105
Net (surplus)/deficit for the year	(34,486)	90,440					90,440
Add: Transfer from appropriated surplus	(58,000)						
Add: Prior year (surplus) / deficit	92,486	(90,440)					(90,440)
(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	203,941	45,000	10,000	15,000	20,000	293,941
VH-2023 VEHICLE - FIRE NANOOSE BAY	1,369,700	250,000	90,000			1,709,700
Total Fire - Nanoose Bay	1,573,641	295,000	100,000	15,000	20,000	2,003,641



**Fire - Nanoose Bay
Fund Manager Summary**

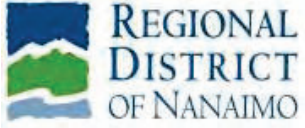
	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	980,235	112,407	293,026	220,593	403,128
Contributions	156,508	223,371	21,706	193,123	383,716
Interest earned	19,605	2,248	5,861	4,412	8,062
Withdrawals for capital projects:					
MAJOR CAP - FIRE NANOOSE BAY	(93,941)	(45,000)	(10,000)	(15,000)	(20,000)
VEHICLE - FIRE NANOOSE BAY	(950,000)		(90,000)		
Total Withdrawals for capital projects	(1,043,941)	(45,000)	(100,000)	(15,000)	(20,000)
Closing Balance Reserve Fund	112,407	293,026	220,593	403,128	774,906
New Borrowing					
VEHICLE - FIRE NANOOSE BAY	350,000	250,000			
Total New Borrowing	350,000	250,000			
New Debt Principal/Int		28,875	20,000		
New Debt Principal/Int(Cumulative)		28,875	48,875	48,875	48,875
Borrowing cost	3,500	2,500			

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(3.6%)	11.2%	3.0%	3.0%	3.0%	
Property taxes	(158,096)	(152,395)	(169,415)	(174,497)	(179,733)	(185,125)	(861,165)
	(158,096)	(152,395)	(169,415)	(174,497)	(179,733)	(185,125)	(861,165)
Total Operating Revenues	(158,096)	(152,395)	(169,415)	(174,497)	(179,733)	(185,125)	(861,165)
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	12,086					12,086
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,034	12,086					12,086
Add: Prior year (surplus) / deficit	(1,034)	(12,086)					(12,086)
(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	16,662	17,162	17,677	18,207	18,753	88,461
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	116,150	127,930	188,294	8,664	22,593	463,631
Debt interest				10,500	108,083	105,833	224,416
Total Operating Expenditures	312,918	319,912	320,004	396,328	319,905	337,378	1,693,527
Operating (surplus)/deficit	34,232	18,931	(11,075)	(34,075)	(196,578)	(256,578)	(479,375)
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	18,931					18,931
Add: Transfer from appropriated surplus	(17,500)	(17,500)					(17,500)
Add: Prior year (surplus) / deficit	(16,732)	(1,431)					(1,431)
(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	909,976	1,044,326	1,143,143	854,300	180,050
Contributions	116,150	127,930	188,294	8,664	22,593
Interest earned	18,200	20,887	22,863	17,086	3,601
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	1,044,326	1,143,143	854,300	180,050	76,244
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**

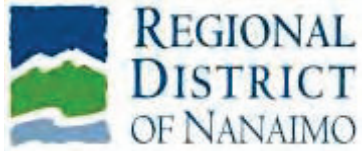
	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		14.6%	10.0%	10.0%	8.0%	5.0%	
Property taxes	(1,229,550)	(1,408,932)	(1,549,825)	(1,704,808)	(1,841,192)	(1,933,252)	(8,438,009)
	(1,229,550)	(1,408,932)	(1,549,825)	(1,704,808)	(1,841,192)	(1,933,252)	(8,438,009)
Grants in lieu of taxes	(800)	(800)	(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	110,480	113,794	117,208	120,724	124,346	586,552
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	390,000	446,168	571,478	677,240	737,699	2,822,585
Debt interest	2,513	5,025	8,208	6,198	4,188	2,178	25,797
Total Operating Expenditures	1,247,160	1,420,316	1,510,425	1,665,408	1,801,792	1,893,852	8,291,793
Operating (surplus)/deficit	6,810	10,584	(40,200)	(40,200)	(40,200)	(40,200)	(150,216)
Capital Asset Expenditures							
Capital expenditures	1,114,824	154,000	148,000	601,000	1,166,000	460,000	2,529,000
Transfer from reserves	(903,824)	(154,000)	(148,000)	(601,000)	(1,166,000)	(460,000)	(2,529,000)
New borrowing	(201,000)						
Net Capital Assets funded from Operations	10,000						
Capital Financing Charges							
Existing debt (principal)			40,200	40,200	40,200	40,200	160,800
New debt (principal & interest)	2,010						
Total Capital Financing Charges	2,010		40,200	40,200	40,200	40,200	160,800
Net (surplus)/deficit for the year	18,820	10,584					10,584
Add: Prior year (surplus) / deficit	(18,820)	(10,584)					(10,584)
(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	54,000	13,000	51,000	16,000		134,000
VH-2026 VEHICLE - FIRE DASHWOOD	100,000	135,000	550,000	1,150,000	460,000	2,395,000
Total Fire - Dashwood	154,000	148,000	601,000	1,166,000	460,000	2,529,000

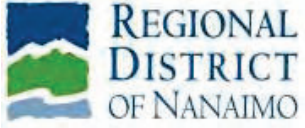


**Fire - Dashwood
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	160,692	394,906	695,972	675,370	195,117
Contributions	385,000	441,168	566,478	672,240	732,699
Interest earned	3,214	7,898	13,920	13,507	3,902
Withdrawals for capital projects:					
MAJOR CAP - FIRE DASHWOOD	(54,000)	(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	(154,000)	(148,000)	(601,000)	(1,166,000)	(460,000)
Closing Balance Reserve Fund	394,906	695,972	675,370	195,117	471,718

**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	46,631	48,030	49,471	50,955	52,484	247,571
Professional fees	48,618	43,968	45,287	46,646	48,045	49,486	233,432
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	55,000	32,861	63,694	96,306	122,498	370,359
Debt interest						6,250	6,250
Total Operating Expenditures	361,686	400,610	389,340	431,261	475,037	518,983	2,215,231
Operating (surplus)/deficit	56,485	34,124			(11,000)	(29,500)	(6,376)
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	34,124					34,124
Add: Transfer from appropriated surplus		(33,468)					(33,468)
Add: Prior year (surplus) / deficit	(56,485)	(656)					(656)
(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	324,510	381,000	416,481	483,505	484,481
Contributions	50,000	27,861	58,694	91,306	117,498
Interest earned	6,490	7,620	8,330	9,670	9,690
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	381,000	416,481	483,505	484,481	11,669
New Borrowing					
EXTENSION FIREHALL REBUILD					1,850,000
VEHICLE - FIRE EXTENSION					250,000
Total New Borrowing					2,100,000
Borrowing cost					21,000

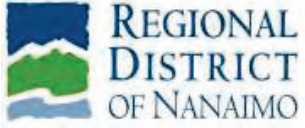


Fire - Parksville Local
FINANCIAL PLAN SUMMARY
2025 to 2029

	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	85,309	87,868	90,504	93,219	96,016	452,916
Professional fees	400	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	8,715	8,735	8,997	9,267	9,545	9,832	46,376
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	126,200	185,000	185,000	348,626	582,873	1,427,699
Debt interest	13,507	31,641	48,025	167,513	152,501	140,021	539,701
Total Operating Expenditures	999,147	1,157,567	1,262,743	1,413,122	1,593,555	1,848,096	7,275,083
Operating (surplus)/deficit	(22,236)	(19,565)	(283,565)	(398,308)	(398,308)	(342,243)	(1,441,989)
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)	(300,000)	(250,000)		(40,000)	(645,600)	(1,235,600)
New borrowing	(475,000)	(925,000)	(3,050,000)				(3,975,000)
Net Capital Assets funded from Operations			15,000				15,000
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	36,500					36,500
Add: Transfer from appropriated surplus	(12,380)	(12,380)					(12,380)
Add: Prior year (surplus) / deficit	(26,199)	(24,120)					(24,120)
(Surplus) applied to future years							



Fire - Bow Horn Bay

5 Year Capital Plan

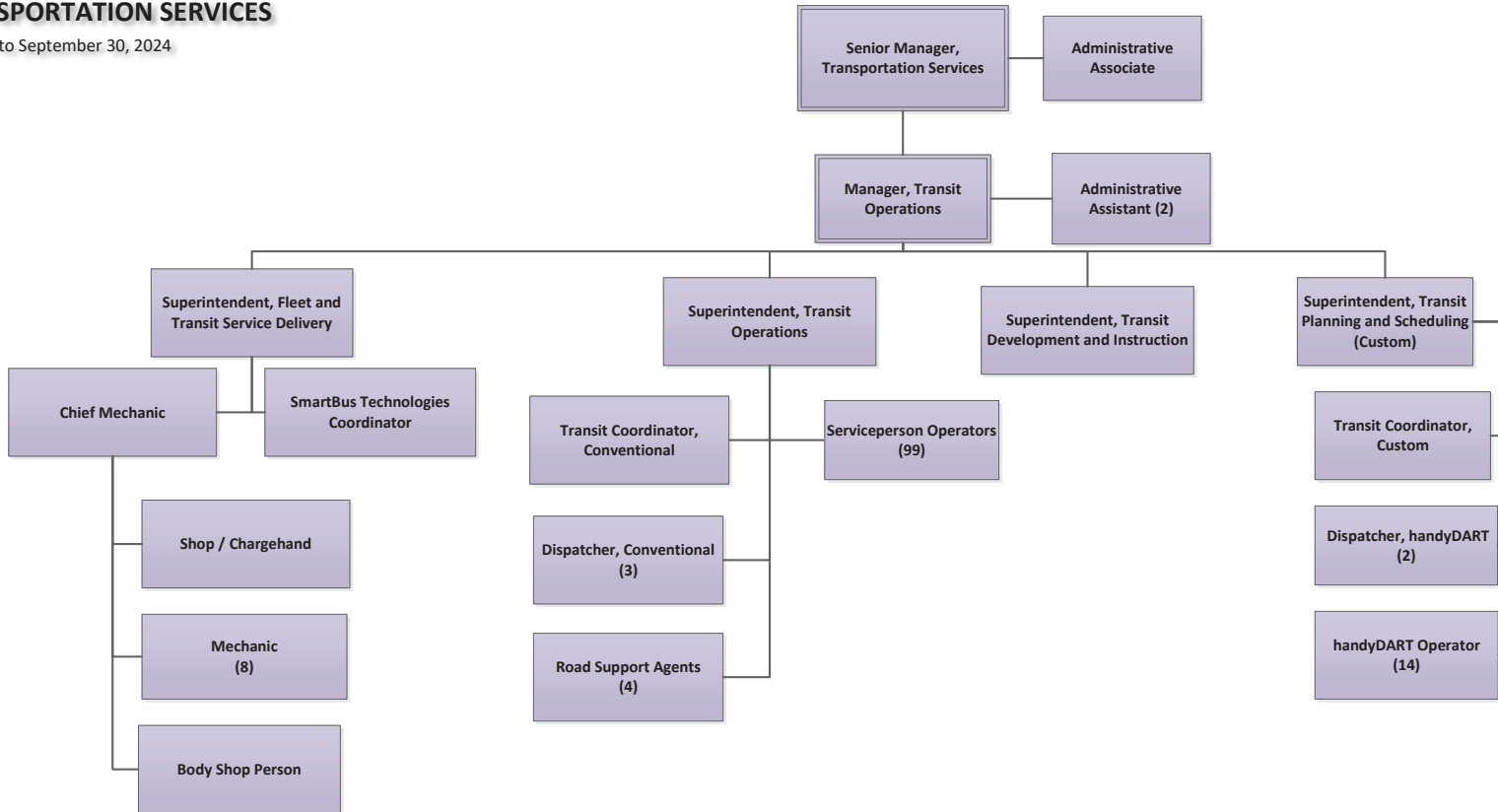
	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
FR-0007 BHB SATELLITE HALL DESIGN & CONST		3,015,000				3,015,000
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	30,000			40,000	14,000	84,000
VH-2029 VEHICLE - FIRE BOW HORN BAY	1,195,000	300,000			631,600	2,126,600
Total Fire - Bow Horn 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	637,364	471,312	410,738	598,953	914,558
Contributions	121,200	180,000	180,000	343,626	577,873
Interest earned	12,748	9,426	8,215	11,979	18,290
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	471,312	410,738	598,953	914,558	865,121
New Borrowing					
BHB SATELLITE HALL DESIGN & CONST		2,750,000			
VEHICLE - FIRE BOW HORN BAY	925,000	300,000			
Total New Borrowing	925,000	3,050,000			
New Debt Principal/Int		76,312	243,998	320,310	320,310
New Debt Principal/Int(Cumulative)		76,312	320,310	320,310	320,310
Borrowing cost	9,250	30,500			

TRANSPORTATION SERVICES

Updated to September 30, 2024



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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		4.9%	13.7%	13.8%	10.2%	9.5%	
Property taxes	(18,489,552)	(19,391,824)	(22,057,845)	(25,103,408)	(27,668,562)	(30,298,507)	(124,520,146)
	(18,489,552)	(19,391,824)	(22,057,845)	(25,103,408)	(27,668,562)	(30,298,507)	(124,520,146)
Operations	(57,539)	(57,539)	(59,266)	(61,044)	(62,875)	(64,761)	(305,485)
Transit fares	(5,124,027)	(5,923,071)	(6,481,097)	(7,123,237)	(7,563,933)	(8,255,112)	(35,346,450)
Operating grants	(10,483,773)	(11,887,552)	(14,432,987)	(17,071,757)	(18,823,215)	(21,272,879)	(83,488,390)
Grants other	(13,444,594)						
Grants in lieu of taxes	(164,000)	(164,000)	(168,920)	(173,988)	(179,207)	(184,583)	(870,698)
Interdepartmental recoveries	(4,892,927)	(7,790,551)	(8,589,378)	(8,914,601)	(9,258,235)	(9,601,427)	(44,154,192)
Miscellaneous	(1,156,225)	(2,024,065)	(1,852,549)	(5,718,107)	(1,420,091)	(1,504,540)	(12,519,352)
Total Operating Revenues	(53,812,637)	(47,238,602)	(53,642,042)	(64,166,142)	(64,976,118)	(71,181,809)	(301,204,713)
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	711,148	732,483	754,457	777,091	800,403	3,775,582
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	11,599,767	13,783,313	16,146,271	17,790,885	20,555,106	79,875,342
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	218,216	222,414	4,050,602	231,061	235,515	4,957,808
Contributions to reserve funds	988,977	1,094,676	1,021,202	1,021,838	1,022,493	1,023,168	5,183,377
Total Operating Expenditures	54,498,417	48,094,436	53,344,055	62,682,779	62,926,203	68,587,269	295,634,742
Operating (surplus)/deficit	685,780	855,834	(297,987)	(1,483,363)	(2,049,915)	(2,594,540)	(5,569,971)
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	940,278	133,130				1,073,408
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)	(13,278)					(13,278)
(Surplus) applied to future years							



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

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

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		2.9%	13.0%	13.0%	8.8%	8.0%	
Property taxes	(16,016,570)	(16,484,056)	(18,626,983)	(21,048,491)	(22,905,170)	(24,737,584)	(103,802,284)
	(16,016,570)	(16,484,056)	(18,626,983)	(21,048,491)	(22,905,170)	(24,737,584)	(103,802,284)
Operations	(53,139)	(53,139)	(54,734)	(56,376)	(58,067)	(59,809)	(282,125)
Transit fares	(4,741,170)	(5,138,484)	(5,672,972)	(6,290,869)	(6,706,593)	(7,070,972)	(30,879,890)
Operating grants	(9,316,732)	(10,433,346)	(12,935,155)	(15,528,990)	(17,234,165)	(18,583,863)	(74,715,519)
Grants other	(13,444,594)						
Grants in lieu of taxes	(164,000)	(164,000)	(168,920)	(173,988)	(179,207)	(184,583)	(870,698)
Interdepartmental recoveries	(4,892,927)	(7,790,551)	(8,589,378)	(8,914,601)	(9,258,235)	(9,601,427)	(44,154,192)
Miscellaneous	(560,675)	(1,306,454)	(973,133)	(5,243,837)	(1,420,091)	(1,184,540)	(10,128,055)
Total Operating Revenues	(49,189,807)	(41,370,030)	(47,021,275)	(57,257,152)	(57,761,528)	(61,422,778)	(264,832,763)
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	711,148	732,483	754,457	777,091	800,403	3,775,582
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	8,119,869	9,716,715	11,944,232	13,449,085	14,636,175	57,866,076
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			3,823,908			3,823,908
Contributions to reserve funds	969,800	1,073,890	1,000,000	1,000,000	1,000,000	1,000,000	5,073,890
Total Operating Expenditures	49,751,089	42,214,342	46,723,288	55,773,789	55,711,613	58,828,238	259,251,270
Operating (surplus)/deficit	561,282	844,312	(297,987)	(1,483,363)	(2,049,915)	(2,594,540)	(5,581,493)
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	928,756	133,130				1,061,886
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)	(1,756)					(1,756)
(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	13,303,304	12,480,991	11,848,315	5,431,176	5,005,282
Contributions	1,073,890	1,000,000	1,000,000	1,000,000	1,000,000
Interest earned	266,066	249,620	236,966	108,624	100,106
Withdrawals for capital projects:					
MAJOR CAP - TRANSIT STHRN CONVENTIONAL	(100,000)	(105,000)	(265,000)	(65,000)	(65,000)
TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT			(839,259)		
TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	(252,848)				
TRANSIT - OP. AND MAINT. FACILITY PH3			(603,782)		
TRANSIT - OP. AND MAINT. FACILITY PH4			(173,368)		
VEHICLE - TRANSIT STHRN CONVENTIONAL	(200,000)	(130,000)	(180,000)	(55,000)	(105,000)
Total Withdrawals for capital projects	(552,848)	(235,000)	(2,061,409)	(120,000)	(170,000)
Other transfers out of Reserve	1,609,421	1,647,296	5,592,696	1,414,518	1,498,800
Closing Balance Reserve Fund	12,480,991	11,848,315	5,431,176	5,005,282	4,436,588
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	2,920,418	2,578,407	2,429,975	2,358,575	2,405,747
Interest earned	58,408	51,568	48,600	47,172	48,115
Withdrawals for capital projects:					
Other transfers out of Reserve	400,419	200,000	120,000		
Closing Balance Reserve Account	2,578,407	2,429,975	2,358,575	2,405,747	2,453,862
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)	(708,486)	(879,416)	(474,270)		(320,000)	(2,382,172)
Total Operating Revenues	(4,356,697)	(5,606,789)	(6,362,761)	(6,645,636)	(6,945,769)	(9,484,623)	(35,045,578)
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	11,473					11,473
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	121,247	11,473					11,473
Add: Prior year (surplus) / deficit	(121,247)	(11,473)					(11,473)
(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	20,786	21,202	21,838	22,493	23,168	109,487
Total Operating Expenditures	36,548	39,034	30,873	31,799	32,753	33,736	168,195
Operating (surplus)/deficit	7,510						
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						
Add: Prior year (surplus) / deficit	(7,510)						
(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		20,806	42,444	65,153	88,970
Contributions	20,806	21,222	21,859	22,514	23,190
Interest earned		416	849	1,303	1,780
Withdrawals for capital projects:					
Closing Balance Reserve Fund	20,806	42,444	65,152	88,970	113,940

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

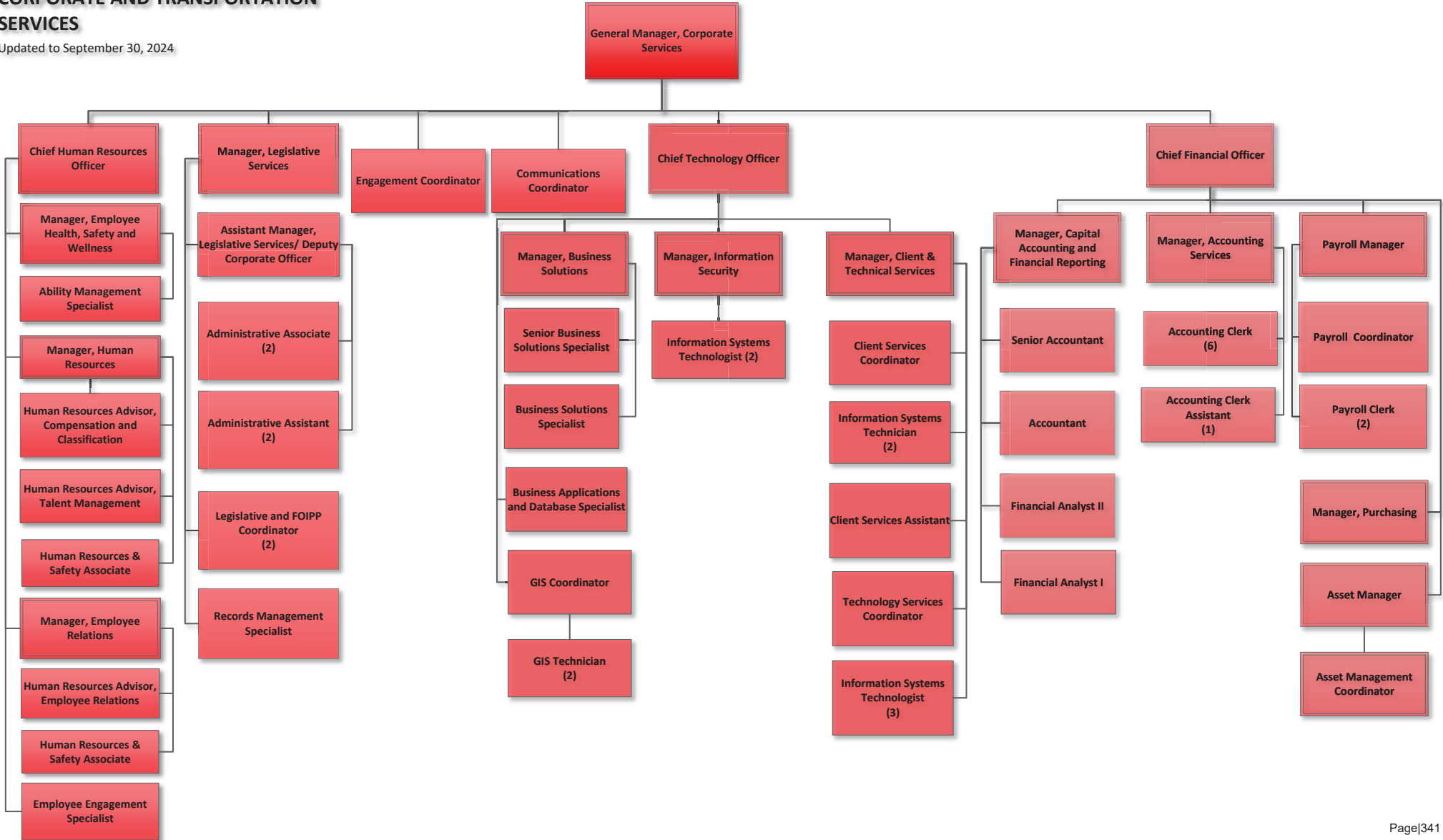
	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		2.4%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(207,536)	(212,460)	(216,753)	(221,133)	(225,602)	(230,162)	(1,106,110)
	(207,536)	(212,460)	(216,753)	(221,133)	(225,602)	(230,162)	(1,106,110)
Operating grants	(15,000)						
Total Operating Revenues	(222,536)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

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(29.3%)	0.9%	0.4%	0.4%	0.4%	
Property taxes	(14,559)	(10,289)	(10,380)	(10,422)	(10,466)	(10,510)	(52,067)
	(14,559)	(10,289)	(10,380)	(10,422)	(10,466)	(10,510)	(52,067)
Total Operating Revenues	(14,559)	(10,289)	(10,380)	(10,422)	(10,466)	(10,510)	(52,067)
Operating Expenditures							
Administration	200	202	208	214	221	227	1,072
Transfer to other gov/org	10,100	10,136	10,172	10,208	10,245	10,283	51,044
Total Operating Expenditures	10,300	10,338	10,380	10,422	10,466	10,510	52,116
Operating (surplus)/deficit	(4,259)	49					49
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(4,259)	49					49
Add: Prior year (surplus) / deficit	4,259	(49)					(49)
(Surplus) applied to future years							

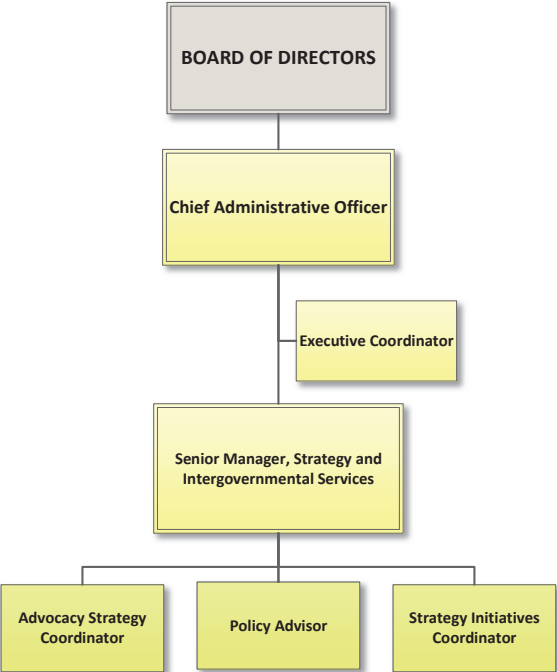
CORPORATE AND TRANSPORTATION SERVICES

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		4.0%	21.9%	12.1%	6.4%	9.5%	
Property taxes	(7,853,745)	(8,170,796)	(9,956,542)	(11,160,713)	(11,877,181)	(13,005,213)	(54,170,445)
	(7,853,745)	(8,170,796)	(9,956,542)	(11,160,713)	(11,877,181)	(13,005,213)	(54,170,445)
Municipal agreements	(19,228)	(22,623)	(23,302)	(24,000)	(24,721)	(25,463)	(120,109)
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)	(929,082)	(100,000)	(100,000)	(100,000)	(100,000)	(1,329,082)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(11,135,967)	(12,150,570)	(12,046,924)	(12,476,140)	(12,809,859)	(13,202,338)	(62,685,831)
Miscellaneous	(8,310,417)	(10,290,549)	(8,234,552)	(6,893,238)	(5,680,149)	(5,817,064)	(36,915,552)
Total Operating Revenues	(29,367,615)	(32,287,120)	(31,084,820)	(31,377,591)	(31,215,410)	(32,873,578)	(158,838,519)
Operating Expenditures							
Administration	615,273	513,933	494,908	538,164	523,364	569,021	2,639,390
Community grants	229,550	184,000	184,000	184,000	184,000	184,000	920,000
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	2,712,290	975,895	1,203,872	1,076,538	1,186,282	7,154,877
Building ops	649,454	684,737	670,361	690,472	711,186	732,522	3,489,278
Veh & Equip ops	836,783	2,689,902	1,747,670	1,747,535	1,823,831	2,100,115	10,109,053
Operating costs	1,777,469	1,752,761	1,882,232	1,865,806	1,988,888	1,975,662	9,465,349
Wages & benefits	10,287,670	11,964,907	12,659,848	13,378,329	14,190,804	14,907,572	67,101,460
Transfer to other gov/org	4,092,095	3,496,811	3,601,715	3,709,767	3,821,060	3,935,692	18,565,045
Contributions to reserve funds	3,028,713	3,202,273	1,221,512	1,607,001	1,577,442	1,933,643	9,541,871
Debt interest	2,939,917	3,039,208	3,030,114	2,546,364	2,145,864	2,145,864	12,907,414
Total Operating Expenditures	28,832,140	31,232,472	27,670,654	28,467,151	29,068,693	30,726,861	147,165,831
Operating (surplus)/deficit	(535,475)	(1,054,648)	(3,414,166)	(2,910,440)	(2,146,717)	(2,146,717)	(11,672,688)
Capital Asset Expenditures							
Capital expenditures	3,837,281	3,503,302	2,158,200	2,120,200	531,300	840,000	9,153,002
Transfer from reserves	(3,219,000)	(3,003,302)	(2,158,200)	(2,120,200)	(531,300)	(840,000)	(8,653,002)
Grants and other	(595,000)	(500,000)					(500,000)
Net Capital Assets funded from Operations	23,281						
Capital Financing Charges							
Existing debt (principal)	3,896,875	3,927,381	3,414,166	2,910,440	2,146,717	2,146,717	14,545,421
Total Capital Financing Charges	3,896,875	3,927,381	3,414,166	2,910,440	2,146,717	2,146,717	14,545,421
Net (surplus)/deficit for the year	3,384,681	2,872,733					2,872,733
Add: Transfer from appropriated surplus	(1,633,928)	(871,657)					(871,657)
Add: Prior year (surplus) / deficit	(1,750,753)	(2,001,076)					(2,001,076)
(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%	(4,903,320)	45.8%	(5,928,033)	20.9%	(6,479,689)	9.3%	(7,428,194)	14.6%
0198 COMMUNITY GRANTS	(151,925)	(42.8%)	(184,000)	21.1%	(184,000)		(184,000)		(184,000)	
	(\$3,515,837)		(\$5,087,320)		(\$6,112,033)		(\$6,663,689)		(\$7,612,194)	
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%	(921,347)	6.2%	(972,726)	5.6%	(1,025,111)	5.4%
	(\$1,093,313)		(\$1,202,077)		(\$1,292,870)		(\$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	(19,835)	3.0%	(20,430)	3.0%	(21,043)	3.0%	(21,674)	3.0%	(22,324)	3.0%
	(\$19,835)		(\$20,430)		(\$21,043)		(\$21,674)		(\$22,324)	
Total CORPORATE SERVICES	(8,170,796)	4.0%	(9,956,542)	21.9%	(11,160,713)	12.1%	(11,877,181)	6.4%	(13,005,213)	9.5%

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		6.4%	45.8%	20.9%	9.3%	14.6%	
Property taxes	(3,162,180)	(3,363,912)	(4,903,320)	(5,928,033)	(6,479,689)	(7,428,194)	(28,103,148)
	(3,162,180)	(3,363,912)	(4,903,320)	(5,928,033)	(6,479,689)	(7,428,194)	(28,103,148)
Municipal agreements	(17,452)	(20,794)	(21,418)	(22,060)	(22,722)	(23,404)	(110,398)
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)	(789,082)	(50,000)	(50,000)	(50,000)	(50,000)	(989,082)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(11,027,016)	(12,043,758)	(11,960,112)	(12,409,328)	(12,763,047)	(13,175,526)	(62,351,771)
Miscellaneous	(1,210,839)	(3,031,820)	(1,491,272)	(1,427,434)	(1,378,568)	(1,515,483)	(8,844,577)
Total Operating Revenues	(16,618,569)	(19,972,866)	(19,149,622)	(20,560,355)	(21,417,526)	(22,916,107)	(104,016,476)
Operating Expenditures							
Administration	534,807	434,674	411,771	454,078	436,756	479,814	2,217,093
Legislative	710,073	678,345	698,695	719,656	741,245	763,483	3,601,424
Professional fees	2,813,343	2,267,255	949,545	1,176,731	1,048,583	1,157,489	6,599,603
Building ops	604,485	643,741	632,653	651,633	671,182	691,317	3,290,526
Veh & Equip ops	831,181	2,684,300	1,741,900	1,741,592	1,817,710	2,093,810	10,079,312
Operating costs	1,259,305	1,217,658	1,339,017	1,306,785	1,413,586	1,383,592	6,660,638
Wages & benefits	9,958,536	11,591,746	12,240,529	12,968,879	13,767,022	14,468,959	65,037,135
Contributions to reserve funds	2,963,391	3,089,823	1,135,512	1,541,001	1,521,442	1,877,643	9,165,421
Total Operating Expenditures	19,675,121	22,607,542	19,149,622	20,560,355	21,417,526	22,916,107	106,651,152
Operating (surplus)/deficit	3,056,552	2,634,676					2,634,676
Capital Asset Expenditures							
Capital expenditures	3,837,281	3,503,302	2,158,200	2,120,200	531,300	840,000	9,153,002
Transfer from reserves	(3,219,000)	(3,003,302)	(2,158,200)	(2,120,200)	(531,300)	(840,000)	(8,653,002)
Grants and other	(595,000)	(500,000)					(500,000)
Net Capital Assets funded from Operations	23,281						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,079,833	2,634,676					2,634,676
Add: Transfer from appropriated surplus	(1,413,543)	(747,990)					(747,990)
Add: Prior year (surplus) / deficit	(1,666,290)	(1,886,686)					(1,886,686)
(Surplus) applied to future years							



Corporate Administration Summary

5 Year Capital Plan

	2025 Capital	2026 Capital	2027 Capital	2028 Capital	2029 Capital	Total
LD-0109 LAND - ADMIN - BUILDING OPS	506,302	1,700,000	1,815,000			4,021,302
MJ-0109 MAJOR CAP - BUILDING OPS	1,810,000	298,200	220,200	131,300		2,459,700
PC-0112 COMPUTER - INFO SERVICES CAPITAL	1,127,000	160,000	40,000	400,000	750,000	2,477,000
VH-0119 VEHICLE - VEHICLE POOL	60,000		45,000		90,000	195,000
Total Corporate Administration Summary	3,503,302	2,158,200	2,120,200	531,300	840,000	9,153,002

**Corporate Administration Summary
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	10,152,668	7,032,026	5,955,733	5,410,914	6,429,100
Contributions	1,480,687	1,107,367	1,484,467	1,476,267	1,783,567
Interest earned	203,055	140,640	119,114	108,219	128,583
Withdrawals for capital projects:					
LAND - ADMIN - BUILDING OPS	(506,302)	(1,700,000)	(1,815,000)		
MAJOR CAP - BUILDING OPS	(1,310,000)	(298,200)	(220,200)	(131,300)	
COMPUTER - INFO SERVICES CAPITAL	(1,127,000)	(160,000)	(40,000)	(400,000)	(750,000)
Total Withdrawals for capital projects	(2,943,302)	(2,158,200)	(2,075,200)	(531,300)	(750,000)
Other transfers out of Reserve	1,861,082	166,100	73,200	35,000	122,300
Closing Balance Reserve Fund	7,032,026	5,955,733	5,410,914	6,429,100	7,468,950
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	269,247	227,848	229,967	206,455	206,780
Contributions	35,000	20,000	40,000	20,000	60,000
Interest earned	5,385	4,557	4,599	4,129	4,136
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	227,848	229,967	206,455	206,780	156,398
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		(42.8%)	21.1%				
Property taxes	(265,384)	(151,925)	(184,000)	(184,000)	(184,000)	(184,000)	(887,925)
	(265,384)	(151,925)	(184,000)	(184,000)	(184,000)	(184,000)	(887,925)
Total Operating Revenues	(265,384)	(151,925)	(184,000)	(184,000)	(184,000)	(184,000)	(887,925)
Operating Expenditures							
Community grants	229,550	184,000	184,000	184,000	184,000	184,000	920,000
Operating costs	1,221						
Transfer to other gov/org	85,000						
Total Operating Expenditures	315,771	184,000	184,000	184,000	184,000	184,000	920,000
Operating (surplus)/deficit	50,387	32,075					32,075
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	50,387	32,075					32,075
Add: Transfer from appropriated surplus	(49,500)	(9,000)					(9,000)
Add: Prior year (surplus) / deficit	(887)	(23,075)					(23,075)
(Surplus) applied to future years							

**House Numbering
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	(19,257)	(19,835)	(20,430)	(21,043)	(21,674)	(22,324)	(105,306)
	(19,257)	(19,835)	(20,430)	(21,043)	(21,674)	(22,324)	(105,306)
Municipal agreements	(1,776)	(1,829)	(1,884)	(1,940)	(1,999)	(2,059)	(9,711)
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)	(1,292,870)	(1,355,758)	(1,420,003)	(6,364,021)
	(996,637)	(1,093,313)	(1,202,077)	(1,292,870)	(1,355,758)	(1,420,003)	(6,364,021)
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)	(87,772)	(290,000)				(377,772)
Total Operating Revenues	(1,229,374)	(1,337,897)	(1,628,889)	(1,409,682)	(1,452,570)	(1,496,815)	(7,325,853)
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	504,439	511,901	527,038	542,629	558,687	2,644,694
Wages & benefits	329,134	373,161	419,319	409,450	423,782	438,613	2,064,325
Contributions to reserve funds	20,322	67,450	41,000	41,000	41,000	41,000	231,450
Total Operating Expenditures	1,312,950	1,429,212	1,628,889	1,409,682	1,452,570	1,496,815	7,417,168
Operating (surplus)/deficit	83,576	91,315					91,315
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	83,576	91,315					91,315
Add: Prior year (surplus) / deficit	(83,576)	(91,315)					(91,315)
(Surplus) applied to future years							

**Electoral Area Administration
Fund Manager Summary**

	2025	2026	2027	2028	2029
RESERVE FUNDS					
Opening Balance Reserve Fund	303,934	310,013	66,213	107,537	149,688
Contributions		40,000	40,000	40,000	40,000
Interest earned	6,079	6,200	1,324	2,151	2,994
Withdrawals for capital projects:					
Other transfers out of Reserve		290,000			
Closing Balance Reserve Fund	310,013	66,213	107,537	149,688	192,682

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

	2024	2025	2026	2027	2028	2029	Total
Operating Revenues							
Miscellaneous	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(45,000)
Total Operating Revenues	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(45,000)
Operating Expenditures							
Operating costs	9,000	9,000	9,000	9,000	9,000	9,000	45,000
Total Operating Expenditures	9,000	9,000	9,000	9,000	9,000	9,000	45,000
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 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)	(45,000)					(45,000)
Miscellaneous	(80,000)	(80,000)					(80,000)
Total Operating Revenues	(135,000)	(135,000)	(10,000)				(145,000)
Operating Expenditures							
Professional fees	230,517	184,299					184,299
Contributions to reserve funds	10,000	10,000	10,000				20,000
Total Operating Expenditures	240,517	194,299	10,000				204,299
Operating (surplus)/deficit	105,517	59,299					59,299
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	105,517	59,299					59,299
Add: Transfer from appropriated surplus	(105,517)	(59,299)					(59,299)
(Surplus) applied to future years							

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

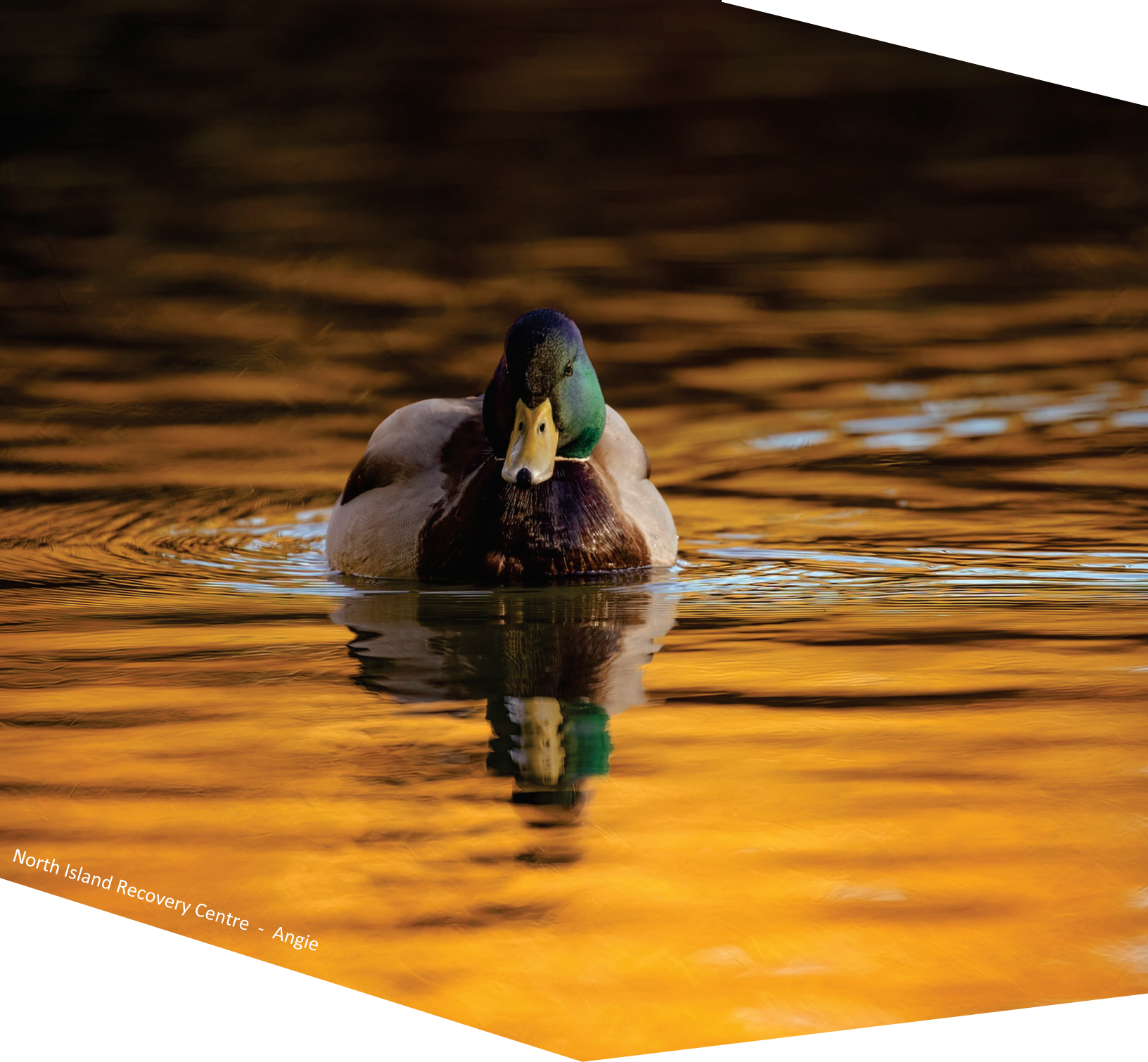
	2024	2025	2026	2027	2028	2029	Total
Operating Revenues		(86.7%)					
Property taxes	(75,368)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
	(75,368)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Operating grants	(45,000)	(45,000)					(45,000)
Miscellaneous	(50,000)	(115,368)					(115,368)
Total Operating Revenues	(170,368)	(170,368)	(10,000)	(10,000)	(10,000)	(10,000)	(210,368)
Operating Expenditures							
Professional fees	225,736	215,736					215,736
Contributions to reserve funds	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Total Operating Expenditures	235,736	225,736	10,000	10,000	10,000	10,000	265,736
Operating (surplus)/deficit	65,368	55,368					55,368
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	65,368	55,368					55,368
Add: Transfer from appropriated surplus	(65,368)	(55,368)					(55,368)
(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)	(6,066,727)	(5,544,418)	(4,556,942)	(3,392,719)	(3,392,719)	(22,953,525)
Total Operating Revenues	(5,936,930)	(6,066,727)	(5,544,418)	(4,556,942)	(3,392,719)	(3,392,719)	(22,953,525)
Operating Expenditures							
Debt interest	2,433,145	2,532,436	2,523,342	2,039,592	1,639,092	1,639,092	10,373,554
Total Operating Expenditures	2,433,145	2,532,436	2,523,342	2,039,592	1,639,092	1,639,092	10,373,554
Operating (surplus)/deficit	(3,503,785)	(3,534,291)	(3,021,076)	(2,517,350)	(1,753,627)	(1,753,627)	(12,579,971)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	3,503,785	3,534,291	3,021,076	2,517,350	1,753,627	1,753,627	12,579,971
Total Capital Financing Charges	3,503,785	3,534,291	3,021,076	2,517,350	1,753,627	1,753,627	12,579,971
Net (surplus)/deficit for the year (Surplus) applied to future years							



North Island Recovery Centre - Angie



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