



REGIONAL
DISTRICT
OF NANAIMO

REGIONAL DISTRICT OF NANAIMO

2026 - 2030 FINANCIAL PLAN

FEBRUARY 24, 2026

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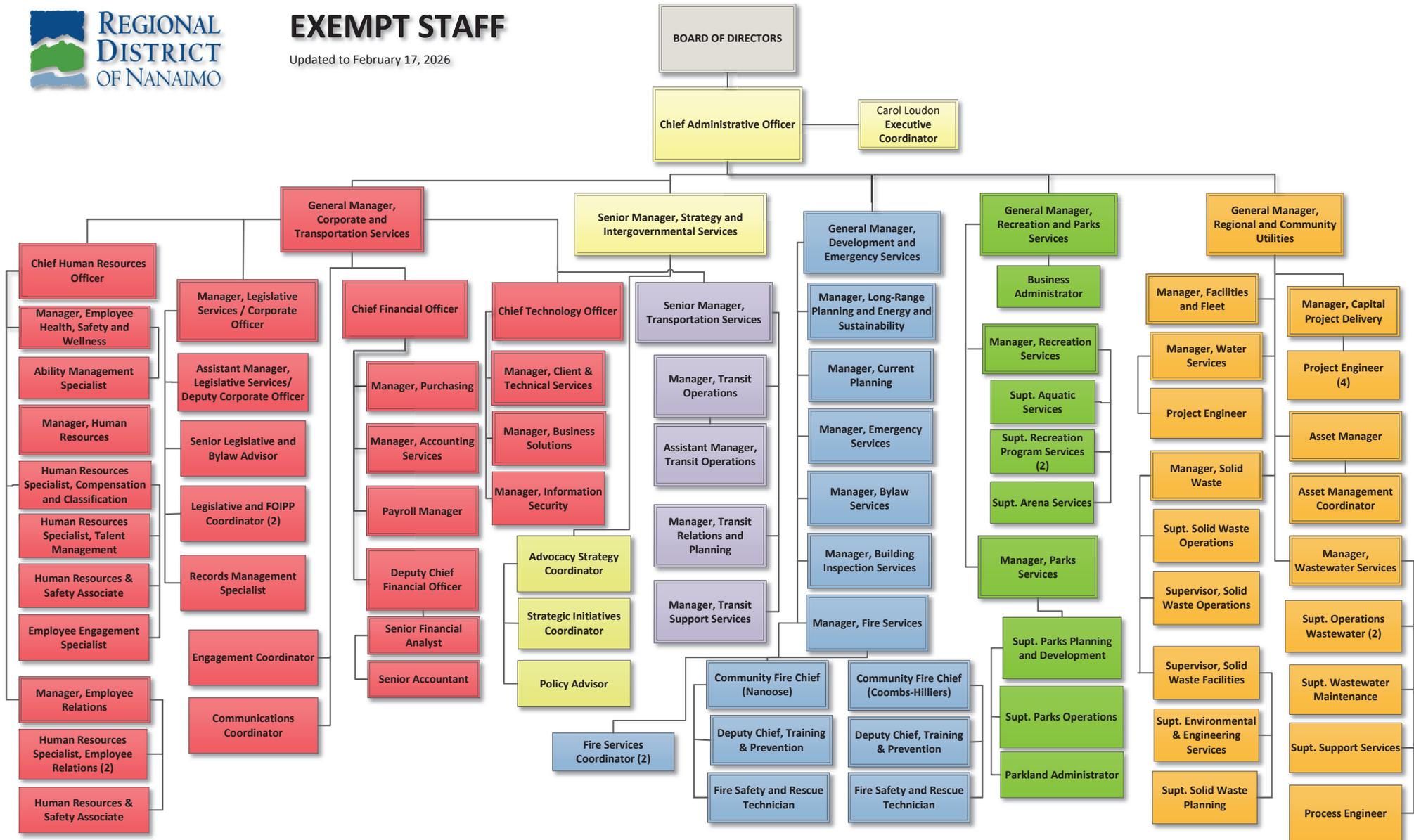
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EXEMPT STAFF

Updated to February 17, 2026



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	

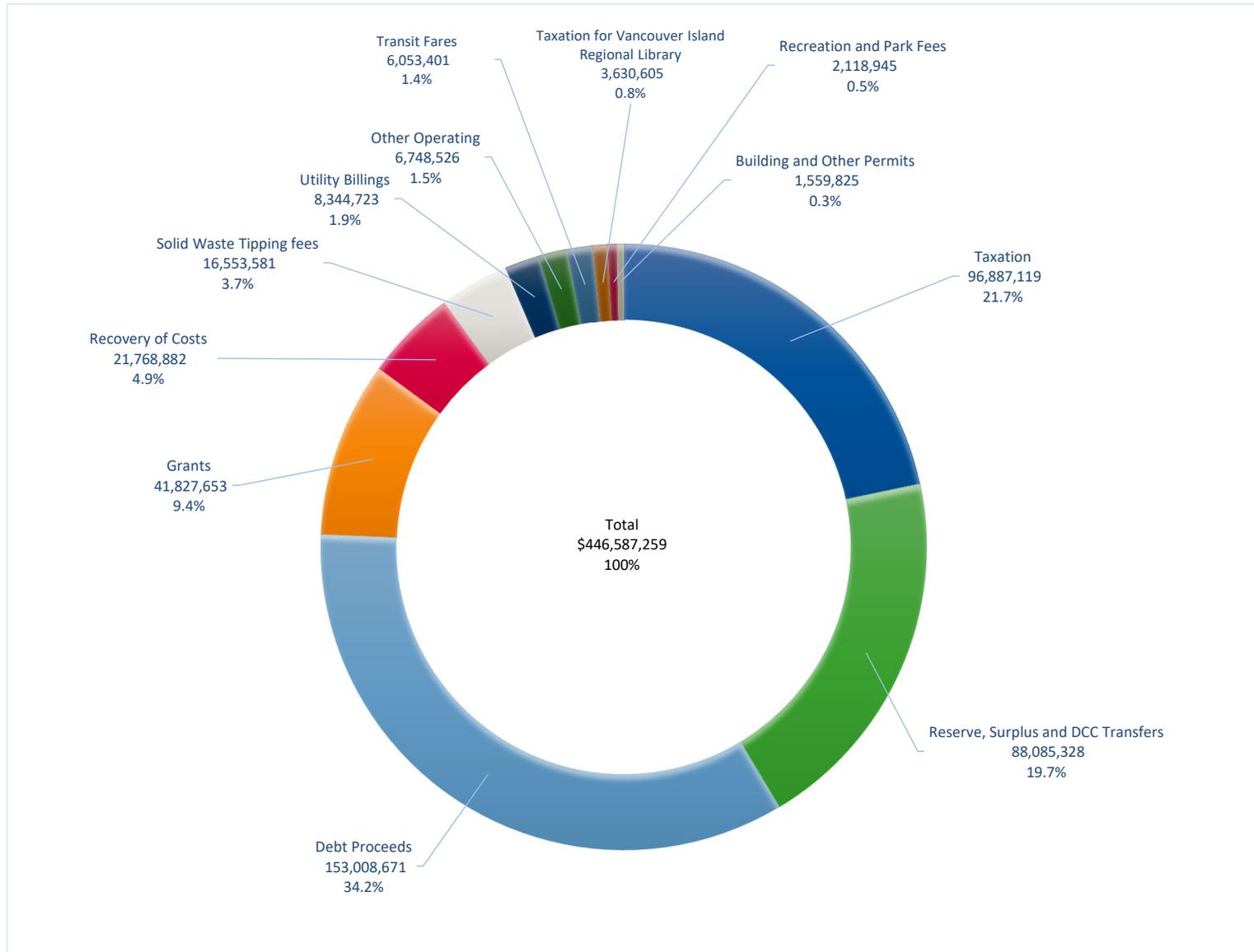
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	Transit												
33	Southern Community Transit	X			X	X		O					Usage
34	D69 Community Transit		X	X					X		X	X	40% Population/ 60% Usage
35	Gabriola Island Taxi Saver Contribution						O						Assessment
36	Gabriola Island Transit Contribution						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

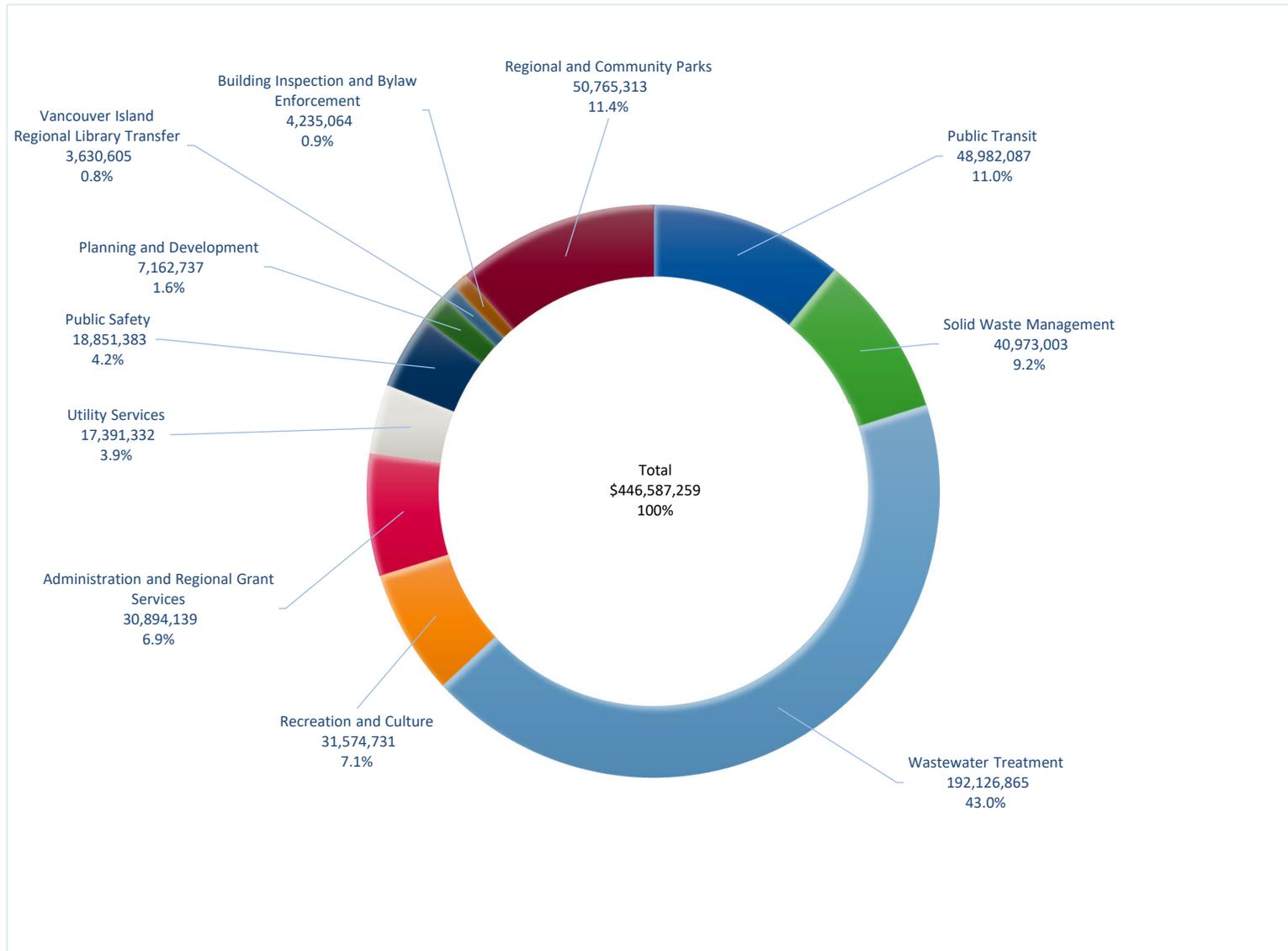
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	Bulk Water												
71	Nanoose Bay Bulk Water								O				Parcel Tax
72	French Creek Bulk Water										O		Parcel Tax
	Water Supply												
73	Surfside										O		Parcel Tax
74	Nanoose Bay Peninsula								O				Parcel Tax
75	French Creek										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	Parkville 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 Pareil Water System (Fire Protection Improvements)										O		Parcel Tax
	Streetlighting (Separate Services)												
100	Rural Streetlighting					O			O			O	Assessment
101	Fairwinds Streetlighting								O				Assessment
102	Morningstar Streetlighting										O		Assessment
103	Sandpiper Streetlighting										O		Assessment
104	Highway 4 Intersections Streetlighting									X			Assessment
105	French Creek Village Streetlighting										O		Assessment
106	French Creek - Highway Intersection Streetlighting										O		Assessment
107	River's Edge Streetlighting										O		Assessment
108	Wellington Streetlighting							O					Assessment

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	Noise Control												
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		5.7%	16.9%	8.8%	8.2%	7.3%	
Property taxes	(87,262,101)	(92,146,725)	(107,864,440)	(117,482,805)	(127,465,090)	(137,080,388)	(582,039,448)
Parcel taxes	(7,843,955)	(8,370,999)	(9,629,617)	(10,342,614)	(10,844,472)	(11,300,364)	(50,488,066)
	(95,106,056)	(100,517,724)	(117,494,057)	(127,825,419)	(138,309,562)	(148,380,752)	(632,527,514)
Municipal agreements	(102,197)	(112,950)	(116,338)	(119,828)	(123,423)	(127,125)	(599,664)
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	(15,735,380)	(14,137,224)	(13,446,828)	(15,303,683)	(16,558,275)	(18,674,631)	(78,120,641)
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)	(21,768,882)	(22,468,610)	(23,182,823)	(23,869,871)	(24,656,940)	(115,947,126)
Miscellaneous	(18,095,471)	(19,964,671)	(16,579,056)	(12,226,455)	(12,059,199)	(11,867,674)	(72,697,055)
Total Operating Revenues	(188,898,756)	(196,223,205)	(211,494,688)	(221,954,851)	(236,144,281)	(251,184,458)	(1,117,001,483)
Operating Expenditures							
Administration	11,783,735	13,311,559	13,776,747	14,406,494	14,852,668	15,330,844	71,678,312
Community grants	217,565	397,637	136,000	136,000	131,000	122,000	922,637
Legislative	991,650	1,220,691	953,880	982,496	1,011,971	1,262,330	5,431,368
Professional fees	9,760,149	9,418,341	4,233,022	4,418,915	4,021,846	4,151,849	26,243,973
Building ops	6,582,266	6,579,681	6,415,916	6,653,380	6,825,016	7,033,136	33,507,129
Veh & Equip ops	17,238,975	18,710,098	15,817,830	16,314,634	16,872,084	17,488,668	85,203,314
Operating costs	41,570,807	39,115,076	38,826,867	42,492,776	45,091,128	49,232,585	214,758,432
Program costs	3,054,434	2,424,110	1,553,113	1,506,119	1,498,596	1,500,126	8,482,064
Wages & benefits	65,611,353	70,235,232	74,491,865	78,436,119	81,632,469	85,290,208	390,085,893
Transfer to other gov/org	12,614,452	12,888,353	15,967,937	12,890,589	13,247,929	13,624,126	68,618,934
Contributions to reserve funds	25,115,401	22,547,132	11,024,957	12,398,928	16,786,805	18,069,049	80,826,871
Debt interest	5,531,860	8,605,387	6,011,629	5,564,130	5,610,497	5,947,515	31,739,158
Total Operating Expenditures	200,072,647	205,453,297	189,209,763	196,200,580	207,582,009	219,052,436	1,017,498,085
Capital Asset Expenditures							
Capital expenditures	176,338,719	239,157,789	86,642,072	55,202,317	68,966,589	51,849,928	501,818,695
Transfer from reserves	(66,749,902)	(54,421,774)	(23,671,768)	(9,809,315)	(11,716,682)	(13,872,875)	(113,492,414)
Grants and other	(22,103,848)	(27,229,580)	(6,270,168)	(8,075,242)	(7,668,582)	(4,345,083)	(53,588,655)
New borrowing	(82,617,551)	(153,008,671)	(54,581,260)	(35,235,135)	(47,702,322)	(31,258,151)	(321,785,539)
Net Capital Assets funded from Operations	4,867,418	4,497,764	2,118,876	2,082,625	1,879,003	2,373,819	12,952,087
Capital Financing Charges							
Existing debt (principal)	7,182,353	7,010,501	7,483,161	6,730,906	6,792,712	6,207,324	34,224,604
New debt (principal & interest)	826,176	1,523,087	12,757,888	16,940,740	19,890,557	23,550,879	74,663,151
Total Capital Financing Charges	8,008,529	8,533,588	20,241,049	23,671,646	26,683,269	29,758,203	108,887,755
Net (surplus)/deficit for the year	24,049,838	22,261,444	75,000				22,336,444
Less: Transfer to appropriated surplus	243,130	116,941					116,941
Add: Transfer from appropriated surplus	(9,248,155)	(8,602,414)	(75,000)				(8,677,414)
Add: Prior year (surplus) / deficit	(15,044,813)	(13,775,971)					(13,775,971)
(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)	(8,711,654)	(15,699,354)	(17,012,484)
OPERATING GRANTS	(1,190,907)	(677,568)	(1,928,116)	(1,088,149)
OPERATING REVENUE	(33,287)	(34,259)	(1,502,910)	(1,660,966)
OTHER REVENUE	(23,155,931)	(24,872,356)	(3,715,792)	(4,683,040)
TOTAL OPERATING REVENUES	(32,569,874)	(34,295,837)	(22,846,172)	(24,444,639)
OPERATING EXPENDITURES				
OFFICE OPERATING	635,933	669,300	1,765,410	2,193,025
COMMUNITY GRANTS	217,565	397,637	0	0
LEGISLATIVE	991,650	1,220,691	0	0
PROFESSIONAL FEES	2,972,196	3,115,429	2,343,048	2,832,557
BUILDING - OPER & MAINT	684,737	750,436	935,816	792,020
VEH & EQUIP - OPER & MAINT	2,835,826	3,776,899	653,401	665,468
OTHER OPERATING COSTS	1,775,134	1,923,213	2,499,558	2,345,428
WAGES & BENEFITS	11,944,907	12,740,054	6,798,315	7,013,752
PROGRAM COSTS	0	0	1,575,227	1,114,500
DEBT - FINANCING - INTEREST	3,051,358	3,185,976	543,325	482,415
DEBT - FINANCING - PRINCIPAL	3,927,381	3,371,437	348,655	667,801
TRANSFER TO RESERVE FUND	3,403,210	2,853,660	2,099,506	2,795,999
TRANSFER TO OTHER GOV'T/AGENCIES	3,751,307	3,708,173	5,407,284	5,827,633
TOTAL OPERATING EXPENDITURES	36,191,204	37,712,905	24,969,545	26,730,598
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	3,318,000	3,369,277	7,721,239	3,518,586
TRANSFERS FROM RESERVES	(2,788,000)	(2,839,277)	(3,697,526)	(2,091,100)
CAPITAL GRANTS AND OTHER	(500,000)	(500,000)	(872,176)	(707,091)
NEW BORROWING	0	0	(3,095,354)	(700,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	30,000	30,000	56,183	20,395
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	3,651,330	3,447,068	2,179,556	2,306,354
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	0
TRANSFER FROM APPROPRIATED SURPLUS	(1,627,575)	(1,934,535)	(830,645)	(1,023,133)
PRIOR YEARS (SURPLUS) DEFICIT	(2,023,757)	(1,512,534)	(1,348,914)	(1,283,218)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	(2)	(1)	(3)	3

**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)	(35,996,378)	(18,709,811)	(19,125,272)
OPERATING GRANTS	(220,843)	(219,102)	(795,402)	(605,031)
OPERATING REVENUE	(26,903,367)	(28,389,245)	(2,008,882)	(2,118,945)
OTHER REVENUE	(5,520,515)	(6,227,099)	(259,103)	(300,786)
TOTAL OPERATING REVENUES	(65,748,202)	(70,831,824)	(21,773,198)	(22,150,034)
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	3,001,780	2,436,101	1,225,625	899,654
BUILDING - OPER & MAINT	3,110,614	3,082,189	1,167,266	1,273,634
VEH & EQUIP - OPER & MAINT	4,335,293	5,156,282	294,587	331,586
OTHER OPERATING COSTS	22,690,822	21,866,185	2,970,767	3,325,569
WAGES & BENEFITS	17,088,932	18,976,404	8,221,007	9,003,474
PROGRAM COSTS	443,722	427,415	1,035,484	882,194
DEBT - FINANCING - INTEREST	2,519,980	5,959,264	201,432	500,819
DEBT - FINANCING - PRINCIPAL	2,591,434	2,691,406	314,883	279,856
TRANSFER TO RESERVE FUND	13,559,353	10,509,539	4,408,060	3,305,659
TRANSFER TO OTHER GOV'T/AGENCIES	8,724	5,624	3,220,271	3,122,998
TOTAL OPERATING EXPENDITURES	73,635,132	76,277,290	24,582,240	24,541,669
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	132,222,259	174,213,910	24,492,605	57,798,375
TRANSFERS FROM RESERVES	(46,370,431)	(27,711,047)	(13,341,097)	(21,577,761)
CAPITAL GRANTS AND OTHER	(9,941,935)	(15,758,347)	(6,994,529)	(10,209,090)
NEW BORROWING	(71,804,140)	(126,584,671)	(3,524,000)	(25,724,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	4,105,753	4,159,845	632,979	287,524
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	11,992,683	9,605,311	3,442,021	2,679,159
TRANSFER TO APPROPRIATED SURPLUS	0	0	110,000	75,000
TRANSFER FROM APPROPRIATED SURPLUS	(4,262,625)	(4,624,833)	(1,467,180)	(784,842)
PRIOR YEARS (SURPLUS) DEFICIT	(7,730,023)	(4,980,457)	(2,084,840)	(1,969,319)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	35	21	1	(2)

**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)	(19,671,936)	(95,106,056)	(100,517,724)	5.7%
OPERATING GRANTS	(12,051,552)	(12,008,223)	(16,186,820)	(14,598,073)	
OPERATING REVENUE	(5,980,611)	(6,170,438)	(36,429,057)	(38,373,853)	
OTHER REVENUE	(8,527,482)	(6,650,272)	(41,178,823)	(42,733,553)	
TOTAL OPERATING REVENUES	(45,963,310)	(44,500,869)	(188,900,756)	(196,223,203)	
OPERATING EXPENDITURES					
OFFICE OPERATING	3,575,061	3,666,134	11,783,740	13,311,566	
COMMUNITY GRANTS	0	0	217,565	397,637	
LEGISLATIVE	0	0	991,650	1,220,691	
PROFESSIONAL FEES	217,500	134,600	9,760,149	9,418,341	
BUILDING - OPER & MAINT	683,840	681,401	6,582,273	6,579,680	
VEH & EQUIP - OPER & MAINT	9,119,869	8,779,868	17,238,976	18,710,103	
OTHER OPERATING COSTS	11,636,536	9,654,690	41,572,817	39,115,085	
WAGES & BENEFITS	21,558,197	22,501,553	65,611,358	70,235,237	
PROGRAM COSTS	0	0	3,054,433	2,424,109	
DEBT - FINANCING - INTEREST	41,941	0	6,358,036	10,128,474	
DEBT - FINANCING - PRINCIPAL	0	0	7,182,353	7,010,500	
TRANSFER TO RESERVE FUND	1,645,272	3,082,275	25,115,401	22,547,132	
TRANSFER TO OTHER GOV'T/AGENCIES	226,866	223,925	12,614,452	12,888,353	
TOTAL OPERATING EXPENDITURES	48,705,082	48,724,446	208,083,203	213,986,908	2.8%
CAPITAL ASSET EXPENDITURES					
CAPITAL EXPENDITURES	8,584,616	257,641	176,338,719	239,157,789	
TRANSFERS FROM RESERVES	(552,848)	(202,589)	(66,749,902)	(54,421,774)	
CAPITAL GRANTS AND OTHER	(3,795,208)	(55,052)	(22,103,848)	(27,229,580)	
NEW BORROWING	(4,194,057)	0	(82,617,551)	(153,008,671)	
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	42,503	0	4,867,418	4,497,764	
ACCUMULATED SURPLUS					
NET (SURPLUS) DEFICIT	2,784,275	4,223,577	24,049,865	22,261,469	
TRANSFER TO APPROPRIATED SURPLUS	133,130	41,941	243,130	116,941	
TRANSFER FROM APPROPRIATED SURPLUS	(1,060,130)	(235,071)	(9,248,155)	(8,602,414)	
PRIOR YEARS (SURPLUS) DEFICIT	(1,857,279)	(4,030,443)	(15,044,813)	(13,775,971)	
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	(4)	4	27	25	

	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	\$ 37,594,920	\$ 1,552,925	\$ 9,431,920	\$ 6,665,689	\$ 3,750,854	\$ 2,553,050	\$ 2,028,983	\$ 4,703,427	\$ 4,045,421	\$ 5,005,919	\$ 2,984,002
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	\$ 848,500	\$ 173,279	\$ 961,006	\$ 584,100	\$ 140,369	\$ 43,165	\$ 84,653	\$ 174,897	\$ 159,723	\$ 277,855	\$ 171,409
General Services Property Tax											
2026	\$ 93.35	\$ 70.03	\$ 128.35	\$ 127.22	\$ 115.21	\$ 91.73	\$ 111.15	\$ 97.05	\$ 115.42	\$ 119.40	\$ 111.95
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	\$ 0.55	\$ 7.24	\$ 9.55	\$ 11.43	\$ 0.34	\$ (1.78)	\$ 4.23	\$ 2.19	\$ 4.19	\$ 5.18	\$ 4.75
Regional Parcel Taxes											
2026	\$ 16.00	\$ 16.00	\$ 23.71	\$ 23.71	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.71	\$ 23.71	\$ 23.71	\$ 23.71
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	\$ -	\$ -	\$ 0.42	\$ 0.42	\$ -	\$ -	\$ -	\$ 0.42	\$ 0.42	\$ 0.42	\$ 0.42
2026 RDN Property Tax at:											
\$600,000	\$ 576	\$ 436	\$ 794	\$ 787	\$ 707	\$ 566	\$ 683	\$ 606	\$ 716	\$ 740	\$ 695
\$700,000	\$ 669	\$ 506	\$ 922	\$ 914	\$ 822	\$ 658	\$ 794	\$ 703	\$ 832	\$ 860	\$ 807
\$800,000	\$ 763	\$ 576	\$ 1,050	\$ 1,041	\$ 938	\$ 750	\$ 905	\$ 800	\$ 947	\$ 979	\$ 919
\$900,000	\$ 856	\$ 646	\$ 1,179	\$ 1,169	\$ 1,053	\$ 842	\$ 1,016	\$ 897	\$ 1,062	\$ 1,098	\$ 1,031
\$1,000,000	\$ 949	\$ 716	\$ 1,307	\$ 1,296	\$ 1,168	\$ 933	\$ 1,127	\$ 994	\$ 1,178	\$ 1,218	\$ 1,143
\$1,100,000	\$ 1,043	\$ 786	\$ 1,436	\$ 1,423	\$ 1,283	\$ 1,025	\$ 1,239	\$ 1,091	\$ 1,293	\$ 1,337	\$ 1,255
\$1,200,000	\$ 1,136	\$ 856	\$ 1,564	\$ 1,550	\$ 1,399	\$ 1,117	\$ 1,350	\$ 1,188	\$ 1,409	\$ 1,457	\$ 1,367

	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	\$ 37,594,920	\$ 1,552,925	\$ 9,431,920	\$ 6,665,689	\$ 3,750,854	\$ 2,553,050	\$ 2,028,983	\$ 4,703,427	\$ 4,045,421	\$ 5,005,919	\$ 2,984,002
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	\$ 848,500	\$ 173,279	\$ 961,006	\$ 584,100	\$ 140,369	\$ 43,165	\$ 84,653	\$ 174,897	\$ 159,723	\$ 277,855	\$ 171,409
General Services Property Tax											
2026	\$ 93.35	\$ 70.03	\$ 128.35	\$ 127.22	\$ 115.21	\$ 91.73	\$ 111.15	\$ 97.05	\$ 115.42	\$ 119.40	\$ 111.95
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	\$ 0.55	\$ 7.24	\$ 9.55	\$ 11.43	\$ 0.34	\$ (1.78)	\$ 4.23	\$ 2.19	\$ 4.19	\$ 5.18	\$ 4.75
Regional Parcel Taxes											
2026	\$ 16.00	\$ 16.00	\$ 23.71	\$ 23.71	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.71	\$ 23.71	\$ 23.71	\$ 23.71
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	\$ -	\$ -	\$ 0.42	\$ 0.42	\$ -	\$ -	\$ -	\$ 0.42	\$ 0.42	\$ 0.42	\$ 0.42
2026 Average Residential Value	\$ 777,123	\$ 1,157,604	\$ 786,182	\$ 953,821	\$ 821,241	\$ 684,200	\$ 1,092,481	\$ 1,289,431	\$ 735,877	\$ 1,019,942	\$ 928,876
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	\$ 741	\$ 827	\$ 1,033	\$ 1,237	\$ 962	\$ 644	\$ 1,230	\$ 1,275	\$ 873	\$ 1,242	\$ 1,064
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	\$ 17	\$ 82	\$ 106	\$ 97	\$ 37	\$ 10	\$ 110	\$ 43	\$ 16	\$ 65	\$ 60

JURISDICTION	Average Residential Value*	2025	2026	2027	2028	2029	2030
City of Nanaimo							
	\$777,123	\$725	\$741	\$893	\$985	\$1,091	\$1,161
Dollar Change		\$35	\$17	\$151	\$93	\$106	\$70
% change		5%	2%	20%	10%	11%	6%
District of Lantzville							
	\$1,157,604	\$745	\$827	\$945	\$1,022	\$1,090	\$1,141
Dollar Change		\$45	\$82	\$118	\$77	\$68	\$51
% change		6%	11%	14%	8%	7%	5%
City of Parksville							
	\$786,182	\$927	\$1,033	\$1,200	\$1,278	\$1,339	\$1,443
Dollar Change		\$89	\$106	\$167	\$78	\$61	\$105
% change		11%	11%	16%	7%	5%	8%
Town of Qualicum Beach							
	\$953,821	\$1,140	\$1,237	\$1,432	\$1,525	\$1,595	\$1,718
Dollar Change		\$123	\$97	\$195	\$93	\$71	\$123
% change		12%	9%	16%	6%	5%	8%
Electoral Area A							
	\$821,241	\$925	\$962	\$1,054	\$1,107	\$1,133	\$1,158
Dollar Change		\$79	\$37	\$92	\$53	\$26	\$26
% change		9%	4%	10%	5%	2%	2%
Electoral Area B							
	\$684,200	\$633	\$644	\$688	\$710	\$721	\$699
Dollar Change		\$64	\$10	\$44	\$22	\$11	(\$21)
% change		11%	2%	7%	3%	2%	-3%
Electoral Area C							
	\$1,092,481	\$1,120	\$1,230	\$1,323	\$1,386	\$1,415	\$1,445
Dollar Change		\$72	\$110	\$93	\$63	\$28	\$30
% change		7%	10%	8%	5%	2%	2%
Electoral Area E							
	\$1,289,431	\$1,232	\$1,275	\$1,386	\$1,445	\$1,481	\$1,544
Dollar Change		\$87	\$43	\$111	\$59	\$36	\$63
% change		8%	3%	9%	4%	3%	4%
Electoral Area F							
	\$735,877	\$857	\$873	\$943	\$977	\$999	\$1,018
Dollar Change		\$16	\$16	\$70	\$34	\$22	\$19
% change		2%	2%	8%	4%	2%	2%
Electoral Area G							
	\$1,019,942	\$1,176	\$1,242	\$1,339	\$1,394	\$1,427	\$1,487
Dollar Change		\$79	\$65	\$97	\$56	\$33	\$59
% change		7%	6%	8%	4%	2%	4%
Electoral Area H							
	\$928,876	\$1,004	\$1,064	\$1,148	\$1,188	\$1,214	\$1,256
Dollar Change		\$94	\$59	\$85	\$40	\$26	\$42
% change		10%	6%	8%	3%	2%	3%

*Average residential values are based on 2026 Completed Roll

	2025 Final	2026 Recommended	Change from 2025	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo	36,746,420	37,594,920	848,500 2.3%	961,127 2.6%	0 0.0%	(112,626) (0.3%)
General Services Tax cost per \$100,000	\$92.79	\$93.35				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$108.79	\$109.35				
Change from previous year	\$3.84	\$0.55				
District of Lantzville	1,379,646	1,552,925	173,279 12.6%	25,140 1.8%	44,466 3.2%	103,673 7.5%
General Services Tax cost per \$100,000	\$62.79	\$70.03				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$78.79	\$86.03				
Change from previous year	\$3.24	\$7.24				
City of Parksville	8,470,914	9,431,920	961,006 11.3%	975,414 11.5%	12,851 0.2%	(27,259) (0.3%)
General Services Tax cost per \$100,000	\$118.79	\$128.35				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.71				
	\$142.08	\$152.06				
Change from previous year	\$9.39	\$9.97				
Town of Qualicum Beach	6,081,589	6,665,689	584,100 9.6%	656,946 10.8%	3,970 0.1%	(76,816) (1.3%)
General Services Tax cost per \$100,000	\$115.79	\$127.22				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.71				
	\$139.08	\$150.93				
Change from previous year	\$9.81	\$11.85				

	2025 Final	2026 Recommended	Change from 2025	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	3,610,485	3,750,854	140,369 3.9%	54,583 1.5%	63,868 1.8%	21,918 0.6%
General Services Tax cost per \$100,000	\$114.87	\$115.21				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$130.87	\$131.21				
Change from previous year	\$10.99	\$0.34				
Electoral Area B	2,509,885	2,553,050	43,165 1.7%	35,541 1.4%	29,285 1.2%	(21,661) (0.9%)
General Services Tax cost per \$100,000	\$93.52	\$91.73				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$109.52	\$107.73				
Change from previous year	\$14.51	(\$1.78)				
Electoral Area C	1,944,330	2,028,983	84,653 4.4%	11,225 0.6%	40,521 2.1%	32,907 1.7%
General Services Tax cost per \$100,000	\$106.92	\$111.15				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
	\$122.92	\$127.15				
Change from previous year	\$8.94	\$4.23				
Electoral Area E	4,528,530	4,703,427	174,897 3.9%	52,742 1.2%	44,888 1.0%	77,267 1.7%
General Services Tax cost per \$100,000	\$94.86	\$97.05				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.71				
	\$118.15	\$120.76				
Change from previous year	\$5.83	\$2.61				

	2025 Final	2026 Recommended	Change from 2025	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	3,885,698	4,045,421	159,723 4.1%	79,912 2.1%	43,222 1.1%	36,589 0.9%
General Services Tax cost per \$100,000	\$111.23	\$115.42				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.71				
	\$134.52	\$139.13				
Change from previous year	\$9.32	\$4.61				
Electoral Area G	4,728,064	5,005,919	277,855 5.9%	398,361 8.4%	51,935 1.1%	(172,441) (3.6%)
General Services Tax cost per \$100,000	\$114.22	\$119.40				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.71				
	\$137.51	\$143.11				
Change from previous year	\$6.50	\$5.60				
Electoral Area H	2,812,593	2,984,002	171,409 6.1%	21,716 0.8%	23,131 0.8%	126,562 4.5%
General Services Tax cost per \$100,000	\$107.20	\$111.95				
Regional Parcel Taxes						
Drinking Water/Watershed Protection	\$16.00	\$16.00				
District 69 Community Justice	\$7.29	\$7.71				
	\$130.49	\$135.66				
Change from previous year	\$8.90	\$5.17				
General Services Tax Revenues	76,698,154	80,317,111				
Change from previous year	8.0%	4.7%				
Local Services Tax Revenues	18,407,902	20,200,613				
Tax Revenues	95,106,056	100,517,724				
Change from previous year	8.6%	5.7%				

	%	
	Change	
Tax Revenues 2025	95,106,056	
<u>Changed service levels</u>		
Community Grants	207,000	Impact of Electoral Area A, B, C and District of Lantzville contributions to City of Nanaimo Performance Recognition awards program (\$2,000); increases to Arrowsmith Search and Rescue (\$140,000) and Nanaimo Search and Rescue (\$60,000) funding contributions; and Electoral Area G Director Outreach (\$5,000)
District 68 Search and Rescue	50,000	Impact of increase to annual contribution to Nanaimo Search and Rescue
Port Theatre/Cultural Centre Contribution	21,000	Impact of increase to annual contribution to the Gabriola Historical and Museum Society
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
	3.4%	3,272,707
<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	107,506	Based on actuals for City of Nanaimo
Northern Community - Sportsfield agreement	66,118	Based on actuals for City of Parksville and estimates for Town of Qualicum Beach
Vancouver Island Regional Library	133,794	Per budget information from VIRL
	0.4%	358,137

	%	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 Admin/Building Policy & Advice		40,576	Impact of inflation and increased operating costs
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		558,880	Impact of increased operating costs (including professional fees), inflation and transfers to reserve
Oceanside Place		204,053	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		192,297	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		(561,953)	Impact of increased operating costs offset by decreased transfers to reserves
Solid Waste Management		(920,010)	Inflationary impact and increased staffing offset by reduction in operational budget and corresponding decrease in taxation, per Board direction
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		96,574	Cumulative other changes over 115 services
	0.0%	(11,887)	
Local Services Property/Parcel Tax Revenues - Change	1.9%	1,792,711	Largest changes explained on next page
Tax Revenues 2026	5.7%	100,517,724	
Total Annual 2026 Tax Revenues		100,517,724	
Total Annual 2025 Tax Revenues		95,106,056	
Change	5.7%	5,411,668	

**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	20,200,613	
Local Service Area Property/Parcel taxes 2025	18,407,902	
Change from 2025	1,792,711	
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	16,812	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
Nanaimo River Fire Services	(259,002)	Impact of refunding reserve fund balance to service participants
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	120,466	Impact of increased operating costs, including calls and practice pay
Dashwood Fire Service	209,904	Increased operating costs (including those budgeted by Society) and transfer to veh/equip reserve to fund future capital purchases
Dashwood Fire Hall	68,203	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	409,220	Cumulative other changes
	1,792,711	

SUMMARY OF NEW/CHANGED SERVICES LEVELS

	Community Grants	District 68 Search and Rescue	Port Theatre/Cultural Centre Contribution	Regional Parks	Community Parks	Southern Community Wastewater	Northern Community Wastewater	Solid Waste Management	Southern Community Transit	Northern Community Transit	Total Change
City of Nanaimo	50,349	41,957		116,879		353,845		58,704	339,393		961,127
District of Lantzville	2,424	1,604		5,380		8,256		2,702	4,774		25,140
City of Parksville	37,950			18,435			907,597	9,259		2,173	975,414
Town of Qualicum Beach	25,880			12,880			610,170	6,469		1,547	656,946
Electoral Area A	4,272	3,143		9,097	27,125			4,569	6,377		54,583
Electoral Area B	2,769	1,891	21,000	6,577				3,304			35,541
Electoral Area C	2,186	1,405		5,070				2,546	18		11,225
Electoral Area E	18,819			10,814			16,807 *	5,431		871	52,742
Electoral Area F	22,856			9,869	42,230			4,957			79,912
Electoral Area G	27,558			10,730			353,854 *	5,390		829	398,361
Electoral Area H	11,937			6,269				3,149		361	21,716
	207,000	50,000	21,000	212,000	69,355	362,101	1,888,428	106,480	350,562	5,781	3,272,707

* 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	2,844		41,622			44,466
City Of Parksville		12,851				12,851
Town of Qualicum Beach		3,970				3,970
Electoral Area A	5,400		33,352		25,116	63,868
Electoral Area B	4,582		6,323		18,380	29,285
Electoral Area C	2,988		26,209		11,324	40,521
Electoral Area E		6,183		15,564	23,141	44,888
Electoral Area F		3,349		20,753	19,120	43,222
Electoral Area G		5,169		23,648	23,118	51,935
Electoral Area H		3,383		6,153	13,595	23,131
	15,814	34,905	107,506	66,118	133,794	358,137

	Administration	Electoral Area Building Policy and Advice	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	92,248						(583,993)		1,040,428		(507,532)	(181,253)		27,476	(112,626)
District of Lantzville	4,733						(27,176)		62,933		(23,472)	85,235		1,420	103,673
City Of Parksville	21,397				147,545	67,070	(88,285)			(105,119)	(78,624)		(15,089)	23,846	(27,259)
Town of Qualicum Beach	7,712				151,457	30,580	(67,922)			(86,174)	(57,257)		(57,411)	2,199	(76,816)
Electoral Area A	10,104	8,203	31,565	14,576			(43,277)	11,124			(38,691)	(569)		28,883	21,918
Electoral Area B	8,561	6,937		12,377			(31,054)	44,278			(27,886)			(34,874)	(21,661)
Electoral Area C	5,119	3,687	15,778	8,436			(25,283)	45,518			(21,998)	(1,661)		3,311	32,907
Electoral Area E	10,796	7,583	31,066	18,217	25,150	30,332	(54,360)	15,249			(47,079)		47,315	(7,002)	77,267
Electoral Area F	6,168	3,721	18,678	11,782	93,333	23,661	(50,856)	(30,108)			(43,431)			3,641	36,589
Electoral Area G	9,068	6,289	27,834	15,484	101,717	38,610	(54,060)	38,716			(46,761)		40,173	(349,511)	(172,441)
Electoral Area H	5,903	4,156	18,149	9,942	39,678	13,800	(31,482)	67,520			(27,279)		(350)	26,525	126,562
	181,809	40,576	143,070	90,814	558,880	204,053	(1,057,748)	192,297	1,103,361	(191,293)	(920,010)	(98,248)	14,638	(274,086)	(11,887)

	2024 FINAL	2025 FINAL	2026 Recommended Dec 9, 2025	2026 Recommended Feb 24, 2026	Change from Recommended Dec 9, 2025 \$	Change from Recommended Dec 9, 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	19,796	12	0.1%	8	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	137,643	341,643	204,000	148.2%	170,718	99.9%
Feasibility Studies/Referendums	110,368	45,000	45,000	40,000	(5,000)	(11.1%)	(5,000)	(11.1%)
	4,553,826	4,692,938	4,882,037	5,081,049				
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%
Unightly 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	113,500	50,025	78.8%	60,477	114.1%
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	6,142,277				
RECREATION & PARKS								
Ravensong Aquatic Centre	2,227,047	2,758,986	3,370,020	3,317,866	(52,154)	(1.5%)	558,880	20.3%
Oceanside Place	2,236,836	2,415,783	2,653,169	2,619,836	(33,333)	(1.3%)	204,053	8.4%
Northern Community Recreation	2,051,218	2,112,754	2,182,145	2,140,745	(41,400)	(1.9%)	27,991	1.3%
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	122,938	21,000	20.6%	21,017	20.6%
Regional Parks	5,296,715	5,614,699	4,768,951	4,768,951	0	0.0%	(845,748)	(15.1%)
Electoral Areas Community Parks	2,671,058	3,194,887	3,518,664	3,456,539	(62,125)	(1.8%)	261,652	8.2%
	15,039,237	16,741,521	17,151,370	16,983,358				
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	7,932,369	(197)	(0.0%)	1,326,475	20.1%
Liquid Waste Management Planning	219,311	239,049	260,203	260,203	0	0.0%	21,154	8.1%
Drinking Water/Watershed Protection	1,154,736	1,160,608	1,164,448	1,178,192	13,744	1.2%	17,584	1.5%
Solid Waste Management & Disposal	1,744,591	2,093,540	2,390,585	1,280,010	(1,110,575)	(46.5%)	(813,530)	(38.9%)
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	25,622,652				
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	12,620	2,240	21.6%	(2,510)	(16.6%)
	18,489,552	19,403,665	19,669,696	19,671,936				
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	1,681,474	1,631,032	(50,442)	(3.0%)	107,506	7.1%
Northern Community Sportsfield Agreement	427,653	444,764	429,800	510,882	81,082	18.9%	66,118	14.9%
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	6,785,199	6,815,839				
GENERAL SERVICES PROPERTY TAX REVENUES								
	70,990,470	76,698,154	81,300,235	80,317,111				
Change from previous year	10.7%	8.0%	6.0%	4.7%				
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	1,937,199	197	0.0%	306,214	18.8%
Fire Protection Areas	7,776,529	8,914,933	10,226,452	9,826,887	(399,565)	(3.9%)	911,954	10.2%
Streetlighting Service Areas	124,953	128,874	126,057	127,512	1,455	1.2%	(1,362)	(1.1%)
Stormwater Management	10,656	10,976	11,525	11,525	0	0.0%	549	5.0%
Utility Services	6,807,390	7,285,306	7,819,601	7,811,989	(7,612)	(0.1%)	526,683	7.2%
	16,600,522	18,407,902	20,606,137	20,200,613				
NET PROPERTY TAX REVENUES								
	87,590,992	95,106,056	101,906,372	100,517,724				
Change from previous year	11.4%	8.6%	7.2%	5.7%				

ADDITIONAL DETAILS - GENERAL SERVICES
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION
Electoral Area A
Electoral Area B
Electoral Area C (Extension)
Electoral Area C (E. Wellington)
Electoral Area E

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

ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES

FIRE PROTECTION

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

STREETLIGHTING

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

NOISE CONTROL

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

UTILITIES

Englishman River Stormwater
Cedar Estates Stormwater

	2024 FINAL	2025 FINAL	2026 Recommended Dec 9, 2025	2026 Recommended Feb 24, 2026	Change from Recommended Dec 9, 2025 \$	Change from Recommended Dec 9, 2025 %	Change from 2025 Final \$	Change from 2025 Final %
ADDITIONAL DETAILS - GENERAL SERVICES								
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION								
Electoral Area A	17,391	17,391	17,391	17,391	0	0.0%	0	0.0%
Electoral Area B	37,808	37,808	37,808	58,808	21,000	55.5%	21,000	55.5%
Electoral Area C (Extension)	17,287	17,285	17,303	17,303	0	0.0%	18	0.1%
Electoral Area C (E. Wellington)	4,476	4,475	4,475	4,475	0	0.0%	0	0.0%
Electoral Area E	24,961	24,962	24,961	24,961	0	0.0%	(1)	(0.0%)
	101,923	101,921	101,938	122,938				
COMMUNITY PARKS								
Electoral Area A	338,746	431,776	504,150	470,025	(34,125)	(6.8%)	38,249	8.9%
Electoral Area B	458,899	652,203	696,481	696,481	0	0.0%	44,278	6.8%
Electoral Area C (Extension)	108,738	134,195	148,588	148,588	0	0.0%	14,393	10.7%
Electoral Area C (E. Wellington)	145,186	163,238	194,363	194,363	0	0.0%	31,125	19.1%
Electoral Area E	425,515	454,846	495,095	470,095	(25,000)	(5.0%)	15,249	3.4%
Electoral Area F	427,559	490,000	502,122	502,122	0	0.0%	12,122	2.5%
Electoral Area G	345,256	381,488	423,204	420,204	(3,000)	(0.7%)	38,716	10.1%
Electoral Area H	421,159	487,141	554,661	554,661	0	0.0%	67,520	13.9%
	2,671,058	3,194,887	3,518,664	3,456,539				
ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES								
FIRE PROTECTION								
Nanaimo River Fire (Area C)	1,780	1,780	1,780	(257,222)	(259,002)	(14550.7%)	(259,002)	(14550.7%)
Coombs-Hilliars 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%
Nanose Bay Fire Volunteer (Area E, F, G)	1,191,140	1,356,704	1,554,595	1,477,170	(77,425)	(5.0%)	120,466	8.9%
Dashwood Fire Volunteer (Area F, G, H)	1,229,550	1,408,932	1,624,453	1,618,836	(5,617)	(0.3%)	209,904	14.9%
Dashwood Fire Hall (Area F, G, H)	105,400	312,518	446,618	380,721	(65,897)	(14.8%)	68,203	21.8%
Meadowood Fire (Area F)	89,348	125,346	109,571	118,142	8,571	7.8%	(7,204)	(5.7%)
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	329,965	329,965	0	0.0%	28,984	9.6%
Wellington Fire Contract (Area C - Pleasant Valley)	158,096	152,136	157,885	157,690	(195)	(0.1%)	5,554	3.7%
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	10,226,452	9,826,887				
STREETLIGHTING								
Rural Areas Streetlighting	16,008	16,488	14,694	15,293	599	4.1%	(1,195)	(7.2%)
Fairwinds Streetlighting	27,220	30,407	26,878	27,734	856	3.2%	(2,673)	(8.8%)
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	127,512				
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				

	2024 FINAL	2025 FINAL	2026 Recommended Dec 9, 2025	2026 Recommended Feb 24, 2026	Change from Recommended Dec 9, 2025 \$	Change from Recommended Dec 9, 2025 %	Change from 2025 Final \$	Change from 2025 Final %	Per Parcel Estimate		
									2025	2026	Change
UTILITY SERVICES - PARCEL TAX REVENUES											
WATER UTILITIES											
Nanoose Peninsula (Area E)	1,692,705	1,845,048	1,908,892	1,908,892	0	0.0%	63,844	3.5%	717	742	25
Driftwood (Area E)	(706)	0	0	0	0	0.0%	0	0.0%	0	0	0
Surfside (Area G)	19,238	30,805	31,684	37,430	5,746	18.1%	6,625	21.5%	790	960	170
French Creek (Area G)	143,789	150,978	158,527	150,978	(7,549)	(4.8%)	0	0.0%	632	632	0
River's Edge (Area G)	66,722	103,419	124,135	120,231	(3,904)	(3.1%)	16,812	16.3%	659	766	107
Whiskey Creek Water (Area F)	172,809	177,993	181,408	181,408	0	0.0%	3,415	1.9%	1,413	1,440	27
San Pareil Water (Area G)	195,062	196,242	197,874	196,242	(1,632)	(0.8%)	0	0.0%	varies	varies	
San Pareil Water (Fire Improvements Debt Levy) (Area G)	74,656	101,744	91,950	91,950	0	0.0%	(9,794)	(9.6%)	382	346	(37)
Melrose Place (Area F)	41,058	42,290	43,527	43,527	0	0.0%	1,237	2.9%	1,510	1,555	44
Decourcey Water (Area A)	13,775	14,188	14,609	14,609	0	0.0%	421	3.0%	2,838	2,922	84
Nanoose Bulk Water (Area E)	1,296,196	1,152,120	1,041,142	1,041,142	0	0.0%	(110,978)	(9.6%)	447	404	(43)
French Creek Bulk Water (Area G)	4,606	4,606	4,312	4,312	0	0.0%	(294)	(6.4%)	2	2	(0)
Westurne Heights Water (Area F)	29,242	29,827	30,404	30,404	0	0.0%	577	1.9%	1,755	1,788	34
	3,749,152	3,849,260	3,828,464	3,821,125							
SEWAGE COLLECTION UTILITIES											
Hawthorne Rise Debt Levy (Area G)	10,040	11,686	14,106	14,106	0	0.0%	2,420	20.7%	835	1,008	173
Reid Road Debt Levy (Area G)	3,660	3,660	4,134	3,861	(273)	(6.6%)	201	5.5%	407	429	22
French Creek (Area G)	1,283,912	1,433,957	1,723,984	1,723,984	0	0.0%	290,027	20.2%	703	842	139
Fairwinds (Area E)	1,243,626	1,421,469	1,598,948	1,598,948	0	0.0%	177,479	12.5%	1,704	1,917	213
Surfside Sewer (Area G)	34,480	39,740	43,196	43,196	0	0.0%	3,456	8.7%	1,472	1,600	128
Pacific Shores (Area E)	94,749	100,666	117,278	117,278	0	0.0%	16,612	16.5%	763	888	126
Barclay Crescent (Area G)	252,080	259,642	302,509	302,509	0	0.0%	42,867	16.5%	varies	varies	
Cedar Sewer Service (Operating) (Area A)	57,750	59,483	82,107	82,107	0	0.0%	22,624	38.0%	varies	varies	
Cedar Sewer Service (Capital Financing) (Area A)	77,941	105,743	104,875	104,875	0	0.0%	(868)	(0.8%)	varies	varies	
	3,058,238	3,436,046	3,991,137	3,990,864							
TOTAL UTILITY PARCEL TAX REVENUES	6,807,390	7,285,306	7,819,601	7,811,989							
Change from previous year	13.3%	7.0%	7.3%	7.2%							

	Electoral Area Participants	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
TOTAL TAX REQUISITION BY SERVICE AREA							
Fire Protection							
Nanaimo River Fire	C	1,780	(257,222)	(4,300)	-	-	-
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	1,477,170	1,644,809	1,813,857	1,962,325	2,061,827
Dashwood Fire Volunteer	F, G, H	1,408,932	1,618,836	1,776,379	1,912,716	2,005,972	2,103,820
Dashwood Fire Hall	F, G, H	312,518	380,721	400,034	400,159	400,289	400,422
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	157,690	171,650	176,799	182,103	187,566
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	15,293	15,752	16,224	16,711	17,212
Fairwinds Streetlighting	E	30,407	27,734	28,565	29,423	30,306	31,215
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
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	37,430	35,505	79,885	83,879	88,073
French Creek	G	150,978	150,978	177,164	260,515	266,437	272,538
River's Edge	G	103,419	120,231	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	196,242	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	3,861	3,823	3,824	3,825	3,827
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	118,142	125,708	125,708	125,708	95,623

TAX REQUISITION (Per Thousand Rate)

Fire Protection

Electoral Area Participants	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Nanaimo River Fire	C	0.026	(3.347)	(0.06)	-	-
Coombs-Hilliers Fire Volunteer	F,G	0.956	1.161	1.246	1.250	1.371
Errington Fire Volunteer	F, G	0.761	0.920	1.030	1.110	1.198
Nanoose Bay Fire Volunteer	E, F, G	0.270	0.290	0.319	0.347	0.371
Dashwood Fire Volunteer	F, G, H	1.059	1.193	1.292	1.374	1.424
Dashwood Fire Hall	F, G, H	0.337	0.398	0.413	0.408	0.403
Extension Fire Volunteer	C	0.868	0.934	1.032	1.161	1.305
Bow Horn Bay	F, H	0.992	1.076	1.221	1.410	1.601
Cassidy Waterloo Fire Contract	A, C	0.735	0.791	1.007	1.188	1.345
Wellington Fire Contract	C	0.834	0.824	0.885	0.900	0.916
Parksville (Local) Fire Contract	G	0.446	0.434	0.441	0.449	0.457
French Creek Fire Contract	F, G	0.426	0.442	0.449	0.457	0.465

Street Lighting

Rural Areas Streetlighting	A, E, H	0.064	0.059	0.060	0.061	0.062
Fairwinds Streetlighting	E	0.027	0.024	0.025	0.025	0.026
French Creek Village Streetlighting	G	0.049	0.047	0.048	0.049	0.050
Highway Intersections Streetlighting (French Creek)	G	0.001	0.001	0.001	0.001	0.001
Hwy # 4 Streetlighting	F	0.001	0.001	0.001	0.001	0.001
River's Edge Streetlighting	G	0.027	0.027	0.028	0.029	0.030
Wellington Streetlighting	C	-	0.019	0.023	0.023	0.024

Utilities

River's Edge Stormwater	F, G	0.023	0.024	0.024	0.025	0.026
Cedar Estates Stormwater	A	0.115	0.113	0.117	0.121	0.126

Wastewater

Duke Point Wastewater Treatment	City of Nanaimo	0.740	0.784	0.844	0.908	0.978
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PARCEL TAXES (Per Parcel)*

Water Utilities

Nanoose Peninsula	E	\$717	\$742	\$912	\$935	\$955
Surfside	G	\$790	\$960	\$910	\$2,048	\$2,151
French Creek	G	\$632	\$632	\$741	\$1,090	\$1,115
River's Edge	G	\$659	\$766	\$1,697	\$1,728	\$1,783
Whiskey Creek Water	F	\$1,413	\$1,440	\$1,483	\$1,527	\$1,573
San Pareil Water	G	\$654	\$656	\$668	\$675	\$682
San Pareil Water (Fire Improvements Debt Levy)	G	\$382	\$346	\$346	\$346	\$346
Melrose Terrace	F	\$1,510	\$1,555	\$1,578	\$1,602	\$1,626
Decourcey	A	\$2,838	\$2,922	\$3,009	\$3,100	\$3,193
Nanoose Bulk Water	E	\$447	\$404	\$447	\$447	\$447
French Creek Bulk Water	G	\$2	\$2	\$0	\$1	\$1
Westurne Heights	F	\$1,755	\$1,788	\$1,824	\$1,861	\$1,898

Sewage Collection Utilities

Hawthorne Rise Debt Levy	G	\$835	\$1,008	\$954	\$954	\$954
Reid Road Debt Levy	G	\$407	\$429	\$425	\$425	\$425
French Creek	G	\$703	\$842	\$970	\$1,103	\$1,193
Fairwinds	E	\$1,704	\$1,917	\$2,159	\$2,432	\$2,696
Surfside Sewer	G	\$1,472	\$1,600	\$1,813	\$2,009	\$2,148
Pacific Shores	E	\$763	\$888	\$1,017	\$1,136	\$1,218
Barclay Crescent	G	Varies	Varies	Varies	Varies	Varies
Cedar Sewer Service (Operating)	A	Varies	Varies	Varies	Varies	Varies
Cedar Sewer Service (Capital Financing)	A	Varies	Varies	Varies	Varies	Varies

Fire Protection

Meadowood Fire	F	\$257	\$243	\$259	\$259	\$259
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* The per parcel rate is based on the completed roll in 2026

RESERVE FUND BALANCES		Bylaw No.	2023	2024	2025
Wastewater Management					
Liquid Waste Management Plan	Operating	1822	169,735	176,239	269,438
Southern Community Wastewater	Capital	989	5,454,181	4,797,922	5,945,566
Southern Community Wastewater	Operating	1952	-	-	197,558
Northern Community Wastewater	Capital	1537	21,622,056	21,537,712	11,945,214
Northern Community Wastewater	Operating	1953	-	-	70,783
Fairwinds Wastewater Treatment	Capital	1310	1,237,375	516,985	1,255,426
Fairwinds Wastewater Treatment	Operating	1951	-	-	15,181
Duke Point Wastewater	Capital	1535	618,794	707,922	796,674
Duke Point Wastewater	Operating	1954	-	-	5,040
Water					
Nanoose Bay Peninsula Water	Capital	1503	1,079,492	1,060,361	805,140
Madrona Water	Capital	1071	244,825	250,527	258,661
Nanoose Bay Water	Capital	1533	75,944	78,854	81,415
Nanoose Bay Peninsula Water	Operating	1919	-	50,721	473,421
French Creek Water	Capital	1167	196,252	204,808	226,475
Surfside Water	Capital	1360	19,619	26,760	33,460
Surfside Water	Operating	1864	10,917	3,889	2,178
Decourcey Water	Capital	1502	7,763	12,362	17,116
Decourcey Water	Operating	1881	4,543	7,341	12,454
River's Edge Water	Capital	1534	281,478	298,486	313,648
River's Edge Water	Operating	1918	-	16,121	16,644
Melrose Water	Capital	1667	22,891	21,829	33,635
Melrose Water	Operating	1882	5,339	7,986	13,369
San Pareil Water	Capital	1607 & 1781	283,283	346,110	324,695
San Pareil Water	Operating	1866	46,869	62,613	108,977
Whiskey Creek Water	Capital	1645	124,555	151,927	199,644
Whiskey Creek Water	Operating	1865	983	983	16,603
Westurne Heights Water	Capital	1768	14,408	26,834	35,094
Westurne Heights Water	Operating	1867	10,221	14,754	10,372
French Creek Bulk Water	Capital	1585	642,473	608,363	582,395
Nanoose Bay Bulk Water	Capital	1586	2,535,212	3,023,393	3,440,056
Nanoose Bay Bulk Water	Operating	1883	99,280	180,518	198,524
Drinking Water/Watershed Protection	Operating	1608	82,710	87,328	197,672
Sewer					
French Creek Sewer	Capital	1070	698,474	775,652	863,121
French Creek Sewer	Operating	1955	-	-	47,314
Surfside Sewer	Capital	1252	39,660	43,984	52,113
Surfside Sewer	Operating	1945	-	-	4,122
Pacific Shores Sewer	Capital	1253	85,995	92,756	96,274
Pacific Shores Sewer	Operating	1956	-	-	6,264
Cedar Sewer Collection	Capital	1691	196,926	213,201	241,280
Fairwinds Sewer	Capital	1311	186,342	201,726	210,300
Fairwinds Sewer	Operating	1886	12,802	10,643	36,885
Barclay Crescent Sewer	Capital/ Operating	1767	71,951	101,347	152,968
Cedar Estates Stormwater	Capital	1669	47,074	51,776	46,190
River's Edge Stormwater	Capital	1644	40,213	45,812	48,621
Streetlighting					
River's Edge Streetlighting	Capital	1668	14,167	15,215	15,709
River's Edge Streetlighting	Operating	1948	-	-	1,049
French Creek Village Streetlighting	Capital/ Operating	1820	4,950	10,063	19,335
Highway #4 Streetlighting	Capital/ Operating	1821	2,718	3,562	3,582
Fairwinds Streetlighting	Capital	1613	62,145	68,094	71,224
Morningstar Streetlighting	Capital	1614	8,808	9,146	9,443
Rural Area Streetlighting	Capital	1716	16,301	17,307	17,869
Rural Area Streetlighting	Operating	1957 - Pending Approval	-	-	2,511
Highway Intersection Streetlighting	Operating	1887	303	665	665
Public Safety & Fire Protection					
Coombs-Hilliars	Buildings & Equipment	833	335,262	373,787	354,380
Dashwood	Vehicle & Equipment	711	647,754	183,299	376,743
	Buildings	1164	26,779	27,805	11,884

RESERVE FUND BALANCES		Bylaw No.	2023	2024	2025
Meadowood	Buildings	1164	7,193	7,468	10,644
Errington	Vehicle & Equipment	745	406,487	520,126	651,053
	Buildings	745	181,241	264,055	290,787
	Operating	1880	10,160	10,549	10,892
Extension	Vehicle & Equipment	1470	275,584	328,512	434,836
Nanoose Bay	Vehicle & Equipment	707	930,553	962,516	534,066
	Buildings	1312	32,192	43,570	103,623
Bow Horn Bay	Vehicle & Equipment	1415 & 1414	345,060	340,589	163,667
	Buildings	1411	283,069	293,916	355,333
Nanaimo River	Buildings & Equipment	1612	241,088	250,326	258,454
Cassidy Waterloo	Buildings & Equipment	1666	777,792	921,197	1,082,341
District 68 E-911	Capital/ Operating	1069 & 1824	291,649	294,410	323,221
District 69 E-911	Operating	1947	-	-	7,215
Development Cost Charges					
French Creek Bulk Water	Capital	1089	883,715	917,579	947,373
Nanoose Bay Bulk Water	Capital	1715	207,928	215,896	300,980
Nanoose Bay Peninsula Water Service	Capital	1715	97,397	101,129	138,515
Northern Community Wastewater	Capital	1328	20,273,957	21,686,283	12,501,355
Nanoose (Fairwinds) Wastewater	Capital	1715	421,695	437,855	482,180
Duke Point Wastewater	Capital	1498	128,532	133,457	137,791
Southern Community Sewer	Capital	1547	4,578,889	4,113,778	1,820,365
Barclay Crescent Sewer	Capital	1557	8,413	8,736	9,019
Electoral Area A Community Parks	Capital	1839	957	1,479	2,262
Electoral Area B Community Parks	Capital	1840	10,881	26,351	32,597
Electoral Area G Community Parks	Capital	1841	2,870	10,069	14,082
Electoral Area H Community Parks	Capital	1842	32,913	43,940	53,903
Other Services					
Administration	Building - Capital	997	6,777,702	7,113,598	7,538,833
Administration	Building - Operating	1879	169,699	359,332	283,024
Administration	Computers	924	1,483,161	1,733,637	1,548,774
Administration	Operating	1917	-	46,794	951,970
Local Government Elections	Operating	1501	296,316	307,670	317,660
Solid Waste Management	Capital	1600	9,645,985	10,947,410	10,217,116
Solid Waste Management	Operating	1819	5,058,181	7,032,090	9,671,150
Solid Waste Collection & Recycling	Capital/ Operating	1778	1,522,512	1,643,453	1,886,968
Transit	Capital	1664	12,476,102	13,690,251	15,141,111
Descanso Bay Emergency Wharf	Capital	1536	49,166	69,489	87,694
Regional Growth Management	Operating	1465	495,265	568,953	768,558
Community Planning	Legal	1665	307,902	319,701	355,382
Emergency Planning	Capital/ Operating	1582	381,956	430,526	655,928
CARIP Program	Capital/ Operating	1650	-	808,464	528,823
Carbon Neutral	Capital/ Operating	1662	54,676	56,771	58,614
Building Inspection	Operating	1643	1,676,398	1,076,497	784,465
Unsanitary Premises	Operating	1466	39,007	45,006	52,927
Hazardous Properties	Operating	1779	77,217	100,755	108,467
Green's Landing Wharf	Operating	1748	236,385	246,458	253,784
EV Charging Station	Capital/ Operating	1797	6,604	14,256	20,533
Recreation & Parks					
Ravensong Aquatic Centre	Capital	1464	6,738,941	6,638,041	7,084,721
Ravensong Aquatic Centre	Operating	1920	-	67,973	420
Regional Parks Acquisition	Capital	1477	1,299,298	1,349,087	1,392,892
Regional Parks Development	Capital	1670	3,079,636	4,195,896	5,736,672
Regional Parks Development	Operating	1950	-	-	363,083
D69 Arena/Multiplex	Capital	1504	938,293	1,359,520	1,992,642
Northern Community Recreation	Capital	1588	158,710	260,503	268,961
Northern Community Recreation	Operating	1949	-	-	310,898
Electoral Area A Recreation and Culture	Capital	1599	1,433,671	1,488,609	656,247
Electoral Area A Recreation and Culture	Operating	1885	39,202	200,504	212,247
Electoral Area B Recreation	Capital/ Operating	1671	86,379	90,553	93,493
Extension Recreation Commission	Capital	162	36,214	35,492	36,047

RESERVE FUND BALANCES		Bylaw No.	2023	2024	2025
Community Parks (Cash in lieu)					
Electoral Area A	Capital	1830	490,234	67,363	69,550
Electoral Area B	Capital	1831	519	519	519
Electoral Area C - Extension	Capital	1832	28,442	29,532	30,491
Electoral Area C - E. Wellington	Capital	1833	15,940	16,551	17,089
Electoral Area E	Capital	1834	59,577	61,860	168,923
Electoral Area F	Capital	1835	132,565	137,645	142,114
Electoral Area G	Capital	1836	530,756	551,094	568,988
Electoral Area H	Capital	1837	280,766	291,525	300,991
Community Parks					
Electoral Area A	Capital	1455	511,212	533,667	555,403
Electoral Area A	Operating	1946	-	-	17,977
Electoral Area B	Capital	1456	111,037	122,420	138,879
Electoral Area C - Extension	Capital	1642	119,756	106,370	109,823
Electoral Area C - Extension	Operating	1884	12,342	28,444	32,593
Electoral Area C - E. Wellington	Capital	1558	157,220	177,179	108,615
Electoral Area E	Capital	1457	120,775	125,801	129,886
Electoral Area E	Operating	1959	-	-	43,774
Electoral Area F	Capital	1458	255,397	292,864	316,482
Electoral Area G	Capital	1609	171,546	209,431	225,179
Electoral Area H	Capital	1559	97,334	130,010	137,481
Animal Control					
Animal Control A,B,C	Operating	1452	55,829	60,822	62,688
Animal Control E,G,H	Operating	1453	47,952	49,790	54,955
Animal Control F	Operating	1454	57,649	61,344	79,210
Noise Control					
Electoral Area A	Operating	1459	24,252	27,816	36,232
Electoral Area B	Operating	1717	26,014	28,166	34,992
Electoral Area C - Extension	Operating	1460	23,776	26,245	32,543
Electoral Area C - E. Wellington	Operating	1461	5,240	5,441	5,618
Electoral Area E	Operating	1462	20,420	24,471	32,595
Electoral Area G	Operating	1463	16,162	19,466	26,850
Reserve Fund Balance Total			\$126,558,907	\$133,942,394	\$124,119,471

RESERVE FUND BALANCES		Bylaw No.	2023	2024	2025
RESERVE ACCOUNT BALANCES					
Feasibility Study					
Regional	Operating	Reserve Account	160,596	166,750	172,165
Electoral Area A	Operating	Reserve Account	80,029	83,096	85,794
Electoral Area B	Operating	Reserve Account	40,980	37,978	39,211
Electoral Area C	Operating	Reserve Account	44,354	66,342	88,736
Electoral Area E	Operating	Reserve Account	62,136	69,589	76,908
Electoral Area F	Operating	Reserve Account	93,341	107,062	120,659
Electoral Area G	Operating	Reserve Account	74,838	87,850	100,823
Electoral Area H	Operating	Reserve Account	103,168	107,122	110,600
Other Services					
Landfill Closure	Capital	Reserve Account	3,794,043	4,446,636	5,097,038
Coombs-Hilliars Fire Department	Insurance Deductible	Reserve Account	27,000	33,107	44,302
Errington Fire Department	Insurance Deductible	Reserve Account	27,108	33,218	39,357
Nanoose Bay Fire Department	Insurance Deductible	Reserve Account	26,698	32,793	38,918
Dashwood Fire Department	Insurance Deductible	Reserve Account	26,641	32,733	38,856
Extension Fire Department	Insurance Deductible	Reserve Account	26,900	33,003	39,134
Bow Horn Bay Fire Department	Insurance Deductible	Reserve Account	26,640	32,733	33,701
Municipal Insurance Association	Insurance Deductible	Reserve Account	174,420	181,104	186,984
Errington Fire Department	Water Storage	Reserve Account	19,172	19,907	20,553
Info Services Capital	Operating	Reserve Account	311,337	1,182,636	1,881,822
Information Services	Operating - Dept. Computers	Reserve Account	39,103	45,376	92,407
French Creek Fire Department	Operating - Maintenance	Reserve Account	20,929	21,731	22,436
French Creek Fire Department	Operating	Reserve Account	-	43,961	66,497
Northern Community Recreation	Capital/ Operating	Reserve Account	858,536	796,382	822,241
Local Government Climate Action Program	Capital/ Operating	Reserve Account	273,010	507,485	405,390
Electoral Area Community Planning	Operating	Reserve Account	833,141	1,097,787	1,380,295
Electoral Area's Only Building Policy & Advice	Operating	Reserve Account	58,287	81,135	83,770
Electoral Area Administration	Operating	Reserve Account	50,000	37,392	43,865
Housing Initiatives Bill 44 & 46	Operating	Reserve Account	-	324,348	112,487
Solid Waste	Operating - Convertus to Curbside	Reserve Account	727,454	755,330	779,856
Administration	Operating	Reserve Account	497,026	281,790	809,539
Administration	Pacific Blue Cross Renewal	Reserve Account	245,750	255,167	263,452
Administration	Operating - GIS	Reserve Account	-	79,525	199,719
Growing Community Fund	Capital	Reserve Account	7,252,402	3,837,955	3,206,135
Transit	Operating	Reserve Account	2,847,216	4,751,321	5,142,371
Administration- Vehicle Pool	Vehicle Replacement	Reserve Account	387,923	301,912	284,647
Bylaw Enforcement	Vehicle Replacement	Reserve Account	12,638	55,925	69,324
Utilities	Vehicle Replacement	Reserve Account	72,333	39,306	27,043
Building Inspection	Vehicle Replacement	Reserve Account	65,154	71,218	38,323
Emergency Planning	Vehicle Replacement	Reserve Account	29,616	5,306	5,478
Reserve Account Balance Total			\$19,389,919	\$20,144,014	\$22,070,840
RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL			\$145,948,826	\$154,086,408	\$146,190,311



REGIONAL
DISTRICT
OF NANAIMO

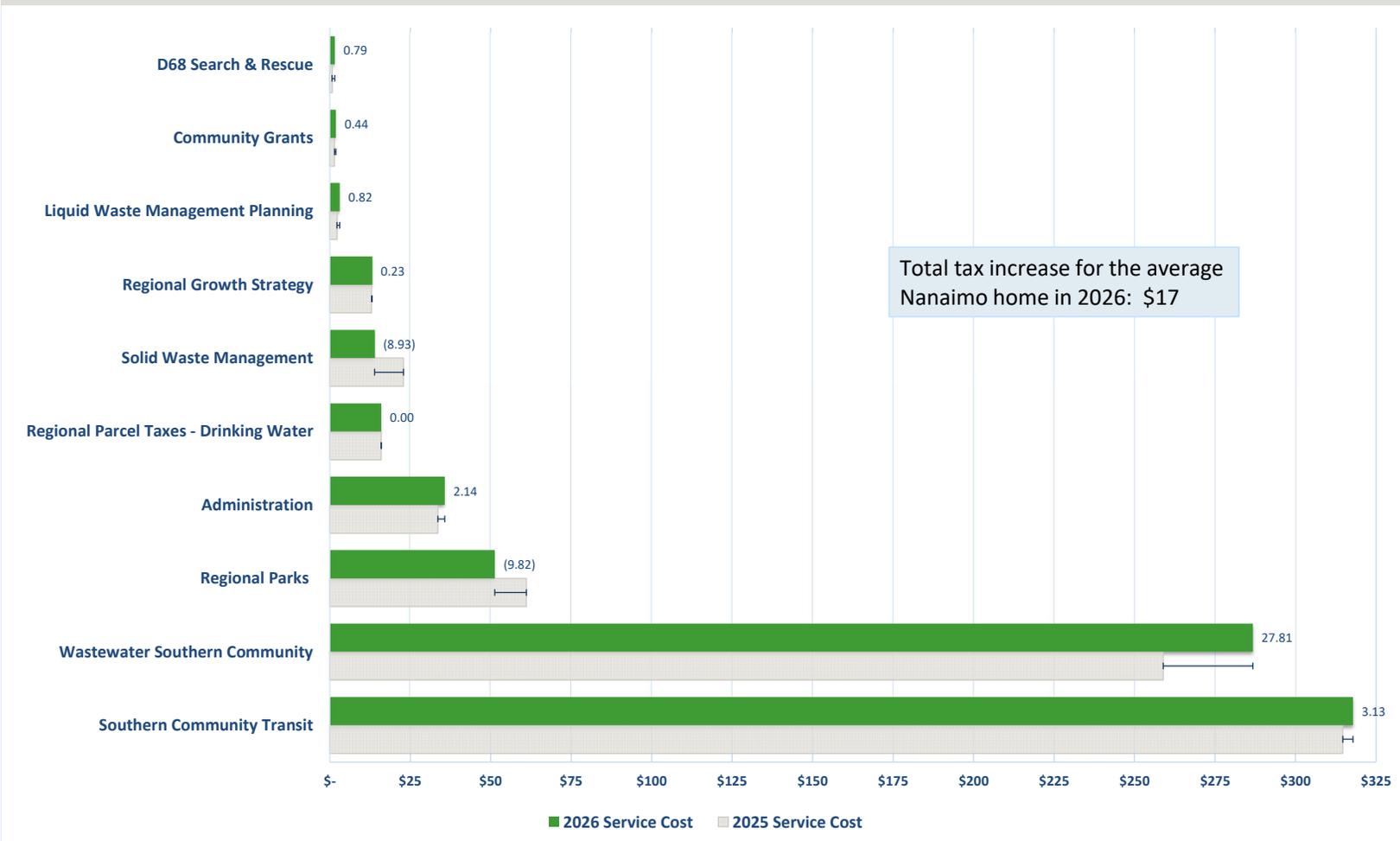
City of Nanaimo



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Nanaimo Home Tax Change

2026 Total Cost for the average City of Nanaimo home (\$777,123) = \$741



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	1,818,567	
Community Grants	75,400	97,865	50,349
Regional Growth Strategy	654,290	676,810	
Southern Community Transit	16,044,987	16,203,127	339,393
Solid Waste Management	1,154,523	705,695	58,704
Regional Parks	3,096,335	2,629,221	116,879
Wastewater Southern Community Liquid Waste Management Planning	13,221,588 131,828	14,615,861 143,455	353,845
Drinking Water/Watershed Protection	597,680	610,576	
D68 Search & Rescue	43,470	93,743	41,957
Regional District General Services Requisition	\$36,746,420	\$37,594,920	\$961,127

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	0.002	0.001
Regional Growth Strategy	0.017	0.017	
Southern Community Transit	0.412	0.409	0.009
Solid Waste Management	0.030	0.018	0.001
Regional Parks	0.080	0.066	0.003
Wastewater Southern Community	0.339	0.369	0.009
Liquid Waste Management Planning	0.003	0.004	
D68 Search & Rescue	0.001	0.002	0.001
Regional District General Services Rate	0.928	0.933	0.024
General Services Cost per \$100,000	\$92.79	\$93.35	\$2.40
Change in General Services Cost per \$100,000	\$3.84	\$0.55	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$763,865	\$777,123	\$13,259
Property tax based on Average Residential Value	\$725	\$741	\$17

* 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	1,818,567	2,583,973	3,173,254	3,470,533	3,655,184
Community Grants	75,400	97,865	47,186	61,547	61,547	61,547
Regional Growth Strategy	654,290	676,810	701,134	721,452	742,378	763,932
Southern Community Transit	16,044,987	16,203,127	19,836,589	21,898,942	23,350,446	24,415,154
Solid Waste Management	1,154,523	705,695	732,031	753,992	904,791	1,085,748
Regional Parks	3,096,335	2,629,221	3,944,092	4,343,484	4,363,009	4,289,575
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	143,455	156,366	167,312	172,331	177,501
Drinking Water/Watershed Protection	597,680	610,576	612,672	614,448	616,224	618,000
D68 Search & Rescue	43,470	93,743	93,356	93,382	93,410	93,439
Regional District General Services Requisition	\$36,746,420	\$ 37,594,920	\$45,973,359	\$51,302,725	\$57,566,294	\$62,044,615

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	0.064	0.078	0.084	0.088
Community Grants	0.002	0.002	0.001	0.002	0.001	0.001
Regional Growth Strategy	0.017	0.017	0.017	0.018	0.018	0.018
Southern Community Transit	0.412	0.409	0.494	0.539	0.568	0.586
Solid Waste Management	0.030	0.018	0.018	0.019	0.022	0.026
Regional Parks	0.080	0.066	0.098	0.107	0.106	0.103
Wastewater Southern Community Liquid Waste Management Planning	0.339 0.003	0.369 0.004	0.430 0.004	0.479 0.004	0.578 0.004	0.645 0.004
D68 Search & Rescue	0.001	0.002	0.002	0.002	0.002	0.002
Regional District General Services Rate	0.928	0.933	1.128	1.248	1.383	1.473
General Services Cost per \$100,000	\$92.79	\$93.35	\$112.82	\$124.75	\$138.35	\$147.35
Change in General Services Cost per \$100,000	\$3.84	\$0.55	\$19.47	\$11.93	\$13.60	\$9.00
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	\$777,123	\$777,123	\$777,123	\$777,123	\$777,123
Property tax based on Average Residential Value	\$725	\$741	\$893	\$985	\$1,091	\$1,161

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

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



REGIONAL
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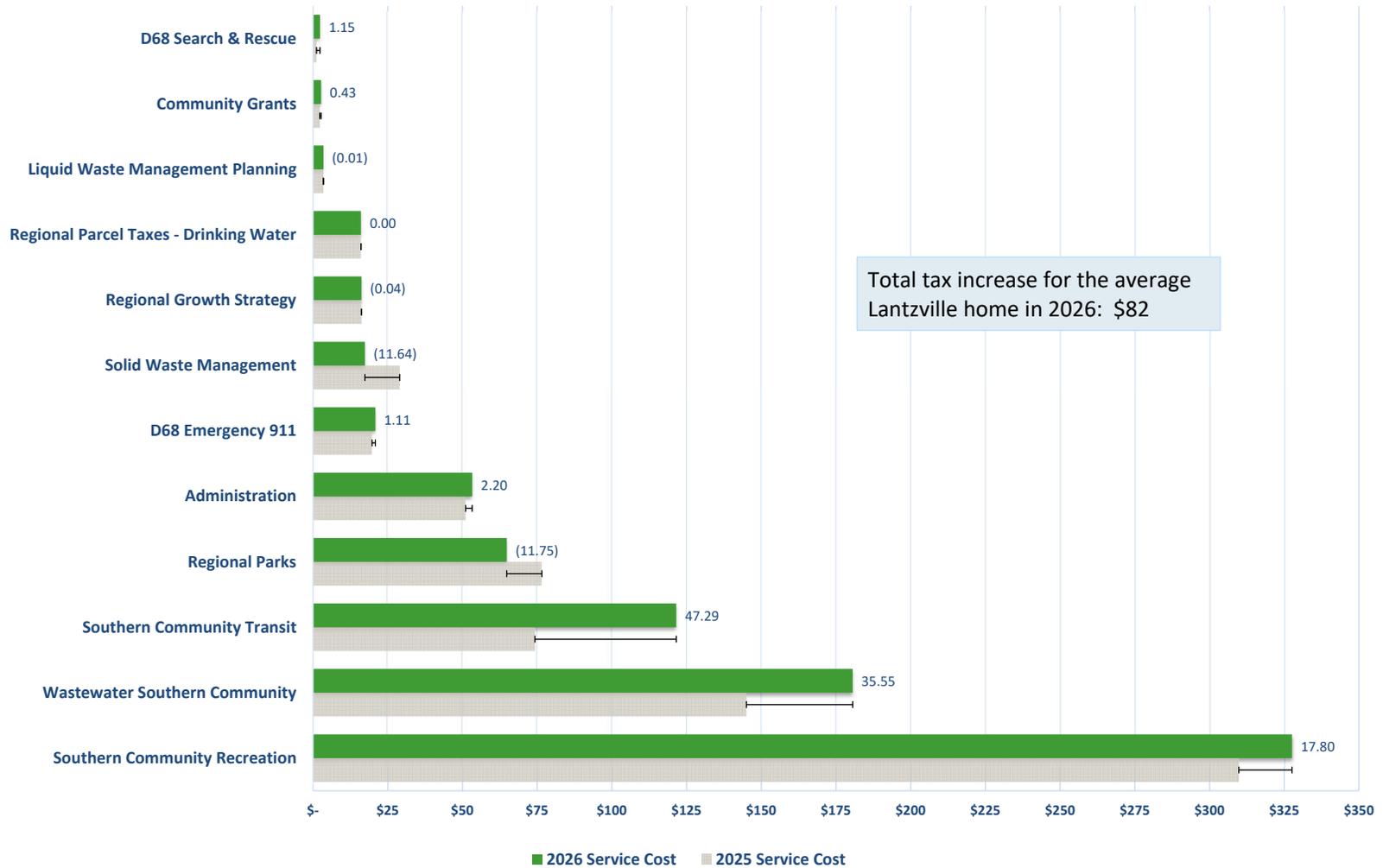
District of Lantzville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

District of Lantzville Home Tax Change

2026 Total Cost for the average District of Lantzville home (\$1,157,604) = \$827



DISTRICT OF LANTZVILLE

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	95,316	100,049	
Community Grants	4,163	5,038	2,424
Regional Growth Strategy	30,193	31,169	
Southern Community Transit	137,925	227,934	4,774
Solid Waste Management	53,256	32,486	2,702
Regional Parks	142,828	121,032	5,380
Southern Community Recreation	574,288	615,910	41,622
Wastewater Southern Community	269,828	341,017	8,256
Liquid Waste Management Planning	6,081	6,604	
Drinking Water/Watershed Protection	27,376	28,528	
D68 Search & Rescue	1,661	3,583	1,604
D68 Emergency 911	36,731	39,575	2,844
Regional District General Services Requisition	\$1,379,646	\$1,552,925	\$69,606

DISTRICT OF LANTZVILLE

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	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	0.015	0.001
Regional Parks	0.066	0.056	0.002
Southern Community Recreation	0.267	0.283	0.016
Wastewater Southern Community	0.125	0.156	0.004
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.002	0.001
D68 Emergency 911	0.017	0.018	0.001
Regional District General Services Rate	0.628	0.700	0.028
General Services Cost per \$100,000	\$62.79	\$70.03	\$2.80
Change in General Services Cost per \$100,000	\$3.24	\$7.24	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$1,160,311	\$1,157,604	(\$2,707)
Property tax based on Average Residential Value	\$745	\$827	\$82

* 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	100,049	142,158	174,578	190,933	201,091
Community Grants	4,163	5,038	3,096	3,886	3,886	3,886
Regional Growth Strategy	30,193	31,169	32,289	33,225	34,189	35,181
Southern Community Transit	137,925	227,934	279,048	308,060	328,479	343,456
Solid Waste Management	53,256	32,486	33,698	34,709	41,651	49,981
Regional Parks	142,828	121,032	181,561	199,946	200,844	197,465
Southern Community Recreation	574,288	615,910	649,839	680,084	689,737	710,429
Wastewater Southern Community	269,828	341,017	402,849	454,388	555,105	627,269
Liquid Waste Management Planning	6,081	6,604	7,198	7,702	7,933	8,171
Drinking Water/Watershed Protection	27,376	28,528	28,768	28,928	29,088	29,248
D68 Search & Rescue	1,661	3,583	3,567	3,569	3,570	3,571
D68 Emergency 911	36,731	39,575	40,762	41,985	43,244	44,542
Regional District General Services Requisition	\$1,379,646	\$1,552,925	\$1,804,833	\$1,971,060	\$2,128,659	\$2,254,290

DISTRICT OF LANTZVILLE - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.064	0.078	0.084	0.088
Community Grants	0.002	0.002	0.001	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	0.126	0.138	0.145	0.150
Solid Waste Management	0.025	0.015	0.015	0.016	0.018	0.022
Regional Parks	0.066	0.056	0.082	0.089	0.089	0.086
Southern Community Recreation	0.267	0.283	0.294	0.304	0.305	0.310
Wastewater Southern Community	0.125	0.156	0.182	0.203	0.245	0.274
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
D68 Search & Rescue	0.001	0.002	0.002	0.002	0.002	0.002
D68 Emergency 911	0.017	0.018	0.018	0.019	0.019	0.019
Regional District General Services Rate	0.628	0.700	0.802	0.869	0.928	0.972
General Services Cost per \$100,000	\$62.79	\$70.03	\$80.24	\$86.87	\$92.77	\$97.17
Change in General Services Cost per \$100,000	\$3.24	\$7.24	\$10.21	\$6.63	\$5.90	\$4.40
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	\$1,157,604	\$1,157,604	\$1,157,604	\$1,157,604	\$1,157,604
Property tax based on Average Residential Value	\$745	\$827	\$945	\$1,022	\$1,090	\$1,141

*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

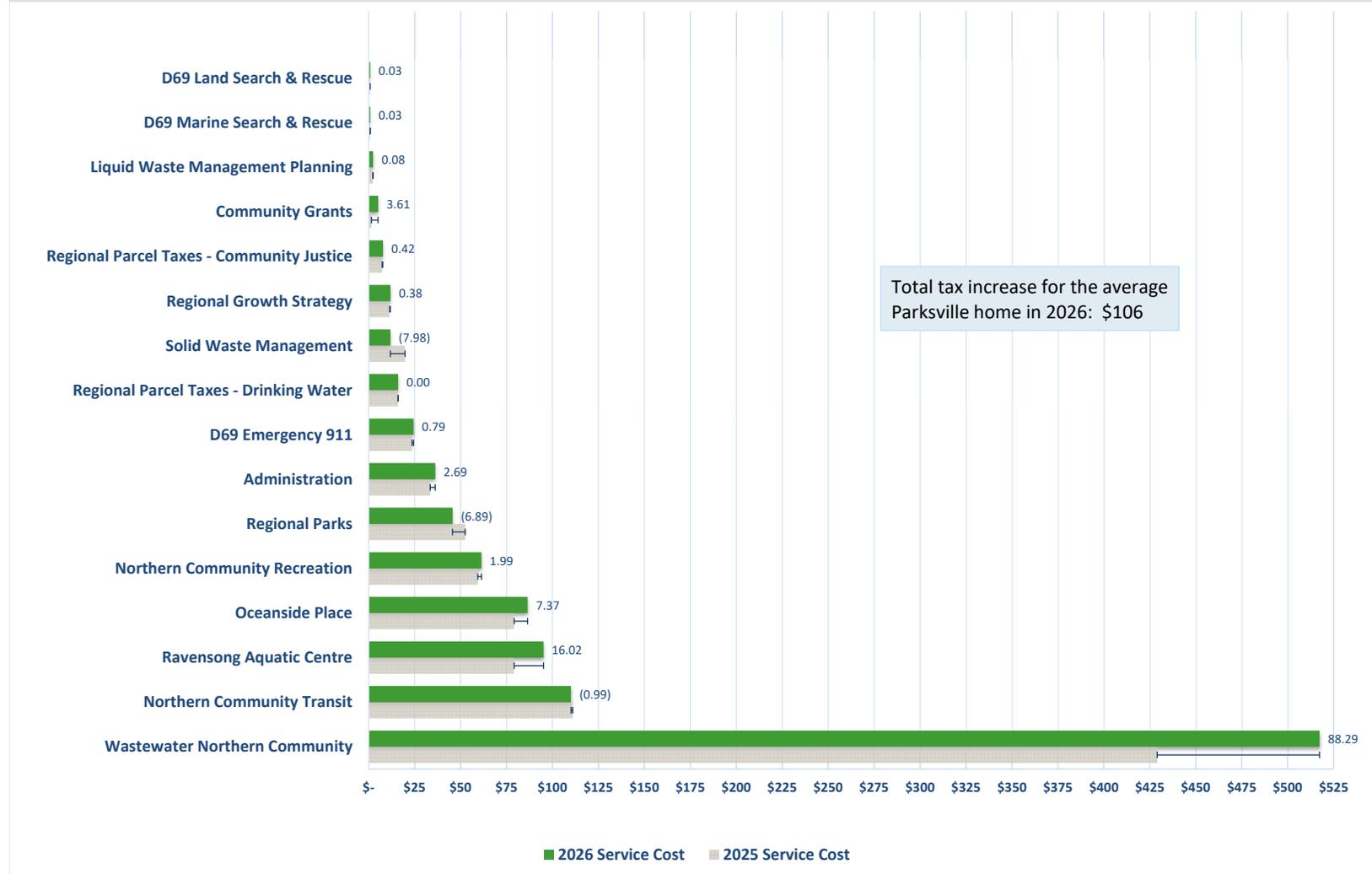
City of Parksville



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Parksville Home Tax Change

2026 Total Cost for the average City of Parksville home (\$786,182) = \$1,033



CITY OF PARKSVILLE

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	309,588	330,985	
Community Grants	13,522	46,598	37,950
D69 Community Justice	53,418	56,866	
Regional Growth Strategy	102,418	106,784	
Northern Community Transit	1,018,929	1,006,013	2,173
Solid Waste Management	180,669	111,304	9,259
Regional Parks	484,538	414,688	18,435
Northern Community Recreation	548,241	564,989	
Oceanside Place	725,328	792,398	
Ravensong Aquatic Centre	728,372	875,917	
Liquid Waste Management Planning	20,629	22,626	
Wastewater Northern Community	3,940,935	4,743,413	907,597
Drinking Water/Watershed Protection	117,296	118,080	
D69 Marine Search & Rescue	5,617	6,994	
D69 Land Search & Rescue	8,295	8,295	
D69 Emergency 911	213,119	225,970	12,851
Regional District General Services Requisition	\$8,470,914	\$9,431,920	\$988,265

CITY OF PARKSVILLE

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.006	0.005
Regional Growth Strategy	0.015	0.015	
Northern Community Transit	0.146	0.140	0.000
Solid Waste Management	0.026	0.015	0.001
Regional Parks	0.069	0.058	0.003
Northern Community Recreation	0.078	0.078	
Oceanside Place	0.104	0.110	
Ravensong Aquatic Centre	0.104	0.121	
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.564	0.658	0.126
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	1.283	0.135
General Services Cost per \$100,000	\$118.79	\$128.35	\$13.50
Change in General Services Cost per \$100,000	\$9.42	\$9.55	
Regional Parcel Taxes	\$23.29	\$23.71	\$0.42
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	
Average Residential Value *	\$760,678	\$786,182	\$25,503
Property tax based on Average Residential Value	\$927	\$1,033	\$106

* 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	330,985	470,291	577,542	631,648	665,255
Community Grants	13,522	46,598	8,588	11,202	11,202	11,202
D69 Community Justice	53,418	56,866	57,088	57,206	57,325	57,445
Regional Growth Strategy	102,418	106,784	110,622	113,827	117,129	120,530
Northern Community Transit	1,018,929	1,006,013	1,155,210	1,229,551	1,283,439	1,675,599
Solid Waste Management	180,669	111,304	115,459	118,922	142,706	171,248
Regional Parks	484,538	414,688	622,074	685,067	688,146	676,565
Northern Community Recreation	548,241	564,989	601,832	619,353	637,480	656,073
Oceanside Place	725,328	792,398	824,093	857,057	882,769	909,252
Ravensong Aquatic Centre	728,372	875,917	902,194	929,260	957,138	985,852
Liquid Waste Management Planning	20,629	22,626	24,663	26,389	27,181	27,996
Wastewater Northern Community	3,940,935	4,743,413	5,834,398	6,360,817	6,869,682	7,487,954
Drinking Water/Watershed Protection	117,296	118,080	118,880	119,520	120,160	120,800
D69 Marine Search & Rescue	5,617	6,994	6,997	7,001	7,004	7,008
D69 Land Search & Rescue	8,295	8,295	21,848	22,120	22,120	22,120
D69 Emergency 911	213,119	225,970	232,934	239,922	247,120	254,533
Regional District General Services Requisition	\$8,470,914	\$9,431,920	\$11,107,171	\$11,974,757	\$12,702,250	\$13,849,432

CITY OF PARKSVILLE - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.064	0.078	0.084	0.088
Community Grants	0.002	0.006	0.001	0.002	0.001	0.001
Regional Growth Strategy	0.015	0.015	0.015	0.015	0.016	0.016
Northern Community Transit	0.146	0.140	0.158	0.166	0.171	0.221
Solid Waste Management	0.026	0.015	0.016	0.016	0.019	0.023
Regional Parks	0.069	0.058	0.085	0.093	0.092	0.089
Northern Community Recreation	0.078	0.078	0.082	0.084	0.085	0.087
Oceanside Place	0.104	0.110	0.113	0.116	0.118	0.120
Ravensong Aquatic Centre	0.104	0.121	0.124	0.126	0.128	0.130
Liquid Waste Management Planning	0.003	0.003	0.003	0.004	0.004	0.004
Wastewater Northern Community	0.564	0.658	0.799	0.860	0.917	0.988
D69 Marine Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.003	0.003	0.003	0.003
D69 Emergency 911	0.031	0.031	0.032	0.032	0.033	0.034
Regional District General Services Rate	1.188	1.283	1.496	1.596	1.672	1.805
General Services Cost per \$100,000	\$118.79	\$128.35	\$149.62	\$159.55	\$167.25	\$180.55
Change in General Services Cost per \$100,000	\$9.42	\$9.55	\$21.27	\$9.93	\$7.70	\$13.30
Regional Parcel Taxes	\$23.29	\$23.71	\$23.71	\$23.71	\$23.71	\$23.71
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$760,678	\$786,182	\$786,182	\$786,182	\$786,182	\$786,182
Property tax based on Average Residential Value	\$927	\$1,033	\$1,200	\$1,278	\$1,339	\$1,443

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



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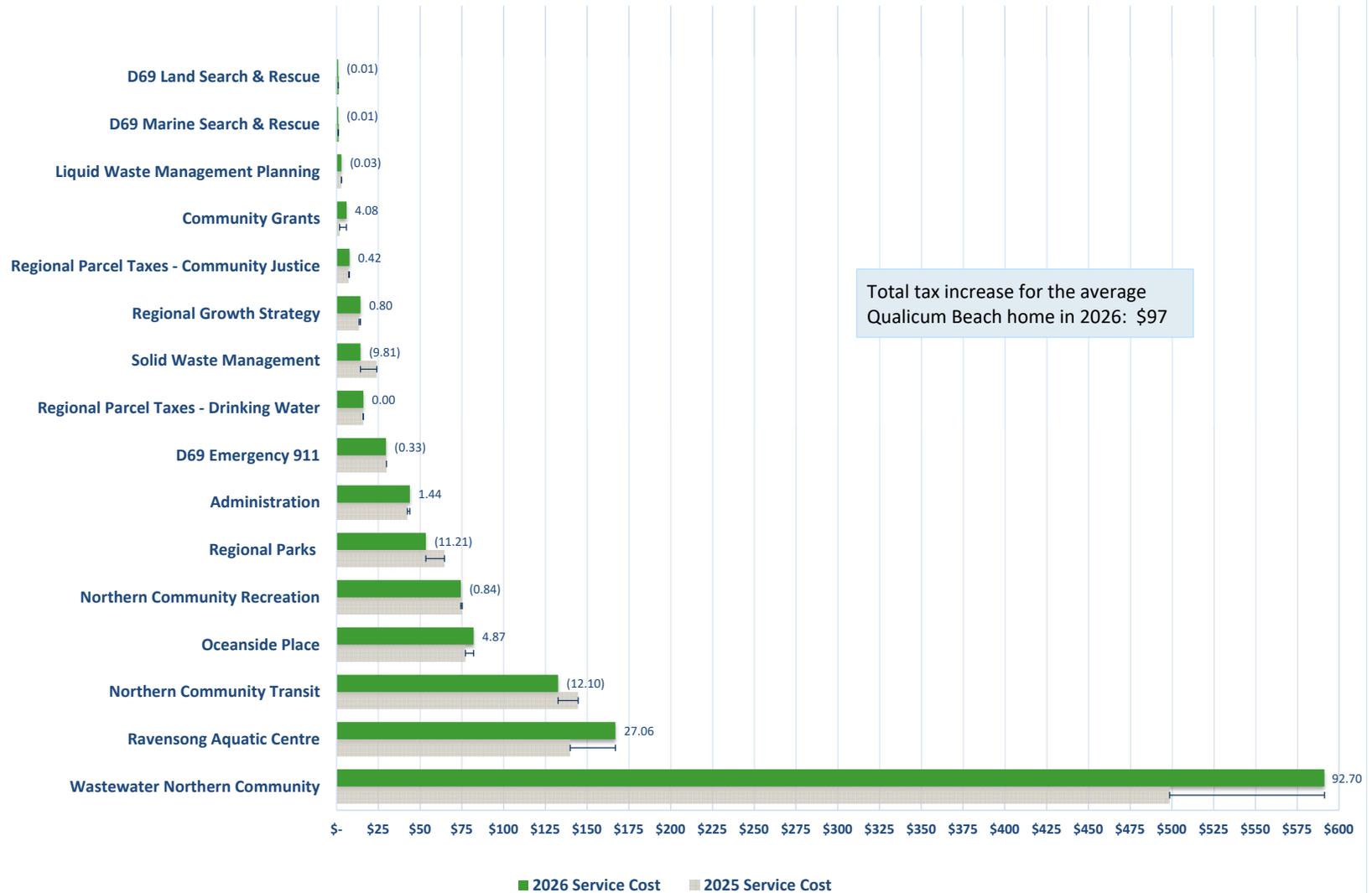
Town of Qualicum Beach



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Town of Qualicum Beach Home Tax Change

2026 Total Cost for the average Town of Qualicum Beach home (\$953,821) = \$1,237



TOWN OF QUALICUM BEACH

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	228,298	236,010	
Community Grants	9,971	32,047	25,880
D69 Community Justice	36,243	38,858	
Regional Growth Strategy	72,880	74,607	
Northern Community Transit	771,623	715,759	1,547
Solid Waste Management	128,550	77,762	6,469
Regional Parks	344,761	289,719	12,880
Northern Community Recreation	404,286	402,868	
Oceanside Place	411,112	441,692	
Ravensong Aquatic Centre	747,685	899,142	
Liquid Waste Management Planning	14,678	15,808	
Wastewater Northern Community	2,664,960	3,188,956	610,170
Drinking Water/Watershed Protection	79,584	80,688	
D69 Marine Search & Rescue	4,142	4,987	
D69 Land Search & Rescue	5,657	5,657	
D69 Emergency 911	157,159	161,129	3,970
Regional District General Services Requisition	\$6,081,589	\$6,665,689	\$660,916

TOWN OF QUALICUM BEACH

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	0.006	0.005
Regional Growth Strategy	0.014	0.015	
Northern Community Transit	0.150	0.139	0.000
Solid Waste Management	0.025	0.015	0.001
Regional Parks	0.067	0.056	0.003
Northern Community Recreation	0.078	0.078	
Oceanside Place	0.080	0.086	
Ravensong Aquatic Centre	0.145	0.175	
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.517	0.620	0.119
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	1.272	0.128
General Services Cost per \$100,000	\$115.79	\$127.22	\$12.80
Change in General Services Cost per \$100,000	\$9.84	\$11.43	
Regional Parcel Taxes	\$23.29	\$23.71	\$0.42
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	
Average Residential Value *	\$964,544	\$953,821	(\$10,723)
Property tax based on Average Residential Value	\$1,140	\$1,237	\$97

* 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	236,010	335,344	411,819	450,400	474,364
Community Grants	9,971	32,047	6,124	7,987	7,987	7,987
D69 Community Justice	36,243	38,858	38,940	38,958	38,976	38,995
Regional Growth Strategy	72,880	74,607	77,289	79,529	81,835	84,212
Northern Community Transit	771,623	715,759	822,041	874,942	913,288	1,192,348
Solid Waste Management	128,550	77,762	80,664	83,083	99,701	119,640
Regional Parks	344,761	289,719	434,606	478,615	480,768	472,676
Northern Community Recreation	404,286	402,868	429,140	441,633	454,558	467,816
Oceanside Place	411,112	441,692	459,360	477,734	492,066	506,829
Ravensong Aquatic Centre	747,685	899,142	926,116	953,899	982,516	1,011,992
Liquid Waste Management Planning	14,678	15,808	17,230	18,436	18,989	19,559
Wastewater Northern Community	2,664,960	3,188,956	3,922,416	4,274,375	4,616,325	5,031,794
Drinking Water/Watershed Protection	79,584	80,688	81,088	81,392	81,696	82,000
D69 Marine Search & Rescue	4,142	4,987	4,990	4,992	4,994	4,997
D69 Land Search & Rescue	5,657	5,657	14,899	15,084	15,084	15,084
D69 Emergency 911	157,159	161,129	166,095	171,078	176,210	181,496
Regional District General Services Requisition	\$6,081,589	\$6,665,689	\$7,816,343	\$8,413,556	\$8,915,393	\$9,711,789

TOWN OF QUALICUM BEACH - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.064	0.078	0.084	0.088
Community Grants	0.002	0.006	0.001	0.002	0.001	0.001
Regional Growth Strategy	0.014	0.015	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	0.139	0.158	0.166	0.171	0.221
Solid Waste Management	0.025	0.015	0.015	0.016	0.019	0.022
Regional Parks	0.067	0.056	0.083	0.091	0.090	0.087
Northern Community Recreation	0.078	0.078	0.082	0.084	0.085	0.087
Oceanside Place	0.080	0.086	0.088	0.091	0.092	0.094
Ravensong Aquatic Centre	0.145	0.175	0.178	0.181	0.184	0.187
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
Wastewater Northern Community	0.517	0.620	0.753	0.811	0.865	0.931
D69 Marine Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.003	0.003	0.003	0.003
D69 Emergency 911	0.031	0.031	0.032	0.032	0.033	0.034
Regional District General Services Rate	1.158	1.272	1.476	1.574	1.647	1.776
General Services Cost per \$100,000	\$115.79	\$127.22	\$147.62	\$157.35	\$164.75	\$177.65
Change in General Services Cost per \$100,000	\$9.84	\$11.43	\$20.39	\$9.73	\$7.40	\$12.90
Regional Parcel Taxes	\$23.29	\$23.71	\$23.71	\$23.71	\$23.71	\$23.71
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00
Average Residential Value*	\$964,544	\$953,821	\$953,821	\$953,821	\$953,821	\$953,821
Property tax based on Average Residential Value	\$1,140	\$1,237	\$1,432	\$1,525	\$1,595	\$1,718

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



REGIONAL
DISTRICT
OF NANAIMO

Electoral Area A

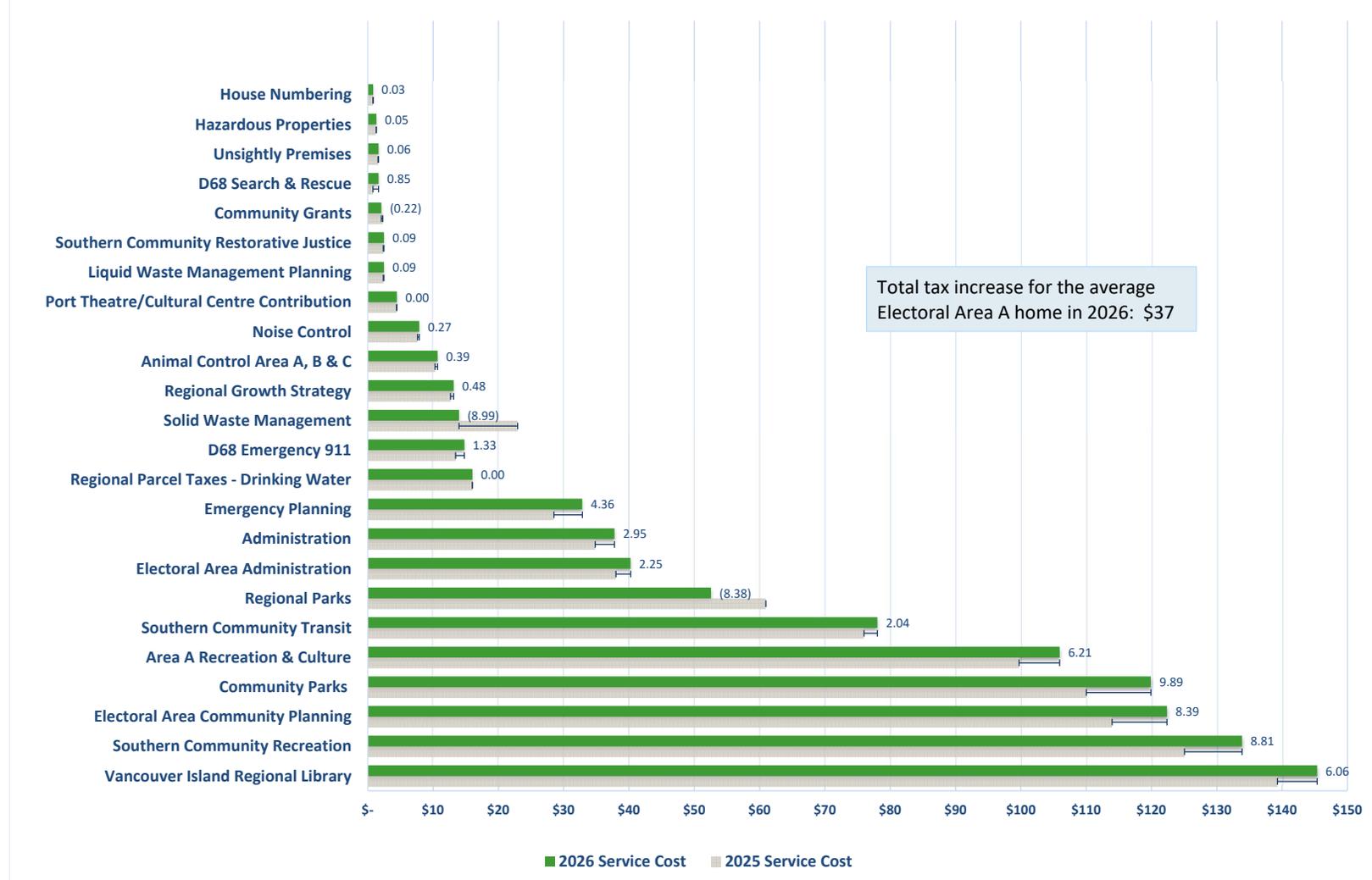
Cedar, South Wellington, Yellowpoint, Cassidy



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area A Home Tax Change

2026 Total Cost for the average Electoral Area A home (\$821,241) = \$962



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	147,660	
Community Grants	9,008	8,130	4,272
Electoral Areas Administration	149,734	157,937	
Southern Community Restorative Justice	8,813	8,854	
Electoral Area Community Planning	447,213	478,778	
Regional Growth Strategy	50,470	52,685	
House Numbering	2,710	2,757	
Hazardous Properties	4,917	5,213	
Unightly Premises	4,855	5,073	
Southern Community Transit	298,652	304,460	6,377
Solid Waste Management	89,050	54,928	4,569
Animal Control Area A, B & C	38,854	42,116	
Regional Parks	238,826	204,646	9,097
Community Parks	431,776	470,025	27,125
Southern Community Recreation	489,601	522,953	33,352
Electoral Area A Recreation	389,710	414,746	
Port Theatre/Cultural Centre Contribution	17,391	17,391	
Liquid Waste Management Planning	10,168	11,166	
Drinking Water/Watershed Protection	46,272	46,528	
D68 Search & Rescue	3,256	7,022	3,143
D68 Emergency 911	53,008	58,408	5,400
Emergency Planning	113,096	127,672	
Noise Control	29,821	30,862	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$3,064,757	\$3,180,010	\$93,335
Vancouver Island Regional Library	545,728	570,844	25,116
Total Requisition	\$3,610,485	\$3,750,854	\$118,451

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	0.003	0.001
Electoral Area Administration	0.048	0.049	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.144	0.149	
Regional Growth Strategy	0.016	0.016	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.002	0.002	
Southern Community Transit	0.096	0.095	0.002
Solid Waste Management	0.029	0.017	0.001
Animal Control Area A, B & C	0.013	0.013	
Noise Control	0.010	0.010	
Regional Parks	0.077	0.064	0.003
Community Parks	0.139	0.146	0.008
Southern Community Recreation	0.158	0.163	0.005
Area A Recreation & Culture	0.126	0.129	
Port Theatre/Cultural Centre Contribution	0.006	0.005	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.002	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	0.975	0.022
Vancouver Island Regional Library	0.176	0.177	0.001
General Services Tax Rate	1.149	1.152	0.023
General Services Cost per \$100,000	\$114.87	\$115.21	\$2.30
Change in General Services Cost per \$100,000	\$10.99	\$0.34	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$791,473	\$821,241	\$29,768
Property tax based on Average Residential Value	\$925	\$962	\$37

* 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	147,660	209,808	257,656	281,793	296,786
Community Grants	9,008	8,130	4,331	5,497	5,497	5,497
Electoral Areas Administration	149,734	157,937	174,218	182,463	190,872	199,451
Southern Community Restorative Justice	8,813	8,854	8,859	8,864	8,869	8,875
Electoral Area Community Planning	447,213	478,778	502,940	528,292	548,064	564,751
Regional Growth Strategy	50,470	52,685	54,579	56,160	57,788	59,466
House Numbering	2,710	2,757	2,693	2,693	2,693	2,693
Hazardous Properties	4,917	5,213	5,448	5,638	5,835	6,011
Unightly Premises	4,855	5,073	5,251	5,434	5,625	5,822
Southern Community Transit	298,652	304,460	372,733	411,485	438,759	458,765
Solid Waste Management	89,050	54,928	56,977	58,687	70,424	84,510
Animal Control Area A, B & C	38,854	42,116	45,369	46,945	48,363	49,825
Regional Parks	238,826	204,646	306,990	338,076	339,596	333,880
Community Parks	431,776	470,025	522,244	546,692	563,093	579,986
Southern Community Recreation	489,601	522,953	553,374	580,225	587,382	605,003
Electoral Area A Recreation	389,710	414,746	438,031	455,552	471,496	487,999
Port Theatre/Cultural Centre Contribution	17,391	17,391	17,391	17,391	17,391	17,391
Liquid Waste Management Planning	10,168	11,166	12,171	13,023	13,413	13,816
Drinking Water/Watershed Protection	46,272	46,528	46,688	46,848	47,008	47,168
D68 Search & Rescue	3,256	7,022	6,992	6,995	6,997	6,999
D68 Emergency 911	53,008	58,408	60,160	61,964	63,824	65,738
Emergency Planning	113,096	127,672	142,834	147,119	151,532	156,078
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	\$3,180,010	\$3,582,023	\$3,816,759	\$3,960,531	\$4,091,925
Vancouver Island Regional Library	545,728	570,844	590,823	610,321	630,461	651,267
Total Requisition	\$3,610,485	\$3,750,854	\$4,172,846	\$4,427,080	\$4,590,992	\$4,743,192

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	0.064	0.078	0.084	0.088
Community Grants	0.003	0.003	0.001	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.053	0.055	0.057	0.059
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.144	0.149	0.154	0.160	0.164	0.167
Regional Growth Strategy	0.016	0.016	0.017	0.017	0.017	0.018
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unsightly Premises	0.002	0.002	0.002	0.002	0.002	0.002
Southern Community Transit	0.096	0.095	0.114	0.125	0.131	0.136
Solid Waste Management	0.029	0.017	0.017	0.018	0.021	0.025
Animal Control Area A, B & C	0.013	0.013	0.014	0.014	0.014	0.015
Noise Control	0.010	0.010	0.010	0.010	0.010	0.010
Regional Parks	0.077	0.064	0.094	0.102	0.102	0.099
Community Parks	0.139	0.146	0.160	0.166	0.169	0.172
Southern Community Recreation	0.158	0.163	0.170	0.176	0.176	0.179
Area A Recreation & Culture	0.126	0.129	0.134	0.138	0.141	0.144
Port Theatre/Cultural Centre Contribution	0.006	0.005	0.005	0.005	0.005	0.005
Liquid Waste Management Planning	0.003	0.003	0.004	0.004	0.004	0.004
D68 Search & Rescue	0.001	0.002	0.002	0.002	0.002	0.002
D68 Emergency 911	0.017	0.018	0.018	0.019	0.019	0.019
Emergency Planning	0.036	0.040	0.044	0.045	0.045	0.046
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.973	0.975	1.083	1.144	1.171	1.198
Vancouver Island Regional Library	0.176	0.177	0.181	0.185	0.189	0.193
General Services Tax Rate	1.149	1.152	1.264	1.329	1.360	1.391
General Services Cost per \$100,000	\$114.87	\$115.21	\$126.42	\$132.87	\$135.98	\$139.10
Change in General Services Cost per \$100,000	\$10.99	\$0.34	\$11.20	\$6.45	\$3.11	\$3.12
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	\$821,241	\$821,241	\$821,241	\$821,241	\$821,241
Property tax based on Average Residential Value	\$925	\$962	\$1,054	\$1,107	\$1,133	\$1,158

*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

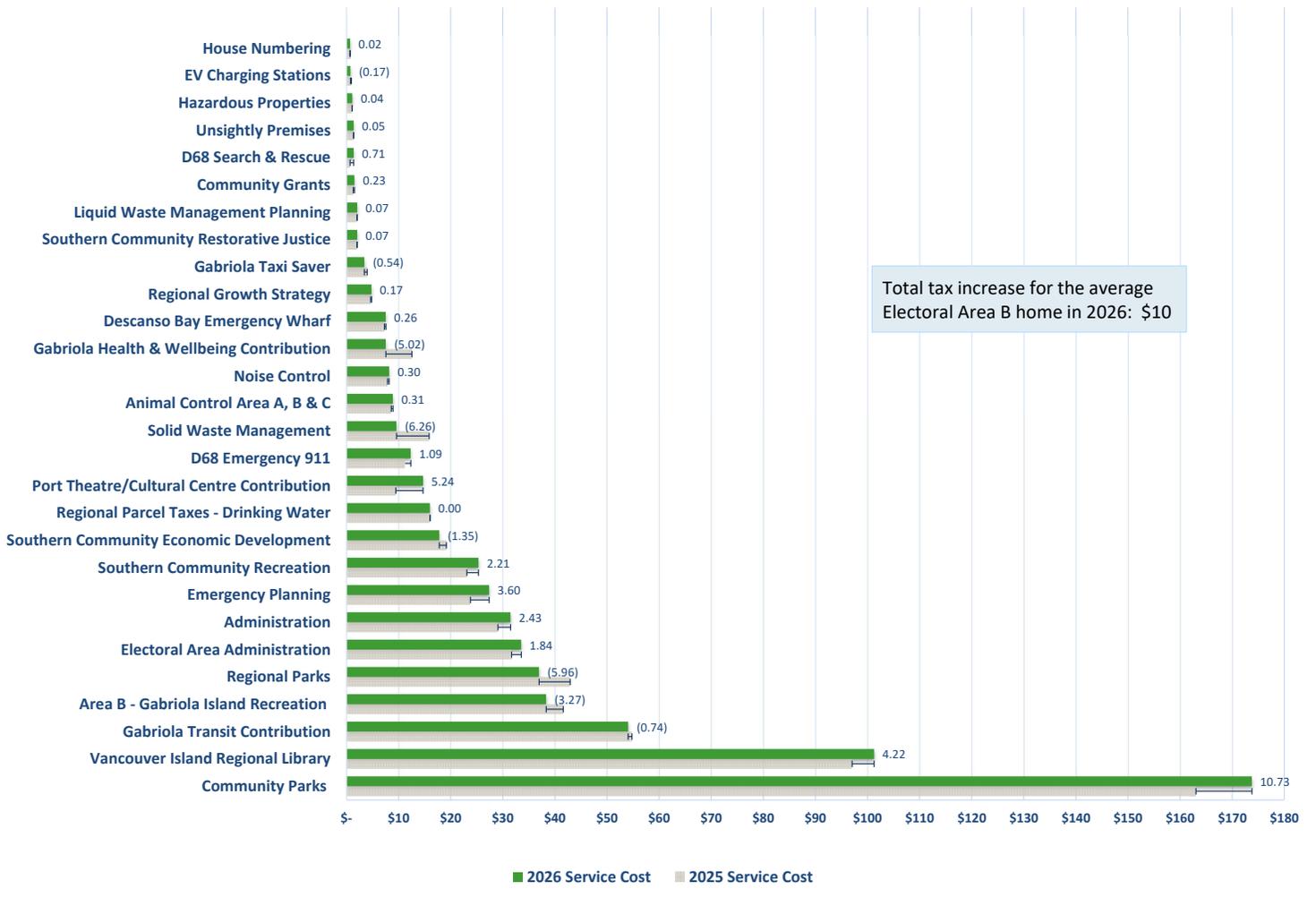
Gabriola, DeCourcy, Mudge Islands



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area B Home Tax Change

2026 Total Cost for the average Electoral Area B home (\$684,200) = \$644



ELECTORAL AREA B

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	117,212	125,773	
Community Grants	5,119	6,055	2,769
Electoral Areas Administration	127,589	134,526	
Southern Community Restorative Justice	6,854	6,885	
Regional Growth Strategy	17,936	18,745	
House Numbering	2,309	2,349	
Southern Community Economic Development	76,000	70,420	
Gabriola Island Health & Wellbeing Contribution	44,858	27,243	
Hazardous Properties	4,190	4,440	
Unightly Premises	4,137	4,321	
Gabriola Emergency Wharf	29,909	30,873	
Gabriola Transit Contribution	219,460	216,544	
Gabriola Taxi Saver	15,130	12,620	
Solid Waste Management	64,292	39,710	3,304
Animal Control Area A, B & C	33,108	35,873	
Regional Parks	172,425	147,948	6,577
Community Parks	652,203	696,481	
Southern Community Recreation	93,834	100,157	6,323
Gabriola Island Recreation	152,781	141,737	
Port Theatre/Cultural Centre Contribution	37,808	58,808	21,000
Liquid Waste Management Planning	7,341	8,072	
Drinking Water/Watershed Protection	61,008	61,232	
D68 Search & Rescue	1,958	4,224	1,891
D68 Emergency 911	45,168	49,750	4,582
Emergency Planning	96,370	108,747	
EV Charging Stations	3,778	2,881	
Noise Control	28,838	29,986	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$2,121,615	\$2,146,400	\$46,446
Vancouver Island Regional Library	388,270	406,650	18,380
Total Requisition	\$2,509,885	\$2,553,050	\$64,826

ELECTORAL AREA B

	Final 2025	Recommended 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.002	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	0.011	
Gabriola Transit Contribution	0.083	0.079	
Gabriola Taxi Saver	0.006	0.005	
Solid Waste Management	0.024	0.014	0.001
Animal Control Area A, B & C	0.013	0.013	
Noise Control	0.012	0.012	
Regional Parks	0.065	0.054	0.002
Community Parks	0.247	0.254	
Southern Community Recreation	0.035	0.037	0.002
Area B - Gabriola Island Recreation	0.063	0.056	
Port Theatre/Cultural Centre Contribution	0.014	0.021	0.008
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.002	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	0.769	0.016
Vancouver Island Regional Library	0.147	0.148	0.001
General Services Tax Rate	0.935	0.917	0.017
General Services Cost per \$100,000	\$93.52	\$91.73	\$1.70
Change in General Services Cost per \$100,000	\$14.51	(\$1.78)	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$660,140	\$684,200	\$24,059
Property tax based on Average Residential Value	\$633	\$644	\$10

* 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	125,773	178,708	219,463	240,023	252,794
Community Grants	5,119	6,055	3,763	4,757	4,757	4,757
Electoral Areas Administration	127,589	134,526	148,394	155,416	162,579	169,887
Southern Community Restorative Justice	6,854	6,885	6,890	6,894	6,899	6,904
Regional Growth Strategy	17,936	18,745	19,419	19,981	20,562	21,158
House Numbering	2,309	2,349	2,294	2,294	2,294	2,294
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	4,440	4,640	4,802	4,970	5,120
Unightly Premises	4,137	4,321	4,472	4,629	4,791	4,959
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	12,620	11,950	11,984	12,020	12,057
Solid Waste Management	64,292	39,710	41,192	42,428	50,914	61,096
Animal Control Area A, B & C	33,108	35,873	38,644	39,986	41,194	42,439
Regional Parks	172,425	147,948	221,938	244,412	245,512	241,379
Community Parks	652,203	696,481	705,894	720,067	734,521	622,722
Southern Community Recreation	93,834	100,157	106,036	111,216	112,553	115,930
Gabriola Island Recreation	152,781	141,737	140,596	142,010	143,464	144,962
Port Theatre/Cultural Centre Contribution	37,808	58,808	58,808	58,808	58,808	58,808
Liquid Waste Management Planning	7,341	8,072	8,799	9,415	9,697	9,988
Wastewater Northern Community Drinking Water/Watershed Protection	61,008	61,232	61,392	61,552	61,712	61,872
D68 Search & Rescue	1,958	4,224	4,206	4,207	4,208	4,210
D68 Emergency 911	45,168	49,750	51,242	52,779	54,363	55,994
Emergency Planning	96,370	108,747	121,661	125,311	129,070	132,943
EV Charging Stations	3,778	2,881	1,317	1,356	1,397	1,439
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	\$2,146,400	\$2,347,890	\$2,455,905	\$2,525,106	\$2,459,332
Vancouver Island Regional Library	388,270	406,650	420,883	434,772	449,120	463,942
Total Requisition	\$2,509,885	\$2,553,050	\$2,768,773	\$2,890,677	\$2,974,226	\$2,923,274

ELECTORAL AREA B - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	0.044	0.046	0.064	0.078	0.084	0.088
Community Grants	0.002	0.002	0.001	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.053	0.055	0.057	0.059
Southern Community Restorative Justice	0.003	0.003	0.002	0.002	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	0.025	0.025	0.025	0.024
Gabriola Island Health & Wellbeing Contribution	0.019	0.011	0.020	0.020	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	0.011	0.011	0.012	0.012	0.012
Gabriola Transit Contribution	0.083	0.079	0.080	0.080	0.081	0.081
Gabriola Taxi Saver	0.006	0.005	0.005	0.005	0.005	0.005
Solid Waste Management	0.024	0.014	0.015	0.015	0.018	0.021
Animal Control Area A, B & C	0.013	0.013	0.014	0.014	0.014	0.015
Noise Control	0.012	0.012	0.012	0.012	0.013	0.013
Regional Parks	0.065	0.054	0.080	0.087	0.086	0.084
Community Parks	0.247	0.254	0.254	0.256	0.258	0.216
Southern Community Recreation	0.035	0.037	0.038	0.040	0.040	0.040
Gabriola Island Recreation	0.063	0.056	0.055	0.055	0.055	0.055
Port Theatre/Cultural Centre Contribution	0.014	0.021	0.021	0.021	0.021	0.020
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D68 Search & Rescue	0.001	0.002	0.002	0.001	0.001	0.001
D68 Emergency 911	0.017	0.018	0.018	0.019	0.019	0.019
Emergency Planning	0.036	0.040	0.044	0.045	0.045	0.046
EV Charging Stations	0.001	0.001	0.000	0.000	0.000	0.000
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.788	0.769	0.829	0.859	0.872	0.838
Vancouver Island Regional Library	0.147	0.148	0.152	0.155	0.158	0.161
General Services Tax Rate	0.935	0.917	0.981	1.014	1.030	0.999
General Services Cost per \$100,000	\$93.52	\$91.73	\$98.15	\$101.38	\$102.98	\$99.89
Change in General Services Cost per \$100,000	\$14.51	(\$1.78)	\$6.41	\$3.23	\$1.60	(\$3.09)
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	\$684,200	\$684,200	\$684,200	\$684,200	\$684,200
Property tax based on Average Residential Value	\$633	\$644	\$688	\$710	\$721	\$699

*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

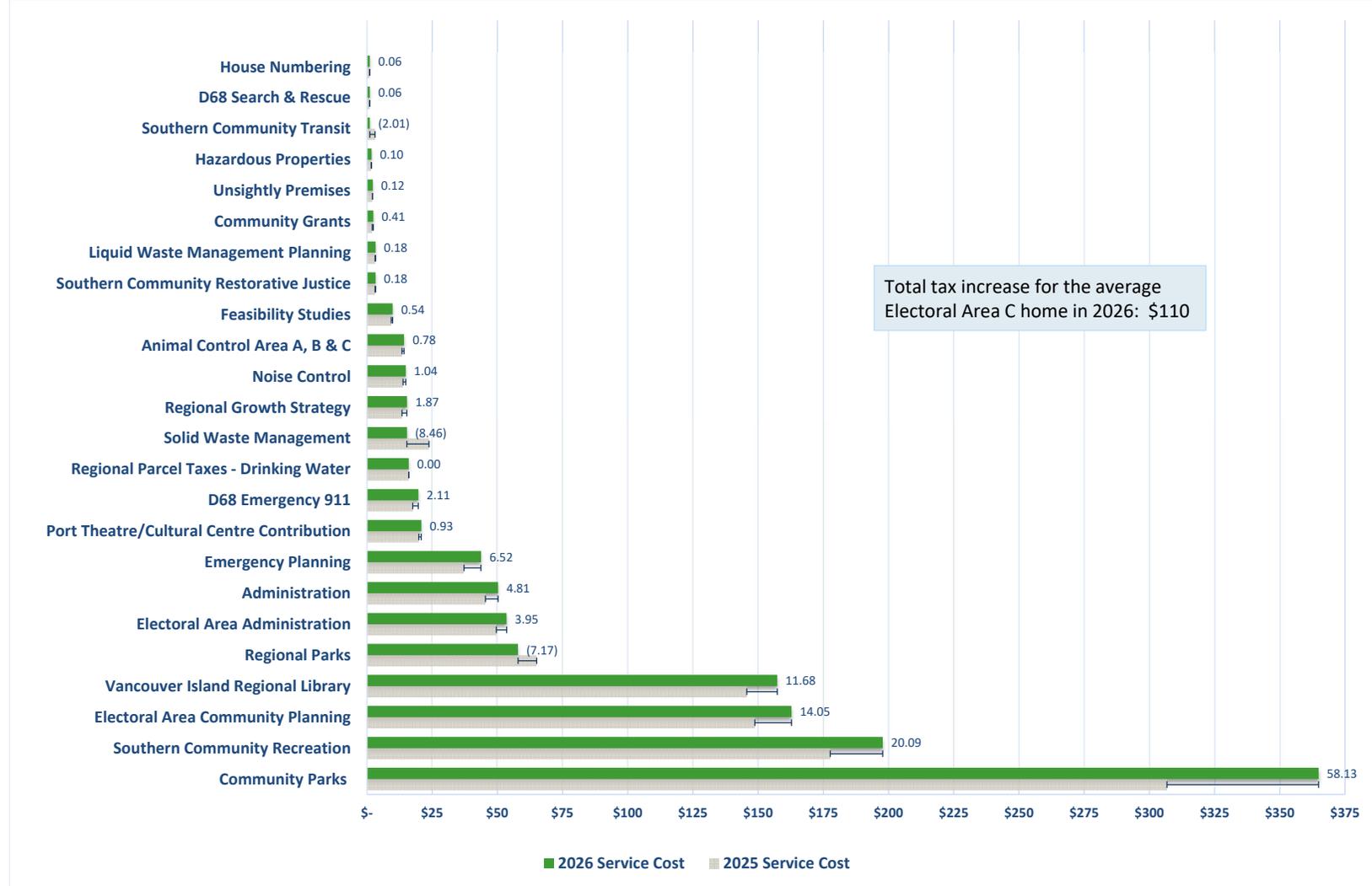
Extension, Nanaimo Lakes, East Wellington, Pleasant Valley



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area C Home Tax Change

2026 Total Cost for the average Electoral Area C home (\$1,092,481) = \$1,230



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	99,569	
Community Grants	4,125	4,788	2,186
Electoral Areas Administration	102,812	106,499	
Southern Community Restorative Justice	5,753	5,681	
Electoral Area Community Planning	307,069	322,847	
Regional Growth Strategy	28,387	29,375	
House Numbering	1,861	1,859	
Hazardous Properties	3,376	3,515	
Unightly Premises	3,334	3,421	
Southern Community Transit	2,492	849	18
Solid Waste Management	50,063	30,611	2,546
Animal Control Area A, B & C	26,679	28,399	
Regional Parks	134,263	114,050	5,070
Community Parks - Extension and Wellington combined	297,433	342,951	
Southern Community Recreation	365,803	392,012	26,209
Port Theatre/Cultural Centre Contribution	21,760	21,778	
Liquid Waste Management Planning	5,716	6,223	
Drinking Water/Watershed Protection	23,600	23,776	
D68 Search & Rescue	1,455	3,139	1,405
D68 Emergency 911	36,397	39,385	2,988
Emergency Planning	77,655	86,091	
Noise Control	28,528	29,522	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,643,011	\$1,716,340	\$40,422
Vancouver Island Regional Library	301,319	312,643	11,324
Total Requisition	\$1,944,330	\$2,028,983	\$51,746

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	0.002	0.001
Electoral Area Administration	0.048	0.049	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.144	0.149	
Regional Growth Strategy	0.013	0.014	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unsightly Premises	0.002	0.002	
Southern Community Transit	0.003	0.001	0.000
Solid Waste Management	0.023	0.014	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	0.334	
Southern Community Recreation	0.172	0.181	0.009
Port Theatre/Cultural Centre Contribution	0.019	0.019	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	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	0.967	0.015
Vancouver Island Regional Library	0.141	0.144	0.003
General Services Tax Rate	1.069	1.111	0.018
General Services Cost per \$100,000	\$106.92	\$111.15	\$1.80
Change in General Services Cost per \$100,000	\$8.94	\$4.23	
Regional Parcel Taxes	\$16.00	\$16.00	\$0.00
Change in Regional Parcel Taxes	\$0.00	\$0.00	
Average Residential Value *	\$1,032,857	\$1,092,481	\$59,624
Property tax based on Average Residential Value	\$1,120	\$1,230	\$110

* 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	99,569	141,476	173,741	190,017	200,127
Community Grants	4,125	4,788	3,084	3,870	3,870	3,870
Electoral Areas Administration	102,812	106,499	117,477	123,037	128,708	134,493
Southern Community Restorative Justice	5,753	5,681	5,684	5,688	5,691	5,695
Electoral Area Community Planning	307,069	322,847	339,139	356,234	369,567	380,819
Regional Growth Strategy	28,387	29,375	30,431	31,312	32,221	33,156
House Numbering	1,861	1,859	1,816	1,816	1,816	1,816
Hazardous Properties	3,376	3,515	3,673	3,802	3,935	4,053
Unightly Premises	3,334	3,421	3,541	3,664	3,793	3,926
Southern Community Transit	2,492	849	1,039	1,147	1,223	1,279
Solid Waste Management	50,063	30,611	31,754	32,706	39,248	47,097
Animal Control Area A, B & C	26,679	28,399	30,593	31,656	32,612	33,597
Regional Parks	134,263	114,050	171,085	188,410	189,256	186,071
Community Parks - Extension + Wellington combi	297,433	342,951	371,930	399,496	415,825	428,318
Southern Community Recreation	365,803	392,012	413,834	433,250	439,247	452,424
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	7,258	7,475	7,700
Drinking Water/Watershed Protection	23,600	23,776	23,936	24,096	24,256	24,416
D68 Search & Rescue	1,455	3,139	3,125	3,125	3,126	3,127
D68 Emergency 911	36,397	39,385	40,566	41,783	43,037	44,328
Emergency Planning	77,655	86,091	96,315	99,204	102,180	105,246
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	\$1,716,340	\$1,899,860	\$2,018,948	\$2,091,869	\$2,157,475
Vancouver Island Regional Library	301,319	312,643	323,585	334,264	345,294	356,689
Total Requisition	\$1,944,330	\$2,028,983	\$2,223,445	\$2,353,212	\$2,437,163	\$2,514,164

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	0.064	0.078	0.084	0.088
Community Grants	0.002	0.002	0.001	0.002	0.002	0.002
Electoral Area Administration	0.048	0.049	0.053	0.055	0.057	0.059
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.002
Electoral Area Community Planning	0.144	0.149	0.154	0.160	0.164	0.167
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
Unightly 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	0.014	0.014	0.015	0.017	0.021
Animal Control Area A, B & C	0.013	0.013	0.014	0.014	0.014	0.015
Noise Control	0.013	0.014	0.014	0.014	0.015	0.015
Regional Parks	0.063	0.053	0.078	0.085	0.084	0.082
Community Parks	0.297	0.334	0.357	0.377	0.387	0.395
Southern Community Recreation	0.172	0.181	0.188	0.195	0.195	0.198
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	0.018	0.019	0.019	0.019
Emergency Planning	0.036	0.040	0.044	0.045	0.045	0.046
Feasibility Studies	0.009	0.009	0.005	0.000	0.000	0.000
Regional District General Services Rate	0.928	0.967	1.050	1.104	1.127	1.152
Vancouver Island Regional Library	0.141	0.144	0.147	0.150	0.153	0.156
General Services Tax Rate	1.069	1.111	1.197	1.254	1.280	1.308
General Services Cost per \$100,000	\$106.92	\$111.15	\$119.66	\$125.44	\$128.04	\$130.76
Change in General Services Cost per \$100,000	\$8.94	\$4.23	\$8.51	\$5.78	\$2.61	\$2.72
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	\$1,092,481	\$1,092,481	\$1,092,481	\$1,092,481	\$1,092,481
Property tax based on Average Residential Value	\$1,120	\$1,230	\$1,323	\$1,386	\$1,415	\$1,445

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

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



REGIONAL
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OF NANAIMO

Electoral Area E

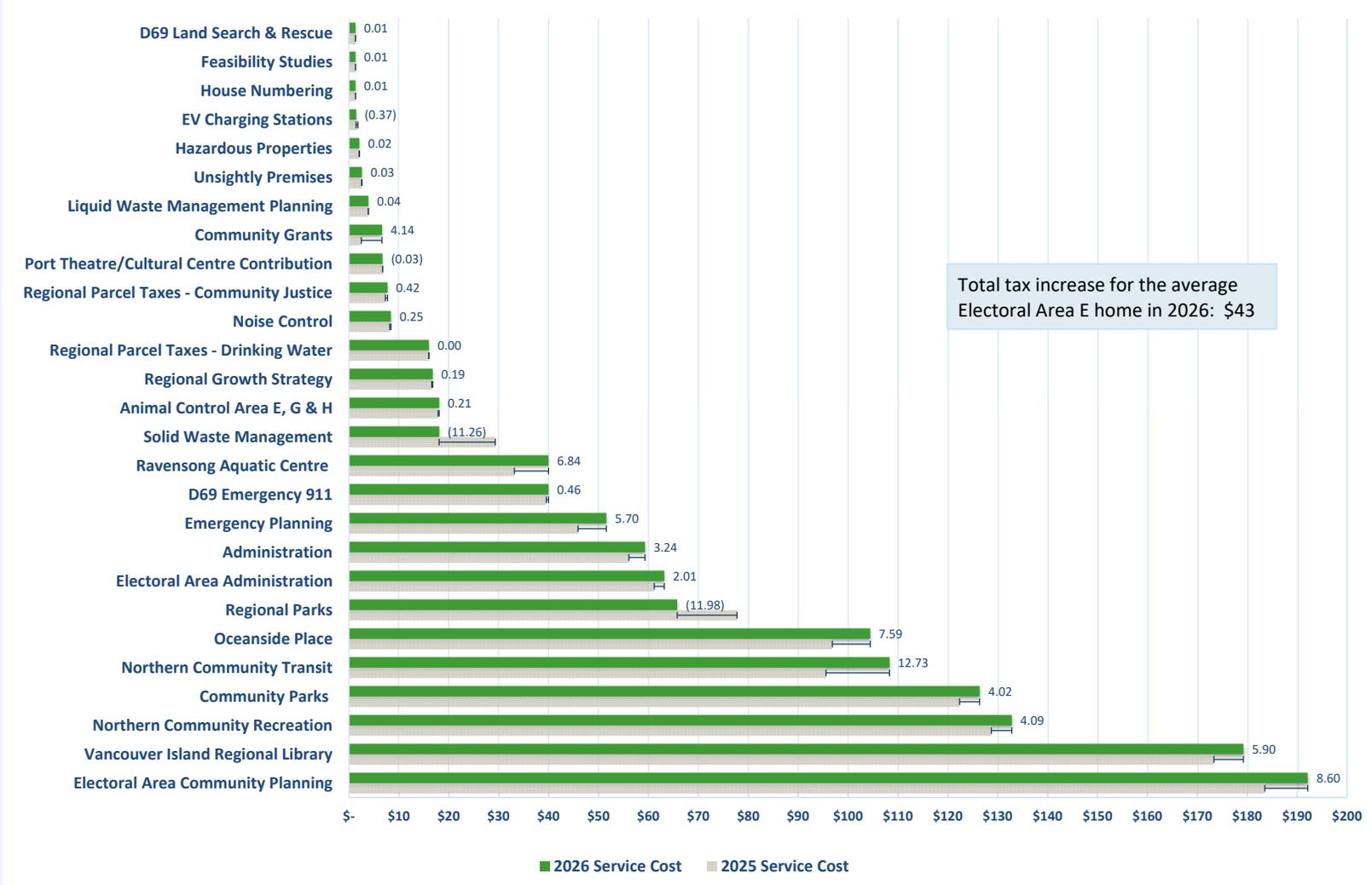
Nanoose Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area E Home Tax Change

2026 Total Cost for the average Electoral Area E home (\$1,289,431) = \$1,275



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	220,055	
Community Grants	9,139	24,569	18,819
Electoral Areas Administration	227,786	235,369	
D69 Community Justice	25,416	26,984	
Electoral Area Community Planning	654,391	685,457	
Regional Growth Strategy	60,640	62,658	
House Numbering	4,122	4,109	
Hazardous Properties	7,480	7,769	
Unightly Premises	7,386	7,560	
Northern Community Transit	354,978	403,164	871
Solid Waste Management	106,937	65,289	5,431
Animal Control Area E, G & H	64,340	67,239	
Regional Parks	286,794	243,248	10,814
Community Parks	454,846	470,095	
Northern Community Recreation	475,269	495,894	15,564
Oceanside Place	358,016	388,348	
Ravensong Aquatic Centre	124,154	149,304	
Port Theatre/Cultural Centre Contribution	24,962	24,961	
Liquid Waste Management Planning	12,210	13,272	
Drinking Water/Watershed Protection	55,808	56,032	
D68 Search & Rescue	1,223	1,789	
D69 Land Search & Rescue	4,113	4,113	
D69 Emergency 911	144,053	150,236	6,183
Emergency Planning	172,050	190,267	
EV Charging Stations	6,745	5,041	
Noise Control	30,179	31,230	
Feasibility Studies	5,000	5,000	
Regional District General Services Requisition	\$3,887,296	\$4,039,052	\$57,682
Vancouver Island Regional Library	641,234	664,375	23,141
Total Requisition	\$4,528,530	\$4,703,427	\$80,823

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	0.005	0.004
Electoral Area Administration	0.048	0.049	
Electoral Area Community Planning	0.144	0.149	
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	0.014	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	0.098	
Northern Community Recreation	0.101	0.103	0.003
Oceanside Place	0.076	0.081	
Ravensong Aquatic Centre	0.026	0.031	
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	0.832	0.010
Vancouver Island Regional Library	0.136	0.139	0.003
General Services Tax Rate	0.949	0.971	0.013
General Services Cost per \$100,000	\$94.86	\$97.05	\$1.30
Change in General Services Cost per \$100,000	\$5.86	\$2.19	
Regional Parcel Taxes	\$23.29	\$23.71	\$0.42
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	

Average Residential Value *	\$1,274,458	\$1,289,431	\$14,973
Property tax based on Average Residential Value	\$1,232	\$1,275	\$43

* 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	220,055	312,672	383,978	419,950	442,293
Community Grants	9,139	24,569	5,710	7,447	7,447	7,447
Electoral Areas Administration	227,786	235,369	259,633	271,920	284,452	297,237
D69 Community Justice	25,416	26,984	26,986	26,974	26,962	26,951
Electoral Area Community Planning	654,391	685,457	720,048	756,344	784,652	808,542
Regional Growth Strategy	60,640	62,658	64,911	66,791	68,729	70,724
House Numbering	4,122	4,109	4,013	4,013	4,013	4,013
Hazardous Properties	7,480	7,769	8,118	8,402	8,696	8,957
Unsightly Premises	7,386	7,560	7,825	8,099	8,382	8,676
Northern Community Transit	354,978	403,164	462,986	492,781	514,379	671,549
Solid Waste Management	106,937	65,289	67,725	69,757	83,709	100,450
Animal Control Area E, G & H	64,340	67,239	69,929	72,148	74,433	76,788
Regional Parks	286,794	243,248	364,897	401,847	403,654	396,860
Community Parks	454,846	470,095	525,695	541,466	557,710	574,441
Northern Community Recreation	475,269	495,894	523,997	539,362	555,241	571,544
Oceanside Place	358,016	388,348	403,882	420,038	432,639	445,618
Ravensong Aquatic Centre	124,154	149,304	153,783	158,397	163,148	168,043
Port Theatre/Cultural Centre Contribution	24,962	24,961	24,961	24,961	24,961	24,961
Liquid Waste Management Planning	12,210	13,272	14,467	15,479	15,944	16,422
Drinking Water/Watershed Protection	55,808	56,032	56,192	56,352	56,512	56,672
D68 Search & Rescue	1223	1,789	2,634	2,635	2,635	2,635
D69 Land Search & Rescue	4,113	4,113	10,835	10,969	10,969	10,969
D69 Emergency 911	144,053	150,236	154,866	159,512	164,297	169,226
Emergency Planning	172,050	190,267	212,861	219,247	225,825	232,599
EV Charging Stations	6,745	5,041	2,304	2,373	2,445	2,518
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	\$4,039,053	\$4,499,253	\$4,759,746	\$4,941,409	\$5,236,972
Vancouver Island Regional Library	641,234	664,375	687,628	710,320	733,761	757,974
Total Requisition	\$4,528,530	\$4,703,428	\$5,186,881	\$5,470,066	\$5,675,170	\$5,994,946

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	0.064	0.078	0.084	0.088
Community Grants	0.002	0.005	0.001	0.002	0.001	0.001
Electoral Area Administration	0.048	0.049	0.053	0.055	0.057	0.059
Electoral Area Community Planning	0.144	0.149	0.154	0.160	0.164	0.167
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	0.014	0.014	0.014	0.017	0.020
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	0.075	0.082	0.081	0.079
Community Parks	0.096	0.098	0.108	0.110	0.112	0.114
Northern Community Recreation	0.101	0.103	0.108	0.110	0.112	0.113
Oceanside Place	0.076	0.081	0.083	0.085	0.087	0.088
Ravensong Aquatic Centre	0.026	0.031	0.032	0.032	0.033	0.033
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	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.002	0.002	0.002	0.002
D69 Emergency 911	0.031	0.031	0.032	0.032	0.033	0.034
Emergency Planning	0.036	0.040	0.044	0.045	0.045	0.046
EV Charging Stations	0.001	0.001	0.000	0.000	0.000	0.000
Feasibility Studies	0.001	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.813	0.832	0.915	0.958	0.983	1.029
Vancouver Island Regional Library	0.136	0.139	0.142	0.144	0.147	0.150
General Services Tax Rate	0.949	0.971	1.057	1.102	1.130	1.179
General Services Cost per \$100,000	\$94.86	\$97.05	\$105.67	\$110.21	\$113.02	\$117.93
Change in General Services Cost per \$100,000	\$5.86	\$2.19	\$8.61	\$4.54	\$2.81	\$4.92
Regional Parcel Taxes	\$23.29	\$23.71	\$23.71	\$23.71	\$23.71	\$23.71
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$1,274,458	\$1,289,431	\$1,289,431	\$1,289,431	\$1,289,431	\$1,289,431
Property tax based on Average Residential Value	\$1,232	\$1,275	\$1,386	\$1,445	\$1,481	\$1,544

*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

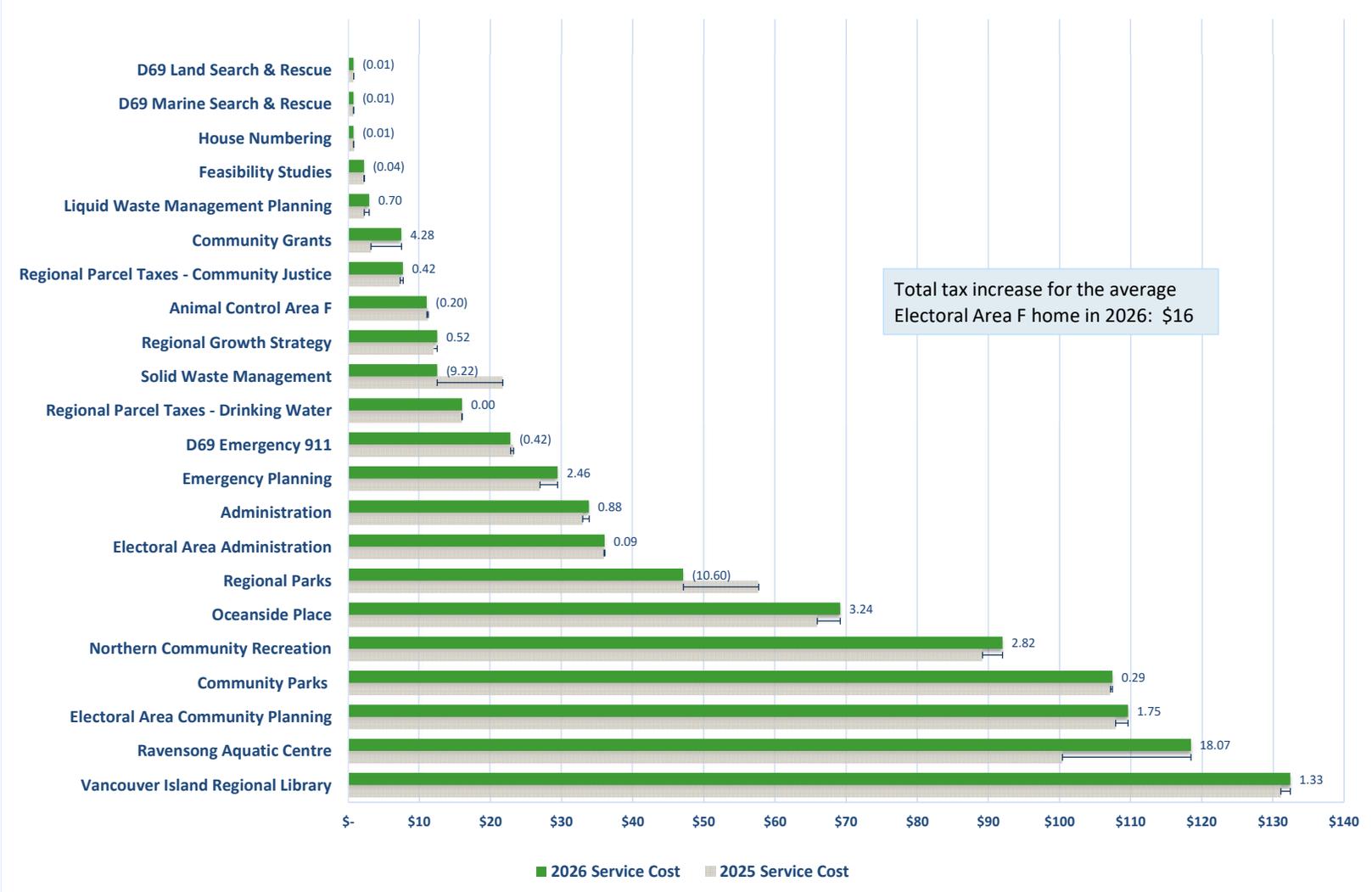
Coombs, Hilliers, Errington, Whiskey Creek, Meadowood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area F Home Tax Change

2026 Total Cost for the average Electoral Area F home (\$735,877) = \$873



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	158,075	
Community Grants	14,635	34,986	22,856
Electoral Areas Administration	165,356	169,077	
D69 Community Justice	22,282	23,640	
Electoral Area Community Planning	493,870	512,548	
Regional Growth Strategy	55,576	57,151	
House Numbering	2,993	2,952	
Solid Waste Management	98,060	59,586	4,957
Animal Control Area F	50,581	51,350	
Regional Parks	262,987	222,000	9,869
Community Parks	490,000	502,122	42,230
Northern Community Recreation	408,605	430,183	20,753
Oceanside Place	299,950	323,611	
Ravensong Aquatic Centre	460,751	554,084	
Liquid Waste Management Planning	11,197	12,113	
Drinking Water/Watershed Protection	48,928	49,088	
D69 Marine Search & Rescue	2,756	3,340	
D69 Land Search & Rescue	4,996	4,996	
D69 Emergency 911	104,572	107,921	3,349
Emergency Planning	124,895	136,677	
Feasibility Studies	10,000	10,000	
Regional District General Services Requisition	\$3,284,897	\$3,425,500	\$104,014
Vancouver Island Regional Library	600,801	619,921	19,120
Total Requisition	\$3,885,698	\$4,045,421	\$123,134

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	0.010	0.007
Electoral Area Administration	0.048	0.049	
Electoral Area Community Planning	0.144	0.149	
Regional Growth Strategy	0.016	0.017	
House Numbering	0.001	0.001	
Solid Waste Management	0.029	0.017	0.001
Animal Control Area F	0.015	0.015	
Regional Parks	0.077	0.064	0.003
Community Parks	0.143	0.146	0.012
Northern Community Recreation	0.119	0.125	0.006
Oceanside Place	0.088	0.094	
Ravensong Aquatic Centre	0.134	0.161	
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	0.974	0.029
Vancouver Island Regional Library	0.175	0.180	0.005
General Services Tax Rate	1.112	1.154	0.034
General Services Cost per \$100,000	\$111.23	\$115.42	\$3.40
Change in General Services Cost per \$100,000	\$9.35	\$4.19	
Regional Parcel Taxes	\$23.29	\$23.71	\$0.42
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	
Average Residential Value *	\$749,286	\$735,877	(\$13,408)
Property tax based on Average Residential Value	\$857	\$873	\$16

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

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

ELECTORAL AREA F - 5 Year Forecast

	Final 2025	Recommended 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Administration	151,907	158,075	224,607	275,829	301,669	317,720
Community Grants	14,635	34,986	12,102	5,350	5,350	5,350
Electoral Areas Administration	165,356	169,077	186,506	195,332	204,335	213,519
D69 Community Justice	22,282	23,640	23,650	23,649	23,648	23,648
Electoral Area Community Planning	493,870	512,548	538,414	565,554	586,720	604,584
Regional Growth Strategy	55,576	57,151	59,205	60,921	62,688	64,507
House Numbering	2,993	2,952	2,883	2,883	2,883	2,883
Solid Waste Management	98,060	59,586	61,809	63,664	76,396	91,676
Animal Control Area F	50,581	51,350	52,891	54,477	56,112	57,795
Regional Parks	262,987	222,000	333,023	366,746	368,393	362,194
Community Parks	490,000	502,122	594,440	618,870	637,437	656,560
Northern Community Recreation	408,605	430,183	452,589	465,912	479,673	493,809
Oceanside Place	299,950	323,611	336,555	350,018	360,518	371,333
Ravensong Aquatic Centre	460,751	554,084	570,706	587,827	605,462	623,626
Liquid Waste Management Planning	11,197	12,113	13,203	14,127	14,551	14,987
Drinking Water/Watershed Protection	48,928	49,088	49,248	49,408	49,568	49,728
D69 Marine Search & Rescue	2,756	3,340	3,342	3,343	3,345	3,347
D69 Land Search & Rescue	4,996	4,996	13,158	13,322	13,322	13,322
D69 Emergency 911	104,572	107,921	111,247	114,585	118,022	121,563
Emergency Planning	124,895	136,677	152,908	157,495	162,220	167,087
Feasibility Studies	10,000	10,000	-	0	0	0
Regional District General Services Requisition	\$3,284,897	\$3,425,500	\$3,792,486	\$3,989,312	\$4,132,312	\$4,259,238
Vancouver Island Regional Library	600,801	619,921	641,619	662,792	684,664	707,258
Total Requisition	\$3,885,698	\$4,045,421	\$4,434,105	\$4,652,104	\$4,816,976	\$4,966,496

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	0.064	0.078	0.084	0.088
Community Grants	0.004	0.010	0.003	0.002	0.001	0.001
Electoral Area Administration	0.048	0.049	0.053	0.055	0.057	0.059
Electoral Area Community Planning	0.144	0.149	0.154	0.160	0.164	0.167
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	0.017	0.018	0.018	0.021	0.025
Animal Control Area F	0.015	0.015	0.015	0.015	0.016	0.016
Regional Parks	0.077	0.064	0.095	0.104	0.103	0.100
Community Parks	0.143	0.146	0.170	0.175	0.178	0.181
Northern Community Recreation	0.119	0.125	0.130	0.132	0.134	0.136
Oceanside Place	0.088	0.094	0.096	0.099	0.101	0.103
Ravensong Aquatic Centre	0.134	0.161	0.164	0.166	0.169	0.172
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	0.004	0.004	0.004	0.004
D69 Emergency 911	0.031	0.031	0.032	0.032	0.033	0.034
Emergency Planning	0.036	0.040	0.044	0.045	0.045	0.046
Feasibility Studies	0.003	0.003	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.937	0.974	1.065	1.108	1.134	1.156
Vancouver Island Regional Library	0.175	0.180	0.184	0.188	0.191	0.195
General Services Tax Rate	1.112	1.154	1.249	1.296	1.325	1.351
General Services Cost per \$100,000	\$111.23	\$115.42	\$124.95	\$129.55	\$132.55	\$135.15
Change in General Services Cost per \$100,000	\$9.35	\$4.19	\$9.53	\$4.60	\$3.00	\$2.60
Regional Parcel Taxes	\$23.29	\$23.71	\$23.71	\$23.71	\$23.71	\$23.71
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$749,286	\$735,877	\$735,877	\$735,877	\$735,877	\$735,877
Property tax based on Average Residential Value	\$857	\$873	\$943	\$977	\$999	\$1,018

*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

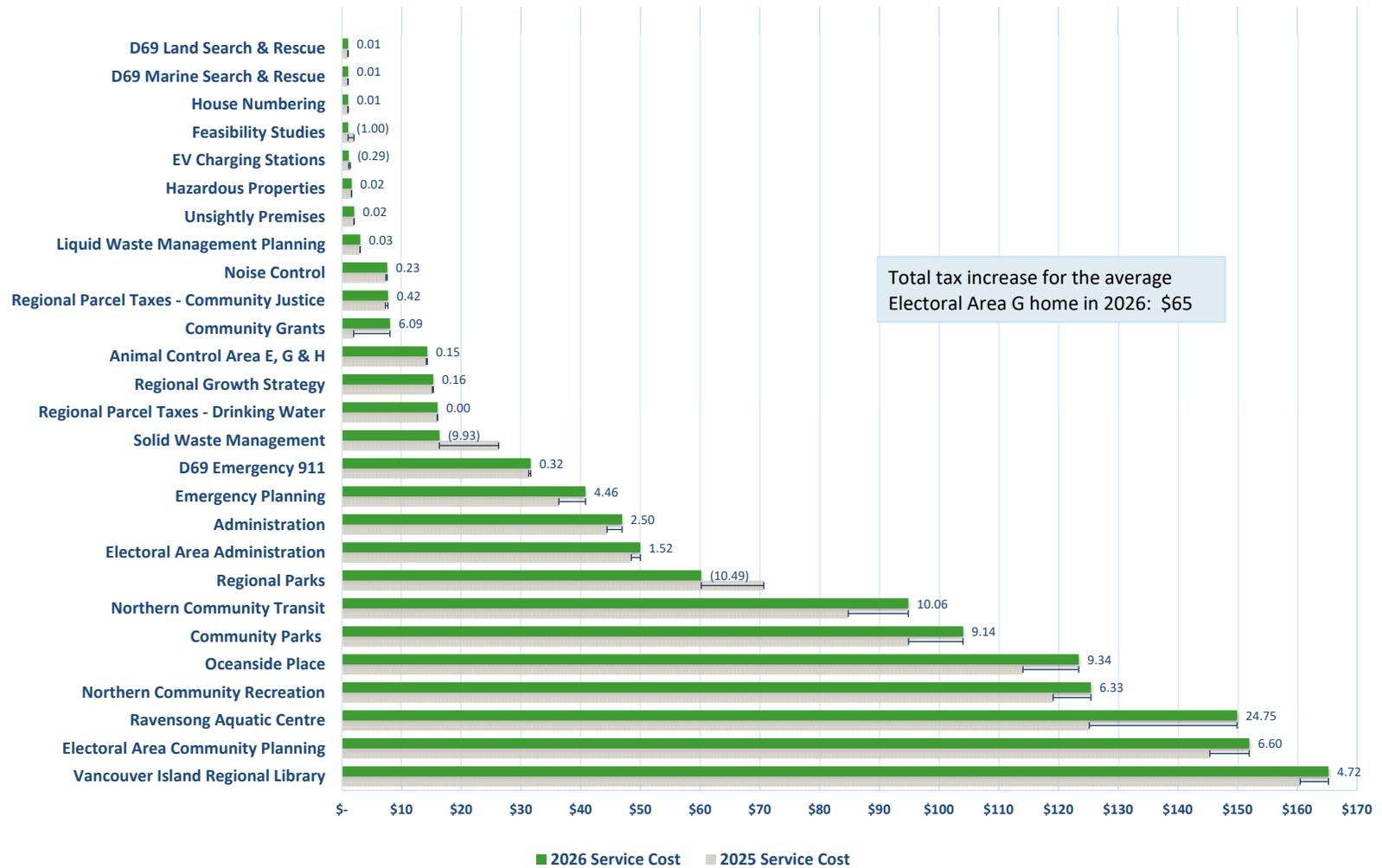
River's Edge, French Creek, San Pareil, Little Qualicum, Dashwood



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area G Home Tax Change

2026 Total Cost for the average Electoral Area G home (\$1,019,942) = \$1,242



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	189,120	
Community Grants	7,864	32,499	27,558
Electoral Areas Administration	195,993	202,282	
D69 Community Justice	28,075	29,874	
Electoral Area Community Planning	585,374	613,208	
Regional Growth Strategy	60,177	62,152	
House Numbering	3,547	3,531	
Hazardous Properties	6,436	6,677	
Unightly Premises	6,355	6,498	
Northern Community Transit	342,774	383,776	829
Solid Waste Management	106,156	64,785	5,390
Animal Control Area E, G & H	55,360	57,787	
Regional Parks	284,701	241,371	10,730
Community Parks	381,488	420,204	
Northern Community Recreation	477,925	505,550	23,648
Oceanside Place	458,898	497,508	
Ravensong Aquatic Centre	502,135	603,852	
Liquid Waste Management Planning	12,121	13,170	
Drinking Water/Watershed Protection	61,648	62,032	
D69 Marine Search & Rescue	3,267	3,996	
D69 Land Search & Rescue	4,931	4,931	
D69 Emergency 911	123,947	129,116	5,169
Emergency Planning	148,036	163,520	
EV Charging Stations	5,804	4,332	
Noise Control	29,585	30,615	
Feasibility Studies	10,000	5,000	
Regional District General Services Requisition	\$4,082,649	\$4,337,386	\$73,324
Vancouver Island Regional Library	645,415	668,533	23,118
Total Requisition	\$4,728,064	\$5,005,919	\$96,442

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	0.008	0.007
Electoral Area Administration	0.048	0.049	
Electoral Area Community Planning	0.144	0.149	
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	0.016	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	0.102	
Northern Community Recreation	0.118	0.123	0.005
Oceanside Place	0.113	0.121	
Ravensong Aquatic Centre	0.124	0.147	
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	0.001	
Regional District General Services Rate	0.983	1.032	0.016
Vancouver Island Regional Library	0.159	0.162	0.003
General Services Tax Rate	1.142	1.194	0.019
General Services Cost per \$100,000	\$114.22	\$119.40	\$1.90
Change in General Services Cost per \$100,000	\$6.53	\$5.18	
Regional Parcel Taxes	\$23.29	\$23.71	\$0.42
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	
Average Residential Value *	\$1,009,500	\$1,019,942	\$10,442
Property tax based on Average Residential Value	\$1,176	\$1,242	\$65

* 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	189,120	268,718	329,999	360,915	380,117
Community Grants	7,864	32,499	4,907	6,401	6,401	6,401
Electoral Areas Administration	195,993	202,282	223,134	233,694	244,465	255,453
D69 Community Justice	28,075	29,874	29,866	29,844	29,824	29,803
Electoral Area Community Planning	585,374	613,208	644,154	676,624	701,947	723,319
Regional Growth Strategy	60,177	62,152	64,385	66,251	68,172	70,152
House Numbering	3,547	3,531	3,449	3,449	3,449	3,449
Hazardous Properties	6,436	6,677	6,977	7,221	7,474	7,698
Unightly Premises	6,355	6,498	6,725	6,960	7,204	7,456
Northern Community Transit	342,774	383,776	440,721	469,082	489,641	639,253
Solid Waste Management	106,156	64,785	67,203	69,218	83,063	99,675
Animal Control Area E, G & H	55,360	57,787	60,099	62,005	63,970	65,993
Regional Parks	284,701	241,371	362,081	398,746	400,539	393,796
Community Parks	381,488	420,204	483,105	510,442	526,134	542,296
Northern Community Recreation	477,925	505,550	532,084	547,742	563,915	580,528
Oceanside Place	458,898	497,508	517,408	538,105	554,248	570,876
Ravensong Aquatic Centre	502,135	603,852	621,967	640,626	659,845	679,640
Liquid Waste Management Planning	12,121	13,170	14,355	15,360	15,821	16,295
Drinking Water/Watershed Protection	61,648	62,032	62,192	62,352	62,512	62,672
D69 Marine Search & Rescue	3,267	3,996	3,998	4,000	4,002	4,004
D69 Land Search & Rescue	4,931	4,931	12,987	13,148	13,148	13,148
D69 Emergency 911	123,947	129,116	133,095	137,088	141,201	145,437
Emergency Planning	148,036	163,520	182,938	188,426	194,079	199,901
EV Charging Stations	5,804	4,332	1,980	2,040	2,101	2,164
Noise Control	29,585	30,615	31,687	32,796	33,943	35,131
Feasibility Studies	10,000	5,000	-	-	-	-
Regional District General Services Requisition	\$4,082,649	\$4,337,386	\$4,780,215	\$5,051,619	\$5,238,013	\$5,534,657
Vancouver Island Regional Library	645,415	668,533	691,930	714,764	738,351	762,717
Total Requisition	\$4,728,064	\$5,005,919	\$5,472,145	\$5,766,383	\$5,976,364	\$6,297,374

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	0.064	0.078	0.084	0.088
Community Grants	0.002	0.008	0.001	0.002	0.001	0.001
Electoral Area Administration	0.048	0.049	0.053	0.055	0.057	0.059
Electoral Area Community Planning	0.144	0.149	0.154	0.160	0.164	0.167
Regional Growth Strategy	0.015	0.015	0.015	0.016	0.016	0.016
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unightly Premises	0.002	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	0.016	0.016	0.016	0.019	0.023
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	0.087	0.094	0.094	0.091
Community Parks	0.094	0.102	0.116	0.121	0.123	0.125
Northern Community Recreation	0.118	0.123	0.128	0.130	0.132	0.134
Oceanside Place	0.113	0.121	0.124	0.127	0.130	0.132
Ravensong Aquatic Centre	0.124	0.147	0.149	0.152	0.154	0.157
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	0.004	0.004	0.004	0.004
D69 Emergency 911	0.031	0.031	0.032	0.032	0.033	0.034
Emergency Planning	0.036	0.040	0.044	0.045	0.045	0.046
EV Charging Stations	0.001	0.001	0.000	0.000	0.000	0.000
Feasibility Studies	0.002	0.001	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.983	1.032	1.123	1.175	1.203	1.258
Vancouver Island Regional Library	0.159	0.162	0.166	0.169	0.173	0.176
General Services Tax Rate	1.142	1.194	1.289	1.344	1.376	1.434
General Services Cost per \$100,000	\$114.22	\$119.40	\$128.95	\$134.40	\$137.61	\$143.44
Change in General Services Cost per \$100,000	\$6.73	\$5.18	\$9.55	\$5.45	\$3.22	\$5.83
Regional Parcel Taxes	\$23.29	\$23.71	\$23.71	\$23.71	\$23.71	\$23.71
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00

Average Residential Value*	\$1,009,500	\$1,019,942	\$1,019,942	\$1,019,942	\$1,019,942	\$1,019,942
Property tax based on Average Residential Value	\$1,176	\$1,242	\$1,339	\$1,394	\$1,427	\$1,487

*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

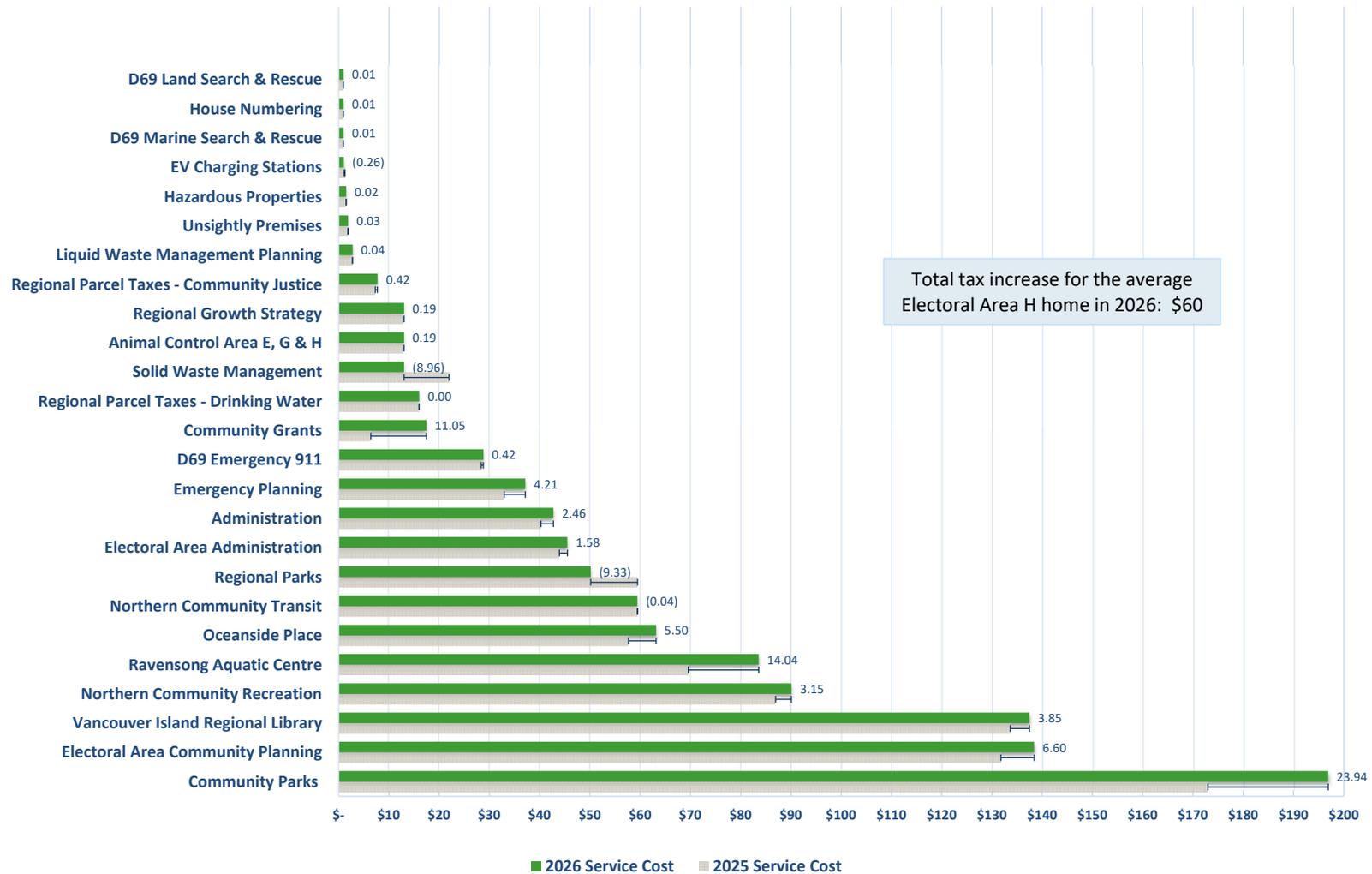
Bowser, Qualicum Bay, Deep Bay



REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area H Home Tax Change

2026 Total Cost for the average Electoral Area H home (\$928,876) = \$1,064



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	119,858	
Community Grants	17,979	49,068	11,937
Electoral Areas Administration	124,043	128,199	
D69 Community Justice	18,858	20,049	
Electoral Area Community Planning	370,482	388,631	
Regional Growth Strategy	35,145	36,320	
House Numbering	2,246	2,239	
Hazardous Properties	4,073	4,231	
Unightly Premises	4,022	4,118	
Northern Community Transit	166,806	166,817	361
Solid Waste Management	61,984	37,854	3,149
Animal Control Area E, G & H	35,038	36,624	
Regional Parks	166,241	141,028	6,269
Community Parks	487,141	554,661	
Northern Community Recreation	243,192	252,143	6,153
Oceanside Place	162,479	176,279	
Ravensong Aquatic Centre	195,889	235,567	
Liquid Waste Management Planning	7,080	7,694	
Drinking Water/Watershed Protection	41,408	41,632	
D69 Marine Search & Rescue	2,068	2,533	
D69 Land Search & Rescue	2,608	2,608	
D69 Emergency 911	78,447	81,830	3,383
Emergency Planning	93,692	103,634	
EV Charging Stations	3,673	2,746	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$2,438,549	\$2,596,363	\$31,252
Vancouver Island Regional Library	374,044	387,639	13,595
Total Requisition	\$2,812,593	\$2,984,002	\$44,847

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	Recommende 2026	Changed Service Level / Other Jurisdiction Impact
Administration	0.044	0.046	
Community Grants	0.007	0.019	0.005
Electoral Area Administration	0.048	0.049	
Electoral Area Community Planning	0.144	0.149	
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	0.014	0.001
Animal Control Area E, G & H	0.014	0.014	
Regional Parks	0.065	0.054	0.002
Community Parks	0.189	0.212	
Northern Community Recreation	0.095	0.097	0.002
Oceanside Place	0.063	0.068	
Ravensong Aquatic Centre	0.076	0.090	
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	0.971	0.010
Vancouver Island Regional Library	0.146	0.148	0.002
General Services Tax Rate	1.072	1.119	0.012
General Services Cost per \$100,000	\$107.20	\$111.95	\$1.20
Change in General Services Cost per \$100,000	\$8.93	\$4.75	
Regional Parcel Taxes	\$23.29	\$23.71	\$0.42
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	
Average Residential Value *	\$915,265	\$928,876	\$13,611
Property tax based on Average Residential Value	\$1,004	\$1,064	\$60

* 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	119,858	170,304	209,141	228,735	240,906
Community Grants	17,979	49,068	37,109	18,056	13,056	4,056
Electoral Areas Administration	124,043	128,199	141,415	148,108	154,934	161,897
D69 Community Justice	18,858	20,049	20,070	20,080	20,091	20,102
Electoral Area Community Planning	370,482	388,631	408,243	428,821	444,870	458,415
Regional Growth Strategy	35,145	36,320	37,625	38,717	39,840	40,998
House Numbering	2,246	2,239	3,242	3,853	4,484	5,133
Hazardous Properties	4,073	4,231	4,422	4,578	4,738	4,879
Unightly Premises	4,022	4,118	4,262	4,412	4,565	4,724
Northern Community Transit	166,806	166,817	191,570	203,898	212,834	277,867
Solid Waste Management	61,984	37,854	39,266	40,445	48,530	58,239
Animal Control Area E, G & H	35,038	36,624	38,088	39,297	40,542	41,824
Regional Parks	166,241	141,028	211,556	232,979	234,026	230,088
Community Parks	487,141	554,661	605,664	632,058	651,023	670,553
Northern Community Recreation	243,192	252,143	266,911	274,724	282,802	291,093
Oceanside Place	162,479	176,279	183,331	190,663	196,383	202,274
Ravensong Aquatic Centre	195,889	235,567	242,636	249,915	257,413	265,134
Liquid Waste Management Planning	7,080	7,694	8,386	8,974	9,244	9,521
Drinking Water/Watershed Protection	41,408	41,632	41,906	41,906	41,906	41,906
D69 Marine Search & Rescue	2,068	2,533	2,534	2,535	2,537	2,538
D69 Land Search & Rescue	2,608	2,608	6,873	6,957	6,957	6,957
D69 Emergency 911	78,447	81,830	84,351	86,881	89,488	92,173
Emergency Planning	93,692	103,634	115,939	119,418	123,001	126,690
EV Charging Stations	3,673	2,746	1,255	1,293	1,331	1,371
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$2,438,549	\$2,596,363	\$2,866,958	\$3,007,709	\$3,113,330	\$3,259,338
Vancouver Island Regional Library	374,044	387,639	401,207	414,446	428,124	442,250
Total Requisition	\$2,812,593	\$2,984,002	\$3,268,165	\$3,422,155	\$3,541,454	\$3,701,588

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	0.064	0.078	0.084	0.088
Community Grants	0.007	0.019	0.014	0.007	0.005	0.001
Electoral Area Administration	0.048	0.049	0.053	0.055	0.057	0.059
Electoral Area Community Planning	0.144	0.149	0.154	0.160	0.164	0.167
Regional Growth Strategy	0.014	0.014	0.014	0.014	0.015	0.015
House Numbering	0.001	0.001	0.001	0.001	0.002	0.002
Hazardous Properties	0.002	0.002	0.002	0.002	0.002	0.002
Unightly Premises	0.002	0.002	0.002	0.002	0.002	0.002
Northern Community Transit	0.065	0.064	0.072	0.076	0.078	0.101
Solid Waste Management	0.024	0.014	0.015	0.015	0.018	0.021
Animal Control Area E, G & H	0.014	0.014	0.014	0.015	0.015	0.015
Regional Parks	0.065	0.054	0.080	0.087	0.086	0.084
Community Parks	0.189	0.212	0.229	0.236	0.240	0.244
Northern Community Recreation	0.095	0.097	0.101	0.103	0.104	0.106
Oceanside Place	0.063	0.068	0.069	0.071	0.072	0.074
Ravensong Aquatic Centre	0.076	0.090	0.092	0.093	0.095	0.097
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	0.003	0.003	0.003	0.003
D69 Emergency 911	0.031	0.031	0.032	0.032	0.033	0.034
Emergency Planning	0.036	0.040	0.044	0.045	0.045	0.046
EV Charging Stations	0.001	0.001	0.000	0.000	0.000	0.000
Feasibility Studies	0.000	0.000	0.000	0.000	0.000	0.000
Regional District General Services Rate	0.926	0.971	1.059	1.098	1.124	1.165
Vancouver Island Regional Library	0.146	0.148	0.152	0.155	0.158	0.161
General Services Tax Rate	1.072	1.119	1.211	1.253	1.282	1.326
General Services Cost per \$100,000	\$107.20	\$111.95	\$121.07	\$125.34	\$128.15	\$132.63
Change in General Services Cost per \$100,000	\$8.93	\$4.75	\$9.12	\$4.27	\$2.81	\$4.48
Regional Parcel Taxes	\$23.29	\$23.71	\$23.71	\$23.71	\$23.71	\$23.71
Change in Regional Parcel Taxes	(\$0.03)	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00

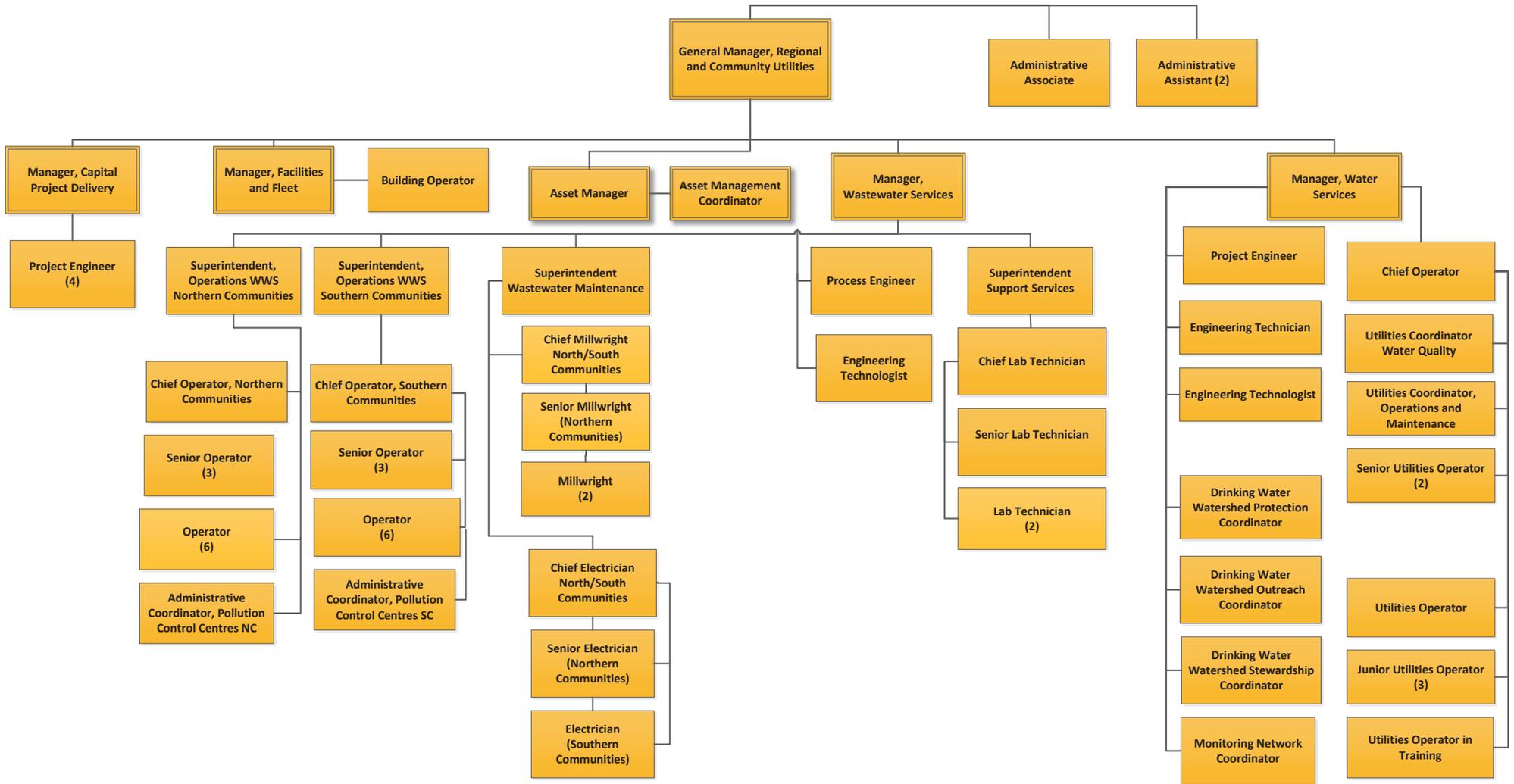
Average Residential Value*	\$915,265	\$928,876	\$928,876	\$928,876	\$928,876	\$928,876
Property tax based on Average Residential Value	\$1,004	\$1,064	\$1,148	\$1,188	\$1,214	\$1,256

*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

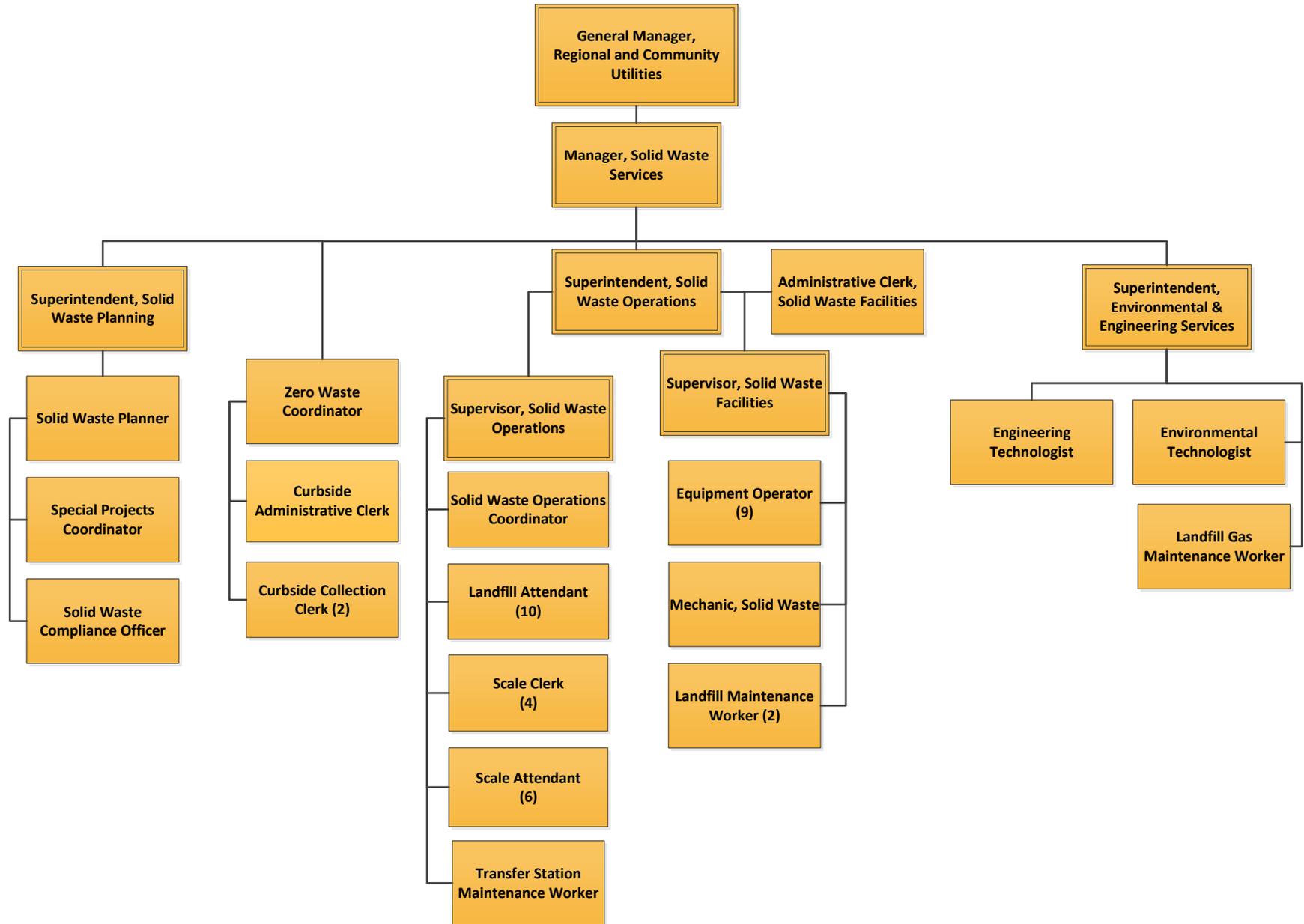
REGIONAL AND COMMUNITY UTILITIES

Updated to February 17, 2026



SOLID WASTE SERVICES

Updated to February 17, 2026



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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		8.7%	17.6%	9.9%	13.6%	10.1%	
Property taxes	(25,479,499)	(27,844,069)	(32,941,011)	(36,409,020)	(42,227,356)	(47,080,739)	(186,502,195)
Parcel taxes	(7,623,978)	(8,152,309)	(9,403,192)	(10,116,131)	(10,617,932)	(11,103,848)	(49,393,412)
	(33,103,477)	(35,996,378)	(42,344,203)	(46,525,151)	(52,845,288)	(58,184,587)	(235,895,607)
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	(15,536)	(10,536)	(552)	(569)	(586)	(603)	(12,846)
Grants in lieu of taxes	(205,307)	(208,566)	(208,566)	(208,566)	(208,566)	(208,566)	(1,042,830)
Interdepartmental recoveries	(696,696)	(843,571)	(834,871)	(851,071)	(867,371)	(869,171)	(4,266,055)
Miscellaneous	(4,823,819)	(5,383,528)	(5,034,050)	(6,032,575)	(6,436,557)	(5,985,222)	(28,871,932)
Total Operating Revenues	(65,748,203)	(70,831,825)	(77,824,489)	(84,065,571)	(92,149,156)	(98,155,248)	(423,026,289)
Operating Expenditures							
Administration	4,284,473	5,166,874	5,227,092	5,376,543	5,530,469	5,688,085	26,989,063
Professional fees	3,001,780	2,436,101	1,503,304	1,546,573	1,591,140	1,630,252	8,707,370
Building ops	3,110,607	3,082,188	3,095,069	3,233,216	3,302,549	3,385,301	16,098,323
Veh & Equip ops	4,335,289	5,156,277	3,785,711	3,902,281	4,008,348	4,147,598	21,000,215
Operating costs	22,690,808	21,866,175	20,562,469	21,686,784	22,686,877	23,817,687	110,619,992
Program costs	443,722	427,415	292,133	267,231	241,361	224,103	1,452,243
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	5,624					5,624
Contributions to reserve funds	13,559,353	10,509,539	5,208,525	5,837,818	10,075,628	11,300,419	42,931,929
Debt interest	1,801,938	4,693,417	2,546,194	2,510,009	2,506,259	2,456,275	14,712,154
Total Operating Expenditures	70,325,622	72,320,016	62,248,057	65,145,958	71,351,696	74,701,060	345,766,787
Capital Asset Expenditures							
Capital expenditures	132,222,259	174,213,910	67,613,007	38,104,936	38,568,434	45,559,375	364,059,662
Transfer from reserves	(46,370,431)	(27,711,047)	(17,842,706)	(5,471,915)	(8,179,532)	(9,266,575)	(68,471,775)
Grants and other	(9,941,935)	(15,758,347)	(4,587,084)	(3,877,000)	(3,812,000)	(3,812,000)	(31,846,431)
New borrowing	(71,804,140)	(126,584,671)	(43,348,314)	(26,855,024)	(24,891,653)	(30,149,484)	(251,829,146)
Net Capital Assets funded from Operations	4,105,753	4,159,845	1,834,903	1,900,997	1,685,249	2,331,316	11,912,310
Capital Financing Charges							
Existing debt (principal)	2,591,434	2,691,407	3,158,515	3,124,877	3,084,877	3,047,152	15,106,828
New debt (principal & interest)	718,042	1,265,847	10,583,014	13,893,739	16,027,334	18,075,720	59,845,654
Total Capital Financing Charges	3,309,476	3,957,254	13,741,529	17,018,616	19,112,211	21,122,872	74,952,482
Net (surplus)/deficit for the year	11,992,648	9,605,290					9,605,290
Add: Transfer from appropriated surplus	(4,262,625)	(4,624,833)					(4,624,833)
Add: Prior year (surplus) / deficit	(7,730,023)	(4,980,457)					(4,980,457)
(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	(37,430)	21.5%	(35,505)	(5.1%)	(79,885)	125.0%	(83,879)	5.0%	(88,073)	5.0%
2038 WATER - FRENCH CREEK	(150,978)		(177,164)	17.3%	(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	(196,242)		(199,853)	1.8%	(201,851)	1.0%	(203,870)	1.0%	(205,908)	1.0%
2045 WATER - RIVER'S EDGE	(120,231)	16.3%	(266,472)	121.6%	(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 - WESTURNE 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	(1,178,192)	1.5%	(1,182,962)	0.4%	(1,186,802)	0.3%	(1,190,642)	0.3%	(1,194,482)	0.3%
	(\$4,999,317)		(\$5,729,553)		(\$5,936,841)		(\$6,019,427)		(\$6,103,899)	
Streetlighting										
2052 STREETLIGHTING - RURAL AREAS (E & G)	(15,293)	(7.2%)	(15,752)	3.0%	(16,224)	3.0%	(16,711)	3.0%	(17,212)	3.0%
2053 STREETLIGHTING - FAIRWINDS	(27,734)	(8.8%)	(28,565)	3.0%	(29,423)	3.0%	(30,306)	3.0%	(31,215)	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%
	(\$127,512)		(\$131,669)		(\$135,620)		(\$139,688)		(\$143,879)	
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	(3,861)	5.5%	(3,823)	(1.0%)	(3,824)		(3,825)		(3,827)	0.1%
7570 SEWER - HAWTHORNE RISE DEBT	(14,106)	20.7%	(13,352)	(5.3%)	(13,356)		(13,360)		(13,364)	
	(\$4,002,389)		(\$4,527,152)		(\$5,036,288)		(\$5,459,019)		(\$5,864,010)	
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		2027		2028		2029		2030	
	\$	%	\$	%	\$	%	\$	%	\$	%
Solid Waste										
1200 SOLID WASTE MANAGEMENT	(1,280,010)	(38.9%)	(1,327,778)	3.7%	(1,367,611)	3.0%	(1,641,133)	20.0%	(1,969,360)	20.0%
	(\$1,280,010)		(\$1,327,778)		(\$1,367,611)		(\$1,641,133)		(\$1,969,360)	
Total REGIONAL & COMMUNITY UTILITIES	(35,996,378)	8.7%	(42,344,203)	17.6%	(46,525,151)	9.9%	(52,845,288)	13.6%	(58,184,587)	10.1%

**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	151,976	60,000	60,000	60,000	60,000	391,976
Total Operating Expenditures	448,450	517,787	439,200	450,148	461,423	473,038	2,341,596
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	115,401	163,584					163,584
Add: Prior year (surplus) / deficit	(115,401)	(163,584)					(163,584)
(Surplus) applied to future years							

**Liquid Waste Management Planning
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	269,438	426,803	436,580	458,364	481,403
Contributions	151,976	60,000	60,000	60,000	60,000
Interest earned	5,389	8,536	8,732	9,167	9,628
Withdrawals for capital projects:					
Other transfers out of Reserve		58,759	46,948	46,128	45,284
Closing Balance Reserve Fund	426,803	436,580	458,364	481,403	505,747

**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)	(2,463,621)	(3,333,176)	(3,822,028)	(3,144,591)	(13,690,807)
Total Operating Revenues	(15,785,462)	(17,122,881)	(21,394,442)	(24,548,473)	(29,479,340)	(31,992,176)	(124,537,312)
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	597,423	303,495	312,600	321,978	331,638	1,867,134
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	1,116,018	1,149,499	1,183,984	1,219,503	1,256,088	5,925,092
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	1,730,933	237,643	469,353	3,374,544	4,028,166	9,840,639
Debt interest	1,409,465	2,225,294	1,541,018	1,541,018	1,541,018	1,541,018	8,389,366
Total Operating Expenditures	14,462,345	14,970,196	13,027,026	13,681,704	16,937,033	17,951,300	76,567,259
Capital Asset Expenditures							
Capital expenditures	41,600,946	75,354,942	40,365,283	28,945,287	26,256,134	26,352,134	197,273,780
Transfer from reserves	(6,366,009)	(4,088,437)	(5,303,406)	(900,000)	(2,963,750)	(3,093,550)	(16,349,143)
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)	(66,977,569)	(30,803,922)	(23,686,659)	(19,111,659)	(19,111,659)	(159,691,468)
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	2,243,175	2,243,175	2,243,175	2,243,175	11,093,154
New debt (principal & interest)	349,060	669,776	5,678,286	8,076,966	9,930,407	11,462,776	35,818,211
Total Capital Financing Charges	2,495,910	2,790,230	7,921,461	10,320,141	12,173,582	13,705,951	46,911,365
Net (surplus)/deficit for the year	1,472,613	1,114,481					1,114,481
Add: Transfer from appropriated surplus	(677,695)	(518,781)					(518,781)
Add: Prior year (surplus) / deficit	(794,918)	(595,700)					(595,700)
(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	1,550,701	900,000	900,000	2,713,750	2,993,550	9,058,001
VH-2871 VEHICLE - WASTEWATER NPCC	90,000	90,000	195,000	35,000		410,000
WW-0023 GNPCC - DEPARTURE BAY PUMP STATION UPGRD	22,340,641	12,000,000	2,500,000			36,840,641
WW-0024 GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	19,712					19,712
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	39,975,235	23,256,134	23,256,134	23,256,134	23,256,134	132,999,771
WW-0031 GNPCC - CHASE RIVER PUMP STATION UPGRADE	4,272					4,272
WW-0035 GNPCC - DIGESTER #1 UPGRADE	287,172	3,422,559	2,094,153			5,803,884
WW-0036 GNPCC - WELLINGTON PUMP STATION UPGRADE	7,937,078					7,937,078
WW-0038 GNPCC - GRIT & SED TANK RELINING	2,972,604					2,972,604
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	75,354,942	40,365,283	28,945,287	26,256,134	26,352,134	197,273,780

**Wastewater Southern Community
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	5,945,566	5,893,212	1,945,313	1,553,572	1,995,437
Contributions	1,671,439	237,643	469,353	3,374,544	4,028,166
Interest earned	118,911	117,864	38,906	31,071	39,909
Withdrawals for capital projects:					
MJ-2871 MAJOR CAP - WASTEWATER NPCC	(1,550,701)	(900,000)	(900,000)	(2,713,750)	(2,993,550)
WW-0024 GNPCC - CHASE RIVER PS FORCEMAIN UPG	(19,712)				
WW-0031 GNPCC - CHASE RIVER PUMP STATION UPG	(4,272)				
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	(1,842,704)	(4,303,406)	(900,000)	(2,963,750)	(3,093,550)
Closing Balance Reserve Fund	5,893,212	1,945,313	1,553,572	1,995,437	2,969,962
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	1,820,365	1,856,991	1,478,639	1,248,920	499,999
Contributions	3,098,052	3,024,838	3,050,593	3,024,838	3,040,146
Interest earned	36,407	37,140	29,573	24,978	10,000
Withdrawals for capital projects:					
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION U	(2,140,641)	(1,000,000)			
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWI	(105,092)				
Total Withdrawals for capital projects	(2,245,733)	(1,000,000)			
Other transfers out of DCCs	852,100	2,440,330	3,309,885	3,798,737	3,121,300
Closing Balance DCC Fund	1,856,991	1,478,639	1,248,920	499,999	428,845
New Borrowing					
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION U	20,200,000	11,000,000	2,500,000		
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWI	35,725,668	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 UPG	7,906,097				
WW-0038 GNPCC - GRIT & SED TANK RELINING	2,972,604				
WW-0047 GNPCC - OLD OUTFALL PIPE DECOM LAND S	173,200	692,263			
Total New Borrowing	66,977,569	30,803,922	23,686,659	19,111,659	19,111,659
New Debt Principal/Int		5,370,247	2,469,852	1,899,191	1,532,369
New Debt Principal/Int(Cumulative)		5,370,247	7,840,099	9,739,290	11,271,659



**Wastewater Southern Community
Fund Manager Summary**

	2026	2027	2028	2029	2030
Borrowing cost	669,776	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	227,494	175,346	180,607	186,025	191,606	961,078
Building ops	457,074	412,977	425,367	438,128	451,271	464,810	2,192,553
Veh & Equip ops	673,774	938,258	966,406	995,398	1,025,260	1,056,018	4,981,340
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	2,142,056	772,015	1,228,340	2,024,782	1,827,608	7,994,801
Debt interest		1,985,968	584,966	584,966	584,966	584,966	4,325,832
Total Operating Expenditures	9,568,761	10,694,628	8,226,175	8,952,224	9,962,832	9,986,253	47,822,112
Capital Asset Expenditures							
Capital expenditures	74,303,865	83,983,702	9,213,900	958,223	6,620,979	11,158,073	111,934,877
Transfer from reserves	(31,749,049)	(15,861,463)	(1,289,849)	(138,915)	(486,203)	(1,762,025)	(19,538,455)
Grants and other	(7,418,012)	(9,779,260)	(654,084)				(10,433,344)
New borrowing	(34,342,364)	(57,477,039)	(6,536,067)	(92,610)	(5,403,150)	(7,841,350)	(77,350,216)
Net Capital Assets funded from Operations	794,440	865,940	733,900	726,698	731,626	1,554,698	4,612,862
Capital Financing Charges							
Existing debt (principal)		129,992	457,311	457,311	457,311	457,311	1,959,236
New debt (principal & interest)	343,424	574,770	4,673,857	5,133,482	5,194,013	5,651,618	21,227,740
Total Capital Financing Charges	343,424	704,762	5,131,168	5,590,793	5,651,324	6,108,929	23,186,976
Net (surplus)/deficit for the year	1,818,047	1,608,004					1,608,004
Add: Transfer from appropriated surplus	(628,160)	(820,396)					(820,396)
Add: Prior year (surplus) / deficit	(1,189,887)	(787,608)					(787,608)
(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 FCPC	748,000	648,900	600,000	600,000	3,000,000	5,596,900
VH-2872 VEHICLE - WASTEWATER FCPC	98,500	85,000	72,000	60,000		315,500
WW-0010 FCPC - PLANT EXPANSION (2016)	78,896,612	8,480,000				87,376,612
WW-0018 FCPC - ATAD MIXER UPGRADES	3,451,548					3,451,548
WW-0021 FCPC - BAY AVE PMP STN GENSET UPGRD 2016	20,494					20,494
WW-0026 FCPC - HEADWORKS UPGRD & SLUDGE STORAGE				5,095,943		5,095,943
WW-0027 FCPC - OUTFALL REPLACEMENT			286,223	865,036	8,158,073	9,309,332
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT	65,048					65,048
WW-0052 FCPC - CHEMICAL SCRUBBER REPLACEMENT	703,500					703,500
Total Wastewater Northern Community	83,983,702	9,213,900	958,223	6,620,979	11,158,073	111,934,877

**Wastewater Northern Community
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	11,945,214	4,855,458	5,724,582	7,067,414	9,233,544
Contributions	1,878,230	772,015	1,228,340	2,024,782	1,827,608
Interest earned	238,904	97,109	114,492	141,348	184,671
Withdrawals for capital projects:					
MJ-2872 MAJOR CAP - WASTEWATER FCPC					(1,500,000)
WW-0010 FCPC - PLANT EXPANSION (2016)	(5,870,570)				
WW-0018 FCPC - ATAD MIXER UPGRADES	(2,582,246)				
WW-0021 FCPC - BAY AVE PMP STN GENSET UPGRD	(16,973)				
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT	(37,101)				
WW-0052 FCPC - CHEMICAL SCRUBBER REPLACEMENT	(700,000)				
Total Withdrawals for capital projects	(9,206,890)				(1,500,000)
Closing Balance Reserve Fund	4,855,458	5,724,582	7,067,414	9,233,544	9,745,823
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	12,501,355	7,759,802	7,037,576	7,358,773	7,321,598
Contributions	1,662,993	1,649,689	1,625,462	1,607,955	1,591,223
Interest earned	250,027	155,196	140,752	147,175	146,432
Withdrawals for capital projects:					
WW-0010 FCPC - PLANT EXPANSION (2016)	(5,769,743)	(1,289,849)			
WW-0018 FCPC - ATAD MIXER UPGRADES	(869,302)				
WW-0021 FCPC - BAY AVE PMP STN GENSET UPGRD	(3,521)				
WW-0027 FCPC - OUTFALL REPLACEMENT			(138,915)	(486,203)	(262,025)
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT	(12,007)				
Total Withdrawals for capital projects	(6,654,573)	(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	7,759,802	7,037,576	7,358,773	7,321,598	7,491,126
New Borrowing					
WW-0010 FCPC - PLANT EXPANSION (2016)	57,477,039	6,536,067			
WW-0026 FCPC - HEADWORKS UPGRD & SLUDGE ST				5,079,015	
WW-0027 FCPC - OUTFALL REPLACEMENT			92,610	324,135	7,841,350
Total New Borrowing	57,477,039	6,536,067	92,610	5,403,150	7,841,350
New Debt Principal/Int		4,608,496	524,060	7,425	433,223
New Debt Principal/Int(Cumulative)		4,608,496	5,132,556	5,139,981	5,573,204

**Wastewater Northern Community
Fund Manager Summary**

	2026	2027	2028	2029	2030
Borrowing cost	574,770	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	85,918	88,495	91,150	93,885	442,863
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	114,379	40,594	98,204	117,189	110,306	480,672
Total Operating Expenditures	545,545	708,521	628,551	706,185	743,411	755,315	3,541,983
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	64,265					64,265
Add: Transfer from appropriated surplus	(40,851)	(50,000)					(50,000)
Add: Prior year (surplus) / deficit	(1,747)	(14,265)					(14,265)
(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	1,156,769	774,188	830,266	922,075	1,057,706
Contributions	99,379	40,594	98,204	117,189	110,306
Interest earned	23,135	15,484	16,605	18,442	21,155
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	360,095				
Closing Balance Reserve Fund	774,188	830,266	922,075	1,057,706	1,189,167
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	137,791	140,547	143,358	146,225	149,149
Interest earned	2,756	2,811	2,867	2,924	2,983
Withdrawals for capital projects:					
Closing Balance DCC Fund	140,547	143,358	146,225	149,149	152,132

**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	55,776	43,259	44,557	45,894	47,271	236,757
Building ops	65,111	67,032	69,043	71,115	73,248	75,446	355,884
Veh & Equip ops	117,246	164,296	169,225	174,302	179,531	184,917	872,271
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	489,837	428,162	671,144	664,457	869,922	3,123,522
Debt interest	7,084	39,451	26,152	26,152	26,152	26,152	144,059
Total Operating Expenditures	1,680,189	1,521,491	1,476,931	1,756,163	1,781,242	2,019,426	8,555,253
Capital Asset Expenditures							
Capital expenditures	831,578	725,604	2,500,382	3,152,109	50,000	50,000	6,478,095
Transfer from reserves	(432,000)	(385,750)	(700,000)				(1,085,750)
New borrowing	(100,073)		(1,531,013)	(3,075,755)			(4,606,768)
Net Capital Assets funded from Operations	299,505	339,854	269,369	76,354	50,000	50,000	785,577
Capital Financing Charges							
Existing debt (principal)			19,701	19,701	19,701	19,701	78,804
New debt (principal & interest)	1,001		15,310	153,514	369,369	369,369	907,562
Total Capital Financing Charges	1,001		35,011	173,215	389,070	389,070	986,366
Net (surplus)/deficit for the year	557,658	263,636					263,636
Add: Transfer from appropriated surplus	(326,302)	(147,975)					(147,975)
Add: Prior year (surplus) / deficit	(231,356)	(115,661)					(115,661)
(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	505,000	70,000	50,000	50,000	50,000	725,000
VH-2851 VEHICLE - WASTEWATER NANOOSE	16,500	181,015	8,000			205,515
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2	204,104	2,249,367	3,094,109			5,547,580
Total Wastewater Nanoose	725,604	2,500,382	3,152,109	50,000	50,000	6,478,095

**Wastewater Nanoose
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,255,426	1,334,622	1,089,476	1,782,410	2,482,515
Contributions	439,837	428,162	671,144	664,457	869,922
Interest earned	25,109	26,692	21,790	35,648	49,650
Withdrawals for capital projects:					
MJ-2851 MAJOR CAP - WASTEWATER NANOOSE	(200,000)				
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT	(185,750)	(700,000)			
Total Withdrawals for capital projects	(385,750)	(700,000)			
Closing Balance Reserve Fund	1,334,622	1,089,476	1,782,410	2,482,515	3,402,087
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	482,180	491,824	501,660	511,693	521,927
Interest earned	9,644	9,836	10,033	10,234	10,439
Withdrawals for capital projects:					
Closing Balance DCC Fund	491,824	501,660	511,693	521,927	532,366
New Borrowing					
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT		1,531,013	3,075,755		
Total New Borrowing		1,531,013	3,075,755		
New Debt Principal/Int			122,756	246,613	
New Debt Principal/Int(Cumulative)			122,756	369,369	369,369
Borrowing cost		15,310	30,758		

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		21.5%	(5.1%)	125.0%	5.0%	5.0%	
Parcel taxes	(30,805)	(37,430)	(35,505)	(79,885)	(83,879)	(88,073)	(324,772)
	(30,805)	(37,430)	(35,505)	(79,885)	(83,879)	(88,073)	(324,772)
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)	(52,707)	(50,166)	(91,875)	(96,208)	(100,752)	(391,708)
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	2,168	455	455	3,786	7,293	14,157
Total Operating Expenditures	40,154	45,437	43,946	42,003	46,336	50,880	228,602
Capital Asset Expenditures							
Capital expenditures	82,552	119,941	622,870			1,566	744,377
Transfer from reserves	(40,452)	(20,174)	(870)			(1,566)	(22,610)
Grants and other	(41,000)	(98,667)					(98,667)
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)	(6,170)					(6,170)
Add: Prior year (surplus) / deficit	4,643	6,170					6,170
(Surplus) applied to future years							



Water - Surfside

5 Year Capital Plan

	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
MJ-2034 MAJOR CAP - WATER SURFSIDE	26,714					26,714
VH-2034 VEHICLE - WATER SURFSIDE	174	870			1,566	2,610
WT-0043 SURFSIDE NEW WELL AND TRANS MAIN	93,053	622,000				715,053
Total Water - Surfside	119,941	622,870			1,566	744,377

**Water - Surfside
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	35,638	34,129	31,812	32,448	36,428
Contributions	1,713			3,331	6,838
Interest earned	713	683	636	649	729
Withdrawals for capital projects:					
Other transfers out of Reserve	3,935	3,000			
Closing Balance Reserve Fund	34,129	31,812	32,448	36,428	43,995
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2034 MAJOR CAP - WATER SURFSIDE - GCF	(20,000)				(1,566)
VH-2034 VEHICLE - WATER SURFSIDE	(174)	(870)			
Total Withdrawals for capital projects	(20,174)	(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			17.3%	47.0%	2.3%	2.3%	
Parcel taxes	(150,978)	(150,978)	(177,164)	(260,515)	(266,437)	(272,538)	(1,127,632)
	(150,978)	(150,978)	(177,164)	(260,515)	(266,437)	(272,538)	(1,127,632)
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)	(322,000)	(345,580)	(448,971)	(445,085)	(456,533)	(2,018,169)
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	19,586	21,889	22,148	47,261	49,062	159,946
Total Operating Expenditures	321,711	333,111	337,710	362,061	381,984	393,432	1,808,298
Capital Asset Expenditures							
Capital expenditures	37,780	42,125	792,340	173,809		9,612	1,017,886
Transfer from reserves	(37,779)	(42,125)	(5,340)	(150,000)		(9,612)	(207,077)
Grants and other	(1)						
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)	11,111					11,111
Add: Prior year (surplus) / deficit	289	(11,111)					(11,111)
(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	41,057	787,000				828,057
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	42,125	792,340	173,809		9,612	1,017,886

**Water - French Creek
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	226,475	199,383	222,371	80,818	126,263
Contributions	16,936	19,000	19,000	43,829	45,321
Interest earned	4,529	3,988	4,447	1,616	2,525
Withdrawals for capital projects:					
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	(41,057)				
WT-0040 FRENCH CREEK AC PIPE REPLACEMENT			(150,000)		
Total Withdrawals for capital projects	(41,057)		(150,000)		
Other transfers out of Reserve	7,500		15,000		
Closing Balance Reserve Fund	199,383	222,371	80,818	126,263	174,109
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)	(18,500)			(10,000)		(28,500)
Total Operating Revenues	(224,303)	(227,718)	(215,488)	(221,947)	(238,598)	(235,450)	(1,139,201)
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	15,139	4,052	4,173	4,298	4,427	32,089
Operating costs	16,989	19,314	12,319	12,688	13,069	13,461	70,851
Wages & benefits	47,542	54,118	56,553	58,250	59,997	61,797	290,715
Contributions to reserve funds	69,371	75,764	57,409	62,238	109,671	94,560	399,642
Debt interest	13,178	12,938	12,938	11,688	7,938	7,938	53,440
Total Operating Expenditures	188,855	204,142	168,344	174,803	231,454	209,700	988,443
Capital Asset Expenditures							
Capital expenditures	43,612	69,956	2,810		10,000	93,664	176,430
Transfer from reserves	(43,612)	(69,956)	(2,810)		(10,000)	(75,058)	(157,824)
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	23,568					23,568
Add: Transfer from appropriated surplus		(2,500)					(2,500)
Add: Prior year (surplus) / deficit	(12,089)	(21,068)					(21,068)
(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	69,394			10,000	10,000	89,394
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	69,956	2,810		10,000	93,664	176,430

**Water - Whiskey Creek
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	216,247	207,042	264,886	328,382	420,218
Contributions	74,364	53,703	58,198	105,268	89,761
Interest earned	4,325	4,141	5,298	6,568	8,404
Withdrawals for capital projects:					
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	(69,394)			(10,000)	(10,000)
WT-0041 WHISKEY CREEK AC PIPE REPLACEMENT					(60,000)
Total Withdrawals for capital projects	(69,394)			(10,000)	(70,000)
Other transfers out of Reserve	18,500			10,000	
Closing Balance Reserve Fund	207,042	264,886	328,382	420,218	448,383
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	6,279	6,675	6,845	7,017	7,193	34,009
Total Operating Expenditures	17,690	22,325	16,006	16,486	16,980	23,489	95,286
Capital Asset Expenditures							
Capital expenditures	2,771	2,736	110	10,000		198	13,044
Transfer from reserves	(2,771)	(2,736)	(110)	(10,000)		(198)	(13,044)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,171	(615)					(615)
Add: Prior year (surplus) / deficit	(1,171)	615					615
(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	2,714		10,000			12,714
VH-2042 VEHICLE - WATER DECOURCY	22	110			198	330
Total Water - Decourcy	2,736	110	10,000		198	13,044

**Water - Decourcy
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	29,570	26,266	33,406	30,859	38,433
Contributions	6,219	6,615	6,785	6,957	7,133
Interest earned	591	525	668	617	769
Withdrawals for capital projects:					
MJ-2042 MAJOR CAP - WATER DECOURCY	(2,714)		(10,000)		
Total Withdrawals for capital projects	(2,714)		(10,000)		
Other transfers out of Reserve	7,400				6,000
Closing Balance Reserve Fund	26,266	33,406	30,859	38,433	40,335
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			1.8%	1.0%	1.0%	1.0%	
Parcel taxes	(196,242)	(196,242)	(199,853)	(201,851)	(203,870)	(205,908)	(1,007,724)
	(196,242)	(196,242)	(199,853)	(201,851)	(203,870)	(205,908)	(1,007,724)
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)	(301,027)	(285,622)	(290,179)	(294,833)	(299,585)	(1,471,246)
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	63,757	66,256	64,786	63,219	61,547	319,565
Debt interest	721	721					721
Total Operating Expenditures	324,216	301,348	285,622	290,179	294,833	299,585	1,471,567
Capital Asset Expenditures							
Capital expenditures	222,365	138,237	6,480		15,000	11,664	171,381
Transfer from reserves	(221,315)	(137,187)	(6,480)		(15,000)	(11,664)	(170,331)
Net Capital Assets funded from Operations	1,050	1,050					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	4,004					4,004
Add: Transfer from appropriated surplus	(1,890)						
Add: Prior year (surplus) / deficit	(24,982)	(4,004)					(4,004)
(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	10,000			15,000		25,000
VH-2043 VEHICLE - WATER SAN PAREIL	1,296	6,480			11,664	19,440
WT-0042 SAN PAREIL SHOREWOOD WATERMAIN LOOPING	126,941					126,941
Total Water - San Pareil	138,237	6,480		15,000	11,664	171,381

**Water - San Pareil
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	345,293	255,315	323,427	391,432	444,230
Contributions	60,507	63,006	61,536	59,969	58,297
Interest earned	6,906	5,106	6,469	7,829	8,884
Withdrawals for capital projects:					
MJ-2043 MAJOR CAP - WATER SAN PAREIL	(10,000)			(15,000)	
WT-0042 SAN PAREIL SHOREWOOD WATERMAIN LO	(125,891)				
Total Withdrawals for capital projects	(135,891)			(15,000)	
Other transfers out of Reserve	21,500				
Closing Balance Reserve Fund	255,315	323,427	391,432	444,230	511,411
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		16.3%	121.6%	1.8%	3.2%	3.2%	
Parcel taxes	(103,419)	(120,231)	(266,472)	(271,229)	(279,884)	(288,799)	(1,226,615)
	(103,419)	(120,231)	(266,472)	(271,229)	(279,884)	(288,799)	(1,226,615)
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)	(200,744)	(338,055)	(344,944)	(362,795)	(366,972)	(1,613,510)
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	3,500,423	2,745,659	401,445			6,318	3,153,422
Transfer from reserves	(382,488)	(433,791)	(93,510)			(6,318)	(533,619)
Grants and other	(659,937)	(164,534)					(164,534)
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)	39,409					39,409
Add: Transfer from appropriated surplus		(34,407)					(34,407)
Add: Prior year (surplus) / deficit	1,005	(5,002)					(5,002)
(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	123,089	90,000				213,089
VH-2045 VEHICLE - WATER RIVER'S EDGE	702	3,510			6,318	10,530
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	2,621,868	307,935				2,929,803
Total Water - River's Edge	2,745,659	401,445			6,318	3,153,422

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	313,648	184,832	107,529	118,680	130,015
Contributions	9,000	9,000	9,000	15,961	22,693
Interest earned	6,273	3,697	2,151	2,374	2,600
Withdrawals for capital projects:					
MJ-2045 MAJOR CAP - WATER RIVER'S EDGE	(123,089)	(90,000)			
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	(10,000)				
Total Withdrawals for capital projects	(133,089)	(90,000)			
Other transfers out of Reserve	11,000			7,000	
Closing Balance Reserve Fund	184,832	107,529	118,680	130,015	155,308
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	17,931	17,274	16,988	16,532	16,353	85,078
Total Operating Expenditures	60,470	60,263	54,438	60,257	51,090	51,939	277,987
Capital Asset Expenditures							
Capital expenditures	24,837	24,635	630		50,000	15,134	90,399
Transfer from reserves	(13,956)	(13,754)	(630)		(50,000)	(15,134)	(79,518)
Grants and other	(10,881)	(10,881)					(10,881)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	7,574	130					130
Add: Prior year (surplus) / deficit	(7,574)	(130)					(130)
(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	13,628			50,000	14,000	77,628
VH-2046 VEHICLE - WATER MELROSE TERRACE	126	630			1,134	1,890
WT-0029 MELROSE TERRACE RESERVOIR REPLACEMENT	10,881					10,881
Total Water - Melrose Terrace	24,635	630		50,000	15,134	90,399

**Water - Melrose Terrace
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	47,004	40,447	53,203	60,899	28,260
Contributions	17,631	16,947	16,632	16,143	15,930
Interest earned	940	809	1,064	1,218	565
Withdrawals for capital projects:					
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE	(13,628)			(50,000)	(14,000)
Total Withdrawals for capital projects	(13,628)			(50,000)	(14,000)
Other transfers out of Reserve	11,500	5,000	10,000		
Closing Balance Reserve Fund	40,447	53,203	60,899	28,260	30,755
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)	(468,006)	(24,000)	(44,000)	(24,000)	(24,000)	(584,006)
Total Operating Revenues	(2,875,938)	(3,255,288)	(3,274,843)	(3,382,728)	(3,440,405)	(3,519,911)	(16,873,175)
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	150,442	106,059	109,241	112,518	115,893	594,153
Operating costs	674,639	827,367	771,967	811,326	851,966	879,325	4,141,951
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	561,366	603,825	424,900	411,693	328,345	2,330,129
Debt interest	81,900	87,365	87,365	87,365	87,365	87,365	436,825
Total Operating Expenditures	3,100,986	3,164,434	3,137,774	3,061,924	3,114,983	3,105,388	15,584,503
Capital Asset Expenditures							
Capital expenditures	1,182,872	596,490	4,252,092	201,383	668,056	3,767,935	9,485,956
Transfer from reserves	(1,075,750)	(333,761)	(1,334,861)	(129,000)	(282,979)	(532,538)	(2,613,139)
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	11,229	18,583	7,383	8,233	38,922	84,350
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	11,085					11,085
Add: Transfer from appropriated surplus	(16,600)	(12,600)					(12,600)
Add: Prior year (surplus) / deficit	(309,384)	1,515					1,515
(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	109,151	1,695,000	16,000	486,823	318,000	2,624,974
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	43,127	56,410			101,538	201,075
WT-0005 NB WT - FAIRWINDS RESERVOIR		2,251,299				2,251,299
WT-0020 NB WT - DCC MAJOR UPDATE STUDY	40,850			60,850		101,700
WT-0035 NB ASBESTOS-CEMENT WATERMAIN REPLACEMENT					3,228,014	3,228,014
WT-0036 NB RESIDENTIAL WATERMETER REPLACEMENT	315,254	249,383	185,383	120,383	120,383	990,786
WT-0038 NB ARBUTUS RESERVOIR REPLACEMENT	88,108					88,108
Total Water - Nanoose Peninsula	596,490	4,252,092	201,383	668,056	3,767,935	9,485,956

**Water - Nanoose Peninsula
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,180,451	1,331,592	655,398	924,924	1,032,655
Contributions	533,166	575,625	385,418	372,211	288,863
Interest earned	23,609	26,632	13,108	18,499	20,653
Withdrawals for capital projects:					
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	(109,151)	(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	(40,000)			(60,000)	
WT-0036 NB RESIDENTIAL WATERMETER REPLACEMENT	(56,371)	(121,000)	(113,000)	(113,000)	(113,000)
WT-0038 NB ARBUTUS RESERVOIR REPLACEMENT	(85,112)				
Total Withdrawals for capital projects	(290,634)	(1,278,451)	(129,000)	(282,979)	(431,000)
Other transfers out of Reserve	115,000				
Closing Balance Reserve Fund	1,331,592	655,398	924,924	1,032,655	911,171
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	138,515	141,285	144,111	146,993	149,933
Interest earned	2,770	2,826	2,882	2,940	2,999
Withdrawals for capital projects:					
Closing Balance DCC Fund	141,285	144,111	146,993	149,933	152,932
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	27,043	34,512	11,496	66,379	127,278
Contributions	50,055	50,140	54,653	59,571	64,933
Interest earned	541	690	230	1,328	2,546
Withdrawals for capital projects:					
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	(43,127)	(56,410)			(101,538)
Total Withdrawals for capital projects	(43,127)	(56,410)			(101,538)
Other transfers out of Reserve		17,436			87,180
Closing Balance Reserve Account	34,512	11,496	66,379	127,278	6,039
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



**Water - Nanoose Peninsula
Fund Manager Summary**

	2026	2027	2028	2029	2030
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)	(576,018)	(567,318)	(583,518)	(599,818)	(601,618)	(2,928,290)
Miscellaneous	(12,000)	(15,000)					(15,000)
Total Operating Revenues	(1,603,259)	(1,633,609)	(1,719,945)	(1,736,145)	(1,752,445)	(1,754,245)	(8,596,389)
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	588,872	572,379	588,921	606,939	635,105	2,992,216
Wages & benefits	99,989	108,072	112,936	116,324	119,813	123,408	580,553
Contributions to reserve funds	738,148	701,581	656,303	650,563	643,286	611,193	3,262,926
Debt interest	143,030	143,030	143,030	143,030	143,030	143,030	715,150
Total Operating Expenditures	1,594,763	1,619,640	1,552,646	1,568,846	1,585,146	1,586,946	7,913,224
Capital Asset Expenditures							
Capital expenditures	655,456	585,140	1,543,000	621,000	891,600	309,600	3,950,340
Transfer from reserves	(460,456)	(390,857)	(1,543,000)	(621,000)	(891,600)	(309,600)	(3,756,057)
Grants and other	(195,000)	(192,533)					(192,533)
Net Capital Assets funded from Operations		1,750					1,750
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	155,080					155,080
Add: Prior year (surplus) / deficit	(158,803)	(155,080)					(155,080)
(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	564,469	1,541,000	621,000	891,600	306,000	3,924,069
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	400	2,000			3,600	6,000
WT-0037 NANOOSE BULK WTR AQUIFER STOR & REC DEV	20,271					20,271
Total Water - Bulk Water Nanoose Bay	585,140	1,543,000	621,000	891,600	309,600	3,950,340

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	3,638,580	4,006,475	3,200,817	3,589,208	3,411,383
Contributions	700,581	655,213	649,375	641,991	609,781
Interest earned	72,771	80,129	64,016	71,784	68,228
Withdrawals for capital projects:					
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	(371,936)	(1,541,000)	(325,000)	(891,600)	(306,000)
WT-0037 NANOOSE BULK WTR AQUIFER STOR & REC	(18,521)				
Total Withdrawals for capital projects	(390,457)	(1,541,000)	(325,000)	(891,600)	(306,000)
Other transfers out of Reserve	15,000				
Closing Balance Reserve Fund	4,006,475	3,200,817	3,589,208	3,411,383	3,783,392
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	300,980	307,000	313,140	23,403	23,871
Interest earned	6,020	6,140	6,263	468	477
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	307,000	313,140	23,403	23,871	24,348
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)	(55,596)	(57,276)	(59,091)	(60,963)	(62,889)	(295,815)
Total Operating Revenues	(69,007)	(59,908)	(58,120)	(60,364)	(62,677)	(65,057)	(306,126)
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	18,117	20,215	16,821	17,827	18,863	19,929	93,655
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	63,298	59,908	58,120	60,364	62,677	65,057	306,126
Capital Asset Expenditures							
Capital expenditures	8,400	3,464					3,464
Transfer from reserves		(3,464)					(3,464)
Net Capital Assets funded from Operations	8,400						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,691						
Add: Prior year (surplus) / deficit	(2,691)						
(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	3,464					3,464
Total Water - Bulk Water French Creek	3,464					3,464

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	582,395	534,983	488,407	439,084	386,903
Interest earned	11,648	10,700	9,768	8,782	7,738
Withdrawals for capital projects:					
MJ-2049 MAJOR CAP - BULK WATER FRENCH CREEK	(3,464)				
Total Withdrawals for capital projects	(3,464)				
Other transfers out of Reserve	55,596	57,276	59,091	60,963	62,889
Closing Balance Reserve Fund	534,983	488,407	439,084	386,903	331,752

**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	12,527	10,516	10,627	10,737	10,839	55,246
Debt interest	1,890	1,890	1,890	1,890	1,890	1,890	9,450
Total Operating Expenditures	39,418	36,762	31,666	32,371	33,092	33,827	167,718
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	1,987					1,987
Add: Prior year (surplus) / deficit	(1,020)	(1,987)					(1,987)
(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	45,466	40,254	51,375	62,829	74,623
Contributions	12,327	10,316	10,427	10,537	10,639
Interest earned	909	805	1,027	1,257	1,493
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	40,254	51,375	62,829	74,623	86,755
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		1.5%	0.4%	0.3%	0.3%	0.3%	
Property taxes	(821,936)	(837,872)	(841,412)	(844,292)	(847,172)	(850,052)	(4,220,800)
Parcel taxes	(338,672)	(340,320)	(341,550)	(342,510)	(343,470)	(344,430)	(1,712,280)
	(1,160,608)	(1,178,192)	(1,182,962)	(1,186,802)	(1,190,642)	(1,194,482)	(5,933,080)
Operating grants	(15,000)	(10,000)					(10,000)
Grants in lieu of taxes	(572)	(572)	(572)	(572)	(572)	(572)	(2,860)
Miscellaneous	(33,125)	(38,866)					(38,866)
Total Operating Revenues	(1,209,305)	(1,227,630)	(1,183,534)	(1,187,374)	(1,191,214)	(1,195,054)	(5,984,806)
Operating Expenditures							
Administration	117,771	125,370	129,131	133,005	136,995	141,105	665,606
Professional fees	349,000	422,344	119,590	123,178	126,873	123,887	915,872
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	333,415	195,313	167,506	138,645	118,305	953,184
Wages & benefits	590,110	662,006	607,497	625,722	644,493	663,829	3,203,547
Contributions to reserve funds	106,229	930	14,674	17,128	19,765	19,765	72,262
Total Operating Expenditures	1,643,532	1,657,992	1,183,534	1,187,374	1,191,214	1,195,054	6,415,168
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	434,227	430,362					430,362
Add: Transfer from appropriated surplus	(257,815)	(179,344)					(179,344)
Add: Prior year (surplus) / deficit	(176,412)	(251,018)					(251,018)
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	197,672	184,497	201,931	222,168	245,446
Contributions		13,744	16,198	18,835	18,835
Interest earned	3,953	3,690	4,039	4,443	4,909
Withdrawals for capital projects:					
Other transfers out of Reserve	17,128				
Closing Balance Reserve Fund	184,497	201,931	222,168	245,446	269,190

**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	90,183	45,094	45,094	45,094	45,094	270,559
Total Operating Expenditures	1,935,887	2,098,949	2,356,026	2,639,412	2,835,558	3,050,521	12,980,466
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	3,901					3,901
Add: Prior year (surplus) / deficit	(37,347)	(3,901)					(3,901)
(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	863,121	920,741	827,800	883,000	759,304
Contributions	40,358	38,644	38,644	38,644	38,644
Interest earned	17,262	18,415	16,556	17,660	15,186
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	920,741	827,800	883,000	759,304	813,134
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	14,520	1,495	2,464	5,303	5,269	29,051
Total Operating Expenditures	177,436	175,454	156,917	162,549	170,189	175,102	840,211
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	12,090					12,090
Add: Prior year (surplus) / deficit	(22,675)	(12,090)					(12,090)
(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	247,185	252,130	257,173	262,316	270,401
Contributions	11,870			2,839	2,805
Interest earned	4,944	5,043	5,143	5,246	5,408
Withdrawals for capital projects:					
Other transfers out of Reserve	11,869				
Closing Balance Reserve Fund	252,130	257,173	262,316	270,401	278,614
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	10,320	4,705	4,856	5,007	2,709	27,597
Total Operating Expenditures	107,289	126,588	134,226	149,902	160,841	170,353	741,910
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	5,400					5,400
Add: Prior year (surplus) / deficit	(6,683)	(5,400)					(5,400)
(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	96,274	103,808	106,884	110,022	113,222
Contributions	5,609	1,000	1,000	1,000	1,000
Interest earned	1,925	2,076	2,138	2,200	2,264
Withdrawals for capital projects:					
Closing Balance Reserve Fund	103,808	106,884	110,022	113,222	116,486
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	6,596	3,547	3,610	3,670	3,787	21,210
Total Operating Expenditures	54,435	55,492	55,176	60,670	64,589	68,915	304,842
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	2,150					2,150
Add: Prior year (surplus) / deficit	(4,563)	(2,150)					(2,150)
(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	52,113	55,551	57,890	60,276	62,710
Contributions	2,396	1,228	1,228	1,228	1,228
Interest earned	1,042	1,111	1,158	1,206	1,254
Withdrawals for capital projects:					
Closing Balance Reserve Fund	55,551	57,890	60,276	62,710	65,192
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	2,801	6,889	7,164	7,453	7,711	32,018
Debt interest	52,310	54,667	54,668	54,668	54,668	4,684	223,355
Total Operating Expenditures	192,352	220,108	213,271	218,022	222,913	177,047	1,051,361
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	10,406					10,406
Add: Prior year (surplus) / deficit	(4,450)	(10,406)					(10,406)
(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	241,280	248,607	220,168	231,325	242,995
Contributions	2,501	6,589	6,754	7,043	7,301
Interest earned	4,826	4,972	4,403	4,627	4,860
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	248,607	220,168	231,325	242,995	155,156
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	217,488	251,376	285,450	316,900	351,584	1,422,798
Wages & benefits	28,856	32,871	34,350	35,380	36,442	37,535	176,578
Contributions to reserve funds	61,641	60,214	40,481	60,150	28,817	27,093	216,755
Debt interest	34,935	34,935	34,935				69,870
Total Operating Expenditures	345,602	376,514	376,188	407,621	398,752	446,465	2,005,540
Capital Asset Expenditures							
Capital expenditures	21,477	120,332	1,660			2,988	124,980
Transfer from reserves	(21,344)	(120,332)	(1,660)			(2,988)	(124,980)
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	19,227					19,227
Add: Prior year (surplus) / deficit	(26,508)	(19,227)					(19,227)
(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	120,000					120,000
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	332	1,660			2,988	4,980
Total Sewer - Barclay	120,332	1,660			2,988	124,980

**Sewer - Barclay
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	152,968	83,591	106,805	168,241	193,573
Contributions	59,364	39,631	59,300	27,967	26,243
Interest earned	3,059	1,672	2,136	3,365	3,871
Withdrawals for capital projects:					
MJ-7557 MAJOR CAP - SEWER BARCLAY CRESCENT	(120,000)				
Total Withdrawals for capital projects	(120,000)				
Other transfers out of Reserve	11,800	18,089		6,000	
Closing Balance Reserve Fund	83,591	106,805	168,241	193,573	223,687
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		5.5%	(1.0%)			0.1%	
Parcel taxes	(3,660)	(3,861)	(3,823)	(3,824)	(3,825)	(3,827)	(19,160)
	(3,660)	(3,861)	(3,823)	(3,824)	(3,825)	(3,827)	(19,160)
Total Operating Revenues	(3,660)	(3,861)	(3,823)	(3,824)	(3,825)	(3,827)	(19,160)
Operating Expenditures							
Administration	36	36	37	38	39	41	191
Debt interest	1,585	1,747	1,747	1,747	1,747	1,747	8,735
Total Operating Expenditures	1,621	1,783	1,784	1,785	1,786	1,788	8,926
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		(39)					(39)
Add: Prior year (surplus) / deficit		39					39
(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	113	574	730	900	1,080	3,397
Total Operating Expenditures	6,988	6,295	6,960	7,308	7,674	8,058	36,295
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	675	(334)					(334)
Add: Prior year (surplus) / deficit	(675)	334					334
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	48,621	49,706	51,274	52,873	54,674
Contributions	113	574	574	744	924
Interest earned	972	994	1,025	1,057	1,093
Withdrawals for capital projects:					
Closing Balance Reserve Fund	49,706	51,274	52,873	54,674	56,691

**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	1,948	644	766	898	1,038	5,294
Total Operating Expenditures	16,063	6,296	5,141	5,398	5,668	5,951	28,454
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,400	1,400					1,400
Add: Prior year (surplus) / deficit	(1,400)	(1,400)					(1,400)
(Surplus) applied to future years							



**Cedar Estates Stormwater
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	46,190	49,062	50,687	52,467	54,414
Contributions	1,948	644	766	898	1,038
Interest earned	924	981	1,014	1,049	1,088
Withdrawals for capital projects:					
Closing Balance Reserve Fund	49,062	50,687	52,467	54,414	56,540

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(7.2%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(16,488)	(15,293)	(15,752)	(16,224)	(16,711)	(17,212)	(81,192)
	(16,488)	(15,293)	(15,752)	(16,224)	(16,711)	(17,212)	(81,192)
Miscellaneous	(1,200)	(1,200)					(1,200)
Total Operating Revenues	(17,688)	(16,493)	(15,752)	(16,224)	(16,711)	(17,212)	(82,392)
Operating Expenditures							
Administration	1,312	1,312	1,312	1,312	1,312	1,312	6,560
Operating costs	14,450	14,950	14,302	14,770	15,253	15,749	75,024
Wages & benefits	132	132	138	142	146	151	709
Contributions to reserve funds	2,995						
Total Operating Expenditures	18,889	16,394	15,752	16,224	16,711	17,212	82,293
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,201	(99)					(99)
Add: Prior year (surplus) / deficit	(1,201)	99					99
(Surplus) applied to future years							

**Streetlighting - Rural Areas
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	17,869	18,226	18,591	18,963	19,342
Interest earned	357	365	372	379	387
Withdrawals for capital projects:					
Closing Balance Reserve Fund	18,226	18,591	18,963	19,342	19,729

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(8.8%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(30,407)	(27,734)	(28,565)	(29,423)	(30,306)	(31,215)	(147,243)
	(30,407)	(27,734)	(28,565)	(29,423)	(30,306)	(31,215)	(147,243)
Grants in lieu of taxes	(61)	(61)	(61)	(61)	(61)	(61)	(305)
Miscellaneous	(2,000)	(2,000)					(2,000)
Total Operating Revenues	(32,468)	(29,795)	(28,626)	(29,484)	(30,367)	(31,276)	(149,548)
Operating Expenditures							
Administration	1,998	1,998	1,998	1,998	1,998	1,998	9,990
Operating costs	22,070	23,070	21,762	22,415	23,087	23,780	114,114
Wages & benefits	132	132	138	142	146	151	709
Contributions to reserve funds	2,908	2,000	4,728	4,929	5,136	5,347	22,140
Total Operating Expenditures	27,108	27,200	28,626	29,484	30,367	31,276	146,953
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(5,360)	(2,595)					(2,595)
Add: Prior year (surplus) / deficit	5,360	2,595					2,595
(Surplus) applied to future years							

**Streetlighting - Fairwinds
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	71,224	72,648	78,829	85,335	92,178
Contributions		4,728	4,929	5,136	5,347
Interest earned	1,424	1,453	1,577	1,707	1,844
Withdrawals for capital projects:					
Closing Balance Reserve Fund	72,648	78,829	85,335	92,178	99,369

**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	8,900	8,267	8,682	9,109	9,550	44,508
Total Operating Expenditures	75,765	71,276	67,852	69,888	71,984	74,144	355,144
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,842	900					900
Add: Prior year (surplus) / deficit	(2,842)	(900)					(900)
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	19,335	28,622	37,461	46,892	56,939
Contributions	8,900	8,267	8,682	9,109	9,550
Interest earned	387	572	749	938	1,139
Withdrawals for capital projects:					
Closing Balance Reserve Fund	28,622	37,461	46,892	56,939	67,628

**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	781	457	491	524	559	2,812
Total Operating Expenditures	8,823	8,555	8,247	8,495	8,749	9,012	43,058
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	849	348					348
Add: Prior year (surplus) / deficit	(849)	(348)					(348)
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	15,709	16,023	16,343	16,670	17,003
Interest earned	314	320	327	333	340
Withdrawals for capital projects:					
Closing Balance Reserve Fund	16,023	16,343	16,670	17,003	17,343

**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		280	5	13	21	29	348
Total Operating Expenditures	3,479	3,759	3,583	3,691	3,802	3,915	18,750
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	340	280					280
Add: Prior year (surplus) / deficit	(340)	(280)					(280)
(Surplus) applied to future years							

**Streetlighting - Highway Intersections
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	665	958	982	1,015	1,056
Contributions	280	5	13	21	29
Interest earned	13	19	20	20	21
Withdrawals for capital projects:					
Closing Balance Reserve Fund	958	982	1,015	1,056	1,106

**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
Contributions to reserve funds		720					720
Total Operating Expenditures	3,959	4,679	4,078	4,200	4,326	4,456	21,739
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	780	720					720
Add: Prior year (surplus) / deficit	(780)	(720)					(720)
(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	14,193					14,193
Total Operating Expenditures	36,266	44,102	12,006	12,367	12,738	13,120	94,333
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	11,266	24,102					24,102
Add: Transfer from appropriated surplus	(10,079)	(23,379)					(23,379)
Add: Prior year (surplus) / deficit	(1,187)	(723)					(723)
(Surplus) applied to future years							

**EV Charging Station
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	20,533	35,137	35,840	36,557	37,288
Contributions	14,193				
Interest earned	411	703	717	731	746
Withdrawals for capital projects:					
Closing Balance Reserve Fund	35,137	35,840	36,557	37,288	38,034

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(38.9%)	3.7%	3.0%	20.0%	20.0%	
Property taxes	(2,093,540)	(1,280,010)	(1,327,778)	(1,367,611)	(1,641,133)	(1,969,360)	(7,585,892)
	(2,093,540)	(1,280,010)	(1,327,778)	(1,367,611)	(1,641,133)	(1,969,360)	(7,585,892)
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)	(3,195,175)	(1,106,292)	(1,128,418)	(1,150,986)	(1,374,006)	(7,954,877)
Total Operating Revenues	(18,866,440)	(21,346,566)	(19,761,497)	(20,279,623)	(21,295,363)	(22,303,026)	(104,986,075)
Operating Expenditures							
Administration	1,408,803	1,931,276	1,901,460	1,958,503	2,017,258	2,077,777	9,886,274
Professional fees	1,341,745	950,322	749,315	771,794	794,949	818,797	4,085,177
Building ops	504,586	489,079	449,282	462,761	476,644	490,942	2,368,708
Veh & Equip ops	2,130,338	2,542,160	1,212,596	1,248,974	1,286,444	1,325,037	7,615,211
Operating costs	6,846,563	7,014,584	5,404,653	5,566,043	5,732,274	5,903,494	29,621,048
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	5,624					5,624
Contributions to reserve funds	3,882,048	3,954,510	2,087,199	1,884,400	2,372,046	3,064,558	13,362,713
Total Operating Expenditures	22,921,988	24,229,055	19,476,372	19,794,498	20,818,698	22,063,861	106,382,484
Capital Asset Expenditures							
Capital expenditures	8,105,738	8,078,214	7,635,125	3,985,125	3,776,665	3,549,165	27,024,294
Transfer from reserves	(5,490,134)	(5,643,499)	(7,350,000)	(3,500,000)	(3,300,000)	(3,310,000)	(23,103,499)
Net Capital Assets funded from Operations	2,615,604	2,434,715	285,125	485,125	476,665	239,165	3,920,795
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,671,152	5,317,204					5,317,204
Add: Transfer from appropriated surplus	(2,303,233)	(2,835,451)					(2,835,451)
Add: Prior year (surplus) / deficit	(4,367,919)	(2,481,753)					(2,481,753)
(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	775,842	25,000	200,000	200,000	25,000	1,225,842
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	888,923	95,000	205,000	190,000	92,500	1,471,423
PC-1200 COMPUTER - SOLID WASTE MANAGEMENT	293,075					293,075
SW-0010 SW - PHASE 3 CONSTRUCTION	2,833,624	5,530,125	3,530,125			11,893,874
SW-0013 SW - PHASE 1 FINAL CLOSURE				2,021,665	2,021,665	4,043,330
SW-0015 SW - CR WWTP UPGRADE/REPLACEMENT	603,000					603,000
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	8,078,214	7,635,125	3,985,125	3,776,665	3,549,165	27,024,294

**Solid Waste Management
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	19,888,266	16,786,467	11,559,395	9,874,983	8,844,528
Contributions	3,654,510	1,787,199	1,584,400	2,072,046	2,764,558
Interest earned	397,765	335,729	231,188	197,499	176,890
Withdrawals for capital projects:					
SW-0010 SW - PHASE 3 CONSTRUCTION	(2,803,499)	(5,500,000)	(3,500,000)		
SW-0013 SW - PHASE 1 FINAL CLOSURE				(2,000,000)	(2,000,000)
SW-0015 SW - CR WWTP UPGRADE/REPLACEMENT	(600,000)				
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	(5,643,499)	(7,350,000)	(3,500,000)	(3,300,000)	(3,310,000)
Other transfers out of Reserve	2,110,575				200,000
Closing Balance Reserve Fund	16,186,467	11,559,395	9,874,983	8,844,528	8,275,976
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,097,038	5,498,979	5,908,959	6,327,138	6,753,681
Contributions	300,000	300,000	300,000	300,000	300,000
Interest earned	101,941	109,980	118,179	126,543	135,074
Withdrawals for capital projects:					
Closing Balance Reserve Account	5,498,979	5,908,959	6,327,138	6,753,681	7,188,755

**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	239,640					239,640
Total Operating Expenditures	10,093,359	8,665,736	8,448,385	8,937,655	9,388,912	9,943,183	45,383,871
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	244,431	327,065					327,065
Add: Prior year (surplus) / deficit	(244,431)	(327,065)					(327,065)
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,886,968	2,164,347	2,207,634	2,251,787	2,296,823
Contributions	239,640				
Interest earned	37,739	43,287	44,153	45,036	45,936
Withdrawals for capital projects:					
Closing Balance Reserve Fund	2,164,347	2,207,634	2,251,787	2,296,823	2,342,759

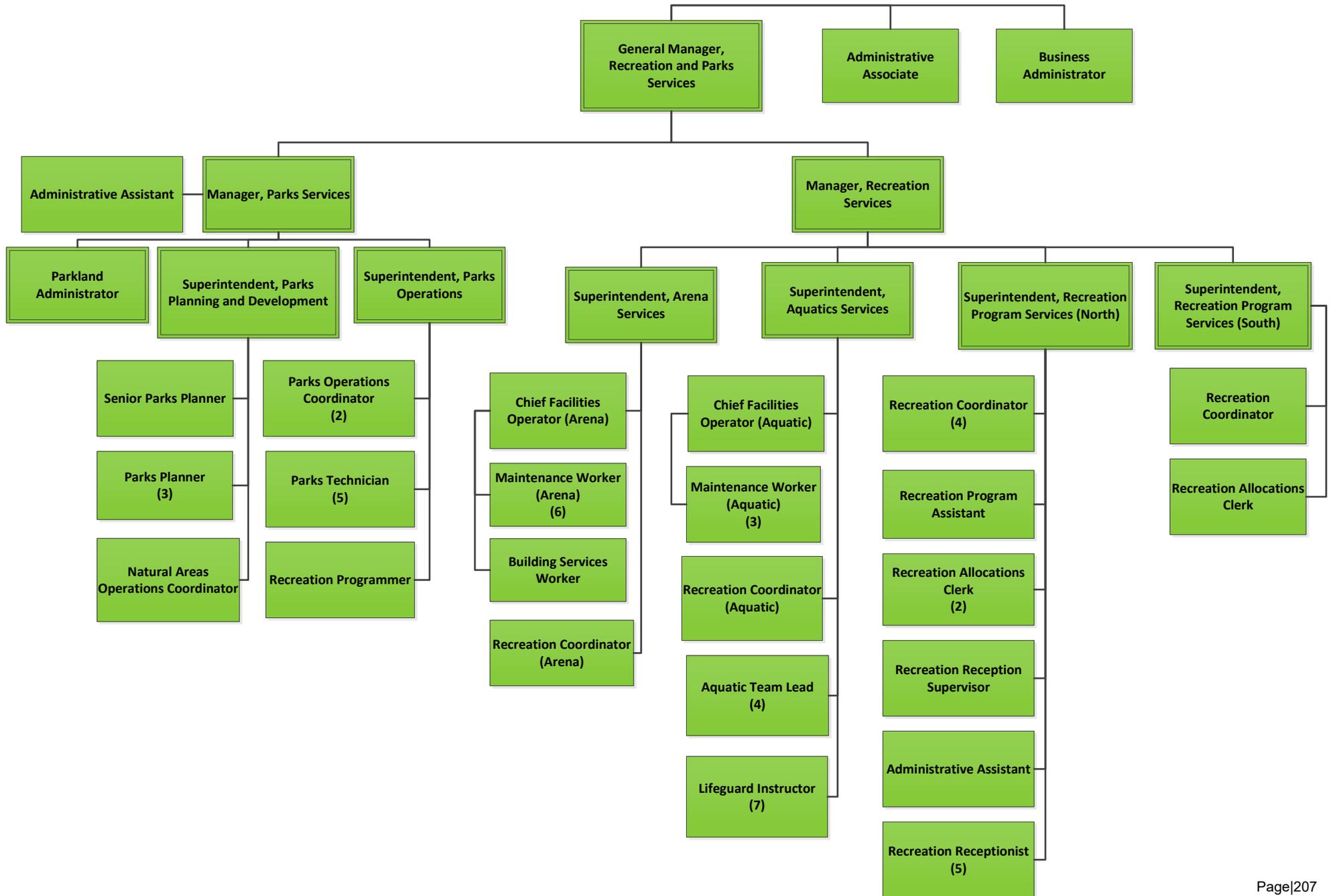


**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Total Operating Revenues							
Operating Expenditures							
Total Operating Expenditures							
Capital Asset Expenditures							
Capital expenditures	1,502,687	1,448,972					1,448,972
Grants and other	(1,502,687)	(1,448,972)					(1,448,972)
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 February 17, 2026



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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		2.2%	16.8%	5.7%	2.0%	0.9%	
Property taxes	(18,709,811)	(19,125,272)	(22,336,203)	(23,615,060)	(24,084,216)	(24,296,540)	(113,457,291)
	(18,709,811)	(19,125,272)	(22,336,203)	(23,615,060)	(24,084,216)	(24,296,540)	(113,457,291)
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	(794,772)	(605,031)	(500)	(500)	(500)	(500)	(607,031)
Grants in lieu of taxes	(630)						
Interdepartmental recoveries	(13,436)	(52,475)	(53,646)	(54,852)	(56,095)	(57,375)	(274,443)
Miscellaneous	(245,667)	(248,311)	(64,212)	(55,382)	(38,121)	(34,897)	(440,923)
Total Operating Revenues	(21,773,198)	(22,150,034)	(24,622,005)	(25,942,968)	(26,447,106)	(26,709,790)	(125,871,903)
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	1,225,625	899,654	218,465	274,946	233,117	240,035	1,866,217
Building ops	1,167,266	1,273,634	1,262,843	1,300,729	1,339,752	1,379,943	6,556,901
Veh & Equip ops	294,587	331,587	340,031	350,230	360,740	371,559	1,754,147
Operating costs	2,970,770	3,325,570	3,085,110	3,156,987	3,250,021	3,345,838	16,163,526
Program costs	1,035,485	882,195	883,000	900,414	918,251	936,515	4,520,375
Wages & benefits	8,221,002	9,003,473	9,670,244	10,092,596	10,395,373	10,707,234	49,868,920
Transfer to other gov/org	3,220,271	3,122,998	2,640,947	2,708,114	2,764,797	2,836,053	14,072,909
Contributions to reserve funds	4,408,060	3,305,659	1,676,018	2,283,453	1,925,673	1,456,273	10,647,076
Debt interest	166,192	250,579	288,435	255,229	223,817	196,779	1,214,839
Total Operating Expenditures	24,232,116	24,011,575	21,729,746	23,037,231	23,177,450	23,289,055	115,245,057
Capital Asset Expenditures							
Capital expenditures	24,492,605	57,798,375	3,446,955	6,121,200	6,686,950	1,465,000	75,518,480
Transfer from reserves	(13,341,097)	(21,577,761)	(2,536,955)	(1,799,400)	(441,950)	(1,465,000)	(27,821,066)
Grants and other	(6,994,529)	(10,209,090)	(715,000)	(225,000)	(125,000)		(11,274,090)
New borrowing	(3,524,000)	(25,724,000)		(4,000,000)	(6,000,000)		(35,724,000)
Net Capital Assets funded from Operations	632,979	287,524	195,000	96,800	120,000		699,324
Capital Financing Charges							
Existing debt (principal)	314,883	279,856	765,840	762,518	762,518	612,518	3,183,250
New debt (principal & interest)	35,240	250,240	2,006,419	2,046,419	2,387,138	2,808,217	9,498,433
Total Capital Financing Charges	350,123	530,096	2,772,259	2,808,937	3,149,656	3,420,735	12,681,683
Net (surplus)/deficit for the year	3,442,020	2,679,161	75,000				2,754,161
Less: Transfer to appropriated surplus	110,000	75,000					75,000
Add: Transfer from appropriated surplus	(1,467,180)	(784,842)	(75,000)				(859,842)
Add: Prior year (surplus) / deficit	(2,084,840)	(1,969,319)					(1,969,319)
(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%)	(3,240,442)	222.2%	(3,807,681)	17.5%	(3,720,974)	(2.3%)	(3,461,996)	(7.0%)
	(\$4,768,951)		(\$7,153,901)		(\$7,878,331)		(\$7,913,744)		(\$7,780,549)	
Community Parks and Halls										
2080 COMMUNITY PARKS - AREA A	(470,025)	8.9%	(522,244)	11.1%	(546,692)	4.7%	(563,093)	3.0%	(579,986)	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%	(164,111)	10.4%	(180,800)	10.2%	(190,554)	5.4%	(196,275)	3.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(194,363)	19.1%	(207,819)	6.9%	(218,696)	5.2%	(225,271)	3.0%	(232,043)	3.0%
2084 COMMUNITY PARKS - AREA E	(470,095)	3.4%	(525,695)	11.8%	(541,466)	3.0%	(557,710)	3.0%	(574,441)	3.0%
2085 COMMUNITY PARKS - AREA F	(502,122)	2.5%	(594,440)	18.4%	(618,870)	4.1%	(637,437)	3.0%	(656,560)	3.0%
2086 COMMUNITY PARKS - AREA G	(420,204)	10.1%	(483,105)	15.0%	(510,442)	5.7%	(526,134)	3.1%	(542,296)	3.1%
2087 COMMUNITY PARKS - AREA H	(554,661)	13.9%	(605,664)	9.2%	(632,058)	4.4%	(651,023)	3.0%	(670,553)	3.0%
	(\$3,456,539)		(\$3,808,972)		(\$3,969,091)		(\$4,085,743)		(\$4,074,876)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(414,746)	6.4%	(438,031)	5.6%	(455,552)	4.0%	(471,496)	3.5%	(487,999)	3.5%
	(\$414,746)		(\$438,031)		(\$455,552)		(\$471,496)		(\$487,999)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(2,140,745)	1.3%	(2,280,345)	6.5%	(2,346,732)	2.9%	(2,415,414)	2.9%	(2,485,861)	2.9%
2915 NORTH COMM REC - SPORTFIELDS	(510,882)	14.9%	(526,208)	3.0%	(541,994)	3.0%	(558,255)	3.0%	(575,002)	3.0%
	(\$2,651,627)		(\$2,806,553)		(\$2,888,726)		(\$2,973,669)		(\$3,060,863)	
Oceanside Place										
3070 OCEANSIDE PLACE	(2,619,836)	8.4%	(2,724,629)	4.0%	(2,833,615)	4.0%	(2,918,623)	3.0%	(3,006,182)	3.0%
	(\$2,619,836)		(\$2,724,629)		(\$2,833,615)		(\$2,918,623)		(\$3,006,182)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(3,317,866)	20.3%	(3,417,402)	3.0%	(3,519,924)	3.0%	(3,625,522)	3.0%	(3,734,287)	3.0%
	(\$3,317,866)		(\$3,417,402)		(\$3,519,924)		(\$3,625,522)		(\$3,734,287)	
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	(58,808)	55.5%	(58,808)		(58,808)		(58,808)		(58,808)	
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	(1,631,032)	7.1%	(1,723,083)	5.6%	(1,804,775)	4.7%	(1,828,919)	1.3%	(1,883,786)	3.0%
	(\$1,753,970)		(\$1,846,119)		(\$1,927,811)		(\$1,951,955)		(\$2,006,822)	
Total RECREATION & PARKS SERVICES	(19,125,272)	2.2%	(22,336,203)	16.8%	(23,615,060)	5.7%	(24,084,216)	2.0%	(24,296,540)	0.9%

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		8.4%	4.0%	4.0%	3.0%	3.0%	
Property taxes	(2,415,783)	(2,619,836)	(2,724,629)	(2,833,615)	(2,918,623)	(3,006,182)	(14,102,885)
	(2,415,783)	(2,619,836)	(2,724,629)	(2,833,615)	(2,918,623)	(3,006,182)	(14,102,885)
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)	(3,379,822)	(3,505,830)	(3,636,664)	(3,744,173)	(3,854,905)	(18,121,394)
Operating Expenditures							
Administration	244,087	264,590	272,528	280,704	289,125	297,799	1,404,746
Professional fees	41,662	44,500	23,335	24,035	24,756	25,499	142,125
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	787,700	301,866	347,208	366,492	386,182	2,189,448
Debt interest		14,000	22,867	17,267	11,667	6,067	71,868
Total Operating Expenditures	3,382,868	3,787,842	3,365,830	3,496,664	3,604,173	3,714,905	17,969,414
Capital Asset Expenditures							
Capital expenditures	2,765,782	3,023,351	434,880	311,900	166,950	500,000	4,437,081
Transfer from reserves	(1,510,050)	(2,267,939)	(434,880)	(311,900)	(166,950)	(500,000)	(3,681,669)
Grants and other	(1,255,732)	(55,412)					(55,412)
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	408,020					408,020
Add: Transfer from appropriated surplus	(1,960)	(10,500)					(10,500)
Add: Prior year (surplus) / deficit	(261,389)	(397,520)					(397,520)
(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	2,017,939	434,880	241,900	166,950	500,000	3,361,669
RC-0003 OP HEAT RECOVERY/ENERGY UPGRADES	1,005,412					1,005,412
VH-3070 VEHICLE - OCEANSIDE PLACE			70,000			70,000
Total Oceanside Place	3,023,351	434,880	311,900	166,950	500,000	4,437,081

**Oceanside Place
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,992,642	752,256	634,287	682,281	895,469
Contributions	787,700	301,866	347,208	366,492	386,182
Interest earned	39,853	15,045	12,686	13,646	17,909
Withdrawals for capital projects:					
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	(1,117,939)	(434,880)	(241,900)	(166,950)	(500,000)
RC-0003 OP HEAT RECOVERY/ENERGY UPGRADES	(950,000)				
VH-3070 VEHICLE - OCEANSIDE PLACE			(70,000)		
Total Withdrawals for capital projects	(2,067,939)	(434,880)	(311,900)	(166,950)	(500,000)
Closing Balance Reserve Fund	752,256	634,287	682,281	895,469	799,560
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-3070 MAJOR CAP - OCEANSIDE PLACE - GCF	(200,000)				
Total Withdrawals for capital projects	(200,000)				
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		20.3%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(2,758,986)	(3,317,866)	(3,417,402)	(3,519,924)	(3,625,522)	(3,734,287)	(17,615,001)
	(2,758,986)	(3,317,866)	(3,417,402)	(3,519,924)	(3,625,522)	(3,734,287)	(17,615,001)
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)	(4,094,914)	(4,192,459)	(4,313,437)	(4,437,951)	(4,566,105)	(21,604,866)
Operating Expenditures							
Administration	313,988	326,372	336,164	346,249	356,636	367,335	1,732,756
Professional fees	275,220	178,154	5,345	15,505	5,970	6,149	211,123
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	2,343,132	2,448,573	2,522,030	2,597,691	2,675,622	12,587,048
Contributions to reserve funds	402,694	507,159	635,640	640,222	664,847	680,117	3,127,985
Total Operating Expenditures	3,787,940	4,105,346	4,192,459	4,313,437	4,437,951	4,566,105	21,615,298
Capital Asset Expenditures							
Capital expenditures	8,083,054	13,842,775	1,566,500			585,000	15,994,275
Transfer from reserves	(5,946,460)	(6,765,000)	(1,491,500)			(585,000)	(8,841,500)
Grants and other		(7,000,000)					(7,000,000)
New borrowing	(2,000,000)						
Net Capital Assets funded from Operations	136,594	77,775	75,000				152,775
Capital Financing Charges							
New debt (principal & interest)	20,000						
Total Capital Financing Charges	20,000						
Net (surplus)/deficit for the year	428,534	88,207	75,000				163,207
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)	(1,707)					(1,707)
(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	13,842,775	1,480,000			585,000	15,907,775
VH-3200 VEHICLE - RAVENSONG		86,500				86,500
Total Ravensong Aquatic Centre	13,842,775	1,566,500			585,000	15,994,275

**Ravensong Aquatic Centre
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	7,084,721	948,574	111,685	754,141	1,434,071
Contributions	487,159	635,640	640,222	664,847	680,117
Interest earned	141,694	18,971	2,234	15,083	28,681
Withdrawals for capital projects:					
MJ-3200 MAJOR CAP - RAVENSONG	(6,765,000)	(1,405,000)			(585,000)
VH-3200 VEHICLE - RAVENSONG		(86,500)			
Total Withdrawals for capital projects	(6,765,000)	(1,491,500)			(585,000)
Closing Balance Reserve Fund	948,574	111,685	754,141	1,434,071	1,557,869

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.7%	5.8%	2.9%	2.9%	2.9%	
Property taxes	(2,557,518)	(2,651,627)	(2,806,553)	(2,888,726)	(2,973,669)	(3,060,863)	(14,381,438)
	(2,557,518)	(2,651,627)	(2,806,553)	(2,888,726)	(2,973,669)	(3,060,863)	(14,381,438)
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)			(10,000)
Total Operating Revenues	(3,044,002)	(3,085,325)	(3,246,825)	(3,345,671)	(3,427,391)	(3,521,465)	(16,626,677)
Operating Expenditures							
Administration	248,359	254,540	262,177	270,042	278,143	286,488	1,351,390
Professional fees	81,793	4,000	4,120	14,244	4,671	4,811	31,846
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	162,521	160,774	164,966	169,278	173,711	831,250
Program costs	773,635	600,284	601,821	611,948	622,292	632,860	3,069,205
Wages & benefits	1,182,948	1,435,396	1,499,990	1,544,989	1,591,339	1,639,079	7,710,793
Transfer to other gov/org	627,251	649,095	668,567	688,624	709,284	730,561	3,446,131
Contributions to reserve funds	317,145	257,806					257,806
Total Operating Expenditures	3,404,398	3,411,581	3,246,825	3,345,671	3,427,391	3,521,465	16,952,933
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	360,396	326,256					326,256
Add: Transfer from appropriated surplus	(107,793)	(11,500)					(11,500)
Add: Prior year (surplus) / deficit	(252,603)	(314,756)					(314,756)
(Surplus) applied to future years							

**Northern Community Recreation
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	268,961	274,340	279,827	285,424	291,132
Interest earned	5,379	5,487	5,597	5,708	5,823
Withdrawals for capital projects:					
Closing Balance Reserve Fund	274,340	279,827	285,424	291,132	296,955
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	822,241	838,686	855,460	872,569	890,020
Interest earned	16,445	16,774	17,109	17,451	17,800
Withdrawals for capital projects:					
Closing Balance Reserve Account	838,686	855,460	872,569	890,020	907,820

**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
Contributions to reserve funds		14,952					14,952
Total Operating Expenditures	208,185	176,186	140,596	142,010	143,464	144,962	747,218
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	55,404	34,449					34,449
Add: Transfer from appropriated surplus	(58,057)	(15,000)					(15,000)
Add: Prior year (surplus) / deficit	2,653	(19,449)					(19,449)
(Surplus) applied to future years							

**Gabriola Island Recreation
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	93,493	110,315	112,521	114,771	117,066
Contributions	14,952				
Interest earned	1,870	2,206	2,250	2,295	2,341
Withdrawals for capital projects:					
Closing Balance Reserve Fund	110,315	112,521	114,771	117,066	119,407

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		6.4%	5.6%	4.0%	3.5%	3.5%	
Property taxes	(389,710)	(414,746)	(438,031)	(455,552)	(471,496)	(487,999)	(2,267,824)
	(389,710)	(414,746)	(438,031)	(455,552)	(471,496)	(487,999)	(2,267,824)
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)						
Miscellaneous			(20,209)	(15,176)	(12,112)	(8,885)	(56,382)
Total Operating Revenues	(441,453)	(548,345)	(594,250)	(609,193)	(624,572)	(640,393)	(3,016,753)
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	20,750	21,372	22,013	22,674	123,459
Veh & Equip ops	1,525	4,025	2,646	2,725	2,807	2,891	15,094
Operating costs	35,404	48,481	33,200	33,961	34,745	35,552	185,939
Program costs	60,720	82,181	75,457	76,572	77,708	78,857	390,775
Wages & benefits	290,970	345,982	361,551	372,398	383,569	395,077	1,858,577
Transfer to other gov/org	50,000	37,500	50,000	50,000	50,000	50,000	237,500
Contributions to reserve funds	5,170	38,578					38,578
Total Operating Expenditures	509,657	642,568	594,250	609,193	624,572	640,393	3,110,976
Capital Asset Expenditures							
Capital expenditures	4,010,484	233,687		37,500			271,187
Transfer from reserves	(1,114,503)	(233,687)		(37,500)			(271,187)
Grants and other	(2,875,003)						
Net Capital Assets funded from Operations	20,978						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	89,182	94,223					94,223
Add: Transfer from appropriated surplus	(75,978)	(63,242)					(63,242)
Add: Prior year (surplus) / deficit	(13,204)	(30,981)					(30,981)
(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
PR-0048 EA A STH WELLINGTON COMM CENTRE FAC UPG	196,187					196,187
Total Area A Recreation & Culture	233,687		37,500			271,187

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	656,247	435,685	444,399	415,787	424,103
Interest earned	13,125	8,714	8,888	8,316	8,482
Withdrawals for capital projects:					
MJ-3171 MAJOR CAP - REC & CULTURE EA A	(37,500)		(37,500)		
PR-0048 EA A STH WELLINGTON COMM CENTRE FAC	(196,187)				
Total Withdrawals for capital projects	(233,687)		(37,500)		
Closing Balance Reserve Fund	435,685	444,399	415,787	424,103	432,585

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		7.1%	5.6%	4.7%	1.3%	3.0%	
Property taxes	(1,523,526)	(1,631,032)	(1,723,083)	(1,804,775)	(1,828,919)	(1,883,786)	(8,871,595)
	(1,523,526)	(1,631,032)	(1,723,083)	(1,804,775)	(1,828,919)	(1,883,786)	(8,871,595)
Operating grants	(89,433)	(77,945)					(77,945)
Total Operating Revenues	(1,612,959)	(1,708,977)	(1,723,083)	(1,804,775)	(1,828,919)	(1,883,786)	(8,949,540)
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	21,895	18,952	19,520	20,106	20,709	101,182
Wages & benefits	16,654	20,006	20,907	21,534	22,180	22,845	107,472
Transfer to other gov/org	1,488,443	1,600,264	1,570,327	1,617,437	1,665,960	1,715,939	8,169,927
Total Operating Expenditures	1,643,243	1,751,774	1,723,083	1,804,775	1,828,919	1,883,786	8,992,337
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	30,284	42,797					42,797
Add: Transfer from appropriated surplus		(3,600)					(3,600)
Add: Prior year (surplus) / deficit	(30,284)	(39,197)					(39,197)
(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	419,000	127,570	131,398	135,339	139,399	952,706
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	1,331,745	1,172,743	1,207,565	1,243,436	1,280,381	6,235,870
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	563,331	146,179	120,185	129,348	134,587	1,093,630
Total Operating Expenditures	4,903,708	4,597,419	3,965,202	4,118,614	4,245,124	4,371,227	21,297,586
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	707,727					707,727
Add: Transfer from appropriated surplus	(409,239)	(336,600)					(336,600)
Add: Prior year (surplus) / deficit	(722,248)	(371,127)					(371,127)
(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%)	222.2%	17.5%	(2.3%)	(7.0%)	
Property taxes	(1,963,658)	(1,005,709)	(3,240,442)	(3,807,681)	(3,720,974)	(3,461,996)	(15,236,802)
	(1,963,658)	(1,005,709)	(3,240,442)	(3,807,681)	(3,720,974)	(3,461,996)	(15,236,802)
Grants in lieu of taxes	(630)						
Miscellaneous	(30,000)	(30,000)					(30,000)
Total Operating Revenues	(1,994,288)	(1,035,709)	(3,240,442)	(3,807,681)	(3,720,974)	(3,461,996)	(15,266,802)
Operating Expenditures							
Professional fees	30,000	30,000	900	927	955	983	33,765
Contributions to reserve funds	1,891,467	651,512	565,660	1,141,712	707,418	168,333	3,234,635
Debt interest	92,825	145,325	178,575	157,575	136,575	115,575	733,625
Total Operating Expenditures	2,014,292	826,837	745,135	1,300,214	844,948	284,891	4,002,025
Capital Asset Expenditures							
Capital expenditures	3,600,772	35,185,054	375,000	5,367,160	6,345,000	350,000	47,622,214
Transfer from reserves	(2,943,290)	(10,625,980)	(255,000)	(1,275,000)	(225,000)	(350,000)	(12,730,980)
Grants and other	(243,466)	(188,669)					(188,669)
New borrowing		(24,200,000)		(4,000,000)	(6,000,000)		(34,200,000)
Net Capital Assets funded from Operations	414,016	170,405	120,000	92,160	120,000		502,565
Capital Financing Charges							
Existing debt (principal)	75,496	45,496	434,956	434,956	434,956	434,956	1,785,320
New debt (principal & interest)		242,000	1,940,351	1,980,351	2,321,070	2,742,149	9,225,921
Total Capital Financing Charges	75,496	287,496	2,375,307	2,415,307	2,756,026	3,177,105	11,011,241
Net (surplus)/deficit for the year	509,516	249,029					249,029
Add: Transfer from appropriated surplus	(200,817)						
Add: Prior year (surplus) / deficit	(308,699)	(249,029)					(249,029)
(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	4,000,000		1,000,000	6,000,000		11,000,000
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	1,047,621	255,000	150,000	225,000	350,000	2,027,621
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	766,255		4,217,160			4,983,415
PR-0027 QUALICUM TO ACRD REGIONAL TRAIL	313,200					313,200
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	28,116,649					28,116,649
PR-0056 COATS MARSH REG PARK WEIR REPLACEMENT	174,350					174,350
PR-0059 E&N RAIL TRAIL-DESPARD WAY TO TOP BRIDGE	766,979					766,979
VH-2703 VEHICLE - REGIONAL PARKS		120,000		120,000		240,000
Total Regional Parks Capital	35,185,054	375,000	5,367,160	6,345,000	350,000	47,622,214

**Regional Parks Capital
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	7,129,564	956,037	1,405,997	1,395,014	2,008,681
Contributions	1,188,843	685,839	1,235,897	810,766	276,920
Interest earned	142,591	19,121	28,120	27,901	40,174
Withdrawals for capital projects:					
LD-2703 LAND - REGIONAL PARKS CAPITAL	(1,000,000)				
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	(728,370)	(255,000)	(75,000)	(225,000)	(350,000)
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY	(560,426)		(1,200,000)		
PR-0027 QUALICUM TO ACRD REGIONAL TRAIL	(200,000)				
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	(4,346,836)				
PR-0056 COATS MARSH REG PARK WEIR REPLACEM	(169,329)				
PR-0059 E&N RAIL TRAIL-DESPARD WAY TO TOP BRI	(500,000)				
Total Withdrawals for capital projects	(7,504,961)	(255,000)	(1,275,000)	(225,000)	(350,000)
Closing Balance Reserve Fund	956,037	1,405,997	1,395,014	2,008,681	1,975,775
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2703 MAJOR CAP - REGIONAL PARKS CAP - GCF	(288,043)				
PR-0059 E&N RAIL TRAIL-DESPARD WAY - GCF	(263,163)				
Total Withdrawals for capital projects	(551,206)				
New Borrowing					
LD-2703 LAND - REGIONAL PARKS CAPITAL	3,000,000		1,000,000	6,000,000	
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY			3,000,000		
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	21,200,000				
Total New Borrowing	24,200,000		4,000,000	6,000,000	
New Debt Principal/Int		1,940,351		320,719	481,079
New Debt Principal/Int(Cumulative)		1,940,351	1,940,351	2,261,070	2,742,149
Borrowing cost	242,000		40,000	60,000	

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		8.9%	11.1%	4.7%	3.0%	3.0%	
Property taxes	(431,776)	(470,025)	(522,244)	(546,692)	(563,093)	(579,986)	(2,682,040)
	(431,776)	(470,025)	(522,244)	(546,692)	(563,093)	(579,986)	(2,682,040)
Operations	(100)	(100)	(100)	(100)	(100)	(100)	(500)
Miscellaneous	(54,000)	(43,344)	(4,000)	(4,000)	(4,000)	(4,000)	(59,344)
Total Operating Revenues	(485,876)	(513,469)	(526,344)	(550,792)	(567,193)	(584,086)	(2,741,884)
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	228,198	230,694	237,615	244,743	252,086	1,193,336
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	85,146			478	969	86,593
Total Operating Expenditures	507,486	622,551	526,344	550,792	567,193	584,086	2,850,966
Capital Asset Expenditures							
Capital expenditures	1,776,301	1,197,084	200,000	175,000			1,572,084
Transfer from reserves	(479,929)	(468,661)	(200,000)	(175,000)			(843,661)
Grants and other	(534,981)	(689,079)					(689,079)
New borrowing	(700,000)						
Net Capital Assets funded from Operations	61,391	39,344					39,344
Capital Financing Charges							
New debt (principal & interest)	7,000						
Total Capital Financing Charges	7,000						
Net (surplus)/deficit for the year	90,001	148,426					148,426
Add: Transfer from appropriated surplus	(36,750)	(46,350)					(46,350)
Add: Prior year (surplus) / deficit	(53,251)	(102,076)					(102,076)
(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	1,002,426	200,000	175,000			1,377,426
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMENT	194,658					194,658
Total Community Parks and Halls - Area A	1,197,084	200,000	175,000			1,572,084

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	555,403	518,366	328,733	160,308	163,992
Contributions	85,146			478	969
Interest earned	11,108	10,367	6,575	3,206	3,280
Withdrawals for capital projects:					
MJ-2080 MAJOR CAP - COMM PARKS EA A	(114,682)	(200,000)	(175,000)		
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMEN	(18,609)				
Total Withdrawals for capital projects	(133,291)	(200,000)	(175,000)		
Closing Balance Reserve Fund	518,366	328,733	160,308	163,992	168,241
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2080 MAJOR CAP - COMM PARKS EA A - GCF	(335,370)				
Total Withdrawals for capital projects	(335,370)				

**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	227,487	219,962	226,560	233,357	240,359	1,147,725
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	87,732	26,673	26,263	32,037	54,206	226,911
Debt interest	40,460	19,207	11,856	5,250	438		36,751
Total Operating Expenditures	580,920	660,665	557,022	574,517	588,971	627,172	3,008,347
Capital Asset Expenditures							
Capital expenditures	766,421	1,146,987	200,000		50,000	30,000	1,426,987
Transfer from reserves	(316,073)	(301,089)	(50,000)		(50,000)	(30,000)	(431,089)
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	161,191					161,191
Add: Transfer from appropriated surplus	(71,710)	(64,350)					(64,350)
Add: Prior year (surplus) / deficit	(59,041)	(96,841)					(96,841)
(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
LD-2081 LAND - COMM PARK EA B	28,197					28,197
MJ-2081 MAJOR CAP - COMM PARKS EA B	1,118,790	200,000		50,000	30,000	1,398,790
Total Community Parks and Halls - Area B	1,146,987	200,000		50,000	30,000	1,426,987

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	138,879	161,192	141,089	170,174	155,614
Contributions	87,732	26,673	26,263	32,037	54,206
Interest earned	2,778	3,224	2,822	3,403	3,112
Withdrawals for capital projects:					
LD-2081 LAND - COMM PARK EA B	(28,197)				
MJ-2081 MAJOR CAP - COMM PARKS EA B	(40,000)	(50,000)		(50,000)	(30,000)
Total Withdrawals for capital projects	(68,197)	(50,000)		(50,000)	(30,000)
Closing Balance Reserve Fund	161,192	141,089	170,174	155,614	182,932
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2081 MAJOR CAP - COMM PARKS EA B - GCF	(232,892)				
Total Withdrawals for capital projects	(232,892)				

**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)	(164,111)	(180,800)	(190,554)	(196,275)	(880,328)
	(134,195)	(148,588)	(164,111)	(180,800)	(190,554)	(196,275)	(880,328)
Operations	(150)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(17,000)		(11,000)	(4,200)			(15,200)
Total Operating Revenues	(151,345)	(148,738)	(175,261)	(185,150)	(190,704)	(196,425)	(896,278)
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	43,404	44,581	45,919	47,296	48,715	229,915
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	21,951					21,951
Total Operating Expenditures	164,388	186,015	175,261	185,150	190,704	196,425	933,555
Capital Asset Expenditures							
Capital expenditures	685,782	634,801					634,801
Transfer from reserves	(192,130)	(192,130)					(192,130)
Grants and other	(493,652)	(442,671)					(442,671)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	13,043	37,277					37,277
Add: Transfer from appropriated surplus	(875)	(125)					(125)
Add: Prior year (surplus) / deficit	(12,168)	(37,152)					(37,152)
(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	634,801					634,801
Total Community Parks and Halls - Area C (Extension)	634,801					634,801

Fund Manager Summary

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	109,823	112,019	114,259	116,544	118,875
Interest earned	2,196	2,240	2,285	2,331	2,378
Withdrawals for capital projects:					
Closing Balance Reserve Fund	112,019	114,259	116,544	118,875	121,253
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)	(207,819)	(218,696)	(225,271)	(232,043)	(1,078,192)
	(163,238)	(194,363)	(207,819)	(218,696)	(225,271)	(232,043)	(1,078,192)
Operations	(450)	(450)	(450)	(450)	(450)	(450)	(2,250)
Total Operating Revenues	(163,688)	(194,813)	(208,269)	(219,146)	(225,721)	(232,493)	(1,080,442)
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	75,633	74,302	76,531	78,827	81,192	386,485
Wages & benefits	92,171	95,874	105,152	112,935	116,323	119,813	550,097
Contributions to reserve funds	14,580	28,585					28,585
Total Operating Expenditures	199,925	228,068	208,269	219,146	225,721	232,493	1,113,697
Capital Asset Expenditures							
Capital expenditures	178,387	175,000	125,000	125,000	125,000		550,000
Transfer from reserves	(178,387)	(20,000)					(20,000)
Grants and other		(155,000)	(125,000)	(125,000)	(125,000)		(530,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	36,237	33,255					33,255
Add: Transfer from appropriated surplus	(875)	(3,600)					(3,600)
Add: Prior year (surplus) / deficit	(35,362)	(29,655)					(29,655)
(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	108,615	119,372	121,759	124,194	126,678
Contributions	28,585				
Interest earned	2,172	2,387	2,435	2,484	2,534
Withdrawals for capital projects:					
MJ-2083 MAJOR CAP - COMM PARKS EA D	(20,000)				
Total Withdrawals for capital projects	(20,000)				
Closing Balance Reserve Fund	119,372	121,759	124,194	126,678	129,212

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.4%	11.8%	3.0%	3.0%	3.0%	
Property taxes	(454,846)	(470,095)	(525,695)	(541,466)	(557,710)	(574,441)	(2,669,407)
	(454,846)	(470,095)	(525,695)	(541,466)	(557,710)	(574,441)	(2,669,407)
Operations	(300)	(300)	(300)	(300)	(300)	(300)	(1,500)
Interdepartmental recoveries		(39,039)	(40,210)	(41,416)	(42,659)	(43,939)	(207,263)
Miscellaneous		(8,000)					(8,000)
Total Operating Revenues	(455,146)	(517,434)	(566,205)	(583,182)	(600,669)	(618,680)	(2,886,170)
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	189,233	204,560	195,697	201,568	207,615	998,673
Wages & benefits	207,054	210,021	229,399	245,538	252,904	260,491	1,198,353
Contributions to reserve funds	43,253	53,257		7,863	10,219	12,647	83,986
Debt interest	38,057	38,057	38,057	38,057	38,057	38,057	190,285
Total Operating Expenditures	505,691	557,836	533,302	550,279	567,766	585,777	2,794,960
Capital Asset Expenditures							
Capital expenditures	152,463	98,069					98,069
Transfer from reserves	(2,250)	(65,000)					(65,000)
Grants and other	(150,213)	(33,069)					(33,069)
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	73,305					73,305
Add: Transfer from appropriated surplus	(45,990)	(12,350)					(12,350)
Add: Prior year (surplus) / deficit	(37,458)	(60,955)					(60,955)
(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						
PR-0044 CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	33,069					33,069
Total Community Parks and Halls - Area E	98,069					98,069

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	173,660	165,390	168,698	179,935	193,753
Contributions	53,257		7,863	10,219	12,647
Interest earned	3,473	3,308	3,374	3,599	3,875
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	165,390	168,698	179,935	193,753	210,275

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		2.5%	18.4%	4.1%	3.0%	3.0%	
Property taxes	(490,000)	(502,122)	(594,440)	(618,870)	(637,437)	(656,560)	(3,009,429)
	(490,000)	(502,122)	(594,440)	(618,870)	(637,437)	(656,560)	(3,009,429)
Operations	(15,450)	(450)	(450)	(450)	(450)	(450)	(2,250)
Total Operating Revenues	(505,450)	(502,572)	(594,890)	(619,320)	(637,887)	(657,010)	(3,011,679)
Operating Expenditures							
Administration	35,693	46,225	47,611	49,040	50,511	52,026	245,413
Professional fees	42,000	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	208,976	197,337	169,157	174,231	179,458	184,842	905,025
Wages & benefits	235,231	226,303	246,413	263,063	270,954	279,083	1,285,816
Transfer to other gov/org	62,140						
Contributions to reserve funds	13,941	73,551			3,799	7,134	84,484
Debt interest	(5,150)	33,990	37,080	37,080	37,080	37,080	182,310
Total Operating Expenditures	624,708	600,612	524,163	548,033	567,160	586,283	2,826,251
Capital Asset Expenditures							
Capital expenditures	1,517,817	1,378,152		560			1,378,712
Transfer from reserves	(395,025)	(388,275)					(388,275)
Grants and other	(298,792)	(165,877)					(165,877)
New borrowing	(824,000)	(824,000)					(824,000)
Net Capital Assets funded from Operations				560			560
Capital Financing Charges							
Existing debt (principal)			4,659	4,659	4,659	4,659	18,636
New debt (principal & interest)	8,240	8,240	66,068	66,068	66,068	66,068	272,512
Total Capital Financing Charges	8,240	8,240	70,727	70,727	70,727	70,727	291,148
Net (surplus)/deficit for the year	127,498	106,280					106,280
Add: Transfer from appropriated surplus	(31,750)	(34,100)					(34,100)
Add: Prior year (surplus) / deficit	(95,748)	(72,180)					(72,180)
(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
LD-2085 LAND - COMM PARKS EA F	1,311,010					1,311,010
MJ-2085 MAJOR CAP - COMM PARKS EA F						
PC-2085 COMPUTER - COMM PARKS EA F			560			560
PR-0032 MEADOWOOD COMM REC CTR CONSTRUCTION	46,072					46,072
PR-0041 EA F - ERRINGTON COMM. PARK IMPROVEMENTS	21,070					21,070
Total Community Parks and Halls - Area F	1,378,152		560			1,378,712

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	458,596	153,044	156,105	159,227	166,210
Contributions	73,551			3,799	7,134
Interest earned	9,172	3,061	3,122	3,184	3,324
Withdrawals for capital projects:					
LD-2085 LAND - COMM PARKS EA F	(376,000)				
PR-0041 EA F - ERRINGTON COMM. PARK IMPROVEI	(12,275)				
Total Withdrawals for capital projects	(388,275)				
Closing Balance Reserve Fund	153,044	156,105	159,227	166,210	176,668
New Borrowing					
LD-2085 LAND - COMM PARKS EA F	824,000				
Total New Borrowing	824,000				
New Debt Principal/Int		66,068			
New Debt Principal/Int(Cumulative)		66,068	66,068	66,068	66,068
Borrowing cost	8,240				

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		10.1%	15.0%	5.7%	3.1%	3.1%	
Property taxes	(381,488)	(420,204)	(483,105)	(510,442)	(526,134)	(542,296)	(2,482,181)
	(381,488)	(420,204)	(483,105)	(510,442)	(526,134)	(542,296)	(2,482,181)
Operations	(1,200)	(7,600)	(7,600)	(7,600)	(7,600)	(7,600)	(38,000)
Miscellaneous	(18,967)	(45,967)	(12,000)	(5,000)	(5,000)	(5,000)	(72,967)
Total Operating Revenues	(401,655)	(473,771)	(502,705)	(523,042)	(538,734)	(554,896)	(2,593,148)
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	189,919	170,400	171,511	176,657	181,957	890,444
Wages & benefits	202,181	217,340	261,007	278,094	286,437	295,030	1,337,908
Contributions to reserve funds	8,905	78,363					78,363
Total Operating Expenditures	458,780	569,407	502,705	523,042	538,734	554,896	2,688,784
Capital Asset Expenditures							
Capital expenditures	301,083	280,119	545,575	100,000			925,694
Transfer from reserves			(105,575)				(105,575)
Grants and other	(301,083)	(280,119)	(440,000)	(100,000)			(820,119)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	57,125	95,636					95,636
Add: Transfer from appropriated surplus	(10,083)	(6,250)					(6,250)
Add: Prior year (surplus) / deficit	(47,042)	(89,386)					(89,386)
(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	280,119	545,575	100,000			925,694
Total Community Parks and Halls - Area G	280,119	545,575	100,000			925,694

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	794,167	866,414	771,167	786,591	802,323
Contributions	78,363				
Interest earned	15,884	17,328	15,424	15,732	16,047
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	22,000	7,000			
Closing Balance Reserve Fund	866,414	771,167	786,591	802,323	818,370

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		13.9%	9.2%	4.4%	3.0%	3.0%	
Property taxes	(487,141)	(554,661)	(605,664)	(632,058)	(651,023)	(670,553)	(3,113,959)
	(487,141)	(554,661)	(605,664)	(632,058)	(651,023)	(670,553)	(3,113,959)
Operations	(600)	(600)	(600)	(600)	(600)	(600)	(3,000)
Operating grants	(50,000)	(50,000)					(50,000)
Miscellaneous	(10,500)	(9,000)					(9,000)
Total Operating Revenues	(548,241)	(614,261)	(606,264)	(632,658)	(651,623)	(671,153)	(3,175,959)
Operating Expenditures							
Administration	41,045	46,533	47,929	49,367	50,848	52,373	247,050
Professional fees	62,333	58,000	9,740	10,032	10,333	10,643	98,748
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	273,619	252,052	259,614	267,402	275,425	1,328,112
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	10,500	56,036			11,035	12,098	79,169
Total Operating Expenditures	583,891	687,246	606,264	632,658	651,623	671,153	3,248,944
Capital Asset Expenditures							
Capital expenditures	654,259	603,296					603,296
Transfer from reserves	(263,000)	(250,000)					(250,000)
Grants and other	(391,259)	(353,296)					(353,296)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	35,650	72,985					72,985
Add: Transfer from appropriated surplus	(5,083)	(15,775)					(15,775)
Add: Prior year (surplus) / deficit	(30,567)	(57,210)					(57,210)
(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	417,450					417,450
PR-0051 EA H LIONS PARK PH 2 IMPROVEMENTS	60,689					60,689
PR-0052 EA H LIONS PARK PH 3 IMPROVEMENTS	125,157					125,157
Total Community Parks and Halls - Area H	603,296					603,296

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	137,481	146,267	149,192	152,176	166,255
Contributions	56,036			11,035	12,098
Interest earned	2,750	2,925	2,984	3,044	3,325
Withdrawals for capital projects:					
PR-0051 EA H LIONS PARK PH 2 IMPROVEMENTS	(50,000)				
Total Withdrawals for capital projects	(50,000)				
Closing Balance Reserve Fund	146,267	149,192	152,176	166,255	181,678
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2087 MAJOR CAP - COMM PARKS EA H - GCF	(119,000)				
PR-0052 EA H LIONS PARK PH 3 IMP - GCF	(81,000)				
Total Withdrawals for capital projects	(200,000)				

**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		55.5%					
Property taxes	(37,808)	(58,808)	(58,808)	(58,808)	(58,808)	(58,808)	(294,040)
	(37,808)	(58,808)	(58,808)	(58,808)	(58,808)	(58,808)	(294,040)
Total Operating Revenues	(37,808)	(58,808)	(58,808)	(58,808)	(58,808)	(58,808)	(294,040)
Operating Expenditures							
Administration	741	741	741	741	741	741	3,705
Transfer to other gov/org	37,067	58,067	58,067	58,067	58,067	58,067	290,335
Total Operating Expenditures	37,808	58,808	58,808	58,808	58,808	58,808	294,040
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) / deficit	(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) / deficit	1						
(Surplus) applied to future years							

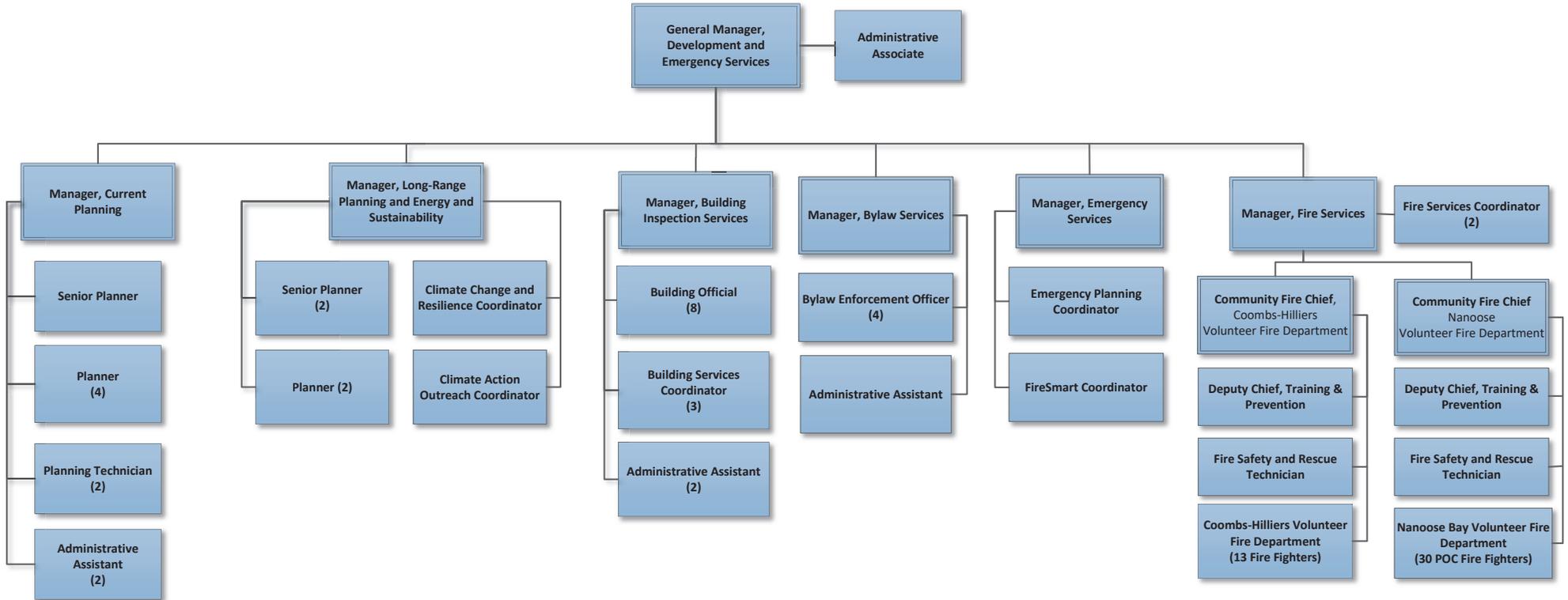


**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
Operating grants	(650,000)	(476,586)					(476,586)
Total Operating Revenues	(650,000)	(476,586)					(476,586)
Operating Expenditures							
Transfer to other gov/org	650,000	476,586					476,586
Total Operating Expenditures	650,000	476,586					476,586
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

DEVELOPMENT AND EMERGENCY SERVICES

Updated to February 17, 2026



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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		8.4%	10.3%	6.5%	6.4%	8.6%	
Property taxes	(15,479,377)	(16,793,794)	(18,542,720)	(19,758,068)	(21,040,971)	(22,896,504)	(99,032,057)
Parcel taxes	(219,977)	(218,690)	(226,425)	(226,483)	(226,540)	(196,516)	(1,094,654)
	(15,699,354)	(17,012,484)	(18,769,145)	(19,984,551)	(21,267,511)	(23,093,020)	(100,126,711)
Municipal agreements	(77,410)	(87,191)	(89,807)	(92,501)	(95,276)	(98,134)	(462,909)
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)	(1,068,146)	(42,000)				(1,110,146)
Grants in lieu of taxes	(16,503)	(20,003)	(20,003)	(20,003)	(20,003)	(20,003)	(100,015)
Interdepartmental recoveries	(1,703,362)	(1,940,019)	(2,085,830)	(2,144,204)	(2,209,405)	(2,271,485)	(10,650,943)
Miscellaneous	(2,012,430)	(2,743,021)	(1,042,840)	(1,095,542)	(527,516)	(512,238)	(5,921,157)
Total Operating Revenues	(22,844,172)	(24,444,639)	(23,759,478)	(25,213,666)	(26,085,640)	(28,029,367)	(127,532,790)
Operating Expenditures							
Administration	1,765,410	2,193,025	2,257,136	2,323,670	2,393,206	2,464,716	11,631,753
Professional fees	2,343,048	2,832,557	1,133,605	1,296,603	866,503	892,495	7,021,763
Building ops	935,816	792,020	785,510	808,767	832,727	877,404	4,096,428
Veh & Equip ops	653,402	665,468	593,955	611,773	630,127	649,030	3,150,353
Operating costs	2,497,558	2,345,428	2,249,408	2,296,571	2,345,185	2,395,279	11,631,871
Program costs	1,575,227	1,114,500	377,980	338,474	338,984	339,508	2,509,446
Wages & benefits	6,798,317	7,013,749	7,095,200	7,308,055	7,527,298	7,753,117	36,697,419
Transfer to other gov/org	5,407,284	5,827,633	5,909,939	6,068,229	6,236,339	6,404,417	30,446,557
Contributions to reserve funds	2,099,506	2,795,999	2,000,093	2,093,282	2,366,801	2,834,047	12,090,222
Debt interest	512,372	475,415	474,772	497,164	578,693	992,733	3,018,777
Total Operating Expenditures	24,587,940	26,055,794	22,877,598	23,642,588	24,115,863	25,602,746	122,294,589
Capital Asset Expenditures							
Capital expenditures	7,721,239	3,518,586	11,020,470	4,980,325	14,606,250	2,932,000	37,057,631
Transfer from reserves	(3,697,526)	(2,091,100)	(2,140,000)	(2,038,000)	(2,025,000)	(2,432,000)	(10,726,100)
Grants and other	(872,176)	(707,091)	(15,000)	(300,000)			(1,022,091)
New borrowing	(3,095,354)	(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	667,801	691,094	739,522	841,328	443,665	3,383,410
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	674,801	835,410	1,528,753	1,938,527	2,426,621	7,404,112
Net (surplus)/deficit for the year	2,179,559	2,306,351					2,306,351
Add: Transfer from appropriated surplus	(830,645)	(1,023,133)					(1,023,133)
Add: Prior year (surplus) / deficit	(1,348,914)	(1,283,218)					(1,283,218)
(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	(380,721)	21.8%	(400,034)	5.1%	(400,159)		(400,289)		(400,422)	
2018 FIRE PROTECTION - MEADOWWOOD	(118,142)	(5.7%)	(125,708)	6.4%	(125,708)		(125,708)		(95,623)	(23.9%)
2019 FIRE PROTECTION - NANAIMO RIVER	257,222	(14,550.7%)	4,300	(98.3%)		(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	(1,477,170)	8.9%	(1,644,809)	11.3%	(1,813,857)	10.3%	(1,962,325)	8.2%	(2,061,827)	5.1%
2024 FIRE PROTECTION - WELLINGTON	(157,690)	3.7%	(171,650)	8.9%	(176,799)	3.0%	(182,103)	3.0%	(187,566)	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	(1,618,836)	14.9%	(1,776,379)	9.7%	(1,912,716)	7.7%	(2,005,972)	4.9%	(2,103,820)	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%
	(\$9,826,887)		(\$11,148,630)		(\$12,085,934)		(\$13,123,698)		(\$14,719,850)	
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	(113,500)	114.1%	(113,879)	0.3%	(113,911)		(113,944)		(113,979)	
	(\$113,500)		(\$113,879)		(\$113,911)		(\$113,944)		(\$113,979)	
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)		(80,600)	163.4%	(81,600)	1.2%	(81,600)		(81,600)	
	(\$30,600)		(\$80,600)		(\$81,600)		(\$81,600)		(\$81,600)	

**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	(17,012,484)	8.4%	(18,769,145)	10.3%	(19,984,551)	6.5%	(21,267,511)	6.4%	(23,093,020)	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)	(741,836)	(102,887)	(401,487)	(30,500)	(30,500)	(1,307,210)
Total Operating Revenues	(3,223,023)	(3,832,755)	(3,347,674)	(3,807,675)	(3,563,184)	(3,670,414)	(18,221,702)
Operating Expenditures							
Administration	342,235	370,837	381,962	393,421	405,224	417,381	1,968,825
Professional fees	368,370	989,312	338,989	709,159	370,433	381,547	2,789,440
Building ops	284,907	216,218	222,736	229,418	236,301	243,389	1,148,062
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	1,846,004	1,829,620	1,884,508	1,941,043	1,999,275	9,500,450
Contributions to reserve funds	268,926	443,852			1,708	2,523	448,083
Total Operating Expenditures	3,666,270	4,424,278	3,347,674	3,807,675	3,563,184	3,670,414	18,813,225
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	591,523					591,523
Add: Transfer from appropriated surplus	(155,990)	(277,430)					(277,430)
Add: Prior year (surplus) / deficit	(287,257)	(314,093)					(314,093)
(Surplus) applied to future years							

**EA Community Planning
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	1,735,678	1,549,244	1,477,842	1,106,411	1,100,247
Contributions	443,852			1,708	2,523
Interest earned	34,714	30,985	29,556	22,128	22,005
Withdrawals for capital projects:					
Other transfers out of Reserve	665,000	102,387	400,987	30,000	30,000
Closing Balance Reserve Fund	1,549,244	1,477,842	1,106,411	1,100,247	1,094,775

**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)	(264,559)	(42,000)				(306,559)
Miscellaneous	(697,318)	(751,485)	(225,000)	(100,000)			(1,076,485)
Total Operating Revenues	(2,215,828)	(2,224,500)	(1,518,889)	(1,388,166)	(1,325,531)	(1,364,016)	(7,821,102)
Operating Expenditures							
Administration	187,002	197,814	203,748	207,823	214,058	220,480	1,043,923
Professional fees	1,317,646	1,267,273	467,000	300,000	200,000	206,000	2,440,273
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	687,844	658,849	678,614	698,973	719,942	3,444,222
Contributions to reserve funds	217,320	284,062	5,083	12,099	17,283	16,626	335,153
Total Operating Expenditures	2,609,358	2,615,938	1,518,889	1,388,166	1,325,531	1,364,016	8,212,540
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	393,530	391,438					391,438
Add: Transfer from appropriated surplus	(236,777)	(239,371)					(239,371)
Add: Prior year (surplus) / deficit	(156,753)	(152,067)					(152,067)
(Surplus) applied to future years							

**Regional Growth Strategy
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	768,558	713,797	508,156	530,418	558,309
Contributions	284,062	5,083	12,099	17,283	16,626
Interest earned	15,371	14,276	10,163	10,608	11,166
Withdrawals for capital projects:					
Other transfers out of Reserve	354,194	225,000			
Closing Balance Reserve Fund	713,797	508,156	530,418	558,309	586,101

**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)	(40,378)					(40,378)
Interdepartmental recoveries	(21,500)	(6,500)	(21,500)	(21,500)	(21,500)	(21,500)	(92,500)
Miscellaneous	(561,038)	(467,331)	(397,774)	(231,186)	(183,761)	(168,086)	(1,448,138)
Total Operating Revenues	(1,996,043)	(1,994,084)	(2,032,828)	(2,030,782)	(2,069,876)	(2,120,139)	(10,247,709)
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	89,500	61,500	21,500	21,500	21,500	215,500
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
Contributions to reserve funds	10,500	30,000	30,000	30,000	30,000	40,000	160,000
Total Operating Expenditures	2,095,758	1,994,084	2,032,828	2,030,782	2,069,876	2,120,139	10,247,709
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	784,465	410,445	90,880		
Contributions	15,000	15,000	15,000	15,000	15,000
Interest earned	15,689	8,209	1,818		
Withdrawals for capital projects:					
Other transfers out of Reserve	404,709	342,774	216,186	168,761	153,086
Closing Balance Reserve Fund	410,445	90,880	(108,488)	(153,761)	(138,086)
Net to Borrow			108,488	153,761	138,086
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	38,323	4,089	19,171	34,554	50,245
Contributions	15,000	15,000	15,000	15,000	25,000
Interest earned	766	82	383	691	1,005
Withdrawals for capital projects:					
VH-0300 VEHICLE - BLDG INSPECTION	(50,000)				
Total Withdrawals for capital projects	(50,000)				
Closing Balance Reserve Account	4,089	19,171	34,554	50,245	76,250

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		4.5%	4.5%	3.3%	3.3%	3.2%	
Property taxes	(511,472)	(534,439)	(558,659)	(577,364)	(596,156)	(615,376)	(2,881,994)
	(511,472)	(534,439)	(558,659)	(577,364)	(596,156)	(615,376)	(2,881,994)
Operations	(13,675)	(13,950)	(13,950)	(13,950)	(13,950)	(13,950)	(69,750)
Interdepartmental recoveries	(1,104,838)	(1,135,334)	(1,183,036)	(1,217,696)	(1,253,395)	(1,290,166)	(6,079,627)
Miscellaneous	(310,576)	(310,875)	(300,385)	(300,000)	(300,000)	(300,000)	(1,511,260)
Total Operating Revenues	(1,940,561)	(1,994,598)	(2,056,030)	(2,109,010)	(2,163,501)	(2,219,492)	(10,542,631)
Operating Expenditures							
Administration	108,371	113,652	116,973	120,484	124,098	127,819	603,026
Professional fees	32,639	32,639	9,567	9,852	10,150	10,452	72,660
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	546,440	560,562	573,248	591,090	609,501	628,496	2,962,897
Program costs	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000
Wages & benefits	811,414	961,989	930,513	958,428	987,181	1,016,797	4,854,908
Contributions to reserve funds	113,179	75,968	34,568	35,261	35,859	36,315	217,971
Total Operating Expenditures	2,022,758	2,133,315	2,056,030	2,109,010	2,163,501	2,219,492	10,681,348
Capital Asset Expenditures							
Capital expenditures	100,000	57,665	50,000				107,665
Transfer from reserves	(100,000)	(57,665)	(50,000)				(107,665)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	82,197	138,717					138,717
Add: Transfer from appropriated surplus	(14,625)	(93,640)					(93,640)
Add: Prior year (surplus) / deficit	(67,572)	(45,077)					(45,077)
(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	57,665	50,000				107,665
Total Bylaw Enforcement	57,665	50,000				107,665

**Bylaw Enforcement
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	521,459	573,982	594,644	616,798	639,993
Contributions	50,968	9,568	10,261	10,859	11,315
Interest earned	10,430	11,479	11,893	12,336	12,800
Withdrawals for capital projects:					
Other transfers out of Reserve	8,875	385			
Closing Balance Reserve Fund	573,982	594,644	616,798	639,993	664,108
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	69,324	38,045	13,806	39,082	64,864
Contributions	25,000	25,000	25,000	25,000	25,000
Interest earned	1,386	761	276	782	1,297
Withdrawals for capital projects:					
VH-0301 VEHICLE - BYLAW	(57,665)	(50,000)			
Total Withdrawals for capital projects	(57,665)	(50,000)			
Closing Balance Reserve Account	38,045	13,806	39,082	64,864	91,161

**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	62,688	60,667	61,495	62,837	64,203
Contributions			112	109	105
Interest earned	1,254	1,213	1,230	1,257	1,284
Withdrawals for capital projects:					
Other transfers out of Reserve	3,275	385			
Closing Balance Reserve Fund	60,667	61,495	62,837	64,203	65,592

**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	2,348					2,348
Total Operating Expenditures	186,564	189,998	177,816	183,150	188,645	194,305	933,914
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	20,551	17,898					17,898
Add: Transfer from appropriated surplus	(14,625)	(14,625)					(14,625)
Add: Prior year (surplus) / deficit	(5,926)	(3,273)					(3,273)
(Surplus) applied to future years							

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

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	54,955	57,652	58,805	59,981	61,181
Contributions	2,348				
Interest earned	1,099	1,153	1,176	1,200	1,224
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	57,652	58,805	59,981	61,181	62,405

**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	13,213	6,281	6,447	6,618	6,794	39,353
Total Operating Expenditures	61,652	60,164	53,641	55,227	56,862	58,545	284,439
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	9,321	7,064					7,064
Add: Prior year (surplus) / deficit	(9,321)	(7,064)					(7,064)
(Surplus) applied to future years							

**Animal Control EA F
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	79,210	93,007	101,148	109,618	118,428
Contributions	13,213	6,281	6,447	6,618	6,794
Interest earned	1,584	1,860	2,023	2,192	2,369
Withdrawals for capital projects:					
Other transfers out of Reserve	1,000				
Closing Balance Reserve Fund	93,007	101,148	109,618	118,428	127,591

**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	2,650	85	87	90	92	3,004
Operating costs	29,021	29,790	30,982	32,221	33,510	34,850	161,353
Contributions to reserve funds	7,423	5,397	760	629	486	334	7,606
Total Operating Expenditures	39,351	38,094	32,092	33,210	34,367	35,565	173,328
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	8,205	5,982					5,982
Add: Transfer from appropriated surplus		(1,500)					(1,500)
Add: Prior year (surplus) / deficit	(8,205)	(4,482)					(4,482)
(Surplus) applied to future years							

**Noise Control EA A
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	36,232	41,254	42,839	44,325	45,697
Contributions	5,397	760	629	486	334
Interest earned	725	825	857	886	914
Withdrawals for capital projects:					
Other transfers out of Reserve	1,100				
Closing Balance Reserve Fund	41,254	42,839	44,325	45,697	46,945

**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	1,520	43	44	46	47	1,700
Operating costs	28,971	29,740	30,930	32,012	33,133	34,292	160,107
Contributions to reserve funds	5,841	4,818	58	57	53	52	5,038
Total Operating Expenditures	36,482	36,228	31,186	32,272	33,396	34,560	167,642
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,669	5,342					5,342
Add: Transfer from appropriated surplus		(750)					(750)
Add: Prior year (surplus) / deficit	(6,669)	(4,592)					(4,592)
(Surplus) applied to future years							

**Noise Control EA B
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	34,992	39,760	40,613	41,482	42,365
Contributions	4,818	58	57	53	52
Interest earned	700	795	812	830	847
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	39,760	40,613	41,482	42,365	43,264

**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	1,020	36	37	38	39	1,170
Operating costs	28,871	29,640	30,529	31,445	32,388	33,360	157,362
Contributions to reserve funds	5,381	4,367	189	343	509	684	6,092
Total Operating Expenditures	35,368	35,123	30,853	31,927	33,040	34,191	165,134
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,115	4,951					4,951
Add: Transfer from appropriated surplus		(500)					(500)
Add: Prior year (surplus) / deficit	(6,115)	(4,451)					(4,451)
(Surplus) applied to future years							

**Noise Control EA C
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	32,543	37,061	37,991	39,094	40,385
Contributions	4,367	189	343	509	684
Interest earned	651	741	760	782	808
Withdrawals for capital projects:					
Other transfers out of Reserve	500				
Closing Balance Reserve Fund	37,061	37,991	39,094	40,385	41,877

**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	1,550	74	76	79	80	1,859
Operating costs	29,021	29,790	30,982	32,221	33,510	34,850	161,353
Contributions to reserve funds	7,243	5,990	1,254	1,139	1,013	879	10,275
Total Operating Expenditures	37,972	37,488	32,473	33,604	34,775	35,987	174,327
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,818	5,358					5,358
Add: Transfer from appropriated surplus		(750)					(750)
Add: Prior year (surplus) / deficit	(6,818)	(4,608)					(4,608)
(Surplus) applied to future years							

**Noise Control EA E
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	32,595	38,487	40,511	42,460	44,322
Contributions	5,990	1,254	1,139	1,013	879
Interest earned	652	770	810	849	886
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	38,487	40,511	42,460	44,322	46,087

**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	1,550	74	76	79	81	1,860
Operating costs	29,021	29,790	30,982	31,911	32,868	33,854	159,405
Contributions to reserve funds	6,672	5,354	618	791	973	1,168	8,904
Total Operating Expenditures	37,401	36,852	31,837	32,946	34,093	35,281	171,009
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,841	5,337					5,337
Add: Transfer from appropriated surplus		(750)					(750)
Add: Prior year (surplus) / deficit	(6,841)	(4,587)					(4,587)
(Surplus) applied to future years							

**Noise Control EA G
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	26,850	31,991	33,249	34,705	36,372
Contributions	5,354	618	791	973	1,168
Interest earned	537	640	665	694	727
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	31,991	33,249	34,705	36,372	38,267

**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	2,228	141	311	492	507	3,679
Total Operating Expenditures	187,733	186,342	183,278	184,443	185,648	186,718	926,429
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,261	2,497					2,497
Add: Prior year (surplus) / deficit	(5,261)	(2,497)					(2,497)
(Surplus) applied to future years							

**Hazardous Properties
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	108,467	112,864	115,262	117,878	120,728
Contributions	2,228	141	311	492	507
Interest earned	2,169	2,257	2,305	2,358	2,415
Withdrawals for capital projects:					
Closing Balance Reserve Fund	112,864	115,262	117,878	120,728	123,650

**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	7,253	267	432	606	792	9,350
Total Operating Expenditures	186,349	187,988	182,226	183,348	184,510	185,713	923,785
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,110	6,847					6,847
Add: Prior year (surplus) / deficit	(6,110)	(6,847)					(6,847)
(Surplus) applied to future years							

**Unsightly Premises
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	52,927	61,239	62,731	64,418	66,312
Contributions	7,253	267	432	606	792
Interest earned	1,059	1,225	1,255	1,288	1,326
Withdrawals for capital projects:					
Closing Balance Reserve Fund	61,239	62,731	64,418	66,312	68,430

**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)	(87,191)	(89,807)	(92,501)	(95,276)	(98,134)	(462,909)
Operating grants	(1,089,588)	(669,000)					(669,000)
Miscellaneous	(32,000)	(83,000)					(83,000)
Total Operating Revenues	(2,024,792)	(1,755,799)	(1,115,263)	(1,148,721)	(1,183,183)	(1,218,678)	(6,421,644)
Operating Expenditures							
Administration	125,513	173,308	178,507	183,862	189,378	195,059	920,114
Professional fees	348,000	310,250	112,308	115,677	119,147	122,721	780,103
Building ops	800	800	824	849	874	900	4,247
Veh & Equip ops	20,808	30,094	22,997	23,687	24,397	25,129	126,304
Operating costs	122,128	151,884	110,005	113,306	116,706	120,207	612,108
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	185,282	30,742	31,664	32,615	33,594	313,897
Total Operating Expenditures	2,464,982	2,192,541	1,115,263	1,148,721	1,183,183	1,218,678	6,858,386
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	436,742					436,742
Add: Transfer from appropriated surplus	(161,200)	(253,279)					(253,279)
Add: Prior year (surplus) / deficit	(278,990)	(183,463)					(183,463)
(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	655,928	566,329	608,398	652,230	697,890
Contributions	110,282	30,742	31,664	32,615	33,594
Interest earned	13,119	11,327	12,168	13,045	13,958
Withdrawals for capital projects:					
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	(170,000)				
Total Withdrawals for capital projects	(170,000)				
Other transfers out of Reserve	43,000				
Closing Balance Reserve Fund	566,329	608,398	652,230	697,890	745,442
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,478	80,588	82,200	83,844	85,521
Contributions	75,000				
Interest earned	110	1,612	1,644	1,677	1,710
Withdrawals for capital projects:					
Closing Balance Reserve Account	80,588	82,200	83,844	85,521	87,231

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		114.1%	0.3%				
Property taxes	(53,023)	(113,500)	(113,879)	(113,911)	(113,944)	(113,979)	(569,213)
	(53,023)	(113,500)	(113,879)	(113,911)	(113,944)	(113,979)	(569,213)
Grants in lieu of taxes	(203)	(203)	(203)	(203)	(203)	(203)	(1,015)
Total Operating Revenues	(53,226)	(113,703)	(114,082)	(114,114)	(114,147)	(114,182)	(570,228)
Operating Expenditures							
Administration	1,050	1,050	1,082	1,114	1,147	1,182	5,575
Transfer to other gov/org	52,475	113,000	113,000	113,000	113,000	113,000	565,000
Total Operating Expenditures	53,525	114,050	114,082	114,114	114,147	114,182	570,575
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 CONTRIBUTION
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			163.4%	1.2%			
Property taxes	(30,600)	(30,600)	(80,600)	(81,600)	(81,600)	(81,600)	(356,000)
	(30,600)	(30,600)	(80,600)	(81,600)	(81,600)	(81,600)	(356,000)
Total Operating Revenues	(30,600)	(30,600)	(80,600)	(81,600)	(81,600)	(81,600)	(356,000)
Operating Expenditures							
Administration	600	600	600	1,600	1,600	1,600	6,000
Transfer to other gov/org	30,000	30,000	80,000	80,000	80,000	80,000	350,000
Total Operating Expenditures	30,600	30,600	80,600	81,600	81,600	81,600	356,000
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							

**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)	(77,410)					(77,410)
Total Operating Revenues	(231,808)	(267,640)	(192,730)	(198,511)	(204,468)	(210,602)	(1,073,951)
Operating Expenditures							
Administration	13,895	16,649	17,148	17,663	18,193	18,739	88,392
Professional fees		5,000					5,000
Veh & Equip ops	26,100	26,350	11,141	11,475	11,819	12,174	72,959
Operating costs	9,920	55,032	11,571	11,918	12,276	12,644	103,441
Program costs	53,280						
Transfer to other gov/org	147,286	162,946	138,424	142,577	146,854	151,260	742,061
Contributions to reserve funds	19,023	29,238	14,446	14,878	15,326	15,785	89,673
Total Operating Expenditures	269,504	295,215	192,730	198,511	204,468	210,602	1,101,526
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	37,696	27,575					27,575
Add: Transfer from appropriated surplus	(15,000)	(15,000)					(15,000)
Add: Prior year (surplus) / deficit	(22,696)	(12,575)					(12,575)
(Surplus) applied to future years							

**D68 E911
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	135,489	138,199	140,963	143,782	146,658
Interest earned	2,710	2,764	2,819	2,876	2,933
Withdrawals for capital projects:					
Closing Balance Reserve Fund	138,199	140,963	143,782	146,658	149,591

**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		(10,500)					(10,500)
Total Operating Revenues	(829,687)	(869,824)	(882,588)	(909,066)	(936,338)	(964,428)	(4,562,244)
Operating Expenditures							
Administration	26,101	28,249	29,096	29,969	30,868	31,794	149,976
Professional fees	500	5,500					5,500
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	876,496	882,588	909,066	936,338	964,428	4,568,916
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)	(95,724)	(95,883)	(95,936)	(95,994)	(96,052)	(479,589)
Parcel taxes	(94,631)	(100,548)	(100,717)	(100,775)	(100,832)	(100,893)	(503,765)
	(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)	(57,975)					(57,975)
Interdepartmental recoveries	(541,432)	(793,185)	(876,294)	(900,008)	(929,510)	(954,819)	(4,453,816)
Miscellaneous		(30,000)					(30,000)
Total Operating Revenues	(824,759)	(881,160)	(876,294)	(900,008)	(929,510)	(954,819)	(4,541,791)
Operating Expenditures							
Administration	11,420	12,970	13,359	13,760	14,173	14,598	68,860
Professional fees	78,425	88,122	82,394	84,865	87,411	90,034	432,826
Veh & Equip ops	5,227	11,581	11,928	12,286	12,655	13,034	61,484
Operating costs	327,304	99,599	44,611	45,950	47,329	48,748	286,237
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	2,500		2,500		35,000
Contributions to reserve funds		75,000					75,000
Total Operating Expenditures	1,104,945	1,007,705	876,294	900,008	929,510	954,819	4,668,336
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	280,186	126,545					126,545
Add: Transfer from appropriated surplus	(44,925)	(8,372)					(8,372)
Add: Prior year (surplus) / deficit	(235,261)	(118,173)					(118,173)
(Surplus) applied to future years							

**FIRE PROTECTION-DASHWOOD FIREHALL CONSTRUCTION
FINANCIAL PLAN SUMMARY
2026 to 2030**

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		21.8%	5.1%				
Property taxes	(312,518)	(380,721)	(400,034)	(400,159)	(400,289)	(400,422)	(1,981,625)
	(312,518)	(380,721)	(400,034)	(400,159)	(400,289)	(400,422)	(1,981,625)
Total Operating Revenues	(312,518)	(380,721)	(400,034)	(400,159)	(400,289)	(400,422)	(1,981,625)
Operating Expenditures							
Administration	2,929	4,061	4,183	4,308	4,438	4,571	21,561
Debt interest	257,521	236,072	236,072	236,072	236,072	236,072	1,180,360
Total Operating Expenditures	260,450	240,133	240,255	240,380	240,510	240,643	1,201,921
Capital Asset Expenditures							
Capital expenditures	985,931						
Transfer from reserves	(55,000)						
New borrowing	(930,931)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	81,752	159,779	159,779	159,779	159,779	159,779	798,895
New debt (principal & interest)	9,309						
Total Capital Financing Charges	91,061	159,779	159,779	159,779	159,779	159,779	798,895
Net (surplus)/deficit for the year	38,993	19,191					19,191
Add: Transfer from appropriated surplus	(30,595)						
Add: Prior year (surplus) / deficit	(8,398)	(19,191)					(19,191)
(Surplus) applied to future years							

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(5.7%)	6.4%			(23.9%)	
Parcel taxes	(125,346)	(118,142)	(125,708)	(125,708)	(125,708)	(95,623)	(590,889)
	(125,346)	(118,142)	(125,708)	(125,708)	(125,708)	(95,623)	(590,889)
Total Operating Revenues	(125,346)	(118,142)	(125,708)	(125,708)	(125,708)	(95,623)	(590,889)
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	65,194	65,194	65,194	65,194	325,970
Total Capital Financing Charges	62,710	65,194	65,194	65,194	65,194	65,194	325,970
Net (surplus)/deficit for the year		8,807					8,807
Add: Prior year (surplus) / deficit		(8,807)					(8,807)
(Surplus) applied to future years							

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(14,550.7%)	(98.3%)	(100.0%)			
Property taxes	(1,780)	257,222	4,300				261,522
	(1,780)	257,222	4,300				261,522
Miscellaneous		(258,454)	(4,300)				(262,754)
Total Operating Revenues	(1,780)	(1,232)					(1,232)
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	1,548					1,548
Add: Transfer from appropriated surplus	(2,000)	(1,000)					(1,000)
Add: Prior year (surplus) / deficit		(548)					(548)
(Surplus) applied to future years							

**Fire - Nanaimo River
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	258,454	5,169	103	105	107
Interest earned	5,169	103	2	2	2
Withdrawals for capital projects:					
Other transfers out of Reserve	258,454	5,169			
Closing Balance Reserve Fund	5,169	103	105	107	109

**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	217,429	223,952	230,670	237,591	244,718	1,154,360
Professional fees	6,000	19,000	69,570	21,657	22,307	22,976	155,510
Building ops	84,757	99,012	71,983	74,142	76,366	98,657	420,160
Veh & Equip ops	122,020	117,220	120,737	124,359	128,089	131,932	622,337
Operating costs	195,602	239,700	246,807	254,127	261,667	269,433	1,271,734
Wages & benefits	417,143	429,018	448,324	461,774	475,627	489,896	2,304,639
Contributions to reserve funds	127,949	158,252	151,629	166,398	55,648	90,355	622,282
Debt interest	15,969	24,787	15,338	19,802	103,580	566,652	730,159
Total Operating Expenditures	1,130,179	1,304,418	1,348,340	1,352,929	1,360,875	1,914,619	7,281,181
Capital Asset Expenditures							
Capital expenditures	1,537,685	259,857	135,000	603,250	10,495,250	500,000	11,993,357
Transfer from reserves	(844,793)	(214,857)	(135,000)	(233,000)	(25,000)		(607,857)
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	92,420					92,420
Add: Transfer from appropriated surplus		(30,000)					(30,000)
Add: Prior year (surplus) / deficit	(27,071)	(62,420)					(62,420)
(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	159,857	25,000	33,000	25,000		242,857
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	100,000	110,000	350,000	450,000	500,000	1,510,000
Total Fire - Coombs Hilliers	259,857	135,000	603,250	10,495,250	500,000	11,993,357

**Fire - Coombs Hilliers
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	354,380	294,863	307,389	236,935	262,322
Contributions	148,252	141,629	156,398	45,648	80,355
Interest earned	7,088	5,897	6,148	4,739	5,246
Withdrawals for capital projects:					
FR-0011 COOMBS HILLIERS FIREHALL 2 RECONSTRU			(200,000)		
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	(114,857)	(25,000)	(33,000)	(25,000)	
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	(100,000)	(110,000)			
Total Withdrawals for capital projects	(214,857)	(135,000)	(233,000)	(25,000)	
Closing Balance Reserve Fund	294,863	307,389	236,935	262,322	347,923
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	136,513	140,608	144,827	149,171	153,647	724,766
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	529,693	497,876	263,415	404,236	542,173	2,237,393
Debt interest	26,125						
Total Operating Expenditures	1,255,483	1,643,252	1,644,841	1,444,791	1,621,053	1,795,495	8,149,432
Capital Asset Expenditures							
Capital expenditures	1,630,184	1,747,850	5,499,395	70,000	400,000	1,110,000	8,827,245
Transfer from reserves	(809,789)	(1,217,789)	(60,000)	(70,000)	(400,000)	(1,110,000)	(2,857,789)
Grants and other	(250,000)	(159,666)					(159,666)
New borrowing	(550,000)	(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							
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	3,500	82,253	462,557	462,557	462,557	1,473,424
Net (surplus)/deficit for the year	19,018	127,092					127,092
Add: Prior year (surplus) / deficit	(19,018)	(127,092)					(127,092)
(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 FIREHALL 2 CONSTRUCTION	629,850	5,439,395				6,069,245
MJ-2021 MAJOR CAP - FIRE ERRINGTON	48,000	60,000	70,000	400,000	310,000	888,000
VH-2021 VEHICLE - FIRE ERRINGTON	1,070,000				800,000	1,870,000
Total Fire - Errington	1,747,850	5,499,395	70,000	400,000	1,110,000	8,827,245

**Fire - Errington
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	941,840	267,581	705,808	908,339	925,741
Contributions	524,693	492,876	258,415	399,236	537,173
Interest earned	18,837	5,351	14,116	18,166	18,514
Withdrawals for capital projects:					
FR-0003 ERRINGTON FIREHALL 2 CONSTRUCTION	(99,789)				
MJ-2021 MAJOR CAP - FIRE ERRINGTON	(48,000)	(60,000)	(70,000)	(400,000)	(310,000)
VH-2021 VEHICLE - FIRE ERRINGTON	(1,070,000)				(800,000)
Total Withdrawals for capital projects	(1,217,789)	(60,000)	(70,000)	(400,000)	(1,110,000)
Closing Balance Reserve Fund	267,581	705,808	908,339	925,741	371,428
New Borrowing					
FR-0003 ERRINGTON FIREHALL 2 CONSTRUCTION	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	31,378	93,221	96,017	98,898	101,867	421,381
Total Operating Expenditures	1,101,626	1,145,267	1,180,901	1,216,328	1,252,818	1,290,403	6,085,717
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,849	(1,239)					(1,239)
Add: Prior year (surplus) / deficit	(4,849)	1,239					1,239
(Surplus) applied to future years							

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		8.9%	11.3%	10.3%	8.2%	5.1%	
Property taxes	(1,356,704)	(1,477,170)	(1,644,809)	(1,813,857)	(1,962,325)	(2,061,827)	(8,959,988)
	(1,356,704)	(1,477,170)	(1,644,809)	(1,813,857)	(1,962,325)	(2,061,827)	(8,959,988)
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)	(1,490,170)	(1,657,809)	(1,826,857)	(1,975,325)	(2,074,827)	(9,024,988)
Operating Expenditures							
Administration	191,620	261,876	269,732	277,824	286,159	294,744	1,390,335
Professional fees	95,000	18,544	19,100	19,673	20,264	20,871	98,452
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	367,144	378,096	389,376	400,994	1,895,563
Wages & benefits	383,893	395,778	413,588	425,996	438,776	451,939	2,126,077
Contributions to reserve funds	131,508	63,185	156,448	286,893	395,599	454,148	1,356,273
Debt interest	114,390	114,390	114,390	114,390	114,390	114,390	571,950
Total Operating Expenditures	1,461,841	1,426,625	1,559,688	1,728,736	1,877,204	1,976,706	8,568,959
Capital Asset Expenditures							
Capital expenditures	1,679,710	604,214	410,000	15,000	120,000	165,000	1,314,214
Transfer from reserves	(1,086,241)	(146,789)	(410,000)	(15,000)	(120,000)	(165,000)	(856,789)
Grants and other	(560,000)	(457,425)					(457,425)
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	34,576					34,576
Add: Transfer from appropriated surplus		(3,544)					(3,544)
Add: Prior year (surplus) / deficit	(105,727)	(31,032)					(31,032)
(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	154,214	10,000	15,000	20,000	15,000	214,214
VH-2023 VEHICLE - FIRE NANOOSE BAY	450,000	400,000		100,000	150,000	1,100,000
Total Fire - Nanoose Bay	604,214	410,000	15,000	120,000	165,000	1,314,214

**Fire - Nanoose Bay
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	637,689	503,653	138,758	292,010	452,033
Contributions		35,032	165,477	274,183	332,732
Interest earned	12,753	10,073	2,775	5,840	9,040
Withdrawals for capital projects:					
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	(124,214)	(10,000)	(15,000)	(20,000)	(15,000)
VH-2023 VEHICLE - FIRE NANOOSE BAY	(22,575)	(400,000)		(100,000)	(150,000)
Total Withdrawals for capital projects	(146,789)	(410,000)	(15,000)	(120,000)	(165,000)
Closing Balance Reserve Fund	503,653	138,758	292,010	452,033	628,805

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		3.7%	8.9%	3.0%	3.0%	3.0%	
Property taxes	(152,136)	(157,690)	(171,650)	(176,799)	(182,103)	(187,566)	(875,808)
	(152,136)	(157,690)	(171,650)	(176,799)	(182,103)	(187,566)	(875,808)
Total Operating Revenues	(152,136)	(157,690)	(171,650)	(176,799)	(182,103)	(187,566)	(875,808)
Operating Expenditures							
Administration	7,377	7,586	7,814	8,048	8,289	8,538	40,275
Professional fees	1,000	2,000	1,060	1,092	1,125	1,158	6,435
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	167,621	171,650	176,799	182,103	187,566	885,739
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	12,345	9,931					9,931
Add: Transfer from appropriated surplus		(1,000)					(1,000)
Add: Prior year (surplus) / deficit	(12,345)	(8,931)					(8,931)
(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	30,982	31,911	32,869	33,855	34,871	164,488
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	138,288	200,217	224,421	16,295	74,117	653,338
Debt interest				29,792	29,196	22,046	81,034
Total Operating Expenditures	332,884	360,489	414,130	474,240	271,815	328,973	1,849,647
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	30,524					30,524
Add: Transfer from appropriated surplus	(17,500)	(14,649)					(14,649)
Add: Prior year (surplus) / deficit	(14,403)	(15,875)					(15,875)
(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	1,082,341	1,242,276	682,339	190,407	210,510
Contributions	138,288	200,217	224,421	16,295	74,117
Interest earned	21,647	24,846	13,647	3,808	4,210
Withdrawals for capital projects:					
FR-0004 CASSIDY WATERLOO FIREHALL REPLACEME		(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	1,242,276	682,339	190,407	210,510	288,837
New Borrowing					
FR-0004 CASSIDY WATERLOO FIREHALL REPLACEME			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		14.9%	9.7%	7.7%	4.9%	4.9%	
Property taxes	(1,408,932)	(1,618,836)	(1,776,379)	(1,912,716)	(2,005,972)	(2,103,820)	(9,417,723)
	(1,408,932)	(1,618,836)	(1,776,379)	(1,912,716)	(2,005,972)	(2,103,820)	(9,417,723)
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)	(1,621,136)	(1,778,679)	(1,965,016)	(2,008,272)	(2,106,120)	(9,479,223)
Operating Expenditures							
Administration	103,202	153,479	158,083	162,826	167,711	172,742	814,841
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	546,949	698,613	706,118	796,475	3,188,155
Debt interest	5,226	3,956	2,673	1,390	107		8,126
Total Operating Expenditures	1,380,928	1,607,558	1,748,132	1,934,469	1,977,725	2,106,120	9,374,004
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	16,969					16,969
Add: Prior year (surplus) / deficit	(1,743)	(16,969)					(16,969)
(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	399,271	663,257	518,472	472,455	883,022
Contributions	435,000	541,949	693,613	701,118	791,475
Interest earned	7,986	13,266	10,370	9,449	17,660
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	663,257	518,472	472,455	883,022	1,100,157

**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	59,368	61,149	62,984	64,873	66,819	315,193
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						
Transfer to other gov/org		75,000	77,250	79,568	81,955	84,413	398,186
Contributions to reserve funds	91,057	163,625	103,129	140,014	165,649	59,053	631,470
Debt interest					11,458	11,229	22,687
Total Operating Expenditures	449,951	539,951	412,277	458,437	505,083	408,096	2,323,844
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	141,451					141,451
Add: Transfer from appropriated surplus	(48,468)	(48,468)					(48,468)
Add: Prior year (surplus) / deficit	(34,997)	(92,983)					(92,983)
(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	434,836	567,158	676,630	725,177	300,330
Contributions	158,625	98,129	135,014	160,649	54,053
Interest earned	8,697	11,343	13,533	14,504	6,007
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	567,158	676,630	625,177	300,330	360,390
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	132,635	136,614	140,712	144,934	149,282	704,177
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	142,038	135,785	93,609	391,567	571,016	1,334,015
Debt interest	31,641	35,951	47,599	37,018	25,190	13,615	159,373
Total Operating Expenditures	1,189,501	1,245,326	1,245,360	1,224,463	1,543,409	1,745,083	7,003,641
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	80,445					80,445
Add: Transfer from appropriated surplus		(37,380)					(37,380)
Add: Prior year (surplus) / deficit	(63,434)	(43,065)					(43,065)
(Surplus) applied to future years							

Fire - Bow Horn Bay

5 Year Capital Plan

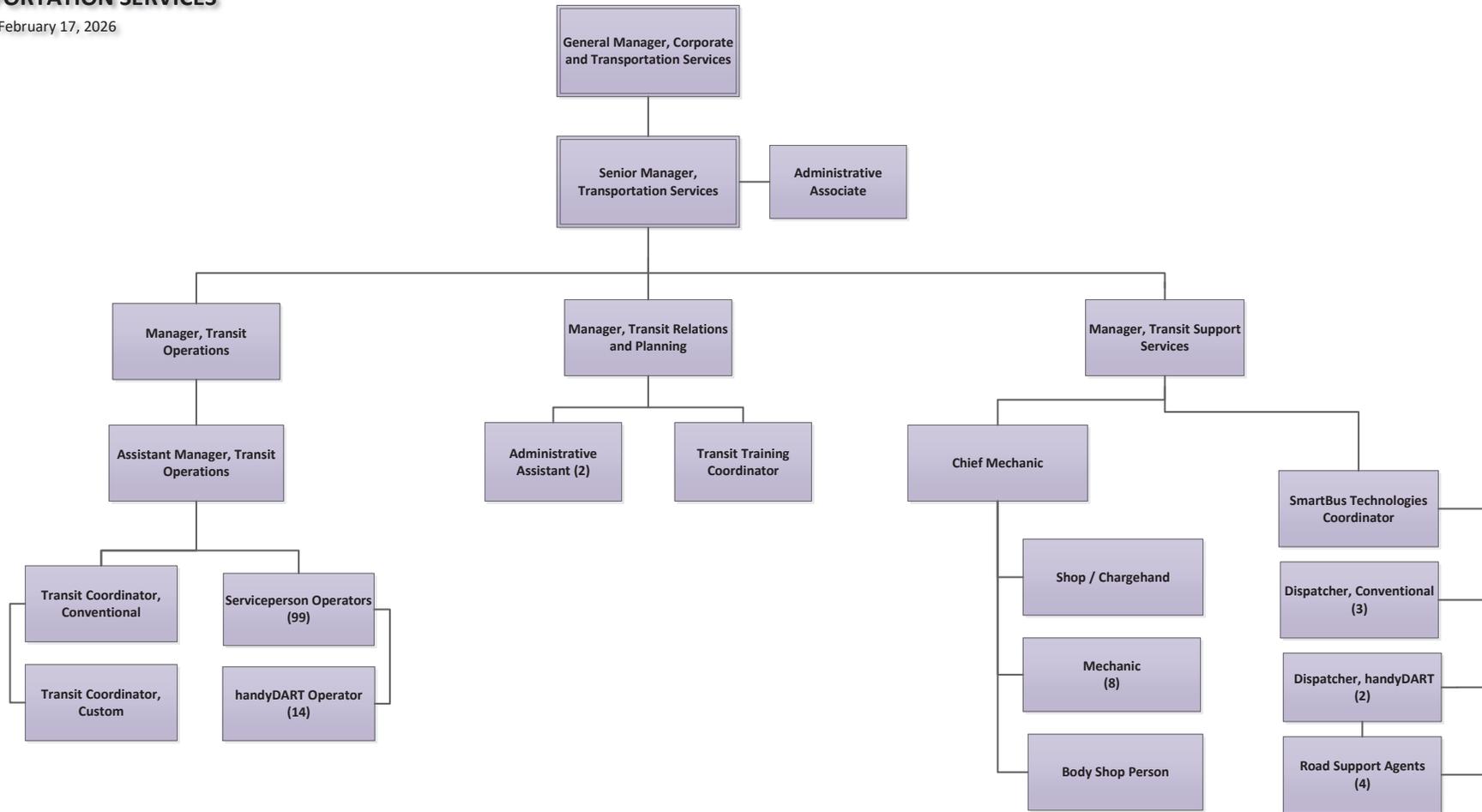
	2026 Capital	2027 Capital	2028 Capital	2029 Capital	2030 Capital	Total
FR-0007 BHB SATELLITE HALL DESIGN & CONST		3,015,000				3,015,000
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	20,000		40,000	14,000		74,000
VH-2029 VEHICLE - FIRE BOW HORN BAY	350,000	400,000		566,000	565,000	1,881,000
Total Fire - Bow 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	519,001	646,420	790,134	854,546	678,205
Contributions	137,038	130,785	88,609	386,567	566,016
Interest earned	10,381	12,929	15,803	17,092	13,563
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	646,420	790,134	854,546	678,205	692,784
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 February 17, 2026



**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)	(19,671,936)	(23,826,604)	(26,160,007)	(27,808,179)	(29,956,653)	(127,423,379)
	(19,403,665)	(19,671,936)	(23,826,604)	(26,160,007)	(27,808,179)	(29,956,653)	(127,423,379)
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)	(720,752)	(3,436,425)	(5,411)	(5,573)	(5,740)	(4,173,901)
Total Operating Revenues	(45,963,309)	(44,500,870)	(53,505,895)	(55,164,714)	(58,716,856)	(64,268,181)	(276,156,516)
Operating Expenditures							
Administration	3,575,061	3,666,134	3,973,832	4,318,588	4,470,223	4,644,566	21,073,343
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	223,925	3,659,375	232,567	237,018	241,559	4,594,444
Contributions to reserve funds	1,645,272	3,082,275	522,200	522,865	523,552	524,258	5,175,150
Total Operating Expenditures	48,663,144	48,724,443	53,439,253	54,910,860	58,295,466	63,541,692	278,911,714
Capital Asset Expenditures							
Capital expenditures	8,584,616	257,641	4,501,640	5,595,856	8,144,755	1,239,253	19,739,145
Transfer from reserves	(552,848)	(202,589)	(1,092,107)	(100,000)	(110,000)	(55,000)	(1,559,696)
Grants and other	(3,795,208)	(55,052)	(953,084)	(3,673,242)	(3,731,582)	(533,083)	(8,946,043)
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	4,223,573					4,223,573
Less: Transfer to appropriated surplus	133,130	41,941					41,941
Add: Transfer from appropriated surplus	(1,060,130)	(235,071)					(235,071)
Add: Prior year (surplus) / deficit	(1,857,279)	(4,030,443)					(4,030,443)
(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	(12,620)	(16.6%)	(11,950)	(5.3%)	(11,984)	0.3%	(12,020)	0.3%	(12,057)	0.3%
	(\$12,620)		(\$11,950)		(\$11,984)		(\$12,020)		(\$12,057)	
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	(19,671,936)	1.4%	(23,826,604)	21.1%	(26,160,007)	9.8%	(27,808,179)	6.3%	(29,956,653)	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	3,064,676	500,000	500,000	500,000	500,000	5,064,676
Total Operating Expenditures	42,778,427	43,423,672	47,824,590	49,024,695	52,190,029	54,961,635	247,424,621
Capital Asset Expenditures							
Capital expenditures	8,462,650	202,589	4,501,640	5,595,856	8,144,755	1,239,253	19,684,093
Transfer from reserves	(552,848)	(202,589)	(1,092,107)	(100,000)	(110,000)	(55,000)	(1,559,696)
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	4,451,814					4,451,814
Less: Transfer to appropriated surplus	133,130	41,941					41,941
Add: Transfer from appropriated surplus	(1,060,130)	(235,071)					(235,071)
Add: Prior year (surplus) / deficit	(1,466,776)	(4,258,684)					(4,258,684)
(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	50,000					50,000
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	152,589		100,000	110,000	55,000	417,589
Total Transit Southern Community	202,589	4,501,640	5,595,856	8,144,755	1,239,253	19,684,093

**Transit Southern Community
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	15,141,111	17,806,020	13,638,861	13,811,638	13,977,871
Contributions	2,564,676				
Interest earned	302,822	356,120	272,777	276,233	279,557
Withdrawals for capital projects:					
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTION	(50,000)				
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROV		(839,259)			
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE		(252,848)			
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	(152,589)		(100,000)	(110,000)	(55,000)
Total Withdrawals for capital projects	(202,589)	(1,092,107)	(100,000)	(110,000)	(55,000)
Other transfers out of Reserve		3,431,172			
Closing Balance Reserve Fund	17,806,020	13,638,861	13,811,638	13,977,871	14,202,428
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,142,371	5,051,491	5,152,521	5,255,571	5,360,682
Contributions	500,000				
Interest earned	102,847	101,030	103,050	105,111	107,214
Withdrawals for capital projects:					
Other transfers out of Reserve	693,727				
Closing Balance Reserve Account	5,051,491	5,152,521	5,255,571	5,360,682	5,467,896
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)	(360,387)					(360,387)
Total Operating Revenues	(5,220,590)	(5,247,050)	(5,349,996)	(5,616,047)	(5,829,747)	(8,298,672)	(30,341,512)
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
Total Operating Expenditures	5,618,262	5,019,415	5,349,996	5,616,047	5,829,747	8,298,672	30,113,877
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	397,672	(227,635)					(227,635)
Add: Prior year (surplus) / deficit	(397,672)	227,635					227,635
(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	17,599	22,200	22,865	23,552	24,258	110,474
Total Operating Expenditures	35,007	52,893	31,799	32,753	33,736	34,748	185,929
Capital Asset Expenditures							
Capital expenditures	121,966	55,052					55,052
Grants and other	(121,966)	(55,052)					(55,052)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(4,027)	95					95
Add: Prior year (surplus) / deficit	4,027	(95)					(95)
(Surplus) applied to future years							

**Descanso Bay Wharf service
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	341,478	366,947	397,526	429,383	462,563
Contributions	18,639	23,240	23,905	24,592	25,298
Interest earned	6,830	7,339	7,951	8,588	9,251
Withdrawals for capital projects:					
Closing Balance Reserve Fund	366,947	397,526	429,382	462,563	497,112

**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							

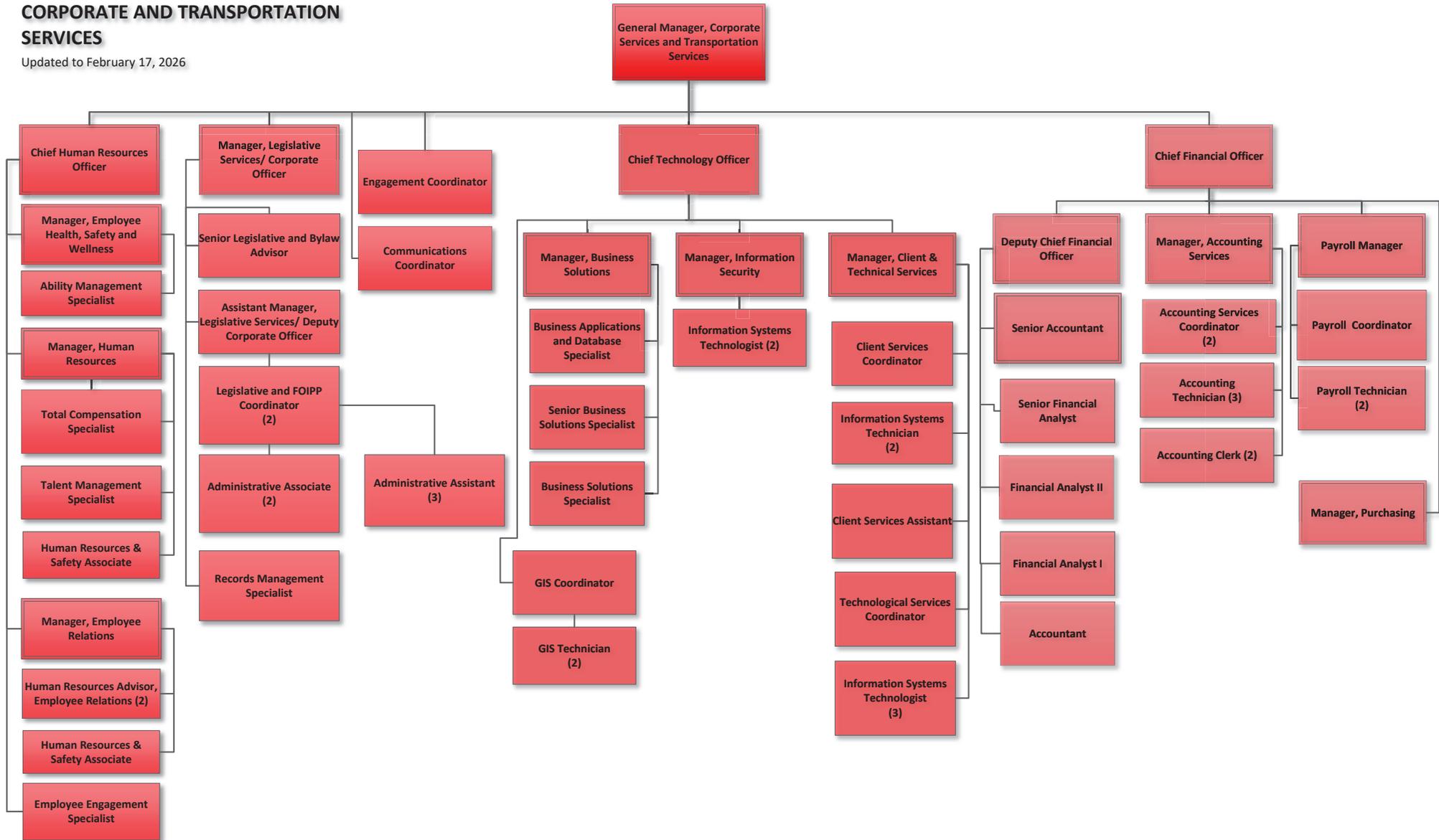


Transit - Gabriola Island Taxi Saver
FINANCIAL PLAN SUMMARY
2026 to 2030

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		(16.6%)	(5.3%)	0.3%	0.3%	0.3%	
Property taxes	(15,130)	(12,620)	(11,950)	(11,984)	(12,020)	(12,057)	(60,631)
	(15,130)	(12,620)	(11,950)	(11,984)	(12,020)	(12,057)	(60,631)
Total Operating Revenues	(15,130)	(12,620)	(11,950)	(11,984)	(12,020)	(12,057)	(60,631)
Operating Expenditures							
Administration	202	236	234	234	235	236	1,175
Transfer to other gov/org	11,786	11,683	11,716	11,750	11,785	11,821	58,755
Total Operating Expenditures	11,988	11,919	11,950	11,984	12,020	12,057	59,930
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(3,142)	(701)					(701)
Add: Prior year (surplus) / decifit	3,142	701					701
(Surplus) applied to future years							

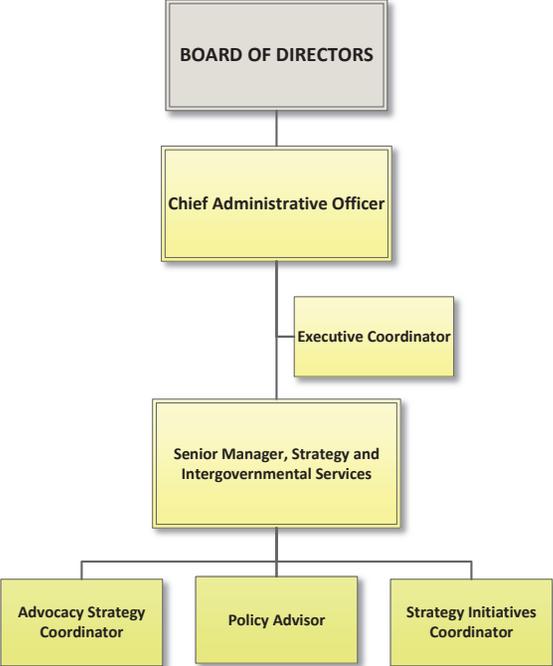
CORPORATE AND TRANSPORTATION SERVICES

Updated to February 17, 2026



STRATEGY & INTERGOVERNMENTAL SERVICES

Updated to February 17, 2026



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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		6.4%	17.3%	12.9%	6.6%	4.4%	
Property taxes	(8,189,749)	(8,711,654)	(10,217,902)	(11,540,650)	(12,304,368)	(12,849,952)	(55,624,526)
	(8,189,749)	(8,711,654)	(10,217,902)	(11,540,650)	(12,304,368)	(12,849,952)	(55,624,526)
Municipal agreements	(24,787)	(25,759)	(26,531)	(27,327)	(28,147)	(28,991)	(136,755)
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)	(612,568)	(100,000)	(100,000)	(100,000)	(100,000)	(1,012,568)
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)	(10,869,059)	(7,001,529)	(5,037,545)	(5,051,432)	(5,329,577)	(33,289,142)
Total Operating Revenues	(32,569,874)	(34,295,837)	(31,782,821)	(31,567,932)	(32,745,523)	(34,021,872)	(164,413,985)
Operating Expenditures							
Administration	635,933	669,300	654,034	673,160	692,861	714,651	3,404,006
Community grants	217,565	397,637	136,000	136,000	131,000	122,000	922,637
Legislative	991,650	1,220,691	953,880	982,496	1,011,971	1,262,330	5,431,368
Professional fees	2,972,196	3,115,429	1,277,138	1,197,268	1,224,455	1,279,237	8,093,527
Building ops	684,737	750,437	672,650	692,829	713,614	735,023	3,564,553
Veh & Equip ops	2,835,827	3,776,898	2,169,219	2,253,567	2,400,183	2,563,615	13,163,482
Operating costs	1,775,134	1,923,213	1,778,297	1,898,675	1,882,668	2,006,179	9,489,032
Wages & benefits	11,944,908	12,740,055	13,195,866	13,785,031	14,378,128	14,836,971	68,936,051
Transfer to other gov/org	3,751,307	3,708,173	3,757,676	3,881,679	4,009,775	4,142,097	19,499,400
Contributions to reserve funds	3,403,210	2,853,660	1,618,121	1,661,510	1,895,151	1,954,052	9,982,494
Debt interest	3,051,358	3,185,976	2,702,228	2,301,728	2,301,728	2,301,728	12,793,388
Total Operating Expenditures	32,263,825	34,341,469	28,915,109	29,463,943	30,641,534	31,917,883	155,279,938
Capital Asset Expenditures							
Capital expenditures	3,318,000	3,369,277	60,000	400,000	960,200	654,300	5,443,777
Transfer from reserves	(2,788,000)	(2,839,277)	(60,000)	(400,000)	(960,200)	(654,300)	(4,913,777)
Grants and other	(500,000)	(500,000)					(500,000)
Net Capital Assets funded from Operations	30,000	30,000					30,000
Capital Financing Charges							
Existing debt (principal)	3,927,381	3,371,437	2,867,712	2,103,989	2,103,989	2,103,989	12,551,116
Total Capital Financing Charges	3,927,381	3,371,437	2,867,712	2,103,989	2,103,989	2,103,989	12,551,116
Net (surplus)/deficit for the year	3,651,332	3,447,069					3,447,069
Add: Transfer from appropriated surplus	(1,627,575)	(1,934,535)					(1,934,535)
Add: Prior year (surplus) / deficit	(2,023,757)	(1,512,534)					(1,512,534)
(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%	(5,038,059)	42.1%	(6,187,000)	22.8%	(6,766,616)	9.4%	(7,126,637)	5.3%
0198 COMMUNITY GRANTS	(341,643)	99.9%	(136,000)	(60.2%)	(136,000)		(131,000)	(3.7%)	(122,000)	(6.9%)
	(\$3,887,364)		(\$5,174,059)		(\$6,323,000)		(\$6,897,616)		(\$7,248,637)	
Electoral Area Administration										
1500 ELECTORAL AREAS ONLY	(320,382)	2.9%	(380,495)	18.8%	(391,742)	3.0%	(403,327)	3.0%	(415,258)	3.0%
1502 EA'S ONLY - BUILDING POLICY AND ADVICE	(813,507)	4.0%	(870,282)	7.0%	(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	(5,000)	(50.0%)		(100.0%)						
	(\$40,000)		(\$15,000)		(\$5,000)		(\$5,000)		(\$5,000)	
House Numbering										
4300 HOUSE NUMBERING	(19,796)		(20,390)	3.0%	(21,001)	3.0%	(21,632)	3.0%	(22,281)	3.0%
	(\$19,796)		(\$20,390)		(\$21,001)		(\$21,632)		(\$22,281)	
Total CORPORATE SERVICES	(8,711,654)	6.4%	(10,217,902)	17.3%	(11,540,650)	12.9%	(12,304,368)	6.6%	(12,849,952)	4.4%

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues		5.4%	42.1%	22.8%	9.4%	5.3%	
Property taxes	(3,363,912)	(3,545,721)	(5,038,059)	(6,187,000)	(6,766,616)	(7,126,637)	(28,664,033)
	(3,363,912)	(3,545,721)	(5,038,059)	(6,187,000)	(6,766,616)	(7,126,637)	(28,664,033)
Municipal agreements	(22,911)	(23,891)	(24,607)	(25,345)	(26,106)	(26,889)	(126,838)
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)	(3,844,646)	(1,427,190)	(627,186)	(640,827)	(669,728)	(7,209,577)
Total Operating Revenues	(20,176,327)	(21,914,243)	(20,909,903)	(21,705,129)	(22,718,313)	(23,579,794)	(110,827,382)
Operating Expenditures							
Administration	556,674	582,688	566,369	582,864	599,857	617,356	2,949,134
Legislative	678,345	704,951	669,920	690,017	710,717	732,039	3,507,644
Professional fees	2,528,311	2,910,994	1,270,938	1,190,882	1,217,877	1,272,462	7,863,153
Building ops	643,741	717,912	639,149	658,323	678,073	698,416	3,391,873
Veh & Equip ops	2,830,225	3,771,296	2,163,449	2,247,624	2,394,062	2,557,310	13,133,741
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	12,281,498	12,809,680	13,387,259	13,968,422	14,387,475	66,834,334
Contributions to reserve funds	3,353,000	2,606,465	1,553,121	1,606,510	1,840,151	1,899,052	9,505,299
Total Operating Expenditures	23,411,421	24,963,838	20,909,903	21,705,129	22,718,313	23,579,794	113,876,977
Capital Asset Expenditures							
Capital expenditures	3,318,000	3,369,277	60,000	400,000	960,200	654,300	5,443,777
Transfer from reserves	(2,788,000)	(2,839,277)	(60,000)	(400,000)	(960,200)	(654,300)	(4,913,777)
Grants and other	(500,000)	(500,000)					(500,000)
Net Capital Assets funded from Operations	30,000	30,000					30,000
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,265,094	3,079,595					3,079,595
Add: Transfer from appropriated surplus	(1,270,762)	(1,682,110)					(1,682,110)
Add: Prior year (surplus) / deficit	(1,994,332)	(1,397,485)					(1,397,485)
(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	2,247,277			220,200	131,300	2,598,777
MJ-0113 MAJOR CAP - GIS & MAPPING	30,000					30,000
PC-0112 COMPUTER - INFO SERVICES CAPITAL	1,092,000	15,000	400,000	650,000	478,000	2,635,000
VH-0119 VEHICLE - VEHICLE POOL		45,000		90,000	45,000	180,000
Total Corporate Administration Summary	3,369,277	60,000	400,000	960,200	654,300	5,443,777

**Corporate Administration Summary
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	11,344,860	8,209,554	9,789,432	11,045,908	12,077,313
Contributions	1,552,098	1,430,687	1,495,687	1,680,687	1,745,687
Interest earned	226,896	164,191	195,789	220,918	241,546
Withdrawals for capital projects:					
MJ-0109 MAJOR CAP - BUILDING OPS	(1,747,277)			(220,200)	(131,300)
PC-0112 COMPUTER - INFO SERVICES CAPITAL	(1,092,000)	(15,000)	(400,000)	(650,000)	(478,000)
Total Withdrawals for capital projects	(2,839,277)	(15,000)	(400,000)	(870,200)	(609,300)
Other transfers out of Reserve	2,075,023		35,000		35,000
Closing Balance Reserve Fund	8,209,554	9,789,432	11,045,908	12,077,313	13,420,246
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	284,647	288,626	267,885	271,729	225,650
Contributions	35,000	55,000	35,000	75,000	60,000
Interest earned	5,693	5,773	5,358	5,435	4,513
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	36,714	36,514	36,514	36,514	36,514
Closing Balance Reserve Account	288,626	267,885	271,729	225,650	208,649
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		99.9%	(60.2%)		(3.7%)	(6.9%)	
Property taxes	(170,925)	(341,643)	(136,000)	(136,000)	(131,000)	(122,000)	(866,643)
	(170,925)	(341,643)	(136,000)	(136,000)	(131,000)	(122,000)	(866,643)
Total Operating Revenues	(170,925)	(341,643)	(136,000)	(136,000)	(131,000)	(122,000)	(866,643)
Operating Expenditures							
Community grants	217,565	397,637	136,000	136,000	131,000	122,000	922,637
Transfer to other gov/org	25,000	25,000					25,000
Total Operating Expenditures	242,565	422,637	136,000	136,000	131,000	122,000	947,637
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	71,640	80,994					80,994
Add: Transfer from appropriated surplus	(70,943)	(80,994)					(80,994)
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)	(19,796)	(20,390)	(21,001)	(21,632)	(22,281)	(105,100)
	(19,788)	(19,796)	(20,390)	(21,001)	(21,632)	(22,281)	(105,100)
Municipal agreements	(1,876)	(1,868)	(1,924)	(1,982)	(2,041)	(2,102)	(9,917)
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	513,515	518,706	534,042	549,841	566,112	2,682,216
Wages & benefits	373,161	458,557	386,186	397,772	409,706	449,496	2,101,717
Contributions to reserve funds	5,210	108,449	50,000	50,000	50,000	50,000	308,449
Total Operating Expenditures	1,366,625	1,766,000	1,371,988	1,411,424	1,452,045	1,742,881	7,744,338
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	96,178	118,299					118,299
Add: Transfer from appropriated surplus	(67,450)	(3,250)					(3,250)
Add: Prior year (surplus) / deficit	(28,728)	(115,049)					(115,049)
(Surplus) applied to future years							

**Electoral Area Administration
Fund Manager Summary**

	2026	2027	2028	2029	2030
RESERVE FUNDS					
Opening Balance Reserve Fund	317,660	74,513	126,003	178,523	232,093
Contributions	50,000	50,000	50,000	50,000	50,000
Interest earned	6,353	1,490	2,520	3,570	4,642
Withdrawals for capital projects:					
Other transfers out of Reserve	299,500				249,000
Closing Balance Reserve Fund	74,513	126,003	178,523	232,093	37,735

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

	2025	2026	2027	2028	2029	2030	Total
Operating Revenues							
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	149,435					149,435
Contributions to reserve funds	10,000	10,000					10,000
Total Operating Expenditures	216,704	159,435					159,435
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	87,684	69,435					69,435
Add: Transfer from appropriated surplus	(87,684)	(69,435)					(69,435)
(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		(50.0%)	(100.0%)				
Property taxes	(10,000)	(5,000)					(5,000)
	(10,000)	(5,000)					(5,000)
Operating grants	(41,445)						
Miscellaneous	(20,000)						
Total Operating Revenues	(71,445)	(5,000)					(5,000)
Operating Expenditures							
Professional fees	192,181						
Contributions to reserve funds	10,000	103,746					103,746
Total Operating Expenditures	202,181	103,746					103,746
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	130,736	98,746					98,746
Add: Transfer from appropriated surplus	(130,736)	(98,746)					(98,746)
(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)	(5,657,551)	(4,670,078)	(3,505,855)	(3,505,855)	(3,505,855)	(20,845,194)
Total Operating Revenues	(6,078,877)	(5,657,551)	(4,670,078)	(3,505,855)	(3,505,855)	(3,505,855)	(20,845,194)
Operating Expenditures							
Debt interest	2,544,586	2,679,204	2,195,456	1,794,956	1,794,956	1,794,956	10,259,528
Total Operating Expenditures	2,544,586	2,679,204	2,195,456	1,794,956	1,794,956	1,794,956	10,259,528
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	3,534,291	2,978,347	2,474,622	1,710,899	1,710,899	1,710,899	10,585,666
Total Capital Financing Charges	3,534,291	2,978,347	2,474,622	1,710,899	1,710,899	1,710,899	10,585,666
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)	(52,568)					(52,568)
Total Operating Revenues	(229,496)	(52,568)					(52,568)
Operating Expenditures							
Transfer to other gov/org	229,496	52,568					52,568
Total Operating Expenditures	229,496	52,568					52,568
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



REGIONAL
DISTRICT
OF NANAIMO

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