



REGIONAL
DISTRICT
OF NANAIMO

REGIONAL DISTRICT OF NANAIMO

2026 - 2030 FINANCIAL PLAN

DECEMBER 9, 2025

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

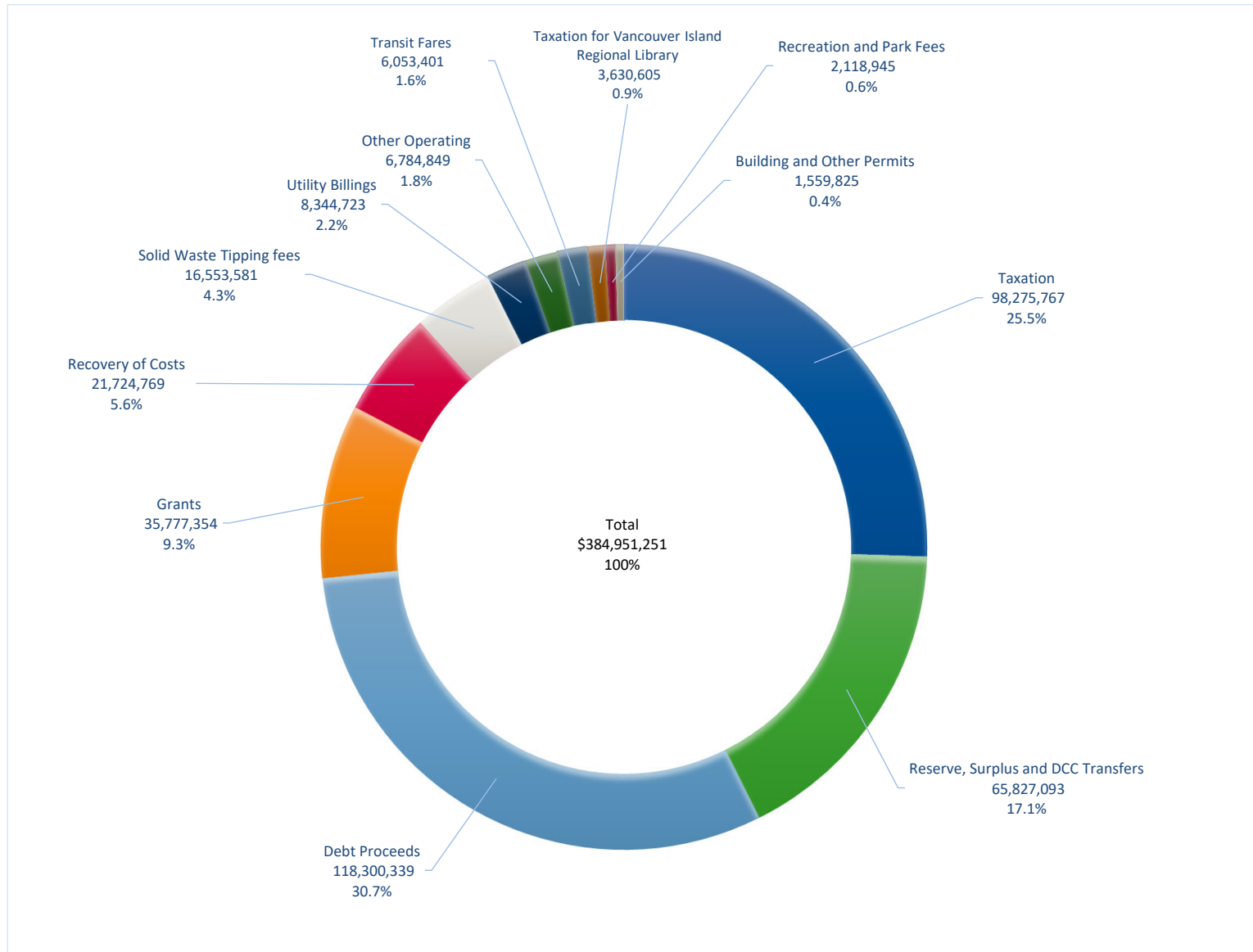
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	Transit												
33	Southern Community Transit	X			X	X		O					Usage
34	D69 Community Transit		X	X					X		X	X	40% Population/ 60% Usage
35	Gabriola Island Taxi Saver Contribution						O						Assessment
36	Gabriola Island Transit Contribution			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

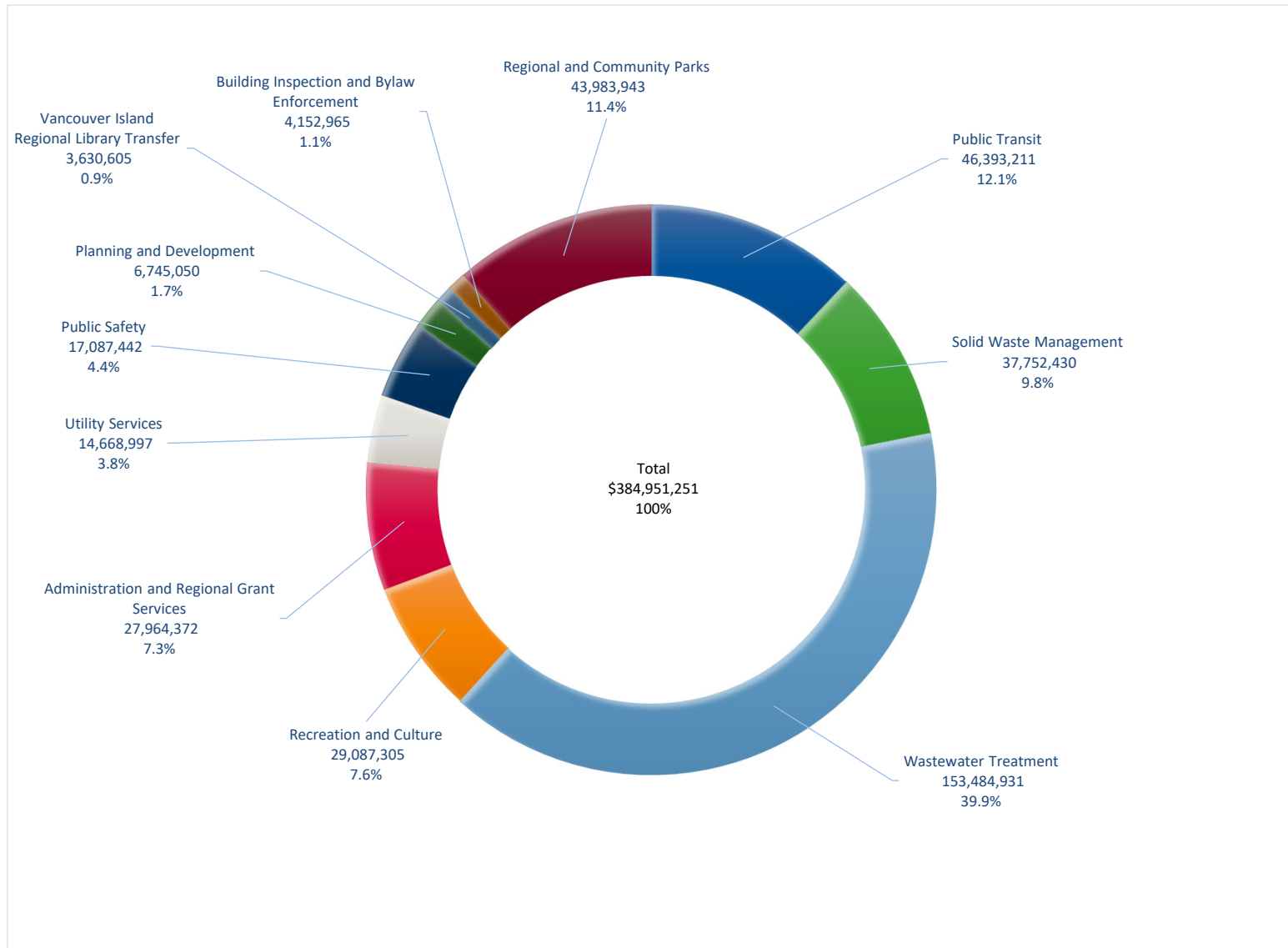
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	Bulk Water												
71	Nanoose Bay Bulk Water								O				Parcel Tax
72	French Creek Bulk Water										O		Parcel Tax
	Water Supply												
73	Surfside										O		Parcel Tax
74	Nanoose Bay Peninsula								O				Parcel Tax
75	French Creek										O		Parcel Tax
76	Decourcey					O							Parcel Tax
77	San Pareil										O		Parcel Tax
78	Driftwood Water (Debt Only)								O				Parcel Tax
79	River's Edge										O		Parcel Tax
80	Melrose Terrace									O			Parcel Tax
81	Whiskey Creek									O			Parcel Tax
82	Westurne Heights									O			Parcel Tax
	Emergency Services												
83	D68 Emergency 911				X	X	X	X					Assessment
84	D69 Emergency 911		X	X					X	X	X	X	Assessment
85	Emergency Planning				Contract	X	X	X	X	X	X	X	Assessment
	Fire Protection												
86	French Creek									O	O		Assessment
87	Errington									O	O		Assessment
88	Dashwood									O	O	O	Assessment
89	Dashwood Fire Hall Service Area (Debt Only)									O	O	O	Assessment
90	Meadowood Fire (Debt Only)									O			Parcel Tax
91	Nanoose Bay								O	O	O		Assessment
92	Wellington Fire							O					Assessment
93	Parksville Local										O		Assessment
94	Coombs-Hilliers									O	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 Parel 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
108	Wellington Streetlighting							O					Assessment

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

**CONSOLIDATED FINANCIAL PLAN
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		7.2%	15.0%	8.6%	8.7%	7.8%	
Property taxes	(87,262,101)	(93,536,626)	(107,546,888)	(116,914,915)	(127,479,246)	(137,867,952)	(583,345,627)
Parcel taxes	(7,843,955)	(8,369,746)	(9,632,020)	(10,345,017)	(10,846,875)	(11,302,767)	(50,496,425)
	(95,106,056)	(101,906,372)	(117,178,908)	(127,259,932)	(138,326,121)	(149,170,719)	(633,842,052)
Municipal agreements	(102,197)	(112,760)	(116,142)	(119,626)	(123,216)	(126,912)	(598,656)
Operations	(4,823,236)	(5,256,494)	(5,450,140)	(5,676,035)	(5,825,343)	(5,955,529)	(28,163,541)
Interest income	(650,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(5,000,000)
Transit fares	(5,923,071)	(6,053,402)	(6,515,339)	(7,151,265)	(7,586,310)	(8,593,201)	(35,899,517)
Landfill tipping fees	(14,770,500)	(16,553,581)	(17,003,581)	(17,453,581)	(18,166,941)	(18,616,941)	(87,794,625)
Recreation fees	(802,699)	(778,932)	(795,080)	(811,601)	(828,508)	(845,810)	(4,059,931)
Recreation facility rentals	(593,191)	(727,991)	(749,018)	(770,659)	(792,933)	(815,859)	(3,856,460)
Recreation vending sales	(3,800)	(4,000)	(4,060)	(4,122)	(4,185)	(4,251)	(20,618)
Recreation concession	(7,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(45,000)
Recreation other	(528,497)	(532,782)	(543,910)	(555,276)	(566,887)	(578,748)	(2,777,603)
Utility user fees	(8,872,866)	(8,344,723)	(8,853,804)	(9,394,068)	(9,967,484)	(10,576,153)	(47,136,232)
Operating grants	(15,431,342)	(13,602,681)	(13,559,420)	(15,416,275)	(16,670,867)	(18,787,223)	(78,036,466)
Grants in lieu of taxes	(451,440)	(460,849)	(465,867)	(471,036)	(476,360)	(481,844)	(2,355,956)
Interdepartmental recoveries	(22,433,352)	(21,724,769)	(22,398,054)	(23,105,816)	(23,782,746)	(24,579,130)	(115,590,515)
Miscellaneous	(18,024,971)	(18,215,156)	(16,644,286)	(12,341,018)	(11,522,844)	(11,705,563)	(70,428,867)
Total Operating Revenues	(188,524,218)	(195,283,492)	(211,286,609)	(221,539,310)	(235,649,745)	(251,846,883)	(1,115,606,039)
Operating Expenditures							
Administration	11,783,735	13,298,016	13,876,886	14,508,661	14,957,954	15,439,342	72,080,859
Community grants	217,565	171,000	143,000	143,000	143,000	143,000	743,000
Legislative	991,650	1,215,691	948,730	977,192	1,006,508	1,256,703	5,404,824
Professional fees	9,859,111	8,431,900	4,533,670	4,726,304	4,356,178	4,453,335	26,501,387
Building ops	6,582,266	6,540,006	6,476,151	6,715,422	6,888,920	7,098,959	33,719,458
Veh & Equip ops	17,238,975	18,672,830	15,644,836	16,136,449	16,688,555	17,299,632	84,442,302
Operating costs	41,618,347	38,842,038	38,743,068	42,403,317	44,985,456	49,131,898	214,105,777
Program costs	3,054,434	2,360,298	1,544,496	1,537,498	1,529,971	1,531,499	8,503,762
Wages & benefits	65,611,353	70,295,596	74,534,292	78,479,819	81,677,480	85,336,567	390,323,754
Transfer to other gov/org	12,192,312	12,218,310	15,746,917	12,670,304	13,023,324	13,400,149	67,059,004
Contributions to reserve funds	25,104,901	16,503,520	11,683,915	12,703,624	17,190,576	19,610,058	77,691,693
Debt interest	5,531,860	7,583,953	7,053,512	6,623,163	6,686,680	7,040,848	34,988,156
Total Operating Expenditures	199,786,509	196,133,158	190,929,473	197,624,753	209,134,602	221,741,990	1,015,563,976
Capital Asset Expenditures							
Capital expenditures	175,393,704	186,722,209	91,053,657	50,885,157	68,966,589	55,399,928	453,027,540
Transfer from reserves	(66,487,493)	(43,678,903)	(26,216,193)	(8,809,315)	(11,716,682)	(15,422,875)	(105,843,968)
Grants and other	(20,609,642)	(21,713,824)	(5,920,168)	(7,975,242)	(7,668,582)	(4,345,083)	(47,622,899)
New borrowing	(83,517,551)	(118,300,339)	(56,781,260)	(32,035,135)	(47,702,322)	(33,258,151)	(288,077,207)
Net Capital Assets funded from Operations	4,779,018	3,029,143	2,136,036	2,065,465	1,879,003	2,373,819	11,483,466
Capital Financing Charges							
Existing debt (principal)	7,182,353	7,446,639	8,299,119	7,546,864	7,608,670	7,023,282	37,924,574
New debt (principal & interest)	826,176	1,176,004	9,996,981	14,302,228	17,027,470	20,707,792	63,210,475
Total Capital Financing Charges	8,008,529	8,622,643	18,296,100	21,849,092	24,636,140	27,731,074	101,135,049
Net (surplus)/deficit for the year	24,049,838	12,501,452	75,000				12,576,452
Less: Transfer to appropriated surplus	243,130	75,000					75,000
Add: Transfer from appropriated surplus	(9,248,155)	(6,150,445)	(75,000)				(6,225,445)
Add: Prior year (surplus) / deficit	(15,044,813)	(6,426,007)					(6,426,007)
(Surplus) applied to future years							





**GENERAL REVENUE FUND
2026 Budget**

	CORPORATE Budget 2025	SERVICES Budget 2026	DEVELOPMENT & Budget 2025	EMERGENCY SERV Budget 2026
OPERATING REVENUES				
TAX REQUISITION	(8,189,749)	(8,512,642)	(15,699,354)	(17,362,024)
OPERATING GRANTS	(1,190,907)	(754,496)	(1,928,116)	(1,005,247)
OPERATING REVENUE	(33,287)	(34,167)	(1,502,910)	(1,660,868)
OTHER REVENUE	(23,155,931)	(24,949,686)	(3,715,792)	(4,288,242)
TOTAL OPERATING REVENUES	(32,569,874)	(34,250,991)	(22,846,172)	(24,316,381)
OPERATING EXPENDITURES				
OFFICE OPERATING	635,933	642,796	1,765,410	2,205,986
COMMUNITY GRANTS	217,565	171,000	0	0
LEGISLATIVE	991,650	1,215,691	0	0
PROFESSIONAL FEES	3,002,196	2,559,728	2,343,048	2,638,484
BUILDING - OPER & MAINT	684,737	750,436	935,816	772,020
VEH & EQUIP - OPER & MAINT	2,835,826	3,782,631	653,401	642,468
OTHER OPERATING COSTS	1,775,134	1,919,963	2,499,558	2,254,424
WAGES & BENEFITS	11,944,907	12,722,226	6,798,315	7,065,057
PROGRAM COSTS	0	0	1,575,227	1,103,130
DEBT - FINANCING - INTEREST	3,051,358	3,102,216	543,325	525,060
DEBT - FINANCING - PRINCIPAL	3,927,381	3,424,541	348,655	807,404
TRANSFER TO RESERVE FUND	3,403,210	2,456,679	2,099,506	2,131,421
TRANSFER TO OTHER GOV'T/AGENCIES	3,751,307	3,760,101	5,407,284	5,747,608
TOTAL OPERATING EXPENDITURES	36,221,204	36,508,008	24,969,545	25,893,062
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	3,288,000	1,613,750	8,503,239	2,092,395
TRANSFERS FROM RESERVES	(2,788,000)	(1,583,750)	(3,579,526)	(902,000)
CAPITAL GRANTS AND OTHER	(500,000)	0	(872,176)	(470,000)
NEW BORROWING	0	0	(3,995,354)	(700,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	0	30,000	56,183	20,395
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	3,651,330	2,287,017	2,179,556	1,597,076
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	0
TRANSFER FROM APPROPRIATED SURPLUS	(1,627,575)	(1,197,440)	(830,645)	(905,720)
PRIOR YEARS (SURPLUS) DEFICIT	(2,023,757)	(1,089,577)	(1,348,914)	(691,354)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	(2)	0	(3)	2

**GENERAL REVENUE FUND
2026 Budget**

	REGIONAL & Budget 2025	COMM UTILITIES Budget 2026	RECREATION & Budget 2025	PARKS SERVICES Budget 2026
OPERATING REVENUES				
TAX REQUISITION	(33,103,477)	(37,099,366)	(18,709,811)	(19,262,644)
OPERATING GRANTS	(296,805)	(295,064)	(415,402)	(500)
OPERATING REVENUE	(26,903,367)	(28,389,245)	(2,008,882)	(2,118,945)
OTHER REVENUE	(5,520,515)	(5,165,423)	(188,603)	(246,689)
TOTAL OPERATING REVENUES	(65,824,164)	(70,949,098)	(21,322,698)	(21,628,778)
OPERATING EXPENDITURES				
OFFICE OPERATING	4,284,478	5,166,881	1,522,858	1,616,226
COMMUNITY GRANTS	0	0	0	0
LEGISLATIVE	0	0	0	0
PROFESSIONAL FEES	3,077,742	2,263,589	1,218,625	835,499
BUILDING - OPER & MAINT	3,110,614	3,062,514	1,167,266	1,273,634
VEH & EQUIP - OPER & MAINT	4,335,293	5,136,282	294,587	331,586
OTHER OPERATING COSTS	22,699,222	21,824,540	3,009,907	3,188,430
WAGES & BENEFITS	17,088,932	18,976,404	8,221,007	9,030,360
PROGRAM COSTS	443,722	391,415	1,035,484	865,752
DEBT - FINANCING - INTEREST	2,519,980	4,680,237	201,432	452,444
DEBT - FINANCING - PRINCIPAL	2,591,434	2,904,837	314,883	309,856
TRANSFER TO RESERVE FUND	13,559,353	9,176,905	4,397,560	2,171,011
TRANSFER TO OTHER GOV'T/AGENCIES	8,724	7,949	2,798,131	2,480,191
TOTAL OPERATING EXPENDITURES	73,719,494	73,591,553	24,181,740	22,554,989
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	130,472,647	132,314,805	24,545,202	50,516,259
TRANSFERS FROM RESERVES	(46,120,431)	(21,869,465)	(13,446,688)	(19,138,688)
CAPITAL GRANTS AND OTHER	(8,450,723)	(11,845,069)	(6,991,535)	(9,398,755)
NEW BORROWING	(71,804,140)	(95,700,339)	(3,524,000)	(21,900,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	4,097,353	2,899,932	582,979	78,816
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	11,992,683	5,542,387	3,442,021	1,005,027
TRANSFER TO APPROPRIATED SURPLUS	0	0	110,000	75,000
TRANSFER FROM APPROPRIATED SURPLUS	(4,262,625)	(3,247,888)	(1,467,180)	(606,267)
PRIOR YEARS (SURPLUS) DEFICIT	(7,730,023)	(2,294,478)	(2,084,840)	(473,763)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	35	21	1	(3)

**GENERAL REVENUE FUND
2026 Budget**

	TRANSPORTATION	SERVICES	TOTAL	BUDGET	
	Budget	Budget	Budget	Budget	%
	2025	2026	2025	2026	Change
OPERATING REVENUES					
TAX REQUISITION	(19,403,665)	(19,669,696)	(95,106,056)	(101,906,372)	7.2%
OPERATING GRANTS	(12,051,552)	(12,008,223)	(15,882,782)	(14,063,530)	
OPERATING REVENUE	(5,980,611)	(6,170,438)	(36,429,057)	(38,373,663)	
OTHER REVENUE	(8,527,482)	(6,289,885)	(41,108,323)	(40,939,925)	
TOTAL OPERATING REVENUES	(45,963,310)	(44,138,242)	(188,526,218)	(195,283,490)	
OPERATING EXPENDITURES					
OFFICE OPERATING	3,575,061	3,666,134	11,783,740	13,298,023	
COMMUNITY GRANTS	0	0	217,565	171,000	
LEGISLATIVE	0	0	991,650	1,215,691	
PROFESSIONAL FEES	217,500	134,600	9,859,111	8,431,900	
BUILDING - OPER & MAINT	683,840	681,401	6,582,273	6,540,005	
VEH & EQUIP - OPER & MAINT	9,119,869	8,779,868	17,238,976	18,672,835	
OTHER OPERATING COSTS	11,636,536	9,654,690	41,620,357	38,842,047	
WAGES & BENEFITS	21,558,197	22,501,553	65,611,358	70,295,600	
PROGRAM COSTS	0	0	3,054,433	2,360,297	
DEBT - FINANCING - INTEREST	41,941	0	6,358,036	8,759,957	
DEBT - FINANCING - PRINCIPAL	0	0	7,182,353	7,446,638	
TRANSFER TO RESERVE FUND	1,645,272	567,504	25,104,901	16,503,520	
TRANSFER TO OTHER GOV'T/AGENCIES	226,866	222,461	12,192,312	12,218,310	
TOTAL OPERATING EXPENDITURES	48,705,082	46,208,211	207,797,065	204,755,823	(1.5%)
CAPITAL ASSET EXPENDITURES					
CAPITAL EXPENDITURES	8,584,616	185,000	175,393,704	186,722,209	
TRANSFERS FROM RESERVES	(552,848)	(185,000)	(66,487,493)	(43,678,903)	
CAPITAL GRANTS AND OTHER	(3,795,208)	0	(20,609,642)	(21,713,824)	
NEW BORROWING	(4,194,057)	0	(83,517,551)	(118,300,339)	
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	42,503	0	4,779,018	3,029,143	
ACCUMULATED SURPLUS					
NET (SURPLUS) DEFICIT	2,784,275	2,069,969	24,049,865	12,501,476	
TRANSFER TO APPROPRIATED SURPLUS	133,130	0	243,130	75,000	
TRANSFER FROM APPROPRIATED SURPLUS	(1,060,130)	(193,130)	(9,248,155)	(6,150,445)	
PRIOR YEARS (SURPLUS) DEFICIT	(1,857,279)	(1,876,835)	(15,044,813)	(6,426,007)	
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	(4)	4	27	24	

	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
2026 Total Requisition	\$ 38,106,781	\$ 1,598,367	\$ 9,496,677	\$ 6,760,966	\$ 3,812,809	\$ 2,550,673	\$ 2,065,833	\$ 4,764,650	\$ 4,091,692	\$ 5,040,601	\$ 3,011,186
2025 Total Requisition	\$ 36,746,420	\$ 1,379,646	\$ 8,470,914	\$ 6,081,589	\$ 3,610,485	\$ 2,509,885	\$ 1,944,330	\$ 4,528,530	\$ 3,885,698	\$ 4,728,064	\$ 2,812,593
Change from prior year	\$ 1,360,361	\$ 218,721	\$ 1,025,763	\$ 679,377	\$ 202,324	\$ 40,788	\$ 121,503	\$ 236,120	\$ 205,994	\$ 312,537	\$ 198,593
General Services Property Tax											
2026	\$ 95.12	\$ 72.12	\$ 131.92	\$ 127.32	\$ 120.43	\$ 93.63	\$ 113.96	\$ 98.67	\$ 115.86	\$ 120.44	\$ 113.30
2025	\$ 92.79	\$ 62.79	\$ 118.79	\$ 115.79	\$ 114.87	\$ 93.52	\$ 106.92	\$ 94.86	\$ 111.23	\$ 114.22	\$ 107.20
Change per \$100,000	\$ 2.33	\$ 9.33	\$ 13.13	\$ 11.53	\$ 5.55	\$ 0.11	\$ 7.04	\$ 3.81	\$ 4.63	\$ 6.22	\$ 6.10
Regional Parcel Taxes											
2026	\$ 16.00	\$ 16.00	\$ 23.73	\$ 23.73	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.73	\$ 23.73	\$ 23.73	\$ 23.73
2025	\$ 16.00	\$ 16.00	\$ 23.29	\$ 23.29	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.29	\$ 23.29	\$ 23.29	\$ 23.29
Change per property	\$ -	\$ -	\$ 0.45	\$ 0.45	\$ -	\$ -	\$ -	\$ 0.45	\$ 0.45	\$ 0.45	\$ 0.45
2026 RDN Property Tax at:											
\$600,000	\$ 587	\$ 449	\$ 815	\$ 788	\$ 739	\$ 578	\$ 700	\$ 616	\$ 719	\$ 746	\$ 704
\$700,000	\$ 682	\$ 521	\$ 947	\$ 915	\$ 859	\$ 671	\$ 814	\$ 714	\$ 835	\$ 867	\$ 817
\$800,000	\$ 777	\$ 593	\$ 1,079	\$ 1,042	\$ 979	\$ 765	\$ 928	\$ 813	\$ 951	\$ 987	\$ 930
\$900,000	\$ 872	\$ 665	\$ 1,211	\$ 1,170	\$ 1,100	\$ 859	\$ 1,042	\$ 912	\$ 1,066	\$ 1,108	\$ 1,043
\$1,000,000	\$ 967	\$ 737	\$ 1,343	\$ 1,297	\$ 1,220	\$ 952	\$ 1,156	\$ 1,010	\$ 1,182	\$ 1,228	\$ 1,157
\$1,100,000	\$ 1,062	\$ 809	\$ 1,475	\$ 1,424	\$ 1,341	\$ 1,046	\$ 1,270	\$ 1,109	\$ 1,298	\$ 1,349	\$ 1,270
\$1,200,000	\$ 1,157	\$ 881	\$ 1,607	\$ 1,552	\$ 1,461	\$ 1,140	\$ 1,383	\$ 1,208	\$ 1,414	\$ 1,469	\$ 1,383

	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
2026 Total Requisition	\$ 38,106,781	\$ 1,598,367	\$ 9,496,677	\$ 6,760,966	\$ 3,812,809	\$ 2,550,673	\$ 2,065,833	\$ 4,764,650	\$ 4,091,692	\$ 5,040,601	\$ 3,011,186
2025 Total Requisition	\$ 36,746,420	\$ 1,379,646	\$ 8,470,914	\$ 6,081,589	\$ 3,610,485	\$ 2,509,885	\$ 1,944,330	\$ 4,528,530	\$ 3,885,698	\$ 4,728,064	\$ 2,812,593
Change from prior year	\$ 1,360,361	\$ 218,721	\$ 1,025,763	\$ 679,377	\$ 202,324	\$ 40,788	\$ 121,503	\$ 236,120	\$ 205,994	\$ 312,537	\$ 198,593
General Services Property Tax											
2026	\$ 95.12	\$ 72.12	\$ 131.92	\$ 127.32	\$ 120.43	\$ 93.63	\$ 113.96	\$ 98.67	\$ 115.86	\$ 120.44	\$ 113.30
2025	\$ 92.79	\$ 62.79	\$ 118.79	\$ 115.79	\$ 114.87	\$ 93.52	\$ 106.92	\$ 94.86	\$ 111.23	\$ 114.22	\$ 107.20
Change per \$100,000	\$ 2.33	\$ 9.33	\$ 13.13	\$ 11.53	\$ 5.55	\$ 0.11	\$ 7.04	\$ 3.81	\$ 4.63	\$ 6.22	\$ 6.10
Regional Parcel Taxes											
2026	\$ 16.00	\$ 16.00	\$ 23.73	\$ 23.73	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.73	\$ 23.73	\$ 23.73	\$ 23.73
2025	\$ 16.00	\$ 16.00	\$ 23.29	\$ 23.29	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.29	\$ 23.29	\$ 23.29	\$ 23.29
Change per property	\$ -	\$ -	\$ 0.45	\$ 0.45	\$ -	\$ -	\$ -	\$ 0.45	\$ 0.45	\$ 0.45	\$ 0.45
2026 Average Residential Value	\$ 763,865	\$ 1,160,311	\$ 760,678	\$ 964,544	\$ 791,473	\$ 660,140	\$ 1,032,857	\$ 1,274,458	\$ 749,286	\$ 1,009,500	\$ 915,265
2025 Average Residential Value	\$ 763,865	\$ 1,160,311	\$ 760,678	\$ 964,544	\$ 791,473	\$ 660,140	\$ 1,032,857	\$ 1,274,458	\$ 749,286	\$ 1,009,500	\$ 915,265
2026 RDN Property Tax based on average residential value	\$ 743	\$ 853	\$ 1,027	\$ 1,252	\$ 969	\$ 634	\$ 1,193	\$ 1,281	\$ 892	\$ 1,240	\$ 1,061
2025 RDN Property Tax based on average residential value	\$ 725	\$ 745	\$ 927	\$ 1,140	\$ 925	\$ 633	\$ 1,120	\$ 1,232	\$ 857	\$ 1,176	\$ 1,004
Change for average residential value	\$ 18	\$ 108	\$ 100	\$ 112	\$ 44	\$ 1	\$ 73	\$ 49	\$ 35	\$ 63	\$ 57

JURISDICTION	Average Residential Value*	2025	2026	2027	2028	2029	2030
City of Nanaimo							
	\$763,865	\$725	\$743	\$881	\$968	\$1,078	\$1,156
Dollar Change		\$35	\$18	\$138	\$87	\$110	\$78
% change		5%	2%	19%	10%	11%	7%
District of Lantzville							
	\$1,160,311	\$745	\$853	\$951	\$1,020	\$1,098	\$1,157
Dollar Change		\$45	\$108	\$98	\$70	\$78	\$59
% change		6%	15%	11%	7%	8%	5%
City of Parksville							
	\$760,678	\$927	\$1,027	\$1,181	\$1,256	\$1,321	\$1,429
Dollar Change		\$89	\$100	\$154	\$75	\$65	\$108
% change		11%	11%	15%	6%	5%	8%
Town of Qualicum Beach							
	\$964,544	\$1,140	\$1,252	\$1,434	\$1,522	\$1,600	\$1,732
Dollar Change		\$123	\$112	\$182	\$88	\$78	\$132
% change		12%	10%	15%	6%	5%	8%
Electoral Area A							
	\$791,473	\$925	\$969	\$1,047	\$1,095	\$1,126	\$1,156
Dollar Change		\$79	\$44	\$78	\$48	\$31	\$30
% change		9%	5%	8%	5%	3%	3%
Electoral Area B							
	\$660,140	\$633	\$634	\$669	\$689	\$702	\$688
Dollar Change		\$64	\$1	\$35	\$20	\$13	(\$14)
% change		11%	0%	5%	3%	2%	-2%
Electoral Area C							
	\$1,032,857	\$1,120	\$1,193	\$1,265	\$1,321	\$1,357	\$1,391
Dollar Change		\$72	\$73	\$71	\$56	\$36	\$34
% change		7%	6%	6%	4%	3%	3%
Electoral Area E							
	\$1,274,458	\$1,232	\$1,281	\$1,374	\$1,433	\$1,474	\$1,549
Dollar Change		\$87	\$49	\$93	\$59	\$41	\$75
% change		8%	4%	7%	4%	3%	5%
Electoral Area F							
	\$749,286	\$857	\$892	\$952	\$986	\$1,015	\$1,041
Dollar Change		\$16	\$35	\$60	\$34	\$29	\$26
% change		2%	4%	7%	4%	3%	3%
Electoral Area G							
	\$1,009,500	\$1,176	\$1,240	\$1,326	\$1,377	\$1,416	\$1,485
Dollar Change		\$79	\$63	\$86	\$52	\$39	\$69
% change		7%	5%	7%	4%	3%	5%
Electoral Area H							
	\$915,265	\$1,004	\$1,061	\$1,126	\$1,169	\$1,203	\$1,251
Dollar Change		\$94	\$56	\$65	\$43	\$34	\$48
% change		10%	6%	6%	4%	3%	4%

*Average residential values are based on 2025 Revised Roll

	2025 Final	2026 Recommended	Change from 2025	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo	36,746,420	38,106,781	1,360,361 3.7%	868,853 2.4%	0 0.0%	491,508 1.3%
General Services Tax cost per \$100,000	\$92.79	\$95.12				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$108.79	\$111.12				
Change from previous year	\$3.84	\$2.33				
District of Lantzville	1,379,646	1,598,367	218,721 15.9%	21,142 1.5%	65,099 4.7%	132,480 9.6%
General Services Tax cost per \$100,000	\$62.79	\$72.12				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$78.79	\$88.12				
Change from previous year	\$3.24	\$9.33				
City of Parksville	8,470,914	9,496,677	1,025,763 12.1%	952,815 11.2%	9,006 0.1%	63,942 0.8%
General Services Tax cost per \$100,000	\$118.79	\$131.92				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.73				
	\$142.08	\$155.65				
Change from previous year	\$9.39	\$13.57				
Town of Qualicum Beach	6,081,589	6,760,966	679,377 11.2%	646,914 10.6%	6,793 0.1%	25,670 0.4%
General Services Tax cost per \$100,000	\$115.79	\$127.32				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.73				
	\$139.08	\$151.05				
Change from previous year	\$9.81	\$11.97				

	2025 Final	2026 Recommended	Change from 2025	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	3,610,485	3,812,809	202,324 5.6%	47,054 1.3%	73,476 2.0%	81,794 2.3%
General Services Tax cost per \$100,000	\$114.87	\$120.43				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$130.87	\$136.43				
Change from previous year	\$10.99	\$5.55				
Electoral Area B	2,509,885	2,550,673	40,788 1.6%	9,788 0.4%	28,623 1.1%	2,377 0.1%
General Services Tax cost per \$100,000	\$93.52	\$93.63				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$109.52	\$109.63				
Change from previous year	\$14.51	\$0.11				
Electoral Area C	1,944,330	2,065,833	121,503 6.2%	7,634 0.4%	53,681 2.8%	60,188 3.1%
General Services Tax cost per \$100,000	\$106.92	\$113.96				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$122.92	\$129.96				
Change from previous year	\$8.94	\$7.04				
Electoral Area E	4,528,530	4,764,650	236,120 5.2%	36,556 0.8%	27,010 0.6%	172,554 3.8%
General Services Tax cost per \$100,000	\$94.86	\$98.67				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.73				
	\$118.15	\$122.40				
Change from previous year	\$5.83	\$4.25				

	2025 Final	2026 Recommended	Change from 2025	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	3,885,698	4,091,692	205,994 5.3%	66,870 1.7%	22,756 0.6%	116,368 3.0%
General Services Tax cost per \$100,000	\$111.23	\$115.86				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.73				
	\$134.52	\$139.59				
Change from previous year	\$9.32	\$5.07				
Electoral Area G	4,728,064	5,040,601	312,537 6.6%	381,386 8.1%	24,512 0.5%	(93,361) (2.0%)
General Services Tax cost per \$100,000	\$114.22	\$120.44				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.73				
	\$137.51	\$144.17				
Change from previous year	\$6.50	\$6.66				
Electoral Area H	2,812,593	3,011,186	198,593 7.1%	13,929 0.5%	16,541 0.6%	168,123 6.0%
General Services Tax cost per \$100,000	\$107.20	\$113.30				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.73				
	\$130.49	\$137.03				
Change from previous year	\$8.90	\$6.54				
General Services Tax Revenues	76,698,154	81,300,235				
Change from previous year	8.0%	6.0%				
Local Services Tax Revenues	18,407,902	20,606,137				
Tax Revenues	95,106,056	101,906,372				
Change from previous year	8.6%	7.2%				

	% Change	
Tax Revenues 2025	95,106,056	
<u>Changed service levels</u>		
Ravensong Aquatic Centre	58,234	Additional staffing (Recreation Receptionist)
Regional Parks	212,000	Impact of debt issuing cost related to planned capital expenditure
Community Parks	69,355	Impact of new debt servicing related to planned capital expenditures (EA A \$27,125; EA F \$42,230)
Wastewater - Southern Community	362,101	Increased operating costs due to impact of debt servicing related to the capital program
Wastewater - Northern Community	1,888,428	Impact of debt servicing related to the capital program
Solid Waste Management	106,480	Additional staffing (Special Projects Coordinator - Solid Waste Planning)
Southern Community Transit	350,562	Increased operating and staffing costs due to Conventional expansion of 4,000 hours and Custom expansion of 2,822 hours. Additional staffing related to expansion includes Road Support Agent (1 FTE), Conventional Serviceperson Operators (3 FTE), and Custom Serviceperson Operators (1.5 FTE)
Northern Community Transit	5,781	Impact of operating and staffing costs related to planned Custom expansion of 178 hours, which includes the Northern portion of 1.5 FTEs for Custom Serviceperson Operators
	3.2%	3,052,941
<u>Changes for Other Jurisdictions</u>		
D68 E911	15,814	Allowances for increase in rate for City of Surrey agreement and City of Nanaimo E-Comm contract
D69 E911	34,905	Increase in transfer to NI 911 Partnership per agreement
Southern Community - Facilities & Sportsfield agreement	157,948	Based on budget estimates for City of Nanaimo
Northern Community - Sportsfield agreement	(14,964)	Based on budget estimates for City of Parksville and Town of Qualicum Beach
Vancouver Island Regional Library	133,794	Per budget information from VIRL
	0.4%	327,497

	% Change	
<u>Changes within existing service levels</u>		
Administration	181,809	General inflation and Information Technology increases offset by operational savings and increases in other revenue types
Electoral Area Community Planning	143,070	Impact of inflation, increased operating costs and transfers to reserve
Emergency Planning	90,814	Impact of increased operating costs offset by reduction in transfers to reserves
Ravensong Aquatic Centre	552,800	Impact of increased operating costs (including professional fees), inflation and transfers to reserve
Oceanside Place	237,386	Inflationary impact and increased operating costs (including professional fees) and interest impact of new short term borrowing
Regional Parks	(1,057,748)	Inflationary impact and increased operating costs offset by decreased contributions to reserve
Community Parks	254,422	Impact of inflation and increased general operating and maintenance costs
Wastewater - Southern Community	1,103,361	Inflationary impact and increased operating costs
Wastewater - Northern Community	(561,756)	Impact of increased operating costs offset by decreased transfers to reserves
Solid Waste Management	190,565	Inflationary impact and increased operating costs
Southern Community Transit	(98,248)	Impact of increased operating costs offset by decreased transfers to reserves
Northern Community Transit	14,638	Inflationary impact and increased operating costs
Other increases/decreases	170,530	Cumulative other changes over 115 services
	1.3%	1,221,643
Local Services Property/Parcel Tax Revenues - Change		
	2.3%	2,198,235
Tax Revenues 2026		
	7.2%	101,906,372
Total Annual 2026 Tax Revenues		101,906,372
Total Annual 2025 Tax Revenues		95,106,056
Change	7.2%	6,800,316

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 2026 - Change		
Local Service Area Property/Parcel taxes 2026	20,606,137	
Local Service Area Property/Parcel taxes 2025	18,407,902	
Change from 2025	2,198,235	
Local Services Property/Parcel Tax Revenues 2026 - Largest Changes		
Nanoose Peninsula Water	63,844	Increased operating costs and capital expenditures funded from operations
River's Edge Water	20,716	Impact of debt servicing costs on long term borrowing
French Creek Sewer	290,027	Impact of increased sewer utility requisition
Fairwinds Sewer/Nanoose Wastewater	177,479	Inflationary impact and increased operating costs. Also, impact of increased debt servicing costs related to wastewater capital project.
Barclay Crescent Sewer	42,867	Impact of increased sewer utility requisition
Coombs-Hilliers Fire Service	236,412	Increased operating costs, including calls/practices pay and allowance and debt repayment
Errington Fire Service	282,695	Increased operating costs (including those budgeted by Society), debt repayment costs and transfer to veh/equip reserve to fund future capital purchases
Nanoose Bay Fire Service	197,891	Impact of increased operating costs, including calls and practice pay
Dashwood Fire Service	215,521	Increased operating costs (including those budgeted by Society) and transfer to veh/equip reserve to fund future capital purchases
Dashwood Fire Hall	134,100	Impact of debt repayment
Bow Horn Bay Fire Service	133,784	Increased operating costs (including those budgeted by Society) and impact of debt repayment
Other increases/decreases	402,899	Cumulative other changes
	2,198,235	

SUMMARY OF NEW/CHANGED SERVICES LEVELS

	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		116,921		353,845		58,724	339,363		868,853
District of Lantzville		5,396		8,256		2,710	4,780		21,142
City of Parksville	15,374	18,292			907,786	9,187		2,176	952,815
Town of Qualicum Beach	15,781	13,022			610,019	6,540		1,552	646,914
Electoral Area A		9,005	27,125			4,523	6,401		47,054
Electoral Area B		6,515				3,273			9,788
Electoral Area C		5,070				2,546	18		7,634
Electoral Area E	2,621	10,825			16,807 *	5,437		866	36,556
Electoral Area F	9,725	9,928	42,230			4,987			66,870
Electoral Area G	10,599	10,747			353,816 *	5,398		826	381,386
Electoral Area H	4,134	6,279				3,155		361	13,929
	58,234	212,000	69,355	362,101	1,888,428	106,480	350,562	5,781	3,052,941

* 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	3,447		61,652			65,099
City Of Parksville		9,006				9,006
Town of Qualicum Beach		6,793				6,793
Electoral Area A	4,745		48,453		20,278	73,476
Electoral Area B	4,248		9,152		15,223	28,623
Electoral Area C	3,374		38,691		11,616	53,681
Electoral Area E		6,059		(3,522)	24,473	27,010
Electoral Area F		4,430		(4,696)	23,022	22,756
Electoral Area G		5,216		(5,352)	24,648	24,512
Electoral Area H		3,401		(1,394)	14,534	16,541
	15,814	34,905	157,948	(14,964)	133,794	327,497

SUMMARY OF CHANGES IN EXISTING SERVICES

	Administration	Electoral Area Community Planning	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	93,591					(583,137)		1,040,428		105,184	(182,638)		18,080	491,508
District of Lantzville	5,268					(26,832)		62,933		4,886	85,513		712	132,480
City Of Parksville	16,612			145,939	71,194	(91,359)			(104,321)	16,407		(14,155)	23,625	63,942
Town of Qualicum Beach	12,473			149,809	40,574	(64,863)			(86,812)	11,745		(54,826)	17,570	25,670
Electoral Area A	7,026	21,359	12,133			(45,254)	45,249			7,975	538		32,768	81,794
Electoral Area B	6,500		10,783			(32,377)	44,278			5,904			(32,711)	2,377
Electoral Area C	5,116	15,612	8,584			(25,286)	45,518			4,560	(1,661)		7,745	60,188
Electoral Area E	11,187	32,768	18,889	24,876	35,083	(54,107)	40,249			9,694		45,204	8,711	172,554
Electoral Area F	8,167	24,911	13,753	92,317	29,453	(49,570)	(30,108)			8,911			18,534	116,368
Electoral Area G	9,629	29,362	16,256	100,610	45,013	(53,699)	41,716			9,630		38,765	(330,643)	(93,361)
Electoral Area H	6,240	19,058	10,416	39,249	16,069	(31,264)	67,520			5,669		(350)	35,516	168,123
	181,809	143,070	90,814	552,800	237,386	(1,057,748)	254,422	1,103,361	(191,133)	190,565	(98,248)	14,638	(200,093)	1,221,643

	2024 FINAL	2025 FINAL	2026 Recommended Nov 4, 2025	2026 Recommended Dec 9, 2025	Change from Recommended Nov 4, 2025 \$	Change from Recommended Nov 4, 2025 %	Change from 2025 Final \$	Change from 2025 Final %
CORPORATE SERVICES								
Administration	3,162,180	3,363,912	3,545,721	3,545,721	0	0.0%	181,809	5.4%
House Numbering	19,257	19,788	19,784	19,784	0	0.0%	(4)	(0.0%)
Electoral Areas Admin/Building Policy & Advice	996,637	1,093,313	1,133,889	1,133,889	0	0.0%	40,576	3.7%
Community Grants	265,384	170,925	166,643	137,643	(29,000)	(17.4%)	(33,282)	(19.5%)
Feasibility Studies/Referendums	110,368	45,000	45,000	45,000	0	0.0%	0	0.0%
	4,553,826	4,692,938	4,911,037	4,882,037				
DEVELOPMENT & EMERGENCY SERVICES								
Electoral Area Community & Long Range Planning	2,723,179	2,858,399	3,001,469	3,001,469	0	0.0%	143,070	5.0%
Regional Growth Strategy	1,128,338	1,168,112	1,208,456	1,208,456	0	0.0%	40,344	3.5%
Economic Development - Southern Community	68,900	76,000	70,420	70,420	0	0.0%	(5,580)	(7.3%)
Gabriola Island Health & Wellbeing Contribution	50,592	44,858	27,243	27,243	0	0.0%	(17,615)	(39.3%)
Animal Control - Area A, B, C, Lantzville	89,783	98,641	106,388	106,388	0	0.0%	7,747	7.9%
Animal Control Area E, G, H	147,648	154,738	161,650	161,650	0	0.0%	6,912	4.5%
Animal Control Area F	48,049	50,581	51,350	51,350	0	0.0%	769	1.5%
Hazardous Properties	29,029	30,472	31,845	31,845	0	0.0%	1,373	4.5%
Unsightly Premises	28,806	30,089	30,991	30,991	0	0.0%	902	3.0%
Noise Control	135,528	146,951	152,215	152,215	0	0.0%	5,264	3.6%
Emergency Planning	757,586	825,794	916,608	916,608	0	0.0%	90,814	11.0%
District 68 Search & Rescue	51,724	53,023	63,475	63,475	0	0.0%	10,452	19.7%
District 69 Marine Search & Rescue	17,850	17,850	21,850	21,850	0	0.0%	4,000	22.4%
District 69 Land Search & Rescue	30,470	30,600	30,600	30,600	0	0.0%	0	0.0%
Southern Restorative Justice/Victim Services	21,420	21,420	21,420	21,420	0	0.0%	0	0.0%
Northern Community Justice	183,975	184,292	196,272	196,272	0	0.0%	11,980	6.5%
	5,512,877	5,791,820	6,092,252	6,092,252				
RECREATION & PARKS								
Ravensong Aquatic Centre	2,227,047	2,758,986	3,427,069	3,370,020	(57,049)	(1.7%)	611,034	22.1%
Oceanside Place	2,236,836	2,415,783	2,653,169	2,653,169	0	0.0%	237,386	9.8%
Northern Community Recreation	2,051,218	2,112,754	2,182,145	2,182,145	0	0.0%	69,391	3.3%
Gabriola Island Recreation	142,530	152,781	141,737	141,737	0	0.0%	(11,044)	(7.2%)
Area A Recreation & Culture	311,910	389,710	414,746	414,746	0	0.0%	25,036	6.4%
Port Theatre/Cultural Centre Contribution	101,923	101,921	101,938	101,938	0	0.0%	17	0.0%
Regional Parks	5,296,715	5,614,699	4,831,396	4,768,951	(62,445)	(1.3%)	(845,748)	(15.1%)
Electoral Areas Community Parks	2,671,058	3,194,887	3,593,160	3,518,664	(74,496)	(2.1%)	323,777	10.1%
	15,039,237	16,741,521	17,345,360	17,151,370				
REGIONAL & COMMUNITY UTILITIES								
Southern Wastewater Treatment	12,264,924	13,491,416	14,956,878	14,956,878	0	0.0%	1,465,462	10.9%
Northern Wastewater Treatment	5,874,231	6,605,895	7,932,567	7,932,567	0	0.0%	1,326,672	20.1%
Liquid Waste Management Planning	219,311	239,049	260,203	260,203	0	0.0%	21,154	8.8%
Drinking Water/Watershed Protection	1,154,736	1,160,608	1,164,448	1,164,448	0	0.0%	3,840	0.3%
Solid Waste Management & Disposal	1,744,591	2,093,540	2,390,585	2,390,585	0	0.0%	297,045	14.2%
EV Charging Stations	10,000	20,000	15,000	15,000	0	0.0%	(5,000)	(25.0%)
	21,267,793	23,610,508	26,719,681	26,719,681				
TRANSIT SERVICES								
Southern Community Transit	16,016,570	16,484,056	16,736,370	16,736,370	0	0.0%	252,314	1.5%
Northern Community Transit	2,221,849	2,655,110	2,675,529	2,675,529	0	0.0%	20,419	0.8%
Descanso Bay Emergency Wharf	29,038	29,909	30,873	30,873	0	0.0%	964	3.2%
Gabriola Transit contribution	207,536	219,460	216,544	216,544	0	0.0%	(2,916)	(1.3%)
Gabriola Taxi Saver	14,559	15,130	10,380	10,380	0	0.0%	(4,750)	(31.4%)
	18,489,552	19,403,665	19,669,696	19,669,696				
GENERAL TAXATION FOR OTHER JURISDICTIONS								
SD 68 Emergency 911	151,295	171,304	187,118	187,118	0	0.0%	15,814	9.2%
SD 69 Emergency 911	770,357	821,297	856,202	856,202	0	0.0%	34,905	4.2%
Southern Community Recreation	1,477,961	1,523,526	1,571,411	1,681,474	110,063	7.0%	157,948	10.4%
Northern Community Sportsfield Agreement	427,653	444,764	429,800	429,800	0	0.0%	(14,964)	(3.4%)
Vancouver Island Regional Library	3,299,919	3,496,811	3,630,605	3,630,605	0	0.0%	133,794	3.8%
	6,127,185	6,457,702	6,675,136	6,785,199				
GENERAL SERVICES PROPERTY TAX REVENUES	70,990,470	76,698,154	81,413,162	81,300,235				
Change from previous year	10.7%	8.0%	6.1%	6.0%				
LOCAL SERVICE AREA TAX REVENUES								
Duke Point Wastewater Treatment	400,761	436,829	485,501	485,501	0	0.0%	48,672	11.1%
Northern Community Wastewater - other benefitting areas	1,480,233	1,630,984	1,937,001	1,937,001	0	0.0%	306,017	18.8%
Fire Protection Areas	7,776,529	8,914,933	10,241,452	10,226,452	(15,000)	(0.1%)	1,311,519	14.7%
Streetlighting Service Areas	124,953	128,874	126,057	126,057	0	0.0%	(2,817)	(2.2%)
Stormwater Management	10,656	10,976	11,525	11,525	0	0.0%	549	5.0%
Utility Services	6,807,390	7,285,306	8,050,637	7,819,601	(231,036)	(2.9%)	534,295	7.3%
	16,600,522	18,407,902	20,852,173	20,606,137				
NET PROPERTY TAX REVENUES	87,590,992	95,106,056	102,265,335	101,906,372				
Change from previous year	11.4%	8.6%	7.5%	7.2%				

ADDITIONAL DETAILS - GENERAL SERVICES

PORT THEATRE/CULTURAL CENTRE CONTRIBUTION

2024 FINAL	2025 FINAL	2026 Recommended Nov 4, 2025	2026 Recommended Dec 9, 2025	Change from Recommended Nov 4, 2025 \$	Change from Recommended Nov 4, 2025 %	Change from 2025 Final \$	Change from 2025 Final %
Electoral Area A	17,391	17,391	17,391	0	0.0%	0	0.0%
Electoral Area B	37,808	37,808	37,808	0	0.0%	0	0.0%
Electoral Area C (Extension)	17,287	17,285	17,303	0	0.0%	18	0.1%
Electoral Area C (E. Wellington)	4,476	4,475	4,475	0	0.0%	0	0.0%
Electoral Area E	24,961	24,962	24,961	0	0.0%	(1)	(0.0%)
	101,923	101,921	101,938				

COMMUNITY PARKS

Electoral Area A	338,746	431,776	512,721	504,150	(8,571)	(1.7%)	72,374	16.8%
Electoral Area B	458,899	652,203	730,052	696,481	(33,571)	(4.6%)	44,278	6.8%
Electoral Area C (Extension)	108,738	134,195	152,873	148,588	(4,285)	(2.8%)	14,393	10.7%
Electoral Area C (E. Wellington)	145,186	163,238	198,649	194,363	(4,286)	(2.2%)	31,125	19.1%
Electoral Area E	425,515	454,846	503,666	495,095	(8,571)	(1.7%)	40,249	8.8%
Electoral Area F	427,559	490,000	510,692	502,122	(8,570)	(1.7%)	12,122	2.5%
Electoral Area G	345,256	381,488	431,775	423,204	(8,571)	(2.0%)	41,716	10.9%
Electoral Area H	421,159	487,141	552,732	554,661	1,929	0.3%	67,520	13.9%
	2,671,058	3,194,887	3,593,160	3,518,664				

ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES

FIRE PROTECTION

Nanaimo River Fire (Area C)	1,780	1,780	1,780	1,780	0	0.0%	0	0.0%
Coombs-Hilliers Fire Volunteer (Area F, G)	992,101	1,141,484	1,377,896	1,377,896	0	0.0%	236,412	20.7%
Errington Fire Volunteer (Area F, G)	1,113,317	1,257,360	1,540,055	1,540,055	0	0.0%	282,695	22.5%
Nanoose Bay Fire Volunteer (Area E, F, G)	1,191,140	1,356,704	1,554,595	1,554,595	0	0.0%	197,891	14.6%
Dashwood Fire Volunteer (Area F, G, H)	1,229,550	1,408,932	1,624,453	1,624,453	0	0.0%	215,521	15.3%
Dashwood Fire Hall (Area F, G, H)	105,400	312,518	446,618	446,618	0	0.0%	134,100	42.9%
Meadowood Fire (Area F)	89,348	125,346	109,571	109,571	0	0.0%	(15,775)	(12.6%)
Extension Fire Volunteer (Area C)	275,201	326,486	368,500	368,500	0	0.0%	42,014	12.9%
Bow Horn Bay (Area F, H)	1,014,283	1,170,032	1,303,816	1,303,816	0	0.0%	133,784	11.4%
Cassidy Waterloo Fire Contract (Area A, C)	278,686	300,981	344,965	329,965	(15,000)	(4.3%)	28,984	9.6%
Wellington Fire Contract (Area C - Pleasant Valley)	158,096	152,136	157,885	157,885	0	0.0%	5,749	3.8%
Parksville (Local) Fire Contract (Area G)	262,795	264,397	264,812	264,812	0	0.0%	415	0.2%
French Creek Fire Contract (Area F, G)	1,064,832	1,096,777	1,146,506	1,146,506	0	0.0%	49,729	4.5%
	7,776,529	8,914,933	10,241,452	10,226,452				

STREETLIGHTING

Rural Areas Streetlighting	16,008	16,488	14,694	14,694	0	0.0%	(1,794)	(10.9%)
Fairwinds Streetlighting	27,220	30,407	26,878	26,878	0	0.0%	(3,529)	(11.6%)
French Creek Village Streetlighting	66,430	68,423	65,876	65,876	0	0.0%	(2,547)	(3.7%)
Highway Intersections Streetlighting (French Creek)	3,117	2,603	2,943	2,943	0	0.0%	340	13.1%
Hwy # 4 Streetlighting	4,120	3,179	3,959	3,959	0	0.0%	780	24.5%
River's Edge Streetlighting	8,058	7,774	8,007	8,007	0	0.0%	233	3.0%
Wellington Streetlighting	0	0	3,700	3,700	0	0.0%	3,700	0.0%
	124,953	128,874	126,057	126,057				

NOISE CONTROL

Noise Control Area A	28,270	29,821	30,862	30,862	0	0.0%	1,041	3.5%
Noise Control Area B	25,093	28,838	29,986	29,986	0	0.0%	1,148	4.0%
Noise Control Area C	26,053	28,528	29,522	29,522	0	0.0%	994	3.5%
Noise Control Area E	28,343	30,179	31,230	31,230	0	0.0%	1,051	3.5%
Noise Control Area G	27,769	29,585	30,615	30,615	0	0.0%	1,030	3.5%
	135,528	146,951	152,215	152,215				

UTILITIES

Englishman River Stormwater	6,129	6,313	6,629	6,629	0	0.0%	316	5.0%
Cedar Estates Stormwater	4,527	4,663	4,896	4,896	0	0.0%	233	5.0%
	10,656	10,976	11,525	11,525				

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TOTAL TAX REQUISITION BY SERVICE AREA

Fire Protection

Nanaimo River Fire	C	1,780	1,780	-	-	-	-
Coombs-Hilliers Fire Volunteer	F,G	1,141,484	1,377,896	1,496,791	1,521,630	1,689,010	2,558,908
Errington Fire Volunteer	F, G	1,257,360	1,540,055	1,747,489	1,907,348	2,083,610	2,258,052
Nanoose Bay Fire Volunteer	E, F, G	1,356,704	1,554,595	1,644,809	1,813,856	1,962,325	2,061,826
Dashwood Fire Volunteer	F, G, H	1,408,932	1,624,453	1,779,052	1,915,603	2,009,004	2,107,004
Dashwood Fire Hall	F, G, H	312,518	446,618	425,966	426,091	426,221	426,354
Extension Fire Volunteer	C	326,486	368,500	412,277	469,437	534,583	608,833
Bow Horn Bay	F, H	1,170,032	1,303,816	1,498,931	1,753,198	2,015,693	2,216,970
Cassidy Waterloo Fire Contract	A, C	300,981	329,965	425,205	507,815	582,220	639,378
Wellington Fire Contract	C	152,136	157,885	171,620	176,768	182,071	187,534
Parksville (Local) Fire Contract	G	264,397	264,812	272,756	280,939	289,367	298,048
French Creek Fire Contract	F, G	1,096,777	1,146,506	1,180,901	1,216,328	1,252,818	1,290,403

Street Lighting

Rural Areas Streetlighting	A, E, H	16,488	14,694	15,135	15,589	16,057	16,538
Fairwinds Streetlighting	E	30,407	26,878	27,683	28,515	29,370	30,251
French Creek Village Streetlighting	G	68,423	65,876	67,852	69,888	71,984	74,144
Highway Intersections Streetlighting (French Creek)	G	2,603	2,943	3,031	3,122	3,216	3,312
Hwy # 4 Streetlighting	F	3,179	3,959	4,078	4,200	4,326	4,456
River's Edge Streetlighting	G	7,774	8,007	8,247	8,495	8,749	9,012
Wellington Streetlighting	C	-	3,700	4,144	4,268	4,396	4,528

Utilities

River's Edge Stormwater	F, G	6,313	6,629	6,960	7,308	7,674	8,058
Cedar Estates Stormwater	A	4,663	4,896	5,141	5,398	5,668	5,951

Wastewater

Duke Point Wastewater Treatment	City of Nanaimo	436,829	485,501	529,196	576,824	628,738	685,324
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TOTAL PARCEL TAXES BY SERVICE AREA

Water Utilities

Nanoose Peninsula	E	1,845,048	1,908,892	2,346,509	2,407,672	2,457,825	2,508,981
Surfside	G	30,805	31,684	35,505	79,885	83,879	88,073
French Creek	G	150,978	158,527	177,164	260,515	266,437	272,538
River's Edge	G	103,419	124,135	266,472	271,229	279,884	288,799
Whiskey Creek Water	F	177,993	181,408	186,850	192,456	198,229	204,176
San Pareil Water	G	196,242	197,874	199,853	201,851	203,870	205,908
San Pareil Water (Fire Improvements Debt Levy)	G	101,744	91,950	91,977	92,006	92,025	92,045
Melrose Terrace	F	42,290	43,527	44,180	44,843	45,515	46,198
Decourcey	A	14,188	14,609	15,047	15,499	15,964	16,443
Nanoose Bulk Water	E	1,152,120	1,041,142	1,151,178	1,151,178	1,151,178	1,151,178
French Creek Bulk Water	G	4,606	4,312	844	1,273	1,714	2,168
Westurne Heights	F	29,827	30,404	31,012	31,632	32,265	32,910

Sewage Collection Utilities

Hawthorne Rise Debt Levy	G	11,686	14,106	13,352	13,356	13,360	13,364
Reid Road Debt Levy	G	3,660	4,134	4,036	4,037	4,038	4,040
French Creek	G	1,433,957	1,723,984	1,986,370	2,258,846	2,443,755	2,647,144
Fairwinds	E	1,421,469	1,598,948	1,800,756	2,028,527	2,248,397	2,489,073
Surfside Sewer	G	39,740	43,196	48,949	54,256	57,983	62,111
Pacific Shores	E	100,666	117,278	134,216	149,892	160,831	170,343
Barclay Crescent	G	259,642	302,509	339,151	323,877	323,877	356,395
Cedar Sewer Service (Operating)	A	59,483	82,107	84,570	87,107	89,721	92,412
Cedar Sewer Service (Capital Financing)	A	105,743	104,875	103,864	103,897	103,928	15,332

Fire Protection

Meadowood Fire	F	125,346	109,571	128,192	128,192	128,192	98,107
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TAX REQUISITION (Per Thousand Rate)

Fire Protection

Nanaimo River Fire	C	0.026	0.025	-	-	-	-
Coombs-Hilliers Fire Volunteer	F, G	0.956	1.142	1.225	1.230	1.349	2.019
Errington Fire Volunteer	F, G	0.761	0.921	1.032	1.113	1.201	1.286
Nanoose Bay Fire Volunteer	E, F, G	0.270	0.306	0.320	0.349	0.372	0.387
Dashwood Fire Volunteer	F, G, H	1.059	1.207	1.305	1.388	1.438	1.490
Dashwood Fire Hall	F, G, H	0.337	0.475	0.448	0.442	0.437	0.432
Extension Fire Volunteer	C	0.868	0.968	1.069	1.202	1.352	1.522
Bow Horn Bay	F, H	0.992	1.085	1.232	1.423	1.617	1.757
Cassidy Waterloo Fire Contract	A, C	0.735	0.799	1.016	1.199	1.358	1.473
Wellington Fire Contract	C	0.834	0.858	0.921	0.937	0.953	0.970
Parksville (Local) Fire Contract	G	0.446	0.441	0.449	0.456	0.464	0.472
French Creek Fire Contract	F, G	0.426	0.441	0.448	0.456	0.464	0.472

Street Lighting

Rural Areas Streetlighting	A, E, H	0.064	0.056	0.057	0.058	0.059	0.060
Fairwinds Streetlighting	E	0.027	0.024	0.024	0.025	0.025	0.025
French Creek Village Streetlighting	G	0.049	0.047	0.048	0.048	0.049	0.050
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	0.027	0.028	0.029	0.030	0.031
Wellington Streetlighting	C	-	0.020	0.023	0.023	0.024	0.025

Utilities

River's Edge Stormwater	F, G	0.023	0.024	0.025	0.026	0.026	0.027
Cedar Estates Stormwater	A	0.115	0.119	0.123	0.128	0.132	0.137

Wastewater

Duke Point Wastewater Treatment	City of Nanaimo	0.740	0.813	0.875	0.942	1.014	1.092
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PARCEL TAXES (Per Parcel)*

Water Utilities

Nanoose Peninsula	E	\$717	\$742	\$912	\$935	\$955	\$975
Surfside	G	\$790	\$812	\$910	\$2,048	\$2,151	\$2,258
French Creek	G	\$632	\$663	\$741	\$1,090	\$1,115	\$1,140
River's Edge	G	\$659	\$791	\$1,697	\$1,728	\$1,783	\$1,839
Whiskey Creek Water	F	\$1,413	\$1,440	\$1,483	\$1,527	\$1,573	\$1,620
San Pareil Water	G	\$654	\$662	\$668	\$675	\$682	\$689
San Pareil Water (Fire Improvements Debt Levy)	G	\$382	\$346	\$346	\$346	\$346	\$346
Melrose Terrace	F	\$1,510	\$1,555	\$1,578	\$1,602	\$1,626	\$1,650
Decourcey	A	\$2,838	\$2,922	\$3,009	\$3,100	\$3,193	\$3,289
Nanoose Bulk Water	E	\$447	\$404	\$447	\$447	\$447	\$447
French Creek Bulk Water	G	\$2	\$2	\$0	\$1	\$1	\$1
Westurne Heights	F	\$1,755	\$1,788	\$1,824	\$1,861	\$1,898	\$1,936

Sewage Collection Utilities

Hawthorne Rise Debt Levy	G	\$835	\$1,008	\$954	\$954	\$954	\$955
Reid Road Debt Levy	G	\$407	\$459	\$448	\$449	\$449	\$449
French Creek	G	\$703	\$846	\$974	\$1,108	\$1,199	\$1,298
Fairwinds	E	\$1,704	\$1,917	\$2,159	\$2,432	\$2,696	\$2,985
Surfside Sewer	G	\$1,472	\$1,600	\$1,813	\$2,009	\$2,148	\$2,300
Pacific Shores	E	\$763	\$888	\$1,017	\$1,136	\$1,218	\$1,290
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	\$257	\$225	\$263	\$263	\$263	\$201
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* The per parcel rate is based on the actual number of parcels in 2025

SUMMARY OF RESERVE FUND ACCOUNT BALANCES
As at September 30, 2025

RESERVE FUND BALANCES		Bylaw No.	2023	2024	2025
Wastewater Management					
Liquid Waste Management Plan	Operating	1822	169,735	176,239	266,632
Southern Community Wastewater	Capital	989	5,454,181	4,797,922	5,922,749
Southern Community Wastewater	Operating	1952	-	-	194,128
Northern Community Wastewater	Capital	1537	21,622,056	21,537,712	11,938,442
Northern Community Wastewater	Operating	1953	-	-	70,095
Fairwinds Wastewater Treatment	Capital	1310	1,237,375	516,985	1,242,284
Fairwinds Wastewater Treatment	Operating	1951	-	-	15,020
Duke Point Wastewater	Capital	1535	618,794	707,922	788,420
Duke Point Wastewater	Operating	1954	-	-	5,000
Water					
Nanoose Bay Peninsula Water	Capital	1503	1,079,492	1,060,361	1,215,011
Madrona Water	Capital	1071	244,825	250,527	255,986
Nanoose Bay Water	Capital	1533	75,944	78,854	80,572
Nanoose Bay Peninsula Water	Operating	1919	-	50,721	491,045
French Creek Water	Capital	1167	196,252	204,808	228,731
Surfside Water	Capital	1360	19,619	26,760	33,112
Surfside Water	Operating	1864	10,917	3,889	3,970
Decourcey Water	Capital	1502	7,763	12,362	16,938
Decourcey Water	Operating	1881	4,543	7,341	12,708
River's Edge Water	Capital	1534	281,478	298,486	310,403
River's Edge Water	Operating	1918	-	16,121	16,472
Melrose Water	Capital	1667	22,891	21,829	33,285
Melrose Water	Operating	1882	5,339	7,986	16,238
San Pareil Water	Capital	1607 & 1781	283,283	346,110	321,341
San Pareil Water	Operating	1866	46,869	62,613	123,722
Whiskey Creek Water	Capital	1645	124,555	151,927	198,548
Whiskey Creek Water	Operating	1865	983	983	25,384
Westurne Heights Water	Capital	1768	14,408	26,834	34,729
Westurne Heights Water	Operating	1867	10,221	14,754	18,181
French Creek Bulk Water	Capital	1585	642,473	608,363	601,978
Nanoose Bay Bulk Water	Capital	1586	2,535,212	3,023,393	3,649,871
Nanoose Bay Bulk Water	Operating	1883	99,280	180,518	196,468
Drinking Water/Watershed Protection	Operating	1608	82,710	87,328	195,605
Sewer					
French Creek Sewer	Capital	1070	698,474	775,652	854,180
French Creek Sewer	Operating	1955	-	-	47,309
Surfside Sewer	Capital	1252	39,660	43,984	51,573
Surfside Sewer	Operating	1945	-	-	4,100
Pacific Shores Sewer	Capital	1253	85,995	92,756	95,278
Pacific Shores Sewer	Operating	1956	-	-	6,198
Cedar Sewer Collection	Capital	1691	196,926	213,201	238,780
Fairwinds Sewer	Capital	1311	186,342	201,726	208,125
Fairwinds Sewer	Operating	1886	12,802	10,643	36,498
Barclay Crescent Sewer	Capital	1767	71,951	101,347	152,868
Cedar Estates Stormwater	Capital	1669	47,074	51,776	55,562
River's Edge Stormwater	Capital	1644	40,213	45,812	48,118
Streetlighting					
River's Edge Streetlighting	Capital	1668	14,167	15,215	15,546
River's Edge Streetlighting	Operating	1948	-	-	1,049
French Creek Village Streetlighting	Capital/ Operating	1820	4,950	10,063	19,133
Highway #4 Streetlighting	Capital/ Operating	1821	2,718	3,562	3,582
Fairwinds Streetlighting	Capital	1613	62,145	68,094	70,487
Fairwinds Streetlighting	Operating	1944	-	-	2,000
Morningstar Streetlighting	Capital	1614	8,808	9,146	9,345
Rural Area Streetlighting	Capital	1716	16,301	17,307	17,684
Rural Area Streetlighting	Operating	1957 - Pending Approval	-	-	2,995
Highway Intersection Streetlighting	Operating	1887	303	665	665
Public Safety & Fire Protection					
Coombs-Hilliers	Buildings & Equipment	833	335,262	373,787	443,332
Dashwood	Vehicle & Equipment	711	647,754	183,299	395,482

RESERVE FUND BALANCES

		Bylaw No.	2023	2024	2025
Meadowood	Buildings	1164	26,779	27,805	38,424
Errington	Buildings	1164	7,193	7,468	7,631
	Vehicle & Equipment	745	406,487	520,126	654,193
	Buildings	745	181,241	264,055	287,776
	Operating	1880	10,160	10,549	10,779
Extension	Vehicle & Equipment	1470	275,584	328,512	421,844
Nanoose Bay	Vehicle & Equipment	707	930,553	962,516	571,992
	Buildings	1312	32,192	43,570	102,539
Bow Horn Bay	Vehicle & Equipment	1415 & 1414	345,060	340,589	188,451
	Buildings	1411	283,069	293,916	351,646
Nanaimo River	Buildings & Equipment	1612	241,088	250,326	255,781
Cassidy Waterloo	Buildings & Equipment	1666	777,792	921,197	1,071,118
District 68 E-911	Capital/ Operating	1069 & 1824	291,649	294,410	319,874
District 69 E-911	Operating	1947	-	-	7,139

Development Cost Charges

French Creek Bulk Water	Capital	1089	883,715	917,579	937,573
Nanoose Bay Bulk Water	Capital	1715	207,928	215,896	297,850
Nanoose Bay Peninsula Water Service	Capital	1715	97,397	101,129	137,075
Northern Community Wastewater	Capital	1328	20,273,957	21,686,283	10,025,445
Nanoose (Fairwinds) Wastewater	Capital	1715	421,695	437,855	477,186
Duke Point Wastewater	Capital	1498	128,532	133,457	136,365
Southern Community Sewer	Capital	1547	4,578,889	4,113,778	2,845,902
Barclay Crescent Sewer	Capital	1557	8,413	8,736	8,926
Electoral Area A Community Parks	Capital	1839	957	1,479	2,262
Electoral Area B Community Parks	Capital	1840	10,881	26,351	31,207
Electoral Area G Community Parks	Capital	1841	2,870	10,069	12,297
Electoral Area H Community Parks	Capital	1842	32,913	43,940	53,347

Other Services

Administration	Building - Capital	997	6,777,702	7,113,598	7,622,738
Administration	Building - Operating	1879	169,699	359,332	369,165
Administration	Computers	924	1,483,161	1,733,637	1,757,683
Administration	Operating	1917	-	46,794	953,114
Local Government Elections	Operating	1501	296,316	307,670	314,374
Solid Waste Management	Capital	1600	9,645,985	10,947,410	10,701,536
Solid Waste Management	Operating	1819	5,058,181	7,032,090	9,570,607
Solid Waste Collection & Recycling	Capital/ Operating	1778	1,522,512	1,643,453	1,867,410
Transit	Capital	1664	12,476,102	13,690,251	14,984,209
Descanso Bay Emergency Wharf	Capital	1536	49,166	69,489	86,784
Regional Growth Management	Operating	1465	495,265	568,953	798,966
Community Planning	Legal	1665	307,902	319,701	351,701
Emergency Planning	Capital/ Operating	1582	381,956	430,526	649,099
CARIP Program	Capital/ Operating	1650	-	808,464	605,544
Carbon Neutral	Capital/ Operating	1662	54,676	56,771	58,008
Building Inspection	Operating	1643	1,676,398	1,076,497	1,103,458
Unightly Premises	Operating	1466	39,007	45,006	52,378
Hazardous Properties	Operating	1779	77,217	100,755	107,344
Green's Landing Wharf	Operating	1748	236,385	246,458	252,829
EV Charging Station	Capital/ Operating	1797	6,604	14,256	20,320

Recreation & Parks

Ravensong Aquatic Centre	Capital	1464	6,738,941	6,638,041	7,143,220
Ravensong Aquatic Centre	Operating	1920	-	67,973	89,481
Regional Parks Acquisition	Capital	1477	1,299,298	1,349,087	1,378,483
Regional Parks Development	Capital	1670	3,079,636	4,195,896	6,317,287
Regional Parks Development	Operating	1950	-	-	359,251
D69 Arena/Multiplex	Capital	1504	938,293	1,359,520	2,012,188
Northern Community Recreation	Capital	1588	158,710	260,503	266,179
Northern Community Recreation	Operating	1949	-	-	317,576
Electoral Area A Recreation and Culture	Capital	1599	1,433,671	1,488,609	1,521,046
Electoral Area A Recreation and Culture	Operating	1885	39,202	200,504	210,050
Electoral Area B Recreation	Capital/ Operating	1671	86,379	90,553	92,526
Extension Recreation Commission	Capital	162	36,214	35,492	35,673

Community Parks (Cash in lieu)

SUMMARY OF RESERVE FUND ACCOUNT BALANCES
As at September 30, 2025

RESERVE FUND BALANCES		Bylaw No.	2023	2024	2025
Electoral Area A	Capital	1830	490,234	67,363	68,830
Electoral Area B	Capital	1831	519	519	519
Electoral Area C - Extension	Capital	1832	28,442	29,532	30,176
Electoral Area C - E. Wellington	Capital	1833	15,940	16,551	16,912
Electoral Area E	Capital	1834	59,577	61,860	101,053
Electoral Area F	Capital	1835	132,565	137,645	140,644
Electoral Area G	Capital	1836	530,756	551,094	563,102
Electoral Area H	Capital	1837	280,766	291,525	297,878
Community Parks					
Electoral Area A	Capital	1455	511,212	533,667	549,415
Electoral Area A	Operating	1946	-	-	17,787
Electoral Area B	Capital	1456	111,037	122,420	137,663
Electoral Area C - Extension	Capital	1642	119,756	106,370	108,687
Electoral Area C - Extension	Operating	1884	12,342	28,444	32,255
Electoral Area C - E. Wellington	Capital	1558	157,220	177,179	127,172
Electoral Area E	Capital	1457	120,775	125,801	128,543
Electoral Area E	Operating	1959 - Pending Approval	-	-	43,312
Electoral Area F	Capital	1458	255,397	292,864	313,205
Electoral Area G	Capital	1609	171,546	209,431	222,868
Electoral Area H	Capital	1559	97,334	130,010	132,843
Animal Control					
Animal Control A,B,C	Operating	1452	55,829	60,822	62,806
Animal Control E,G,H	Operating	1453	47,952	49,790	54,385
Animal Control F	Operating	1454	57,649	61,344	78,387
Noise Control					
Electoral Area A	Operating	1459	24,252	27,816	35,856
Electoral Area B	Operating	1717	26,014	28,166	34,629
Electoral Area C - Extension	Operating	1460	23,776	26,245	32,205
Electoral Area C - E. Wellington	Operating	1461	5,240	5,441	5,560
Electoral Area E	Operating	1462	20,420	24,471	32,257
Electoral Area G	Operating	1463	16,162	19,466	26,571
Reserve Fund Balance Total			\$126,558,907	\$133,942,394	\$125,923,326

RESERVE FUND BALANCES

Bylaw No.

2023

2024

2025

RESERVE ACCOUNT BALANCES

Feasibility Study

Regional	Operating	Reserve Account	160,596	166,750	170,384
Electoral Area A	Operating	Reserve Account	80,029	83,096	84,907
Electoral Area B	Operating	Reserve Account	40,980	37,978	38,806
Electoral Area C	Operating	Reserve Account	44,354	66,342	87,814
Electoral Area E	Operating	Reserve Account	62,136	69,589	76,112
Electoral Area F	Operating	Reserve Account	93,341	107,062	119,409
Electoral Area G	Operating	Reserve Account	74,838	87,850	99,778
Electoral Area H	Operating	Reserve Account	103,168	107,122	109,456

Other Services

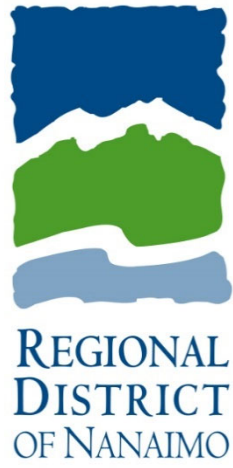
Landfill Closure	Capital	Reserve Account	3,794,043	4,446,636	5,044,208
Coombs-Hilliers Fire Department	Insurance Deductible	Reserve Account	27,000	33,107	43,842
Errington Fire Department	Insurance Deductible	Reserve Account	27,108	33,218	38,949
Nanoose Bay Fire Department	Insurance Deductible	Reserve Account	26,698	32,793	38,514
Dashwood Fire Department	Insurance Deductible	Reserve Account	26,641	32,733	38,453
Extension Fire Department	Insurance Deductible	Reserve Account	26,900	33,003	38,729
Bow Horn Bay Fire Department	Insurance Deductible	Reserve Account	26,640	32,733	33,352
Municipal Insurance Association	Insurance Deductible	Reserve Account	174,420	181,104	185,050
Errington Fire Department	Water Storage	Reserve Account	19,172	19,907	20,341
Info Services Capital	Operating	Reserve Account	311,337	1,182,636	1,862,218
Information Services	Operating - Dept. Computers	Reserve Account	39,103	45,376	269,393
French Creek Fire Department	Operating - Maintenance	Reserve Account	20,929	21,731	22,204
French Creek Fire Department	Operating	Reserve Account	-	43,961	65,805
Northern Community Recreation	Capital/ Operating	Reserve Account	858,536	796,382	813,735
Local Government Climate Action Program	Capital/ Operating	Reserve Account	273,010	507,485	505,289
Electoral Area Community Planning	Operating	Reserve Account	833,141	1,097,787	1,365,966
Electoral Area's Only Building Policy & Advice	Operating	Reserve Account	58,287	81,135	82,903
Electoral Area Administration	Operating	Reserve Account	50,000	37,392	43,417
Housing Initiatives Bill 44 & 46	Operating	Reserve Account	-	324,348	178,147
Solid Waste	Operating - Convertus to Curbside	Reserve Account	727,454	755,330	771,789
Administration	Operating	Reserve Account	497,026	281,790	895,777
Administration	Pacific Blue Cross Renewal	Reserve Account	245,750	255,167	260,727
Administration	Operating - GIS	Reserve Account	-	79,525	197,629
Growing Community Fund	Capital	Reserve Account	7,252,402	3,837,955	3,719,486
Transit	Operating	Reserve Account	2,847,216	4,751,321	5,408,451
Administration- Vehicle Pool	Vehicle Replacement	Reserve Account	387,923	301,912	276,830
Bylaw Enforcement	Vehicle Replacement	Reserve Account	12,638	55,925	56,188
Utilities	Vehicle Replacement	Reserve Account	72,333	39,306	75,249
Building Inspection	Vehicle Replacement	Reserve Account	65,154	71,218	36,190
Emergency Planning	Vehicle Replacement	Reserve Account	29,616	5,306	5,422

Reserve Account Balance Total

\$19,389,919 \$20,144,014 \$23,180,919

RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL

\$145,948,826 \$154,086,408 \$149,104,246



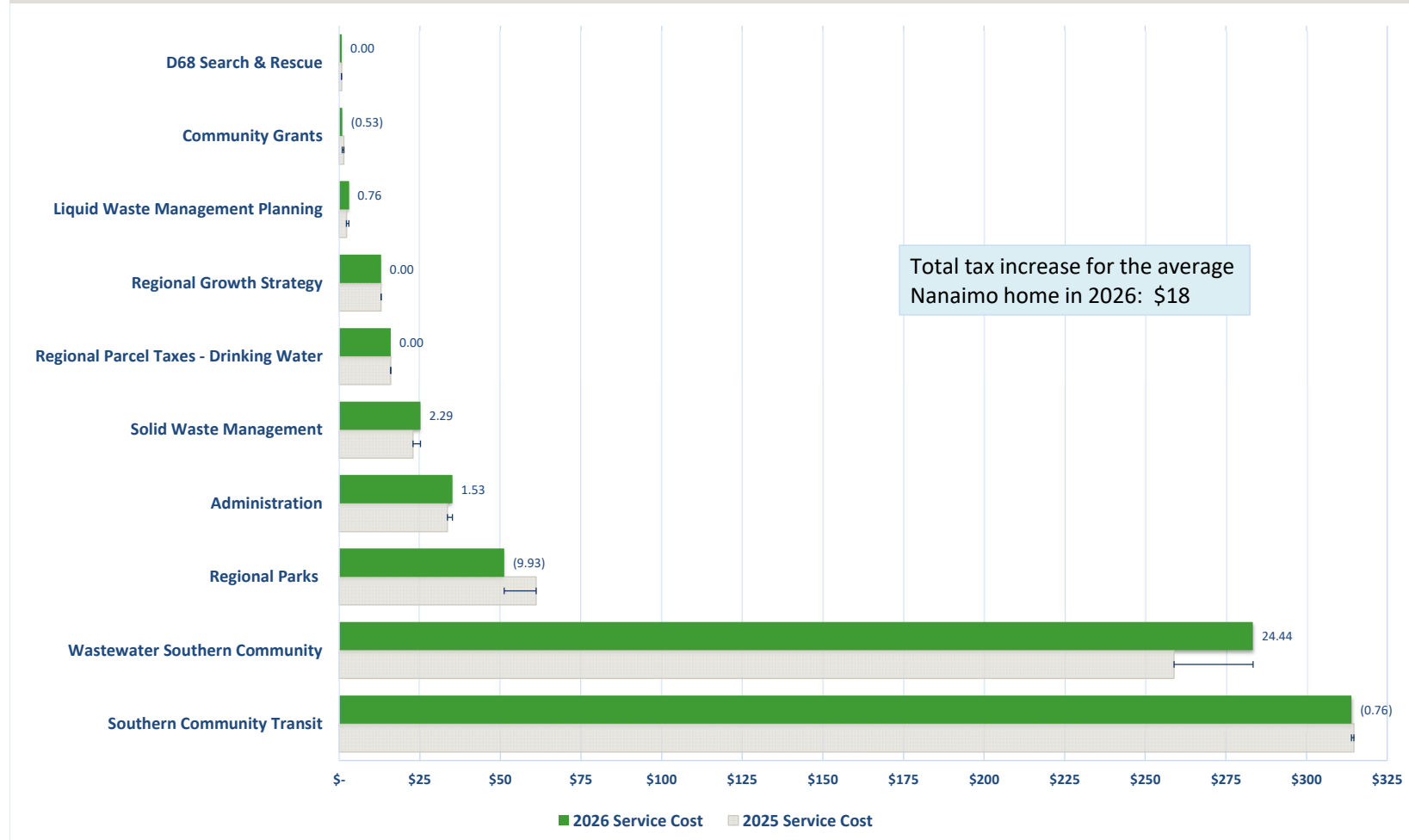
City of Nanaimo



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Nanaimo Home Tax Change

2026 Total Cost for the average City of Nanaimo home (\$763,865) = \$743



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

CITY OF NANAIMO

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	1,726,319	1,819,910	
Community Grants	75,400	49,091	
Regional Growth Strategy	654,290	676,946	
Southern Community Transit	16,044,987	16,201,712	339,363
Solid Waste Management	1,154,523	1,318,431	58,724
Regional Parks	3,096,335	2,630,119	116,921
Wastewater Southern Community Liquid Waste Management Planning	13,221,588 131,828	14,615,861 143,505	353,845
Drinking Water/Watershed Protection	597,680	599,440	
D68 Search & Rescue	43,470	51,766	
Regional District General Services Requisition	\$36,746,420	\$38,106,781	\$868,853

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

CITY OF NANAIMO

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.001	
Regional Growth Strategy	0.017	0.017	
Southern Community Transit	0.412	0.411	0.009
Solid Waste Management	0.030	0.033	0.001
Regional Parks	0.080	0.067	0.003
Wastewater Southern Community	0.339	0.371	0.009
Liquid Waste Management Planning	0.003	0.004	
D68 Search & Rescue	0.001	0.001	
Regional District General Services Rate	0.928	0.951	0.022
General Services Cost per \$100,000	\$92.79	\$95.12	\$2.20
Change in General Services Cost per \$100,000	\$3.84	\$2.33	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$763,865	\$763,865	\$0
Property tax based on Average Residential Value	\$725	\$743	\$18

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

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

CITY OF NANAIMO - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	1,726,319	1,819,910	2,434,633	3,023,165	3,329,712	3,492,713
Community Grants	75,400	49,091	61,592	61,592	64,159	68,778
Regional Growth Strategy	654,290	676,946	701,275	721,597	742,527	764,086
Southern Community Transit	16,044,987	16,201,712	19,834,857	21,897,031	23,348,408	24,413,023
Solid Waste Management	1,154,523	1,318,431	1,367,633	1,408,662	1,690,394	2,028,473
Regional Parks	3,096,335	2,630,119	3,291,494	3,537,152	3,733,718	3,947,596
Wastewater Southern Community	13,221,588	14,615,861	17,265,960	19,474,912	23,791,625	26,884,535
Liquid Waste Management Planning	131,828	143,505	156,420	167,369	172,390	177,562
Drinking Water/Watershed Protection	597,680	599,440	601,536	603,312	605,088	606,864
D68 Search & Rescue	43,470	51,766	52,349	52,375	52,403	52,432
Regional District General Services Requisition	\$36,746,420	\$ 38,106,781	\$45,767,749	\$50,947,167	\$57,530,424	\$62,436,062

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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.002	0.001	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.017	0.017	0.018	0.018	0.018	0.018
Southern Community Transit	0.412	0.411	0.497	0.542	0.571	0.590
Solid Waste Management	0.030	0.033	0.034	0.035	0.041	0.049
Regional Parks	0.080	0.067	0.083	0.088	0.091	0.095
Wastewater Southern Community	0.339	0.371	0.433	0.482	0.582	0.650
Liquid Waste Management Planning	0.003	0.004	0.004	0.004	0.004	0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.928	0.951	1.133	1.247	1.391	1.493
General Services Cost per \$100,000	\$92.79	\$95.12	\$113.25	\$124.65	\$139.06	\$149.27
Change in General Services Cost per \$100,000	\$3.84	\$2.33	\$18.13	\$11.40	\$14.40	\$10.21
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*	\$763,865	\$763,865	\$763,865	\$763,865	\$763,865	\$763,865
Property tax based on Average Residential Value	\$725	\$743	\$881	\$968	\$1,078	\$1,156

*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

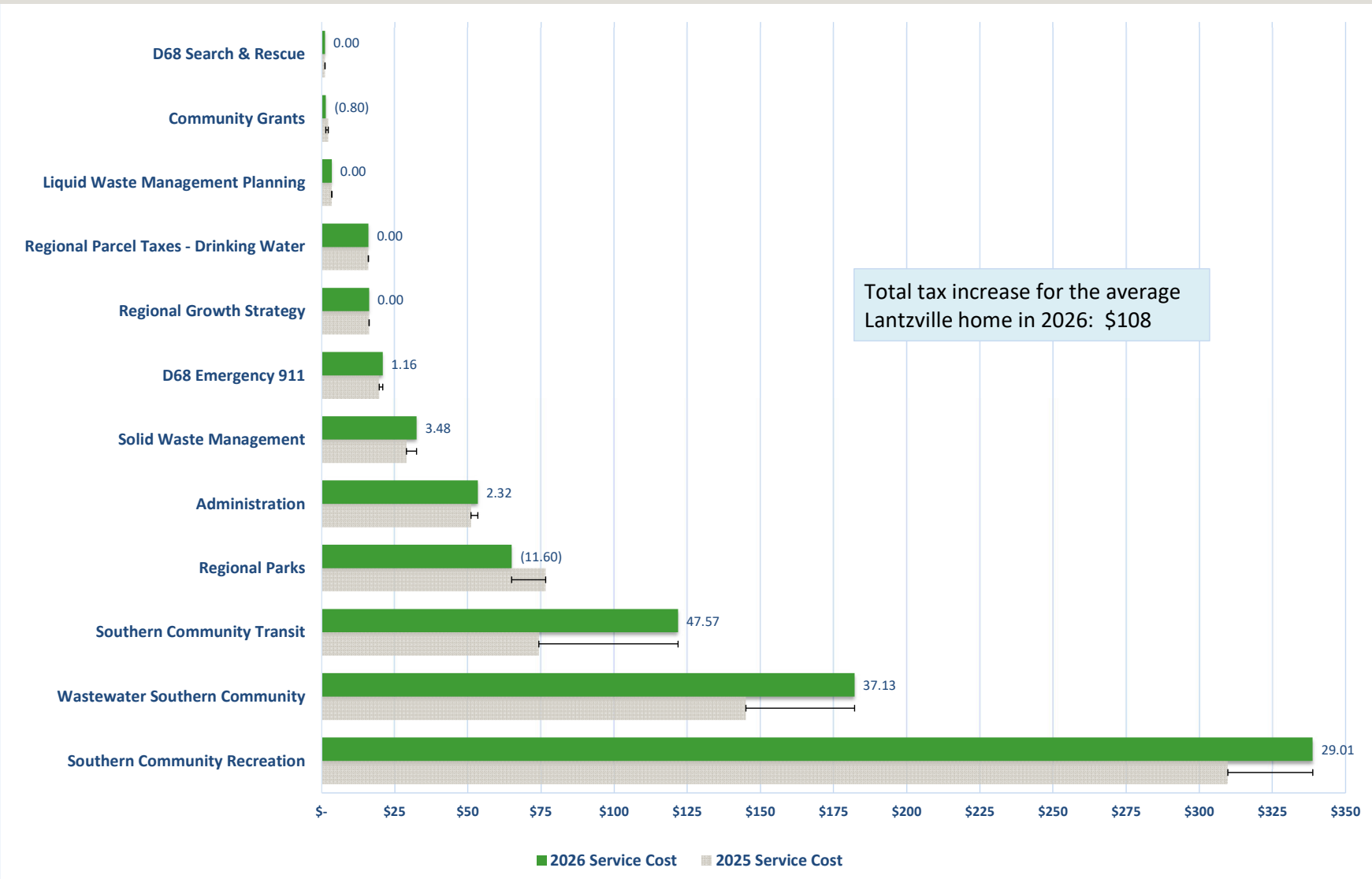
District of Lantzville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

District of Lantzville Home Tax Change

2026 Total Cost for the average District of Lantzville home (\$1,160,311) = \$853



DISTRICT OF LANTZVILLE

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	95,316	100,584	
Community Grants	4,163	2,713	
Regional Growth Strategy	30,193	31,256	
Southern Community Transit	137,925	228,218	4,780
Solid Waste Management	53,256	60,852	2,710
Regional Parks	142,828	121,392	5,396
Southern Community Recreation	574,288	635,940	61,652
Wastewater Southern Community	269,828	341,017	8,256
Liquid Waste Management Planning	6,081	6,623	
Drinking Water/Watershed Protection	27,376	27,616	
D68 Search & Rescue	1,661	1,978	
D68 Emergency 911	36,731	40,178	3,447
Regional District General Services Requisition	\$1,379,646	\$1,598,367	\$86,241

DISTRICT OF LANTZVILLE

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.001	
Regional Growth Strategy	0.014	0.014	
Southern Community Transit	0.064	0.105	0.002
Solid Waste Management	0.025	0.028	0.001
Regional Parks	0.066	0.056	0.002
Southern Community Recreation	0.267	0.292	0.025
Wastewater Southern Community	0.125	0.157	0.004
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.017	0.018	0.001
Regional District General Services Rate	0.628	0.721	0.035
General Services Cost per \$100,000	\$62.79	\$72.12	\$3.50
Change in General Services Cost per \$100,000	\$3.24	\$9.33	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$1,160,311	\$1,160,311	\$0
Property tax based on Average Residential Value	\$745	\$853	\$108

* 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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	95,316	100,584	134,559	167,087	184,029	193,038
Community Grants	4,163	2,713	3,404	3,404	3,546	3,801
Regional Growth Strategy	30,193	31,256	32,380	33,318	34,285	35,280
Southern Community Transit	137,925	228,218	279,395	308,442	328,886	343,882
Solid Waste Management	53,256	60,852	63,122	65,016	78,019	93,623
Regional Parks	142,828	121,392	151,918	163,257	172,328	182,201
Southern Community Recreation	574,288	635,940	655,504	685,918	695,746	716,618
Wastewater Southern Community	269,828	341,017	402,849	454,388	555,105	627,269
Liquid Waste Management Planning	6,081	6,623	7,219	7,725	7,957	8,195
Drinking Water/Watershed Protection	27,376	27,616	27,856	28,016	28,176	28,336
D68 Search & Rescue	1,661	1,978	1,999	2,000	2,001	2,003
D68 Emergency 911	36,731	40,178	41,383	42,624	43,903	45,220
Regional District General Services Requisition	\$1,379,646	\$1,598,367	\$1,801,588	\$1,961,195	\$2,133,981	\$2,279,466

DISTRICT OF LANTZVILLE - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.002	0.001	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	0.064	0.105	0.127	0.138	0.146	0.150
Solid Waste Management	0.025	0.028	0.029	0.029	0.035	0.041
Regional Parks	0.066	0.056	0.069	0.073	0.076	0.080
Southern Community Recreation	0.267	0.292	0.297	0.307	0.308	0.313
Wastewater Southern Community	0.125	0.157	0.183	0.204	0.246	0.274
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.017	0.018	0.019	0.019	0.019	0.020
Regional District General Services Rate	0.628	0.721	0.806	0.866	0.933	0.984
General Services Cost per \$100,000	\$62.79	\$72.12	\$80.55	\$86.55	\$93.26	\$98.37
Change in General Services Cost per \$100,000	\$3.24	\$9.33	\$8.43	\$6.00	\$6.70	\$5.11
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*	\$1,160,311	\$1,160,311	\$1,160,311	\$1,160,311	\$1,160,311	\$1,160,311
Property tax based on Average Residential Value	\$745	\$853	\$951	\$1,020	\$1,098	\$1,157

*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

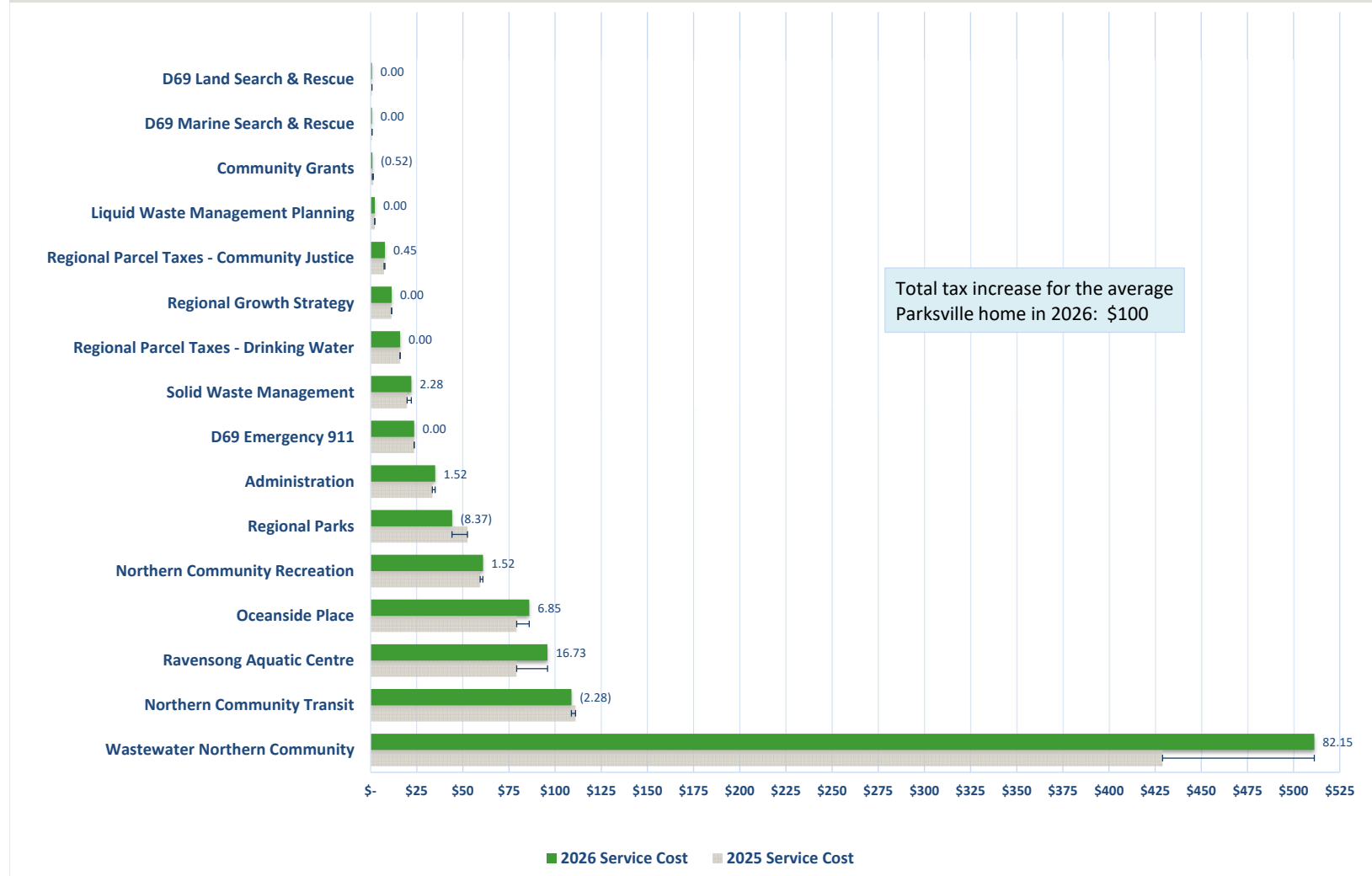
City of Parksville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Parksville Home Tax Change

2026 Total Cost for the average City of Parksville home (\$760,678) = \$1,027



CITY OF PARKSVILLE

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	309,588	326,200	
Community Grants	13,522	8,799	
D69 Community Justice	53,418	56,893	
Regional Growth Strategy	102,418	105,937	
Northern Community Transit	1,018,929	1,006,950	2,176
Solid Waste Management	180,669	206,263	9,187
Regional Parks	484,538	411,471	18,292
Northern Community Recreation	548,241	566,116	
Oceanside Place	725,328	796,522	
Ravensong Aquatic Centre	728,372	889,685	15,374
Liquid Waste Management Planning	20,629	22,451	
Wastewater Northern Community	3,940,935	4,744,400	907,786
Drinking Water/Watershed Protection	117,296	117,696	
D69 Marine Search & Rescue	5,617	6,874	
D69 Land Search & Rescue	8,295	8,295	
D69 Emergency 911	213,119	222,125	9,006
Regional District General Services Requisition	\$8,470,914	\$9,496,677	\$961,821

CITY OF PARKSVILLE

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.001	
Regional Growth Strategy	0.015	0.015	
Northern Community Transit	0.146	0.143	0.000
Solid Waste Management	0.026	0.029	0.001
Regional Parks	0.069	0.058	0.003
Northern Community Recreation	0.078	0.080	
Oceanside Place	0.104	0.113	
Ravensong Aquatic Centre	0.104	0.126	0.002
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.564	0.672	0.129
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.031	0.031	0.000
Regional District General Services Rate	1.188	1.319	0.135
General Services Cost per \$100,000	\$118.79	\$131.92	\$13.50
Change in General Services Cost per \$100,000	\$9.42	\$13.13	
Regional Parcel Taxes	\$23.29	\$23.73	\$0.45
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	
Average Residential Value *	\$760,678	\$760,678	\$0
Property tax based on Average Residential Value	\$927	\$1,027	\$100

* 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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	309,588	326,200	436,383	541,871	596,816	626,033
Community Grants	13,522	8,799	13,375	13,375	13,835	14,663
D69 Community Justice	53,418	56,893	57,116	57,234	57,354	57,473
Regional Growth Strategy	102,418	105,937	109,744	112,924	116,199	119,573
Northern Community Transit	1,018,929	1,006,950	1,156,363	1,230,778	1,284,720	1,677,271
Solid Waste Management	180,669	206,263	213,959	220,379	264,455	317,345
Regional Parks	484,538	411,471	514,939	553,371	584,123	617,584
Northern Community Recreation	548,241	566,116	594,005	611,301	629,194	647,548
Oceanside Place	725,328	796,522	828,383	861,518	887,364	913,985
Ravensong Aquatic Centre	728,372	889,685	916,150	943,634	971,943	1,001,102
Liquid Waste Management Planning	20,629	22,451	24,471	26,184	26,970	27,779
Wastewater Northern Community	3,940,935	4,744,400	5,835,612	6,360,817	6,869,682	7,487,954
Drinking Water/Watershed Protection	117,296	117,696	118,496	119,136	119,776	120,416
D69 Marine Search & Rescue	5,617	6,874	6,877	6,880	6,884	6,888
D69 Land Search & Rescue	8,295	8,295	8,300	8,305	8,310	8,315
D69 Emergency 911	213,119	222,125	228,971	235,840	242,915	250,202
Regional District General Services Requisition	\$8,470,914	\$9,496,677	\$11,063,144	\$11,903,548	\$12,680,540	\$13,894,131

CITY OF PARKSVILLE - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.002	0.001	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.015	0.015	0.015	0.016	0.016	0.016
Northern Community Transit	0.146	0.143	0.162	0.170	0.175	0.226
Solid Waste Management	0.026	0.029	0.030	0.030	0.036	0.043
Regional Parks	0.069	0.058	0.072	0.076	0.080	0.083
Northern Community Recreation	0.078	0.080	0.083	0.084	0.086	0.087
Oceanside Place	0.104	0.113	0.116	0.119	0.121	0.123
Ravensong Aquatic Centre	0.104	0.126	0.128	0.130	0.133	0.135
Liquid Waste Management Planning	0.003	0.003	0.003	0.004	0.004	0.004
Wastewater Northern Community	0.564	0.672	0.816	0.879	0.937	1.009
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	0.031	0.031	0.032	0.033	0.033	0.034
Regional District General Services Rate	1.188	1.319	1.522	1.620	1.706	1.848
General Services Cost per \$100,000	\$118.79	\$131.92	\$152.19	\$161.98	\$170.59	\$184.80
Change in General Services Cost per \$100,000	\$9.42	\$13.13	\$20.26	\$9.80	\$8.60	\$14.21
Regional Parcel Taxes	\$23.29	\$23.73	\$23.73	\$23.73	\$23.73	\$23.73
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$760,678	\$760,678	\$760,678	\$760,678	\$760,678	\$760,678
Property tax based on Average Residential Value	\$927	\$1,027	\$1,181	\$1,256	\$1,321	\$1,429

*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

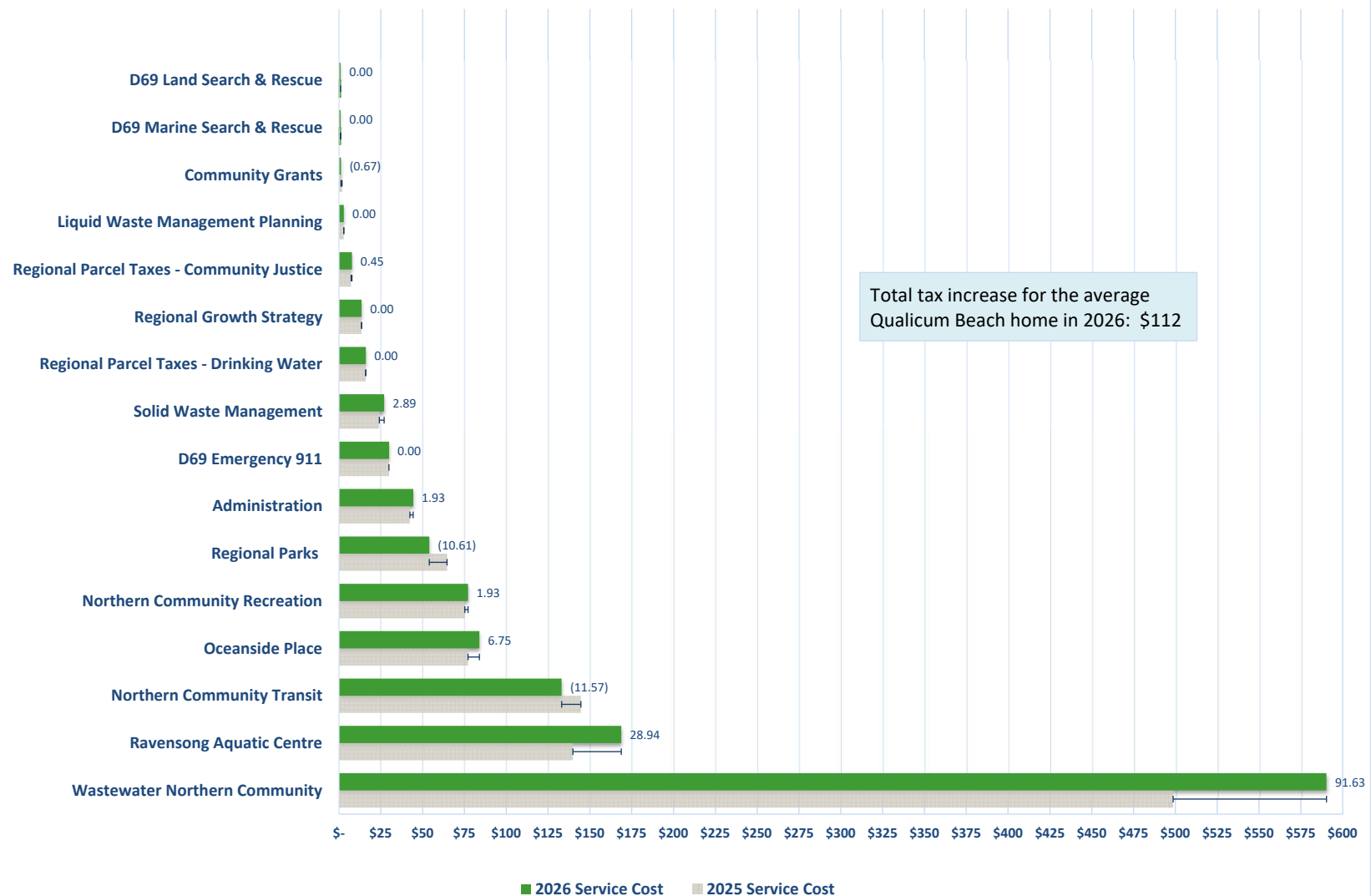
Town of Qualicum Beach



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Town of Qualicum Beach Home Tax Change

2026 Total Cost for the average Town of Qualicum Beach home (\$964,544) = \$1,252



TOWN OF QUALICUM BEACH

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	228,298	240,771	
Community Grants	9,971	6,495	
D69 Community Justice	36,243	38,625	
Regional Growth Strategy	72,880	75,420	
Northern Community Transit	771,623	718,349	1,552
Solid Waste Management	128,550	146,835	6,540
Regional Parks	344,761	292,920	13,022
Northern Community Recreation	404,286	417,854	
Oceanside Place	411,112	451,686	
Ravensong Aquatic Centre	747,685	913,275	15,781
Liquid Waste Management Planning	14,678	15,982	
Wastewater Northern Community	2,664,960	3,188,167	610,019
Drinking Water/Watershed Protection	79,584	79,904	
D69 Marine Search & Rescue	4,142	5,074	
D69 Land Search & Rescue	5,657	5,657	
D69 Emergency 911	157,159	163,952	6,793
Regional District General Services Requisition	\$6,081,589	\$6,760,966	\$653,707

TOWN OF QUALICUM BEACH

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.001	
Regional Growth Strategy	0.014	0.014	
Northern Community Transit	0.150	0.138	0.000
Solid Waste Management	0.025	0.028	0.001
Regional Parks	0.067	0.056	0.002
Northern Community Recreation	0.078	0.080	
Oceanside Place	0.080	0.087	
Ravensong Aquatic Centre	0.145	0.175	0.003
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.517	0.612	0.117
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.031	0.031	0.000
Regional District General Services Rate	1.158	1.273	0.123
General Services Cost per \$100,000	\$115.79	\$127.32	\$12.30
Change in General Services Cost per \$100,000	\$9.84	\$11.53	
Regional Parcel Taxes	\$23.29	\$23.73	\$0.45
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	
Average Residential Value *	\$964,544	\$964,544	\$0
Property tax based on Average Residential Value	\$1,140	\$1,252	\$112

* 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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	228,298	240,771	322,097	399,959	440,515	462,079
Community Grants	9,971	6,495	9,872	9,872	10,211	10,822
D69 Community Justice	36,243	38,625	38,708	38,726	38,745	38,764
Regional Growth Strategy	72,880	75,420	78,132	80,396	82,727	85,130
Northern Community Transit	771,623	718,349	824,939	878,026	916,507	1,196,550
Solid Waste Management	128,550	146,835	152,315	156,884	188,261	225,913
Regional Parks	344,761	292,920	366,576	393,936	415,828	439,648
Northern Community Recreation	404,286	417,854	438,439	451,206	464,413	477,960
Oceanside Place	411,112	451,686	469,754	488,543	503,200	518,296
Ravensong Aquatic Centre	747,685	913,275	940,442	968,655	997,715	1,027,646
Liquid Waste Management Planning	14,678	15,982	17,421	18,640	19,199	19,775
Wastewater Northern Community	2,664,960	3,188,167	3,921,445	4,274,375	4,616,325	5,031,794
Drinking Water/Watershed Protection	79,584	79,904	80,304	80,608	80,912	81,216
D69 Marine Search & Rescue	4,142	5,074	5,076	5,078	5,081	5,084
D69 Land Search & Rescue	5,657	5,657	5,660	5,663	5,667	5,670
D69 Emergency 911	157,159	163,952	169,005	174,075	179,297	184,676
Regional District General Services Requisition	\$6,081,589	\$6,760,965	\$7,840,185	\$8,424,642	\$8,964,602	\$9,811,023

TOWN OF QUALICUM BEACH - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.002	0.001	0.002	0.002	0.002	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	0.150	0.138	0.156	0.164	0.169	0.219
Solid Waste Management	0.025	0.028	0.029	0.029	0.035	0.041
Regional Parks	0.067	0.056	0.069	0.074	0.077	0.080
Northern Community Recreation	0.078	0.080	0.083	0.084	0.086	0.087
Oceanside Place	0.080	0.087	0.089	0.091	0.093	0.095
Ravensong Aquatic Centre	0.145	0.175	0.178	0.181	0.184	0.188
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
Wastewater Northern Community	0.517	0.612	0.743	0.800	0.853	0.919
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	0.031	0.031	0.032	0.033	0.033	0.034
Regional District General Services Rate	1.158	1.273	1.462	1.553	1.634	1.771
General Services Cost per \$100,000	\$115.79	\$127.32	\$146.19	\$155.28	\$163.39	\$177.10
Change in General Services Cost per \$100,000	\$9.84	\$11.53	\$18.86	\$9.10	\$8.10	\$13.71
Regional Parcel Taxes	\$23.29	\$23.73	\$23.73	\$23.73	\$23.73	\$23.73
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$964,544	\$964,544	\$964,544	\$964,544	\$964,544	\$964,544
Property tax based on Average Residential Value	\$1,140	\$1,252	\$1,434	\$1,522	\$1,600	\$1,732

*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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Electoral Area A

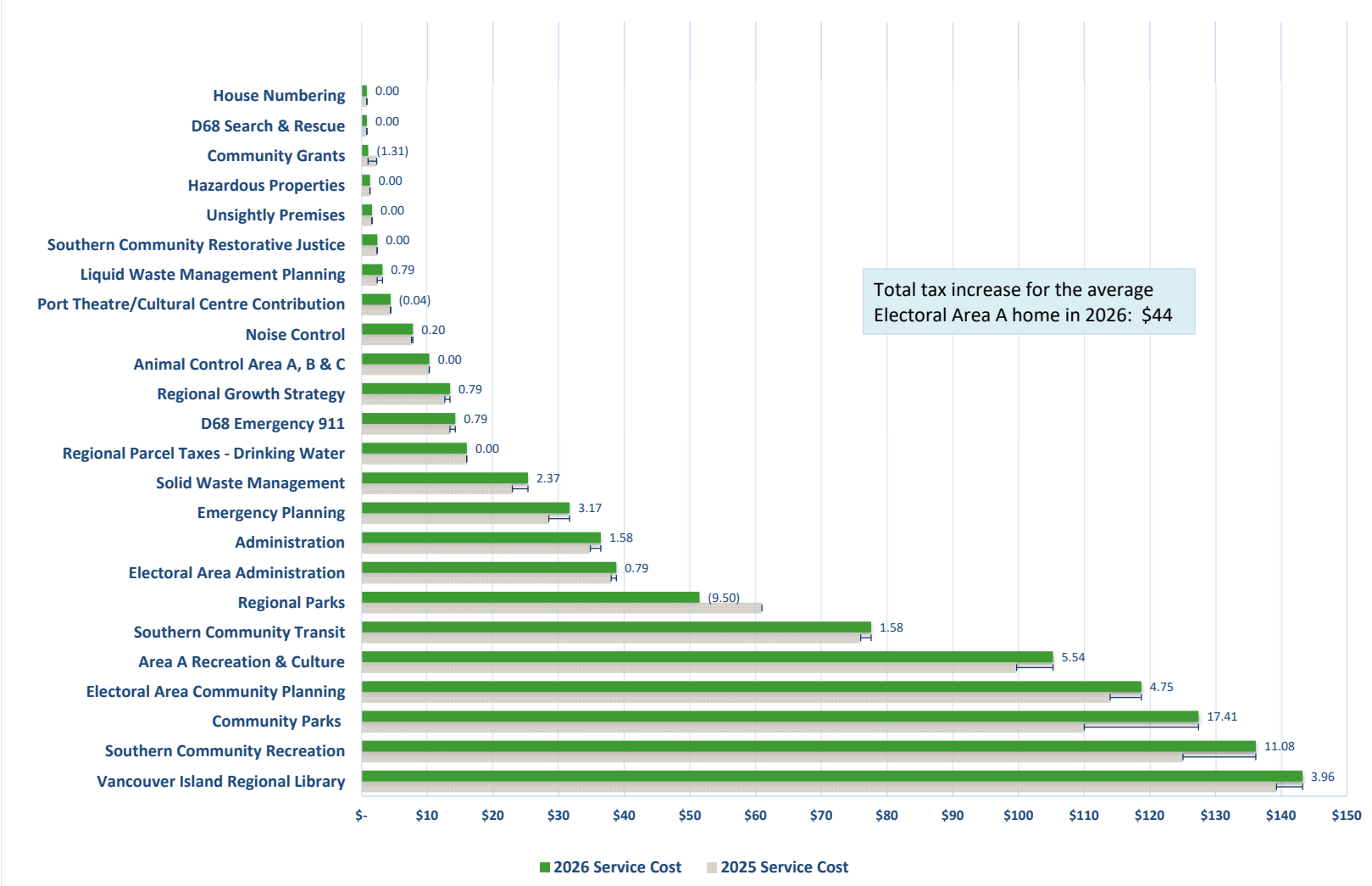
Cedar, South Wellington, Yellowpoint, Cassidy



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area A Home Tax Change

2026 Total Cost for the average Electoral Area A home (\$791,473) = \$969



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

ELECTORAL AREA A

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	137,556	144,582	
Community Grants	9,008	3,900	
Electoral Areas Administration	149,734	154,915	
Southern Community Restorative Justice	8,813	8,796	
Electoral Area Community Planning	447,213	468,572	
Regional Growth Strategy	50,470	52,143	
House Numbering	2,710	2,703	
Hazardous Properties	4,917	5,126	
Unsightly Premises	4,855	4,989	
Southern Community Transit	298,652	305,591	6,401
Solid Waste Management	89,050	101,548	4,523
Animal Control Area A, B & C	38,854	41,814	
Regional Parks	238,826	202,577	9,005
Community Parks	431,776	504,150	27,125
Southern Community Recreation	489,601	538,054	48,453
Electoral Area A Recreation	389,710	414,746	
Port Theatre/Cultural Centre Contribution	17,391	17,391	
Liquid Waste Management Planning	10,168	11,053	
Drinking Water/Watershed Protection	46,272	46,432	
D68 Search & Rescue	3,256	3,877	
D68 Emergency 911	53,008	57,753	4,745
Emergency Planning	113,096	125,229	
Noise Control	29,821	30,862	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$3,064,757	\$3,246,803	\$100,252
Vancouver Island Regional Library	545,728	566,006	20,278
Total Requisition	\$3,610,485	\$3,812,809	\$120,530

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

ELECTORAL AREA A

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.003	0.001	
Electoral Area Administration	0.048	0.049	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.144	0.150	
Regional Growth Strategy	0.016	0.017	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.002	0.002	
Southern Community Transit	0.096	0.098	0.002
Solid Waste Management	0.029	0.032	0.001
Animal Control Area A, B & C	0.013	0.013	
Noise Control	0.010	0.010	
Regional Parks	0.077	0.065	0.003
Community Parks	0.139	0.161	0.009
Southern Community Recreation	0.158	0.172	0.014
Area A Recreation & Culture	0.126	0.133	
Port Theatre/Cultural Centre Contribution	0.006	0.006	
Liquid Waste Management Planning	0.003	0.004	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.017	0.018	0.001
Emergency Planning	0.036	0.040	
Feasibility Studies	0.000	0.000	
Regional District General Services Rate	0.973	1.023	0.030
Vancouver Island Regional Library	0.176	0.181	0.005
General Services Tax Rate	1.149	1.204	0.035
General Services Cost per \$100,000	\$114.87	\$120.43	\$3.50
Change in General Services Cost per \$100,000	\$10.99	\$5.55	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	

Average Residential Value *	\$791,473	\$791,473	\$0
Property tax based on Average Residential Value	\$925	\$969	\$44

* 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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	137,556	144,582	193,418	240,173	264,527	277,476
Community Grants	9,008	3,900	4,893	4,893	5,097	5,464
Electoral Areas Administration	149,734	154,915	170,884	178,971	187,220	195,635
Southern Community Restorative Justice	8,813	8,796	8,801	8,806	8,811	8,817
Electoral Area Community Planning	447,213	468,572	492,219	517,030	536,381	552,712
Regional Growth Strategy	50,470	52,143	54,017	55,582	57,194	58,854
House Numbering	2,710	2,703	2,641	2,641	2,641	2,641
Hazardous Properties	4,917	5,126	5,357	5,544	5,738	5,911
Unsightly Premises	4,855	4,989	5,163	5,344	5,531	5,725
Southern Community Transit	298,652	305,591	374,118	413,014	440,390	460,470
Solid Waste Management	89,050	101,548	105,337	108,497	130,196	156,235
Animal Control Area A, B & C	38,854	41,814	45,045	46,609	48,017	49,468
Regional Parks	238,826	202,577	253,515	272,436	287,577	304,049
Community Parks	431,776	504,150	571,440	595,574	613,441	631,845
Southern Community Recreation	489,601	538,054	554,659	581,548	588,745	606,407
Electoral Area A Recreation	389,710	414,746	438,031	451,414	465,215	479,443
Port Theatre/Cultural Centre Contribution	17,391	17,391	17,391	17,391	17,391	17,391
Liquid Waste Management Planning	10,168	11,053	12,048	12,891	13,278	13,676
Drinking Water/Watershed Protection	46,272	46,432	46,592	46,752	46,912	47,072
D68 Search & Rescue	3,256	3,877	3,920	3,922	3,924	3,926
D68 Emergency 911	53,008	57,753	59,485	61,269	63,108	65,001
Emergency Planning	113,096	125,229	140,100	144,303	148,632	153,091
Noise Control	29,821	30,862	31,942	33,060	34,217	35,415
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$3,064,757	\$3,246,803	\$3,591,016	\$3,807,664	\$3,974,183	\$4,136,724
Vancouver Island Regional Library	545,728	566,006	585,815	605,148	625,118	645,747
Total Requisition	\$3,610,485	\$3,812,809	\$4,176,831	\$4,412,812	\$4,599,301	\$4,782,471

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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.003	0.001	0.002	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.054	0.056	0.058	0.060
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.144	0.150	0.155	0.161	0.165	0.168
Regional Growth Strategy	0.016	0.017	0.017	0.017	0.018	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
Unightly Premises	0.002	0.002	0.002	0.002	0.002	0.002
Southern Community Transit	0.096	0.098	0.118	0.129	0.136	0.140
Solid Waste Management	0.029	0.032	0.033	0.034	0.040	0.048
Animal Control Area A, B & C	0.013	0.013	0.014	0.015	0.015	0.015
Noise Control	0.010	0.010	0.010	0.010	0.011	0.011
Regional Parks	0.077	0.065	0.080	0.085	0.089	0.092
Community Parks	0.139	0.161	0.180	0.186	0.189	0.192
Southern Community Recreation	0.158	0.172	0.175	0.181	0.181	0.184
Area A Recreation & Culture	0.126	0.133	0.138	0.141	0.143	0.146
Port Theatre/Cultural Centre Contribution	0.006	0.006	0.005	0.005	0.005	0.005
Liquid Waste Management Planning	0.003	0.004	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	0.017	0.018	0.019	0.019	0.019	0.020
Emergency Planning	0.036	0.040	0.044	0.045	0.046	0.047
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.973	1.023	1.118	1.174	1.210	1.245
Vancouver Island Regional Library	0.176	0.181	0.185	0.189	0.192	0.196
General Services Tax Rate	1.149	1.204	1.303	1.363	1.402	1.441
General Services Cost per \$100,000	\$114.87	\$120.43	\$130.28	\$136.29	\$140.23	\$144.05
Change in General Services Cost per \$100,000	\$10.99	\$5.55	\$9.85	\$6.01	\$3.93	\$3.83
Regional Parcel Taxes	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$791,473	\$791,473	\$791,473	\$791,473	\$791,473	\$791,473
Property tax based on Average Residential Value	\$925	\$969	\$1,047	\$1,095	\$1,126	\$1,156

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

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area B

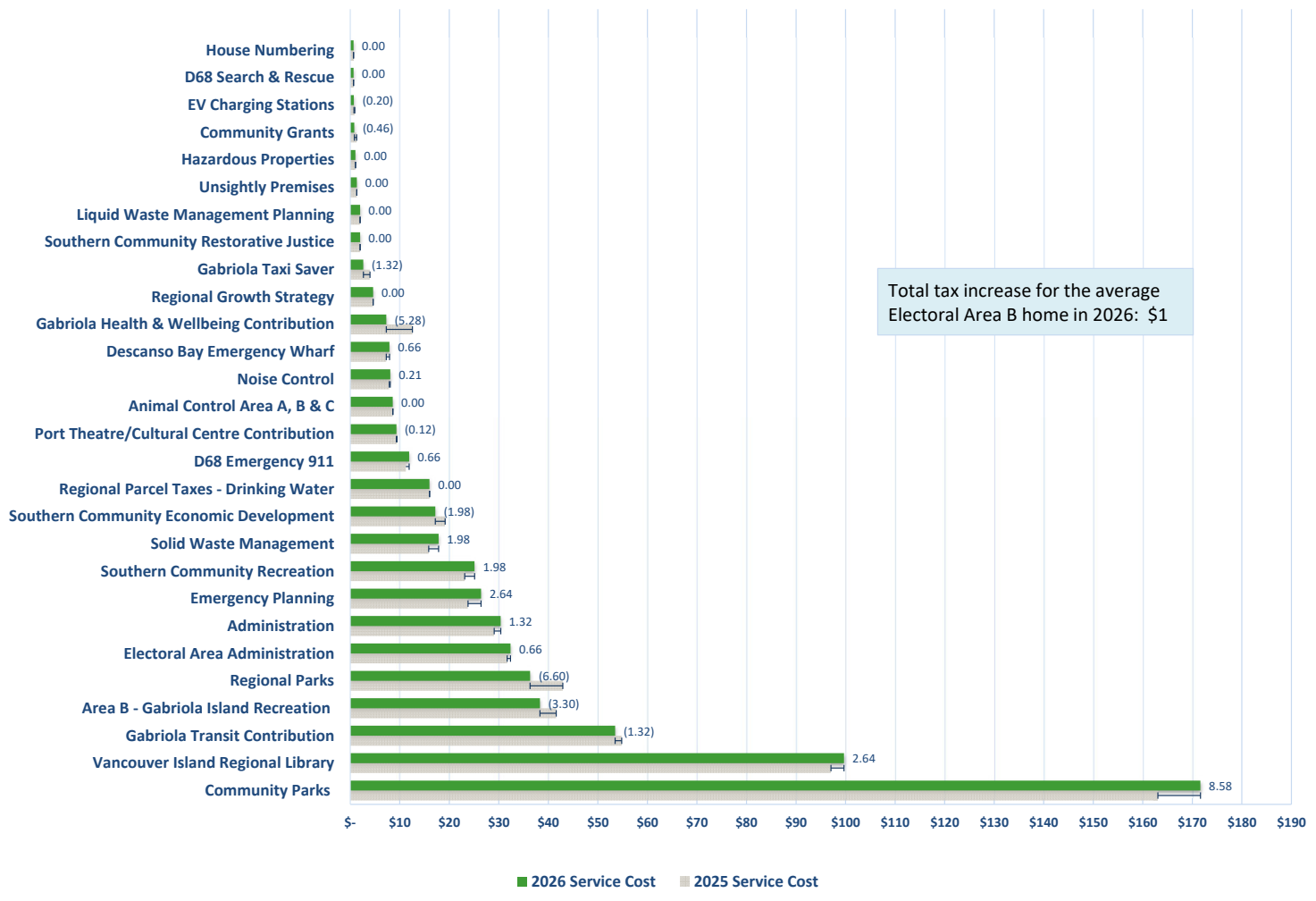
Gabriola, DeCourcy, Mudge Islands



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area B Home Tax Change

2026 Total Cost for the average Electoral Area B home (\$660,140) = \$634



ELECTORAL AREA B

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	117,212	123,712	
Community Grants	5,119	3,337	
Electoral Areas Administration	127,589	132,554	
Southern Community Restorative Justice	6,854	6,867	
Regional Growth Strategy	17,936	18,570	
House Numbering	2,309	2,313	
Southern Community Economic Development	76,000	70,420	
Gabriola Island Health & Wellbeing Contribution	44,858	27,243	
Hazardous Properties	4,190	4,386	
Unsightly Premises	4,137	4,269	
Gabriola Emergency Wharf	29,909	30,873	
Gabriola Transit Contribution	219,460	216,544	
Gabriola Taxi Saver	15,130	10,380	
Solid Waste Management	64,292	73,469	3,273
Animal Control Area A, B & C	33,108	35,779	
Regional Parks	172,425	146,563	6,515
Community Parks	652,203	696,481	
Southern Community Recreation	93,834	102,986	9,152
Gabriola Island Recreation	152,781	141,737	
Port Theatre/Cultural Centre Contribution	37,808	37,808	
Liquid Waste Management Planning	7,341	7,997	
Drinking Water/Watershed Protection	61,008	61,168	
D68 Search & Rescue	1,958	2,332	
D68 Emergency 911	45,168	49,416	4,248
Emergency Planning	96,370	107,153	
EV Charging Stations	3,778	2,837	
Noise Control	28,838	29,986	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$2,121,615	\$2,147,180	\$23,188
Vancouver Island Regional Library	388,270	403,493	15,223
Total Requisition	\$2,509,885	\$2,550,673	\$38,411

ELECTORAL AREA B

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.001	
Electoral Area Administration	0.048	0.049	
Southern Community Restorative Justice	0.003	0.003	
Regional Growth Strategy	0.007	0.007	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.029	0.026	
Gabriola Island Health & Wellbeing Contribution	0.019	0.011	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.002	0.002	
Descanso Bay Emergency Wharf	0.011	0.012	
Gabriola Transit Contribution	0.083	0.081	
Gabriola Taxi Saver	0.006	0.004	
Solid Waste Management	0.024	0.027	0.001
Animal Control Area A, B & C	0.013	0.013	
Noise Control	0.012	0.012	
Regional Parks	0.065	0.055	0.002
Community Parks	0.247	0.260	
Southern Community Recreation	0.035	0.038	0.003
Area B - Gabriola Island Recreation	0.063	0.058	
Port Theatre/Cultural Centre Contribution	0.014	0.014	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.017	0.018	0.001
Emergency Planning	0.036	0.040	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.000	0.000	
Regional District General Services Rate	0.788	0.785	0.007
Vancouver Island Regional Library	0.147	0.151	0.004
General Services Tax Rate	0.935	0.936	0.011
General Services Cost per \$100,000	\$93.52	\$93.63	\$1.10
Change in General Services Cost per \$100,000	\$14.51	\$0.11	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$660,140	\$660,140	\$0
Property tax based on Average Residential Value	\$633	\$634	\$1

* 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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	117,212	123,712	165,499	205,506	226,344	237,424
Community Grants	5,119	3,337	4,187	4,187	4,361	4,675
Electoral Areas Administration	127,589	132,554	146,218	153,138	160,196	167,396
Southern Community Restorative Justice	6,854	6,867	6,872	6,876	6,880	6,885
Regional Growth Strategy	17,936	18,570	19,237	19,794	20,369	20,960
House Numbering	2,309	2,313	2,260	2,260	2,260	2,260
Southern Community Economic Development	76,000	70,420	70,278	70,278	70,278	70,278
Gabriola Island Health & Wellbeing Contribution	44,858	27,243	51,604	51,604	51,604	51,604
Hazardous Properties	4,190	4,386	4,584	4,744	4,910	5,057
Unightly Premises	4,137	4,269	4,418	4,573	4,733	4,898
Gabriola Emergency Wharf	29,909	30,873	31,799	32,753	33,736	34,748
Gabriola Transit Contribution	219,460	216,544	220,918	225,381	229,934	234,580
Gabriola Taxi Saver	15,130	10,380	10,422	10,466	10,510	10,556
Solid Waste Management	64,292	73,469	76,212	78,498	94,197	113,036
Animal Control Area A, B & C	33,108	35,779	38,543	39,881	41,086	42,327
Regional Parks	172,425	146,563	183,418	197,108	208,061	219,979
Community Parks	652,203	696,481	705,894	720,067	734,521	622,722
Southern Community Recreation	93,834	102,986	106,166	111,351	112,691	116,072
Gabriola Island Recreation	152,781	141,737	140,596	142,010	143,464	144,962
Port Theatre/Cultural Centre Contribution	37,808	37,808	37,808	37,808	37,808	37,808
Liquid Waste Management Planning	7,341	7,997	8,716	9,327	9,606	9,895
Wastewater Northern Community						
Drinking Water/Watershed Protection	61,008	61,168	61,328	61,488	61,648	61,808
D68 Search & Rescue	1,958	2,332	2,357	2,359	2,360	2,361
D68 Emergency 911	45,168	49,416	50,898	52,425	53,998	55,618
Emergency Planning	96,370	107,153	119,878	123,474	127,178	130,994
EV Charging Stations	3,778	2,837	1,297	1,336	1,376	1,417
Noise Control	28,838	29,986	31,036	32,122	33,246	34,410
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$2,121,615	\$2,147,180	\$2,302,443	\$2,400,814	\$2,487,355	\$2,444,730
Vancouver Island Regional Library	388,270	403,493	417,615	431,397	445,633	460,339
Total Requisition	\$2,509,885	\$2,550,673	\$2,720,058	\$2,832,211	\$2,932,988	\$2,905,069

ELECTORAL AREA B - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.002	0.001	0.002	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.054	0.056	0.058	0.060
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.002	0.002
Regional Growth Strategy	0.007	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	0.029	0.026	0.026	0.026	0.025	0.025
Gabriola Island Health & Wellbeing Contribution	0.019	0.011	0.021	0.021	0.020	0.020
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unightly Premises	0.002	0.002	0.002	0.002	0.002	0.002
Descanso Bay Emergency Wharf	0.011	0.012	0.012	0.012	0.012	0.012
Gabriola Transit Contribution	0.083	0.081	0.081	0.082	0.083	0.083
Gabriola Taxi Saver	0.006	0.004	0.004	0.004	0.004	0.004
Solid Waste Management	0.024	0.027	0.028	0.029	0.034	0.040
Animal Control Area A, B & C	0.013	0.013	0.014	0.015	0.015	0.015
Noise Control	0.012	0.012	0.013	0.013	0.013	0.013
Regional Parks	0.065	0.055	0.068	0.072	0.075	0.078
Community Parks	0.247	0.260	0.260	0.262	0.264	0.221
Southern Community Recreation	0.035	0.038	0.039	0.041	0.041	0.041
Gabriola Island Recreation	0.063	0.058	0.057	0.056	0.056	0.056
Port Theatre/Cultural Centre Contribution	0.014	0.014	0.014	0.014	0.014	0.013
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.017	0.018	0.019	0.019	0.019	0.020
Emergency Planning	0.036	0.040	0.044	0.045	0.046	0.047
EV Charging Stations	0.001	0.001	0.000	0.000	0.000	0.001
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.788	0.785	0.835	0.862	0.879	0.854
Vancouver Island Regional Library	0.147	0.151	0.154	0.157	0.160	0.164
General Services Tax Rate	0.935	0.936	0.989	1.019	1.039	1.018
General Services Cost per \$100,000	\$93.52	\$93.63	\$98.87	\$101.88	\$103.91	\$101.83
Change in General Services Cost per \$100,000	\$14.51	\$0.11	\$5.24	\$3.01	\$2.03	(\$2.08)
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*	\$660,140	\$660,140	\$660,140	\$660,140	\$660,140	\$660,140
Property tax based on Average Residential Value	\$633	\$634	\$669	\$689	\$702	\$688

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area C

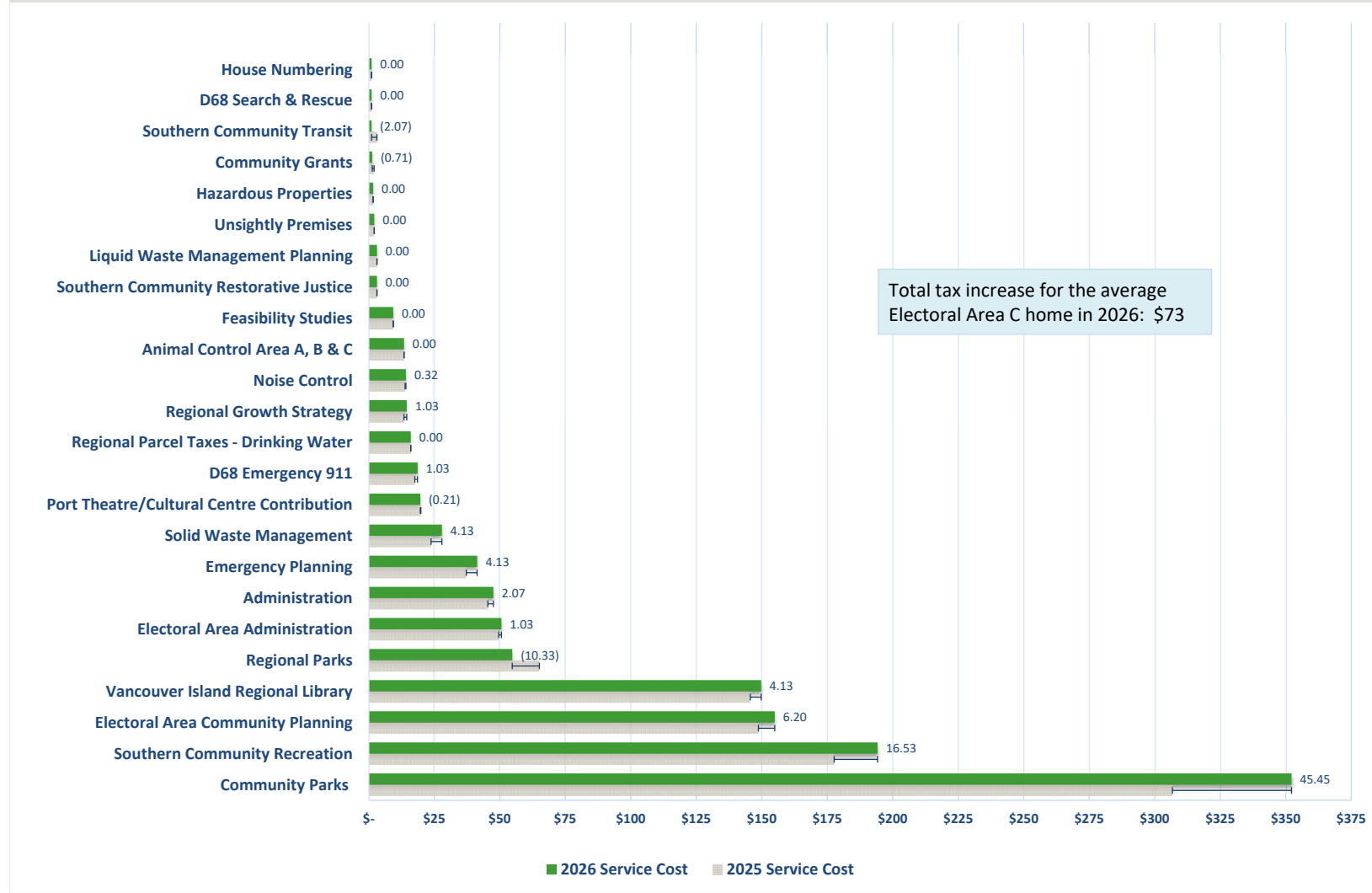
Extension, Nanaimo Lakes, East Wellington, Pleasant Valley



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area C Home Tax Change

2026 Total Cost for the average Electoral Area C home (\$1,032,857) = \$1,193



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

ELECTORAL AREA C

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	94,450	99,566	
Community Grants	4,125	2,686	
Electoral Areas Administration	102,812	106,682	
Southern Community Restorative Justice	5,753	5,757	
 Electoral Area Community Planning	 307,069	 322,681	
Regional Growth Strategy	28,387	29,369	
House Numbering	1,861	1,861	
 Hazardous Properties	 3,376	 3,530	
Unsightly Premises	3,334	3,435	
 Southern Community Transit	 2,492	 849	 18
 Solid Waste Management	 50,063	 57,169	 2,546
 Animal Control Area A, B & C	 26,679	 28,795	
 Regional Parks	 134,263	 114,047	 5,070
Community Parks - Extension and Wellington combined	297,433	342,951	
Southern Community Recreation	365,803	404,494	38,691
Port Theatre/Cultural Centre Contribution	21,760	21,778	
 Liquid Waste Management Planning	 5,716	 6,223	
Drinking Water/Watershed Protection	23,600	23,760	
 D68 Search & Rescue	 1,455	 1,733	
D68 Emergency 911	36,397	39,771	3,374
Emergency Planning	77,655	86,239	
 Noise Control	 28,528	 29,522	
 Feasibility Studies	 20,000	 20,000	
 Regional District General Services Requisition	 \$1,643,011	 \$1,752,898	 \$49,699
 Vancouver Island Regional Library	301,319	312,935	11,616
 Total Requisition	 \$1,944,330	 \$2,065,833	 \$61,315

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

ELECTORAL AREA C

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.001	
Electoral Area Administration	0.048	0.049	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.144	0.150	
Regional Growth Strategy	0.013	0.014	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.002	0.002	
Southern Community Transit	0.003	0.001	0.000
Solid Waste Management	0.023	0.027	0.001
Animal Control Area A, B & C	0.013	0.013	
Noise Control	0.013	0.014	
Regional Parks	0.063	0.053	0.002
Community Parks - Extension and Wellington combined	0.297	0.341	
Southern Community Recreation	0.172	0.188	0.016
Port Theatre/Cultural Centre Contribution	0.019	0.019	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.017	0.018	0.001
Emergency Planning	0.036	0.040	
Feasibility Studies	0.009	0.009	
Regional District General Services Rate	0.928	0.995	0.020
Vancouver Island Regional Library	0.141	0.145	0.004
General Services Tax Rate	1.069	1.140	0.024
General Services Cost per \$100,000	\$106.92	\$113.96	\$2.40
Change in General Services Cost per \$100,000	\$8.94	\$7.04	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	

Average Residential Value *
Property tax based on Average Residential Value

\$1,032,857	\$1,032,857	\$0
\$1,120	\$1,193	\$73

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

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

ELECTORAL AREA C - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	94,450	99,566	133,197	165,395	182,166	191,083
Community Grants	4,125	2,686	3,370	3,370	3,510	3,763
Electoral Areas Administration	102,812	106,682	117,679	123,248	128,928	134,723
Southern Community Restorative Justice	5,753	5,757	5,760	5,764	5,768	5,772
Electoral Area Community Planning	307,069	322,681	338,965	356,051	369,377	380,624
Regional Growth Strategy	28,387	29,369	30,425	31,306	32,214	33,149
House Numbering	1,861	1,861	1,819	1,819	1,819	1,819
Hazardous Properties	3,376	3,530	3,689	3,818	3,952	4,070
Unightly Premises	3,334	3,435	3,556	3,680	3,809	3,942
Southern Community Transit	2,492	849	1,039	1,147	1,223	1,279
Solid Waste Management	50,063	57,169	59,303	61,082	73,299	87,958
Animal Control Area A, B & C	26,679	28,795	31,020	32,097	33,067	34,066
Regional Parks	134,263	114,047	142,724	153,376	161,901	171,175
Community Parks - Extension + Wellington combin	297,433	342,951	371,818	399,381	415,706	428,195
Southern Community Recreation	365,803	404,494	416,943	436,452	442,546	455,822
Port Theatre/Cultural Centre Contribution	21,760	21,778	21,876	21,876	21,876	21,876
Liquid Waste Management Planning	5,716	6,223	6,783	7,257	7,475	7,699
Drinking Water/Watershed Protection	23,600	23,760	23,920	24,080	24,240	24,400
D68 Search & Rescue	1,455	1,733	1,752	1,753	1,754	1,755
D68 Emergency 911	36,397	39,771	40,964	42,193	43,459	44,763
Emergency Planning	77,655	86,239	96,480	99,374	102,355	105,426
Noise Control	28,528	29,522	30,703	31,777	32,890	34,041
Feasibility Studies	20,000	20,000	10,000	-	0	0
Regional District General Services Requisition	\$1,643,011	\$1,752,898	\$1,893,785	\$2,006,296	\$2,093,334	\$2,177,400
Vancouver Island Regional Library	301,319	312,935	323,888	334,576	345,617	357,023
Total Requisition	\$1,944,330	\$2,065,833	\$2,217,673	\$2,340,872	\$2,438,951	\$2,534,423

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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.002	0.001	0.002	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.054	0.056	0.058	0.060
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.144	0.150	0.155	0.161	0.165	0.168
Regional Growth Strategy	0.013	0.014	0.014	0.014	0.014	0.015
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unsightly Premises	0.002	0.002	0.002	0.002	0.002	0.002
Southern Community Transit	0.003	0.001	0.001	0.001	0.001	0.001
Solid Waste Management	0.023	0.027	0.027	0.028	0.033	0.039
Animal Control Area A, B & C	0.013	0.013	0.014	0.015	0.015	0.015
Noise Control	0.013	0.014	0.014	0.014	0.015	0.015
Regional Parks	0.063	0.053	0.065	0.069	0.072	0.076
Community Parks	0.297	0.341	0.365	0.385	0.395	0.401
Southern Community Recreation	0.172	0.188	0.191	0.198	0.198	0.201
Port Theatre/Cultural Centre Contribution	0.019	0.019	0.019	0.019	0.018	0.018
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.017	0.018	0.019	0.019	0.019	0.020
Emergency Planning	0.036	0.040	0.044	0.045	0.046	0.047
Feasibility Studies	0.009	0.009	0.005	0.000	0.000	0.000
Regional District General Services Rate	0.928	0.995	1.061	1.112	1.143	1.174
Vancouver Island Regional Library	0.141	0.145	0.148	0.151	0.155	0.158
General Services Tax Rate	1.069	1.140	1.209	1.263	1.298	1.332
General Services Cost per \$100,000	\$106.92	\$113.96	\$120.88	\$126.32	\$129.85	\$133.17
Change in General Services Cost per \$100,000	\$8.94	\$7.04	\$6.92	\$5.45	\$3.52	\$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*	\$1,032,857	\$1,032,857	\$1,032,857	\$1,032,857	\$1,032,857	\$1,032,857
Property tax based on Average Residential Value	\$1,120	\$1,193	\$1,265	\$1,321	\$1,357	\$1,391

*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

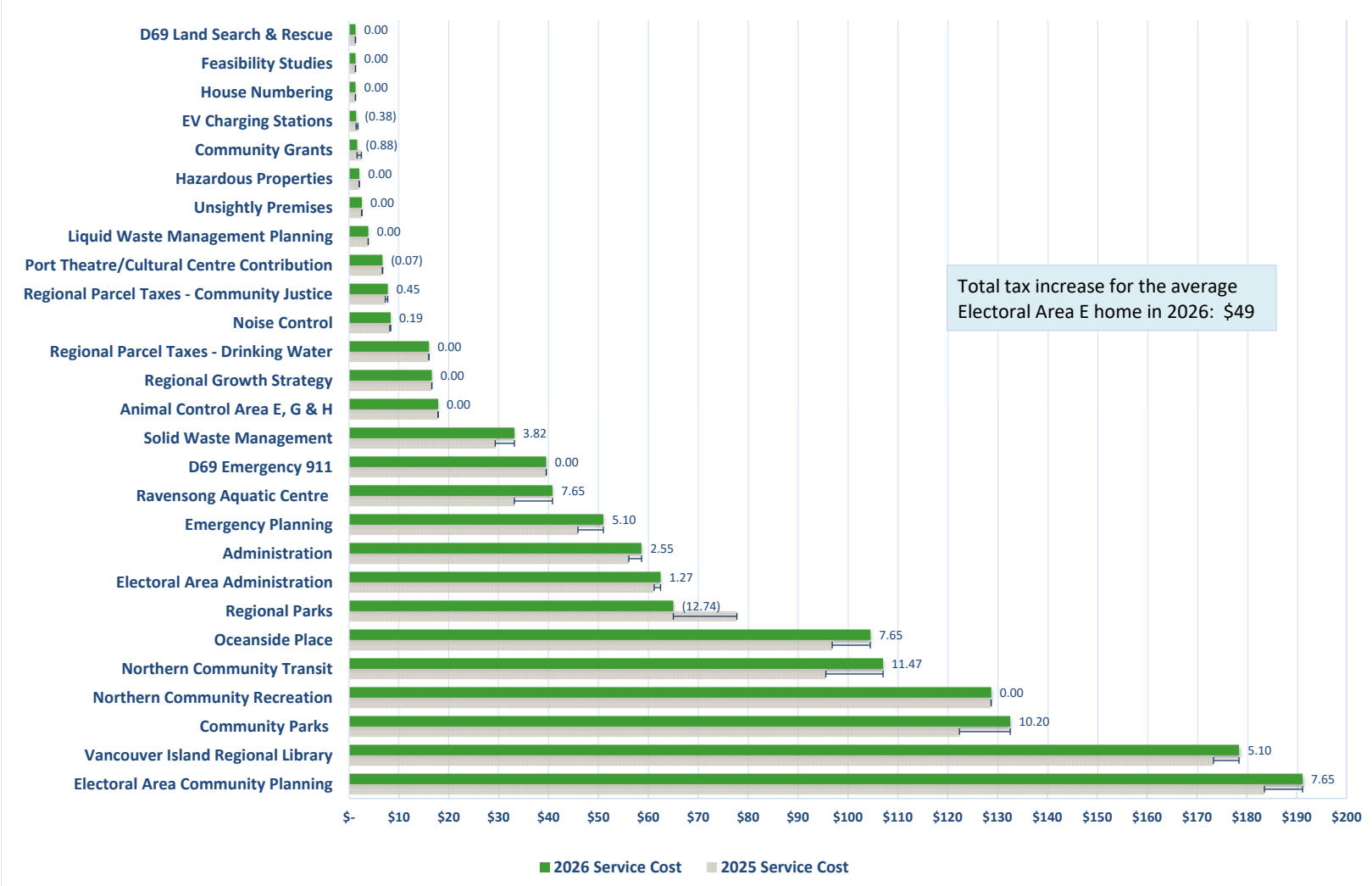
Nanoose Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area E Home Tax Change

2026 Total Cost for the average Electoral Area E home (\$1,274,458) = \$1,281



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

ELECTORAL AREA E

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	209,259	220,446	
Community Grants	9,139	5,946	
Electoral Areas Administration	227,786	236,201	
D69 Community Justice	25,416	27,054	
Electoral Area Community Planning	654,391	687,159	
Regional Growth Strategy	60,640	62,714	
House Numbering	4,122	4,121	
Hazardous Properties	7,480	7,816	
Unsightly Premises	7,386	7,606	
Northern Community Transit	354,978	401,048	866
Solid Waste Management	106,937	122,068	5,437
Animal Control Area E, G & H	64,340	67,195	
Regional Parks	286,794	243,512	10,825
Community Parks	454,846	495,095	
Northern Community Recreation	475,269	483,758	(3,522)
Oceanside Place	358,016	393,099	
Ravensong Aquatic Centre	124,154	151,651	2,621
Port Theatre/Cultural Centre Contribution	24,962	24,961	
Liquid Waste Management Planning	12,210	13,286	
Drinking Water/Watershed Protection	55,808	55,968	
D68 Search & Rescue	1,223	1,789	
D69 Land Search & Rescue	4,113	4,113	
D69 Emergency 911	144,053	150,112	6,059
Emergency Planning	172,050	190,939	
EV Charging Stations	6,745	5,056	
Noise Control	30,179	31,230	
Feasibility Studies	5,000	5,000	
Regional District General Services Requisition	\$3,887,296	\$4,098,943	\$22,286
Vancouver Island Regional Library	641,234	665,707	24,473
Total Requisition	\$4,528,530	\$4,764,650	\$46,759

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

ELECTORAL AREA E

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.001	
Electoral Area Administration	0.048	0.049	
Electoral Area Community Planning	0.144	0.150	
Regional Growth Strategy	0.013	0.013	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.002	0.002	
Northern Community Transit	0.075	0.084	0.000
Solid Waste Management	0.023	0.026	0.001
Animal Control Area E, G & H	0.014	0.014	
Noise Control	0.006	0.007	
Regional Parks	0.061	0.051	0.002
Community Parks	0.096	0.104	
Northern Community Recreation	0.101	0.101	(0.001)
Oceanside Place	0.076	0.082	
Ravensong Aquatic Centre	0.026	0.032	0.001
Port Theatre/Cultural Centre Contribution	0.005	0.005	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.000	0.000	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.031	0.031	0.000
Emergency Planning	0.036	0.040	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.001	0.001	
Regional District General Services Rate	0.813	0.847	0.003
Vancouver Island Regional Library	0.136	0.140	0.004
General Services Tax Rate	0.949	0.987	0.007
General Services Cost per \$100,000	\$94.86	\$98.67	\$0.70
Change in General Services Cost per \$100,000	\$5.86	\$3.81	
Regional Parcel Taxes	\$23.29	\$23.73	\$0.45
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	

Average Residential Value *	\$1,274,458	\$1,274,458	\$0
Property tax based on Average Residential Value	\$1,232	\$1,281	\$49

* 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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	209,259	220,446	294,908	366,197	403,329	423,074
Community Grants	9,139	5,946	9,039	9,039	9,350	9,909
Electoral Areas Administration	227,786	236,201	260,550	272,881	285,458	298,288
D69 Community Justice	25,416	27,054	27,055	27,043	27,031	27,020
Electoral Area Community Planning	654,391	687,159	721,836	758,222	786,598	810,548
Regional Growth Strategy	60,640	62,714	64,969	66,851	68,791	70,788
House Numbering	4,122	4,121	4,027	4,027	4,027	4,027
Hazardous Properties	7,480	7,816	8,168	8,454	8,749	9,012
Unightly Premises	7,386	7,606	7,873	8,148	8,433	8,728
Northern Community Transit	354,978	401,048	460,556	490,194	511,679	668,024
Solid Waste Management	106,937	122,068	126,624	130,422	156,506	187,807
Animal Control Area E, G & H	64,340	67,195	69,883	72,100	74,384	76,737
Regional Parks	286,794	243,512	304,746	327,490	345,688	365,491
Community Parks	454,846	495,095	551,525	575,207	592,463	610,237
Northern Community Recreation	475,269	483,758	505,640	520,455	535,767	551,487
Oceanside Place	358,016	393,099	408,822	425,175	437,930	451,068
Ravensong Aquatic Centre	124,154	151,651	156,162	160,847	165,672	170,642
Port Theatre/Cultural Centre Contribution	24,962	24,961	24,961	24,961	24,961	24,961
Liquid Waste Management Planning	12,210	13,286	14,482	15,496	15,961	16,440
Drinking Water/Watershed Protection	55,808	55,968	56,128	56,288	56,448	56,608
D68 Search & Rescue	1223	1,789	1,477	1,477	1,477	1,477
D69 Land Search & Rescue	4,113	4,113	4,116	4,118	4,121	4,123
D69 Emergency 911	144,053	150,112	154,739	159,381	164,162	169,087
Emergency Planning	172,050	190,939	213,614	220,022	226,623	233,422
EV Charging Stations	6,745	5,056	2,311	2,380	2,452	2,525
Noise Control	30,179	31,230	32,323	33,454	34,625	35,837
Feasibility Studies	5,000	5,000	5,000	5,000	5,000	5,000
Regional District General Services Requisition	\$3,887,296	\$4,098,943	\$4,491,534	\$4,745,329	\$4,957,685	\$5,292,367
Vancouver Island Regional Library	641,234	665,707	689,006	711,744	735,232	759,494
Total Requisition	\$4,528,530	\$4,764,650	\$5,180,540	\$5,457,073	\$5,692,917	\$6,051,861

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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.002	0.001	0.002	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.054	0.056	0.058	0.060
Electoral Area Community Planning	0.144	0.150	0.155	0.161	0.165	0.168
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	0.002	0.002	0.002	0.002	0.002	0.002
Northern Community Transit	0.075	0.084	0.095	0.100	0.103	0.133
Solid Waste Management	0.023	0.026	0.026	0.027	0.032	0.037
Animal Control Area E, G & H	0.014	0.014	0.014	0.015	0.015	0.015
Noise Control	0.006	0.007	0.007	0.007	0.007	0.007
Regional Parks	0.061	0.051	0.063	0.067	0.070	0.073
Community Parks	0.096	0.104	0.114	0.118	0.120	0.122
Northern Community Recreation	0.101	0.101	0.105	0.106	0.108	0.110
Oceanside Place	0.076	0.082	0.085	0.087	0.088	0.090
Ravensong Aquatic Centre	0.026	0.032	0.032	0.033	0.033	0.034
Port Theatre/Cultural Centre Contribution	0.005	0.005	0.005	0.005	0.005	0.005
Liquid Waste Management Planning	0.003	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	0.031	0.031	0.032	0.033	0.033	0.034
Emergency Planning	0.036	0.040	0.044	0.045	0.046	0.047
EV Charging Stations	0.001	0.001	0.000	0.000	0.000	0.001
Feasibility Studies	0.001	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.813	0.847	0.916	0.960	0.990	1.046
Vancouver Island Regional Library	0.136	0.140	0.143	0.145	0.148	0.151
General Services Tax Rate	0.949	0.987	1.059	1.105	1.138	1.197
General Services Cost per \$100,000	\$94.86	\$98.67	\$105.94	\$110.55	\$113.77	\$119.69
Change in General Services Cost per \$100,000	\$5.86	\$3.81	\$7.27	\$4.61	\$3.22	\$5.92
Regional Parcel Taxes	\$23.29	\$23.73	\$23.73	\$23.73	\$23.73	\$23.73
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$1,274,458	\$1,274,458	\$1,274,458	\$1,274,458	\$1,274,458	\$1,274,458
Property tax based on Average Residential Value	\$1,232	\$1,281	\$1,374	\$1,433	\$1,474	\$1,549

*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

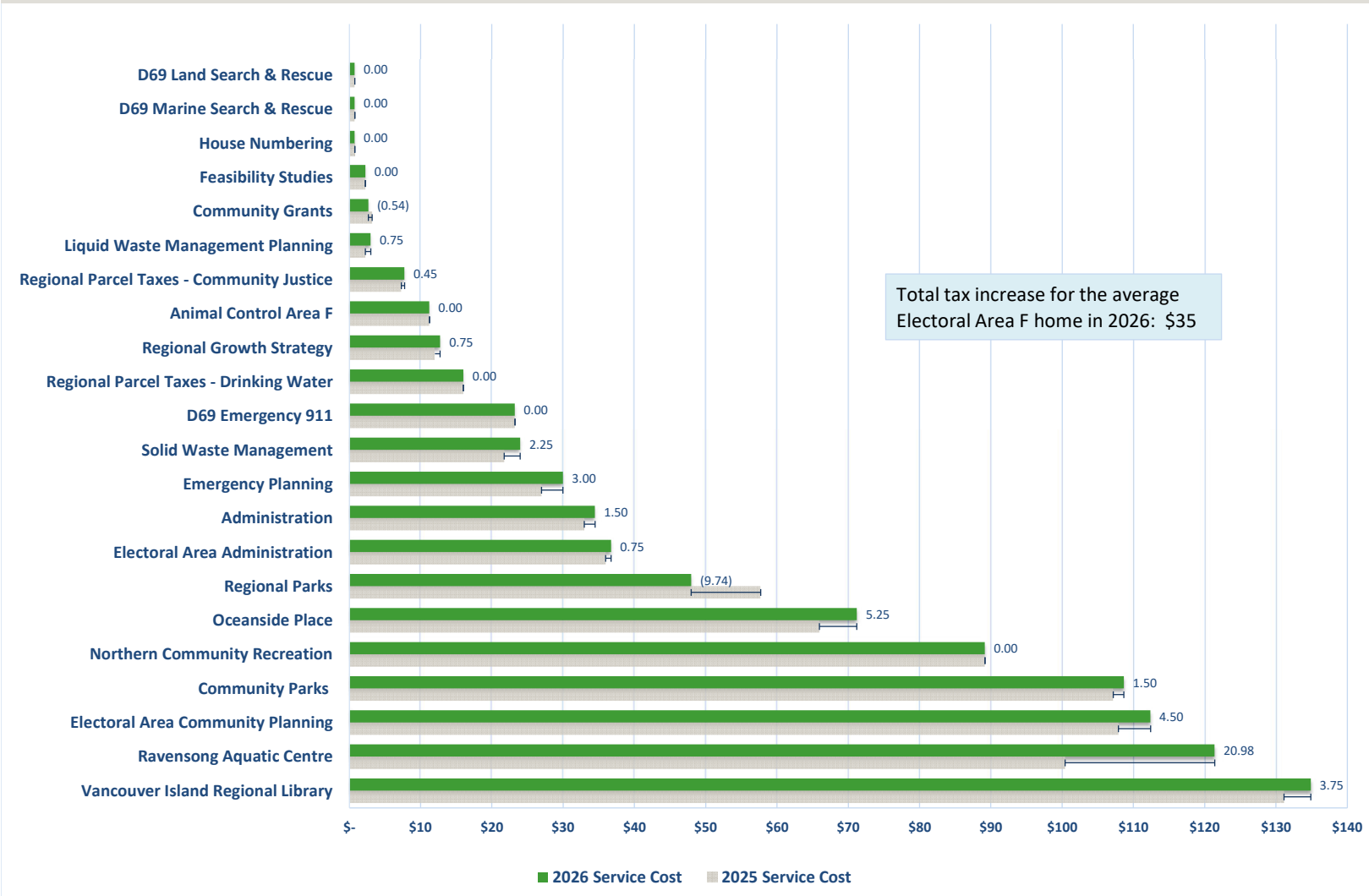
Coombs, Hilliers, Errington, Whiskey Creek, Meadowood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area F Home Tax Change

2026 Total Cost for the average Electoral Area F home (\$749,286) = \$892



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

ELECTORAL AREA F

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	151,907	160,074	
Community Grants	14,635	12,318	
Electoral Areas Administration	165,356	171,514	
D69 Community Justice	22,282	23,729	
Electoral Area Community Planning	493,870	518,781	
Regional Growth Strategy	55,576	57,489	
House Numbering	2,993	2,993	
Solid Waste Management	98,060	111,958	4,987
Animal Control Area F	50,581	51,350	
Regional Parks	262,987	223,345	9,928
Community Parks	490,000	502,122	42,230
Northern Community Recreation	408,605	412,707	(4,696)
Oceanside Place	299,950	329,403	
Ravensong Aquatic Centre	460,751	562,793	9,725
Liquid Waste Management Planning	11,197	12,186	
Drinking Water/Watershed Protection	48,928	49,088	
D69 Marine Search & Rescue	2,756	3,373	
D69 Land Search & Rescue	4,996	4,996	
D69 Emergency 911	104,572	109,002	4,430
Emergency Planning	124,895	138,648	
Feasibility Studies	10,000	10,000	
Regional District General Services Requisition	\$3,284,897	\$3,467,869	\$66,604
Vancouver Island Regional Library	600,801	623,823	23,022
Total Requisition	\$3,885,698	\$4,091,692	\$89,626

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

ELECTORAL AREA F

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.004	0.004	
Electoral Area Administration	0.048	0.049	
Electoral Area Community Planning	0.144	0.150	
Regional Growth Strategy	0.016	0.017	
House Numbering	0.001	0.001	
Solid Waste Management	0.029	0.032	0.001
Animal Control Area F	0.015	0.015	
Regional Parks	0.077	0.064	0.003
Community Parks	0.143	0.145	0.012
Northern Community Recreation	0.119	0.119	(0.002)
Oceanside Place	0.088	0.095	
Ravensong Aquatic Centre	0.134	0.162	0.003
Liquid Waste Management Planning	0.003	0.004	
D69 Marine Search & Rescue	0.001	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.031	0.031	0.000
Emergency Planning	0.036	0.040	
Feasibility Studies	0.003	0.003	
Regional District General Services Rate	0.937	0.979	0.017
Vancouver Island Regional Library	0.175	0.180	0.005
General Services Tax Rate	1.112	1.159	0.022
General Services Cost per \$100,000	\$111.23	\$115.86	\$2.20
Change in General Services Cost per \$100,000	\$9.35	\$4.63	
Regional Parcel Taxes	\$23.29	\$23.73	\$0.45
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	

Average Residential Value *	\$749,286	\$749,286	\$0
Property tax based on Average Residential Value	\$857	\$892	\$35

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

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

ELECTORAL AREA F - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	151,907	160,074	214,143	265,909	292,872	307,209
Community Grants	14,635	12,318	6,563	6,563	6,789	7,196
Electoral Areas Administration	165,356	171,514	189,195	198,149	207,281	216,598
D69 Community Justice	22,282	23,729	23,738	23,737	23,736	23,735
Electoral Area Community Planning	493,870	518,781	544,962	572,432	593,856	611,937
Regional Growth Strategy	55,576	57,489	59,555	61,281	63,059	64,889
House Numbering	2,993	2,993	2,924	2,924	2,924	2,924
Solid Waste Management	98,060	111,958	116,136	119,620	143,544	172,254
Animal Control Area F	50,581	51,350	52,891	54,477	56,112	57,795
Regional Parks	262,987	223,345	279,506	300,368	317,059	335,222
Community Parks	490,000	502,122	593,417	617,816	636,350	655,441
Northern Community Recreation	408,605	412,707	430,440	443,095	456,170	469,599
Oceanside Place	299,950	329,403	342,578	356,282	366,970	377,979
Ravensong Aquatic Centre	460,751	562,793	579,534	596,920	614,828	633,273
Liquid Waste Management Planning	11,197	12,186	13,283	14,213	14,639	15,078
Drinking Water/Watershed Protection	48,928	49,088	49,248	49,408	49,568	49,728
D69 Marine Search & Rescue	2,756	3,373	3,375	3,376	3,378	3,380
D69 Land Search & Rescue	4,996	4,996	4,999	5,002	5,005	5,008
D69 Emergency 911	104,572	109,002	112,361	115,732	119,204	122,780
Emergency Planning	124,895	138,648	155,112	159,766	164,559	169,496
Feasibility Studies	10,000	10,000	-	0	0	0
Regional District General Services Requisition	\$3,284,897	\$3,467,869	\$3,773,960	\$3,967,070	\$4,137,903	\$4,301,521
Vancouver Island Regional Library	600,801	623,823	645,658	666,964	688,974	711,710
Total Requisition	\$3,885,698	\$4,091,692	\$4,419,618	\$4,634,034	\$4,826,877	\$5,013,231

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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.004	0.004	0.002	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.054	0.056	0.058	0.060
Electoral Area Community Planning	0.144	0.150	0.155	0.161	0.165	0.168
Regional Growth Strategy	0.016	0.017	0.017	0.017	0.018	0.018
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Solid Waste Management	0.029	0.032	0.033	0.034	0.040	0.047
Animal Control Area F	0.015	0.015	0.015	0.015	0.016	0.016
Regional Parks	0.077	0.064	0.080	0.085	0.088	0.092
Community Parks	0.143	0.145	0.169	0.174	0.177	0.180
Northern Community Recreation	0.119	0.119	0.123	0.125	0.127	0.129
Oceanside Place	0.088	0.095	0.098	0.100	0.102	0.104
Ravensong Aquatic Centre	0.134	0.162	0.165	0.168	0.171	0.174
Liquid Waste Management Planning	0.003	0.004	0.004	0.004	0.004	0.004
D69 Marine Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.031	0.031	0.032	0.033	0.033	0.034
Emergency Planning	0.036	0.040	0.044	0.045	0.046	0.047
Feasibility Studies	0.003	0.003	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.937	0.979	1.055	1.097	1.131	1.162
Vancouver Island Regional Library	0.175	0.180	0.184	0.188	0.192	0.196
General Services Tax Rate	1.112	1.159	1.239	1.285	1.323	1.358
General Services Cost per \$100,000	\$111.23	\$115.86	\$123.89	\$128.48	\$132.29	\$135.80
Change in General Services Cost per \$100,000	\$9.35	\$4.63	\$8.03	\$4.60	\$3.80	\$3.51
Regional Parcel Taxes	\$23.29	\$23.73	\$23.73	\$23.73	\$23.73	\$23.73
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$749,286	\$749,286	\$749,286	\$749,286	\$749,286	\$749,286
Property tax based on Average Residential Value	\$857	\$892	\$952	\$986	\$1,015	\$1,041

*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

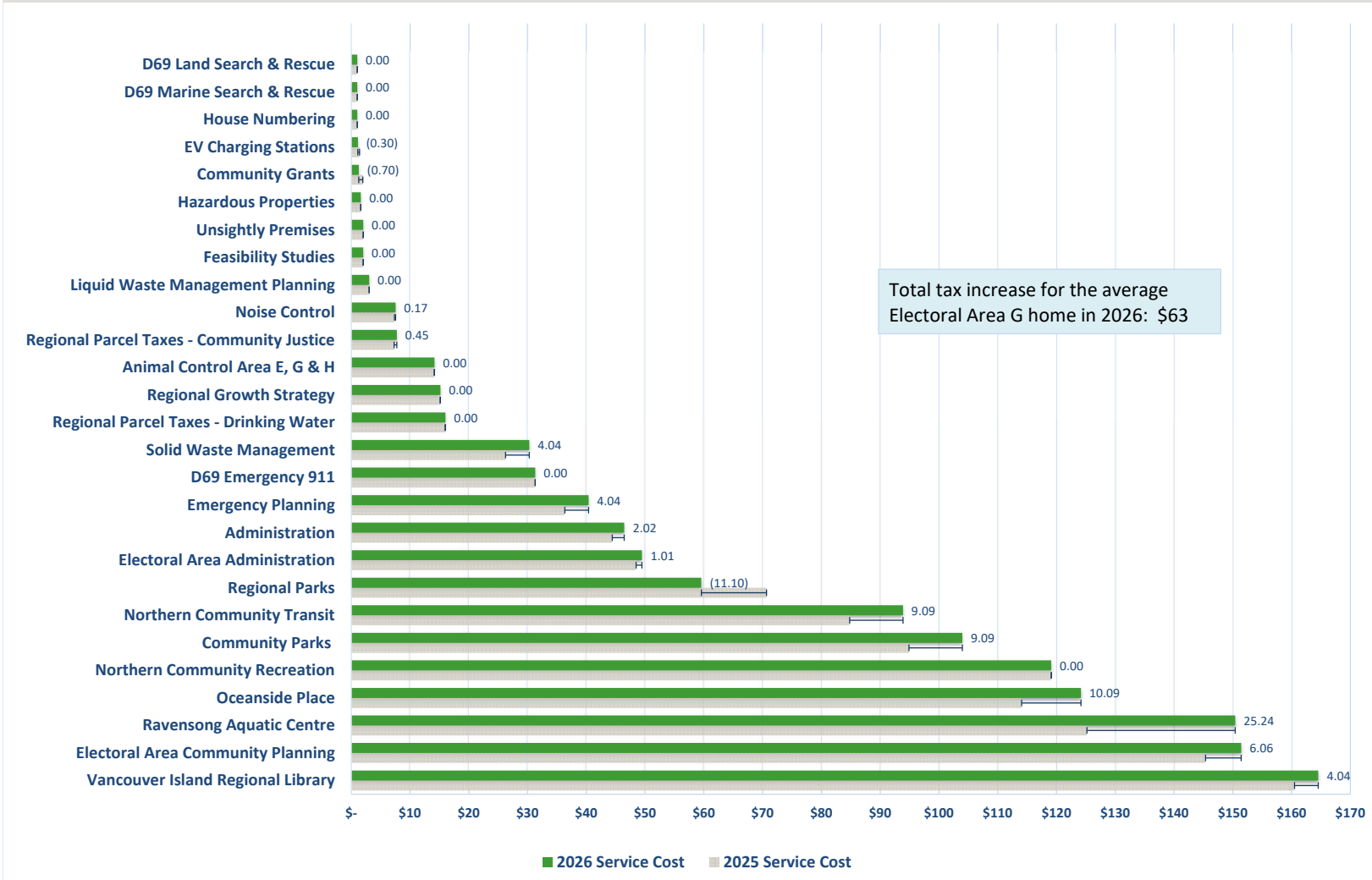
River's Edge, French Creek, San Pareil, Little Qualicum, Dashwood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area G Home Tax Change

2026 Total Cost for the average Electoral Area G home (\$1,009,500) = \$1,240



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

ELECTORAL AREA G

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	180,052	189,681	
Community Grants	7,864	5,117	
Electoral Areas Administration	195,993	203,238	
D69 Community Justice	28,075	29,877	
Electoral Area Community Planning	585,374	614,736	
Regional Growth Strategy	60,177	62,239	
House Numbering	3,547	3,546	
Hazardous Properties	6,436	6,725	
Unightly Premises	6,355	6,545	
Northern Community Transit	342,774	382,365	826
Solid Waste Management	106,156	121,184	5,398
Animal Control Area E, G & H	55,360	57,818	
Regional Parks	284,701	241,749	10,747
Community Parks	381,488	423,204	
Northern Community Recreation	477,925	482,913	(5,352)
Oceanside Place	458,898	503,911	
Ravensong Aquatic Centre	502,135	613,344	10,599
Liquid Waste Management Planning	12,121	13,190	
Drinking Water/Watershed Protection	61,648	61,808	
D69 Marine Search & Rescue	3,267	3,997	
D69 Land Search & Rescue	4,931	4,931	
D69 Emergency 911	123,947	129,163	5,216
Emergency Planning	148,036	164,292	
EV Charging Stations	5,804	4,350	
Noise Control	29,585	30,615	
Feasibility Studies	10,000	10,000	
Regional District General Services Requisition	\$4,082,649	\$4,370,538	\$27,434
Vancouver Island Regional Library	645,415	670,063	24,648
Total Requisition	\$4,728,064	\$5,040,601	\$52,082

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

ELECTORAL AREA G

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.001	
Electoral Area Administration	0.048	0.049	
Electoral Area Community Planning	0.144	0.150	
Regional Growth Strategy	0.015	0.015	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.002	0.002	
Northern Community Transit	0.084	0.093	0.000
Solid Waste Management	0.026	0.030	0.001
Animal Control Area E, G & H	0.014	0.014	
Noise Control	0.007	0.007	
Regional Parks	0.070	0.059	0.003
Community Parks	0.094	0.103	
Northern Community Recreation	0.118	0.118	(0.002)
Oceanside Place	0.113	0.123	
Ravensong Aquatic Centre	0.124	0.149	0.003
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	0.031	0.031	0.000
Emergency Planning	0.036	0.040	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.002	0.002	
Regional District General Services Rate	0.983	1.041	0.005
Vancouver Island Regional Library	0.159	0.163	0.004
General Services Tax Rate	1.142	1.204	0.009
General Services Cost per \$100,000	\$114.22	\$120.44	\$0.90
Change in General Services Cost per \$100,000	\$6.53	\$6.22	
Regional Parcel Taxes	\$23.29	\$23.73	\$0.45
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	
Average Residential Value *	\$1,009,500	\$1,009,500	\$0
Property tax based on Average Residential Value	\$1,176	\$1,240	\$63

* 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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	180,052	189,681	253,751	315,091	347,041	364,030
Community Grants	7,864	5,117	7,778	7,778	8,045	8,526
Electoral Areas Administration	195,993	203,238	224,189	234,798	245,620	256,660
D69 Community Justice	28,075	29,877	29,869	29,848	29,827	29,806
Electoral Area Community Planning	585,374	614,736	645,758	678,309	703,696	725,121
Regional Growth Strategy	60,177	62,239	64,476	66,344	68,268	70,250
House Numbering	3,547	3,546	3,465	3,465	3,465	3,465
Hazardous Properties	6,436	6,725	7,028	7,274	7,528	7,754
Unightly Premises	6,355	6,545	6,774	7,011	7,256	7,510
Northern Community Transit	342,774	382,365	439,100	467,358	487,841	636,903
Solid Waste Management	106,156	121,184	125,706	129,477	155,373	186,448
Animal Control Area E, G & H	55,360	57,818	60,130	62,038	64,003	66,028
Regional Parks	284,701	241,749	302,539	325,119	343,186	362,844
Community Parks	381,488	423,204	486,157	510,586	526,282	542,448
Northern Community Recreation	477,925	482,913	503,743	518,550	533,846	549,559
Oceanside Place	458,898	503,911	524,067	545,030	561,381	578,222
Ravensong Aquatic Centre	502,135	613,344	631,588	650,536	670,052	690,153
Liquid Waste Management Planning	12,121	13,190	14,377	15,384	15,845	16,321
Drinking Water/Watershed Protection	61,648	61,808	61,968	62,128	62,288	62,448
D69 Marine Search & Rescue	3,267	3,997	3,999	4,001	4,003	4,005
D69 Land Search & Rescue	4,931	4,931	4,933	4,937	4,940	4,943
D69 Emergency 911	123,947	129,163	133,144	137,138	141,252	145,490
Emergency Planning	148,036	164,292	183,802	189,316	194,996	200,846
EV Charging Stations	5,804	4,350	1,988	2,048	2,110	2,173
Noise Control	29,585	30,615	31,687	32,796	33,943	35,131
Feasibility Studies	10,000	10,000	10,000	10,000	10,000	10,000
Regional District General Services Requisition	\$4,082,649	\$4,370,538	\$4,762,016	\$5,016,360	\$5,232,087	\$5,567,084
Vancouver Island Regional Library	645,415	670,063	693,514	716,400	740,041	764,463
Total Requisition	\$4,728,064	\$5,040,601	\$5,455,530	\$5,732,760	\$5,972,128	\$6,331,547

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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.002	0.001	0.002	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.054	0.056	0.058	0.060
Electoral Area Community Planning	0.144	0.150	0.155	0.161	0.165	0.168
Regional Growth Strategy	0.015	0.015	0.016	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	0.002	0.002	0.002	0.002	0.002	0.002
Northern Community Transit	0.084	0.093	0.106	0.111	0.114	0.148
Solid Waste Management	0.026	0.030	0.030	0.031	0.036	0.043
Animal Control Area E, G & H	0.014	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	0.070	0.059	0.073	0.077	0.081	0.084
Community Parks	0.094	0.103	0.117	0.121	0.123	0.126
Northern Community Recreation	0.118	0.118	0.121	0.123	0.125	0.127
Oceanside Place	0.113	0.123	0.126	0.129	0.132	0.134
Ravensong Aquatic Centre	0.124	0.149	0.152	0.155	0.157	0.160
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	0.031	0.031	0.032	0.033	0.033	0.034
Emergency Planning	0.036	0.040	0.044	0.045	0.046	0.047
EV Charging Stations	0.001	0.001	0.000	0.000	0.000	0.001
Feasibility Studies	0.002	0.002	0.002	0.002	0.002	0.002
Regional District General Services Rate	0.983	1.041	1.123	1.171	1.205	1.270
Vancouver Island Regional Library	0.159	0.163	0.167	0.170	0.174	0.177
General Services Tax Rate	1.142	1.204	1.290	1.341	1.379	1.447
General Services Cost per \$100,000	\$114.22	\$120.44	\$128.96	\$134.07	\$137.90	\$144.72
Change in General Services Cost per \$100,000	\$6.73	\$6.22	\$8.52	\$5.11	\$3.82	\$6.83
Regional Parcel Taxes	\$23.29	\$23.73	\$23.73	\$23.73	\$23.73	\$23.73
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$1,009,500	\$1,009,500	\$1,009,500	\$1,009,500	\$1,009,500	\$1,009,500
Property tax based on Average Residential Value	\$1,176	\$1,240	\$1,326	\$1,377	\$1,416	\$1,485

*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

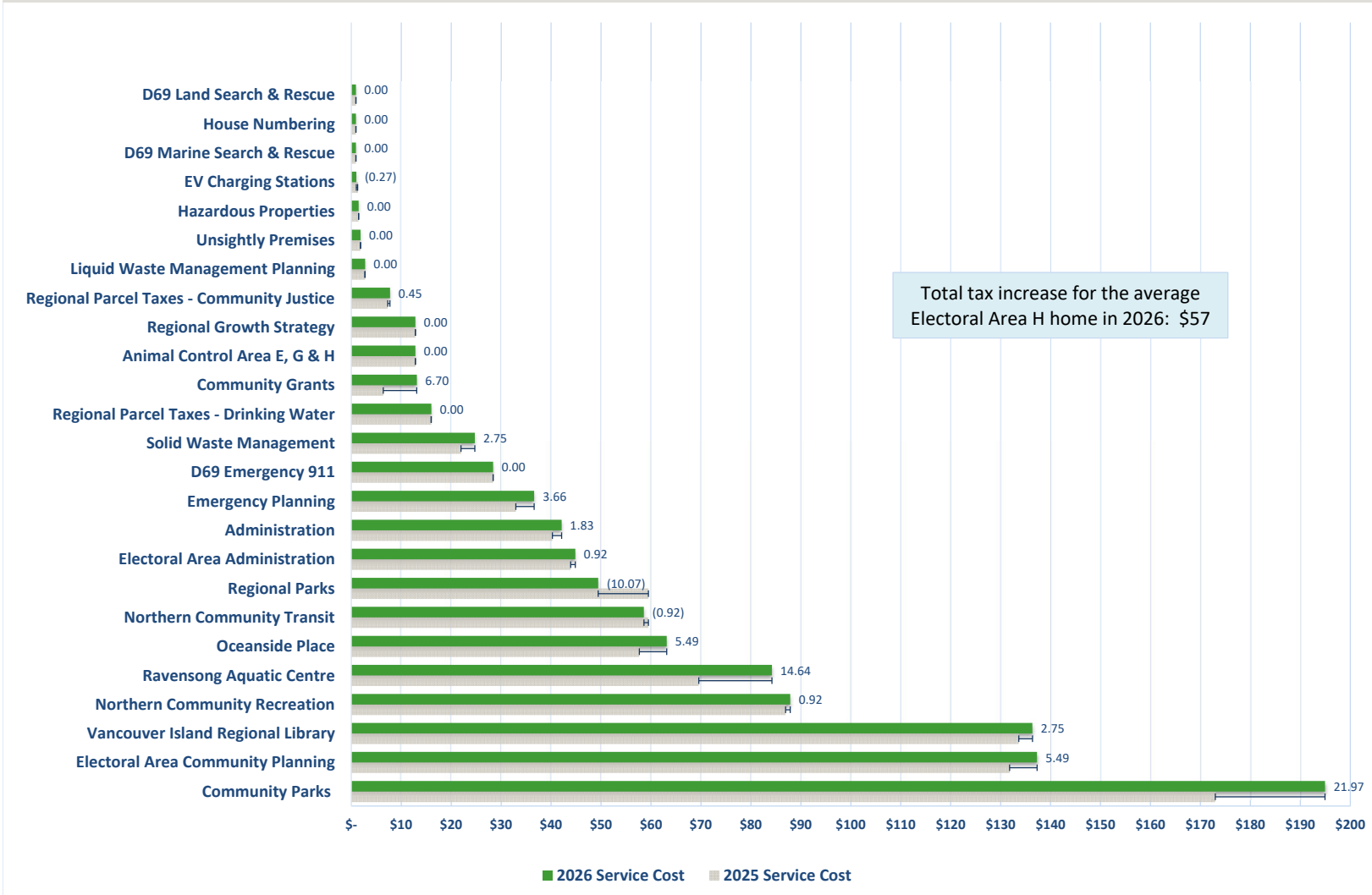
Bowser, Qualicum Bay, Deep Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area H Home Tax Change

2026 Total Cost for the average Electoral Area H home (\$915,265) = \$1,061



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

ELECTORAL AREA H

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	113,955	120,195	
Community Grants	17,979	37,241	
Electoral Areas Administration	124,043	128,785	
D69 Community Justice	18,858	20,094	
Electoral Area Community Planning	370,482	389,540	
Regional Growth Strategy	35,145	36,373	
House Numbering	2,246	2,247	
Hazardous Properties	4,073	4,262	
Unsightly Premises	4,022	4,147	
Northern Community Transit	166,806	166,817	361
Solid Waste Management	61,984	70,808	3,155
Animal Control Area E, G & H	35,038	36,637	
Regional Parks	166,241	141,256	6,279
Community Parks	487,141	554,661	
Northern Community Recreation	243,192	248,597	(1,394)
Oceanside Place	162,479	178,548	
Ravensong Aquatic Centre	195,889	239,272	4,134
Liquid Waste Management Planning	7,080	7,707	
Drinking Water/Watershed Protection	41,408	41,568	
D69 Marine Search & Rescue	2,068	2,532	
D69 Land Search & Rescue	2,608	2,608	
D69 Emergency 911	78,447	81,848	3,401
Emergency Planning	93,692	104,108	
EV Charging Stations	3,673	2,757	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$2,438,549	\$2,622,608	\$15,936
Vancouver Island Regional Library	374,044	388,578	14,534
Total Requisition	\$2,812,593	\$3,011,186	\$30,470

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

ELECTORAL AREA H

	Final 2025	Recommend 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.007	0.014	
Electoral Area Administration	0.048	0.049	
Electoral Area Community Planning	0.144	0.150	
Regional Growth Strategy	0.014	0.014	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.002	0.002	
Northern Community Transit	0.065	0.064	0.000
Solid Waste Management	0.024	0.027	0.001
Animal Control Area E, G & H	0.014	0.014	
Regional Parks	0.065	0.054	0.002
Community Parks	0.189	0.213	
Northern Community Recreation	0.095	0.096	(0.001)
Oceanside Place	0.063	0.069	
Ravensong Aquatic Centre	0.076	0.092	0.002
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	0.031	0.031	0.000
Emergency Planning	0.036	0.040	
EV Charging Stations	0.001	0.001	
Feasibility Studies	0.000	0.000	
Regional District General Services Rate	0.926	0.984	0.004
Vancouver Island Regional Library	0.146	0.149	0.003
General Services Tax Rate	1.072	1.133	0.007
General Services Cost per \$100,000	\$107.20	\$113.30	\$0.70
Change in General Services Cost per \$100,000	\$8.93	\$6.10	
Regional Parcel Taxes	\$23.29	\$23.73	\$0.45
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	
Average Residential Value *	\$915,265	\$915,265	\$0
Property tax based on Average Residential Value	\$1,004	\$1,061	\$57

* 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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	113,955	120,195	160,794	199,664	219,910	230,676
Community Grants	17,979	37,241	18,927	18,927	14,097	5,403
Electoral Areas Administration	124,043	128,785	142,062	148,785	155,642	162,637
D69 Community Justice	18,858	20,094	20,113	20,124	20,135	20,146
Electoral Area Community Planning	370,482	389,540	409,198	429,825	445,912	459,488
Regional Growth Strategy	35,145	36,373	37,679	38,773	39,898	41,057
House Numbering	2,246	2,247	3,242	3,853	4,483	5,131
Hazardous Properties	4,073	4,262	4,452	4,609	4,771	4,914
Unightly Premises	4,022	4,147	4,292	4,442	4,598	4,760
Northern Community Transit	166,806	166,817	191,570	203,898	212,834	277,867
Solid Waste Management	61,984	70,808	73,451	75,655	90,786	108,944
Animal Control Area E, G & H	35,038	36,637	38,103	39,312	40,558	41,840
Regional Parks	166,241	141,256	176,776	189,969	200,526	212,013
Community Parks	487,141	554,661	603,691	630,025	648,929	668,395
Northern Community Recreation	243,192	248,597	260,073	267,682	275,549	283,623
Oceanside Place	162,479	178,548	185,692	193,120	198,913	204,880
Ravensong Aquatic Centre	195,889	239,272	246,389	253,781	261,394	269,236
Liquid Waste Management Planning	7,080	7,707	8,401	8,989	9,259	9,536
Drinking Water/Watershed Protection	41,408	41,568	41,842	41,842	41,842	41,842
D69 Marine Search & Rescue	2,068	2,532	2,534	2,536	2,536	2,537
D69 Land Search & Rescue	2,608	2,608	2,610	2,612	2,613	2,616
D69 Emergency 911	78,447	81,848	84,368	86,900	89,508	92,193
Emergency Planning	93,692	104,108	116,470	119,965	123,564	127,269
EV Charging Stations	3,673	2,757	1,260	1,298	1,336	1,377
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$2,438,549	\$2,622,608	\$2,833,989	\$2,986,586	\$3,109,593	\$3,278,380
Vancouver Island Regional Library	374,044	388,578	402,179	415,450	429,160	443,321
Total Requisition	\$2,812,593	\$3,011,186	\$3,236,168	\$3,402,036	\$3,538,753	\$3,721,701

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 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.061	0.075	0.081	0.084
Community Grants	0.007	0.014	0.007	0.007	0.005	0.002
Electoral Area Administration	0.048	0.049	0.054	0.056	0.058	0.060
Electoral Area Community Planning	0.144	0.150	0.155	0.161	0.165	0.168
Regional Growth Strategy	0.014	0.014	0.014	0.015	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	0.002	0.002	0.002	0.002	0.002	0.002
Northern Community Transit	0.065	0.064	0.073	0.076	0.079	0.102
Solid Waste Management	0.024	0.027	0.028	0.028	0.034	0.040
Animal Control Area E, G & H	0.014	0.014	0.014	0.015	0.015	0.015
Regional Parks	0.065	0.054	0.067	0.071	0.074	0.078
Community Parks	0.189	0.213	0.229	0.236	0.240	0.245
Northern Community Recreation	0.095	0.096	0.099	0.100	0.102	0.104
Oceanside Place	0.063	0.069	0.070	0.072	0.074	0.075
Ravensong Aquatic Centre	0.076	0.092	0.094	0.095	0.097	0.098
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	0.031	0.031	0.032	0.033	0.033	0.034
Emergency Planning	0.036	0.040	0.044	0.045	0.046	0.047
EV Charging Stations	0.001	0.001	0.000	0.000	0.000	0.001
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.926	0.984	1.051	1.095	1.129	1.179
Vancouver Island Regional Library	0.146	0.149	0.153	0.156	0.159	0.162
General Services Tax Rate	1.072	1.133	1.204	1.251	1.288	1.341
General Services Cost per \$100,000	\$107.20	\$113.30	\$120.39	\$125.08	\$128.80	\$134.08
Change in General Services Cost per \$100,000	\$8.93	\$6.10	\$7.09	\$4.69	\$3.72	\$5.28
Regional Parcel Taxes	\$23.29	\$23.73	\$23.73	\$23.73	\$23.73	\$23.73
Change in Regional Parcel Taxes	(\$0.03)	\$0.45	\$0.00	\$0.00	\$0.00	\$0.00

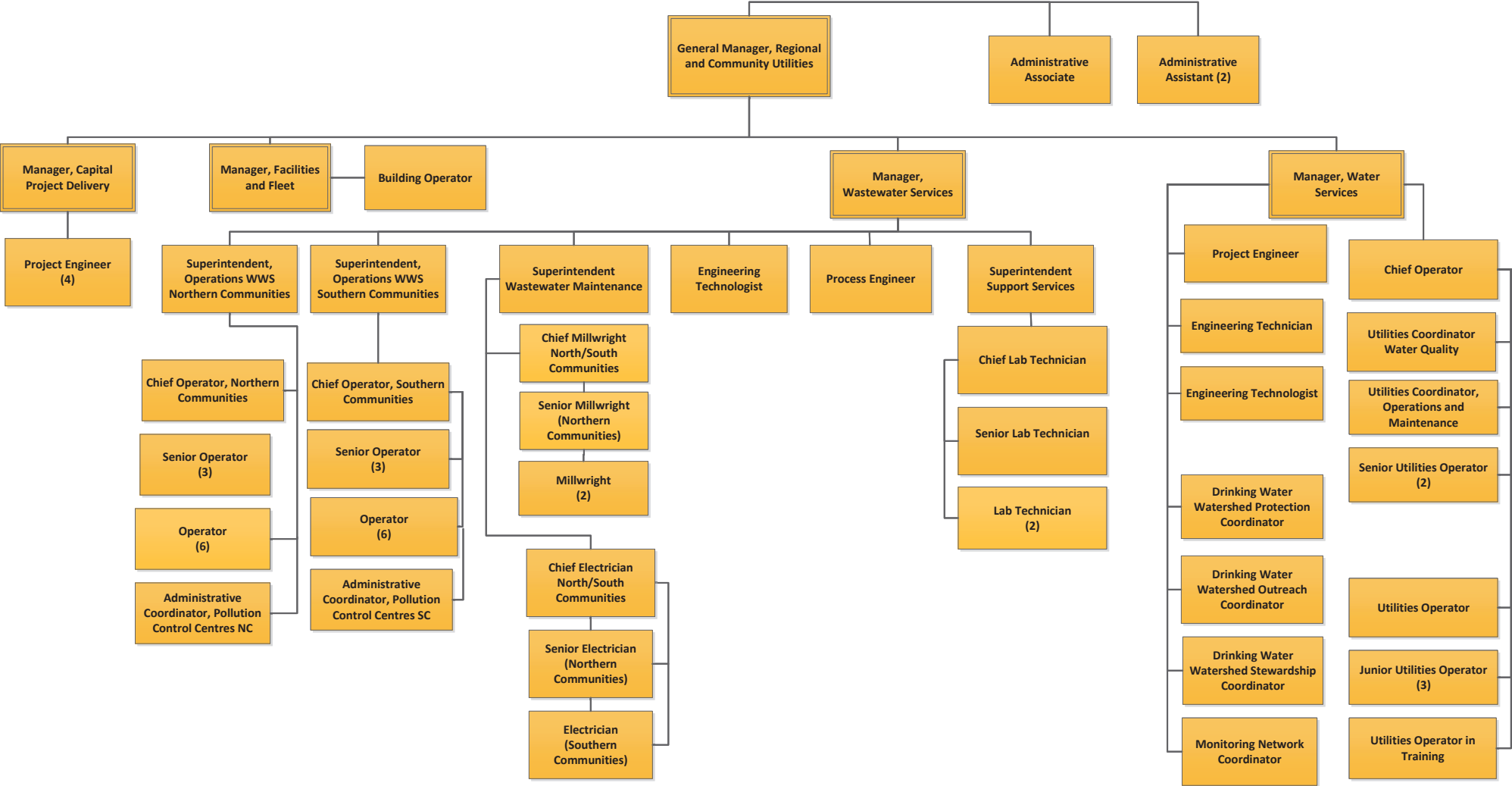
Average Residential Value*	\$915,265	\$915,265	\$915,265	\$915,265	\$915,265	\$915,265
Property tax based on Average Residential Value	\$1,004	\$1,061	\$1,126	\$1,169	\$1,203	\$1,251

*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

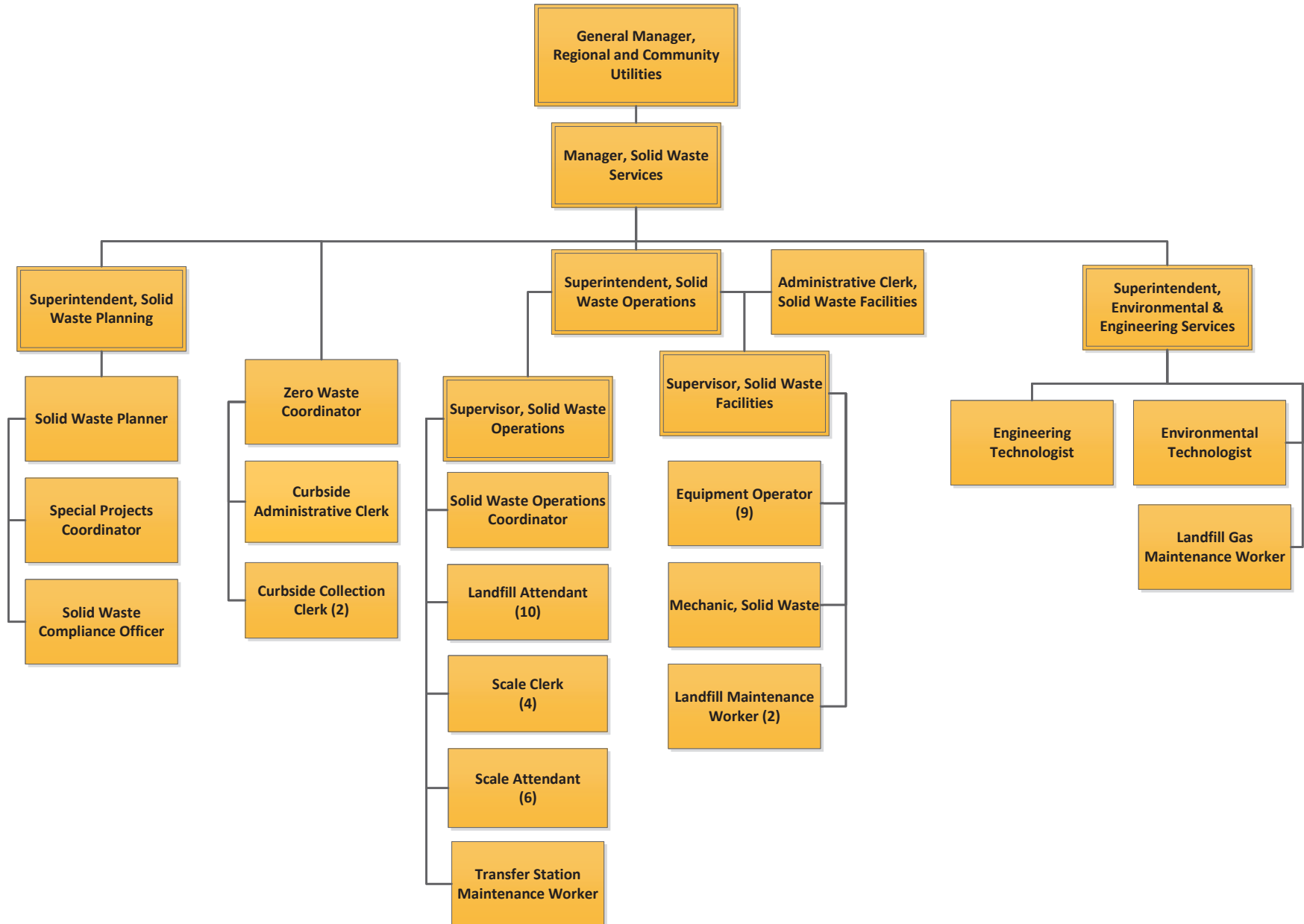
REGIONAL AND COMMUNITY UTILITIES

Updated to September 30, 2025



SOLID WASTE SERVICES

Updated to September 30, 2025



**REGIONAL & COMMUNITY UTILITIES
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		12.1%	17.2%	9.7%	13.7%	10.4%	
Property taxes	(25,479,499)	(28,939,973)	(34,078,316)	(37,580,842)	(43,636,447)	(48,774,561)	(193,010,139)
Parcel taxes	(7,623,978)	(8,159,393)	(9,402,877)	(10,115,816)	(10,617,617)	(11,103,533)	(49,399,236)
	(33,103,477)	(37,099,366)	(43,481,193)	(47,696,658)	(54,254,064)	(59,878,094)	(242,409,375)
Operations	(3,260,002)	(3,490,942)	(3,544,862)	(3,599,990)	(3,656,363)	(3,714,005)	(18,006,162)
Landfill tipping fees	(14,770,500)	(16,553,581)	(17,003,581)	(17,453,581)	(18,166,941)	(18,616,941)	(87,794,625)
Utility user fees	(8,872,866)	(8,344,723)	(8,853,804)	(9,394,068)	(9,967,484)	(10,576,153)	(47,136,232)
Operating grants	(91,498)	(86,498)	(76,514)	(76,531)	(76,548)	(76,565)	(392,656)
Grants in lieu of taxes	(205,307)	(208,566)	(208,566)	(208,566)	(208,566)	(208,566)	(1,042,830)
Interdepartmental recoveries	(696,696)	(825,536)	(809,015)	(817,529)	(827,517)	(837,475)	(4,117,072)
Miscellaneous	(4,823,819)	(4,339,887)	(5,035,883)	(6,034,408)	(5,784,408)	(5,704,090)	(26,898,676)
Total Operating Revenues	(65,824,165)	(70,949,099)	(79,013,418)	(85,281,331)	(92,941,891)	(99,611,889)	(427,797,628)
Operating Expenditures							
Administration	4,284,473	5,166,874	5,314,846	5,466,930	5,623,568	5,783,977	27,356,195
Professional fees	3,077,742	2,263,589	1,783,041	1,832,424	1,883,286	1,928,882	9,691,222
Building ops	3,110,607	3,062,513	3,129,272	3,268,445	3,338,836	3,422,678	16,221,744
Veh & Equip ops	4,335,289	5,136,277	3,630,729	3,742,649	3,843,927	3,978,245	20,331,827
Operating costs	22,699,208	21,824,530	20,542,954	21,651,538	22,637,045	23,774,515	110,430,582
Program costs	443,722	391,415	292,133	267,231	241,361	224,103	1,416,243
Wages & benefits	17,088,928	18,976,406	20,027,560	20,785,503	21,409,065	22,051,340	103,249,874
Transfer to other gov/org	8,724	7,949	7,949	7,949	7,949	7,949	39,745
Contributions to reserve funds	13,559,353	9,176,905	6,588,881	7,313,757	11,151,888	13,028,490	47,259,921
Debt interest	1,801,938	3,723,233	3,714,387	3,678,202	3,674,452	3,624,468	18,414,742
Total Operating Expenditures	70,409,984	69,729,691	65,031,752	68,014,628	73,811,377	77,824,647	354,412,095
Capital Asset Expenditures							
Capital expenditures	130,472,647	132,314,805	67,613,007	38,104,936	38,568,434	45,559,375	322,160,557
Transfer from reserves	(46,120,431)	(21,869,465)	(18,642,706)	(5,671,915)	(8,179,532)	(9,266,575)	(63,630,193)
Grants and other	(8,450,723)	(11,845,069)	(4,587,084)	(3,877,000)	(3,812,000)	(3,812,000)	(27,933,153)
New borrowing	(71,804,140)	(95,700,339)	(42,548,314)	(26,655,024)	(24,891,653)	(30,149,484)	(219,944,814)
Net Capital Assets funded from Operations	4,097,353	2,899,932	1,834,903	1,900,997	1,685,249	2,331,316	10,652,397
Capital Financing Charges							
Existing debt (principal)	2,591,434	2,904,838	4,048,048	4,014,410	3,974,410	3,936,685	18,878,391
New debt (principal & interest)	718,042	957,004	8,098,715	11,351,296	13,470,855	15,519,241	49,397,111
Total Capital Financing Charges	3,309,476	3,861,842	12,146,763	15,365,706	17,445,265	19,455,926	68,275,502
Net (surplus)/deficit for the year	11,992,648	5,542,366					5,542,366
Add: Transfer from appropriated surplus	(4,262,625)	(3,247,888)					(3,247,888)
Add: Prior year (surplus) / deficit	(7,730,023)	(2,294,478)					(2,294,478)
(Surplus) applied to future years							

**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2026 to 2030**

	2026	2026	2027	2027	2028	2028	2029	2029	2030	2030
	\$	%	\$	%	\$	%	\$	%	\$	%
Wastewater Management										
2870 LIQUID WASTE MANAGEMENT PLANNING	(260,203)	8.8%	(283,621)	9.0%	(303,475)	7.0%	(312,579)	3.0%	(321,956)	3.0%
2871 WASTEWATER - SOUTHERN COMMUNITY	(14,956,878)	10.9%	(17,668,809)	18.1%	(19,929,300)	12.8%	(24,346,730)	22.2%	(27,511,804)	13.0%
2872 WASTEWATER - NORTHERN COMMUNITY	(9,869,568)	19.8%	(12,139,569)	23.0%	(13,232,130)	9.0%	(14,290,700)	8.0%	(15,576,863)	9.0%
2877 WASTEWATER - DUKE POINT	(485,501)	11.1%	(529,196)	9.0%	(576,824)	9.0%	(628,738)	9.0%	(685,324)	9.0%
	(\$25,572,150)		(\$30,621,195)		(\$34,041,729)		(\$39,578,747)		(\$44,095,947)	
Water Supply										
2034 WATER - SURFSIDE	(31,684)	2.9%	(35,505)	12.1%	(79,885)	125.0%	(83,879)	5.0%	(88,073)	5.0%
2038 WATER - FRENCH CREEK	(158,527)	5.0%	(177,164)	11.8%	(260,515)	47.0%	(266,437)	2.3%	(272,538)	2.3%
2039 WATER - WHISKEY CREEK	(181,408)	1.9%	(186,850)	3.0%	(192,456)	3.0%	(198,229)	3.0%	(204,176)	3.0%
2042 WATER - DECOURCY	(14,609)	3.0%	(15,047)	3.0%	(15,499)	3.0%	(15,964)	3.0%	(16,443)	3.0%
2043 WATER - SAN PAREIL	(197,874)	0.8%	(199,853)	1.0%	(201,851)	1.0%	(203,870)	1.0%	(205,908)	1.0%
2045 WATER - RIVER'S EDGE	(124,135)	20.0%	(266,472)	114.7%	(271,229)	1.8%	(279,884)	3.2%	(288,799)	3.2%
2046 WATER - MELROSE TERRACE	(43,527)	2.9%	(44,180)	1.5%	(44,843)	1.5%	(45,515)	1.5%	(46,198)	1.5%
2047 WATER - NANOOSE PENINSULA	(1,908,892)	3.5%	(2,346,509)	22.9%	(2,407,672)	2.6%	(2,457,825)	2.1%	(2,508,981)	2.1%
2048 BULK WATER - NANOOSE BAY	(1,041,142)	(9.6%)	(1,151,178)	10.6%	(1,151,178)		(1,151,178)		(1,151,178)	
2049 BULK WATER - FRENCH CREEK	(4,312)	(6.4%)	(844)	(80.4%)	(1,273)	50.8%	(1,714)	34.6%	(2,168)	26.5%
2050 WATER - SAN PAREIL FIRE IMPROVEMENTS	(91,950)	(9.6%)	(91,977)		(92,006)		(92,025)		(92,045)	
2051 WATER - WESTERNE HEIGHTS	(30,404)	1.9%	(31,012)	2.0%	(31,632)	2.0%	(32,265)	2.0%	(32,910)	2.0%
4500 DRINKING WATER/WATERSHED PROTECTION	(1,164,448)	0.3%	(1,169,218)	0.4%	(1,173,058)	0.3%	(1,176,898)	0.3%	(1,180,738)	0.3%
	(\$4,992,912)		(\$5,715,809)		(\$5,923,097)		(\$6,005,683)		(\$6,090,155)	
Streetlighting										
2052 STREETLIGHTING - RURAL AREAS (E & G)	(14,694)	(10.9%)	(15,135)	3.0%	(15,589)	3.0%	(16,057)	3.0%	(16,538)	3.0%
2053 STREETLIGHTING - FAIRWINDS	(26,878)	(11.6%)	(27,683)	3.0%	(28,515)	3.0%	(29,370)	3.0%	(30,251)	3.0%
2054 STREETLIGHTING - FRENCH CREEK VILLAGE	(65,876)	(3.7%)	(67,852)	3.0%	(69,888)	3.0%	(71,984)	3.0%	(74,144)	3.0%
2056 STREETLIGHTING - RIVER'S EDGE	(8,007)	3.0%	(8,247)	3.0%	(8,495)	3.0%	(8,749)	3.0%	(9,012)	3.0%
2057 STREETLIGHTING - FR CREEK-HWY INTERSECT	(2,943)	13.1%	(3,031)	3.0%	(3,122)	3.0%	(3,216)	3.0%	(3,312)	3.0%
2059 STREETLIGHTING - HIGHWAY #4 (AREA F)	(3,959)	24.5%	(4,078)	3.0%	(4,200)	3.0%	(4,326)	3.0%	(4,456)	3.0%
2120 STREETLIGHTING - WELLINGTON	(3,700)		(4,144)	12.0%	(4,268)	3.0%	(4,396)	3.0%	(4,528)	3.0%
	(\$126,057)		(\$130,170)		(\$134,077)		(\$138,098)		(\$142,241)	
Sewer Collection										
2090 STORMWATER - RIVER'S EDGE	(6,629)	5.0%	(6,960)	5.0%	(7,308)	5.0%	(7,674)	5.0%	(8,058)	5.0%
2091 STORMWATER - CEDAR ESTATES	(4,896)	5.0%	(5,141)	5.0%	(5,398)	5.0%	(5,668)	5.0%	(5,951)	5.0%
2851 WASTEWATER - NANOOSE (PART OF 75-51)	(1,527,709)	12.9%	(1,726,311)	13.0%	(1,950,732)	13.0%	(2,165,312)	11.0%	(2,403,496)	11.0%
7550 SEWER - FRENCH CREEK COLLECTION	(1,723,984)	20.2%	(1,986,370)	15.2%	(2,258,846)	13.7%	(2,443,755)	8.2%	(2,647,144)	8.3%
7551 SEWER - FAIRWINDS COLLECTION(see 2851)	(71,239)	4.1%	(74,445)	4.5%	(77,795)	4.5%	(83,085)	6.8%	(85,577)	3.0%
7554 SEWER - PACIFIC SHORES	(117,278)	16.5%	(134,216)	14.4%	(149,892)	11.7%	(160,831)	7.3%	(170,343)	5.9%
7555 SEWER - SURFSIDE	(43,196)	8.7%	(48,949)	13.3%	(54,256)	10.8%	(57,983)	6.9%	(62,111)	7.1%
7557 SEWER - BARCLAY CR	(302,509)	16.5%	(339,151)	12.1%	(323,877)	(4.5%)	(323,877)		(356,395)	10.0%
7558 SEWER - CEDAR COLLECTION	(82,107)	38.0%	(84,570)	3.0%	(87,107)	3.0%	(89,721)	3.0%	(92,412)	3.0%
7559 SEWER - CEDAR PH 1 SML RESIDENTIAL DEBT	(8,195)	(4.8%)	(8,198)		(8,201)		(8,204)			(100.0%)
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(4,732)	(2.2%)	(4,733)		(4,735)		(4,736)		(2,710)	(42.8%)
7561 SEWER - CEDAR COMMERCIAL DEBT	(69,767)	(4.8%)	(69,788)		(69,809)		(69,831)			(100.0%)
7562 SEWER - CEDAR SPORTSFIELD DEBT	(4,610)	(4.8%)	(4,611)		(4,613)		(4,614)			(100.0%)
7563 SEWER - CEDAR PH 2 SML RESIDENTIAL DEBT	(17,571)	24.2%	(16,534)	(5.9%)	(16,539)		(16,543)		(12,622)	(23.7%)
7569 SEWER - REID RD DEBT	(4,134)	13.0%	(4,036)	(2.4%)	(4,037)		(4,038)		(4,040)	
7570 SEWER - HAWTHORNE RISE DEBT	(14,106)	20.7%	(13,352)	(5.3%)	(13,356)		(13,360)		(13,364)	
	(\$4,002,662)		(\$4,527,365)		(\$5,036,501)		(\$5,459,232)		(\$5,864,223)	
EV Charging Station										
0212 EV CHARGING STATION	(15,000)	(25.0%)	(6,856)	(54.3%)	(7,062)	3.0%	(7,274)	3.0%	(7,492)	3.0%
	(\$15,000)		(\$6,856)		(\$7,062)		(\$7,274)		(\$7,492)	

**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2026 to 2030**

	2026	2026	2027	2027	2028	2028	2029	2029	2030	2030
	\$	%	\$	%	\$	%	\$	%	\$	%
Solid Waste										
1200 SOLID WASTE MANAGEMENT	(2,390,585)	14.2%	(2,479,798)	3.7%	(2,554,192)	3.0%	(3,065,030)	20.0%	(3,678,036)	20.0%
	(\$2,390,585)		(\$2,479,798)		(\$2,554,192)		(\$3,065,030)		(\$3,678,036)	
Total REGIONAL & COMMUNITY UTILITIES	(37,099,366)	12.1%	(43,481,193)	17.2%	(47,696,658)	9.7%	(54,254,064)	13.7%	(59,878,094)	10.4%

**Liquid Waste Management Planning
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		8.8%	9.0%	7.0%	3.0%	3.0%	
Property taxes	(239,049)	(260,203)	(283,621)	(303,475)	(312,579)	(321,956)	(1,481,834)
	(239,049)	(260,203)	(283,621)	(303,475)	(312,579)	(321,956)	(1,481,834)
Operations	(94,000)	(94,000)	(96,820)	(99,725)	(102,716)	(105,798)	(499,059)
Miscellaneous			(58,759)	(46,948)	(46,128)	(45,284)	(197,119)
Total Operating Revenues	(333,049)	(354,203)	(439,200)	(450,148)	(461,423)	(473,038)	(2,178,012)
Operating Expenditures							
Administration	31,216	32,161	33,126	34,120	35,143	36,197	170,747
Professional fees	18,700	18,700	19,261	19,839	20,434	21,047	99,281
Building ops	18,797	14,265	14,265	14,265	14,265	14,265	71,325
Veh & Equip ops	1,525	1,688	1,739	1,791	1,845	1,900	8,963
Operating costs	16,672	15,505	15,970	16,449	16,942	17,451	82,317
Program costs	94,000	94,000	96,820	99,725	102,716	105,798	499,059
Wages & benefits	181,105	189,492	198,019	203,959	210,078	216,380	1,017,928
Contributions to reserve funds	86,435	159,640	60,000	60,000	60,000	60,000	399,640
Total Operating Expenditures	448,450	525,451	439,200	450,148	461,423	473,038	2,349,260
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	115,401	171,248					171,248
Add: Prior year (surplus) / deficit	(115,401)	(171,248)					(171,248)
(Surplus) applied to future years							

**Liquid Waste Management Planning
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	266,035	430,996	440,857	462,726	485,853
Contributions	159,640	60,000	60,000	60,000	60,000
Interest earned	5,321	8,620	8,817	9,255	9,717
Withdrawals for capital projects:					
Other transfers out of Reserve		58,759	46,948	46,128	45,284
Closing Balance Reserve Fund	430,996	440,857	462,726	485,853	510,286

**Wastewater Southern Community
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		10.9%	18.1%	12.8%	22.2%	13.0%	
Property taxes	(13,491,416)	(14,956,878)	(17,668,809)	(19,929,300)	(24,346,730)	(27,511,804)	(104,413,521)
	(13,491,416)	(14,956,878)	(17,668,809)	(19,929,300)	(24,346,730)	(27,511,804)	(104,413,521)
Operations	(836,000)	(936,000)	(959,400)	(983,385)	(1,007,970)	(1,033,169)	(4,919,924)
Grants in lieu of taxes	(185,468)	(185,468)	(185,468)	(185,468)	(185,468)	(185,468)	(927,340)
Interdepartmental recoveries	(151,234)	(117,144)	(117,144)	(117,144)	(117,144)	(117,144)	(585,720)
Miscellaneous	(1,121,344)	(927,391)	(2,465,432)	(3,334,987)	(3,169,857)	(3,063,437)	(12,961,104)
Total Operating Revenues	(15,785,462)	(17,122,881)	(21,396,253)	(24,550,284)	(28,827,169)	(31,911,022)	(123,807,609)
Operating Expenditures							
Administration	979,525	1,064,534	1,096,470	1,129,365	1,163,246	1,198,143	5,651,758
Professional fees	736,205	495,073	308,675	317,935	327,473	337,297	1,786,453
Building ops	1,610,070	1,661,745	1,711,598	1,762,946	1,815,834	1,870,309	8,822,432
Veh & Equip ops	1,120,440	1,106,018	1,139,199	1,173,375	1,208,576	1,244,833	5,872,001
Operating costs	2,320,509	2,507,874	2,583,110	2,660,604	2,740,421	2,822,634	13,314,643
Wages & benefits	3,650,561	4,066,375	4,404,193	4,621,834	4,760,489	4,903,304	22,756,195
Contributions to reserve funds	2,635,570	2,158,542	721,741	953,605	3,204,972	4,429,775	11,468,635
Debt interest	1,409,465	1,713,775	1,690,176	1,690,176	1,690,176	1,690,176	8,474,479
Total Operating Expenditures	14,462,345	14,773,936	13,655,162	14,309,840	16,911,187	18,496,471	78,146,596
Capital Asset Expenditures							
Capital expenditures	41,600,946	64,369,807	40,365,283	28,945,287	26,256,134	26,352,134	186,288,645
Transfer from reserves	(6,366,009)	(2,644,519)	(5,303,406)	(900,000)	(2,963,750)	(3,093,550)	(14,905,225)
Grants and other	(29,102)	(3,812,000)	(3,812,000)	(3,812,000)	(3,812,000)	(3,812,000)	(19,060,000)
New borrowing	(34,906,015)	(57,436,352)	(30,803,922)	(23,686,659)	(19,111,659)	(19,111,659)	(150,150,251)
Net Capital Assets funded from Operations	299,820	476,936	445,955	546,628	368,725	334,925	2,173,169
Capital Financing Charges							
Existing debt (principal)	2,146,850	2,120,454	2,381,863	2,381,863	2,381,863	2,381,863	11,647,906
New debt (principal & interest)	349,060	574,364	4,913,273	7,311,953	9,165,394	10,697,763	32,662,747
Total Capital Financing Charges	2,495,910	2,694,818	7,295,136	9,693,816	11,547,257	13,079,626	44,310,653
Net (surplus)/deficit for the year	1,472,613	822,809					822,809
Add: Transfer from appropriated surplus	(677,695)	(550,310)					(550,310)
Add: Prior year (surplus) / deficit	(794,918)	(272,499)					(272,499)
(Surplus) applied to future years							

Wastewater Southern Community

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2871 MAJOR CAP - WASTEWATER NPCC	1,376,500	900,000	900,000	2,713,750	2,993,550	8,883,800
VH-2871 VEHICLE - WASTEWATER NPCC	90,000	90,000	195,000	35,000		410,000
WW-0023 GNPCC - DEPARTURE BAY PUMP STATION UPGRD	20,785,307	12,000,000	2,500,000			35,285,307
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	36,166,320	23,256,134	23,256,134	23,256,134	23,256,134	129,190,856
WW-0035 GNPCC - DIGESTER #1 UPGRADE	287,172	3,422,559	2,094,153			5,803,884
WW-0036 GNPCC - WELLINGTON PUMP STATION UPGRADE	3,240,981					3,240,981
WW-0038 GNPCC - GRIT & SED TANK RELINING	2,246,000					2,246,000
WW-0047 GNPCC - OLD OUTFALL PIPE DECOM LAND SEC	177,527	696,590				874,117
WW-0048 GNPCC - RECLAIM WATER					102,450	102,450
WW-0050 GNPCC - GRIT PIPING REPLACEMENT				251,250		251,250
Total Wastewater Southern Community	64,369,807	40,365,283	28,945,287	26,256,134	26,352,134	186,288,645

**Wastewater Southern Community
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	4,361,205	4,902,958	1,419,352	1,501,344	1,772,593
Contributions	2,099,048	721,741	953,605	3,204,972	4,429,775
Interest earned	87,224	98,059	28,387	30,027	35,452
Withdrawals for capital projects:					
MJ-2871 MAJOR CAP - WASTEWATER NPCC	(1,376,500)	(900,000)	(900,000)	(2,713,750)	(2,993,550)
WW-0035 GNPCC - DIGESTER #1 UPGRADE	(268,019)	(3,403,406)			
WW-0048 GNPCC - RECLAIM WATER					(100,000)
WW-0050 GNPCC - GRIT PIPING REPLACEMENT				(250,000)	
Total Withdrawals for capital projects	(1,644,519)	(4,303,406)	(900,000)	(2,963,750)	(3,093,550)
Closing Balance Reserve Fund	4,902,958	1,419,352	1,501,344	1,772,593	3,144,270
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund		1,245,952	1,262,350	1,364,814	1,389,961
Contributions	3,098,052	3,024,838	3,050,593	3,024,838	3,040,146
Interest earned		24,919	25,247	27,296	27,799
Withdrawals for capital projects:					
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION U	(1,000,000)	(1,000,000)			
Total Withdrawals for capital projects	(1,000,000)	(1,000,000)			
Other transfers out of DCCs	852,100	2,033,359	2,973,376	3,026,987	3,026,987
Closing Balance DCC Fund	1,245,952	1,262,350	1,364,814	1,389,961	1,430,919
New Borrowing					
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION U	19,785,307	11,000,000	2,500,000		
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWI	32,021,845	19,111,659	19,111,659	19,111,659	19,111,659
WW-0035 GNPCC - DIGESTER #1 UPGRADE			2,075,000		
WW-0036 GNPCC - WELLINGTON PUMP STATION UPC	3,210,000				
WW-0038 GNPCC - GRIT & SED TANK RELINING	2,246,000				
WW-0047 GNPCC - OLD OUTFALL PIPE DECOM LAND	173,200	692,263			
Total New Borrowing	57,436,352	30,803,922	23,686,659	19,111,659	19,111,659
New Debt Principal/Int		4,605,234	2,469,852	1,899,191	1,532,369
New Debt Principal/Int(Cumulative)		4,605,234	7,075,086	8,974,277	10,506,646
Borrowing cost	574,364	308,039	236,867	191,117	191,117

**Wastewater Northern Community
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		19.8%	23.0%	9.0%	8.0%	9.0%	
Property taxes	(8,236,879)	(9,869,568)	(12,139,569)	(13,232,130)	(14,290,700)	(15,576,863)	(65,108,830)
	(8,236,879)	(9,869,568)	(12,139,569)	(13,232,130)	(14,290,700)	(15,576,863)	(65,108,830)
Operations	(553,368)	(666,168)	(682,822)	(699,893)	(717,390)	(735,325)	(3,501,598)
Grants in lieu of taxes	(5,470)	(8,729)	(8,729)	(8,729)	(8,729)	(8,729)	(43,645)
Interdepartmental recoveries	(13,861)	(13,861)	(13,861)	(13,861)	(13,861)	(13,861)	(69,305)
Miscellaneous	(79,000)	(99,000)	(1,246,262)	(1,315,102)	(1,315,102)	(1,315,102)	(5,290,568)
Total Operating Revenues	(8,888,578)	(10,657,326)	(14,091,243)	(15,269,715)	(16,345,782)	(17,649,880)	(74,013,946)
Operating Expenditures							
Administration	549,608	577,810	595,144	612,999	631,389	650,330	3,067,672
Professional fees	293,107	205,697	211,867	218,223	224,770	231,513	1,092,070
Building ops	457,074	393,302	405,101	417,254	429,772	442,665	2,088,094
Veh & Equip ops	673,774	938,258	686,045	706,626	727,825	749,660	3,808,414
Operating costs	896,058	946,101	974,484	1,003,719	1,033,830	1,064,846	5,022,980
Wages & benefits	2,936,214	3,463,964	3,732,447	3,908,067	4,025,309	4,146,069	19,275,856
Contributions to reserve funds	3,762,926	2,182,123	977,740	1,441,989	2,246,590	2,057,823	8,906,265
Debt interest		1,527,090	1,603,788	1,603,788	1,603,788	1,603,788	7,942,242
Total Operating Expenditures	9,568,761	10,234,345	9,186,616	9,912,665	10,923,273	10,946,694	51,203,593
Capital Asset Expenditures							
Capital expenditures	74,303,865	57,658,417	9,213,900	958,223	6,620,979	11,158,073	85,609,592
Transfer from reserves	(31,749,049)	(13,189,421)	(1,289,849)	(138,915)	(486,203)	(1,762,025)	(16,866,413)
Grants and other	(7,418,012)	(7,637,632)	(654,084)				(8,291,716)
New borrowing	(34,342,364)	(36,133,924)	(6,536,067)	(92,610)	(5,403,150)	(7,841,350)	(56,007,101)
Net Capital Assets funded from Operations	794,440	697,440	733,900	726,698	731,626	1,554,698	4,444,362
Capital Financing Charges							
Existing debt (principal)		343,423	1,208,156	1,208,156	1,208,156	1,208,156	5,176,047
New debt (principal & interest)	343,424	361,339	2,962,571	3,422,196	3,482,727	3,940,332	14,169,165
Total Capital Financing Charges	343,424	704,762	4,170,727	4,630,352	4,690,883	5,148,488	19,345,212
Net (surplus)/deficit for the year	1,818,047	979,221					979,221
Add: Transfer from appropriated surplus	(628,160)	(623,785)					(623,785)
Add: Prior year (surplus) / deficit	(1,189,887)	(355,436)					(355,436)
(Surplus) applied to future years							

Wastewater Northern Community

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2872 MAJOR CAP - WASTEWATER FCPCC	583,000	648,900	600,000	600,000	3,000,000	5,431,900
VH-2872 VEHICLE - WASTEWATER FCPCC	98,500	85,000	72,000	60,000		315,500
WW-0010 FCPCC - PLANT EXPANSION (2016)	55,411,869	8,480,000				63,891,869
WW-0018 FCPCC-ATAD MIXING	1,500,000					1,500,000
WW-0026 FCPCC - HEADWORKS UPGRD & SLUDGE STORAGE				5,095,943		5,095,943
WW-0027 FCPCC - OUTFALL REPLACEMENT			286,223	865,036	8,158,073	9,309,332
WW-0039 FCPCC - BAY AVE FORCEMAIN REPLACEMENT	65,048					65,048
Total Wastewater Northern Community	57,658,417	9,213,900	958,223	6,620,979	11,158,073	85,609,592

**Wastewater Northern Community
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	8,995,098	4,063,414	5,122,422	6,666,859	9,046,786
Contributions	1,918,297	977,740	1,441,989	2,246,590	2,057,823
Interest earned	179,902	81,268	102,448	133,337	180,936
Withdrawals for capital projects:					
MJ-2872 MAJOR CAP - WASTEWATER FCPCC					(1,500,000)
WW-0010 FCPCC - PLANT EXPANSION (2016)	(5,870,570)				
WW-0018 FCPCC-ATAD MIXING	(1,122,212)				
WW-0039 FCPCC - BAY AVE FORCEMAIN REPLACEMENT	(37,101)				
Total Withdrawals for capital projects	(7,029,883)				(1,500,000)
Closing Balance Reserve Fund	4,063,414	5,122,422	6,666,859	9,046,786	9,785,545
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	9,455,703	5,148,272	4,373,815	4,641,736	4,550,221
Contributions	1,662,993	1,649,689	1,625,462	1,607,955	1,591,223
Interest earned	189,114	102,965	87,476	92,835	91,004
Withdrawals for capital projects:					
WW-0010 FCPCC - PLANT EXPANSION (2016)	(5,769,743)	(1,289,849)			
WW-0018 FCPCC-ATAD MIXING	(377,788)				
WW-0027 FCPCC - OUTFALL REPLACEMENT			(138,915)	(486,203)	(262,025)
WW-0039 FCPCC - BAY AVE FORCEMAIN REPLACEMENT	(12,007)				
Total Withdrawals for capital projects	(6,159,538)	(1,289,849)	(138,915)	(486,203)	(262,025)
Other transfers out of DCCs		1,237,262	1,306,102	1,306,102	1,306,102
Closing Balance DCC Fund	5,148,272	4,373,815	4,641,736	4,550,221	4,664,321
New Borrowing					
WW-0010 FCPCC - PLANT EXPANSION (2016)	36,133,924	6,536,067			
WW-0026 FCPCC - HEADWORKS UPGRD & SLUDGE ST				5,079,015	
WW-0027 FCPCC - OUTFALL REPLACEMENT			92,610	324,135	7,841,350
Total New Borrowing	36,133,924	6,536,067	92,610	5,403,150	7,841,350
New Debt Principal/Int		2,897,210	524,060	7,425	433,223
New Debt Principal/Int(Cumulative)		2,897,210	3,421,270	3,428,695	3,861,918
Borrowing cost	361,339	65,361	926	54,032	78,414

**Wastewater Duke Point
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		11.1%	9.0%	9.0%	9.0%	9.0%	
Property taxes	(436,829)	(485,501)	(529,196)	(576,824)	(628,738)	(685,324)	(2,905,583)
	(436,829)	(485,501)	(529,196)	(576,824)	(628,738)	(685,324)	(2,905,583)
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	(88,118)	(130,755)	(130,755)	(130,755)	(130,755)	(130,755)	(653,775)
Miscellaneous	(5,000)	(5,000)					(5,000)
Total Operating Revenues	(562,947)	(654,256)	(693,251)	(741,185)	(793,411)	(850,315)	(3,732,418)
Operating Expenditures							
Administration	43,534	47,965	49,404	50,886	52,413	53,985	254,653
Professional fees	18,498	50,200	21,706	22,357	23,028	23,719	141,010
Building ops	28,914	28,314	29,163	30,038	30,939	31,867	150,321
Veh & Equip ops	30,610	83,415	55,918	57,595	59,323	61,103	317,354
Operating costs	183,117	203,039	208,179	214,424	220,857	227,483	1,073,982
Wages & benefits	170,888	181,209	193,587	201,781	207,835	214,070	998,482
Contributions to reserve funds	69,984	81,695	70,594	129,104	149,016	143,088	573,497
Total Operating Expenditures	545,545	675,837	628,551	706,185	743,411	755,315	3,509,299
Capital Asset Expenditures							
Capital expenditures	60,000	155,000	64,700	58,000	50,000	95,000	422,700
Transfer from reserves		(145,000)		(23,000)			(168,000)
Net Capital Assets funded from Operations	60,000	10,000	64,700	35,000	50,000	95,000	254,700
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	42,598	31,581					31,581
Add: Transfer from appropriated surplus	(40,851)	(30,000)					(30,000)
Add: Prior year (surplus) / deficit	(1,747)	(1,581)					(1,581)
(Surplus) applied to future years							

Wastewater Duke Point

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2877 MAJOR CAP - WASTEWATER DUKE POINT	145,000	50,000	50,000	50,000	95,000	390,000
VH-2877 VEHICLE - WASTEWATER DUKE POINT	10,000	14,700	8,000			32,700
Total Wastewater Duke Point	155,000	64,700	58,000	50,000	95,000	422,700

**Wastewater Duke Point
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,141,828	730,937	816,150	938,577	1,106,365
Contributions	66,695	70,594	129,104	149,016	143,088
Interest earned	22,836	14,619	16,323	18,772	22,127
Withdrawals for capital projects:					
MJ-2877 MAJOR CAP - WASTEWATER DUKE POINT	(145,000)		(23,000)		
Total Withdrawals for capital projects	(145,000)		(23,000)		
Other transfers out of Reserve	355,422				
Closing Balance Reserve Fund	730,937	816,150	938,577	1,106,365	1,271,580
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	136,002	138,722	141,496	144,326	147,213
Interest earned	2,720	2,774	2,830	2,887	2,944
Withdrawals for capital projects:					
Closing Balance DCC Fund	138,722	141,496	144,326	147,213	150,157

**Wastewater Nanoose
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		12.9%	13.0%	13.0%	11.0%	11.0%	
Parcel taxes	(1,353,037)	(1,527,709)	(1,726,311)	(1,950,732)	(2,165,312)	(2,403,496)	(9,773,560)
	(1,353,037)	(1,527,709)	(1,726,311)	(1,950,732)	(2,165,312)	(2,403,496)	(9,773,560)
Utility user fees	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(275,000)
Miscellaneous	(15,000)	(15,000)					(15,000)
Total Operating Revenues	(1,423,037)	(1,597,709)	(1,781,311)	(2,005,732)	(2,220,312)	(2,458,496)	(10,063,560)
Operating Expenditures							
Administration	78,403	78,885	81,251	83,689	86,200	88,786	418,811
Professional fees	30,179	42,800	44,084	45,407	46,769	48,172	227,232
Building ops	65,111	67,032	69,043	71,115	73,248	75,446	355,884
Veh & Equip ops	117,246	164,296	144,225	148,552	153,008	157,598	767,679
Operating costs	325,328	293,848	302,663	311,744	321,096	330,728	1,560,079
Wages & benefits	282,112	332,366	357,176	373,460	384,664	396,204	1,843,870
Contributions to reserve funds	774,726	462,378	460,337	762,188	770,285	976,520	3,431,708
Debt interest	7,084	39,451	26,152	26,152	26,152	26,152	144,059
Total Operating Expenditures	1,680,189	1,481,056	1,484,931	1,822,307	1,861,422	2,099,606	8,749,322
Capital Asset Expenditures							
Capital expenditures	631,578	211,500	2,500,382	3,152,109	50,000	50,000	5,963,991
Transfer from reserves	(232,000)		(1,500,000)	(200,000)			(1,700,000)
New borrowing	(100,073)		(731,013)	(2,875,755)			(3,606,768)
Net Capital Assets funded from Operations	299,505	211,500	269,369	76,354	50,000	50,000	657,223
Capital Financing Charges							
Existing debt (principal)			19,701	19,701	19,701	19,701	78,804
New debt (principal & interest)	1,001		7,310	87,370	289,189	289,189	673,058
Total Capital Financing Charges	1,001		27,011	107,071	308,890	308,890	751,862
Net (surplus)/deficit for the year	557,658	94,847					94,847
Add: Transfer from appropriated surplus	(326,302)	(25,000)					(25,000)
Add: Prior year (surplus) / deficit	(231,356)	(69,847)					(69,847)
(Surplus) applied to future years							

Wastewater Nanoose

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2851 MAJOR CAP - WASTEWATER NANOOSE	195,000	70,000	50,000	50,000	50,000	415,000
VH-2851 VEHICLE - WASTEWATER NANOOSE	16,500	181,015	8,000			205,515
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2		2,249,367	3,094,109			5,343,476
Total Wastewater Nanoose	211,500	2,500,382	3,152,109	50,000	50,000	5,963,991

**Wastewater Nanoose
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,054,221	1,487,683	477,774	1,049,517	1,840,792
Contributions	412,378	460,337	762,188	770,285	976,520
Interest earned	21,084	29,754	9,555	20,990	36,816
Withdrawals for capital projects:					
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT		(1,500,000)	(200,000)		
Total Withdrawals for capital projects		(1,500,000)	(200,000)		
Closing Balance Reserve Fund	1,487,683	477,774	1,049,517	1,840,792	2,854,128
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	475,954	485,473	495,182	505,086	515,188
Interest earned	9,519	9,709	9,904	10,102	10,304
Withdrawals for capital projects:					
Closing Balance DCC Fund	485,473	495,182	505,086	515,188	525,492
New Borrowing					
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT		731,013	2,875,755		
Total New Borrowing		731,013	2,875,755		
New Debt Principal/Int			58,612	230,577	
New Debt Principal/Int(Cumulative)			58,612	289,189	289,189
Borrowing cost		7,310	28,758		

**Water - Surfside
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		2.9%	12.1%	125.0%	5.0%	5.0%	
Parcel taxes	(30,805)	(31,684)	(35,505)	(79,885)	(83,879)	(88,073)	(319,026)
	(30,805)	(31,684)	(35,505)	(79,885)	(83,879)	(88,073)	(319,026)
Utility user fees	(10,651)	(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	(3,850)	(4,035)	(3,100)	(100)	(100)	(100)	(7,435)
Total Operating Revenues	(45,897)	(46,961)	(50,166)	(91,875)	(96,208)	(100,752)	(385,962)
Operating Expenditures							
Administration	3,685	3,427	3,427	3,427	3,427	3,427	17,135
Professional fees	1,744	7,474	6,664	6,664	6,664	6,664	34,130
Building ops	2,105	2,037	1,834	1,944	2,061	2,185	10,061
Veh & Equip ops	2,274	3,103	5,270	2,428	2,501	2,576	15,878
Operating costs	9,541	10,466	8,779	9,043	9,314	9,594	47,196
Wages & benefits	14,725	16,762	17,517	18,042	18,583	19,141	90,045
Contributions to reserve funds	6,080	2,798	455	455	3,786	7,293	14,787
Total Operating Expenditures	40,154	46,067	43,946	42,003	46,336	50,880	229,232
Capital Asset Expenditures							
Capital expenditures	62,552	85,274	622,870			1,566	709,710
Transfer from reserves	(40,452)	(174)	(870)			(1,566)	(2,610)
Grants and other	(21,000)	(84,000)					(84,000)
New borrowing			(622,000)				(622,000)
Net Capital Assets funded from Operations	1,100	1,100					1,100
Capital Financing Charges							
New debt (principal & interest)			6,220	49,872	49,872	49,872	155,836
Total Capital Financing Charges			6,220	49,872	49,872	49,872	155,836
Net (surplus)/deficit for the year	(4,643)	206					206
Add: Prior year (surplus) / deficit	4,643	(206)					(206)
(Surplus) applied to future years							

Water - Surfside
5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
VH-2034 VEHICLE - WATER SURFSIDE	174	870			1,566	2,610
WT-0043 SURFSIDE NEW WELL AND TRANS MAIN	85,100	622,000				707,100
Total Water - Surfside	85,274	622,870			1,566	709,710

**Water - Surfside
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	41,086	40,316	38,123	38,885	42,994
Contributions	2,343			3,331	6,838
Interest earned	822	807	762	778	860
Withdrawals for capital projects:					
Other transfers out of Reserve	3,935	3,000			
Closing Balance Reserve Fund	40,316	38,123	38,885	42,994	50,692
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2034 VEHICLE - WATER SURFSIDE	(174)	(870)			(1,566)
Total Withdrawals for capital projects	(174)	(870)			(1,566)
New Borrowing					
WT-0043 SURFSIDE NEW WELL AND TRANS MAIN		622,000			
Total New Borrowing		622,000			
New Debt Principal/Int			49,872		
New Debt Principal/Int(Cumulative)			49,872	49,872	49,872
Borrowing cost		6,220			

**Water - French Creek
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		5.0%	11.8%	47.0%	2.3%	2.3%	
Parcel taxes	(150,978)	(158,527)	(177,164)	(260,515)	(266,437)	(272,538)	(1,135,181)
	(150,978)	(158,527)	(177,164)	(260,515)	(266,437)	(272,538)	(1,135,181)
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	(7,500)	(7,500)		(15,000)			(22,500)
Total Operating Revenues	(322,000)	(329,549)	(345,580)	(448,971)	(445,085)	(456,533)	(2,025,718)
Operating Expenditures							
Administration	29,363	29,399	29,987	30,587	31,199	31,823	152,995
Professional fees	3,070	3,760	2,760	2,760	2,760	2,760	14,800
Building ops	11,887	11,498	10,843	26,168	11,953	12,312	72,774
Veh & Equip ops	13,707	14,569	11,764	12,117	12,481	12,855	63,786
Operating costs	152,262	151,688	153,239	157,836	162,571	167,449	792,783
Wages & benefits	90,133	102,611	107,228	110,445	113,759	117,171	551,214
Contributions to reserve funds	21,289	34,815	21,889	22,148	47,261	49,062	175,175
Total Operating Expenditures	321,711	348,340	337,710	362,061	381,984	393,432	1,823,527
Capital Asset Expenditures							
Capital expenditures	37,998	41,068	792,340	173,809		9,612	1,016,829
Transfer from reserves	(37,779)	(41,068)	(5,340)	(150,000)		(9,612)	(206,020)
Grants and other	(219)						
New borrowing			(787,000)				(787,000)
Net Capital Assets funded from Operations				23,809			23,809
Capital Financing Charges							
New debt (principal & interest)			7,870	63,101	63,101	63,101	197,173
Total Capital Financing Charges			7,870	63,101	63,101	63,101	197,173
Net (surplus)/deficit for the year	(289)	18,791					18,791
Add: Prior year (surplus) / deficit	289	(18,791)					(18,791)
(Surplus) applied to future years							

Water - French Creek

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	40,000	787,000				827,000
VH-2038 VEHICLE - WATER FRENCH CREEK	1,068	5,340			9,612	16,020
WT-0040 FRENCH CREEK AC PIPE REPLACEMENT			173,809			173,809
Total Water - French Creek	41,068	792,340	173,809		9,612	1,016,829

**Water - French Creek
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	193,145	181,673	204,306	62,392	107,469
Contributions	32,165	19,000	19,000	43,829	45,321
Interest earned	3,863	3,633	4,086	1,248	2,149
Withdrawals for capital projects:					
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	(40,000)				
WT-0040 FRENCH CREEK AC PIPE REPLACEMENT			(150,000)		
Total Withdrawals for capital projects	(40,000)		(150,000)		
Other transfers out of Reserve	7,500		15,000		
Closing Balance Reserve Fund	181,673	204,306	62,392	107,469	154,939
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2038 VEHICLE - WATER FRENCH CREEK	(1,068)	(5,340)			(9,612)
Total Withdrawals for capital projects	(1,068)	(5,340)			(9,612)
New Borrowing					
MJ-2038 MAJOR CAP - WATER FRENCH CREEK		787,000			
Total New Borrowing		787,000			
New Debt Principal/Int			63,101		
New Debt Principal/Int(Cumulative)			63,101	63,101	63,101
Borrowing cost		7,870			

**Water - Whiskey Creek
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		1.9%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(177,993)	(181,408)	(186,850)	(192,456)	(198,229)	(204,176)	(963,119)
	(177,993)	(181,408)	(186,850)	(192,456)	(198,229)	(204,176)	(963,119)
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	(18,500)	(13,500)			(10,000)		(23,500)
Total Operating Revenues	(224,303)	(222,718)	(215,488)	(221,947)	(238,598)	(235,450)	(1,134,201)
Operating Expenditures							
Administration	11,870	11,242	11,580	11,927	12,285	12,653	59,687
Professional fees	2,880	3,440	1,940	1,940	1,940	1,940	11,200
Building ops	12,384	12,187	11,553	11,899	22,256	12,924	70,819
Veh & Equip ops	14,641	10,139	4,052	4,173	4,298	4,427	27,089
Operating costs	16,989	16,814	12,319	12,688	13,069	13,461	68,351
Wages & benefits	47,542	54,118	56,553	58,250	59,997	61,797	290,715
Contributions to reserve funds	69,371	56,343	57,409	62,238	109,671	94,560	380,221
Debt interest	13,178	12,938	12,938	11,688	7,938	7,938	53,440
Total Operating Expenditures	188,855	177,221	168,344	174,803	231,454	209,700	961,522
Capital Asset Expenditures							
Capital expenditures	43,612	40,562	2,810		10,000	93,664	147,036
Transfer from reserves	(43,612)	(40,562)	(2,810)		(10,000)	(75,058)	(128,430)
Net Capital Assets funded from Operations						18,606	18,606
Capital Financing Charges							
Existing debt (principal)	47,537	47,144	47,144	47,144	7,144	7,144	155,720
Total Capital Financing Charges	47,537	47,144	47,144	47,144	7,144	7,144	155,720
Net (surplus)/deficit for the year	12,089	1,647					1,647
Add: Prior year (surplus) / deficit	(12,089)	(1,647)					(1,647)
(Surplus) applied to future years							

Water - Whiskey Creek

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	40,000			10,000	10,000	60,000
VH-2039 VEHICLE - WATER WHISKEY CREEK	562	2,810			5,058	8,430
WT-0041 WHISKEY CREEK AC PIPE REPLACEMENT					78,606	78,606
Total Water - Whiskey Creek	40,562	2,810		10,000	93,664	147,036

**Water - Whiskey Creek
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	182,048	187,132	246,758	312,268	406,371
Contributions	54,943	55,883	60,575	107,858	92,584
Interest earned	3,641	3,743	4,935	6,245	8,127
Withdrawals for capital projects:					
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	(40,000)			(10,000)	(10,000)
WT-0041 WHISKEY CREEK AC PIPE REPLACEMENT					(60,000)
Total Withdrawals for capital projects	(40,000)			(10,000)	(70,000)
Other transfers out of Reserve	13,500			10,000	
Closing Balance Reserve Fund	187,132	246,758	312,268	406,371	437,082
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2039 VEHICLE - WATER WHISKEY CREEK	(562)	(2,810)			(5,058)
Total Withdrawals for capital projects	(562)	(2,810)			(5,058)

Water - Decourcy
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(14,188)	(14,609)	(15,047)	(15,499)	(15,964)	(16,443)	(77,562)
	(14,188)	(14,609)	(15,047)	(15,499)	(15,964)	(16,443)	(77,562)
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)	(7,400)				(6,000)	(13,400)
Total Operating Revenues	(16,519)	(22,940)	(16,006)	(16,486)	(16,980)	(23,489)	(95,901)
Operating Expenditures							
Administration	825	774	797	821	846	871	4,109
Professional fees	560	580	80	80	80	80	900
Building ops	787	6,781	1,087	1,153	1,222	1,295	11,538
Veh & Equip ops	448	545	248	255	263	6,271	7,582
Operating costs	3,675	5,252	4,910	5,056	5,208	5,365	25,791
Wages & benefits	1,852	2,114	2,209	2,276	2,344	2,414	11,357
Contributions to reserve funds	9,543	7,214	6,675	6,845	7,017	7,193	34,944
Total Operating Expenditures	17,690	23,260	16,006	16,486	16,980	23,489	96,221
Capital Asset Expenditures							
Capital expenditures	2,771	22	110	10,000		198	10,330
Transfer from reserves	(2,771)	(22)	(110)	(10,000)		(198)	(10,330)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,171	320					320
Add: Prior year (surplus) / deficit	(1,171)	(320)					(320)
(Surplus) applied to future years							

Water - Decourcy

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2042 MAJOR CAP - WATER DECOURCY			10,000			10,000
VH-2042 VEHICLE - WATER DECOURCY	22	110			198	330
Total Water - Decourcy	22	110	10,000		198	10,330

**Water - Decourcy
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	25,428	25,691	32,819	30,261	37,824
Contributions	7,154	6,615	6,785	6,957	7,133
Interest earned	509	513	657	606	756
Withdrawals for capital projects:					
MJ-2042 MAJOR CAP - WATER DECOURCY			(10,000)		
Total Withdrawals for capital projects			(10,000)		
Other transfers out of Reserve	7,400				6,000
Closing Balance Reserve Fund	25,691	32,819	30,261	37,824	39,713
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2042 VEHICLE - WATER DECOURCY	(22)	(110)			(198)
Total Withdrawals for capital projects	(22)	(110)			(198)

Water - San Pareil
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		0.8%	1.0%	1.0%	1.0%	1.0%	
Parcel taxes	(196,242)	(197,874)	(199,853)	(201,851)	(203,870)	(205,908)	(1,009,356)
	(196,242)	(197,874)	(199,853)	(201,851)	(203,870)	(205,908)	(1,009,356)
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	(21,500)	(21,500)					(21,500)
Total Operating Revenues	(301,027)	(302,659)	(285,622)	(290,179)	(294,833)	(299,585)	(1,472,878)
Operating Expenditures							
Administration	22,545	21,944	21,944	21,944	21,944	21,944	109,720
Professional fees	7,980	7,320	4,320	4,320	4,320	4,320	24,600
Building ops	9,601	8,766	7,792	8,259	8,755	9,280	42,852
Veh & Equip ops	14,481	19,764	8,947	9,216	9,492	9,777	57,196
Operating costs	47,516	51,441	42,984	44,274	45,601	46,970	231,270
Wages & benefits	112,067	127,635	133,379	137,380	141,502	145,747	685,643
Contributions to reserve funds	109,305	48,504	66,256	64,786	63,219	61,547	304,312
Debt interest	721	721					721
Total Operating Expenditures	324,216	286,095	285,622	290,179	294,833	299,585	1,456,314
Capital Asset Expenditures							
Capital expenditures	222,365	1,296	6,480		15,000	11,664	34,440
Transfer from reserves	(221,315)	(1,296)	(6,480)		(15,000)	(11,664)	(34,440)
Net Capital Assets funded from Operations	1,050						
Capital Financing Charges							
Existing debt (principal)	2,633	2,633					2,633
Total Capital Financing Charges	2,633	2,633					2,633
Net (surplus)/deficit for the year	26,872	(13,931)					(13,931)
Add: Transfer from appropriated surplus	(1,890)						
Add: Prior year (surplus) / deficit	(24,982)	13,931					13,931
(Surplus) applied to future years							

Water - San Pareil

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2043 MAJOR CAP - WATER SAN PAREIL				15,000		15,000
VH-2043 VEHICLE - WATER SAN PAREIL	1,296	6,480			11,664	19,440
Total Water - San Pareil	1,296	6,480		15,000	11,664	34,440

**Water - San Pareil
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	218,272	246,391	314,325	382,148	434,760
Contributions	45,254	63,006	61,536	59,969	58,297
Interest earned	4,365	4,928	6,287	7,643	8,695
Withdrawals for capital projects:					
MJ-2043 MAJOR CAP - WATER SAN PAREIL				(15,000)	
Total Withdrawals for capital projects				(15,000)	
Other transfers out of Reserve	21,500				
Closing Balance Reserve Fund	246,391	314,325	382,148	434,760	501,752
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2043 VEHICLE - WATER SAN PAREIL	(1,296)	(6,480)			(11,664)
Total Withdrawals for capital projects	(1,296)	(6,480)			(11,664)

**Water - River's Edge
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		20.0%	114.7%	1.8%	3.2%	3.2%	
Parcel taxes	(103,419)	(124,135)	(266,472)	(271,229)	(279,884)	(288,799)	(1,230,519)
	(103,419)	(124,135)	(266,472)	(271,229)	(279,884)	(288,799)	(1,230,519)
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	(11,250)	(11,250)	(250)	(250)	(7,250)	(250)	(19,250)
Total Operating Revenues	(183,932)	(204,648)	(338,055)	(344,944)	(362,795)	(366,972)	(1,617,414)
Operating Expenditures							
Administration	14,911	13,452	13,452	13,452	13,452	13,452	67,260
Professional fees	6,683	8,608	6,608	6,608	6,608	6,608	35,040
Building ops	9,647	9,546	9,119	9,666	17,246	11,280	56,857
Veh & Equip ops	20,406	20,893	18,030	18,571	19,128	19,702	96,324
Operating costs	21,155	22,974	18,663	19,223	19,799	20,393	101,052
Wages & benefits	59,236	67,432	70,467	72,581	74,758	77,001	362,239
Contributions to reserve funds	9,211	10,750	10,750	10,750	17,711	24,443	74,404
Debt interest		47,926					47,926
Total Operating Expenditures	141,249	201,581	147,089	150,851	168,702	172,879	841,102
Capital Asset Expenditures							
Capital expenditures	3,502,965	2,552,973	401,445			6,318	2,960,736
Transfer from reserves	(382,488)	(345,702)	(93,510)			(6,318)	(445,530)
Grants and other	(662,479)	(59,937)					(59,937)
New borrowing	(2,440,727)	(2,130,063)	(290,664)				(2,420,727)
Net Capital Assets funded from Operations	17,271	17,271	17,271				34,542
Capital Financing Charges							
New debt (principal & interest)	24,407	21,301	173,695	194,093	194,093	194,093	777,275
Total Capital Financing Charges	24,407	21,301	173,695	194,093	194,093	194,093	777,275
Net (surplus)/deficit for the year	(1,005)	35,505					35,505
Add: Transfer from appropriated surplus		(34,407)					(34,407)
Add: Prior year (surplus) / deficit	1,005	(1,098)					(1,098)
(Surplus) applied to future years							

Water - River's Edge

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2045 MAJOR CAP - WATER RIVER'S EDGE	35,000	90,000				125,000
VH-2045 VEHICLE - WATER RIVER'S EDGE	702	3,510			6,318	10,530
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	2,517,271	307,935				2,825,206
Total Water - River's Edge	2,552,973	401,445			6,318	2,960,736

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	231,498	189,128	111,911	123,149	134,573
Contributions	9,000	9,000	9,000	15,961	22,693
Interest earned	4,630	3,783	2,238	2,463	2,691
Withdrawals for capital projects:					
MJ-2045 MAJOR CAP - WATER RIVER'S EDGE	(35,000)	(90,000)			
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	(10,000)				
Total Withdrawals for capital projects	(45,000)	(90,000)			
Other transfers out of Reserve	11,000			7,000	
Closing Balance Reserve Fund	189,128	111,911	123,149	134,573	159,957
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2045 VEHICLE - WATER RIVER'S EDGE	(702)	(3,510)			(6,318)
WT-0034 RIVER'S EDGE WATER SUPPLY UPG - GCF	(300,000)				
Total Withdrawals for capital projects	(300,702)	(3,510)			(6,318)
New Borrowing					
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	2,130,063	290,664			
Total New Borrowing	2,130,063	290,664			
New Debt Principal/Int		170,788	23,305		
New Debt Principal/Int(Cumulative)		170,788	194,093	194,093	194,093
Borrowing cost	21,301	2,907			

**Water - Melrose Terrace
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		2.9%	1.5%	1.5%	1.5%	1.5%	
Parcel taxes	(42,290)	(43,527)	(44,180)	(44,843)	(45,515)	(46,198)	(224,263)
	(42,290)	(43,527)	(44,180)	(44,843)	(45,515)	(46,198)	(224,263)
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	(5,500)	(11,500)	(5,000)	(10,000)			(26,500)
Total Operating Revenues	(52,896)	(60,133)	(54,438)	(60,257)	(51,090)	(51,939)	(277,857)
Operating Expenditures							
Administration	3,595	4,011	4,131	4,255	4,383	4,515	21,295
Professional fees	1,240	1,320	320	320	320	320	2,600
Building ops	2,664	2,745	2,327	12,397	2,769	2,852	23,090
Veh & Equip ops	10,846	8,953	6,138	1,322	1,362	1,402	19,177
Operating costs	11,917	12,885	11,271	11,609	11,957	12,317	60,039
Wages & benefits	10,966	12,418	12,977	13,366	13,767	14,180	66,708
Contributions to reserve funds	19,242	17,851	17,274	16,988	16,532	16,353	84,998
Total Operating Expenditures	60,470	60,183	54,438	60,257	51,090	51,939	277,907
Capital Asset Expenditures							
Capital expenditures	24,837	126	630		50,000	15,134	65,890
Transfer from reserves	(13,956)	(126)	(630)		(50,000)	(15,134)	(65,890)
Grants and other	(10,881)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	7,574	50					50
Add: Prior year (surplus) / deficit	(7,574)	(50)					(50)
(Surplus) applied to future years							

Water - Melrose Terrace

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE				50,000	14,000	64,000
VH-2046 VEHICLE - WATER MELROSE TERRACE	126	630			1,134	1,890
Total Water - Melrose Terrace	126	630		50,000	15,134	65,890

**Water - Melrose Terrace
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	35,788	42,555	55,354	63,093	30,498
Contributions	17,551	16,947	16,632	16,143	15,930
Interest earned	716	852	1,107	1,262	610
Withdrawals for capital projects:					
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE				(50,000)	(14,000)
Total Withdrawals for capital projects				(50,000)	(14,000)
Other transfers out of Reserve	11,500	5,000	10,000		
Closing Balance Reserve Fund	42,555	55,354	63,093	30,498	33,038
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2046 VEHICLE - WATER MELROSE TERRACE	(126)	(630)			(1,134)
Total Withdrawals for capital projects	(126)	(630)			(1,134)

**Water - Nanoose Peninsula
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.5%	22.9%	2.6%	2.1%	2.1%	
Parcel taxes	(1,845,048)	(1,908,892)	(2,346,509)	(2,407,672)	(2,457,825)	(2,508,981)	(11,629,879)
	(1,845,048)	(1,908,892)	(2,346,509)	(2,407,672)	(2,457,825)	(2,508,981)	(11,629,879)
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	(152,500)	(463,006)	(24,000)	(44,000)	(24,000)	(24,000)	(579,006)
Total Operating Revenues	(2,875,938)	(3,250,288)	(3,274,843)	(3,382,728)	(3,440,405)	(3,519,911)	(16,868,175)
Operating Expenditures							
Administration	182,629	186,927	186,927	186,927	186,927	186,927	934,635
Professional fees	70,090	45,520	30,520	30,520	30,520	30,520	167,600
Building ops	208,875	205,402	201,564	227,611	214,439	220,872	1,069,888
Veh & Equip ops	128,260	145,442	105,909	109,086	112,359	115,730	588,526
Operating costs	674,639	809,332	767,091	798,618	832,565	867,499	4,075,105
Wages & benefits	965,930	1,100,045	1,149,547	1,184,034	1,219,555	1,256,141	5,909,322
Contributions to reserve funds	788,663	587,802	608,851	437,763	431,253	340,334	2,406,003
Debt interest	81,900	87,365	87,365	87,365	87,365	87,365	436,825
Total Operating Expenditures	3,100,986	3,167,835	3,137,774	3,061,924	3,114,983	3,105,388	15,587,904
Capital Asset Expenditures							
Capital expenditures	1,182,872	286,165	4,252,092	201,383	668,056	3,767,935	9,175,631
Transfer from reserves	(1,075,750)	(27,282)	(1,334,861)	(129,000)	(282,979)	(532,538)	(2,306,660)
Grants and other	(85,315)	(251,500)	(121,000)	(65,000)			(437,500)
New borrowing	(14,961)		(2,777,648)		(376,844)	(3,196,475)	(6,350,967)
Net Capital Assets funded from Operations	6,846	7,383	18,583	7,383	8,233	38,922	80,504
Capital Financing Charges							
Existing debt (principal)	93,940	90,710	90,710	90,710	90,710	90,710	453,550
New debt (principal & interest)	150		27,776	222,711	226,479	284,891	761,857
Total Capital Financing Charges	94,090	90,710	118,486	313,421	317,189	375,601	1,215,407
Net (surplus)/deficit for the year	325,984	15,640					15,640
Add: Transfer from appropriated surplus	(16,600)	(12,600)					(12,600)
Add: Prior year (surplus) / deficit	(309,384)	(3,040)					(3,040)
(Surplus) applied to future years							

Water - Nanoose Peninsula

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	16,000	1,695,000	16,000	486,823	318,000	2,531,823
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	11,282	56,410			101,538	169,230
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-0035 NB ASBESTOS-CEMENT WATERMAIN REPLACEMENT					3,228,014	3,228,014
WT-0036 NB RESIDENTIAL WATERMETER REPLACEMENT	258,883	249,383	185,383	120,383	120,383	934,415
Total Water - Nanoose Peninsula	286,165	4,252,092	201,383	668,056	3,767,935	9,175,631

**Water - Nanoose Peninsula
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	748,948	1,192,529	518,579	798,231	922,988
Contributions	559,602	580,651	398,281	391,771	300,852
Interest earned	14,979	23,850	10,371	15,965	18,460
Withdrawals for capital projects:					
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	(16,000)	(15,000)	(16,000)	(109,979)	(318,000)
WT-0005 NB WT - FAIRWINDS RESERVOIR		(1,142,451)			
WT-0020 NB WT - DCC MAJOR UPDATE STUDY				(60,000)	
WT-0036 NB RESIDENTIAL WATERMETER REPLACEMENT		(121,000)	(113,000)	(113,000)	(113,000)
Total Withdrawals for capital projects	(16,000)	(1,278,451)	(129,000)	(282,979)	(431,000)
Other transfers out of Reserve	115,000				
Closing Balance Reserve Fund	1,192,529	518,579	798,231	922,988	811,300
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	23,605	62,850	40,401	95,862	157,350
Contributions	50,055	50,140	54,653	59,571	64,933
Interest earned	472	1,257	808	1,917	3,147
Withdrawals for capital projects:					
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	(11,282)	(56,410)			(101,538)
Total Withdrawals for capital projects	(11,282)	(56,410)			(101,538)
Other transfers out of Reserve		17,436			87,180
Closing Balance Reserve Account	62,850	40,401	95,862	157,350	36,712
New Borrowing					
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA		1,680,000		376,844	
WT-0005 NB WT - FAIRWINDS RESERVOIR		1,097,648			
WT-0035 NB ASBESTOS-CEMENT WATERMAIN REPLACEMENT					3,196,475
Total New Borrowing		2,777,648		376,844	3,196,475
New Debt Principal/Int			222,711		30,215
New Debt Principal/Int(Cumulative)			222,711	222,711	252,926
Borrowing cost		27,776		3,768	31,965

**Bulk Water Nanoose Bay
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(9.6%)	10.6%				
Parcel taxes	(1,152,120)	(1,041,142)	(1,151,178)	(1,151,178)	(1,151,178)	(1,151,178)	(5,645,854)
	(1,152,120)	(1,041,142)	(1,151,178)	(1,151,178)	(1,151,178)	(1,151,178)	(5,645,854)
Grants in lieu of taxes	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(7,245)
Interdepartmental recoveries	(437,690)	(557,983)	(541,462)	(549,976)	(559,964)	(569,922)	(2,779,307)
Miscellaneous	(12,000)	(15,000)					(15,000)
Total Operating Revenues	(1,603,259)	(1,615,574)	(1,694,089)	(1,702,603)	(1,712,591)	(1,722,549)	(8,447,406)
Operating Expenditures							
Administration	20,544	19,388	19,969	20,569	21,186	21,821	102,933
Professional fees	4,750	5,000	1,000	1,000	1,000	1,000	9,000
Building ops	45,913	45,459	43,823	45,137	46,491	47,886	228,796
Veh & Equip ops	4,837	8,238	3,206	3,302	3,401	3,503	21,650
Operating costs	537,552	570,836	554,343	562,885	572,903	600,048	2,861,015
Wages & benefits	99,989	108,072	112,936	116,324	119,813	123,408	580,553
Contributions to reserve funds	738,148	549,669	648,483	643,057	637,468	614,554	3,093,231
Debt interest	143,030	143,030	143,030	143,030	143,030	143,030	715,150
Total Operating Expenditures	1,594,763	1,449,692	1,526,790	1,535,304	1,545,292	1,555,250	7,612,328
Capital Asset Expenditures							
Capital expenditures	580,456	321,236	1,543,000	621,000	891,600	309,600	3,686,436
Transfer from reserves	(410,456)	(321,236)	(1,543,000)	(621,000)	(891,600)	(309,600)	(3,686,436)
Grants and other	(170,000)						
Net Capital Assets funded from Operations							
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	158,803	1,417					1,417
Add: Prior year (surplus) / deficit	(158,803)	(1,417)					(1,417)
(Surplus) applied to future years							

Water - Bulk Water Nanoose Bay

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	320,836	1,541,000	621,000	891,600	306,000	3,680,436
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	400	2,000			3,600	6,000
Total Water - Bulk Water Nanoose Bay	321,236	1,543,000	621,000	891,600	309,600	3,686,436

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	3,470,594	3,752,839	2,934,289	3,309,844	3,120,614
Contributions	548,669	647,393	641,869	636,173	613,142
Interest earned	69,412	75,057	58,686	66,197	62,412
Withdrawals for capital projects:					
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	(320,836)	(1,541,000)	(325,000)	(891,600)	(306,000)
Total Withdrawals for capital projects	(320,836)	(1,541,000)	(325,000)	(891,600)	(306,000)
Other transfers out of Reserve	15,000				
Closing Balance Reserve Fund	3,752,839	2,934,289	3,309,844	3,120,614	3,490,168
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	297,850	303,807	309,883	20,081	20,483
Interest earned	5,957	6,076	6,198	402	410
Withdrawals for capital projects:					
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY			(296,000)		
Total Withdrawals for capital projects			(296,000)		
Closing Balance DCC Fund	303,807	309,883	20,081	20,483	20,893
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	(400)	(2,000)			(3,600)
Total Withdrawals for capital projects	(400)	(2,000)			(3,600)

**Bulk Water French Creek
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(6.4%)	(80.4%)	50.8%	34.6%	26.5%	
Parcel taxes	(4,606)	(4,312)	(844)	(1,273)	(1,714)	(2,168)	(10,311)
	(4,606)	(4,312)	(844)	(1,273)	(1,714)	(2,168)	(10,311)
Miscellaneous	(64,401)	(53,668)	(57,298)	(59,113)	(60,985)	(62,911)	(293,975)
Total Operating Revenues	(69,007)	(57,980)	(58,142)	(60,386)	(62,699)	(65,079)	(304,286)
Operating Expenditures							
Administration	3,397	3,128	3,222	3,318	3,418	3,521	16,607
Building ops	11,258	8,544	8,800	9,064	9,336	9,616	45,360
Veh & Equip ops	344	354	365	376	387	398	1,880
Operating costs	26,517	19,751	16,843	17,849	18,885	19,951	93,279
Wages & benefits	26,825	27,667	28,912	29,779	30,673	31,593	148,624
Contributions to reserve funds	3,357						
Total Operating Expenditures	71,698	59,444	58,142	60,386	62,699	65,079	305,750
Capital Asset Expenditures							
Capital expenditures		3,964					3,964
Transfer from reserves		(3,964)					(3,964)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,691	1,464					1,464
Add: Prior year (surplus) / deficit	(2,691)	(1,464)					(1,464)
(Surplus) applied to future years							

Water - Bulk Water French Creek

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2049 MAJOR CAP - BULK WATER FRENCH CREEK	3,964					3,964
Total Water - Bulk Water French Creek	3,964					3,964

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	555,503	508,981	461,863	411,987	359,242
Interest earned	11,110	10,180	9,237	8,240	7,185
Withdrawals for capital projects:					
MJ-2049 MAJOR CAP - BULK WATER FRENCH CREEK	(3,964)				
Total Withdrawals for capital projects	(3,964)				
Other transfers out of Reserve	53,668	57,298	59,113	60,985	62,911
Closing Balance Reserve Fund	508,981	461,863	411,987	359,242	303,516

**Water - San Pareil Fire Improvements
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(9.6%)					
Parcel taxes	(101,744)	(91,950)	(91,977)	(92,006)	(92,025)	(92,045)	(460,003)
	(101,744)	(91,950)	(91,977)	(92,006)	(92,025)	(92,045)	(460,003)
Operations	(319)	(319)	(319)	(319)	(329)	(339)	(1,625)
Total Operating Revenues	(102,063)	(92,269)	(92,296)	(92,325)	(92,354)	(92,384)	(461,628)
Operating Expenditures							
Administration	742	914	941	970	999	1,029	4,853
Debt interest	50,380	50,380	50,380	50,380	50,380	50,380	251,900
Total Operating Expenditures	51,122	51,294	51,321	51,350	51,379	51,409	256,753
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	40,975	40,975	40,975	40,975	40,975	40,975	204,875
Total Capital Financing Charges	40,975	40,975	40,975	40,975	40,975	40,975	204,875
Net (surplus)/deficit for the year	(9,966)						
Add: Prior year (surplus) / deficit	9,966						
(Surplus) applied to future years							

**Water - Westurne Heights
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		1.9%	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(29,827)	(30,404)	(31,012)	(31,632)	(32,265)	(32,910)	(158,223)
	(29,827)	(30,404)	(31,012)	(31,632)	(32,265)	(32,910)	(158,223)
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)	(3,800)					(3,800)
Total Operating Revenues	(40,631)	(37,008)	(33,899)	(34,604)	(35,325)	(36,060)	(176,896)
Operating Expenditures							
Administration	1,845	2,720	2,801	2,885	2,972	3,061	14,439
Professional fees	1,240	1,320	320	320	320	320	2,600
Building ops	1,080	1,052	815	864	916	971	4,618
Veh & Equip ops	9,867	1,921	923	951	979	1,009	5,783
Operating costs	6,525	8,013	6,753	6,956	7,164	7,380	36,266
Wages & benefits	6,430	7,319	7,648	7,878	8,114	8,357	39,316
Contributions to reserve funds	10,541	10,825	10,516	10,627	10,737	10,839	53,544
Debt interest	1,890	1,890	1,890	1,890	1,890	1,890	9,450
Total Operating Expenditures	39,418	35,060	31,666	32,371	33,092	33,827	166,016
Capital Asset Expenditures							
Capital expenditures	14,846	14,724	380			684	15,788
Transfer from reserves	(14,846)	(14,724)	(380)			(684)	(15,788)
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	1,020	285					285
Add: Prior year (surplus) / deficit	(1,020)	(285)					(285)
(Surplus) applied to future years							

Water - Westurne Heights

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2051 MAJOR CAP - WATER WESTURNE HEIGHTS	14,648					14,648
VH-2051 VEHICLE - WESTURNE HEIGHTS	76	380			684	1,140
Total Water - Westurne Heights	14,724	380			684	15,788

**Water - Westurne Heights
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	44,783	37,856	48,929	60,334	72,078
Contributions	10,625	10,316	10,427	10,537	10,639
Interest earned	896	757	978	1,207	1,441
Withdrawals for capital projects:					
MJ-2051 MAJOR CAP - WATER WESTURNE HEIGHTS	(14,648)				
Total Withdrawals for capital projects	(14,648)				
Other transfers out of Reserve	3,800				
Closing Balance Reserve Fund	37,856	48,929	60,334	72,078	84,158
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2051 VEHICLE - WESTURNE HEIGHTS	(76)	(380)			(684)
Total Withdrawals for capital projects	(76)	(380)			(684)

**Drinking Water/Watershed Protection
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		0.3%	0.4%	0.3%	0.3%	0.3%	
Property taxes	(821,936)	(824,656)	(828,196)	(831,076)	(833,956)	(836,836)	(4,154,720)
Parcel taxes	(338,672)	(339,792)	(341,022)	(341,982)	(342,942)	(343,902)	(1,709,640)
	(1,160,608)	(1,164,448)	(1,169,218)	(1,173,058)	(1,176,898)	(1,180,738)	(5,864,360)
Operating grants	(15,000)	(10,000)					(10,000)
Grants in lieu of taxes	(572)	(572)	(572)	(572)	(572)	(572)	(2,860)
Miscellaneous	(33,125)	(37,728)					(37,728)
Total Operating Revenues	(1,209,305)	(1,212,748)	(1,169,790)	(1,173,630)	(1,177,470)	(1,181,310)	(5,914,948)
Operating Expenditures							
Administration	117,771	125,370	129,131	133,005	136,995	141,105	665,606
Professional fees	349,000	353,000	119,590	123,178	126,873	123,887	846,528
Building ops	37,560	28,504	29,359	30,240	31,147	32,082	151,332
Veh & Equip ops	178	178	183	189	194	200	944
Operating costs	92,962	85,245	87,787	90,406	93,102	95,881	452,421
Program costs	349,722	297,415	195,313	167,506	138,645	118,305	917,184
Wages & benefits	590,110	662,006	607,497	625,722	644,493	663,829	3,203,547
Contributions to reserve funds	106,229	930	930	3,384	6,021	6,021	17,286
Total Operating Expenditures	1,643,532	1,552,648	1,169,790	1,173,630	1,177,470	1,181,310	6,254,848
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	434,227	339,900					339,900
Add: Transfer from appropriated surplus	(257,815)	(114,000)					(114,000)
Add: Prior year (surplus) / decifit	(176,412)	(225,900)					(225,900)
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	162,098	127,612	130,164	135,221	143,016
Contributions			2,454	5,091	5,091
Interest earned	3,242	2,552	2,603	2,704	2,860
Withdrawals for capital projects:					
Other transfers out of Reserve	37,728				
Closing Balance Reserve Fund	127,612	130,164	135,221	143,016	150,967

**Sewer - French Creek
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		20.2%	15.2%	13.7%	8.2%	8.3%	
Parcel taxes	(1,433,957)	(1,723,984)	(1,986,370)	(2,258,846)	(2,443,755)	(2,647,144)	(11,060,099)
	(1,433,957)	(1,723,984)	(1,986,370)	(2,258,846)	(2,443,755)	(2,647,144)	(11,060,099)
Operations	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(30,000)
Utility user fees	(352,810)	(353,064)	(363,656)	(374,566)	(385,803)	(397,377)	(1,874,466)
Miscellaneous	(106,802)	(12,000)					(12,000)
Total Operating Revenues	(1,899,569)	(2,095,048)	(2,356,026)	(2,639,412)	(2,835,558)	(3,050,521)	(12,976,565)
Operating Expenditures							
Administration	45,186	39,829	41,023	42,254	43,522	44,827	211,455
Professional fees	82,302	7,500	5,000	5,000	5,000	5,000	27,500
Building ops	28,446	27,511	28,336	29,186	30,062	30,964	146,059
Veh & Equip ops	15,303	18,169	17,715	18,246	18,793	19,357	92,280
Operating costs	1,426,031	1,658,798	1,950,336	2,223,054	2,408,212	2,611,858	10,852,258
Wages & benefits	225,317	256,959	268,522	276,578	284,875	293,421	1,380,355
Contributions to reserve funds	113,302	89,825	45,094	45,094	45,094	45,094	270,201
Total Operating Expenditures	1,935,887	2,098,591	2,356,026	2,639,412	2,835,558	3,050,521	12,980,108
Capital Asset Expenditures							
Capital expenditures	7,716	2,572	162,860		180,000	23,148	368,580
Transfer from reserves	(6,687)	(2,572)	(162,860)		(180,000)	(23,148)	(368,580)
Net Capital Assets funded from Operations	1,029						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	37,347	3,543					3,543
Add: Prior year (surplus) / deficit	(37,347)	(3,543)					(3,543)
(Surplus) applied to future years							

Sewer - French Creek

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION		150,000		180,000		330,000
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	2,572	12,860			23,148	38,580
Total Sewer - French Creek	2,572	162,860		180,000	23,148	368,580

**Sewer - French Creek
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	847,991	904,951	811,694	866,572	742,547
Contributions	40,000	38,644	38,644	38,644	38,644
Interest earned	16,960	18,099	16,234	17,331	14,851
Withdrawals for capital projects:					
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION		(150,000)		(180,000)	
Total Withdrawals for capital projects		(150,000)		(180,000)	
Closing Balance Reserve Fund	904,951	811,694	866,572	742,547	796,042
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	(2,572)	(12,860)			(23,148)
Total Withdrawals for capital projects	(2,572)	(12,860)			(23,148)

**Sewer Fairwinds
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		4.1%	4.5%	4.5%	6.8%	3.0%	
Parcel taxes	(68,432)	(71,239)	(74,445)	(77,795)	(83,085)	(85,577)	(392,141)
	(68,432)	(71,239)	(74,445)	(77,795)	(83,085)	(85,577)	(392,141)
Operations	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Utility user fees	(73,854)	(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	(6,500)	(11,869)					(11,869)
Total Operating Revenues	(155,188)	(163,364)	(156,917)	(162,549)	(170,189)	(175,102)	(828,121)
Operating Expenditures							
Administration	14,718	14,288	14,717	15,158	15,613	16,081	75,857
Professional fees	6,500	6,500					6,500
Building ops	11,467	11,083	10,915	11,243	11,580	11,928	56,749
Veh & Equip ops	6,250	7,431	6,912	7,120	7,333	7,553	36,349
Operating costs	15,000	15,191	11,647	11,996	12,355	12,726	63,915
Wages & benefits	94,058	106,441	111,231	114,568	118,005	121,545	571,790
Contributions to reserve funds	29,443	5,650	1,495	2,464	5,303	5,269	20,181
Total Operating Expenditures	177,436	166,584	156,917	162,549	170,189	175,102	831,341
Capital Asset Expenditures							
Capital expenditures	11,376	1,068	5,340			9,612	16,020
Transfer from reserves	(10,949)	(1,068)	(5,340)			(9,612)	(16,020)
Net Capital Assets funded from Operations	427						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	22,675	3,220					3,220
Add: Prior year (surplus) / deficit	(22,675)	(3,220)					(3,220)
(Surplus) applied to future years							

Sewer Fairwinds
5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	1,068	5,340			9,612	16,020
Total Sewer Fairwinds	1,068	5,340			9,612	16,020

**Sewer Fairwinds
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	229,335	225,053	229,554	234,145	241,667
Contributions	3,000			2,839	2,805
Interest earned	4,587	4,501	4,591	4,683	4,833
Withdrawals for capital projects:					
Other transfers out of Reserve	11,869				
Closing Balance Reserve Fund	225,053	229,554	234,145	241,667	249,305
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	(1,068)	(5,340)			(9,612)
Total Withdrawals for capital projects	(1,068)	(5,340)			(9,612)

**Sewer - Pacific Shores
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		16.5%	14.4%	11.7%	7.3%	5.9%	
Parcel taxes	(100,666)	(117,278)	(134,216)	(149,892)	(160,831)	(170,343)	(732,560)
	(100,666)	(117,278)	(134,216)	(149,892)	(160,831)	(170,343)	(732,560)
Interdepartmental recoveries	(10)	(10)	(10)	(10)	(10)	(10)	(50)
Miscellaneous		(3,900)					(3,900)
Total Operating Revenues	(100,676)	(121,188)	(134,226)	(149,902)	(160,841)	(170,353)	(736,510)
Operating Expenditures							
Administration	2,562	2,523	2,598	2,676	2,757	2,839	13,393
Professional fees	1,500	1,500					1,500
Building ops	1,775	1,712	1,698	1,741	1,786	1,875	8,812
Veh & Equip ops	2,055	2,252	2,020	2,080	2,143	2,207	10,702
Operating costs	77,485	91,310	105,470	120,282	130,333	141,343	588,738
Wages & benefits	14,906	16,971	17,735	18,267	18,815	19,380	91,168
Contributions to reserve funds	7,006	5,711	4,705	4,856	5,007	2,709	22,988
Total Operating Expenditures	107,289	121,979	134,226	149,902	160,841	170,353	737,301
Capital Asset Expenditures							
Capital expenditures	522	174	870			1,566	2,610
Transfer from reserves	(452)	(174)	(870)			(1,566)	(2,610)
Net Capital Assets funded from Operations	70						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,683	791					791
Add: Prior year (surplus) / deficit	(6,683)	(791)					(791)
(Surplus) applied to future years							

Sewer - Pacific Shores

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
VH-7554 VEHICLE - SEWER PACIFIC SHORES	174	870			1,566	2,610
Total Sewer - Pacific Shores	174	870			1,566	2,610

**Sewer - Pacific Shores
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	94,547	97,438	100,387	103,395	106,463
Contributions	1,000	1,000	1,000	1,000	1,000
Interest earned	1,891	1,949	2,008	2,068	2,129
Withdrawals for capital projects:					
Closing Balance Reserve Fund	97,438	100,387	103,395	106,463	109,592
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7554 VEHICLE - SEWER PACIFIC SHORES	(174)	(870)			(1,566)
Total Withdrawals for capital projects	(174)	(870)			(1,566)

**Sewer - Surfside
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		8.7%	13.3%	10.8%	6.9%	7.1%	
Parcel taxes	(39,740)	(43,196)	(48,949)	(54,256)	(57,983)	(62,111)	(266,495)
	(39,740)	(43,196)	(48,949)	(54,256)	(57,983)	(62,111)	(266,495)
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)					(4,100)
Total Operating Revenues	(49,886)	(53,342)	(55,176)	(60,670)	(64,589)	(68,915)	(302,692)
Operating Expenditures							
Administration	916	1,059	1,091	1,124	1,158	1,192	5,624
Professional fees	1,000	1,000					1,000
Building ops	220	197	103	106	109	112	627
Veh & Equip ops	1,218	1,261	1,271	1,309	1,348	1,389	6,578
Operating costs	37,273	41,948	45,579	50,829	54,501	58,518	251,375
Wages & benefits	3,016	3,431	3,585	3,692	3,803	3,917	18,428
Contributions to reserve funds	10,792	5,428	3,547	3,610	3,670	3,787	20,042
Total Operating Expenditures	54,435	54,324	55,176	60,670	64,589	68,915	303,674
Capital Asset Expenditures							
Capital expenditures	110	36	180			324	540
Transfer from reserves	(96)	(36)	(180)			(324)	(540)
Net Capital Assets funded from Operations	14						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,563	982					982
Add: Prior year (surplus) / deficit	(4,563)	(982)					(982)
(Surplus) applied to future years							

Sewer - Surfside
5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
VH-7555 VEHICLE - SEWER SURFSIDE	36	180			324	540
Total Sewer - Surfside	36	180			324	540

**Sewer - Surfside
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	51,218	53,470	55,767	58,110	60,500
Contributions	1,228	1,228	1,228	1,228	1,228
Interest earned	1,024	1,069	1,115	1,162	1,210
Withdrawals for capital projects:					
Closing Balance Reserve Fund	53,470	55,767	58,110	60,500	62,938
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7555 VEHICLE - SEWER SURFSIDE	(36)	(180)			(324)
Total Withdrawals for capital projects	(36)	(180)			(324)

**Sewer - Cedar
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		13.2%	0.8%	1.4%	1.4%	(44.4%)	
Parcel taxes	(165,226)	(186,982)	(188,434)	(191,004)	(193,649)	(107,744)	(867,813)
	(165,226)	(186,982)	(188,434)	(191,004)	(193,649)	(107,744)	(867,813)
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	(236,108)	(257,864)	(261,433)	(266,184)	(271,075)	(187,484)	(1,244,040)
Operating Expenditures							
Administration	3,565	3,731	3,842	3,959	4,077	3,279	18,888
Professional fees	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Building ops	6,770	6,730	6,898	7,071	7,247	7,465	35,411
Veh & Equip ops	1,583	17,476	2,116	2,180	2,245	2,312	26,329
Operating costs	96,167	122,562	126,238	130,026	133,926	137,945	650,697
Wages & benefits	9,342	10,641	11,120	11,454	11,797	12,151	57,163
Contributions to reserve funds	21,115	300	6,889	7,164	7,453	7,711	29,517
Debt interest	52,310	54,667	54,668	54,668	54,668	4,684	223,355
Total Operating Expenditures	192,352	217,607	213,271	218,022	222,913	177,047	1,048,860
Capital Asset Expenditures							
Capital expenditures	330	187	40,550			100,990	141,727
Transfer from reserves	(286)	(187)	(40,550)			(100,990)	(141,727)
Net Capital Assets funded from Operations	44						
Capital Financing Charges							
Existing debt (principal)	48,162	48,162	48,162	48,162	48,162	10,437	203,085
Total Capital Financing Charges	48,162	48,162	48,162	48,162	48,162	10,437	203,085
Net (surplus)/deficit for the year	4,450	7,905					7,905
Add: Prior year (surplus) / deficit	(4,450)	(7,905)					(7,905)
(Surplus) applied to future years							

Sewer - Cedar
5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION		40,000			100,000	140,000
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	187	550			990	1,727
Total Sewer - Cedar	187	40,550			100,990	141,727

**Sewer - Cedar
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	238,172	242,935	214,383	225,425	236,977
Contributions		6,589	6,754	7,043	7,301
Interest earned	4,763	4,859	4,288	4,509	4,740
Withdrawals for capital projects:					
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION		(40,000)			(100,000)
Total Withdrawals for capital projects		(40,000)			(100,000)
Closing Balance Reserve Fund	242,935	214,383	225,425	236,977	149,018
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	(187)	(550)			(990)
Total Withdrawals for capital projects	(187)	(550)			(990)

**Sewer - Barclay
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		16.5%	12.1%	(4.5%)		10.0%	
Parcel taxes	(259,642)	(302,509)	(339,151)	(323,877)	(323,877)	(356,395)	(1,645,809)
	(259,642)	(302,509)	(339,151)	(323,877)	(323,877)	(356,395)	(1,645,809)
Operations	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(8,450)
Utility user fees	(66,958)	(66,958)	(68,967)	(71,036)	(73,167)	(75,362)	(355,490)
Interdepartmental recoveries	(18)	(18)	(18)	(18)	(18)	(18)	(90)
Miscellaneous	(24,557)	(19,750)		(11,000)		(13,000)	(43,750)
Total Operating Revenues	(352,865)	(390,925)	(409,826)	(407,621)	(398,752)	(446,465)	(2,053,589)
Operating Expenditures							
Administration	7,808	7,502	7,727	7,959	8,198	8,444	39,830
Professional fees	11,307	1,500					1,500
Building ops	4,819	4,757	4,792	5,080	5,385	5,708	25,722
Veh & Equip ops	11,873	17,247	2,527	13,602	3,010	16,101	52,487
Operating costs	184,363	217,290	251,376	285,450	316,900	351,584	1,422,600
Wages & benefits	28,856	32,871	34,350	35,380	36,442	37,535	176,578
Contributions to reserve funds	61,641	43,143	40,481	60,150	28,817	27,093	199,684
Debt interest	34,935	34,935	34,935				69,870
Total Operating Expenditures	345,602	359,245	376,188	407,621	398,752	446,465	1,988,271
Capital Asset Expenditures							
Capital expenditures	21,477	100,332	1,660			2,988	104,980
Transfer from reserves	(21,344)	(100,332)	(1,660)			(2,988)	(104,980)
Net Capital Assets funded from Operations	133						
Capital Financing Charges							
Existing debt (principal)	33,638	33,638	33,638				67,276
Total Capital Financing Charges	33,638	33,638	33,638				67,276
Net (surplus)/deficit for the year	26,508	1,958					1,958
Add: Prior year (surplus) / deficit	(26,508)	(1,958)					(1,958)
(Surplus) applied to future years							

Sewer - Barclay
5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-7557 MAJOR CAP - SEWER BARCLAY CRESCENT	100,000					100,000
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	332	1,660			2,988	4,980
Total Sewer - Barclay	100,332	1,660			2,988	104,980

**Sewer - Barclay
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	132,044	65,178	88,024	149,084	174,033
Contributions	42,293	39,631	59,300	27,967	26,243
Interest earned	2,641	1,304	1,760	2,982	3,481
Withdrawals for capital projects:					
MJ-7557 MAJOR CAP - SEWER BARCLAY CRESCENT	(100,000)				
Total Withdrawals for capital projects	(100,000)				
Other transfers out of Reserve	11,800	18,089		6,000	
Closing Balance Reserve Fund	65,178	88,024	149,084	174,033	203,757
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	(332)	(1,660)			(2,988)
Total Withdrawals for capital projects	(332)	(1,660)			(2,988)

**Sewer - Reid Rd Debt
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		13.0%	(2.4%)				
Parcel taxes	(3,660)	(4,134)	(4,036)	(4,037)	(4,038)	(4,040)	(20,285)
	(3,660)	(4,134)	(4,036)	(4,037)	(4,038)	(4,040)	(20,285)
Total Operating Revenues	(3,660)	(4,134)	(4,036)	(4,037)	(4,038)	(4,040)	(20,285)
Operating Expenditures							
Administration	36	36	37	38	39	41	191
Debt interest	1,585	1,960	1,960	1,960	1,960	1,960	9,800
Total Operating Expenditures	1,621	1,996	1,997	1,998	1,999	2,001	9,991
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		(99)					(99)
Add: Prior year (surplus) / deficit		99					99
(Surplus) applied to future years							

**Sewer - Hawthorne Rise Debt
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		20.7%	(5.3%)				
Parcel taxes	(11,686)	(14,106)	(13,352)	(13,356)	(13,360)	(13,364)	(67,538)
	(11,686)	(14,106)	(13,352)	(13,356)	(13,360)	(13,364)	(67,538)
Total Operating Revenues	(11,686)	(14,106)	(13,352)	(13,356)	(13,360)	(13,364)	(67,538)
Operating Expenditures							
Administration	99	116	119	123	127	131	616
Debt interest	5,460	7,105	7,105	7,105	7,105	7,105	35,525
Total Operating Expenditures	5,559	7,221	7,224	7,228	7,232	7,236	36,141
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	6,128	6,128	6,128	6,128	6,128	6,128	30,640
Total Capital Financing Charges	6,128	6,128	6,128	6,128	6,128	6,128	30,640
Net (surplus)/deficit for the year	1	(757)					(757)
Add: Prior year (surplus) / deficit	(1)	757					757
(Surplus) applied to future years							

**River's Edge Stormwater
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		5.0%	5.0%	5.0%	5.0%	5.0%	
Property taxes	(6,313)	(6,629)	(6,960)	(7,308)	(7,674)	(8,058)	(36,629)
	(6,313)	(6,629)	(6,960)	(7,308)	(7,674)	(8,058)	(36,629)
Total Operating Revenues	(6,313)	(6,629)	(6,960)	(7,308)	(7,674)	(8,058)	(36,629)
Operating Expenditures							
Administration	469	469	483	498	512	528	2,490
Operating costs	4,000	4,500	4,635	4,774	4,917	5,065	23,891
Wages & benefits	1,213	1,213	1,268	1,306	1,345	1,385	6,517
Contributions to reserve funds	1,306	447	574	730	900	1,080	3,731
Total Operating Expenditures	6,988	6,629	6,960	7,308	7,674	8,058	36,629
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	675						
Add: Prior year (surplus) / deficit	(675)						
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund		447	1,030	1,625	2,402
Contributions	447	574	574	744	924
Interest earned		9	21	33	48
Withdrawals for capital projects:					
Closing Balance Reserve Fund	447	1,030	1,625	2,402	3,374

**Cedar Estates Stormwater
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		5.0%	5.0%	5.0%	5.0%	5.0%	
Property taxes	(4,663)	(4,896)	(5,141)	(5,398)	(5,668)	(5,951)	(27,054)
	(4,663)	(4,896)	(5,141)	(5,398)	(5,668)	(5,951)	(27,054)
Miscellaneous	(10,000)						
Total Operating Revenues	(14,663)	(4,896)	(5,141)	(5,398)	(5,668)	(5,951)	(27,054)
Operating Expenditures							
Administration	796	1,135	1,169	1,204	1,240	1,277	6,025
Operating costs	11,400	2,000	2,060	2,122	2,185	2,251	10,618
Wages & benefits	1,213	1,213	1,268	1,306	1,345	1,385	6,517
Contributions to reserve funds	2,654	548	644	766	898	1,038	3,894
Total Operating Expenditures	16,063	4,896	5,141	5,398	5,668	5,951	27,054
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**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	45,561	47,020	48,604	50,342	52,247
Contributions	548	644	766	898	1,038
Interest earned	911	940	972	1,007	1,045
Withdrawals for capital projects:					
Closing Balance Reserve Fund	47,020	48,604	50,342	52,247	54,330

**Streetlighting - Rural Areas
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(10.9%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(16,488)	(14,694)	(15,135)	(15,589)	(16,057)	(16,538)	(78,013)
	(16,488)	(14,694)	(15,135)	(15,589)	(16,057)	(16,538)	(78,013)
Miscellaneous	(1,200)	(1,200)					(1,200)
Total Operating Revenues	(17,688)	(15,894)	(15,135)	(15,589)	(16,057)	(16,538)	(79,213)
Operating Expenditures							
Administration	1,312	1,312	1,312	1,312	1,312	1,312	6,560
Operating costs	14,450	14,450	13,685	14,135	14,599	15,075	71,944
Wages & benefits	132	132	138	142	146	151	709
Contributions to reserve funds	2,995						
Total Operating Expenditures	18,889	15,894	15,135	15,589	16,057	16,538	79,213
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,201						
Add: Prior year (surplus) / deficit	(1,201)						
(Surplus) applied to future years							

**Streetlighting - Rural Areas
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	17,637	17,990	18,350	18,717	19,091
Interest earned	353	360	367	374	382
Withdrawals for capital projects:					
Closing Balance Reserve Fund	17,990	18,350	18,717	19,091	19,473

**Streetlighting - Fairwinds
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(11.6%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(30,407)	(26,878)	(27,683)	(28,515)	(29,370)	(30,251)	(142,697)
	(30,407)	(26,878)	(27,683)	(28,515)	(29,370)	(30,251)	(142,697)
Grants in lieu of taxes	(61)	(61)	(61)	(61)	(61)	(61)	(305)
Miscellaneous	(2,000)	(2,000)					(2,000)
Total Operating Revenues	(32,468)	(28,939)	(27,744)	(28,576)	(29,431)	(30,312)	(145,002)
Operating Expenditures							
Administration	1,998	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	138	142	146	151	709
Contributions to reserve funds	2,908	5,310	4,876	5,082	5,292	5,508	26,068
Total Operating Expenditures	27,108	29,510	27,744	28,576	29,431	30,312	145,573
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(5,360)	571					571
Add: Prior year (surplus) / deficit	5,360	(571)					(571)
(Surplus) applied to future years							

**Streetlighting - Fairwinds
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	70,301	75,017	81,393	88,103	95,157
Contributions	3,310	4,876	5,082	5,292	5,508
Interest earned	1,406	1,500	1,628	1,762	1,903
Withdrawals for capital projects:					
Closing Balance Reserve Fund	75,017	81,393	88,103	95,157	102,568

Streetlighting - French Creek Village
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(3.7%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(68,423)	(65,876)	(67,852)	(69,888)	(71,984)	(74,144)	(349,744)
	(68,423)	(65,876)	(67,852)	(69,888)	(71,984)	(74,144)	(349,744)
Miscellaneous	(4,500)	(4,500)					(4,500)
Total Operating Revenues	(72,923)	(70,376)	(67,852)	(69,888)	(71,984)	(74,144)	(354,244)
Operating Expenditures							
Administration	5,113	5,563	5,563	5,563	5,563	5,563	27,815
Operating costs	61,500	56,500	53,695	55,306	56,965	58,674	281,140
Wages & benefits	313	313	327	337	347	357	1,681
Contributions to reserve funds	8,839	8,000	8,267	8,682	9,109	9,550	43,608
Total Operating Expenditures	75,765	70,376	67,852	69,888	71,984	74,144	354,244
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,842						
Add: Prior year (surplus) / deficit	(2,842)						
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	19,904	28,302	37,135	46,560	56,600
Contributions	8,000	8,267	8,682	9,109	9,550
Interest earned	398	566	743	931	1,132
Withdrawals for capital projects:					
Closing Balance Reserve Fund	28,302	37,135	46,560	56,600	67,282

**Streetlighting - River's Edge
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(7,774)	(8,007)	(8,247)	(8,495)	(8,749)	(9,012)	(42,510)
	(7,774)	(8,007)	(8,247)	(8,495)	(8,749)	(9,012)	(42,510)
Miscellaneous	(200)	(200)					(200)
Total Operating Revenues	(7,974)	(8,207)	(8,247)	(8,495)	(8,749)	(9,012)	(42,710)
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	138	142	146	151	709
Contributions to reserve funds	1,049	433	457	491	524	559	2,464
Total Operating Expenditures	8,823	8,207	8,247	8,495	8,749	9,012	42,710
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	849						
Add: Prior year (surplus) / deficit	(849)						
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	15,505	15,815	16,131	16,454	16,783
Interest earned	310	316	323	329	336
Withdrawals for capital projects:					
Closing Balance Reserve Fund	15,815	16,131	16,454	16,783	17,119

**Streetlighting - Highway Intersections
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		13.1%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(2,603)	(2,943)	(3,031)	(3,122)	(3,216)	(3,312)	(15,624)
	(2,603)	(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	(3,139)	(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	3,153	3,249	3,348	3,448	16,258
Wages & benefits	132	132	138	142	146	151	709
Contributions to reserve funds			5	13	21	29	68
Total Operating Expenditures	3,479	3,479	3,583	3,691	3,802	3,915	18,470
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	340						
Add: Prior year (surplus) / deficit	(340)						
(Surplus) applied to future years							

**Streetlighting - Highway Intersections
Fund Manager Summary**

	2026	2027	2028	2029	2030
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		24.5%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(3,179)	(3,959)	(4,078)	(4,200)	(4,326)	(4,456)	(21,019)
	(3,179)	(3,959)	(4,078)	(4,200)	(4,326)	(4,456)	(21,019)
Total Operating Revenues	(3,179)	(3,959)	(4,078)	(4,200)	(4,326)	(4,456)	(21,019)
Operating Expenditures							
Administration	327	327	335	344	355	368	1,729
Operating costs	3,500	3,500	3,605	3,714	3,825	3,937	18,581
Wages & benefits	132	132	138	142	146	151	709
Total Operating Expenditures	3,959	3,959	4,078	4,200	4,326	4,456	21,019
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	780						
Add: Prior year (surplus) / deficit	(780)						
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	3,582	3,654	3,727	3,802	3,878
Interest earned	72	73	75	76	78
Withdrawals for capital projects:					
Closing Balance Reserve Fund	3,654	3,727	3,802	3,878	3,956

Streetlighting - Wellington
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues			12.0%	3.0%	3.0%	3.0%	
Property taxes		(3,700)	(4,144)	(4,268)	(4,396)	(4,528)	(21,036)
		(3,700)	(4,144)	(4,268)	(4,396)	(4,528)	(21,036)
Total Operating Revenues		(3,700)	(4,144)	(4,268)	(4,396)	(4,528)	(21,036)
Operating Expenditures							
Administration			333	343	353	364	1,393
Operating costs		3,700	3,811	3,925	4,043	4,164	19,643
Total Operating Expenditures		3,700	4,144	4,268	4,396	4,528	21,036
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							

**EV Charging Station
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(25.0%)	(54.3%)	3.0%	3.0%	3.0%	
Property taxes	(20,000)	(15,000)	(6,856)	(7,062)	(7,274)	(7,492)	(43,684)
	(20,000)	(15,000)	(6,856)	(7,062)	(7,274)	(7,492)	(43,684)
Utility user fees	(5,000)	(5,000)	(5,150)	(5,305)	(5,464)	(5,628)	(26,547)
Total Operating Revenues	(25,000)	(20,000)	(12,006)	(12,367)	(12,738)	(13,120)	(70,231)
Operating Expenditures							
Administration	1,087	1,868	1,924	1,982	2,041	2,102	9,917
Operating costs	29,434	28,041	10,082	10,385	10,697	11,018	70,223
Contributions to reserve funds	5,745	16,148					16,148
Total Operating Expenditures	36,266	46,057	12,006	12,367	12,738	13,120	96,288
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	11,266	26,057					26,057
Add: Transfer from appropriated surplus	(10,079)	(23,379)					(23,379)
Add: Prior year (surplus) / deficit	(1,187)	(2,678)					(2,678)
(Surplus) applied to future years							

**EV Charging Station
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	20,273	36,826	37,563	38,314	39,080
Contributions	16,148				
Interest earned	405	737	751	766	782
Withdrawals for capital projects:					
Closing Balance Reserve Fund	36,826	37,563	38,314	39,080	39,862

**Solid Waste Management
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		14.2%	3.7%	3.0%	20.0%	20.0%	
Property taxes	(2,093,540)	(2,390,585)	(2,479,798)	(2,554,192)	(3,065,030)	(3,678,036)	(14,167,641)
	(2,093,540)	(2,390,585)	(2,479,798)	(2,554,192)	(3,065,030)	(3,678,036)	(14,167,641)
Operations	(311,000)	(311,000)	(317,046)	(323,213)	(329,503)	(335,919)	(1,616,681)
Landfill tipping fees	(14,770,500)	(16,553,581)	(17,003,581)	(17,453,581)	(18,166,941)	(18,616,941)	(87,794,625)
Grants in lieu of taxes	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(34,000)
Miscellaneous	(1,684,600)	(2,164,600)	(1,106,292)	(1,128,418)	(1,150,986)	(1,174,006)	(6,724,302)
Total Operating Revenues	(18,866,440)	(21,426,566)	(20,913,517)	(21,466,204)	(22,719,260)	(23,811,702)	(110,337,249)
Operating Expenditures							
Administration	1,408,803	1,931,276	1,989,214	2,048,890	2,110,357	2,173,669	10,253,406
Professional fees	1,341,745	908,315	910,564	937,882	966,018	994,998	4,717,777
Building ops	504,586	489,079	503,751	518,864	534,430	550,464	2,596,588
Veh & Equip ops	2,130,338	2,542,160	1,403,425	1,445,528	1,488,894	1,533,561	8,413,568
Operating costs	6,846,563	7,013,672	5,409,675	5,571,215	5,737,603	5,908,982	29,641,147
Wages & benefits	6,799,181	7,341,500	7,671,867	7,902,023	8,139,083	8,383,256	39,437,729
Transfer to other gov/org	8,724	7,949	7,949	7,949	7,949	7,949	39,745
Contributions to reserve funds	3,882,048	2,586,905	2,731,947	2,548,728	3,258,261	4,019,658	15,145,499
Total Operating Expenditures	22,921,988	22,820,856	20,628,392	20,981,079	22,242,595	23,572,537	110,245,459
Capital Asset Expenditures							
Capital expenditures	8,105,738	6,468,302	7,635,125	3,985,125	3,776,665	3,549,165	25,414,382
Transfer from reserves	(5,490,134)	(4,990,000)	(7,350,000)	(3,500,000)	(3,300,000)	(3,310,000)	(22,450,000)
Net Capital Assets funded from Operations	2,615,604	1,478,302	285,125	485,125	476,665	239,165	2,964,382
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,671,152	2,872,592					2,872,592
Add: Transfer from appropriated surplus	(2,303,233)	(1,834,407)					(1,834,407)
Add: Prior year (surplus) / deficit	(4,367,919)	(1,038,185)					(1,038,185)
(Surplus) applied to future years							

Solid Waste Management

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-1202 MAJOR CAP - SOLID WASTE CHURCH ROAD	430,000	25,000	200,000	200,000	25,000	880,000
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	574,427	95,000	205,000	190,000	92,500	1,156,927
SW-0010 SW - PHASE 3 CONSTRUCTION	2,780,125	5,530,125	3,530,125			11,840,375
SW-0013 SW - PHASE 1 FINAL CLOSURE				2,021,665	2,021,665	4,043,330
SW-0019 SW - BACK UP POWER	753,750					753,750
SW-0020 SW - LANDFILL GAS UTILIZATION				1,015,000	1,015,000	2,030,000
SW-0021 SW - ARBORETUM SUBDIVISION		1,005,000				1,005,000
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	1,930,000	980,000	50,000	350,000	395,000	3,705,000
Total Solid Waste Management	6,468,302	7,635,125	3,985,125	3,776,665	3,549,165	25,414,382

**Solid Waste Management
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	18,382,792	14,967,353	10,348,647	9,304,348	9,148,696
Contributions	2,286,905	2,431,947	2,248,728	2,958,261	3,719,658
Interest earned	367,656	299,347	206,973	186,087	182,974
Withdrawals for capital projects:					
SW-0010 SW - PHASE 3 CONSTRUCTION	(2,750,000)	(5,500,000)	(3,500,000)		
SW-0013 SW - PHASE 1 FINAL CLOSURE				(2,000,000)	(2,000,000)
SW-0019 SW - BACK UP POWER	(750,000)				
SW-0020 SW - LANDFILL GAS UTILIZATION				(1,000,000)	(1,000,000)
SW-0021 SW - ARBORETUM SUBDIVISION		(1,000,000)			
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	(1,490,000)	(850,000)		(300,000)	(310,000)
Total Withdrawals for capital projects	(4,990,000)	(7,350,000)	(3,500,000)	(3,300,000)	(3,310,000)
Other transfers out of Reserve	1,080,000				
Closing Balance Reserve Fund	14,967,353	10,348,647	9,304,348	9,148,696	9,741,328
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,031,434	5,432,063	5,840,704	6,257,518	6,682,668
Contributions	300,000	300,000	300,000	300,000	300,000
Interest earned	100,629	108,641	116,814	125,150	133,653
Withdrawals for capital projects:					
Closing Balance Reserve Account	5,432,063	5,840,704	6,257,518	6,682,668	7,116,321

**Solid Waste Collection & Recycling
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Operations	(1,428,525)	(1,446,665)	(1,451,665)	(1,456,665)	(1,461,665)	(1,466,665)	(7,283,325)
Utility user fees	(7,000,913)	(6,472,516)	(6,927,230)	(7,411,500)	(7,927,247)	(8,476,518)	(37,215,011)
Miscellaneous	(1,419,490)	(419,490)	(69,490)	(69,490)			(558,470)
Total Operating Revenues	(9,848,928)	(8,338,671)	(8,448,385)	(8,937,655)	(9,388,912)	(9,943,183)	(45,056,806)
Operating Expenditures							
Administration	692,741	928,862	956,728	985,430	1,014,993	1,045,443	4,931,456
Professional fees	10,000	10,000	10,300	10,609	10,927	11,255	53,091
Building ops	18,797	14,265	14,693	15,134	15,588	16,055	75,735
Veh & Equip ops	2,785	2,507	2,582	2,659	2,739	2,821	13,308
Operating costs	8,516,978	6,787,874	6,750,777	7,189,119	7,587,920	8,088,162	36,403,852
Wages & benefits	664,168	682,588	713,305	734,704	756,745	779,447	3,666,789
Contributions to reserve funds	187,890	37,178					37,178
Total Operating Expenditures	10,093,359	8,463,274	8,448,385	8,937,655	9,388,912	9,943,183	45,181,409
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	244,431	124,603					124,603
Add: Prior year (surplus) / deficit	(244,431)	(124,603)					(124,603)
(Surplus) applied to future years							

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

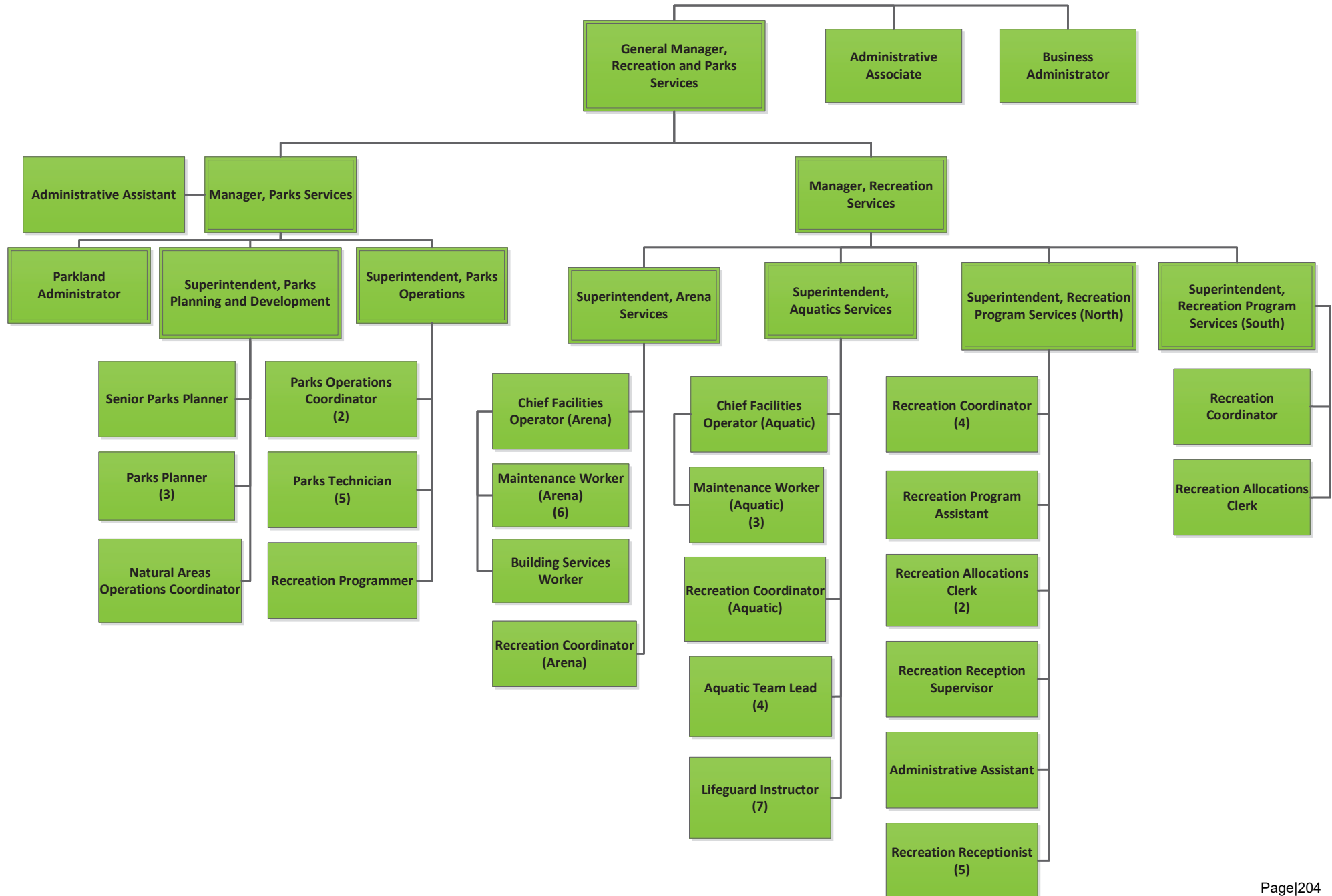
	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,862,684	1,937,116	1,975,858	2,015,375	2,055,683
Contributions	37,178				
Interest earned	37,254	38,742	39,517	40,308	41,114
Withdrawals for capital projects:					
Closing Balance Reserve Fund	1,937,116	1,975,858	2,015,375	2,055,683	2,096,797

**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Operating grants	(75,962)	(75,962)	(75,962)	(75,962)	(75,962)	(75,962)	(379,810)
Total Operating Revenues	(75,962)	(75,962)	(75,962)	(75,962)	(75,962)	(75,962)	(379,810)
Operating Expenditures							
Professional fees	75,962	75,962	75,962	75,962	75,962	75,962	379,810
Total Operating Expenditures	75,962	75,962	75,962	75,962	75,962	75,962	379,810
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, 2025



**RECREATION & PARKS SERVICES
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.0%	10.2%	4.7%	3.6%	3.2%	
Property taxes	(18,709,811)	(19,262,644)	(21,227,929)	(22,229,296)	(23,020,430)	(23,754,700)	(109,494,999)
	(18,709,811)	(19,262,644)	(21,227,929)	(22,229,296)	(23,020,430)	(23,754,700)	(109,494,999)
Operations	(73,695)	(66,240)	(66,376)	(66,516)	(66,661)	(66,810)	(332,603)
Recreation fees	(802,699)	(778,932)	(795,080)	(811,601)	(828,508)	(845,810)	(4,059,931)
Recreation facility rentals	(593,191)	(727,991)	(749,018)	(770,659)	(792,933)	(815,859)	(3,856,460)
Recreation vending sales	(3,800)	(4,000)	(4,060)	(4,122)	(4,185)	(4,251)	(20,618)
Recreation concession	(7,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(45,000)
Recreation other	(528,497)	(532,782)	(543,910)	(555,276)	(566,887)	(578,748)	(2,777,603)
Operating grants	(414,772)	(500)	(500)	(500)	(500)	(500)	(2,500)
Grants in lieu of taxes	(630)						
Interdepartmental recoveries	(13,436)	(13,436)	(13,436)	(13,436)	(13,436)	(13,436)	(67,180)
Miscellaneous	(175,167)	(233,253)	(44,003)	(40,206)	(26,009)	(26,012)	(369,483)
Total Operating Revenues	(21,322,698)	(21,628,778)	(23,453,312)	(24,500,612)	(25,328,549)	(26,115,126)	(121,026,377)
Operating Expenditures							
Administration	1,522,858	1,616,226	1,664,653	1,714,533	1,765,909	1,818,826	8,580,147
Professional fees	1,218,625	835,499	251,540	309,013	268,207	276,179	1,940,438
Building ops	1,167,266	1,273,634	1,279,843	1,318,239	1,357,787	1,398,519	6,628,022
Veh & Equip ops	294,587	331,587	341,531	351,775	362,331	373,198	1,760,422
Operating costs	3,009,910	3,188,431	3,031,455	3,113,722	3,205,460	3,299,937	15,839,005
Program costs	1,035,485	865,753	882,753	900,163	917,996	936,258	4,502,923
Wages & benefits	8,221,002	9,030,360	9,698,341	10,121,536	10,425,181	10,737,937	50,013,355
Transfer to other gov/org	2,798,131	2,480,191	2,536,940	2,603,116	2,658,779	2,728,985	13,008,011
Contributions to reserve funds	4,397,560	2,171,011	1,164,526	1,319,294	1,457,550	1,470,897	7,583,278
Debt interest	166,192	240,444	237,685	225,479	215,067	209,029	1,127,704
Total Operating Expenditures	23,831,616	22,033,136	21,089,267	21,976,870	22,634,267	23,249,765	110,983,305
Capital Asset Expenditures							
Capital expenditures	24,545,202	50,516,259	7,208,540	1,804,040	6,686,950	5,665,000	71,880,789
Transfer from reserves	(13,446,688)	(19,138,688)	(3,631,380)	(599,400)	(441,950)	(3,665,000)	(27,476,418)
Grants and other	(6,991,535)	(9,398,755)	(365,000)	(125,000)	(125,000)		(10,013,755)
New borrowing	(3,524,000)	(21,900,000)	(3,000,000)	(1,000,000)	(6,000,000)	(2,000,000)	(33,900,000)
Net Capital Assets funded from Operations	582,979	78,816	212,160	79,640	120,000		490,616
Capital Financing Charges							
Existing debt (principal)	314,883	309,856	497,074	493,752	493,752	343,752	2,138,186
New debt (principal & interest)	35,240	212,000	1,729,811	1,950,350	2,080,530	2,521,609	8,494,300
Total Capital Financing Charges	350,123	521,856	2,226,885	2,444,102	2,574,282	2,865,361	10,632,486
Net (surplus)/deficit for the year	3,442,020	1,005,030	75,000				1,080,030
Less: Transfer to appropriated surplus	110,000	75,000					75,000
Add: Transfer from appropriated surplus	(1,467,180)	(606,267)	(75,000)				(681,267)
Add: Prior year (surplus) / deficit	(2,084,840)	(473,763)					(473,763)
(Surplus) applied to future years							

**RECREATION & PARKS SERVICES
SUMMARY OF TAX REQUISITIONS
2026 to 2030**

	2026 \$	2026 %	2027 \$	2027 %	2028 \$	2028 %	2029 \$	2029 %	2030 \$	2030 %
Regional Parks										
2700 REGIONAL PARKS	(3,763,242)	3.1%	(3,913,459)	4.0%	(4,070,650)	4.0%	(4,192,770)	3.0%	(4,318,553)	3.0%
2703 REGIONAL PARKS - CAPITAL	(1,005,709)	(48.8%)	(2,054,692)	104.3%	(2,342,931)	14.0%	(2,577,224)	10.0%	(2,839,246)	10.2%
	(\$4,768,951)		(\$5,968,151)		(\$6,413,581)		(\$6,769,994)		(\$7,157,799)	
Community Parks and Halls										
2080 COMMUNITY PARKS - AREA A	(504,150)	16.8%	(571,440)	13.3%	(595,574)	4.2%	(613,441)	3.0%	(631,845)	3.0%
2081 COMMUNITY PARKS - AREA B	(696,481)	6.8%	(705,894)	1.4%	(720,067)	2.0%	(734,521)	2.0%	(622,722)	(15.2%)
2082 COMMUNITY PARKS - AREA C (Extension)	(148,588)	10.7%	(164,107)	10.4%	(180,796)	10.2%	(190,550)	5.4%	(196,270)	3.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(194,363)	19.1%	(207,711)	6.9%	(218,585)	5.2%	(225,156)	3.0%	(231,925)	3.0%
2084 COMMUNITY PARKS - AREA E	(495,095)	8.8%	(551,525)	11.4%	(575,207)	4.3%	(592,463)	3.0%	(610,237)	3.0%
2085 COMMUNITY PARKS - AREA F	(502,122)	2.5%	(593,417)	18.2%	(617,816)	4.1%	(636,350)	3.0%	(655,441)	3.0%
2086 COMMUNITY PARKS - AREA G	(423,204)	10.9%	(486,157)	14.9%	(510,586)	5.0%	(526,282)	3.1%	(542,448)	3.1%
2087 COMMUNITY PARKS - AREA H	(554,661)	13.9%	(603,691)	8.8%	(630,025)	4.4%	(648,929)	3.0%	(668,395)	3.0%
	(\$3,518,664)		(\$3,883,942)		(\$4,048,656)		(\$4,167,692)		(\$4,159,283)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(414,746)	6.4%	(438,031)	5.6%	(451,414)	3.1%	(465,215)	3.1%	(479,443)	3.1%
	(\$414,746)		(\$438,031)		(\$451,414)		(\$465,215)		(\$479,443)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(2,182,145)	3.3%	(2,289,646)	4.9%	(2,356,314)	2.9%	(2,425,285)	2.9%	(2,496,032)	2.9%
2915 NORTH COMM REC - SPORTFIELDS	(429,800)	(3.4%)	(442,694)	3.0%	(455,975)	3.0%	(469,654)	3.0%	(483,744)	3.0%
	(\$2,611,945)		(\$2,732,340)		(\$2,812,289)		(\$2,894,939)		(\$2,979,776)	
Oceanside Place										
3070 OCEANSIDE PLACE	(2,653,169)	9.8%	(2,759,296)	4.0%	(2,869,668)	4.0%	(2,955,758)	3.0%	(3,044,430)	3.0%
	(\$2,653,169)		(\$2,759,296)		(\$2,869,668)		(\$2,955,758)		(\$3,044,430)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(3,370,020)	22.1%	(3,470,265)	3.0%	(3,574,373)	3.0%	(3,681,604)	3.0%	(3,792,052)	3.0%
	(\$3,370,020)		(\$3,470,265)		(\$3,574,373)		(\$3,681,604)		(\$3,792,052)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(141,737)	(7.2%)	(140,596)	(0.8%)	(142,010)	1.0%	(143,464)	1.0%	(144,962)	1.0%
	(\$141,737)		(\$140,596)		(\$142,010)		(\$143,464)		(\$144,962)	
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)	(17,303)	0.1%	(17,401)	0.6%	(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	(1,681,474)	10.4%	(1,733,272)	3.1%	(1,815,269)	4.7%	(1,839,728)	1.3%	(1,894,919)	3.0%
	(\$1,783,412)		(\$1,835,308)		(\$1,917,305)		(\$1,941,764)		(\$1,996,955)	
Total RECREATION & PARKS SERVICES	(19,262,644)	3.0%	(21,227,929)	10.2%	(22,229,296)	4.7%	(23,020,430)	3.6%	(23,754,700)	3.2%

**Oceanside Place
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		9.8%	4.0%	4.0%	3.0%	3.0%	
Property taxes	(2,415,783)	(2,653,169)	(2,759,296)	(2,869,668)	(2,955,758)	(3,044,430)	(14,282,321)
	(2,415,783)	(2,653,169)	(2,759,296)	(2,869,668)	(2,955,758)	(3,044,430)	(14,282,321)
Operations	(17,650)	(18,900)	(18,900)	(18,900)	(18,900)	(18,900)	(94,500)
Recreation fees	(108,000)	(92,000)	(94,760)	(97,603)	(100,531)	(103,547)	(488,441)
Recreation facility rentals	(480,000)	(550,000)	(566,500)	(583,495)	(601,000)	(619,030)	(2,920,025)
Recreation vending sales	(1,800)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(10,000)
Recreation concession	(7,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(45,000)
Recreation other	(75,350)	(74,150)	(76,105)	(78,115)	(80,183)	(82,310)	(390,863)
Operating grants	(500)	(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	(3,119,519)	(3,413,155)	(3,540,497)	(3,672,717)	(3,781,308)	(3,893,153)	(18,300,830)
Operating Expenditures							
Administration	244,087	264,590	272,528	280,704	289,125	297,799	1,404,746
Professional fees	41,662	77,833	24,335	25,065	25,817	26,592	179,642
Building ops	478,727	596,071	581,953	599,411	617,394	635,916	3,030,745
Veh & Equip ops	111,458	124,752	128,494	132,349	136,319	140,409	662,323
Operating costs	124,574	127,245	124,923	128,530	132,246	136,074	649,018
Program costs	103,000	95,000	97,850	100,786	103,809	106,923	504,368
Wages & benefits	1,639,610	1,733,984	1,812,014	1,866,374	1,922,365	1,980,036	9,314,773
Contributions to reserve funds	639,750	416,182	335,533	382,231	402,566	423,337	1,959,849
Debt interest		14,000	22,867	17,267	11,667	6,067	71,868
Total Operating Expenditures	3,382,868	3,449,657	3,400,497	3,532,717	3,641,308	3,753,153	17,777,332
Capital Asset Expenditures							
Capital expenditures	2,765,782	1,765,000	434,880	311,900	166,950	500,000	3,178,730
Transfer from reserves	(1,510,050)	(1,065,000)	(434,880)	(311,900)	(166,950)	(500,000)	(2,478,730)
Grants and other	(1,255,732)						
New borrowing		(700,000)					(700,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)			140,000	140,000	140,000	140,000	560,000
Total Capital Financing Charges			140,000	140,000	140,000	140,000	560,000
Net (surplus)/deficit for the year	263,349	36,502					36,502
Add: Transfer from appropriated surplus	(1,960)	(10,500)					(10,500)
Add: Prior year (surplus) / deficit	(261,389)	(26,002)					(26,002)
(Surplus) applied to future years							

Oceanside Place
5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	1,765,000	434,880	241,900	166,950	500,000	3,108,730
VH-3070 VEHICLE - OCEANSIDE PLACE			70,000			70,000
Total Oceanside Place	1,765,000	434,880	311,900	166,950	500,000	3,178,730

**Oceanside Place
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	964,132	334,597	241,942	317,112	559,070
Contributions	416,182	335,533	382,231	402,566	423,337
Interest earned	19,283	6,692	4,839	6,342	11,181
Withdrawals for capital projects:					
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	(1,065,000)	(434,880)	(241,900)	(166,950)	(500,000)
VH-3070 VEHICLE - OCEANSIDE PLACE			(70,000)		
Total Withdrawals for capital projects	(1,065,000)	(434,880)	(311,900)	(166,950)	(500,000)
Closing Balance Reserve Fund	334,597	241,942	317,112	559,070	493,588
New Borrowing					
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	700,000				
Total New Borrowing	700,000				
New Debt Principal/Int		56,126			
New Debt Principal/Int(Cumulative)		56,126	56,126	56,126	56,126
Borrowing cost	7,000				

**Ravensong Aquatic Centre
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		22.1%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(2,758,986)	(3,370,020)	(3,470,265)	(3,574,373)	(3,681,604)	(3,792,052)	(17,888,314)
	(2,758,986)	(3,370,020)	(3,470,265)	(3,574,373)	(3,681,604)	(3,792,052)	(17,888,314)
Operations	(2,740)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Recreation fees	(183,736)	(195,725)	(201,597)	(207,645)	(213,874)	(220,290)	(1,039,131)
Recreation facility rentals	(94,191)	(96,691)	(99,592)	(102,579)	(105,657)	(108,827)	(513,346)
Recreation vending sales	(2,000)	(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(10,618)
Recreation other	(453,147)	(458,632)	(467,805)	(477,161)	(486,704)	(496,438)	(2,386,740)
Miscellaneous	(21,200)	(23,000)	(3,003)	(3,006)	(3,009)	(3,012)	(35,030)
Total Operating Revenues	(3,516,000)	(4,147,068)	(4,245,322)	(4,367,886)	(4,494,033)	(4,623,870)	(21,878,179)
Operating Expenditures							
Administration	313,988	326,372	336,164	346,249	356,636	367,335	1,732,756
Professional fees	275,220	161,333	4,840	14,985	5,435	5,598	192,191
Building ops	375,940	395,659	407,529	419,755	432,348	445,318	2,100,609
Veh & Equip ops	43,892	55,584	57,252	58,969	60,738	62,560	295,103
Operating costs	207,276	206,211	206,089	211,964	218,015	224,247	1,066,526
Program costs	86,475	93,075	95,867	98,743	101,706	104,757	494,148
Wages & benefits	2,082,455	2,361,953	2,468,241	2,542,288	2,618,557	2,697,114	12,688,153
Contributions to reserve funds	402,694	645,550	669,340	674,933	700,598	716,941	3,407,362
Total Operating Expenditures	3,787,940	4,245,737	4,245,322	4,367,886	4,494,033	4,623,870	21,976,848
Capital Asset Expenditures							
Capital expenditures	8,083,054	13,810,000	1,566,500			585,000	15,961,500
Transfer from reserves	(5,946,460)	(6,735,000)	(1,491,500)			(585,000)	(8,811,500)
Grants and other		(7,000,000)					(7,000,000)
New borrowing	(2,000,000)						
Net Capital Assets funded from Operations	136,594	75,000	75,000				150,000
Capital Financing Charges							
New debt (principal & interest)	20,000						
Total Capital Financing Charges	20,000						
Net (surplus)/deficit for the year	428,534	173,669	75,000				248,669
Less: Transfer to appropriated surplus	110,000	75,000					75,000
Add: Transfer from appropriated surplus	(410,220)	(161,500)	(75,000)				(236,500)
Add: Prior year (surplus) / deficit	(128,314)	(87,169)					(87,169)
(Surplus) applied to future years							

Ravensong Aquatic Centre

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-3200 MAJOR CAP - RAVENSONG	13,810,000	1,480,000			585,000	15,875,000
VH-3200 VEHICLE - RAVENSONG		86,500				86,500
Total Ravensong Aquatic Centre	13,810,000	1,566,500			585,000	15,961,500

**Ravensong Aquatic Centre
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	6,919,373	968,310	165,516	843,759	1,561,232
Contributions	645,550	669,340	674,933	700,598	716,941
Interest earned	138,387	19,366	3,310	16,875	31,225
Withdrawals for capital projects:					
MJ-3200 MAJOR CAP - RAVENSONG	(6,735,000)	(1,405,000)			(585,000)
VH-3200 VEHICLE - RAVENSONG		(86,500)			
Total Withdrawals for capital projects	(6,735,000)	(1,491,500)			(585,000)
Closing Balance Reserve Fund	968,310	165,516	843,759	1,561,232	1,724,398

**Northern Community Recreation
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		2.1%	4.6%	2.9%	2.9%	2.9%	
Property taxes	(2,557,518)	(2,611,945)	(2,732,340)	(2,812,289)	(2,894,939)	(2,979,776)	(14,031,289)
	(2,557,518)	(2,611,945)	(2,732,340)	(2,812,289)	(2,894,939)	(2,979,776)	(14,031,289)
Operations	(3,175)	(4,540)	(4,676)	(4,816)	(4,961)	(5,110)	(24,103)
Recreation fees	(468,970)	(429,158)	(435,596)	(442,129)	(448,761)	(455,492)	(2,211,136)
Operating grants	(4,339)						
Miscellaneous				(10,000)			(10,000)
Total Operating Revenues	(3,034,002)	(3,045,643)	(3,172,612)	(3,269,234)	(3,348,661)	(3,440,378)	(16,276,528)
Operating Expenditures							
Administration	248,359	254,540	262,177	270,042	278,143	286,488	1,351,390
Professional fees	81,793	37,333	5,120	15,274	5,732	5,904	69,363
Building ops	16,781	16,781	17,284	17,803	18,337	18,887	89,092
Veh & Equip ops	28,216	31,158	32,092	33,055	34,047	35,068	165,420
Operating costs	128,270	123,482	120,564	123,550	126,619	129,772	623,987
Program costs	773,635	591,784	601,693	611,818	622,160	632,727	3,060,182
Wages & benefits	1,182,948	1,443,462	1,508,419	1,553,671	1,600,281	1,648,290	7,754,123
Transfer to other gov/org	617,251	607,052	625,263	644,021	663,342	683,242	3,222,920
Contributions to reserve funds	317,145	126,165					126,165
Total Operating Expenditures	3,394,398	3,231,757	3,172,612	3,269,234	3,348,661	3,440,378	16,462,642
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	360,396	186,114					186,114
Add: Transfer from appropriated surplus	(107,793)	(3,000)					(3,000)
Add: Prior year (surplus) / deficit	(252,603)	(183,114)					(183,114)
(Surplus) applied to future years							

**Northern Community Recreation
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	265,470	270,779	276,195	281,719	287,353
Interest earned	5,309	5,416	5,524	5,634	5,747
Withdrawals for capital projects:					
Closing Balance Reserve Fund	270,779	276,195	281,719	287,353	293,100

**Gabriola Island Recreation
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(7.2%)	(0.8%)	1.0%	1.0%	1.0%	
Property taxes	(152,781)	(141,737)	(140,596)	(142,010)	(143,464)	(144,962)	(712,769)
	(152,781)	(141,737)	(140,596)	(142,010)	(143,464)	(144,962)	(712,769)
Total Operating Revenues	(152,781)	(141,737)	(140,596)	(142,010)	(143,464)	(144,962)	(712,769)
Operating Expenditures							
Administration	8,758	8,650	8,910	9,177	9,453	9,736	45,926
Professional fees	33,965	17,500	2,500	2,500	2,500	2,500	27,500
Veh & Equip ops	175	175	180	186	191	197	929
Operating costs	33,268	2,642	2,721	2,803	2,887	2,973	14,026
Wages & benefits	32,618	33,750	35,268	36,327	37,416	38,539	181,300
Transfer to other gov/org	99,401	98,517	91,017	91,017	91,017	91,017	462,585
Total Operating Expenditures	208,185	161,234	140,596	142,010	143,464	144,962	732,266
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	55,404	19,497					19,497
Add: Transfer from appropriated surplus	(58,057)	(15,000)					(15,000)
Add: Prior year (surplus) / deficit	2,653	(4,497)					(4,497)
(Surplus) applied to future years							

**Gabriola Island Recreation
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	92,280	94,126	96,009	97,929	99,888
Interest earned	1,846	1,883	1,920	1,959	1,998
Withdrawals for capital projects:					
Closing Balance Reserve Fund	94,126	96,009	97,929	99,888	101,886

**Area A Recreation & Culture
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		6.4%	5.6%	3.1%	3.1%	3.1%	
Property taxes	(389,710)	(414,746)	(438,031)	(451,414)	(465,215)	(479,443)	(2,248,849)
	(389,710)	(414,746)	(438,031)	(451,414)	(465,215)	(479,443)	(2,248,849)
Recreation fees	(32,243)	(52,299)	(53,084)	(53,880)	(54,688)	(55,507)	(269,458)
Recreation facility rentals	(19,000)	(81,300)	(82,926)	(84,585)	(86,276)	(88,002)	(423,089)
Operating grants	(500)						
Total Operating Revenues	(441,453)	(548,345)	(574,041)	(589,879)	(606,179)	(622,952)	(2,941,396)
Operating Expenditures							
Administration	38,298	46,671	48,071	49,513	50,998	52,528	247,781
Professional fees	5,000	2,500	2,575	2,652	2,732	2,814	13,273
Building ops	22,570	36,650	37,750	38,882	40,048	41,250	194,580
Veh & Equip ops	1,525	4,025	4,146	4,270	4,398	4,530	21,369
Operating costs	35,404	45,481	44,610	45,713	46,849	48,020	230,673
Program costs	60,720	74,239	75,338	76,451	77,585	78,733	382,346
Wages & benefits	290,970	345,982	361,551	372,398	383,569	395,077	1,858,577
Transfer to other gov/org	50,000						
Contributions to reserve funds	5,170	46,342					46,342
Total Operating Expenditures	509,657	601,890	574,041	589,879	606,179	622,952	2,994,941
Capital Asset Expenditures							
Capital expenditures	3,738,081	37,500		37,500			75,000
Transfer from reserves	(1,114,503)	(37,500)		(37,500)			(75,000)
Grants and other	(2,602,600)						
Net Capital Assets funded from Operations	20,978						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	89,182	53,545					53,545
Add: Transfer from appropriated surplus	(75,978)	(52,300)					(52,300)
Add: Prior year (surplus) / deficit	(13,204)	(1,245)					(1,245)
(Surplus) applied to future years							

Area A Recreation & Culture

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-3171 MAJOR CAP - REC & CULTURE EA A	37,500		37,500			75,000
Total Area A Recreation & Culture	37,500		37,500			75,000

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	437,497	455,089	464,191	435,975	444,695
Contributions	46,342				
Interest earned	8,750	9,102	9,284	8,720	8,894
Withdrawals for capital projects:					
MJ-3171 MAJOR CAP - REC & CULTURE EA A	(37,500)		(37,500)		
Total Withdrawals for capital projects	(37,500)		(37,500)		
Closing Balance Reserve Fund	455,089	464,191	435,975	444,695	453,589

**Southern Community Recreation & Culture
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		10.4%	3.1%	4.7%	1.3%	3.0%	
Property taxes	(1,523,526)	(1,681,474)	(1,733,272)	(1,815,269)	(1,839,728)	(1,894,919)	(8,964,662)
	(1,523,526)	(1,681,474)	(1,733,272)	(1,815,269)	(1,839,728)	(1,894,919)	(8,964,662)
Operating grants	(89,433)						
Total Operating Revenues	(1,612,959)	(1,681,474)	(1,733,272)	(1,815,269)	(1,839,728)	(1,894,919)	(8,964,662)
Operating Expenditures							
Administration	41,791	41,009	42,239	43,506	44,812	46,156	217,722
Professional fees	2,000	2,000	2,060	32,122	3,085	3,178	42,445
Building ops	76,600	66,600	68,598	70,656	72,776	74,959	353,589
Operating costs	17,755	18,295	18,844	19,409	19,991	20,591	97,130
Wages & benefits	16,654	20,006	20,907	21,534	22,180	22,845	107,472
Transfer to other gov/org	1,488,443	1,534,586	1,580,624	1,628,042	1,676,884	1,727,190	8,147,326
Total Operating Expenditures	1,643,243	1,682,496	1,733,272	1,815,269	1,839,728	1,894,919	8,965,684
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	30,284	1,022					1,022
Add: Prior year (surplus) / deficit	(30,284)	(1,022)					(1,022)
(Surplus) applied to future years							

**Regional Parks Operations
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.1%	4.0%	4.0%	3.0%	3.0%	
Property taxes	(3,651,041)	(3,763,242)	(3,913,459)	(4,070,650)	(4,192,770)	(4,318,553)	(20,258,674)
	(3,651,041)	(3,763,242)	(3,913,459)	(4,070,650)	(4,192,770)	(4,318,553)	(20,258,674)
Operations	(31,430)	(31,700)	(31,700)	(31,700)	(31,700)	(31,700)	(158,500)
Recreation fees	(9,750)	(9,750)	(10,043)	(10,344)	(10,654)	(10,974)	(51,765)
Miscellaneous	(80,000)	(85,000)	(10,000)	(10,000)	(10,000)	(10,000)	(125,000)
Total Operating Revenues	(3,772,221)	(3,889,692)	(3,965,202)	(4,122,694)	(4,245,124)	(4,371,227)	(20,593,939)
Operating Expenditures							
Administration	365,747	369,420	380,503	391,918	403,675	415,786	1,961,302
Professional fees	507,159	355,000	160,650	165,470	170,433	175,547	1,027,100
Building ops	119,708	107,765	110,998	114,328	117,758	121,290	572,139
Veh & Equip ops	48,349	58,749	60,511	62,326	64,196	66,122	311,904
Operating costs	1,178,966	1,290,145	1,171,493	1,206,278	1,242,112	1,279,017	6,189,045
Program costs	11,655	11,655	12,005	12,365	12,736	13,118	61,879
Wages & benefits	1,583,223	1,660,754	1,879,693	2,003,529	2,063,636	2,125,544	9,733,156
Transfer to other gov/org	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Contributions to reserve funds	1,013,901	238,413	114,349	87,400	95,578	99,803	635,543
Total Operating Expenditures	4,903,708	4,166,901	3,965,202	4,118,614	4,245,124	4,371,227	20,867,068
Capital Asset Expenditures							
Capital expenditures				4,080			4,080
Net Capital Assets funded from Operations				4,080			4,080
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,131,487	277,209					277,209
Add: Transfer from appropriated surplus	(409,239)	(240,000)					(240,000)
Add: Prior year (surplus) / deficit	(722,248)	(37,209)					(37,209)
(Surplus) applied to future years							

Regional Parks Operations

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(48.8%)	104.3%	14.0%	10.0%	10.2%	
Property taxes	(1,963,658)	(1,005,709)	(2,054,692)	(2,342,931)	(2,577,224)	(2,839,246)	(10,819,802)
	(1,963,658)	(1,005,709)	(2,054,692)	(2,342,931)	(2,577,224)	(2,839,246)	(10,819,802)
Grants in lieu of taxes	(630)						
Miscellaneous	(30,000)	(30,000)					(30,000)
Total Operating Revenues	(1,994,288)	(1,035,709)	(2,054,692)	(2,342,931)	(2,577,224)	(2,839,246)	(10,849,802)
Operating Expenditures							
Professional fees	30,000	30,000	900	927	955	983	33,765
Contributions to reserve funds	1,891,467	620,945	18,500	148,333	207,418	148,333	1,143,529
Debt interest	92,825	92,825	92,825	92,825	92,825	92,825	464,125
Total Operating Expenditures	2,014,292	743,770	112,225	242,085	301,198	242,141	1,641,419
Capital Asset Expenditures							
Capital expenditures	3,600,772	31,391,979	4,592,160	1,150,000	6,345,000	4,550,000	48,029,139
Transfer from reserves	(2,948,881)	(10,188,163)	(1,455,000)	(75,000)	(225,000)	(2,550,000)	(14,493,163)
Grants and other	(237,875)						
New borrowing		(21,200,000)	(3,000,000)	(1,000,000)	(6,000,000)	(2,000,000)	(33,200,000)
Net Capital Assets funded from Operations	414,016	3,816	137,160	75,000	120,000		335,976
Capital Financing Charges							
Existing debt (principal)	75,496	75,496	75,496	75,496	75,496	75,496	377,480
New debt (principal & interest)		212,000	1,729,811	1,950,350	2,080,530	2,521,609	8,494,300
Total Capital Financing Charges	75,496	287,496	1,805,307	2,025,846	2,156,026	2,597,105	8,871,780
Net (surplus)/deficit for the year	509,516	(627)					(627)
Add: Transfer from appropriated surplus	(200,817)						
Add: Prior year (surplus) / deficit	(308,699)	627					627
(Surplus) applied to future years							

Regional Parks Capital

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
LD-2703 LAND - REGIONAL PARKS CAPITAL			1,000,000	6,000,000	700,000	7,700,000
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	700,000	255,000	150,000	225,000	350,000	1,680,000
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL		4,217,160				4,217,160
PR-0013 PARKLAND PROPERTY PURCHASE #1					2,500,000	2,500,000
PR-0019 PARKLAND PROPERTY PURCHASE #2					1,000,000	1,000,000
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	30,000,000					30,000,000
PR-0059 E&N RAIL TRAIL-DESPARD WAY TO TOP BRIDGE	691,979					691,979
VH-2703 VEHICLE - REGIONAL PARKS		120,000		120,000		240,000
Total Regional Parks Capital	31,391,979	4,592,160	1,150,000	6,345,000	4,550,000	48,029,139

**Regional Parks Capital
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	5,944,719	4,396,972	3,136,760	3,334,228	3,452,909
Contributions	833,358	106,849	209,733	276,996	222,136
Interest earned	118,895	87,939	62,735	66,685	69,058
Withdrawals for capital projects:					
LD-2703 LAND - REGIONAL PARKS CAPITAL					(700,000)
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	(700,000)	(255,000)	(75,000)	(225,000)	(350,000)
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY		(1,200,000)			
PR-0013 PARKLAND PROPERTY PURCHASE #1					(500,000)
PR-0019 PARKLAND PROPERTY PURCHASE #2					(1,000,000)
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	(1,300,000)				
PR-0059 E&N RAIL TRAIL-DESPARD WAY TO TOP BRI	(500,000)				
Total Withdrawals for capital projects	(2,500,000)	(1,455,000)	(75,000)	(225,000)	(2,550,000)
Closing Balance Reserve Fund	4,396,972	3,136,760	3,334,228	3,452,909	1,194,103
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
PR-0059 E&N RAIL TRAIL-DESPARD WAY - GCF	(188,163)				
Total Withdrawals for capital projects	(188,163)				
New Borrowing					
LD-2703 LAND - REGIONAL PARKS CAPITAL			1,000,000	6,000,000	
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY		3,000,000			
PR-0013 PARKLAND PROPERTY PURCHASE #1					2,000,000
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	21,200,000				
Total New Borrowing	21,200,000	3,000,000	1,000,000	6,000,000	2,000,000
New Debt Principal/Int		1,699,811	240,539	80,180	481,079
New Debt Principal/Int(Cumulative)		1,699,811	1,940,350	2,020,530	2,501,609
Borrowing cost	212,000	30,000	10,000	60,000	20,000

**Community Parks and Halls - Area A
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		16.8%	13.3%	4.2%	3.0%	3.0%	
Property taxes	(431,776)	(504,150)	(571,440)	(595,574)	(613,441)	(631,845)	(2,916,450)
	(431,776)	(504,150)	(571,440)	(595,574)	(613,441)	(631,845)	(2,916,450)
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	(435,876)	(508,250)	(575,540)	(599,674)	(617,541)	(635,945)	(2,936,950)
Operating Expenditures							
Administration	34,829	43,792	45,105	46,459	47,852	49,288	232,496
Professional fees	35,000	43,000	9,290	9,569	9,856	10,151	81,866
Building ops	7,440	4,978	5,127	5,281	5,440	5,603	26,429
Veh & Equip ops	8,587	8,041	8,282	8,530	8,786	9,050	42,689
Operating costs	186,082	213,848	220,264	226,871	233,678	240,688	1,135,349
Wages & benefits	182,733	189,396	207,846	223,338	230,038	236,939	1,087,557
Transfer to other gov/org	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Contributions to reserve funds	32,815				2,265	4,600	6,865
Debt interest		34,125	35,000	35,000	35,000	35,000	174,125
Total Operating Expenditures	507,486	557,180	550,914	575,048	592,915	611,319	2,887,376
Capital Asset Expenditures							
Capital expenditures	1,776,301	771,301	200,000	175,000			1,146,301
Transfer from reserves	(579,929)	(381,320)	(200,000)	(175,000)			(756,320)
Grants and other	(484,981)	(389,981)					(389,981)
New borrowing	(700,000)						
Net Capital Assets funded from Operations	11,391						
Capital Financing Charges							
Existing debt (principal)			24,626	24,626	24,626	24,626	98,504
New debt (principal & interest)	7,000						
Total Capital Financing Charges	7,000		24,626	24,626	24,626	24,626	98,504
Net (surplus)/deficit for the year	90,001	48,930					48,930
Add: Transfer from appropriated surplus	(36,750)	(32,000)					(32,000)
Add: Prior year (surplus) / deficit	(53,251)	(16,930)					(16,930)
(Surplus) applied to future years							

Community Parks and Halls - Area A

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2080 MAJOR CAP - COMM PARKS EA A	606,320	200,000	175,000			981,320
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMENT	164,981					164,981
Total Community Parks and Halls - Area A	771,301	200,000	175,000			1,146,301

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	460,270	374,475	181,965	10,604	13,081
Contributions				2,265	4,600
Interest earned	9,205	7,490	3,639	212	262
Withdrawals for capital projects:					
MJ-2080 MAJOR CAP - COMM PARKS EA A	(95,000)	(200,000)	(175,000)		
Total Withdrawals for capital projects	(95,000)	(200,000)	(175,000)		
Closing Balance Reserve Fund	374,475	181,965	10,604	13,081	17,943
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2080 MAJOR CAP - COMM PARKS EA A - GCF	(286,320)				
Total Withdrawals for capital projects	(286,320)				

**Community Parks and Halls - Area B
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		6.8%	1.4%	2.0%	2.0%	(15.2%)	
Property taxes	(652,203)	(696,481)	(705,894)	(720,067)	(734,521)	(622,722)	(3,479,685)
	(652,203)	(696,481)	(705,894)	(720,067)	(734,521)	(622,722)	(3,479,685)
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	(656,653)	(700,931)	(710,344)	(724,517)	(738,971)	(627,172)	(3,501,935)
Operating Expenditures							
Administration	47,061	51,032	52,563	54,139	55,764	57,437	270,935
Professional fees	79,160	58,000	9,740	10,032	10,333	10,643	98,748
Building ops	8,790	7,080	7,292	7,511	7,737	7,969	37,589
Veh & Equip ops	8,744	8,198	8,443	8,697	8,958	9,226	43,522
Operating costs	191,335	223,137	219,831	226,426	233,219	240,216	1,142,829
Wages & benefits	184,618	191,929	210,493	226,065	232,847	239,832	1,101,166
Transfer to other gov/org	10,000	10,000	10,000	10,000	7,500	7,500	45,000
Contributions to reserve funds	10,752		26,804	26,397	32,175	54,349	139,725
Debt interest	40,460	19,207	11,856	5,250	438		36,751
Total Operating Expenditures	580,920	568,583	557,022	574,517	588,971	627,172	2,916,265
Capital Asset Expenditures							
Capital expenditures	766,421	1,045,898	200,000		50,000	30,000	1,325,898
Transfer from reserves	(316,073)	(200,000)	(50,000)		(50,000)	(30,000)	(330,000)
Grants and other	(450,348)	(845,898)	(150,000)				(995,898)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	206,484	201,457	153,322	150,000	150,000		654,779
Total Capital Financing Charges	206,484	201,457	153,322	150,000	150,000		654,779
Net (surplus)/deficit for the year	130,751	69,109					69,109
Add: Transfer from appropriated surplus	(71,710)	(60,000)					(60,000)
Add: Prior year (surplus) / deficit	(59,041)	(9,109)					(9,109)
(Surplus) applied to future years							

Community Parks and Halls - Area B

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2081 MAJOR CAP - COMM PARKS EA B	1,045,898	200,000		50,000	30,000	1,325,898
Total Community Parks and Halls - Area B	1,045,898	200,000		50,000	30,000	1,325,898

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	68,888	70,266	48,475	75,842	59,534
Contributions		26,804	26,397	32,175	54,349
Interest earned	1,378	1,405	970	1,517	1,191
Withdrawals for capital projects:					
MJ-2081 MAJOR CAP - COMM PARKS EA B		(50,000)		(50,000)	(30,000)
Total Withdrawals for capital projects		(50,000)		(50,000)	(30,000)
Closing Balance Reserve Fund	70,266	48,475	75,842	59,534	85,074
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2081 MAJOR CAP - COMM PARKS EA B - GCF	(200,000)				
Total Withdrawals for capital projects	(200,000)				

Community Parks and Halls - Area C (Extension)
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		10.7%	10.4%	10.2%	5.4%	3.0%	
Property taxes	(134,195)	(148,588)	(164,107)	(180,796)	(190,550)	(196,270)	(880,311)
	(134,195)	(148,588)	(164,107)	(180,796)	(190,550)	(196,270)	(880,311)
Operations	(150)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(17,000)		(11,000)	(4,200)			(15,200)
Total Operating Revenues	(151,345)	(148,738)	(175,257)	(185,146)	(190,700)	(196,420)	(896,261)
Operating Expenditures							
Administration	12,264	15,053	15,504	15,970	16,449	16,942	79,918
Professional fees	4,000	3,000	3,090	3,183	3,278	3,377	15,928
Building ops	3,380	2,575	2,652	2,732	2,814	2,898	13,671
Veh & Equip ops	5,164	4,158	4,283	4,411	4,544	4,680	22,076
Operating costs	41,169	43,279	44,577	45,915	47,292	48,710	229,773
Wages & benefits	92,224	95,874	105,151	112,935	116,323	119,813	550,096
Transfer to other gov/org	3,000						
Contributions to reserve funds	3,187						
Total Operating Expenditures	164,388	163,939	175,257	185,146	190,700	196,420	911,462
Capital Asset Expenditures							
Capital expenditures	685,782	397,130					397,130
Transfer from reserves	(192,130)	(192,130)					(192,130)
Grants and other	(493,652)	(205,000)					(205,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	13,043	15,201					15,201
Add: Transfer from appropriated surplus	(875)						
Add: Prior year (surplus) / deficit	(12,168)	(15,201)					(15,201)
(Surplus) applied to future years							

Community Parks and Halls - Area C (Extension)

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
PR-0058 EXTENSION COMMUNITY PARK IMPROVEMENT	397,130					397,130
Total Community Parks and Halls - Area C (Extension)	397,130					397,130

Fund Manager Summary

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	108,398	110,566	112,777	115,033	117,334
Interest earned	2,168	2,211	2,256	2,301	2,347
Withdrawals for capital projects:					
Closing Balance Reserve Fund	110,566	112,777	115,033	117,334	119,681
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
PR-0058 EXTENSION COMMUNITY PARK IMP - GCF	(192,130)				
Total Withdrawals for capital projects	(192,130)				

Community Parks and Halls - Area C (East Wellington)
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		19.1%	6.9%	5.2%	3.0%	3.0%	
Property taxes	(163,238)	(194,363)	(207,711)	(218,585)	(225,156)	(231,925)	(1,077,740)
	(163,238)	(194,363)	(207,711)	(218,585)	(225,156)	(231,925)	(1,077,740)
Operations	(450)	(450)	(450)	(450)	(450)	(450)	(2,250)
Total Operating Revenues	(163,688)	(194,813)	(208,161)	(219,035)	(225,606)	(232,375)	(1,079,990)
Operating Expenditures							
Administration	15,404	17,448	17,971	18,510	19,066	19,638	92,633
Professional fees	3,000	3,000	3,090	3,183	3,278	3,377	15,928
Building ops	3,430	3,395	3,497	3,602	3,710	3,821	18,025
Veh & Equip ops	4,369	4,133	4,257	4,385	4,517	4,652	21,944
Operating costs	66,971	72,033	74,194	76,420	78,712	81,074	382,433
Wages & benefits	92,171	95,874	105,152	112,935	116,323	119,813	550,097
Contributions to reserve funds	14,580						
Total Operating Expenditures	199,925	195,883	208,161	219,035	225,606	232,375	1,081,060
Capital Asset Expenditures							
Capital expenditures	178,387	175,000	125,000	125,000	125,000		550,000
Transfer from reserves	(178,387)	(50,000)					(50,000)
Grants and other		(125,000)	(125,000)	(125,000)	(125,000)		(500,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	36,237	1,070					1,070
Add: Transfer from appropriated surplus	(875)						
Add: Prior year (surplus) / deficit	(35,362)	(1,070)					(1,070)
(Surplus) applied to future years							

Community Parks and Halls - Area C (East Wellington)

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2083 MAJOR CAP - COMM PARKS EA D	175,000	125,000	125,000	125,000		550,000
Total Community Parks and Halls - Area C (East Wellington)	175,000	125,000	125,000	125,000		550,000

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	106,669	58,802	59,978	61,178	62,402
Interest earned	2,133	1,176	1,200	1,224	1,248
Withdrawals for capital projects:					
MJ-2083 MAJOR CAP - COMM PARKS EA D	(50,000)				
Total Withdrawals for capital projects	(50,000)				
Closing Balance Reserve Fund	58,802	59,978	61,178	62,402	63,650

**Community Parks and Halls - Area E
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		8.8%	11.4%	4.3%	3.0%	3.0%	
Property taxes	(454,846)	(495,095)	(551,525)	(575,207)	(592,463)	(610,237)	(2,824,527)
	(454,846)	(495,095)	(551,525)	(575,207)	(592,463)	(610,237)	(2,824,527)
Operations	(300)	(300)	(300)	(300)	(300)	(300)	(1,500)
Miscellaneous		(51,253)					(51,253)
Total Operating Revenues	(455,146)	(546,648)	(551,825)	(575,507)	(592,763)	(610,537)	(2,877,280)
Operating Expenditures							
Administration	35,916	40,622	41,841	43,096	44,389	45,720	215,668
Professional fees	10,000	8,000	240	247	255	262	9,004
Building ops	12,130	10,520	10,836	11,161	11,495	11,840	55,852
Veh & Equip ops	8,537	8,126	8,369	8,620	8,879	9,145	43,139
Operating costs	150,744	209,883	190,180	195,885	201,762	207,815	1,005,525
Wages & benefits	207,054	210,021	229,399	245,538	252,904	260,491	1,198,353
Contributions to reserve funds	43,253				2,119	4,304	6,423
Debt interest	38,057	38,057	38,057	38,057	38,057	38,057	190,285
Total Operating Expenditures	505,691	525,229	518,922	542,604	559,860	577,634	2,724,249
Capital Asset Expenditures							
Capital expenditures	152,463	65,000					65,000
Transfer from reserves	(2,250)	(65,000)					(65,000)
Grants and other	(150,213)						
Net Capital Assets funded from Operations							
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	83,448	11,484					11,484
Add: Transfer from appropriated surplus	(45,990)	(8,000)					(8,000)
Add: Prior year (surplus) / deficit	(37,458)	(3,484)					(3,484)
(Surplus) applied to future years							

Community Parks and Halls - Area E

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2084 MAJOR CAP - COMM PARKS EA E	65,000					65,000
PC-2084 COMPUTER - COMM PARKS EA E						
Total Community Parks and Halls - Area E	65,000					65,000

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	125,950	63,469	64,738	66,033	69,473
Contributions				2,119	4,304
Interest earned	2,519	1,269	1,295	1,321	1,389
Withdrawals for capital projects:					
MJ-2084 MAJOR CAP - COMM PARKS EA E	(65,000)				
Total Withdrawals for capital projects	(65,000)				
Closing Balance Reserve Fund	63,469	64,738	66,033	69,473	75,166

**Community Parks and Halls - Area F
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		2.5%	18.2%	4.1%	3.0%	3.0%	
Property taxes	(490,000)	(502,122)	(593,417)	(617,816)	(636,350)	(655,441)	(3,005,146)
	(490,000)	(502,122)	(593,417)	(617,816)	(636,350)	(655,441)	(3,005,146)
Operations	(15,450)	(450)	(450)	(450)	(450)	(450)	(2,250)
Total Operating Revenues	(505,450)	(502,572)	(593,867)	(618,266)	(636,800)	(655,891)	(3,007,396)
Operating Expenditures							
Administration	35,693	46,225	47,611	49,040	50,511	52,026	245,413
Professional fees	35,000	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	23,190	9,930	10,228	10,535	10,851	11,176	52,720
Veh & Equip ops	8,687	8,276	8,524	8,779	9,043	9,314	43,936
Operating costs	248,116	163,237	168,134	173,177	178,373	183,724	866,645
Wages & benefits	235,231	226,303	246,413	263,063	270,954	279,083	1,285,816
Transfer to other gov/org	30,000						
Contributions to reserve funds	13,941	77,414			3,797	7,133	88,344
Debt interest	(5,150)	42,230	37,080	37,080	37,080	37,080	190,550
Total Operating Expenditures	624,708	578,615	523,140	546,979	566,073	585,164	2,799,971
Capital Asset Expenditures							
Capital expenditures	1,842,817			560			560
Transfer from reserves	(395,025)						
Grants and other	(623,792)						
New borrowing	(824,000)						
Net Capital Assets funded from Operations				560			560
Capital Financing Charges							
Existing debt (principal)			70,727	70,727	70,727	70,727	282,908
New debt (principal & interest)	8,240						
Total Capital Financing Charges	8,240		70,727	70,727	70,727	70,727	282,908
Net (surplus)/deficit for the year	127,498	76,043					76,043
Add: Transfer from appropriated surplus	(31,750)						
Add: Prior year (surplus) / deficit	(95,748)	(76,043)					(76,043)
(Surplus) applied to future years							

Community Parks and Halls - Area F

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2085 MAJOR CAP - COMM PARKS EA F						
PC-2085 COMPUTER - COMM PARKS EA F			560			560
PR-0041 EA F - ERRINGTON COMM. PARK IMPROVEMENTS						
Total Community Parks and Halls - Area F			560			560

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	56,926	135,478	138,188	140,952	147,568
Contributions	77,414			3,797	7,133
Interest earned	1,138	2,710	2,764	2,819	2,951
Withdrawals for capital projects:					
Closing Balance Reserve Fund	135,478	138,188	140,952	147,568	157,652

**Community Parks and Halls - Area G
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		10.9%	14.9%	5.0%	3.1%	3.1%	
Property taxes	(381,488)	(423,204)	(486,157)	(510,586)	(526,282)	(542,448)	(2,488,677)
	(381,488)	(423,204)	(486,157)	(510,586)	(526,282)	(542,448)	(2,488,677)
Operations	(1,200)	(7,600)	(7,600)	(7,600)	(7,600)	(7,600)	(38,000)
Miscellaneous	(18,967)	(27,000)	(12,000)	(5,000)	(5,000)	(5,000)	(54,000)
Total Operating Revenues	(401,655)	(457,804)	(505,757)	(523,186)	(538,882)	(555,048)	(2,580,677)
Operating Expenditures							
Administration	37,618	42,269	43,537	44,843	46,188	47,574	224,411
Professional fees	13,333	24,000	9,720	10,012	10,312	10,621	64,665
Building ops	11,790	10,180	10,485	10,800	11,124	11,458	54,047
Veh & Equip ops	8,747	7,336	7,556	7,782	8,016	8,256	38,946
Operating costs	176,206	191,669	173,452	171,655	176,805	182,109	895,690
Wages & benefits	202,181	217,340	261,007	278,094	286,437	295,030	1,337,908
Contributions to reserve funds	8,905						
Total Operating Expenditures	458,780	492,794	505,757	523,186	538,882	555,048	2,615,667
Capital Asset Expenditures							
Capital expenditures	301,083	777,557	90,000				867,557
Transfer from reserves		(105,575)					(105,575)
Grants and other	(301,083)	(671,982)	(90,000)				(761,982)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	57,125	34,990					34,990
Add: Transfer from appropriated surplus	(10,083)	(23,967)					(23,967)
Add: Prior year (surplus) / deficit	(47,042)	(11,023)					(11,023)
(Surplus) applied to future years							

Community Parks and Halls - Area G

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2086 MAJOR CAP - COMM PARKS EA G	777,557	90,000				867,557
Total Community Parks and Halls - Area G	777,557	90,000				867,557

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	743,905	638,208	650,972	663,992	677,272
Interest earned	14,878	12,764	13,020	13,280	13,546
Withdrawals for capital projects:					
MJ-2086 MAJOR CAP - COMM PARKS EA G	(105,575)				
Total Withdrawals for capital projects	(105,575)				
Other transfers out of Reserve	15,000				
Closing Balance Reserve Fund	638,208	650,972	663,992	677,272	690,818

**Community Parks and Halls - Area H
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		13.9%	8.8%	4.4%	3.0%	3.0%	
Property taxes	(487,141)	(554,661)	(603,691)	(630,025)	(648,929)	(668,395)	(3,105,701)
	(487,141)	(554,661)	(603,691)	(630,025)	(648,929)	(668,395)	(3,105,701)
Operations	(600)	(600)	(600)	(600)	(600)	(600)	(3,000)
Operating grants	(50,000)						
Miscellaneous		(9,000)					(9,000)
Total Operating Revenues	(537,741)	(564,261)	(604,291)	(630,625)	(649,529)	(668,995)	(3,117,701)
Operating Expenditures							
Administration	41,045	46,533	47,929	49,367	50,848	52,373	247,050
Professional fees	62,333	8,000	8,240	8,487	8,742	9,004	42,473
Building ops	6,790	5,450	5,614	5,782	5,955	6,134	28,935
Veh & Equip ops	8,137	8,876	9,142	9,416	9,699	9,989	47,122
Operating costs	223,774	257,844	251,579	259,126	266,900	274,907	1,310,356
Wages & benefits	196,312	203,732	246,787	263,447	271,351	279,491	1,264,808
Transfer to other gov/org	35,000	35,000	35,000	35,000	25,000	25,000	155,000
Contributions to reserve funds					11,034	12,097	23,131
Total Operating Expenditures	573,391	565,435	604,291	630,625	649,529	668,995	3,118,875
Capital Asset Expenditures							
Capital expenditures	654,259	279,894					279,894
Transfer from reserves	(263,000)	(119,000)					(119,000)
Grants and other	(391,259)	(160,894)					(160,894)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	35,650	1,174					1,174
Add: Transfer from appropriated surplus	(5,083)						
Add: Prior year (surplus) / deficit	(30,567)	(1,174)					(1,174)
(Surplus) applied to future years							

Community Parks and Halls - Area H

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2087 MAJOR CAP - COMM PARKS EA H	279,894					279,894
Total Community Parks and Halls - Area H	279,894					279,894

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	72,362	73,809	75,285	76,791	89,361
Contributions				11,034	12,097
Interest earned	1,447	1,476	1,506	1,536	1,787
Withdrawals for capital projects:					
Closing Balance Reserve Fund	73,809	75,285	76,791	89,361	103,245
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2087 MAJOR CAP - COMM PARKS EA H - GCF	(119,000)				
Total Withdrawals for capital projects	(119,000)				

**Port Theatre EA A
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	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
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	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
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		0.1%	0.6%				
Property taxes	(17,285)	(17,303)	(17,401)	(17,401)	(17,401)	(17,401)	(86,907)
	(17,285)	(17,303)	(17,401)	(17,401)	(17,401)	(17,401)	(86,907)
Total Operating Revenues	(17,285)	(17,303)	(17,401)	(17,401)	(17,401)	(17,401)	(86,907)
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
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	116	98					98
Add: Prior year (surplus) / decifit	(116)	(98)					(98)
(Surplus) applied to future years							

Port Theatre EA C (East Wellington)
FINANCIAL PLAN SUMMARY
2026 to 2030

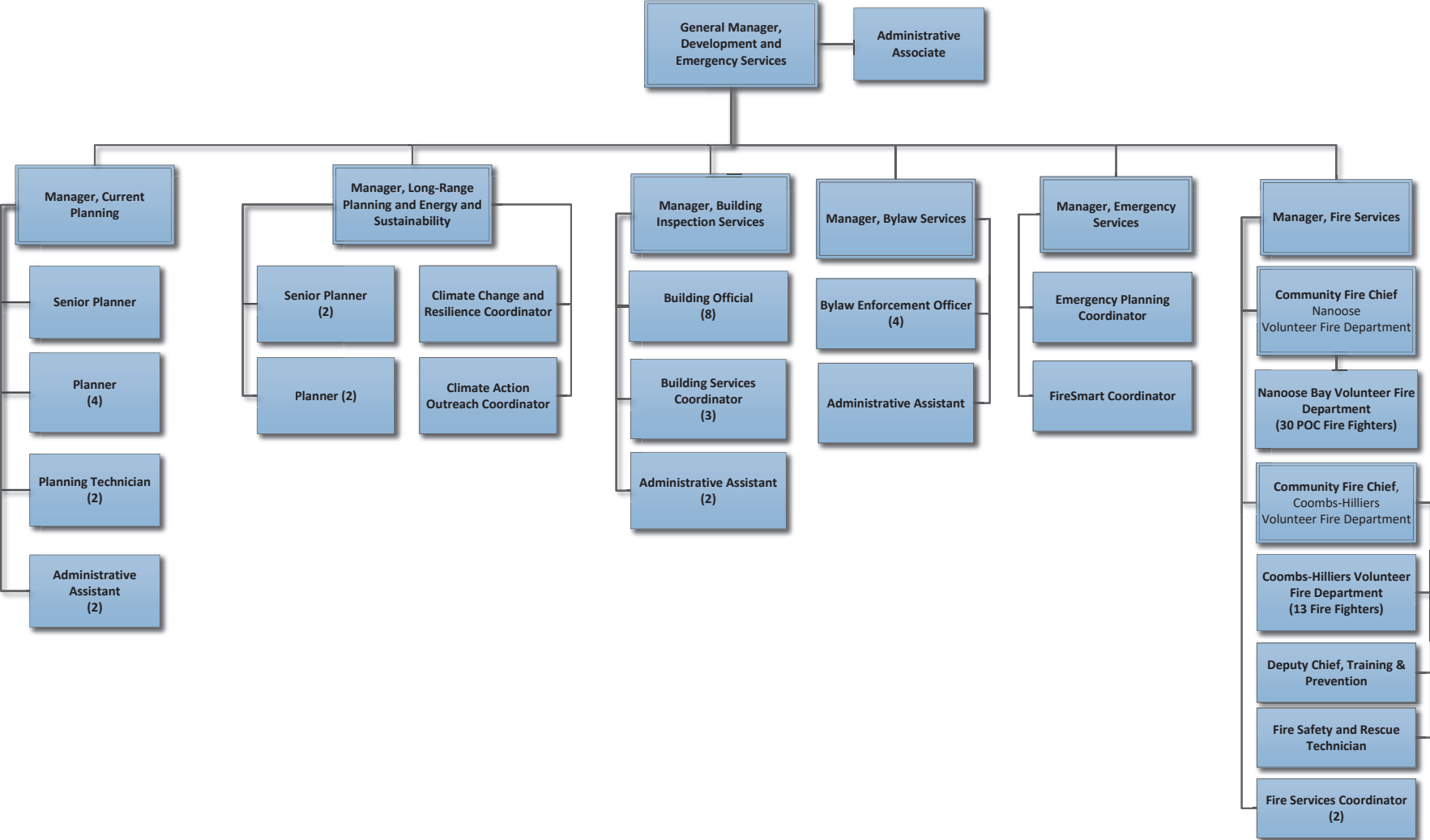
	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Property taxes	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
Total Operating Revenues	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(4,475)	(22,375)
Operating Expenditures							
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
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 E
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Property taxes	(24,962)	(24,961)	(24,961)	(24,961)	(24,961)	(24,961)	(124,805)
	(24,962)	(24,961)	(24,961)	(24,961)	(24,961)	(24,961)	(124,805)
Total Operating Revenues	(24,962)	(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
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) / decifit	1						
(Surplus) applied to future years							

DEVELOPMENT AND EMERGENCY SERVICES

Updated to September 30, 2025



**DEVELOPMENT & EMERGENCY SERVICES
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		10.6%	7.7%	6.5%	6.4%	8.6%	
Property taxes	(15,479,377)	(17,151,671)	(18,475,354)	(19,685,633)	(20,968,700)	(22,824,403)	(99,105,761)
Parcel taxes	(219,977)	(210,353)	(229,143)	(229,201)	(229,258)	(199,234)	(1,097,189)
	(15,699,354)	(17,362,024)	(18,704,497)	(19,914,834)	(21,197,958)	(23,023,637)	(100,202,950)
Municipal agreements	(77,410)	(87,093)	(89,706)	(92,397)	(95,169)	(98,024)	(462,389)
Operations	(1,423,500)	(1,573,775)	(1,709,853)	(1,876,865)	(1,965,929)	(2,034,487)	(9,160,909)
Operating grants	(1,911,613)	(985,244)	(78,630)	(36,630)	(36,630)	(36,630)	(1,173,764)
Grants in lieu of taxes	(16,503)	(20,003)	(20,003)	(20,003)	(20,003)	(20,003)	(100,015)
Interdepartmental recoveries	(1,703,362)	(1,952,980)	(2,081,340)	(2,142,155)	(2,204,793)	(2,269,310)	(10,650,578)
Miscellaneous	(2,012,430)	(2,335,262)	(998,540)	(1,095,542)	(527,516)	(512,238)	(5,469,098)
Total Operating Revenues	(22,844,172)	(24,316,381)	(23,682,569)	(25,178,426)	(26,047,998)	(27,994,329)	(127,219,703)
Operating Expenditures							
Administration	1,765,410	2,205,986	2,270,505	2,336,457	2,406,424	2,478,377	11,697,749
Professional fees	2,343,048	2,638,484	1,160,244	1,324,042	894,765	921,608	6,939,143
Building ops	935,816	772,020	794,542	818,070	842,309	887,274	4,114,215
Veh & Equip ops	653,402	642,468	593,265	611,062	629,396	648,276	3,124,467
Operating costs	2,497,558	2,254,424	2,238,779	2,285,623	2,333,906	2,383,665	11,496,397
Program costs	1,575,227	1,103,130	369,610	370,104	370,614	371,138	2,584,596
Wages & benefits	6,798,317	7,065,055	7,122,695	7,336,375	7,556,467	7,783,160	36,863,752
Transfer to other gov/org	5,407,284	5,747,608	5,786,514	5,946,527	6,111,336	6,281,090	29,873,075
Contributions to reserve funds	2,099,506	2,131,421	1,839,476	1,935,487	2,211,724	2,681,650	10,799,758
Debt interest	512,372	518,060	482,972	501,514	579,193	989,383	3,071,122
Total Operating Expenditures	24,587,940	25,078,656	22,658,602	23,465,261	23,936,134	25,425,621	120,564,274
Capital Asset Expenditures							
Capital expenditures	8,503,239	2,092,395	11,670,470	4,980,325	14,606,250	2,282,000	35,631,440
Transfer from reserves	(3,579,526)	(902,000)	(2,790,000)	(2,038,000)	(2,025,000)	(1,782,000)	(9,537,000)
Grants and other	(872,176)	(470,000)	(15,000)	(300,000)			(785,000)
New borrowing	(3,995,354)	(700,000)	(8,819,000)	(2,600,000)	(12,550,000)	(500,000)	(25,169,000)
Net Capital Assets funded from Operations	56,183	20,395	46,470	42,325	31,250		140,440
Capital Financing Charges							
Existing debt (principal)	348,655	807,404	833,181	881,609	983,415	585,752	4,091,361
New debt (principal & interest)	30,953	7,000	144,316	789,231	1,097,199	1,982,956	4,020,702
Total Capital Financing Charges	379,608	814,404	977,497	1,670,840	2,080,614	2,568,708	8,112,063
Net (surplus)/deficit for the year	2,179,559	1,597,074					1,597,074
Add: Transfer from appropriated surplus	(830,645)	(905,720)					(905,720)
Add: Prior year (surplus) / decifit	(1,348,914)	(691,354)					(691,354)
(Surplus) applied to future years							

**DEVELOPMENT & EMERGENCY SERVICES
SUMMARY OF TAX REQUISITIONS
2026 to 2030**

	2026 \$	2026 %	2027 \$	2027 %	2028 \$	2028 %	2029 \$	2029 %	2030 \$	2030 %
EA Community Planning										
0200 PLANNING - CURRENT PLANNING	(3,001,469)	5.0%	(3,152,938)	5.0%	(3,311,869)	5.0%	(3,435,820)	3.7%	(3,540,430)	3.0%
	(\$3,001,469)		(\$3,152,938)		(\$3,311,869)		(\$3,435,820)		(\$3,540,430)	
Economic Development South										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	(70,420)	(7.3%)	(70,278)	(0.2%)	(70,278)		(70,278)		(70,278)	
	(\$70,420)		(\$70,278)		(\$70,278)		(\$70,278)		(\$70,278)	
Gabriola Island Health & Wellbeing Contribution Service										
0213 GABRIOLA HEALTH & WELLBEING CONTRIB. SVC	(27,243)	(39.3%)	(51,604)	89.4%	(51,604)		(51,604)		(51,604)	
	(\$27,243)		(\$51,604)		(\$51,604)		(\$51,604)		(\$51,604)	
Regional Growth Strategy										
0400 REGIONAL GROWTH STRATEGY	(1,208,456)	3.5%	(1,251,889)	3.6%	(1,288,166)	2.9%	(1,325,531)	2.9%	(1,364,016)	2.9%
	(\$1,208,456)		(\$1,251,889)		(\$1,288,166)		(\$1,325,531)		(\$1,364,016)	
Bylaw Enforcement										
2060 NOISE CONTROL - AREA A	(30,862)	3.5%	(31,942)	3.5%	(33,060)	3.5%	(34,217)	3.5%	(35,415)	3.5%
2061 NOISE CONTROL - AREA B	(29,986)	4.0%	(31,036)	3.5%	(32,122)	3.5%	(33,246)	3.5%	(34,410)	3.5%
2062 NOISE CONTROL - AREA C	(29,522)	3.5%	(30,703)	4.0%	(31,777)	3.5%	(32,890)	3.5%	(34,041)	3.5%
2064 NOISE CONTROL - AREA E	(31,230)	3.5%	(32,323)	3.5%	(33,454)	3.5%	(34,625)	3.5%	(35,837)	3.5%
2066 NOISE CONTROL - AREA G	(30,615)	3.5%	(31,687)	3.5%	(32,796)	3.5%	(33,943)	3.5%	(35,131)	3.5%
2068 UNSIGHTLY PREMISES	(30,991)	3.0%	(32,076)	3.5%	(33,198)	3.5%	(34,360)	3.5%	(35,563)	3.5%
2069 HAZARDOUS PROPERTIES	(31,845)	4.5%	(33,278)	4.5%	(34,443)	3.5%	(35,648)	3.5%	(36,718)	3.0%
2070 ANIMAL CONTROL - AREA F B/L940.2	(51,350)	1.5%	(52,891)	3.0%	(54,477)	3.0%	(56,112)	3.0%	(57,795)	3.0%
2071 ANIMAL CONTROL - AREA A,B,C B/L1065	(106,388)	7.9%	(114,607)	7.7%	(118,587)	3.5%	(122,170)	3.0%	(125,861)	3.0%
2072 ANIMAL CONTROL - AREA E,G,H	(161,650)	4.5%	(168,116)	4.0%	(173,450)	3.2%	(178,945)	3.2%	(184,605)	3.2%
	(\$534,439)		(\$558,659)		(\$577,364)		(\$596,156)		(\$615,376)	
Fire Protection										
2017 FIRE PROTECTION-DASHWOOD FIREHALL CONST	(446,618)	42.9%	(425,966)	(4.6%)	(426,091)		(426,221)		(426,354)	
2018 FIRE PROTECTION - MEADOWOOD	(109,571)	(12.6%)	(128,192)	17.0%	(128,192)		(128,192)		(98,107)	(23.5%)
2019 FIRE PROTECTION - NANAIMO RIVER	(1,780)			(100.0%)						
2020 FIRE PROTECTION - COOMBS HILLIERS	(1,377,896)	20.7%	(1,496,791)	8.6%	(1,521,630)	1.7%	(1,689,010)	11.0%	(2,558,908)	51.5%
2021 FIRE PROTECTION - ERRINGTON	(1,540,055)	22.5%	(1,747,489)	13.5%	(1,907,348)	9.1%	(2,083,610)	9.2%	(2,258,052)	8.4%
2022 FIRE PROTECTION - FRENCH CREEK	(1,146,506)	4.5%	(1,180,901)	3.0%	(1,216,328)	3.0%	(1,252,818)	3.0%	(1,290,403)	3.0%
2023 FIRE PROTECTION - NANOOSE BAY	(1,554,595)	14.6%	(1,644,809)	5.8%	(1,813,856)	10.3%	(1,962,325)	8.2%	(2,061,826)	5.1%
2024 FIRE PROTECTION - WELLINGTON	(157,885)	3.8%	(171,620)	8.7%	(176,768)	3.0%	(182,071)	3.0%	(187,534)	3.0%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(329,965)	9.6%	(425,205)	28.9%	(507,815)	19.4%	(582,220)	14.7%	(639,378)	9.8%
2026 FIRE PROTECTION - DASHWOOD	(1,624,453)	15.3%	(1,779,052)	9.5%	(1,915,603)	7.7%	(2,009,004)	4.9%	(2,107,004)	4.9%
2027 FIRE PROTECTION - EXTENSION	(368,500)	12.9%	(412,277)	11.9%	(469,437)	13.9%	(534,583)	13.9%	(608,833)	13.9%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(264,812)	0.2%	(272,756)	3.0%	(280,939)	3.0%	(289,367)	3.0%	(298,048)	3.0%
2029 FIRE PROTECTION - BOW HORN BAY	(1,303,816)	11.4%	(1,498,931)	15.0%	(1,753,198)	17.0%	(2,015,693)	15.0%	(2,216,970)	10.0%
	(\$10,226,452)		(\$11,183,989)		(\$12,117,205)		(\$13,155,114)		(\$14,751,417)	
Emergency Planning										
1900 EMERGENCY PLANNING	(916,608)	11.0%	(1,025,456)	11.9%	(1,056,220)	3.0%	(1,087,907)	3.0%	(1,120,544)	3.0%
	(\$916,608)		(\$1,025,456)		(\$1,056,220)		(\$1,087,907)		(\$1,120,544)	
D68 Search & Rescue										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS	(63,475)	19.7%	(63,854)	0.6%	(63,886)	0.1%	(63,919)	0.1%	(63,954)	0.1%
	(\$63,475)		(\$63,854)		(\$63,886)		(\$63,919)		(\$63,954)	
D69 Marine Search & Rescue										
1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION	(21,850)	22.4%	(21,861)	0.1%	(21,871)		(21,882)	0.1%	(21,894)	0.1%
	(\$21,850)		(\$21,861)		(\$21,871)		(\$21,882)		(\$21,894)	
D69 Land Search & Rescue										
1903 D69 LAND SEARCH & RESCUE CONTRIBUTION	(30,600)		(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
2026 to 2030**

	2026	2026	2027	2027	2028	2028	2029	2029	2030	2030
	\$	%	\$	%	\$	%	\$	%	\$	%
D68 E911										
0800 EMERGENCY 9-1-1 - D68	(187,118)	9.2%	(192,730)	3.0%	(198,511)	3.0%	(204,468)	3.0%	(210,602)	3.0%
	(\$187,118)		(\$192,730)		(\$198,511)		(\$204,468)		(\$210,602)	
D69 E911										
0900 EMERGENCY 9-1-1 - D69	(856,202)	4.2%	(882,588)	3.1%	(909,066)	3.0%	(936,338)	3.0%	(964,428)	3.0%
	(\$856,202)		(\$882,588)		(\$909,066)		(\$936,338)		(\$964,428)	
Community Justice										
0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS	(21,420)		(21,433)	0.1%	(21,446)	0.1%	(21,459)	0.1%	(21,474)	0.1%
0199 D69 COMMUNITY JUSTICE	(196,272)	6.5%	(196,600)	0.2%	(196,711)	0.1%	(196,826)	0.1%	(196,945)	0.1%
	(\$217,692)		(\$218,033)		(\$218,157)		(\$218,285)		(\$218,419)	
Total DEVELOPMENT & EMERGENCY SERVICES	(17,362,024)	10.6%	(18,704,497)	7.7%	(19,914,834)	6.5%	(21,197,958)	6.4%	(23,023,637)	8.6%

**EA Community Planning
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		5.0%	5.0%	5.0%	3.7%	3.0%	
Property taxes	(2,858,399)	(3,001,469)	(3,152,938)	(3,311,869)	(3,435,820)	(3,540,430)	(16,442,526)
	(2,858,399)	(3,001,469)	(3,152,938)	(3,311,869)	(3,435,820)	(3,540,430)	(16,442,526)
Operations	(87,950)	(79,950)	(82,349)	(84,819)	(87,364)	(89,984)	(424,466)
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	(267,174)	(738,867)	(102,887)	(401,487)	(30,500)	(30,500)	(1,304,241)
Total Operating Revenues	(3,223,023)	(3,829,786)	(3,347,674)	(3,807,675)	(3,563,184)	(3,670,414)	(18,218,733)
Operating Expenditures							
Administration	342,235	370,837	381,962	393,421	405,224	417,381	1,968,825
Professional fees	368,370	955,930	337,987	708,127	369,371	380,453	2,751,868
Building ops	284,907	216,218	222,368	229,039	235,910	242,987	1,146,522
Veh & Equip ops	79,797	74,822	77,067	79,379	81,760	84,213	397,241
Operating costs	488,515	483,233	497,300	511,790	526,715	542,086	2,561,124
Wages & benefits	1,833,520	1,876,417	1,830,990	1,885,919	1,942,496	2,000,771	9,536,593
Contributions to reserve funds	268,926	305,923			1,708	2,523	310,154
Total Operating Expenditures	3,666,270	4,283,380	3,347,674	3,807,675	3,563,184	3,670,414	18,672,327
Capital Asset Expenditures							
Capital expenditures	68,729						
Transfer from reserves	(6,553)						
Grants and other	(62,176)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	443,247	453,594					453,594
Add: Transfer from appropriated surplus	(155,990)	(277,430)					(277,430)
Add: Prior year (surplus) / deficit	(287,257)	(176,164)					(176,164)
(Surplus) applied to future years							

**EA Community Planning
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,714,349	1,389,559	1,314,963	940,275	930,788
Contributions	305,923			1,708	2,523
Interest earned	34,287	27,791	26,299	18,805	18,616
Withdrawals for capital projects:					
Other transfers out of Reserve	665,000	102,387	400,987	30,000	30,000
Closing Balance Reserve Fund	1,389,559	1,314,963	940,275	930,788	921,927

**Regional Growth Strategy
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.5%	3.6%	2.9%	2.9%	2.9%	
Property taxes	(1,168,112)	(1,208,456)	(1,251,889)	(1,288,166)	(1,325,531)	(1,364,016)	(6,438,058)
	(1,168,112)	(1,208,456)	(1,251,889)	(1,288,166)	(1,325,531)	(1,364,016)	(6,438,058)
Operating grants	(350,398)	(243,380)	(42,000)				(285,380)
Miscellaneous	(697,318)	(677,771)	(225,000)	(100,000)			(1,002,771)
Total Operating Revenues	(2,215,828)	(2,129,607)	(1,518,889)	(1,388,166)	(1,325,531)	(1,364,016)	(7,726,209)
Operating Expenditures							
Administration	187,002	197,814	203,748	207,823	214,058	220,480	1,043,923
Professional fees	1,317,646	1,147,998	467,000	300,000	200,000	206,000	2,320,998
Building ops	123,949	93,160	95,955	98,833	101,798	104,852	494,598
Veh & Equip ops	11,120	15,871	16,347	16,837	17,343	17,863	84,261
Operating costs	59,795	53,914	55,427	56,986	58,592	60,245	285,164
Program costs	16,000	16,000	16,480	16,974	17,484	18,008	84,946
Wages & benefits	676,526	683,737	658,849	678,614	698,973	719,942	3,440,115
Contributions to reserve funds	217,320	130,656	5,083	12,099	17,283	16,626	181,747
Total Operating Expenditures	2,609,358	2,339,150	1,518,889	1,388,166	1,325,531	1,364,016	7,935,752
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	393,530	209,543					209,543
Add: Transfer from appropriated surplus	(236,777)	(176,403)					(176,403)
Add: Prior year (surplus) / deficit	(156,753)	(33,140)					(33,140)
(Surplus) applied to future years							

**Regional Growth Strategy
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	684,123	548,461	339,513	358,402	382,853
Contributions	130,656	5,083	12,099	17,283	16,626
Interest earned	13,682	10,969	6,790	7,168	7,657
Withdrawals for capital projects:					
Other transfers out of Reserve	280,000	225,000			
Closing Balance Reserve Fund	548,461	339,513	358,402	382,853	407,136

**Economic Development South
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(7.3%)	(0.2%)				
Property taxes	(76,000)	(70,420)	(70,278)	(70,278)	(70,278)	(70,278)	(351,532)
	(76,000)	(70,420)	(70,278)	(70,278)	(70,278)	(70,278)	(351,532)
Total Operating Revenues	(76,000)	(70,420)	(70,278)	(70,278)	(70,278)	(70,278)	(351,532)
Operating Expenditures							
Administration		1,520	1,378	1,378	1,378	1,378	7,032
Transfer to other gov/org	76,000	68,900	68,900	68,900	68,900	68,900	344,500
Total Operating Expenditures	76,000	70,420	70,278	70,278	70,278	70,278	351,532
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
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(39.3%)	89.4%				
Property taxes	(44,858)	(27,243)	(51,604)	(51,604)	(51,604)	(51,604)	(233,659)
	(44,858)	(27,243)	(51,604)	(51,604)	(51,604)	(51,604)	(233,659)
Interdepartmental recoveries	(30,592)						
Total Operating Revenues	(75,450)	(27,243)	(51,604)	(51,604)	(51,604)	(51,604)	(233,659)
Operating Expenditures							
Administration		1,509	1,012	1,012	1,012	1,012	5,557
Transfer to other gov/org	75,450	50,592	50,592	50,592	50,592	50,592	252,960
Total Operating Expenditures	75,450	52,101	51,604	51,604	51,604	51,604	258,517
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year		24,858					24,858
Add: Prior year (surplus) / deficit		(24,858)					(24,858)
(Surplus) applied to future years							

**Building Inspection
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Operations	(1,321,875)	(1,479,875)	(1,613,554)	(1,778,096)	(1,864,615)	(1,930,553)	(8,666,693)
Operating grants	(91,630)	(36,630)	(36,630)	(36,630)	(36,630)	(36,630)	(183,150)
Interdepartmental recoveries	(21,500)	(6,500)	(21,500)	(21,500)	(21,500)	(21,500)	(92,500)
Miscellaneous	(561,038)	(459,709)	(357,774)	(231,186)	(183,761)	(168,086)	(1,400,516)
Total Operating Revenues	(1,996,043)	(1,982,714)	(2,029,458)	(2,067,412)	(2,106,506)	(2,156,769)	(10,342,859)
Operating Expenditures							
Administration	140,805	162,280	167,148	172,163	177,328	182,648	861,567
Professional fees	2,000	2,800	2,884	2,971	3,060	3,151	14,866
Building ops	176,065	133,617	137,626	141,754	146,007	150,387	709,391
Veh & Equip ops	24,800	24,800	25,446	26,209	26,996	27,806	131,257
Operating costs	180,105	143,327	142,340	126,324	109,828	92,836	614,655
Program costs	143,130	78,130	53,130	53,130	53,130	53,130	290,650
Wages & benefits	1,408,353	1,402,760	1,465,884	1,509,861	1,555,157	1,601,811	7,535,473
Transfer to other gov/org	10,000	5,000	5,000	5,000	5,000	5,000	25,000
Contributions to reserve funds	10,500	30,000	30,000	30,000	30,000	40,000	160,000
Total Operating Expenditures	2,095,758	1,982,714	2,029,458	2,067,412	2,106,506	2,156,769	10,342,859
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	103,565						
Add: Transfer from appropriated surplus	(103,565)						
(Surplus) applied to future years							

Building Inspection

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
VH-0300 VEHICLE - BLDG INSPECTION	50,000					50,000
Total Building Inspection	50,000					50,000

**Building Inspection
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	716,198	340,813	19,855		
Contributions	15,000	15,000	15,000	15,000	15,000
Interest earned	14,324	6,816	397		
Withdrawals for capital projects:					
Other transfers out of Reserve	404,709	342,774	216,186	168,761	153,086
Closing Balance Reserve Fund	340,813	19,855	(180,934)	(153,761)	(138,086)
Net to Borrow			180,934	153,761	138,086
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	37,846	3,603	18,675	34,049	49,730
Contributions	15,000	15,000	15,000	15,000	25,000
Interest earned	757	72	374	681	995
Withdrawals for capital projects:					
VH-0300 VEHICLE - BLDG INSPECTION	(50,000)				
Total Withdrawals for capital projects	(50,000)				
Closing Balance Reserve Account	3,603	18,675	34,049	49,730	75,725

**Bylaw Enforcement
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Operations		(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(7,500)
Interdepartmental recoveries	(1,104,838)	(1,135,334)	(1,183,036)	(1,217,696)	(1,253,395)	(1,290,166)	(6,079,627)
Total Operating Revenues	(1,104,838)	(1,136,834)	(1,184,536)	(1,219,196)	(1,254,895)	(1,291,666)	(6,087,127)
Operating Expenditures							
Administration	88,265	91,471	94,215	97,042	99,953	102,951	485,632
Professional fees	5,674	5,674	3,644	3,754	3,866	3,982	20,920
Building ops	90,465	68,655	70,715	72,836	75,021	77,272	364,499
Veh & Equip ops	20,250	19,850	20,446	21,059	21,691	22,341	105,387
Operating costs	38,770	38,960	40,003	41,077	42,183	43,323	205,546
Wages & benefits	811,414	961,989	930,513	958,428	987,181	1,016,797	4,854,908
Contributions to reserve funds	50,000	25,000	25,000	25,000	25,000	25,000	125,000
Total Operating Expenditures	1,104,838	1,211,599	1,184,536	1,219,196	1,254,895	1,291,666	6,161,892
Capital Asset Expenditures							
Capital expenditures	100,000		50,000				50,000
Transfer from reserves	(100,000)		(50,000)				(50,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year		74,765					74,765
Add: Transfer from appropriated surplus		(74,765)					(74,765)
(Surplus) applied to future years							

Bylaw Enforcement

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
VH-0301 VEHICLE - BYLAW		50,000				50,000
Total Bylaw Enforcement		50,000				50,000

**Bylaw Enforcement
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	10,890	36,108	11,830	37,067	62,808
Contributions	25,000	25,000	25,000	25,000	25,000
Interest earned	218	722	237	741	1,256
Withdrawals for capital projects:					
VH-0301 VEHICLE - BYLAW		(50,000)			
Total Withdrawals for capital projects		(50,000)			
Closing Balance Reserve Account	36,108	11,830	37,067	62,808	89,064

**Animal Control EA A,B & C
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		7.9%	7.7%	3.5%	3.0%	3.0%	
Property taxes	(98,641)	(106,388)	(114,607)	(118,587)	(122,170)	(125,861)	(587,613)
	(98,641)	(106,388)	(114,607)	(118,587)	(122,170)	(125,861)	(587,613)
Operations	(1,125)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(5,500)
Miscellaneous	(2,976)	(3,275)	(385)				(3,660)
Total Operating Revenues	(102,742)	(110,763)	(116,092)	(119,687)	(123,270)	(126,961)	(596,773)
Operating Expenditures							
Administration	4,649	6,743	6,945	7,154	7,368	7,589	35,799
Professional fees	1,000	1,000	530	546	562	579	3,217
Operating costs	102,742	105,696	108,617	111,875	115,231	118,688	560,107
Contributions to reserve funds	657			112	109	105	326
Total Operating Expenditures	109,048	113,439	116,092	119,687	123,270	126,961	599,449
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,306	2,676					2,676
Add: Prior year (surplus) / deficit	(6,306)	(2,676)					(2,676)
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	59,913	57,836	58,608	59,892	61,199
Contributions			112	109	105
Interest earned	1,198	1,157	1,172	1,198	1,224
Withdrawals for capital projects:					
Other transfers out of Reserve	3,275	385			
Closing Balance Reserve Fund	57,836	58,608	59,892	61,199	62,528

**Animal Control E,G & H
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		4.5%	4.0%	3.2%	3.2%	3.2%	
Property taxes	(154,738)	(161,650)	(168,116)	(173,450)	(178,945)	(184,605)	(866,766)
	(154,738)	(161,650)	(168,116)	(173,450)	(178,945)	(184,605)	(866,766)
Operations	(10,525)	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(48,500)
Miscellaneous	(750)	(750)					(750)
Total Operating Revenues	(166,013)	(172,100)	(177,816)	(183,150)	(188,645)	(194,305)	(916,016)
Operating Expenditures							
Administration	12,607	12,747	13,040	13,432	13,835	14,250	67,304
Professional fees	10,625	10,625	819	843	869	895	14,051
Operating costs	159,826	164,278	163,957	168,875	173,941	179,160	850,211
Contributions to reserve funds	3,506	1,312					1,312
Total Operating Expenditures	186,564	188,962	177,816	183,150	188,645	194,305	932,878
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	20,551	16,862					16,862
Add: Transfer from appropriated surplus	(14,625)	(14,625)					(14,625)
Add: Prior year (surplus) / deficit	(5,926)	(2,237)					(2,237)
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	54,245	55,892	57,010	58,150	59,313
Contributions	1,312				
Interest earned	1,085	1,118	1,140	1,163	1,186
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	55,892	57,010	58,150	59,313	60,499

**Animal Control EA F
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		1.5%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(50,581)	(51,350)	(52,891)	(54,477)	(56,112)	(57,795)	(272,625)
	(50,581)	(51,350)	(52,891)	(54,477)	(56,112)	(57,795)	(272,625)
Operations	(750)	(750)	(750)	(750)	(750)	(750)	(3,750)
Miscellaneous	(1,000)	(1,000)					(1,000)
Total Operating Revenues	(52,331)	(53,100)	(53,641)	(55,227)	(56,862)	(58,545)	(277,375)
Operating Expenditures							
Administration	1,562	1,403	1,445	1,488	1,533	1,579	7,448
Professional fees	2,500	2,500	1,575	1,622	1,671	1,721	9,089
Operating costs	41,905	43,048	44,340	45,670	47,040	48,451	228,549
Contributions to reserve funds	15,685	10,000	6,281	6,447	6,618	6,794	36,140
Total Operating Expenditures	61,652	56,951	53,641	55,227	56,862	58,545	281,226
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	9,321	3,851					3,851
Add: Prior year (surplus) / deficit	(9,321)	(3,851)					(3,851)
(Surplus) applied to future years							

**Animal Control EA F
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	78,199	88,763	96,819	105,202	113,924
Contributions	10,000	6,281	6,447	6,618	6,794
Interest earned	1,564	1,775	1,936	2,104	2,278
Withdrawals for capital projects:					
Other transfers out of Reserve	1,000				
Closing Balance Reserve Fund	88,763	96,819	105,202	113,924	122,996

**NOISE CONTROL - AREA A
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.5%	3.5%	3.5%	3.5%	3.5%	
Property taxes	(29,821)	(30,862)	(31,942)	(33,060)	(34,217)	(35,415)	(165,496)
	(29,821)	(30,862)	(31,942)	(33,060)	(34,217)	(35,415)	(165,496)
Operations	(225)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(1,100)	(1,100)					(1,100)
Total Operating Revenues	(31,146)	(32,112)	(32,092)	(33,210)	(34,367)	(35,565)	(167,346)
Operating Expenditures							
Administration	257	257	265	273	281	289	1,365
Professional fees	2,650	1,150	85	87	90	92	1,504
Operating costs	29,021	29,790	30,982	32,221	33,510	34,850	161,353
Contributions to reserve funds	7,423	4,541	760	629	486	334	6,750
Total Operating Expenditures	39,351	35,738	32,092	33,210	34,367	35,565	170,972
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	8,205	3,626					3,626
Add: Prior year (surplus) / deficit	(8,205)	(3,626)					(3,626)
(Surplus) applied to future years							

**Noise Control EA A
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	35,770	39,926	41,485	42,944	44,289
Contributions	4,541	760	629	486	334
Interest earned	715	799	830	859	886
Withdrawals for capital projects:					
Other transfers out of Reserve	1,100				
Closing Balance Reserve Fund	39,926	41,485	42,944	44,289	45,509

**NOISE CONTROL - AREA B
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		4.0%	3.5%	3.5%	3.5%	3.5%	
Property taxes	(28,838)	(29,986)	(31,036)	(32,122)	(33,246)	(34,410)	(160,800)
	(28,838)	(29,986)	(31,036)	(32,122)	(33,246)	(34,410)	(160,800)
Operations	(225)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(750)	(750)					(750)
Total Operating Revenues	(29,813)	(30,886)	(31,186)	(32,272)	(33,396)	(34,560)	(162,300)
Operating Expenditures							
Administration	150	150	155	159	164	169	797
Professional fees	1,520	770	43	44	46	47	950
Operating costs	28,971	29,740	30,930	32,012	33,133	34,292	160,107
Contributions to reserve funds	5,841	3,952	58	57	53	52	4,172
Total Operating Expenditures	36,482	34,612	31,186	32,272	33,396	34,560	166,026
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,669	3,726					3,726
Add: Prior year (surplus) / deficit	(6,669)	(3,726)					(3,726)
(Surplus) applied to future years							

**Noise Control EA B
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	34,544	38,437	39,264	40,106	40,961
Contributions	3,952	58	57	53	52
Interest earned	691	769	785	802	819
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	38,437	39,264	40,106	40,961	41,832

**NOISE CONTROL - AREA C
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.5%	4.0%	3.5%	3.5%	3.5%	
Property taxes	(28,528)	(29,522)	(30,703)	(31,777)	(32,890)	(34,041)	(158,933)
	(28,528)	(29,522)	(30,703)	(31,777)	(32,890)	(34,041)	(158,933)
Operations	(225)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(500)	(500)					(500)
Total Operating Revenues	(29,253)	(30,172)	(30,853)	(31,927)	(33,040)	(34,191)	(160,183)
Operating Expenditures							
Administration	96	96	99	102	105	108	510
Professional fees	1,020	520	36	37	38	39	670
Operating costs	28,871	29,640	30,529	31,445	32,388	33,360	157,362
Contributions to reserve funds	5,381	3,512	189	343	509	684	5,237
Total Operating Expenditures	35,368	33,768	30,853	31,927	33,040	34,191	163,779
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,115	3,596					3,596
Add: Prior year (surplus) / deficit	(6,115)	(3,596)					(3,596)
(Surplus) applied to future years							

**Noise Control EA C
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	32,127	35,782	36,687	37,764	39,028
Contributions	3,512	189	343	509	684
Interest earned	643	716	734	755	781
Withdrawals for capital projects:					
Other transfers out of Reserve	500				
Closing Balance Reserve Fund	35,782	36,687	37,764	39,028	40,493

**NOISE CONTROL - AREA E
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.5%	3.5%	3.5%	3.5%	3.5%	
Property taxes	(30,179)	(31,230)	(32,323)	(33,454)	(34,625)	(35,837)	(167,469)
	(30,179)	(31,230)	(32,323)	(33,454)	(34,625)	(35,837)	(167,469)
Operations	(225)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(750)	(750)					(750)
Total Operating Revenues	(31,154)	(32,130)	(32,473)	(33,604)	(34,775)	(35,987)	(168,969)
Operating Expenditures							
Administration	158	158	163	168	173	178	840
Professional fees	1,550	800	74	76	79	81	1,110
Operating costs	29,021	29,790	30,982	32,221	33,510	34,850	161,353
Contributions to reserve funds	7,243	5,008	1,254	1,139	1,013	878	9,292
Total Operating Expenditures	37,972	35,756	32,473	33,604	34,775	35,987	172,595
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,818	3,626					3,626
Add: Prior year (surplus) / deficit	(6,818)	(3,626)					(3,626)
(Surplus) applied to future years							

**Noise Control EA E
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	32,180	37,082	39,078	40,999	42,832
Contributions	5,008	1,254	1,139	1,013	878
Interest earned	644	742	782	820	857
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	37,082	39,078	40,999	42,832	44,567

**NOISE CONTROL - AREA G
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.5%	3.5%	3.5%	3.5%	3.5%	
Property taxes	(29,585)	(30,615)	(31,687)	(32,796)	(33,943)	(35,131)	(164,172)
	(29,585)	(30,615)	(31,687)	(32,796)	(33,943)	(35,131)	(164,172)
Operations	(225)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(750)	(750)					(750)
Total Operating Revenues	(30,560)	(31,515)	(31,837)	(32,946)	(34,093)	(35,281)	(165,672)
Operating Expenditures							
Administration	158	158	163	168	173	178	840
Professional fees	1,550	800	74	76	79	81	1,110
Operating costs	29,021	29,790	30,982	31,911	32,868	33,854	159,405
Contributions to reserve funds	6,672	4,393	618	791	973	1,168	7,943
Total Operating Expenditures	37,401	35,141	31,837	32,946	34,093	35,281	169,298
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,841	3,626					3,626
Add: Prior year (surplus) / deficit	(6,841)	(3,626)					(3,626)
(Surplus) applied to future years							

**Noise Control EA G
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	26,509	30,682	31,914	33,343	34,983
Contributions	4,393	618	791	973	1,168
Interest earned	530	614	638	667	700
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	30,682	31,914	33,343	34,983	36,851

**Hazardous Properties
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		4.5%	4.5%	3.5%	3.5%	3.0%	
Property taxes	(30,472)	(31,845)	(33,278)	(34,443)	(35,648)	(36,718)	(171,932)
	(30,472)	(31,845)	(33,278)	(34,443)	(35,648)	(36,718)	(171,932)
Miscellaneous	(152,000)	(152,000)	(150,000)	(150,000)	(150,000)	(150,000)	(752,000)
Total Operating Revenues	(182,472)	(183,845)	(183,278)	(184,443)	(185,648)	(186,718)	(923,932)
Operating Expenditures							
Administration	374	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	28,971	29,740	30,632	31,551	32,498	33,473	157,894
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	4,388	3,926	141	311	492	507	5,377
Total Operating Expenditures	187,733	188,040	183,278	184,443	185,648	186,718	928,127
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,261	4,195					4,195
Add: Prior year (surplus) / deficit	(5,261)	(4,195)					(4,195)
(Surplus) applied to future years							

**Hazardous Properties
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	107,064	113,131	115,535	118,157	121,012
Contributions	3,926	141	311	492	507
Interest earned	2,141	2,263	2,311	2,363	2,420
Withdrawals for capital projects:					
Closing Balance Reserve Fund	113,131	115,535	118,157	121,012	123,939

**Unsightly Premises
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.0%	3.5%	3.5%	3.5%	3.5%	
Property taxes	(30,089)	(30,991)	(32,076)	(33,198)	(34,360)	(35,563)	(166,188)
	(30,089)	(30,991)	(32,076)	(33,198)	(34,360)	(35,563)	(166,188)
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	(180,239)	(181,141)	(182,226)	(183,348)	(184,510)	(185,713)	(916,938)
Operating Expenditures							
Administration	95	95	98	101	104	107	505
Professional fees	550	550	567	583	601	619	2,920
Operating costs	29,321	30,090	31,294	32,232	33,199	34,195	161,010
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	6,383	5,510	267	432	606	792	7,607
Total Operating Expenditures	186,349	186,245	182,226	183,348	184,510	185,713	922,042
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,110	5,104					5,104
Add: Prior year (surplus) / deficit	(6,110)	(5,104)					(5,104)
(Surplus) applied to future years							

**Unsightly Premises
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	52,247	58,802	60,245	61,882	63,726
Contributions	5,510	267	432	606	792
Interest earned	1,045	1,176	1,205	1,238	1,275
Withdrawals for capital projects:					
Closing Balance Reserve Fund	58,802	60,245	61,882	63,726	65,793

**Emergency Planning
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		11.0%	11.9%	3.0%	3.0%	3.0%	
Property taxes	(825,794)	(916,608)	(1,025,456)	(1,056,220)	(1,087,907)	(1,120,544)	(5,206,735)
	(825,794)	(916,608)	(1,025,456)	(1,056,220)	(1,087,907)	(1,120,544)	(5,206,735)
Municipal agreements	(77,410)	(87,093)	(89,706)	(92,397)	(95,169)	(98,024)	(462,389)
Operating grants	(1,089,588)	(669,000)					(669,000)
Miscellaneous	(32,000)	(75,000)					(75,000)
Total Operating Revenues	(2,024,792)	(1,747,701)	(1,115,162)	(1,148,617)	(1,183,076)	(1,218,568)	(6,413,124)
Operating Expenditures							
Administration	125,513	173,308	178,507	183,862	189,378	195,059	920,114
Professional fees	348,000	296,000	143,880	148,196	152,642	157,222	897,940
Building ops	800	800	824	849	874	900	4,247
Veh & Equip ops	20,808	22,094	22,757	23,440	24,143	24,867	117,301
Operating costs	122,128	128,855	109,314	112,594	115,973	119,452	586,188
Program costs	1,054,427	709,000					709,000
Wages & benefits	562,399	599,923	626,920	645,727	665,099	685,052	3,222,721
Transfer to other gov/org	22,000	32,000	32,960	33,949	34,967	36,016	169,892
Contributions to reserve funds	208,907	23,216					23,216
Total Operating Expenditures	2,464,982	1,985,196	1,115,162	1,148,617	1,183,076	1,218,568	6,650,619
Capital Asset Expenditures							
Capital expenditures	255,000	170,000					170,000
Transfer from reserves	(255,000)	(170,000)					(170,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	440,190	237,495					237,495
Add: Transfer from appropriated surplus	(161,200)	(219,000)					(219,000)
Add: Prior year (surplus) / deficit	(278,990)	(18,495)					(18,495)
(Surplus) applied to future years							

Emergency Planning

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	170,000					170,000
Total Emergency Planning	170,000					170,000

**Emergency Planning
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	647,643	458,812	467,988	477,348	486,895
Contributions	3,216				
Interest earned	12,953	9,176	9,360	9,547	9,738
Withdrawals for capital projects:					
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	(170,000)				
Total Withdrawals for capital projects	(170,000)				
Other transfers out of Reserve	35,000				
Closing Balance Reserve Fund	458,812	467,988	477,348	486,895	496,633
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,407	25,515	26,025	26,546	27,077
Contributions	20,000				
Interest earned	108	510	521	531	542
Withdrawals for capital projects:					
Closing Balance Reserve Account	25,515	26,025	26,546	27,077	27,619

**D68 Search & Rescue
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		19.7%	0.6%	0.1%	0.1%	0.1%	
Property taxes	(53,023)	(63,475)	(63,854)	(63,886)	(63,919)	(63,954)	(319,088)
	(53,023)	(63,475)	(63,854)	(63,886)	(63,919)	(63,954)	(319,088)
Grants in lieu of taxes	(203)	(203)	(203)	(203)	(203)	(203)	(1,015)
Total Operating Revenues	(53,226)	(63,678)	(64,057)	(64,089)	(64,122)	(64,157)	(320,103)
Operating Expenditures							
Administration	1,050	1,050	1,082	1,114	1,147	1,182	5,575
Transfer to other gov/org	52,475	62,975	62,975	62,975	62,975	62,975	314,875
Total Operating Expenditures	53,525	64,025	64,057	64,089	64,122	64,157	320,450
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	299	347					347
Add: Prior year (surplus) / deficit	(299)	(347)					(347)
(Surplus) applied to future years							

**D69 Marine Search & Rescue
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		22.4%	0.1%		0.1%	0.1%	
Property taxes	(17,850)	(21,850)	(21,861)	(21,871)	(21,882)	(21,894)	(109,358)
	(17,850)	(21,850)	(21,861)	(21,871)	(21,882)	(21,894)	(109,358)
Total Operating Revenues	(17,850)	(21,850)	(21,861)	(21,871)	(21,882)	(21,894)	(109,358)
Operating Expenditures							
Administration	350	350	361	371	382	394	1,858
Transfer to other gov/org	17,500	21,500	21,500	21,500	21,500	21,500	107,500
Total Operating Expenditures	17,850	21,850	21,861	21,871	21,882	21,894	109,358
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues			0.1%	0.1%	0.1%	0.1%	
Property taxes	(30,600)	(30,600)	(30,618)	(30,637)	(30,656)	(30,675)	(153,186)
	(30,600)	(30,600)	(30,618)	(30,637)	(30,656)	(30,675)	(153,186)
Total Operating Revenues	(30,600)	(30,600)	(30,618)	(30,637)	(30,656)	(30,675)	(153,186)
Operating Expenditures							
Administration	600	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	30,600	30,600	30,618	30,637	30,656	30,675	153,186
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		9.2%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(171,304)	(187,118)	(192,730)	(198,511)	(204,468)	(210,602)	(993,429)
	(171,304)	(187,118)	(192,730)	(198,511)	(204,468)	(210,602)	(993,429)
Operating grants	(8,280)	(3,112)					(3,112)
Miscellaneous	(52,224)	(25,410)					(25,410)
Total Operating Revenues	(231,808)	(215,640)	(192,730)	(198,511)	(204,468)	(210,602)	(1,021,951)
Operating Expenditures							
Administration	13,895	16,649	17,148	17,663	18,193	18,739	88,392
Veh & Equip ops	26,100	11,350	10,691	11,011	11,342	11,682	56,076
Operating costs	9,920	55,032	10,128	10,432	10,745	11,067	97,404
Program costs	53,280						
Transfer to other gov/org	147,286	157,946	138,274	142,423	146,695	151,096	736,434
Contributions to reserve funds	19,023	16,628	16,489	16,982	17,493	18,018	85,610
Total Operating Expenditures	269,504	257,605	192,730	198,511	204,468	210,602	1,063,916
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	37,696	41,965					41,965
Add: Transfer from appropriated surplus	(15,000)	(42,000)					(42,000)
Add: Prior year (surplus) / deficit	(22,696)	35					35
(Surplus) applied to future years							

**D68 E911
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	133,730	136,405	139,133	141,916	144,754
Interest earned	2,675	2,728	2,783	2,838	2,895
Withdrawals for capital projects:					
Closing Balance Reserve Fund	136,405	139,133	141,916	144,754	147,649

**D69 E911
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		4.2%	3.1%	3.0%	3.0%	3.0%	
Property taxes	(821,297)	(856,202)	(882,588)	(909,066)	(936,338)	(964,428)	(4,548,622)
	(821,297)	(856,202)	(882,588)	(909,066)	(936,338)	(964,428)	(4,548,622)
Operating grants	(8,390)	(3,122)					(3,122)
Miscellaneous		(5,500)					(5,500)
Total Operating Revenues	(829,687)	(864,824)	(882,588)	(909,066)	(936,338)	(964,428)	(4,557,244)
Operating Expenditures							
Administration	26,101	28,249	29,096	29,969	30,868	31,794	149,976
Professional fees	500	500					500
Operating costs	6,500	9,622	6,695	6,896	7,103	7,316	37,632
Program costs	8,390						
Transfer to other gov/org	788,959	826,987	846,797	872,201	898,367	925,318	4,369,670
Contributions to reserve funds	7,139	6,138					6,138
Total Operating Expenditures	837,589	871,496	882,588	909,066	936,338	964,428	4,563,916
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	7,902	6,672					6,672
Add: Prior year (surplus) / deficit	(7,902)	(6,672)					(6,672)
(Surplus) applied to future years							

**D68 Community Justice
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues			0.1%	0.1%	0.1%	0.1%	
Property taxes	(21,420)	(21,420)	(21,433)	(21,446)	(21,459)	(21,474)	(107,232)
	(21,420)	(21,420)	(21,433)	(21,446)	(21,459)	(21,474)	(107,232)
Total Operating Revenues	(21,420)	(21,420)	(21,433)	(21,446)	(21,459)	(21,474)	(107,232)
Operating Expenditures							
Administration	420	420	433	446	459	474	2,232
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	21,474	107,232
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		6.5%	0.2%	0.1%	0.1%	0.1%	
Property taxes	(89,661)	(95,490)	(95,649)	(95,702)	(95,760)	(95,818)	(478,419)
Parcel taxes	(94,631)	(100,782)	(100,951)	(101,009)	(101,066)	(101,127)	(504,935)
	(184,292)	(196,272)	(196,600)	(196,711)	(196,826)	(196,945)	(983,354)
Total Operating Revenues	(184,292)	(196,272)	(196,600)	(196,711)	(196,826)	(196,945)	(983,354)
Operating Expenditures							
Administration	3,617	3,617	3,726	3,837	3,952	4,071	19,203
Transfer to other gov/org	180,874	192,874	192,874	192,874	192,874	192,874	964,370
Total Operating Expenditures	184,491	196,491	196,600	196,711	196,826	196,945	983,573
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	199	219					219
Add: Prior year (surplus) / deficit	(199)	(219)					(219)
(Surplus) applied to future years							

**Fire - Administration
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Operating grants	(283,327)						
Interdepartmental recoveries	(541,432)	(806,146)	(871,804)	(897,959)	(924,898)	(952,644)	(4,453,451)
Miscellaneous		(30,000)					(30,000)
Total Operating Revenues	(824,759)	(836,146)	(871,804)	(897,959)	(924,898)	(952,644)	(4,483,451)
Operating Expenditures							
Administration	11,420	12,970	13,359	13,760	14,173	14,598	68,860
Professional fees	78,425	79,750	82,143	84,607	87,145	89,759	423,404
Veh & Equip ops	5,227	11,581	11,928	12,286	12,655	13,034	61,484
Operating costs	327,304	41,624	42,872	44,159	45,483	46,848	220,986
Wages & benefits	680,069	690,433	721,502	743,147	765,442	788,405	3,708,929
Transfer to other gov/org	2,500	30,000					30,000
Contributions to reserve funds		75,000					75,000
Total Operating Expenditures	1,104,945	941,358	871,804	897,959	924,898	952,644	4,588,663
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	280,186	105,212					105,212
Add: Transfer from appropriated surplus	(44,925)						
Add: Prior year (surplus) / deficit	(235,261)	(105,212)					(105,212)
(Surplus) applied to future years							

**Fire - Dashwood Firehall Construction
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		42.9%	(4.6%)				
Property taxes	(312,518)	(446,618)	(425,966)	(426,091)	(426,221)	(426,354)	(2,151,250)
	(312,518)	(446,618)	(425,966)	(426,091)	(426,221)	(426,354)	(2,151,250)
Total Operating Revenues	(312,518)	(446,618)	(425,966)	(426,091)	(426,221)	(426,354)	(2,151,250)
Operating Expenditures							
Administration	2,929	4,061	4,183	4,308	4,438	4,571	21,561
Debt interest	257,521	262,996	232,401	232,401	232,401	232,401	1,192,600
Total Operating Expenditures	260,450	267,057	236,584	236,709	236,839	236,972	1,214,161
Capital Asset Expenditures							
Capital expenditures	930,931						
New borrowing	(930,931)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	81,752	189,382	189,382	189,382	189,382	189,382	946,910
New debt (principal & interest)	9,309						
Total Capital Financing Charges	91,061	189,382	189,382	189,382	189,382	189,382	946,910
Net (surplus)/deficit for the year	38,993	9,821					9,821
Add: Transfer from appropriated surplus	(30,595)						
Add: Prior year (surplus) / deficit	(8,398)	(9,821)					(9,821)
(Surplus) applied to future years							

**Fire - Meadowood
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(12.6%)	17.0%			(23.5%)	
Parcel taxes	(125,346)	(109,571)	(128,192)	(128,192)	(128,192)	(98,107)	(592,254)
	(125,346)	(109,571)	(128,192)	(128,192)	(128,192)	(98,107)	(592,254)
Total Operating Revenues	(125,346)	(109,571)	(128,192)	(128,192)	(128,192)	(98,107)	(592,254)
Operating Expenditures							
Administration	1,454	1,814	1,814	1,814	1,814	1,700	8,956
Debt interest	61,182	59,941	58,700	58,700	58,700	28,729	264,770
Total Operating Expenditures	62,636	61,755	60,514	60,514	60,514	30,429	273,726
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	62,710	65,194	67,678	67,678	67,678	67,678	335,906
Total Capital Financing Charges	62,710	65,194	67,678	67,678	67,678	67,678	335,906
Net (surplus)/deficit for the year		17,378					17,378
Add: Prior year (surplus) / deficit		(17,378)					(17,378)
(Surplus) applied to future years							

**Fire - Nanaimo River
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues			(100.0%)				
Property taxes	(1,780)	(1,780)					(1,780)
	(1,780)	(1,780)					(1,780)
Total Operating Revenues	(1,780)	(1,780)					(1,780)
Operating Expenditures							
Administration	765	765					765
Professional fees	2,000	1,000					1,000
Debt interest	318	318					318
Total Operating Expenditures	3,083	2,083					2,083
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	697	697					697
Total Capital Financing Charges	697	697					697
Net (surplus)/deficit for the year	2,000	1,000					1,000
Add: Transfer from appropriated surplus	(2,000)	(1,000)					(1,000)
(Surplus) applied to future years							

**Fire - Nanaimo River
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	255,100	260,202	265,406	270,714	276,128
Interest earned	5,102	5,204	5,308	5,414	5,523
Withdrawals for capital projects:					
Closing Balance Reserve Fund	260,202	265,406	270,714	276,128	281,651

Fire - Coombs Hilliers
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		20.7%	8.6%	1.7%	11.0%	51.5%	
Property taxes	(1,141,484)	(1,377,896)	(1,496,791)	(1,521,630)	(1,689,010)	(2,558,908)	(8,644,235)
	(1,141,484)	(1,377,896)	(1,496,791)	(1,521,630)	(1,689,010)	(2,558,908)	(8,644,235)
Total Operating Revenues	(1,141,484)	(1,377,896)	(1,496,791)	(1,521,630)	(1,689,010)	(2,558,908)	(8,644,235)
Operating Expenditures							
Administration	160,739	219,891	226,488	233,282	240,281	247,489	1,167,431
Professional fees	6,000	19,000	69,570	21,657	22,307	22,976	155,510
Building ops	84,757	79,012	81,383	83,824	86,339	108,929	439,487
Veh & Equip ops	122,020	117,220	120,737	124,359	128,089	131,932	622,337
Operating costs	195,602	229,700	236,507	243,518	250,739	258,178	1,218,642
Wages & benefits	417,143	429,018	448,324	461,774	475,627	489,896	2,304,639
Contributions to reserve funds	127,949	103,637	149,993	164,713	53,913	88,567	560,823
Debt interest	15,969	24,787	15,338	19,802	103,580	566,652	730,159
Total Operating Expenditures	1,130,179	1,222,265	1,348,340	1,352,929	1,360,875	1,914,619	7,199,028
Capital Asset Expenditures							
Capital expenditures	1,474,685	245,000	135,000	603,250	10,495,250	500,000	11,978,500
Transfer from reserves	(781,793)	(200,000)	(135,000)	(233,000)	(25,000)		(593,000)
Grants and other		(45,000)					(45,000)
New borrowing	(689,423)			(350,000)	(10,450,000)	(500,000)	(11,300,000)
Net Capital Assets funded from Operations	3,469			20,250	20,250		40,500
Capital Financing Charges							
Existing debt (principal)	28,013	165,898	148,451	144,951	175,322	(226,653)	407,969
New debt (principal & interest)	6,894			3,500	132,563	870,942	1,007,005
Total Capital Financing Charges	34,907	165,898	148,451	148,451	307,885	644,289	1,414,974
Net (surplus)/deficit for the year	27,071	10,267					10,267
Add: Prior year (surplus) / deficit	(27,071)	(10,267)					(10,267)
(Surplus) applied to future years							

Fire - Coombs Hilliers

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
FR-0011 COOMBS HILLIERS FIREHALL 2 RECONSTRUCT			220,250	10,020,250		10,240,500
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	145,000	25,000	33,000	25,000		228,000
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	100,000	110,000	350,000	450,000	500,000	1,510,000
Total Fire - Coombs Hilliers	245,000	135,000	603,250	10,495,250	500,000	11,978,500

**Fire - Coombs Hilliers
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	267,154	166,134	174,450	99,652	120,558
Contributions	93,637	139,993	154,713	43,913	78,567
Interest earned	5,343	3,323	3,489	1,993	2,411
Withdrawals for capital projects:					
FR-0011 COOMBS HILLIERS FIREHALL 2 RECONSTRU			(200,000)		
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	(100,000)	(25,000)	(33,000)	(25,000)	
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	(100,000)	(110,000)			
Total Withdrawals for capital projects	(200,000)	(135,000)	(233,000)	(25,000)	
Closing Balance Reserve Fund	166,134	174,450	99,652	120,558	201,536
New Borrowing					
FR-0011 COOMBS HILLIERS FIREHALL 2 RECONSTRU				10,000,000	
VH-2020 VEHICLE - FIRE COOMBS HILLIERS			350,000	450,000	500,000
Total New Borrowing			350,000	10,450,000	500,000
New Debt Principal/Int				28,063	837,879
New Debt Principal/Int(Cumulative)				28,063	865,942
Borrowing cost			3,500	104,500	5,000

**Fire - Errington
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		22.5%	13.5%	9.1%	9.2%	8.4%	
Property taxes	(1,257,360)	(1,540,055)	(1,747,489)	(1,907,348)	(2,083,610)	(2,258,052)	(9,536,554)
	(1,257,360)	(1,540,055)	(1,747,489)	(1,907,348)	(2,083,610)	(2,258,052)	(9,536,554)
Miscellaneous	(5,000)						
Total Operating Revenues	(1,262,360)	(1,540,055)	(1,747,489)	(1,907,348)	(2,083,610)	(2,258,052)	(9,536,554)
Operating Expenditures							
Administration	96,940	138,682	142,842	147,128	151,542	156,088	736,282
Professional fees	5,000	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	5,220	5,702	5,873	6,049	6,231	6,418	30,273
Veh & Equip ops	10,000	10,000	10,300	10,609	10,927	11,255	53,091
Operating costs	4,528	2,600	2,678	2,759	2,842	2,927	13,806
Transfer to other gov/org	870,658	953,744	982,356	1,011,827	1,042,182	1,073,447	5,063,556
Contributions to reserve funds	237,012	398,661	373,771	143,093	287,694	429,411	1,632,630
Debt interest	26,125	15,721	11,871	8,021	4,171	321	40,105
Total Operating Expenditures	1,255,483	1,530,110	1,534,841	1,334,791	1,511,053	1,685,495	7,596,290
Capital Asset Expenditures							
Capital expenditures	2,530,184	398,395	6,149,395	70,000	400,000	460,000	7,477,790
Transfer from reserves	(809,789)	(28,000)	(710,000)	(70,000)	(400,000)	(460,000)	(1,668,000)
Grants and other	(250,000)						
New borrowing	(1,450,000)	(350,000)	(5,419,000)				(5,769,000)
Net Capital Assets funded from Operations	20,395	20,395	20,395				40,790
Capital Financing Charges							
Existing debt (principal)		110,000	110,000	110,000	110,000	110,000	550,000
New debt (principal & interest)	5,500	3,500	82,253	462,557	462,557	462,557	1,473,424
Total Capital Financing Charges	5,500	113,500	192,253	572,557	572,557	572,557	2,023,424
Net (surplus)/deficit for the year	19,018	123,950					123,950
Add: Prior year (surplus) / deficit	(19,018)	(123,950)					(123,950)
(Surplus) applied to future years							

Fire - Errington
5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2	370,395	5,439,395				5,809,790
MJ-2021 MAJOR CAP - FIRE ERRINGTON	28,000	60,000	70,000	400,000	310,000	868,000
VH-2021 VEHICLE - FIRE ERRINGTON		650,000			150,000	800,000
Total Fire - Errington	398,395	6,149,395	70,000	400,000	460,000	7,477,790

**Fire - Errington
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	430,914	805,193	480,068	557,762	451,611
Contributions	393,661	368,771	138,093	282,694	424,411
Interest earned	8,618	16,104	9,601	11,155	9,032
Withdrawals for capital projects:					
MJ-2021 MAJOR CAP - FIRE ERRINGTON	(28,000)	(60,000)	(70,000)	(400,000)	(310,000)
VH-2021 VEHICLE - FIRE ERRINGTON		(650,000)			(150,000)
Total Withdrawals for capital projects	(28,000)	(710,000)	(70,000)	(400,000)	(460,000)
Closing Balance Reserve Fund	805,193	480,068	557,762	451,611	425,054
New Borrowing					
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2	350,000	5,419,000			
Total New Borrowing	350,000	5,419,000			
New Debt Principal/Int		28,063	434,494		
New Debt Principal/Int(Cumulative)		28,063	462,557	462,557	462,557
Borrowing cost	3,500	54,190			

**Fire - French Creek
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		4.5%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(1,096,777)	(1,146,506)	(1,180,901)	(1,216,328)	(1,252,818)	(1,290,403)	(6,086,956)
	(1,096,777)	(1,146,506)	(1,180,901)	(1,216,328)	(1,252,818)	(1,290,403)	(6,086,956)
Total Operating Revenues	(1,096,777)	(1,146,506)	(1,180,901)	(1,216,328)	(1,252,818)	(1,290,403)	(6,086,956)
Operating Expenditures							
Administration	79,547	82,521	84,997	87,547	90,173	92,878	438,116
Operating costs	87,407	111,000	114,330	117,760	121,293	124,931	589,314
Transfer to other gov/org	913,815	920,368	888,353	915,004	942,454	970,727	4,636,906
Contributions to reserve funds	20,857	32,911	93,221	96,017	98,898	101,867	422,914
Total Operating Expenditures	1,101,626	1,146,800	1,180,901	1,216,328	1,252,818	1,290,403	6,087,250
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,849	294					294
Add: Prior year (surplus) / deficit	(4,849)	(294)					(294)
(Surplus) applied to future years							

**Fire - Nanoose Bay
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		14.6%	5.8%	10.3%	8.2%	5.1%	
Property taxes	(1,356,704)	(1,554,595)	(1,644,809)	(1,813,856)	(1,962,325)	(2,061,826)	(9,037,411)
	(1,356,704)	(1,554,595)	(1,644,809)	(1,813,856)	(1,962,325)	(2,061,826)	(9,037,411)
Operating grants	(40,000)						
Grants in lieu of taxes	(11,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(65,000)
Miscellaneous	(80,000)						
Total Operating Revenues	(1,487,704)	(1,567,595)	(1,657,809)	(1,826,856)	(1,975,325)	(2,074,826)	(9,102,411)
Operating Expenditures							
Administration	191,620	264,801	272,745	280,927	289,355	298,036	1,405,864
Professional fees	95,000	15,000	15,450	15,914	16,391	16,883	79,638
Building ops	72,238	78,799	81,163	83,597	86,105	88,689	418,353
Veh & Equip ops	126,500	134,100	138,123	142,267	146,535	150,931	711,956
Operating costs	346,692	359,953	370,688	381,746	393,135	404,867	1,910,389
Wages & benefits	383,893	395,778	413,588	425,996	438,776	451,939	2,126,077
Contributions to reserve funds	131,508	145,771	153,541	283,898	392,517	450,970	1,426,697
Debt interest	114,390	114,390	114,390	114,390	114,390	114,390	571,950
Total Operating Expenditures	1,461,841	1,508,592	1,559,688	1,728,735	1,877,204	1,976,705	8,650,924
Capital Asset Expenditures							
Capital expenditures	1,679,710	600,000	410,000	15,000	120,000	165,000	1,310,000
Transfer from reserves	(1,086,241)	(220,000)	(410,000)	(15,000)	(120,000)	(165,000)	(930,000)
Grants and other	(560,000)	(380,000)					(380,000)
Net Capital Assets funded from Operations	33,469						
Capital Financing Charges							
Existing debt (principal)	98,121	98,121	98,121	98,121	98,121	98,121	490,605
Total Capital Financing Charges	98,121	98,121	98,121	98,121	98,121	98,121	490,605
Net (surplus)/deficit for the year	105,727	39,118					39,118
Add: Prior year (surplus) / deficit	(105,727)	(39,118)					(39,118)
(Surplus) applied to future years							

Fire - Nanoose Bay

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	150,000	10,000	15,000	20,000	15,000	210,000
VH-2023 VEHICLE - FIRE NANOOSE BAY	450,000	400,000		100,000	150,000	1,100,000
Total Fire - Nanoose Bay	600,000	410,000	15,000	120,000	165,000	1,310,000

**Fire - Nanoose Bay
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	624,541	494,457	242,887	511,643	789,393
Contributions	77,425	148,541	278,898	387,517	445,970
Interest earned	12,491	9,889	4,858	10,233	15,788
Withdrawals for capital projects:					
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	(120,000)	(10,000)	(15,000)	(20,000)	(15,000)
VH-2023 VEHICLE - FIRE NANOOSE BAY	(100,000)	(400,000)		(100,000)	(150,000)
Total Withdrawals for capital projects	(220,000)	(410,000)	(15,000)	(120,000)	(165,000)
Closing Balance Reserve Fund	494,457	242,887	511,643	789,393	1,086,151

Fire - Wellington
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.8%	8.7%	3.0%	3.0%	3.0%	
Property taxes	(152,136)	(157,885)	(171,620)	(176,768)	(182,071)	(187,534)	(875,878)
	(152,136)	(157,885)	(171,620)	(176,768)	(182,071)	(187,534)	(875,878)
Total Operating Revenues	(152,136)	(157,885)	(171,620)	(176,768)	(182,071)	(187,534)	(875,878)
Operating Expenditures							
Administration	7,377	7,586	7,814	8,048	8,289	8,538	40,275
Professional fees	1,000	1,000	1,030	1,061	1,093	1,126	5,310
Operating costs	3,700						
Transfer to other gov/org	152,404	158,035	162,776	167,659	172,689	177,870	839,029
Total Operating Expenditures	164,481	166,621	171,620	176,768	182,071	187,534	884,614
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	12,345	8,736					8,736
Add: Prior year (surplus) / deficit	(12,345)	(8,736)					(8,736)
(Surplus) applied to future years							

Fire - Cassidy Waterloo
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		9.6%	28.9%	19.4%	14.7%	9.8%	
Property taxes	(300,981)	(329,965)	(425,205)	(507,815)	(582,220)	(639,378)	(2,484,583)
	(300,981)	(329,965)	(425,205)	(507,815)	(582,220)	(639,378)	(2,484,583)
Total Operating Revenues	(300,981)	(329,965)	(425,205)	(507,815)	(582,220)	(639,378)	(2,484,583)
Operating Expenditures							
Administration	16,112	31,372	32,313	33,283	34,281	35,309	166,558
Professional fees	17,500	17,149	3,014	3,105	3,198	3,294	29,760
Building ops	10,058	10,141	10,141	10,141	10,141	10,141	50,705
Veh & Equip ops	40,400	41,400	42,642	43,921	45,239	46,596	219,798
Operating costs	22,250	22,730	23,412	24,114	24,838	25,583	120,677
Transfer to other gov/org	96,892	99,799	102,793	105,877	109,053	112,325	529,847
Contributions to reserve funds	129,672	139,903	199,815	224,007	15,869	73,679	653,273
Debt interest				29,792	29,196	22,046	81,034
Total Operating Expenditures	332,884	362,494	414,130	474,240	271,815	328,973	1,851,652
Capital Asset Expenditures							
Capital expenditures			811,075	2,991,075			3,802,150
Transfer from reserves			(785,000)	(730,000)			(1,515,000)
Grants and other			(15,000)				(15,000)
New borrowing				(2,250,000)			(2,250,000)
Net Capital Assets funded from Operations			11,075	11,075			22,150
Capital Financing Charges							
Existing debt (principal)					130,000	130,000	260,000
New debt (principal & interest)				22,500	180,405	180,405	383,310
Total Capital Financing Charges				22,500	310,405	310,405	643,310
Net (surplus)/deficit for the year	31,903	32,529					32,529
Add: Transfer from appropriated surplus	(17,500)	(14,649)					(14,649)
Add: Prior year (surplus) / deficit	(14,403)	(17,880)					(17,880)
(Surplus) applied to future years							

Fire - Cassidy Waterloo

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
FR-0004 CASSIDY WATERLOO FIREHALL REPLACEMENT		61,075	2,111,075			2,172,150
MJ-2025 MAJOR CAP - FIRE CASSIDY WATERLOO			130,000			130,000
VH-2025 VEHICLE - CASSIDY WATERLOO		750,000	750,000			1,500,000
Total Fire - Cassidy Waterloo		811,075	2,991,075			3,802,150

**Fire - Cassidy Waterloo
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,068,436	1,229,708	669,117	176,506	195,905
Contributions	139,903	199,815	224,007	15,869	73,679
Interest earned	21,369	24,594	13,382	3,530	3,918
Withdrawals for capital projects:					
FR-0004 CASSIDY WATERLOO FIREHALL REPLACEMENT		(50,000)	(500,000)		
MJ-2025 MAJOR CAP - FIRE CASSIDY WATERLOO			(130,000)		
VH-2025 VEHICLE - CASSIDY WATERLOO		(735,000)	(100,000)		
Total Withdrawals for capital projects		(785,000)	(730,000)		
Closing Balance Reserve Fund	1,229,708	669,117	176,506	195,905	273,502
New Borrowing					
FR-0004 CASSIDY WATERLOO FIREHALL REPLACEMENT			1,600,000		
VH-2025 VEHICLE - CASSIDY WATERLOO			650,000		
Total New Borrowing			2,250,000		
New Debt Principal/Int				180,405	
New Debt Principal/Int(Cumulative)				180,405	180,405
Borrowing cost			22,500		

**Fire - Dashwood
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		15.3%	9.5%	7.7%	4.9%	4.9%	
Property taxes	(1,408,932)	(1,624,453)	(1,779,052)	(1,915,603)	(2,009,004)	(2,107,004)	(9,435,116)
	(1,408,932)	(1,624,453)	(1,779,052)	(1,915,603)	(2,009,004)	(2,107,004)	(9,435,116)
Grants in lieu of taxes	(800)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(11,500)
Miscellaneous				(50,000)			(50,000)
Total Operating Revenues	(1,409,732)	(1,626,753)	(1,781,352)	(1,967,903)	(2,011,304)	(2,109,304)	(9,496,616)
Operating Expenditures							
Administration	103,202	155,912	160,589	165,407	170,369	175,480	827,757
Professional fees	5,000	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	42,619	39,118	40,292	41,500	42,745	44,028	207,683
Veh & Equip ops	9,000	12,000	12,360	12,731	13,113	13,506	63,710
Operating costs	3,647	4,405	4,537	4,673	4,813	4,958	23,386
Transfer to other gov/org	854,545	949,600	978,088	1,007,431	1,037,654	1,068,783	5,041,556
Contributions to reserve funds	357,689	440,000	547,116	698,919	706,492	796,921	3,189,448
Debt interest	5,226	3,956	2,673	1,390	107		8,126
Total Operating Expenditures	1,380,928	1,609,991	1,750,805	1,937,356	1,980,757	2,109,304	9,388,213
Capital Asset Expenditures							
Capital expenditures	194,000	224,000	700,000	750,000	300,000	592,000	2,566,000
Transfer from reserves	(194,000)	(179,000)	(700,000)	(750,000)	(300,000)	(592,000)	(2,521,000)
Grants and other		(45,000)					(45,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	30,547	30,547	30,547	30,547	30,547		122,188
Total Capital Financing Charges	30,547	30,547	30,547	30,547	30,547		122,188
Net (surplus)/deficit for the year	1,743	13,785					13,785
Add: Prior year (surplus) / deficit	(1,743)	(13,785)					(13,785)
(Surplus) applied to future years							

Fire - Dashwood

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2026 MAJOR CAP - FIRE DASHWOOD	79,000				132,000	211,000
VH-2026 VEHICLE - FIRE DASHWOOD	145,000	700,000	750,000	300,000	460,000	2,355,000
Total Fire - Dashwood	224,000	700,000	750,000	300,000	592,000	2,566,000

**Fire - Dashwood
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	402,907	666,965	522,420	476,787	887,815
Contributions	435,000	542,116	693,919	701,492	791,921
Interest earned	8,058	13,339	10,448	9,536	17,756
Withdrawals for capital projects:					
MJ-2026 MAJOR CAP - FIRE DASHWOOD	(34,000)				(132,000)
VH-2026 VEHICLE - FIRE DASHWOOD	(145,000)	(700,000)	(750,000)	(300,000)	(460,000)
Total Withdrawals for capital projects	(179,000)	(700,000)	(750,000)	(300,000)	(592,000)
Closing Balance Reserve Fund	666,965	522,420	476,787	887,815	1,105,492

**Fire - Extension
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		12.9%	11.9%	13.9%	13.9%	13.9%	
Property taxes	(326,486)	(368,500)	(412,277)	(469,437)	(534,583)	(608,833)	(2,393,630)
	(326,486)	(368,500)	(412,277)	(469,437)	(534,583)	(608,833)	(2,393,630)
Operating grants	(40,000)	(30,000)					(30,000)
Total Operating Revenues	(366,486)	(398,500)	(412,277)	(469,437)	(534,583)	(608,833)	(2,423,630)
Operating Expenditures							
Administration	44,915	59,931	61,729	63,581	65,488	67,453	318,182
Professional fees	58,968	58,968	12,269	12,637	13,016	13,407	110,297
Building ops	31,003	38,420	39,573	40,760	41,983	43,242	203,978
Veh & Equip ops	109,000	99,000	71,970	74,129	76,353	78,644	400,096
Operating costs	90,008	45,570	46,937	48,345	49,796	51,289	241,937
Wages & benefits	25,000	25,000	26,125	26,909	27,716	28,547	134,297
Transfer to other gov/org		50,000	51,500	53,045	54,636	56,275	265,456
Contributions to reserve funds	91,057	85,160	102,174	139,031	164,637	58,010	549,012
Debt interest					11,458	11,229	22,687
Total Operating Expenditures	449,951	462,049	412,277	458,437	505,083	408,096	2,245,942
Capital Asset Expenditures							
Capital expenditures		35,000		511,000	2,711,000		3,257,000
Transfer from reserves		(35,000)		(200,000)	(600,000)		(835,000)
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)	32,359	29,859
New debt (principal & interest)					21,000	168,378	189,378
Total Capital Financing Charges					18,500	200,737	219,237
Net (surplus)/deficit for the year	83,465	63,549					63,549
Add: Transfer from appropriated surplus	(48,468)	(48,468)					(48,468)
Add: Prior year (surplus) / deficit	(34,997)	(15,081)					(15,081)
(Surplus) applied to future years							

Fire - Extension
5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
FR-0006 EXTENSION FIREHALL REBUILD			411,000	2,111,000		2,522,000
MJ-2027 MAJOR CAP - FIRE EXTENSION			100,000			100,000
VH-2027 VEHICLE - FIRE EXTENSION	35,000			600,000		635,000
Total Fire - Extension	35,000		511,000	2,711,000		3,257,000

**Fire - Extension
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	420,833	474,410	581,072	626,724	198,895
Contributions	80,160	97,174	134,031	159,637	53,010
Interest earned	8,417	9,488	11,621	12,534	3,978
Withdrawals for capital projects:					
FR-0006 EXTENSION FIREHALL REBUILD			(100,000)	(250,000)	
MJ-2027 MAJOR CAP - FIRE EXTENSION			(100,000)		
VH-2027 VEHICLE - FIRE EXTENSION	(35,000)			(350,000)	
Total Withdrawals for capital projects	(35,000)		(200,000)	(600,000)	
Closing Balance Reserve Fund	474,410	581,072	526,724	198,895	255,883
New Borrowing					
FR-0006 EXTENSION FIREHALL REBUILD				1,850,000	
VH-2027 VEHICLE - FIRE EXTENSION				250,000	
Total New Borrowing				2,100,000	
New Debt Principal/Int					168,378
New Debt Principal/Int(Cumulative)					168,378
Borrowing cost				21,000	

**Fire - Parksville Local
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		0.2%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(264,397)	(264,812)	(272,756)	(280,939)	(289,367)	(298,048)	(1,405,922)
	(264,397)	(264,812)	(272,756)	(280,939)	(289,367)	(298,048)	(1,405,922)
Total Operating Revenues	(264,397)	(264,812)	(272,756)	(280,939)	(289,367)	(298,048)	(1,405,922)
Operating Expenditures							
Administration	18,756	19,171	19,746	20,338	20,948	21,577	101,780
Transfer to other gov/org	245,641	245,641	253,010	260,601	268,419	276,471	1,304,142
Total Operating Expenditures	264,397	264,812	272,756	280,939	289,367	298,048	1,405,922
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		11.4%	15.0%	17.0%	15.0%	10.0%	
Property taxes	(1,170,032)	(1,303,816)	(1,498,931)	(1,753,198)	(2,015,693)	(2,216,970)	(8,788,608)
	(1,170,032)	(1,303,816)	(1,498,931)	(1,753,198)	(2,015,693)	(2,216,970)	(8,788,608)
Miscellaneous	(7,100)	(12,130)	(12,494)	(12,869)	(13,255)	(13,652)	(64,400)
Total Operating Revenues	(1,177,132)	(1,315,946)	(1,511,425)	(1,766,067)	(2,028,948)	(2,230,622)	(8,853,008)
Operating Expenditures							
Administration	79,675	134,654	138,694	142,854	147,140	151,554	714,896
Professional fees	5,000	5,000	5,150	5,305	5,464	5,628	26,547
Building ops	13,735	8,378	8,629	8,888	9,155	9,429	44,479
Veh & Equip ops	48,380	48,380	12,451	12,825	13,210	13,606	100,472
Operating costs	3,017	2,297	2,366	2,437	2,510	2,586	12,196
Transfer to other gov/org	849,285	870,647	896,766	923,669	951,379	979,921	4,622,382
Contributions to reserve funds	158,768	130,663	133,705	91,467	389,361	568,744	1,313,940
Debt interest	31,641	35,951	47,599	37,018	25,190	13,615	159,373
Total Operating Expenditures	1,189,501	1,235,970	1,245,360	1,224,463	1,543,409	1,745,083	6,994,285
Capital Asset Expenditures							
Capital expenditures	1,225,000	370,000	3,415,000	40,000	580,000	565,000	4,970,000
Transfer from reserves	(305,000)	(20,000)		(40,000)	(580,000)	(565,000)	(1,205,000)
New borrowing	(925,000)	(350,000)	(3,400,000)				(3,750,000)
Net Capital Assets funded from Operations	(5,000)		15,000				15,000
Capital Financing Charges							
Existing debt (principal)	46,815	147,565	189,002	240,930	184,865	184,865	947,227
New debt (principal & interest)	9,250	3,500	62,063	300,674	300,674	300,674	967,585
Total Capital Financing Charges	56,065	151,065	251,065	541,604	485,539	485,539	1,914,812
Net (surplus)/deficit for the year	63,434	71,089					71,089
Add: Transfer from appropriated surplus		(37,380)					(37,380)
Add: Prior year (surplus) / deficit	(63,434)	(33,709)					(33,709)
(Surplus) applied to future years							

Fire - Bow Horn Bay

5 Year Capital Plan

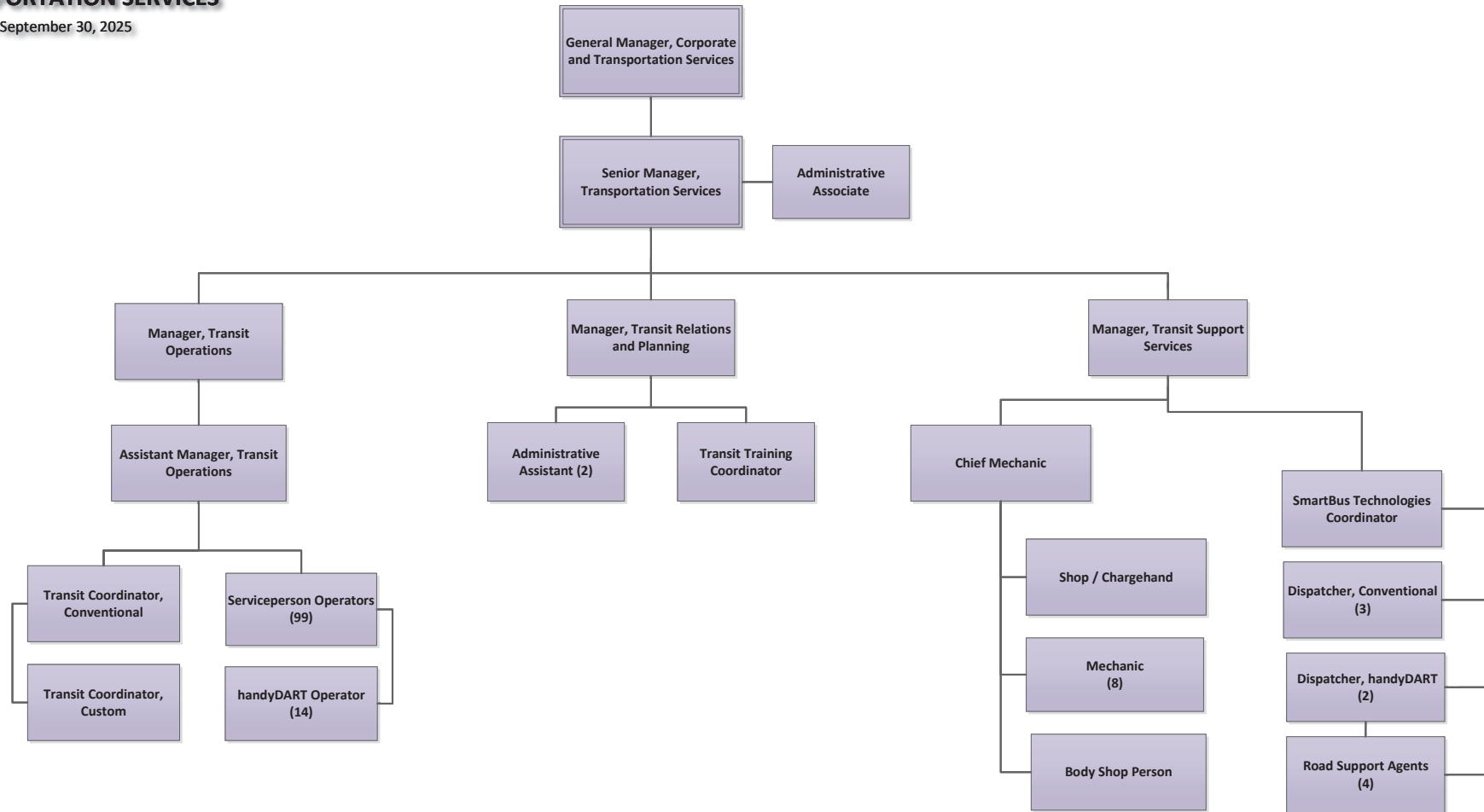
	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
FR-0007 BHB SATELLITE HALL DESIGN & CONST		3,015,000				3,015,000
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	20,000		40,000	14,000		74,000
VH-2029 VEHICLE - FIRE BOW HORN BAY	350,000	400,000		566,000	565,000	1,881,000
Total Fire - Bow Horn Bay	370,000	3,415,000	40,000	580,000	565,000	4,970,000

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	490,388	605,859	746,681	808,081	628,604
Contributions	125,663	128,705	86,467	384,361	563,744
Interest earned	9,808	12,117	14,933	16,162	12,572
Withdrawals for capital projects:					
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	(20,000)		(40,000)	(14,000)	
VH-2029 VEHICLE - FIRE BOW HORN BAY				(566,000)	(565,000)
Total Withdrawals for capital projects	(20,000)		(40,000)	(580,000)	(565,000)
Closing Balance Reserve Fund	605,859	746,681	808,081	628,604	639,920
New Borrowing					
FR-0007 BHB SATELLITE HALL DESIGN & CONST		3,000,000			
VH-2029 VEHICLE - FIRE BOW HORN BAY	350,000	400,000			
Total New Borrowing	350,000	3,400,000			
New Debt Principal/Int		28,063	272,611		
New Debt Principal/Int(Cumulative)		28,063	300,674	300,674	300,674
Borrowing cost	3,500	34,000			

TRANSPORTATION SERVICES

Updated to September 30, 2025



**TRANSPORTATION SERVICES
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		1.4%	21.1%	9.8%	6.3%	7.7%	
Property taxes	(19,403,665)	(19,669,696)	(23,825,076)	(26,158,489)	(27,806,669)	(29,955,152)	(127,415,082)
	(19,403,665)	(19,669,696)	(23,825,076)	(26,158,489)	(27,806,669)	(29,955,152)	(127,415,082)
Operations	(57,539)	(117,037)	(120,549)	(124,164)	(127,890)	(131,727)	(621,367)
Transit fares	(5,923,071)	(6,053,402)	(6,515,339)	(7,151,265)	(7,586,310)	(8,593,201)	(35,899,517)
Operating grants	(11,887,552)	(11,840,943)	(13,303,776)	(15,202,614)	(16,457,189)	(18,573,528)	(75,378,050)
Grants in lieu of taxes	(164,000)	(167,280)	(172,298)	(177,467)	(182,791)	(188,275)	(888,111)
Interdepartmental recoveries	(7,790,551)	(5,929,520)	(6,130,904)	(6,343,786)	(6,548,924)	(6,819,057)	(31,772,191)
Miscellaneous	(736,931)	(360,365)	(3,436,425)	(5,411)	(5,573)	(5,740)	(3,813,514)
Total Operating Revenues	(45,963,309)	(44,138,243)	(53,504,367)	(55,163,196)	(58,715,346)	(64,266,680)	(275,787,832)
Operating Expenditures							
Administration	3,575,061	3,666,134	3,973,841	4,318,604	4,470,246	4,644,596	21,073,421
Professional fees	217,500	134,600	100,510	103,525	106,631	109,830	555,096
Building ops	683,840	681,402	599,844	617,839	636,374	655,465	3,190,924
Veh & Equip ops	9,119,870	8,779,868	8,928,914	9,196,783	9,472,686	9,756,866	46,135,117
Operating costs	11,636,537	9,654,690	11,151,583	13,453,759	14,926,377	17,667,602	66,854,011
Wages & benefits	21,558,198	22,501,549	24,502,995	26,464,934	27,922,605	29,941,546	131,333,629
Transfer to other gov/org	226,866	222,461	3,657,838	231,033	235,485	240,028	4,586,845
Contributions to reserve funds	1,645,272	567,504	522,200	522,865	523,552	524,258	2,660,379
Total Operating Expenditures	48,663,144	46,208,208	53,437,725	54,909,342	58,293,956	63,540,191	276,389,422
Capital Asset Expenditures							
Capital expenditures	8,584,616	185,000	4,501,640	5,595,856	8,144,755	1,239,253	19,666,504
Transfer from reserves	(552,848)	(185,000)	(1,092,107)	(100,000)	(110,000)	(55,000)	(1,542,107)
Grants and other	(3,795,208)		(953,084)	(3,673,242)	(3,731,582)	(533,083)	(8,890,991)
New borrowing	(4,194,057)		(2,413,946)	(1,780,111)	(4,260,669)	(608,667)	(9,063,393)
Net Capital Assets funded from Operations	42,503		42,503	42,503	42,504	42,503	170,013
Capital Financing Charges							
New debt (principal & interest)	41,941		24,139	211,351	378,886	683,986	1,298,362
Total Capital Financing Charges	41,941		24,139	211,351	378,886	683,986	1,298,362
Net (surplus)/deficit for the year	2,784,279	2,069,965					2,069,965
Less: Transfer to appropriated surplus	133,130						
Add: Transfer from appropriated surplus	(1,060,130)	(193,130)					(193,130)
Add: Prior year (surplus) / deficit	(1,857,279)	(1,876,835)					(1,876,835)
(Surplus) applied to future years							

**TRANSPORTATION SERVICES
SUMMARY OF TAX REQUISITIONS
2026 to 2030**

	2026 \$	2026 %	2027 \$	2027 %	2028 \$	2028 %	2029 \$	2029 %	2030 \$	2030 %
Transit Southern Community										
0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL	(16,736,370)	1.5%	(20,489,409)	22.4%	(22,619,634)	10.4%	(24,118,907)	6.6%	(25,218,654)	4.6%
	(\$16,736,370)		(\$20,489,409)		(\$22,619,634)		(\$24,118,907)		(\$25,218,654)	
Transit - Gabriola Transit Contribution										
0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION	(216,544)	(1.3%)	(220,918)	2.0%	(225,381)	2.0%	(229,934)	2.0%	(234,580)	2.0%
	(\$216,544)		(\$220,918)		(\$225,381)		(\$229,934)		(\$234,580)	
Transit - Gabriola Island Taxi Saver										
0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER	(10,380)	(31.4%)	(10,422)	0.4%	(10,466)	0.4%	(10,510)	0.4%	(10,556)	0.4%
	(\$10,380)		(\$10,422)		(\$10,466)		(\$10,510)		(\$10,556)	
Transit Northern Community										
0611 TRANSIT - NORTHERN COMM - CONVENTIONAL	(2,675,529)	0.8%	(3,072,528)	14.8%	(3,270,255)	6.4%	(3,413,582)	4.4%	(4,456,614)	30.6%
	(\$2,675,529)		(\$3,072,528)		(\$3,270,255)		(\$3,413,582)		(\$4,456,614)	
Descanso Bay Wharf service										
7700 DESCANSO BAY WHARF SERVICE	(30,873)	3.2%	(31,799)	3.0%	(32,753)	3.0%	(33,736)	3.0%	(34,748)	3.0%
	(\$30,873)		(\$31,799)		(\$32,753)		(\$33,736)		(\$34,748)	
Total TRANSPORTATION SERVICES	(19,669,696)	1.4%	(23,825,076)	21.1%	(26,158,489)	9.8%	(27,806,669)	6.3%	(29,955,152)	7.7%

**Transit Southern Community
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		1.5%	22.4%	10.4%	6.6%	4.6%	
Property taxes	(16,484,056)	(16,736,370)	(20,489,409)	(22,619,634)	(24,118,907)	(25,218,654)	(109,182,974)
	(16,484,056)	(16,736,370)	(20,489,409)	(22,619,634)	(24,118,907)	(25,218,654)	(109,182,974)
Operations	(53,139)	(91,178)	(93,914)	(96,730)	(99,633)	(102,622)	(484,077)
Transit fares	(5,138,484)	(5,266,563)	(5,704,895)	(6,316,508)	(6,726,511)	(7,406,494)	(31,420,971)
Operating grants	(10,433,346)	(10,442,507)	(11,863,387)	(13,719,013)	(14,929,080)	(15,947,282)	(66,901,269)
Grants in lieu of taxes	(164,000)	(167,280)	(172,298)	(177,467)	(182,791)	(188,275)	(888,111)
Interdepartmental recoveries	(7,790,551)	(5,929,520)	(6,130,904)	(6,343,786)	(6,548,924)	(6,819,057)	(31,772,191)
Miscellaneous	(405,519)	(338,440)	(3,436,425)	(5,411)	(5,573)	(5,740)	(3,791,589)
Total Operating Revenues	(40,469,095)	(38,971,858)	(47,891,232)	(49,278,549)	(52,611,419)	(55,688,124)	(244,441,182)
Operating Expenditures							
Administration	3,395,282	3,461,291	3,765,130	4,078,084	4,200,426	4,326,439	19,831,370
Professional fees	217,000	117,000	100,510	103,525	106,631	109,830	537,496
Building ops	683,840	681,402	599,844	617,839	636,374	655,465	3,190,924
Veh & Equip ops	9,119,870	8,779,868	8,928,914	9,196,783	9,472,686	9,756,866	46,135,117
Operating costs	8,156,639	6,761,566	8,180,291	10,380,870	11,738,167	12,896,021	49,956,915
Wages & benefits	19,577,283	20,557,869	22,318,729	24,147,594	25,535,745	26,717,014	119,276,951
Transfer to other gov/org			3,431,172				3,431,172
Contributions to reserve funds	1,628,513	500,000	500,000	500,000	500,000	500,000	2,500,000
Total Operating Expenditures	42,778,427	40,858,996	47,824,590	49,024,695	52,190,029	54,961,635	244,859,945
Capital Asset Expenditures							
Capital expenditures	8,462,650	185,000	4,501,640	5,595,856	8,144,755	1,239,253	19,666,504
Transfer from reserves	(552,848)	(185,000)	(1,092,107)	(100,000)	(110,000)	(55,000)	(1,542,107)
Grants and other	(3,673,242)		(953,084)	(3,673,242)	(3,731,582)	(533,083)	(8,890,991)
New borrowing	(4,194,057)		(2,413,946)	(1,780,111)	(4,260,669)	(608,667)	(9,063,393)
Net Capital Assets funded from Operations	42,503		42,503	42,503	42,504	42,503	170,013
Capital Financing Charges							
New debt (principal & interest)	41,941		24,139	211,351	378,886	683,986	1,298,362
Total Capital Financing Charges	41,941		24,139	211,351	378,886	683,986	1,298,362
Net (surplus)/deficit for the year	2,393,776	1,887,138					1,887,138
Less: Transfer to appropriated surplus	133,130						
Add: Transfer from appropriated surplus	(1,060,130)	(193,130)					(193,130)
Add: Prior year (surplus) / deficit	(1,466,776)	(1,694,008)					(1,694,008)
(Surplus) applied to future years							

Transit Southern Community

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	35,000					35,000
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT		1,572,596				1,572,596
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD		472,595				472,595
TR-0010 TRANSIT - OP. AND MAINT. FACILITY PH1		2,456,449	5,495,856	8,034,755	1,184,253	17,171,313
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	150,000		100,000	110,000	55,000	415,000
Total Transit Southern Community	185,000	4,501,640	5,595,856	8,144,755	1,239,253	19,666,504

**Transit Southern Community
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	14,981,619	15,596,251	11,884,897	12,522,595	13,163,047
Contributions	500,000	500,000	500,000	500,000	500,000
Interest earned	299,632	311,925	237,698	250,452	263,261
Withdrawals for capital projects:					
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIO	(35,000)				
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPRO		(839,259)			
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE		(252,848)			
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	(150,000)		(100,000)	(110,000)	(55,000)
Total Withdrawals for capital projects	(185,000)	(1,092,107)	(100,000)	(110,000)	(55,000)
Other transfers out of Reserve		3,431,172			
Closing Balance Reserve Fund	15,596,251	11,884,897	12,522,595	13,163,047	13,871,308
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	4,751,321	4,563,007	4,654,267	4,747,352	4,842,299
Contributions	50,000				
Interest earned	95,026	91,260	93,085	94,947	96,846
Withdrawals for capital projects:					
Other transfers out of Reserve	333,340				
Closing Balance Reserve Account	4,563,007	4,654,267	4,747,352	4,842,299	4,939,145
New Borrowing					
TR-0010 TRANSIT - OP. AND MAINT. FACILITY PH1		2,413,946	1,780,111	4,260,669	608,667
Total New Borrowing		2,413,946	1,780,111	4,260,669	608,667
New Debt Principal/Int			193,550	142,729	341,620
New Debt Principal/Int(Cumulative)			193,550	336,279	677,899
Borrowing cost		24,139	17,801	42,607	6,087

**Transit Northern Community
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		0.8%	14.8%	6.4%	4.4%	30.6%	
Property taxes	(2,655,110)	(2,675,529)	(3,072,528)	(3,270,255)	(3,413,582)	(4,456,614)	(16,888,508)
	(2,655,110)	(2,675,529)	(3,072,528)	(3,270,255)	(3,413,582)	(4,456,614)	(16,888,508)
Operations	(4,400)	(25,859)	(26,635)	(27,434)	(28,257)	(29,105)	(137,290)
Transit fares	(784,587)	(786,839)	(810,444)	(834,757)	(859,799)	(1,186,707)	(4,478,546)
Operating grants	(1,454,206)	(1,398,436)	(1,440,389)	(1,483,601)	(1,528,109)	(2,626,246)	(8,476,781)
Miscellaneous	(322,287)						
Total Operating Revenues	(5,220,590)	(4,886,663)	(5,349,996)	(5,616,047)	(5,829,747)	(8,298,672)	(29,981,125)
Operating Expenditures							
Administration	173,763	198,792	202,479	234,101	263,208	311,346	1,209,926
Operating costs	3,463,584	2,876,943	2,963,251	3,064,606	3,179,679	4,762,794	16,847,273
Wages & benefits	1,980,915	1,943,680	2,184,266	2,317,340	2,386,860	3,224,532	12,056,678
Contributions to reserve funds		50,000					50,000
Total Operating Expenditures	5,618,262	5,069,415	5,349,996	5,616,047	5,829,747	8,298,672	30,163,877
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	397,672	182,752					182,752
Add: Prior year (surplus) / deficit	(397,672)	(182,752)					(182,752)
(Surplus) applied to future years							

**Descanso Bay Wharf service
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.2%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(29,909)	(30,873)	(31,799)	(32,753)	(33,736)	(34,748)	(163,909)
	(29,909)	(30,873)	(31,799)	(32,753)	(33,736)	(34,748)	(163,909)
Miscellaneous	(9,125)	(21,925)					(21,925)
Total Operating Revenues	(39,034)	(52,798)	(31,799)	(32,753)	(33,736)	(34,748)	(185,834)
Operating Expenditures							
Administration	1,434	1,513	1,558	1,605	1,653	1,703	8,032
Professional fees	500	17,600					17,600
Operating costs	16,314	16,181	8,041	8,283	8,531	8,787	49,823
Contributions to reserve funds	16,759	17,504	22,200	22,865	23,552	24,258	110,379
Total Operating Expenditures	35,007	52,798	31,799	32,753	33,736	34,748	185,834
Capital Asset Expenditures							
Capital expenditures	121,966						
Grants and other	(121,966)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(4,027)						
Add: Prior year (surplus) / deficit	4,027						
(Surplus) applied to future years							

**Descanso Bay Wharf service
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	317,688	342,586	372,679	404,038	436,712
Contributions	18,544	23,240	23,905	24,592	25,298
Interest earned	6,354	6,852	7,454	8,081	8,734
Withdrawals for capital projects:					
Closing Balance Reserve Fund	342,586	372,678	404,038	436,711	470,744

**Transit - Gabriola Transit Contribution
FINANCIAL PLAN SUMMARY
2026 to 2030**

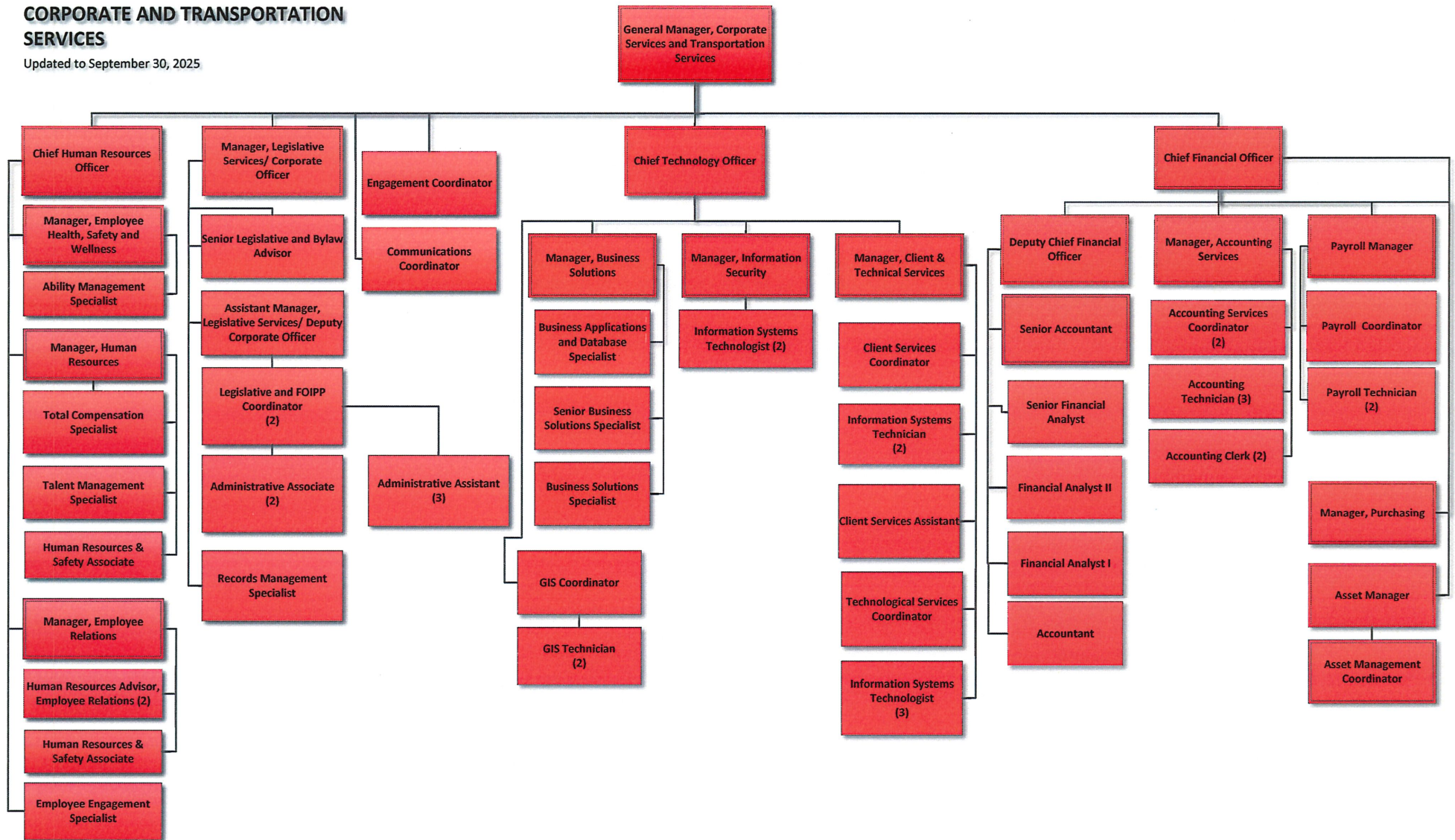
	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(1.3%)	2.0%	2.0%	2.0%	2.0%	
Property taxes	(219,460)	(216,544)	(220,918)	(225,381)	(229,934)	(234,580)	(1,127,357)
	(219,460)	(216,544)	(220,918)	(225,381)	(229,934)	(234,580)	(1,127,357)
Total Operating Revenues	(219,460)	(216,544)	(220,918)	(225,381)	(229,934)	(234,580)	(1,127,357)
Operating Expenditures							
Administration	4,380	4,302	4,431	4,564	4,701	4,842	22,840
Transfer to other gov/org	215,080	212,242	216,487	220,817	225,233	229,738	1,104,517
Total Operating Expenditures	219,460	216,544	220,918	225,381	229,934	234,580	1,127,357
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(31.4%)	0.4%	0.4%	0.4%	0.4%	
Property taxes	(15,130)	(10,380)	(10,422)	(10,466)	(10,510)	(10,556)	(52,334)
	(15,130)	(10,380)	(10,422)	(10,466)	(10,510)	(10,556)	(52,334)
Total Operating Revenues	(15,130)	(10,380)	(10,422)	(10,466)	(10,510)	(10,556)	(52,334)
Operating Expenditures							
Administration	202	236	243	250	258	266	1,253
Transfer to other gov/org	11,786	10,219	10,179	10,216	10,252	10,290	51,156
Total Operating Expenditures	11,988	10,455	10,422	10,466	10,510	10,556	52,409
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(3,142)	75					75
Add: Prior year (surplus) / decifit	3,142	(75)					(75)
(Surplus) applied to future years							

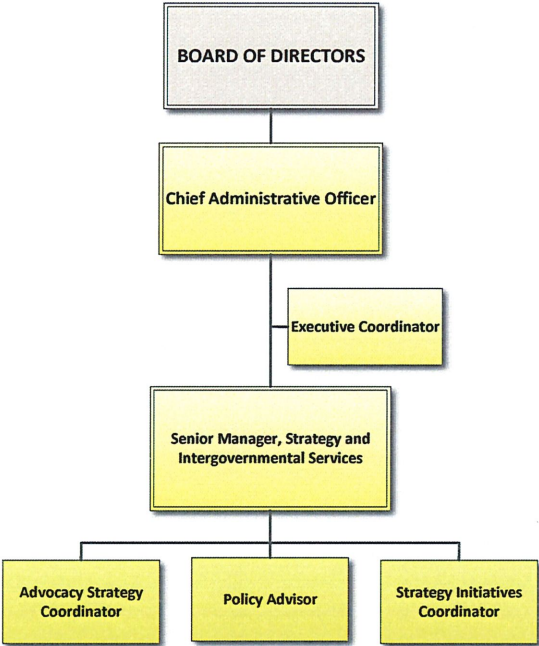
CORPORATE AND TRANSPORTATION SERVICES

Updated to September 30, 2025



STRATEGY & INTERGOVERNMENTAL SERVICES

Updated to September 30, 2025



**CORPORATE SERVICES
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.9%	16.8%	13.3%	7.0%	4.3%	
Property taxes	(8,189,749)	(8,512,642)	(9,940,213)	(11,260,655)	(12,047,000)	(12,559,136)	(54,319,646)
	(8,189,749)	(8,512,642)	(9,940,213)	(11,260,655)	(12,047,000)	(12,559,136)	(54,319,646)
Municipal agreements	(24,787)	(25,667)	(26,436)	(27,229)	(28,047)	(28,888)	(136,267)
Operations	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(42,500)
Interest income	(650,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(5,000,000)
Operating grants	(1,125,907)	(689,496)	(100,000)	(100,000)	(100,000)	(100,000)	(1,089,496)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(12,229,307)	(13,003,297)	(13,363,359)	(13,788,910)	(14,188,076)	(14,639,852)	(68,983,494)
Miscellaneous	(10,276,624)	(10,946,389)	(7,129,435)	(5,165,451)	(5,179,338)	(5,457,483)	(33,878,096)
Total Operating Revenues	(32,569,874)	(34,250,991)	(31,632,943)	(31,415,745)	(32,615,961)	(33,858,859)	(163,774,499)
Operating Expenditures							
Administration	635,933	642,796	653,041	672,137	691,807	713,566	3,373,347
Community grants	217,565	171,000	143,000	143,000	143,000	143,000	743,000
Legislative	991,650	1,215,691	948,730	977,192	1,006,508	1,256,703	5,404,824
Professional fees	3,002,196	2,559,728	1,238,335	1,157,300	1,203,289	1,216,836	7,375,488
Building ops	684,737	750,437	672,650	692,829	713,614	735,023	3,564,553
Veh & Equip ops	2,835,827	3,782,630	2,150,397	2,234,180	2,380,215	2,543,047	13,090,469
Operating costs	1,775,134	1,919,963	1,778,297	1,898,675	1,882,668	2,006,179	9,485,782
Wages & benefits	11,944,908	12,722,226	13,182,701	13,771,471	14,364,162	14,822,584	68,863,144
Transfer to other gov/org	3,751,307	3,760,101	3,757,676	3,881,679	4,009,775	4,142,097	19,551,328
Contributions to reserve funds	3,403,210	2,456,679	1,568,832	1,612,221	1,845,862	1,904,763	9,388,357
Debt interest	3,051,358	3,102,216	2,618,468	2,217,968	2,217,968	2,217,968	12,374,588
Total Operating Expenditures	32,293,825	33,083,467	28,712,127	29,258,652	30,458,868	31,701,766	153,214,880
Capital Asset Expenditures							
Capital expenditures	3,288,000	1,613,750	60,000	400,000	960,200	654,300	3,688,250
Transfer from reserves	(2,788,000)	(1,583,750)	(60,000)	(400,000)	(960,200)	(654,300)	(3,658,250)
Grants and other	(500,000)						
Net Capital Assets funded from Operations		30,000					30,000
Capital Financing Charges							
Existing debt (principal)	3,927,381	3,424,541	2,920,816	2,157,093	2,157,093	2,157,093	12,816,636
Total Capital Financing Charges	3,927,381	3,424,541	2,920,816	2,157,093	2,157,093	2,157,093	12,816,636
Net (surplus)/deficit for the year	3,651,332	2,287,017					2,287,017
Add: Transfer from appropriated surplus	(1,627,575)	(1,197,440)					(1,197,440)
Add: Prior year (surplus) / deficit	(2,023,757)	(1,089,577)					(1,089,577)
(Surplus) applied to future years							

**CORPORATE SERVICES
SUMMARY OF TAX REQUISITIONS
2026 to 2030**

	2026	2026	2027	2027	2028	2028	2029	2029	2030	2030
	\$	%	\$	%	\$	%	\$	%	\$	%
Administration										
0100 ADMINISTRATION - OVERALL	(3,545,721)	5.4%	(4,743,382)	33.8%	(5,890,017)	24.2%	(6,487,261)	10.1%	(6,804,835)	4.9%
0198 COMMUNITY GRANTS	(137,643)	(19.5%)	(143,000)	3.9%	(143,000)		(143,000)		(143,000)	
	(\$3,683,364)		(\$4,886,382)		(\$6,033,017)		(\$6,630,261)		(\$6,947,835)	
Electoral Area Administration										
1500 ELECTORAL AREAS ONLY	(317,110)	1.8%	(380,495)	20.0%	(391,742)	3.0%	(403,327)	3.0%	(415,258)	3.0%
1502 EA'S ONLY - BUILDING POLICY AND ADVICE	(816,779)	4.5%	(870,282)	6.6%	(918,228)	5.5%	(967,018)	5.3%	(1,016,679)	5.1%
	(\$1,133,889)		(\$1,250,777)		(\$1,309,970)		(\$1,370,345)		(\$1,431,937)	
Regional Library										
1300 VAN ISL REGIONAL LIBRARY	(3,630,605)	3.8%	(3,757,676)	3.5%	(3,881,679)	3.3%	(4,009,775)	3.3%	(4,142,097)	3.3%
	(\$3,630,605)		(\$3,757,676)		(\$3,881,679)		(\$4,009,775)		(\$4,142,097)	
Feasibility Studies										
8002 FEASIBILITY STUDY FUND AREA C	(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)			(100.0%)						
8006 FEASIBILITY STUDY FUND AREA G	(10,000)		(10,000)		(10,000)		(10,000)		(10,000)	
	(\$45,000)		(\$25,000)		(\$15,000)		(\$15,000)		(\$15,000)	
House Numbering										
4300 HOUSE NUMBERING	(19,784)		(20,378)	3.0%	(20,989)	3.0%	(21,619)	3.0%	(22,267)	3.0%
	(\$19,784)		(\$20,378)		(\$20,989)		(\$21,619)		(\$22,267)	
Total CORPORATE SERVICES	(8,512,642)	3.9%	(9,940,213)	16.8%	(11,260,655)	13.3%	(12,047,000)	7.0%	(12,559,136)	4.3%

**Corporate Administration Summary
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		5.4%	33.8%	24.2%	10.1%	4.9%	
Property taxes	(3,363,912)	(3,545,721)	(4,743,382)	(5,890,017)	(6,487,261)	(6,804,835)	(27,471,216)
	(3,363,912)	(3,545,721)	(4,743,382)	(5,890,017)	(6,487,261)	(6,804,835)	(27,471,216)
Municipal agreements	(22,911)	(23,787)	(24,500)	(25,235)	(25,993)	(26,772)	(126,287)
Operations	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(42,500)
Interest income	(650,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(5,000,000)
Operating grants	(765,946)	(510,000)	(50,000)	(50,000)	(50,000)	(50,000)	(710,000)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(12,122,495)	(12,916,485)	(13,296,547)	(13,742,098)	(14,161,264)	(14,633,040)	(68,749,434)
Miscellaneous	(3,177,563)	(3,962,632)	(1,585,752)	(785,748)	(799,389)	(828,290)	(7,961,811)
Total Operating Revenues	(20,176,327)	(22,032,125)	(20,773,681)	(21,566,598)	(22,597,407)	(23,416,437)	(110,386,248)
Operating Expenditures							
Administration	556,674	556,184	565,376	581,841	598,803	616,271	2,918,475
Legislative	678,345	699,951	664,770	684,713	705,254	726,412	3,481,100
Professional fees	2,558,311	2,375,499	1,232,135	1,150,914	1,196,711	1,210,061	7,165,320
Building ops	643,741	717,912	639,149	658,323	678,073	698,416	3,391,873
Veh & Equip ops	2,830,225	3,777,028	2,144,627	2,228,237	2,374,094	2,536,742	13,060,728
Operating costs	1,249,378	1,388,034	1,237,277	1,341,650	1,309,154	1,415,684	6,691,799
Wages & benefits	11,571,747	12,263,669	12,796,515	13,373,699	13,954,456	14,373,088	66,761,427
Contributions to reserve funds	3,353,000	2,226,693	1,493,832	1,547,221	1,780,862	1,839,763	8,888,371
Total Operating Expenditures	23,441,421	24,004,970	20,773,681	21,566,598	22,597,407	23,416,437	112,359,093
Capital Asset Expenditures							
Capital expenditures	3,288,000	1,613,750	60,000	400,000	960,200	654,300	3,688,250
Transfer from reserves	(2,788,000)	(1,583,750)	(60,000)	(400,000)	(960,200)	(654,300)	(3,658,250)
Grants and other	(500,000)						
Net Capital Assets funded from Operations		30,000					30,000
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,265,094	2,002,845					2,002,845
Add: Transfer from appropriated surplus	(1,270,762)	(1,004,868)					(1,004,868)
Add: Prior year (surplus) / deficit	(1,994,332)	(997,977)					(997,977)
(Surplus) applied to future years							

Corporate Administration Summary

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-0109 MAJOR CAP - BUILDING OPS	1,283,750			220,200	131,300	1,635,250
MJ-0113 MAJOR CAP - GIS & MAPPING	30,000					30,000
PC-0112 COMPUTER - INFO SERVICES CAPITAL	300,000	15,000	400,000	650,000	478,000	1,843,000
VH-0119 VEHICLE - VEHICLE POOL		45,000		90,000	45,000	180,000
Total Corporate Administration Summary	1,613,750	60,000	400,000	960,200	654,300	3,688,250

**Corporate Administration Summary
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	10,829,786	8,618,908	10,206,973	11,471,800	12,511,722
Contributions	1,231,300	1,430,687	1,495,687	1,680,687	1,745,687
Interest earned	216,595	172,378	204,140	229,435	250,235
Withdrawals for capital projects:					
MJ-0109 MAJOR CAP - BUILDING OPS	(1,283,750)			(220,200)	(131,300)
PC-0112 COMPUTER - INFO SERVICES CAPITAL	(300,000)	(15,000)	(400,000)	(650,000)	(478,000)
Total Withdrawals for capital projects	(1,583,750)	(15,000)	(400,000)	(870,200)	(609,300)
Other transfers out of Reserve	2,075,023		35,000		35,000
Closing Balance Reserve Fund	8,618,908	10,206,973	11,471,800	12,511,722	13,863,344
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	253,839	257,402	236,036	239,243	192,514
Contributions	35,000	55,000	35,000	75,000	60,000
Interest earned	5,077	5,148	4,721	4,785	3,850
Withdrawals for capital projects:					
VH-0119 VEHICLE - VEHICLE POOL		(45,000)		(90,000)	(45,000)
Total Withdrawals for capital projects		(45,000)		(90,000)	(45,000)
Other transfers out of Reserve	36,514	36,514	36,514	36,514	36,514
Closing Balance Reserve Account	257,402	236,036	239,243	192,514	174,850
New Debt Principal/Int				1,790,281	
New Debt Principal/Int(Cumulative)				1,790,281	1,790,281
Borrowing cost			225,300		

**Community Grants
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(19.5%)	3.9%				
Property taxes	(170,925)	(137,643)	(143,000)	(143,000)	(143,000)	(143,000)	(709,643)
	(170,925)	(137,643)	(143,000)	(143,000)	(143,000)	(143,000)	(709,643)
Total Operating Revenues	(170,925)	(137,643)	(143,000)	(143,000)	(143,000)	(143,000)	(709,643)
Operating Expenditures							
Community grants	217,565	171,000	143,000	143,000	143,000	143,000	743,000
Transfer to other gov/org	25,000						
Total Operating Expenditures	242,565	171,000	143,000	143,000	143,000	143,000	743,000
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	71,640	33,357					33,357
Add: Transfer from appropriated surplus	(70,943)	(33,357)					(33,357)
Add: Prior year (surplus) / deficit	(697)						
(Surplus) applied to future years							

**House Numbering
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues			3.0%	3.0%	3.0%	3.0%	
Property taxes	(19,788)	(19,784)	(20,378)	(20,989)	(21,619)	(22,267)	(105,037)
	(19,788)	(19,784)	(20,378)	(20,989)	(21,619)	(22,267)	(105,037)
Municipal agreements	(1,876)	(1,880)	(1,936)	(1,994)	(2,054)	(2,116)	(9,980)
Total Operating Revenues	(21,664)	(21,664)	(22,314)	(22,983)	(23,673)	(24,383)	(115,017)
Operating Expenditures							
Operating costs	21,664	21,664	22,314	22,983	23,673	24,383	115,017
Total Operating Expenditures	21,664	21,664	22,314	22,983	23,673	24,383	115,017
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.7%	10.3%	4.7%	4.6%	4.5%	
Property taxes	(1,093,313)	(1,133,889)	(1,250,777)	(1,309,970)	(1,370,345)	(1,431,937)	(6,496,918)
	(1,093,313)	(1,133,889)	(1,250,777)	(1,309,970)	(1,370,345)	(1,431,937)	(6,496,918)
Operating grants	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
Interdepartmental recoveries	(106,812)	(86,812)	(66,812)	(46,812)	(26,812)	(6,812)	(234,060)
Miscellaneous	(20,322)	(377,000)	(4,399)	(4,642)	(4,888)	(254,132)	(645,061)
Total Operating Revenues	(1,270,447)	(1,647,701)	(1,371,988)	(1,411,424)	(1,452,045)	(1,742,881)	(7,626,039)
Operating Expenditures							
Administration	79,259	86,612	87,665	90,296	93,004	97,295	454,872
Legislative	313,305	515,740	283,960	292,479	301,254	530,291	1,923,724
Professional fees	45,000	45,000	6,200	6,386	6,578	6,775	70,939
Building ops	40,996	32,525	33,501	34,506	35,541	36,607	172,680
Veh & Equip ops	5,602	5,602	5,770	5,943	6,121	6,305	29,741
Operating costs	504,092	510,265	518,706	534,042	549,841	566,112	2,678,966
Wages & benefits	373,161	458,557	386,186	397,772	409,706	449,496	2,101,717
Contributions to reserve funds	5,210	85,000	50,000	50,000	50,000	50,000	285,000
Total Operating Expenditures	1,366,625	1,739,301	1,371,988	1,411,424	1,452,045	1,742,881	7,717,639
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	96,178	91,600					91,600
Add: Transfer from appropriated surplus	(67,450)						
Add: Prior year (surplus) / deficit	(28,728)	(91,600)					(91,600)
(Surplus) applied to future years							

**Electoral Area Administration
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	351,953	109,492	161,682	214,916	269,214
Contributions	50,000	50,000	50,000	50,000	50,000
Interest earned	7,039	2,190	3,234	4,298	5,384
Withdrawals for capital projects:					
Other transfers out of Reserve	299,500				249,000
Closing Balance Reserve Fund	109,492	161,682	214,916	269,214	75,598

**Feasibility Study Fund EA C
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues			(50.0%)	(100.0%)			
Property taxes	(20,000)	(20,000)	(10,000)				(30,000)
	(20,000)	(20,000)	(10,000)				(30,000)
Total Operating Revenues	(20,000)	(20,000)	(10,000)				(30,000)
Operating Expenditures							
Contributions to reserve funds	20,000	20,000	10,000				30,000
Total Operating Expenditures	20,000	20,000	10,000				30,000
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	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
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues			(100.0%)				
Property taxes	(10,000)	(10,000)					(10,000)
	(10,000)	(10,000)					(10,000)
Operating grants	(39,020)						
Miscellaneous	(80,000)	(80,000)					(80,000)
Total Operating Revenues	(129,020)	(90,000)					(90,000)
Operating Expenditures							
Professional fees	206,704	139,229					139,229
Contributions to reserve funds	10,000	10,000					10,000
Total Operating Expenditures	216,704	149,229					149,229
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	87,684	59,229					59,229
Add: Transfer from appropriated surplus	(87,684)	(59,229)					(59,229)
(Surplus) applied to future years							

**Feasibility Study Fund EA G
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Property taxes	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Operating grants	(41,445)						
Miscellaneous	(20,000)						
Total Operating Revenues	(71,445)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Operating Expenditures							
Professional fees	192,181						
Contributions to reserve funds	10,000	109,986	10,000	10,000	10,000	10,000	149,986
Total Operating Expenditures	202,181	109,986	10,000	10,000	10,000	10,000	149,986
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	130,736	99,986					99,986
Add: Transfer from appropriated surplus	(130,736)	(99,986)					(99,986)
(Surplus) applied to future years							

**Regional Library
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.8%	3.5%	3.3%	3.3%	3.3%	
Property taxes	(3,496,811)	(3,630,605)	(3,757,676)	(3,881,679)	(4,009,775)	(4,142,097)	(19,421,832)
	(3,496,811)	(3,630,605)	(3,757,676)	(3,881,679)	(4,009,775)	(4,142,097)	(19,421,832)
Miscellaneous	(899,862)	(899,862)	(899,862)	(899,862)	(899,862)	(899,862)	(4,499,310)
Total Operating Revenues	(4,396,673)	(4,530,467)	(4,657,538)	(4,781,541)	(4,909,637)	(5,041,959)	(23,921,142)
Operating Expenditures							
Transfer to other gov/org	3,496,811	3,630,605	3,757,676	3,881,679	4,009,775	4,142,097	19,421,832
Debt interest	506,772	506,772	506,772	506,772	506,772	506,772	2,533,860
Total Operating Expenditures	4,003,583	4,137,377	4,264,448	4,388,451	4,516,547	4,648,869	21,955,692
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
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Miscellaneous	(6,078,877)	(5,626,895)	(4,639,422)	(3,475,199)	(3,475,199)	(3,475,199)	(20,691,914)
Total Operating Revenues	(6,078,877)	(5,626,895)	(4,639,422)	(3,475,199)	(3,475,199)	(3,475,199)	(20,691,914)
Operating Expenditures							
Debt interest	2,544,586	2,595,444	2,111,696	1,711,196	1,711,196	1,711,196	9,840,728
Total Operating Expenditures	2,544,586	2,595,444	2,111,696	1,711,196	1,711,196	1,711,196	9,840,728
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	3,534,291	3,031,451	2,527,726	1,764,003	1,764,003	1,764,003	10,851,186
Total Capital Financing Charges	3,534,291	3,031,451	2,527,726	1,764,003	1,764,003	1,764,003	10,851,186
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Operating grants	(229,496)	(129,496)					(129,496)
Total Operating Revenues	(229,496)	(129,496)					(129,496)
Operating Expenditures							
Transfer to other gov/org	229,496	129,496					129,496
Total Operating Expenditures	229,496	129,496					129,496
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							



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