



REGIONAL
DISTRICT
OF NANAIMO



Moorecroft Regional Park

REGIONAL DISTRICT OF NANAIMO

2021 - 2025 PRELIMINARY FINANCIAL PLAN

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

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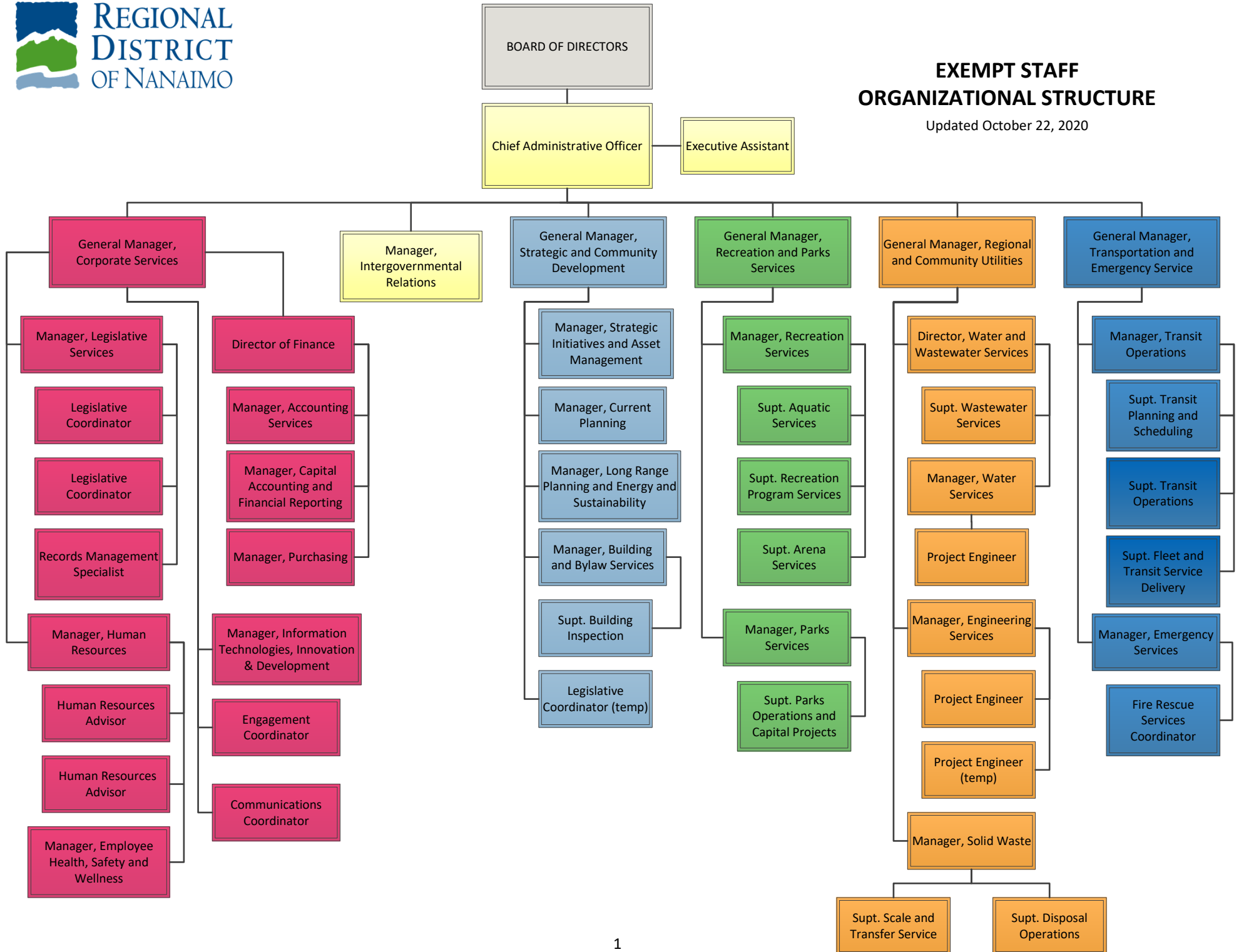
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Updated October 22, 2020



RDN SERVICES AND PARTICIPANTS

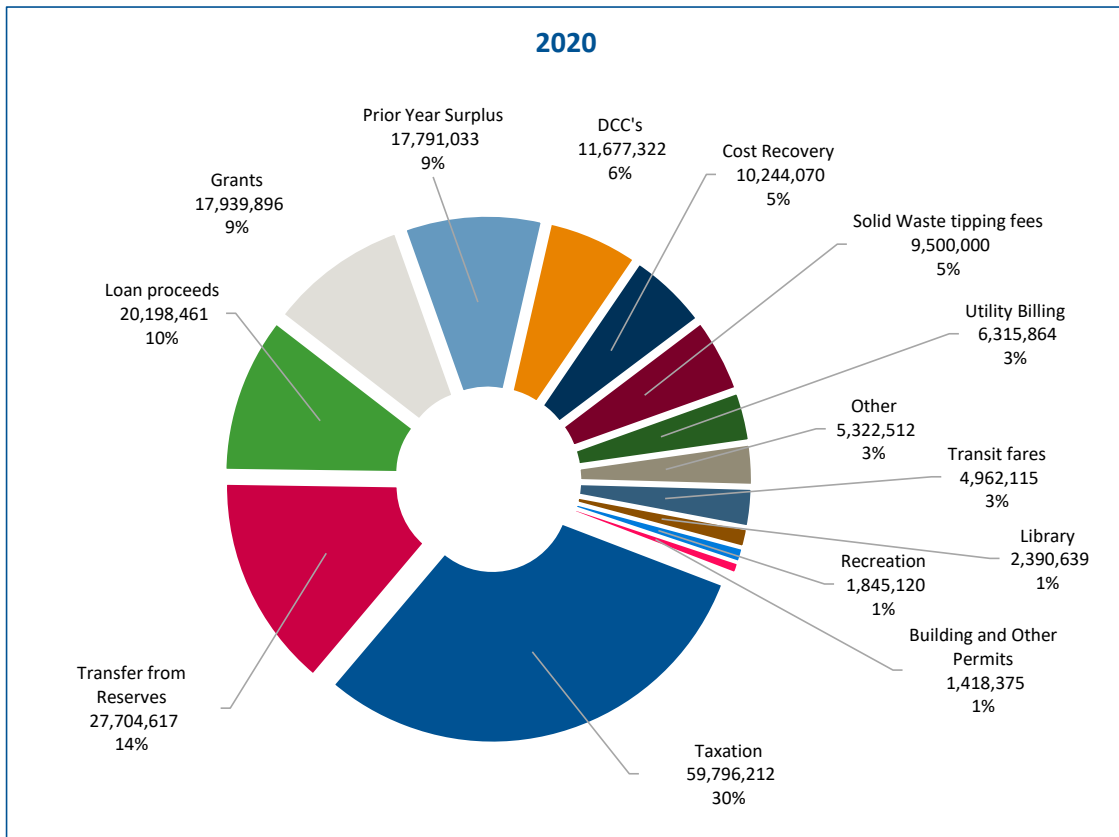
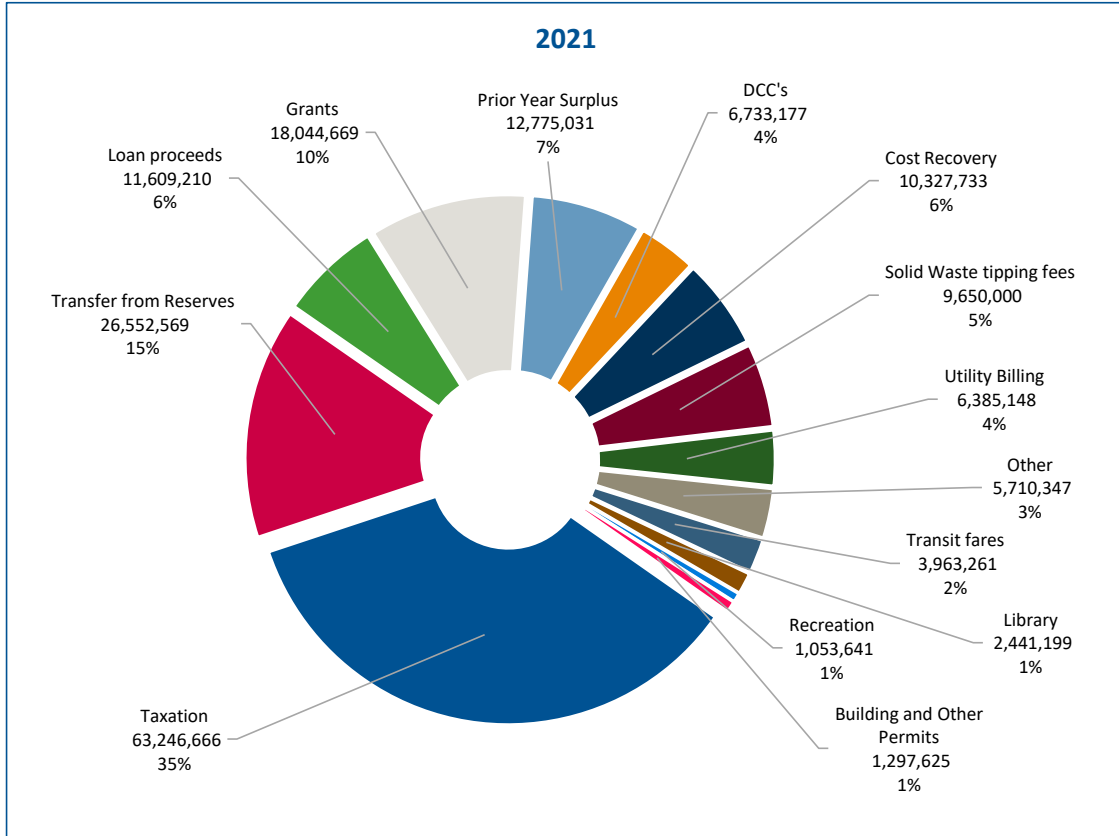
	X = Entire Electoral Area or Municipality						O = Portion of Electoral Area or Municipality						Requisition Allocation
	NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H		
Administration	X	X	X	X	X	X	X	X	X	X	X	Assessment	
Grants In Aid	X	X	X	X	X	X	X	X	X	X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

RDN SERVICES AND PARTICIPANTS

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

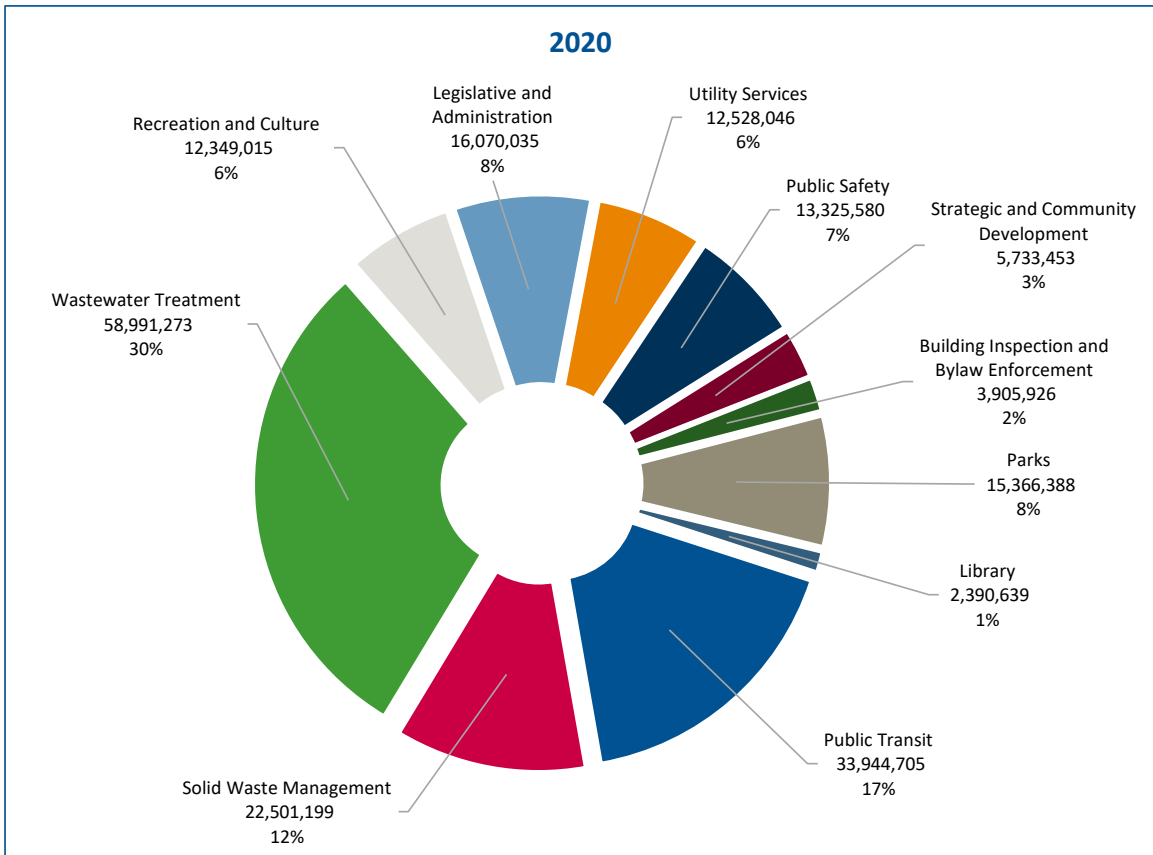
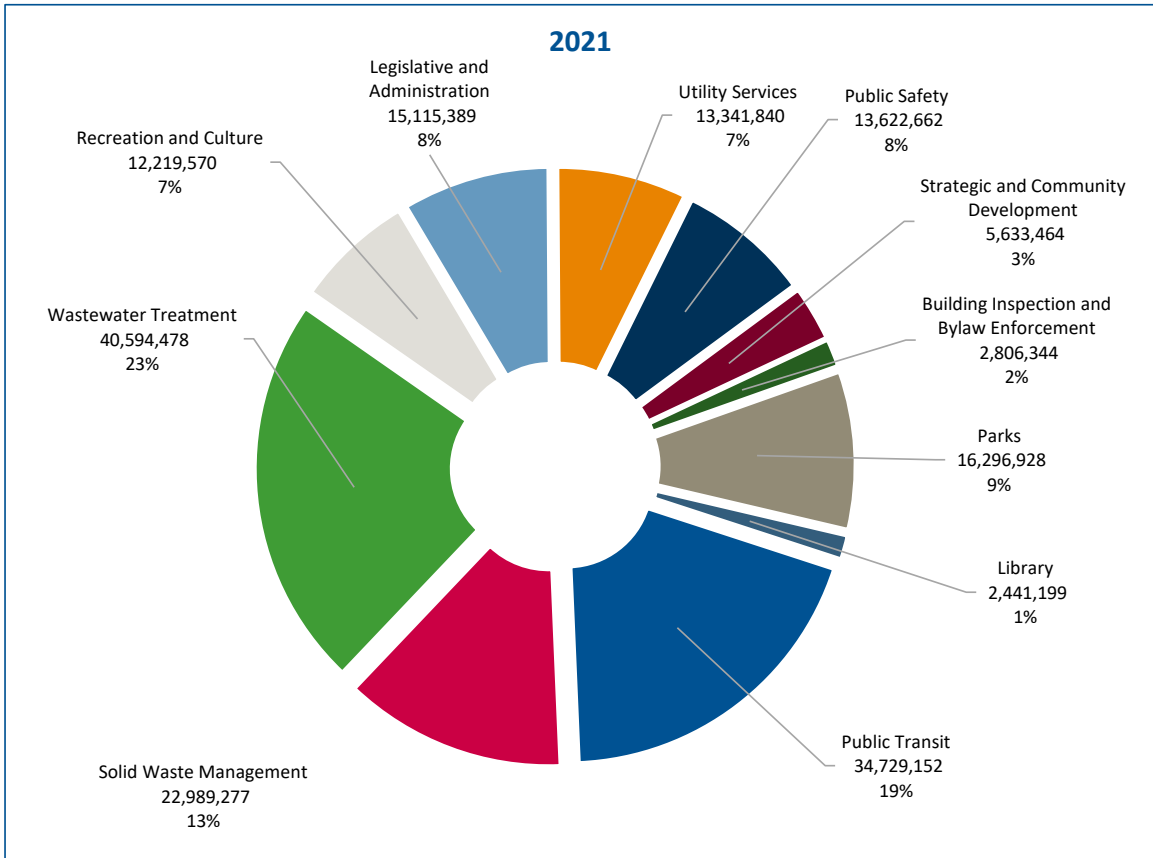
REGIONAL DISTRICT OF NANAIMO

SOURCES OF REVENUE



REGIONAL DISTRICT OF NANAIMO

EXPENDITURE BY SERVICE





GENERAL REVENUE FUND
2021 Proposed Budget

	CORPORATE	SERVICES	STRATEGIC & COMM	DEVELOPMENT
	Budget	Budget	Budget	Budget
	2020	2021	2020	2021
OPERATING REVENUES				
TAX REQUISITION	(5,667,657)	(6,344,672)	(3,152,368)	(3,012,757)
OPERATING GRANTS	(1,727,464)	(1,716,550)	(501,804)	(462,270)
OPERATING REVENUE	(49,967)	(21,734)	(1,458,088)	(1,314,562)
OTHER REVENUE	(13,044,989)	(12,649,047)	(1,952,564)	(1,853,125)
TOTAL OPERATING REVENUES	(20,490,077)	(20,732,003)	(7,064,824)	(6,642,714)
OPERATING EXPENDITURES				
OFFICE OPERATING	345,775	321,248	510,887	480,690
COMMUNITY GRANTS	124,050	119,250	0	0
LEGISLATIVE	829,910	902,106	0	0
PROFESSIONAL FEES	1,202,297	1,238,734	1,629,817	1,799,225
BUILDING - OPER & MAINT	485,389	529,294	40,813	42,679
VEH & EQUIP - OPER & MAINT	559,250	524,611	83,793	85,398
OTHER OPERATING COSTS	2,087,646	2,120,227	995,332	1,027,225
WAGES & BENEFITS	5,583,361	5,811,413	3,758,747	3,940,385
PROGRAM COSTS	0	0	420,400	370,575
DEBT - FINANCING - INTEREST	2,576,811	2,512,852	0	0
DEBT - FINANCING - PRINCIPAL	3,368,374	3,279,007	0	0
TRANSFER TO RESERVE FUND	1,486,545	820,099	1,717,172	398,025
TRANSFER TO OTHER GOV'T/AGENCIES	3,929,254	3,979,814	164,695	65,000
TOTAL OPERATING EXPENDITURES	22,578,662	22,158,655	9,321,656	8,209,202
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	1,827,200	1,189,790	317,722	230,607
TRANSFERS FROM RESERVES	(1,534,000)	(925,850)	(247,222)	(46,125)
CAPITAL GRANTS AND OTHER	0	0	0	(162,222)
NEW BORROWING	0	0	0	0
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	293,200	263,940	70,500	22,260
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	2,381,785	1,690,592	2,327,332	1,588,748
TRANSFER TO APPROPRIATED SURPLUS	0	0	127,847	0
TRANSFER FROM APPROPRIATED SURPLUS	(797,799)	(464,000)	(287,847)	(955,577)
PRIOR YEARS (SURPLUS) DEFICIT	(1,583,986)	(1,226,592)	(2,167,332)	(633,171)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	0	0	0	0



GENERAL REVENUE FUND
2021 Proposed Budget

	REGIONAL & Budget 2020	COMM UTILITIES Budget 2021	RECREATION & Budget 2020	PARKS SERVICES Budget 2021
OPERATING REVENUES				
TAX REQUISITION	(21,871,699)	(23,087,127)	(13,050,292)	(13,535,912)
OPERATING GRANTS	(98,579)	(87,855)	(241,650)	(177,880)
OPERATING REVENUE	(18,048,823)	(18,221,336)	(1,843,870)	(1,053,641)
OTHER REVENUE	(2,823,991)	(2,324,433)	(90,188)	(322,147)
TOTAL OPERATING REVENUES	(42,843,092)	(43,720,751)	(15,226,000)	(15,089,580)
OPERATING EXPENDITURES				
OFFICE OPERATING	2,652,219	2,543,639	844,696	702,210
COMMUNITY GRANTS	0	0	0	0
LEGISLATIVE	0	0	1,100	1,100
PROFESSIONAL FEES	1,613,189	1,647,500	897,549	706,044
BUILDING - OPER & MAINT	2,126,600	2,237,086	824,579	768,025
VEH & EQUIP - OPER & MAINT	1,886,775	1,874,922	192,159	199,414
OTHER OPERATING COSTS	13,429,096	13,828,313	1,440,892	1,547,956
WAGES & BENEFITS	10,489,303	10,604,339	5,291,919	5,449,254
PROGRAM COSTS	290,885	281,450	809,478	612,265
DEBT - FINANCING - INTEREST	1,615,917	1,378,077	427,763	418,238
DEBT - FINANCING - PRINCIPAL	1,740,007	2,209,078	412,288	455,911
TRANSFER TO RESERVE FUND	11,254,876	8,442,197	3,571,102	3,209,606
TRANSFER TO OTHER GOV'T/AGENCIES	0	0	2,253,147	2,561,687
TOTAL OPERATING EXPENDITURES	47,098,867	45,046,601	16,966,672	16,631,710
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	47,677,282	31,878,963	10,748,727	11,884,793
TRANSFERS FROM RESERVES	(28,073,144)	(21,322,791)	(4,162,668)	(5,391,725)
CAPITAL GRANTS AND OTHER	(2,134,893)	(1,190,862)	(3,773,997)	(4,934,909)
NEW BORROWING	(14,198,461)	(6,739,210)	(2,000,000)	(1,000,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	3,270,784	2,626,100	812,062	558,159
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	7,526,559	3,951,950	2,552,734	2,100,289
TRANSFER TO APPROPRIATED SURPLUS	0	0	44,500	0
TRANSFER FROM APPROPRIATED SURPLUS	(2,041,519)	(1,578,527)	(499,048)	(375,944)
PRIOR YEARS (SURPLUS) DEFICIT	(5,485,041)	(2,373,424)	(2,098,186)	(1,724,345)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	(1)	(1)	0	0



GENERAL REVENUE FUND
2021 Proposed Budget

	TRANSIT & Budget 2020	EMERGENCY SERVICES Budget 2021	TOTAL Budget 2020	PROPOSED Budget 2021	BUDGET % Change
OPERATING REVENUES					
TAX REQUISITION	(18,444,835)	(19,707,397)	(62,186,851)	(65,687,865)	5.6%
OPERATING GRANTS	(7,679,424)	(7,565,306)	(10,248,921)	(10,009,861)	
OPERATING REVENUE	(5,051,882)	(4,054,778)	(26,452,630)	(24,666,051)	
OTHER REVENUE	(1,944,531)	(2,364,811)	(19,856,263)	(19,513,563)	
TOTAL OPERATING REVENUES	(33,120,672)	(33,692,292)	(118,744,665)	(119,877,340)	
OPERATING EXPENDITURES					
OFFICE OPERATING	2,383,055	2,297,616	6,736,632	6,345,403	
COMMUNITY GRANTS	0	0	124,050	119,250	
LEGISLATIVE	0	0	831,010	903,206	
PROFESSIONAL FEES	289,422	699,650	5,632,274	6,091,153	
BUILDING - OPER & MAINT	525,067	584,358	4,002,448	4,161,442	
VEH & EQUIP - OPER & MAINT	5,492,878	5,885,804	8,214,855	8,570,149	
OTHER OPERATING COSTS	4,628,926	5,424,580	22,581,892	23,948,301	
WAGES & BENEFITS	15,130,132	15,858,955	40,253,462	41,664,346	
PROGRAM COSTS	73,835	0	1,594,598	1,264,290	
DEBT - FINANCING - INTEREST	216,288	206,097	4,836,779	4,515,264	
DEBT - FINANCING - PRINCIPAL	264,529	274,882	5,785,198	6,218,878	
TRANSFER TO RESERVE FUND	3,267,999	2,180,845	21,297,694	15,050,772	
TRANSFER TO OTHER GOV'T/AGENCIES	3,448,303	3,609,556	9,795,399	10,216,057	
TOTAL OPERATING EXPENDITURES	35,720,434	37,022,343	131,686,291	129,068,511	(2.0%)
CAPITAL ASSET EXPENDITURES					
CAPITAL EXPENDITURES	11,549,850	11,329,470	72,120,781	56,513,623	
TRANSFERS FROM RESERVES	(5,394,905)	(5,599,255)	(39,411,939)	(33,285,746)	
CAPITAL GRANTS AND OTHER	(1,752,085)	(1,746,815)	(7,660,975)	(8,034,808)	
NEW BORROWING	(4,000,000)	(3,870,000)	(20,198,461)	(11,609,210)	
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	402,860	113,400	4,849,406	3,583,859	
ACCUMULATED SURPLUS					
NET (SURPLUS) DEFICIT	3,002,622	3,443,451	17,791,032	12,775,030	
TRANSFER TO APPROPRIATED SURPLUS	0	0	172,347	0	
TRANSFER FROM APPROPRIATED SURPLUS	(612,147)	(258,000)	(4,238,360)	(3,632,048)	
PRIOR YEARS (SURPLUS) DEFICIT	(2,390,475)	(3,185,451)	(13,725,020)	(9,142,983)	
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	0	0	(1)	(1)	

**CONSOLIDATED FINANCIAL PLAN
2021 to 2025**

	2020 Budget	2021 Proposed	2022	2023	2024	2025	Total
Operating Revenues		5.6%	8.3%	7.2%	5.6%	4.7%	
Property taxes	(56,483,346)	(59,717,451)	(64,811,882)	(69,588,102)	(73,556,224)	(77,011,545)	(344,685,204)
Parcel taxes	(5,703,505)	(5,970,414)	(6,334,354)	(6,658,054)	(6,964,638)	(7,273,749)	(33,201,209)
	(62,186,851)	(65,687,865)	(71,146,236)	(76,246,156)	(80,520,862)	(84,285,294)	(377,886,413)
Municipal agreements	(110,255)	(50,274)	(49,570)	(49,160)	(51,783)	(51,440)	(252,227)
Operations	(4,111,080)	(3,580,232)	(3,657,567)	(3,789,658)	(3,891,121)	(3,997,833)	(18,916,411)
Interest income	(200,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Transit fares	(4,962,115)	(3,963,261)	(4,400,897)	(5,239,819)	(5,528,801)	(5,587,709)	(24,720,487)
Landfill tipping fees	(9,500,000)	(9,650,000)	(9,633,000)	(9,803,000)	(8,884,000)	(8,567,000)	(46,537,000)
Recreation fees	(758,350)	(376,796)	(764,429)	(771,471)	(779,178)	(786,422)	(3,478,296)
Recreation facility rentals	(546,690)	(383,690)	(562,520)	(585,937)	(610,524)	(641,504)	(2,784,175)
Recreation vending sales	(6,200)	(2,500)	(4,030)	(4,030)	(4,030)	(4,030)	(18,620)
Recreation concession	(5,500)	(2,250)	(5,565)	(5,565)	(5,565)	(5,565)	(24,510)
Recreation other	(501,700)	(271,900)	(505,803)	(510,937)	(722,212)	(727,821)	(2,738,673)
Utility user fees	(6,315,864)	(6,385,148)	(6,575,419)	(6,805,392)	(7,008,267)	(7,251,220)	(34,025,446)
Operating grants	(10,078,054)	(9,838,994)	(9,782,839)	(11,213,726)	(12,120,816)	(12,321,158)	(55,277,533)
Grants in lieu of taxes	(170,867)	(170,867)	(170,867)	(170,867)	(170,867)	(170,867)	(854,335)
Interdepartmental recoveries	(10,244,070)	(10,327,733)	(11,395,915)	(11,582,845)	(11,954,310)	(12,257,733)	(57,518,536)
Miscellaneous	(8,291,416)	(8,935,830)	(11,099,345)	(9,522,362)	(10,697,945)	(9,570,612)	(49,826,094)
Total Operating Revenues	(117,989,012)	(119,877,340)	(130,004,002)	(136,550,925)	(143,200,281)	(146,476,208)	(676,108,756)
Operating Expenditures							
Administration	6,720,432	6,345,403	7,046,686	7,603,305	8,100,784	8,453,683	37,549,861
Community grants	124,050	119,250	119,250	119,250	119,250	119,250	596,250
Legislative	831,010	903,206	1,104,210	956,444	984,046	1,012,475	4,960,381
Professional fees	5,630,274	6,091,153	3,645,690	3,280,584	3,155,902	3,149,773	19,323,102
Building ops	4,002,450	4,161,443	4,093,155	4,207,312	4,243,732	4,361,801	21,067,443
Veh & Equip ops	8,200,815	8,570,149	8,867,916	9,074,082	9,336,840	9,657,436	45,506,423
Operating costs	22,579,371	23,948,301	24,711,439	26,843,318	29,871,809	30,815,694	136,190,561
Program costs	1,594,598	1,264,290	1,421,572	1,428,649	1,436,708	1,445,526	6,996,745
Wages & benefits	39,556,069	41,664,346	44,293,428	46,767,344	48,457,021	49,668,444	230,850,583
Transfer to other gov/org	9,795,399	10,216,057	10,900,091	10,573,267	10,848,028	11,132,524	53,669,967
Contributions to reserve funds	21,279,194	15,050,772	10,324,574	12,109,920	11,605,220	10,751,576	59,842,062
Debt interest	4,634,794	4,399,641	4,293,272	4,109,899	3,929,691	3,915,081	20,647,584
Total Operating Expenditures	124,948,456	122,734,011	120,821,283	127,073,374	132,089,031	134,483,263	637,200,962
Operating (surplus)/deficit	6,959,444	2,856,671	(9,182,719)	(9,477,551)	(11,111,250)	(11,992,945)	(38,907,794)
Capital Asset Expenditures							
Capital expenditures	72,115,781	56,513,623	43,343,594	46,952,010	22,994,044	9,330,077	179,133,348
Transfer from reserves	(39,381,939)	(33,285,746)	(34,622,510)	(19,792,345)	(10,582,905)	(7,029,370)	(105,312,876)
Grants and other	(7,690,975)	(8,034,808)	(1,605,310)				(9,640,118)
New borrowing	(20,198,461)	(11,609,210)	(4,904,400)	(25,220,155)	(10,369,445)	(100,000)	(52,203,210)
Net Capital Assets funded from Operations	4,844,406	3,583,859	2,211,374	1,939,510	2,041,694	2,200,707	11,977,144
Capital Financing Charges							
Existing debt (principal)	5,785,198	6,218,878	6,100,086	6,095,320	5,741,623	5,727,278	29,883,185
New debt (principal & interest)	201,985	115,623	871,259	1,442,721	3,327,933	4,064,960	9,822,496
Total Capital Financing Charges	5,987,183	6,334,501	6,971,345	7,538,041	9,069,556	9,792,238	39,705,681
Net (surplus)/deficit for the year	17,791,033	12,775,031					12,775,031
Less: Transfer to appropriated surplus	172,347						
Add: Transfer from appropriated surplus	(4,238,360)	(3,632,048)					(3,632,048)
Add: Prior year (surplus) / deficit	(13,725,020)	(9,142,983)					(9,142,983)
(Surplus) applied to future years							



**2021
MEMBER SUMMARY**

ESTIMATED GENERAL SERVICES PROPERTY TAX CHANGE

	City of Nanaimo	District of Lantzville	City of Parksville	Town of Qualicum Beach	Area A Cedar Yellowpoint Cassidy	Area B Gabriola Mudge Decourcey Islands	Area C Extension E.Wellington Pleasant Valley	Area E Nanoose Bay	Area F Coombs Hilliers Errington	Area G French Creek San Pareil Surfside	Area H Bowser Deep Bay
2021 Total Requisition	\$ 25,719,769	\$ 990,165	\$ 6,111,057	\$ 4,305,367	\$ 2,420,711	\$ 1,676,856	\$ 1,391,604	\$ 2,921,161	\$ 2,736,697	\$ 3,431,059	\$ 2,016,352
2020 Total Requisition	\$ 24,252,769	\$ 958,181	\$ 5,908,605	\$ 3,980,832	\$ 2,339,577	\$ 1,642,692	\$ 1,419,053	\$ 2,685,042	\$ 2,589,373	\$ 3,221,204	\$ 1,872,985
Change from prior year	\$ 1,467,000	\$ 31,984	\$ 202,452	\$ 324,535	\$ 81,134	\$ 34,164	\$ (27,449)	\$ 236,119	\$ 147,324	\$ 209,855	\$ 143,367
General Services Property Tax											
2021	\$ 94.63	\$ 73.63	\$ 135.13	\$ 125.95	\$ 124.37	\$ 91.99	\$ 99.16	\$ 95.22	\$ 125.11	\$ 127.21	\$ 115.61
2020	\$ 90.31	\$ 71.51	\$ 132.70	\$ 117.52	\$ 121.23	\$ 91.25	\$ 101.54	\$ 87.99	\$ 118.33	\$ 120.33	\$ 108.07
Change per \$100,000	\$ 4.32	\$ 2.12	\$ 2.43	\$ 8.43	\$ 3.14	\$ 0.75	\$ (2.39)	\$ 7.23	\$ 6.78	\$ 6.88	\$ 7.54
Regional Parcel Taxes											
2021	\$ 32.00	\$ 32.00	\$ 38.73	\$ 38.73	\$ 32.00	\$ 32.00	\$ 32.00	\$ 36.67	\$ 36.67	\$ 36.67	\$ 36.67
2020	\$ 32.00	\$ 32.00	\$ 38.20	\$ 38.20	\$ 32.00	\$ 32.00	\$ 32.00	\$ 39.81	\$ 39.81	\$ 39.81	\$ 39.81
Change per property	\$ -	\$ -	\$ 0.53	\$ 0.53	\$ -	\$ -	\$ -	\$ (3.15)	\$ (3.15)	\$ (3.15)	\$ (3.15)
Total change at \$100,000	\$ 4.32	\$ 2.12	\$ 2.96	\$ 8.96	\$ 3.14	\$ 0.75	\$ (2.39)	\$ 4.09	\$ 3.63	\$ 3.73	\$ 4.39
2020 Average Residential Value	\$ 509,312	\$ 723,191	\$ 480,290	\$ 606,561	\$ 501,448	\$ 419,176	\$ 676,105	\$ 787,264	\$ 452,130	\$ 643,098	\$ 577,377
2021 RDN Property Tax based on average residential value	\$ 514	\$ 564	\$ 688	\$ 803	\$ 656	\$ 418	\$ 702	\$ 786	\$ 602	\$ 855	\$ 704
2020 RDN Property Tax based on average residential value	\$ 492	\$ 549	\$ 676	\$ 751	\$ 640	\$ 414	\$ 719	\$ 733	\$ 575	\$ 814	\$ 664
Change for average residential value	\$ 22	\$ 15	\$ 12	\$ 52	\$ 16	\$ 3	\$ (16)	\$ 54	\$ 27	\$ 41	\$ 40

**REGIONAL DISTRICT OF NANAIMO
FORECAST OF RESIDENTIAL TAX RATES
2021 to 2025
(BASED ON 2020 AVERAGE RESIDENTIAL VALUE)**

JURISDICTION	2020 Average Residential Value	2020	2021	2022	2023	2024	2025
City of Nanaimo	\$509,312	\$492	\$514	\$555	\$608	\$632	\$656
Dollar Change		\$47	\$22	\$41	\$53	\$24	\$24
% change		11%	4%	8%	10%	4%	4%
District of Lantzville	\$723,191	\$549	\$564	\$616	\$645	\$667	\$697
Dollar Change		\$38	\$15	\$52	\$29	\$22	\$30
% change		7%	3%	9%	5%	3%	4%
City of Parksville	\$480,290	\$676	\$688	\$721	\$744	\$778	\$799
Dollar Change		\$28	\$12	\$33	\$23	\$34	\$21
% change		4%	2%	5%	3%	5%	3%
Town of Qualicum Beach	\$606,561	\$752	\$803	\$844	\$873	\$916	\$941
Dollar Change		\$6	\$51	\$41	\$29	\$43	\$25
% change		1%	7%	5%	3%	5%	3%
Electoral Area A	\$501,448	\$640	\$656	\$716	\$741	\$758	\$781
Dollar Change		\$51	\$16	\$60	\$25	\$17	\$23
% change		9%	3%	9%	3%	2%	3%
Electoral Area B	\$419,176	\$414	\$418	\$436	\$440	\$446	\$450
Dollar Change		\$37	\$4	\$18	\$4	\$6	\$4
% change		10%	1%	4%	0.9%	1.4%	0.9%
Electoral Area C	\$676,105	\$718	\$702	\$775	\$798	\$821	\$845
Dollar Change		\$64	(\$16)	\$73	\$23	\$23	\$24
% change		10%	-2%	10%	3%	3%	3%
Electoral Area E	\$787,264	\$733	\$787	\$826	\$843	\$869	\$880
Dollar Change		\$42	\$54	\$39	\$17	\$26	\$11
% change		6%	7%	5%	2%	3%	1%
Electoral Area F	\$452,130	\$575	\$602	\$634	\$650	\$677	\$689
Dollar Change		\$24	\$27	\$32	\$16	\$27	\$12
% change		4%	5%	5%	3%	4%	2%
Electoral Area G	\$643,098	\$814	\$855	\$898	\$921	\$965	\$988
Dollar Change		\$43	\$41	\$43	\$23	\$44	\$23
% change		6%	5%	5%	3%	5%	2%
Electoral Area H	\$577,377	\$664	\$705	\$745	\$776	\$826	\$861
Dollar Change		\$29	\$41	\$40	\$31	\$50	\$35
% change		5%	6%	6%	4%	6%	4%



**2021 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2020 Final	2021 Preliminary	Change from 2020	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo	24,252,769	25,719,769	1,467,000 6.0%	843,677 3.5%	0 0.0%	623,323 2.6%
General Services Tax cost per \$100,000	\$90.31	\$94.63				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$122.31	\$126.63				
Change from previous year	\$13.68	\$4.32				
District of Lantzville	958,181	990,165	31,984 3.3%	13,421 1.4%	-9,064 -0.9%	27,627 2.9%
General Services Tax cost per \$100,000	\$71.51	\$73.63				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$103.51	\$105.63				
Change from previous year	\$14.98	\$2.12				
City of Parksville	5,908,605	6,111,057	202,452 3.4%	18,755 0.3%	5,775 0.1%	177,922 3.0%
General Services Tax cost per \$100,000	\$132.70	\$135.13				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
District 69 Community Justice	\$6.20	\$6.73				
	\$170.90	\$173.86				
Change from previous year	\$8.70	\$2.96				
Town of Qualicum Beach	3,980,832	4,305,367	324,535 8.2%	13,994 0.4%	4,365 0.1%	306,176 7.7%
General Services Tax cost per \$100,000	\$117.52	\$125.95				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
District 69 Community Justice	\$6.20	\$6.73				
	\$155.72	\$164.68				
Change from previous year	\$10.46	\$8.96				



**2021 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2020 Final	2021 Preliminary	Change from 2020	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	2,339,577	2,420,711	81,134 3.5%	18,953 0.8%	11,615 0.5%	50,566 2.2%
General Services Tax cost per \$100,000	\$121.23	\$124.37				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$153.23	\$156.37				
Change from previous year	\$14.34	\$3.14				
Electoral Area B	1,642,692	1,676,856	34,164 2.1%	7,247 0.4%	9,169 0.6%	17,748 1.1%
General Services Tax cost per \$100,000	\$91.25	\$91.99				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$123.25	\$123.99				
Change from previous year	\$9.26	\$0.75				
Electoral Area C	1,419,053	1,391,604	-27,449 -1.9%	6,962 0.5%	532 0.0%	-34,943 -2.5%
General Services Tax cost per \$100,000	\$101.54	\$99.16				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
	\$133.54	\$131.16				
Change from previous year	\$9.75	(\$2.39)				
Electoral Area E	2,685,042	2,921,161	236,119 8.8%	11,923 0.4%	17,976 0.7%	206,220 7.7%
General Services Tax cost per \$100,000	\$87.99	\$95.22				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
Economic Development Northern Community	\$1.61	(\$2.06)				
District 69 Community Justice	\$6.20	\$6.73				
	\$127.80	\$131.89				
Change from previous year	\$9.14	\$4.09				



**2021 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2020 Final	2021 Preliminary	Change from 2020	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	2,589,373	2,736,697	147,324 5.7%	9,677 0.4%	16,561 0.6%	121,086 4.7%
General Services Tax cost per \$100,000	\$118.33	\$125.11				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
Economic Development Northern Community	\$1.61	(\$2.06)				
District 69 Community Justice	\$6.20	\$6.73				
	\$158.14	\$161.77				
Change from previous year	\$8.38	\$3.63				
Electoral Area G	3,221,204	3,431,059	209,855 6.5%	11,210 0.3%	20,619 0.6%	178,026 5.5%
General Services Tax cost per \$100,000	\$120.33	\$127.21				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
Economic Development Northern Community	\$1.61	(\$2.06)				
District 69 Community Justice	\$6.20	\$6.73				
	\$160.14	\$163.88				
Change from previous year	\$8.78	\$3.73				
Electoral Area H	1,872,985	2,016,352	143,367 7.7%	6,877 0.4%	9,610 0.5%	126,880 6.8%
General Services Tax cost per \$100,000	\$108.07	\$115.61				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$20.00				
Drinking Water/Watershed Protection	\$12.00	\$12.00				
Economic Development Northern Community	\$1.61	(\$2.06)				
District 69 Community Justice	\$6.20	\$6.73				
	\$147.88	\$152.27				
Change from previous year	\$7.74	\$4.39				
General Services Tax Revenues	50,870,313	53,720,798				
Change from previous year	9.1%	5.6%				
Local Services Tax Revenues	11,316,538	11,967,067				
Tax Revenues	62,186,851	65,687,865				
Change from previous year	8.6%	5.6%				

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

	%		
	Change		
Tax Revenues 2020		62,186,851	
Changed service levels			
Southern Community Transit		553,058	2,500 conventional hours proposed service expansion effective September 2021 as part of overall 27,500 service hours expansion over next 3 years, building reserve for future expansions and taxi supplement increase for custom transit
Southern Community Wastewater		186,638	Operating impact related to Nanaimo Pollution Control Centre secondary treatment upgrade project and capital program approved by the Board
Legislative Services		110,000	Annual cost to hold socially distant in-person meetings during the pandemic
Solid Waste Management		108,000	Implementation of new solid waste management plan programs approved by the Board
D68 Search & Rescue		5,000	Board motion 20-291 - additional funding to support the Nanaimo Marine Rescue Society
	1.5%	962,696	
Changes for Other Jurisdictions			
D69 E911		22,540	Anticipated increase in transfer to NI 911 Partnership pending information from NI 911 Corp
Vancouver Island Regional Library		50,562	Budget per VIRL = 1.87% increase, impact to RDN share is 2.12%, allocation is based on population and assessment and RDN growth was larger than other participants
Northern Community - Sportsfield agreement		19,551	Estimated numbers from Parksville & Qualicum Beach
D68 E911		5,904	RDN share of FireComm partnership costs pending final information
Southern Community - Facilities & Sportsfield agreement		-11,399	Estimated numbers from City of Nanaimo
	0.1%	87,158	
Changes within existing service levels			
Community Grants		502,675	Impact of reversal of refund in prior year for project not proceeding
Community & Regional Parks Operations		264,460	New parks superintendent position; increase in EA B Community Park Fire Risk Study; increase in equipment rentals and capital project at Jack Bagley in EA E; and, increase in EA G contribution to reserves
Oceanside Place		73,831	Increased contribution to reserves in anticipation of planned major capital expenditures and maintenance
Ravensong Aquatic Centre		134,000	Increase contribution to reserves for planned expansion in 2023
Community Planning		100,276	Impact of inflation and increased contributions to reserve
Legislative Services		126,200	Implementation of new upcoming PSAB standard, additional staffing
Northern Economic Development		-90,223	Refund surplus as service suspended
Southern Economic Development		-127,847	Reversal of tax requisitioned for EA A & C contributions not transferred pending service review
Other increases/decreases		817,259	Cumulative other changes over 106 services
	2.9%	1,800,631	
Local Services Property/Parcel Tax Revenues - Change	1.0%	650,529	Largest changes explained on next page
Tax Revenues 2021	5.6%	65,687,865	
Total Annual 2021 Tax Revenues		65,687,865	
Total Annual 2020 Tax Revenues		62,186,851	
Change	5.6%	3,501,014	

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



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

	%	
	Change	
Local Services Property/Parcel Tax Revenues 2021 - Change		
Local Service Area Property/Parcel taxes 2021	11,967,067	
Local Service Area Property/Parcel taxes 2020	<u>11,316,538</u>	
Change from 2020	650,529	
Local Services Property/Parcel Tax Revenues 2021 - Largest Changes		
Nanoose Peninsula Water	109,511	Impact of inflation and increased debt repayment charges
Fairwinds Sewer/Nanoose Wastewater	106,333	Nanoose Wastewater Secondary treatment project
Bow Horn Bay Fire Service	70,345	Increased deputy fire chief wages and training costs. Charge of \$42,000 added for hydrant maintenance.
French Creek Sewer	66,532	Increase in sewer utility requisition and inflationary impact
Dashwood Fire Hall	52,032	Debt issuing costs for new fire hall
Errington Fire Service	52,005	Increased training costs as well as added a part time Fire Prevention Officer
Nanoose Bulk Water	35,476	Impact of inflation and Englishman River Water Service Joint Venture capital program
Dashwood Fire Service	32,510	Increased training and duty officer pay, increased costs of fire protection equipment and additional contribution to reserves
Coombs-Hilliers Fire Service	24,301	Increased calls/practices pay and contribution to reserve
Other increases/decreases	101,484	Cumulative other changes
	<u>650,529</u>	



**REGIONAL
DISTRICT
OF NANAIMO**

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

	Legislative	Southern Community Wastewater Services	Solid Waste Management	Emergency Planning	Transportation Services	Total Change
City of Nanaimo	57,926	184,716	60,033	4,190	536,812	843,677
District of Lantzville	2,844	1,922	2,655	167	5,833	13,421
City of Parksville	9,649		9,106			18,755
Town of Qualicum Beach	7,292		6,702			13,994
Electoral Area A	4,168		4,510	327	9,948	18,953
Electoral Area B	3,791		3,269	187		7,247
Electoral Area C	3,614		2,754	129	465	6,962
Electoral Area E	6,563		5,360			11,923
Electoral Area F	4,682		4,995			9,677
Electoral Area G	5,768		5,442			11,210
Electoral Area H	3,703		3,174			6,877
	110,000	186,638	108,000	5,000	553,058	962,696



**2021 BUDGET
CHANGES FOR OTHER JURISDICTIONS**

	District 68 E 911 (Central Vancouver Island Partnership)	District 69 E911 (North Island 911 Corporation)	Southern Community Recreation Facilities/Sportsfield Agreement	Northern Community Sportsfield Agreement	Vancouver Island Regional Library	Total Change
District of Lantzville	1,023		-10,087			-9,064
City Of Parksville		5,775				5,775
Town of Qualicum Beach		4,365				4,365
Electoral Area A	1,720		2,297		7,598	11,615
Electoral Area B	1,665		1,816		5,688	9,169
Electoral Area C	1,496		-5,425		4,461	532
Electoral Area E		3,928		4,450	9,598	17,976
Electoral Area F		2,802		5,946	7,813	16,561
Electoral Area G		3,453		7,404	9,762	20,619
Electoral Area H		2,217		1,751	5,642	9,610
	5,904	22,540	-11,399	19,551	50,562	87,158



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

	Electoral Area Planning	Regional Growth Strategy	Community Grants	Wastewater Treatment	Wastewater Treatment	Oceanside Place	Ravensong Aquatic Centre	Regional Parks Operations	Community Parks	Northern Community Recreation	Southern & Northern Community Transit	Other Cumulative Changes	Total
				(Southern)	(Northern)								
City of Nanaimo		-14,866	5,394	264,009				113,586			219,519	35,681	623,323
District of Lantzville		-758	243	15,949				4,524			5,629	2,040	27,627
City Of Parksville		-2,143	926		76,160	23,000	40,545	15,706		1,270	35,590	-13,132	177,922
Town of Qualicum Beach		-1,689	128,822		82,830	12,801	33,616	11,224		-142	52,117	-13,403	306,176
Electoral Area A	14,419	-1,186	374					8,858			88,215	-60,114	50,566
Electoral Area B		-408	347					5,061	18,627			-5,879	17,748
Electoral Area C	12,526	-737	325					3,524	3,863		-3,112	-51,332	-34,943
Electoral Area E	23,361	-1,329	115,848			11,094		7,688	37,650	104	19,712	-7,908	206,220
Electoral Area F	15,173	-1,383	83,176			7,921	21,446	9,694	-7,262	-1,294		-6,385	121,086
Electoral Area G	21,228	-1,354	101,831			14,129	25,342	9,381	-3,868	62	21,517	-10,242	178,026
Electoral Area H	13,569	-793	65,389			4,886	13,051	4,875	21,329		7,514	-2,940	126,880
	100,276	-26,646	502,675	279,958	158,990	73,831	134,000	194,121	70,339	0	446,701	-133,614	1,800,631



Summary of Tax Requisition By Service

	2019 FINAL	2020 FINAL	2021 Proposed	change from 2020 \$	change from 2020 %
CORPORATE SERVICES					
Legislative Services	2,078,635	2,804,454	2,930,654	126,200	4.5%
House Numbering	20,369	20,613	20,436	-177	-0.9%
Electoral Areas Admin/Building Policy & Advice	585,573	706,915	711,671	4,756	0.7%
Community Grants	112,694	-384,963	117,712	502,675	130.6%
Feasibility Studies/Referendums	74,000	130,000	123,000	-7,000	-5.4%
	2,871,271	3,277,019	3,903,473		
STRATEGIC & COMMUNITY DEVELOPMENT					
Electoral Area Community & Long Range Planning	1,706,297	1,823,187	1,923,463	100,276	5.5%
Regional Growth Strategy	455,550	947,980	921,334	-26,646	-2.8%
Economic Development - Southern Community	65,000	65,000	-62,847	-127,847	-196.7%
Economic Development - Northern Community	50,000	39,486	-50,737	-90,223	-228.5%
Animal Control - Area A , B, C, Lantzville	45,354	52,817	54,874	2,057	3.9%
Animal Control Area E, G, H	85,000	89,869	94,996	5,127	5.7%
Animal Control Area F	19,000	25,000	25,265	265	1.1%
Hazardous Properties	20,015	22,311	18,251	-4,060	-18.2%
Unightly Premises	10,866	12,658	14,841	2,183	17.2%
Noise Control	47,123	74,060	73,317	-743	-1.0%
	2,504,205	3,152,368	3,012,757		
RECREATION & PARKS					
Ravensong Aquatic Centre	2,427,836	2,670,620	2,804,620	134,000	5.0%
Oceanside Place	2,051,750	1,963,838	2,037,669	73,831	3.8%
Northern Community Recreation	1,426,500	1,583,415	1,583,415	0	0.0%
Gabriola Island Recreation	127,401	110,305	107,497	-2,808	-2.5%
Area A Recreation & Culture	226,848	231,385	233,699	2,314	1.0%
Port Theatre/Cultural Centre Contribution	90,033	94,973	95,844	871	0.9%
Regional Parks - operating	1,443,342	1,617,676	1,811,797	194,121	12.0%
Regional Parks - acquisition & capital	1,109,280	1,392,380	1,397,180	4,800	0.3%
Electoral Areas Community Parks	1,479,259	1,622,412	1,692,751	70,339	4.3%
	10,382,249	11,287,004	11,764,472		
REGIONAL & COMMUNITY UTILITIES					
Southern Wastewater Treatment	8,887,543	9,331,920	9,798,516	466,596	5.0%
Northern Wastewater Treatment	4,166,158	4,193,615	4,352,605	158,990	3.8%
Liquid Waste Management Planning	176,920	180,458	185,872	5,414	3.0%
Drinking Water/Watershed Protection	554,640	835,428	838,308	2,880	0.3%
Solid Waste Management & Disposal	955,802	1,080,056	1,220,463	140,407	13.0%
	14,741,063	15,621,477	16,395,764		



Summary of Tax Requisition By Service

	2019 FINAL	2020 FINAL	2021 Proposed	change from 2020 \$	change from 2020 %
TRANSIT & EMERGENCY SERVICES					
Southern Community Transit	9,360,065	10,341,669	11,204,978	863,309	8.3%
Northern Community Transit	1,240,455	1,364,499	1,500,949	136,450	10.0%
Descanso Bay Emergency Wharf	16,177	15,692	15,535	-157	-1.0%
Gabriola Transit contribution	139,906	139,470	136,842	-2,628	-1.9%
Gabriola Taxi Saver	5,997	7,168	3,194	-3,974	-55.4%
Emergency Planning	367,418	382,115	393,578	11,463	3.0%
District 68 Search & Rescue	47,400	48,129	54,930	6,801	14.1%
District 69 Marine Search & Rescue	7,600	8,000	8,000	0	0.0%
District 69 Land Search & Rescue	10,250	10,500	10,500	0	0.0%
Southern Restorative Justice/Victim Services	16,445	16,500	16,500	0	0.0%
Northern Community Justice	129,344	152,033	165,498	13,465	8.9%
	11,341,057	12,485,775	13,510,504		
GENERAL TAXATION FOR OTHER JURISDICTIONS					
SD 68 Emergency 911	165,294	168,848	174,752	5,904	3.5%
SD 69 Emergency 911	709,462	723,896	746,436	22,540	3.1%
Southern Community Recreation	1,288,554	1,432,318	1,420,919	-11,399	-0.8%
Northern Community Sportsfield Agreement	318,598	330,970	350,521	19,551	5.9%
Vancouver Island Regional Library	2,303,078	2,390,638	2,441,200	50,562	2.1%
	4,784,986	5,046,670	5,133,828		
GENERAL SERVICES PROPERTY TAX REVENUES					
	46,624,831	50,870,313	53,720,798		
Change from previous year	7.8%	9.1%	5.6%		
LOCAL SERVICE AREA TAX REVENUES					
Duke Point Wastewater Treatment	247,784	270,085	302,495	32,410	12.0%
Northern Community Wastewater - other benefitting areas	1,042,842	1,067,475	1,118,929	51,454	4.8%
Fire Protection Areas	4,716,161	5,066,316	5,275,704	209,388	4.1%
Streetlighting Service Areas	105,730	106,234	104,921	-1,313	-1.2%
Stormwater Management	10,236	10,440	10,649	209	2.0%
Utility Services	4,517,988	4,795,988	5,154,369	358,381	7.5%
	10,640,741	11,316,538	11,967,067		
NET PROPERTY TAX REVENUES					
	57,265,572	62,186,851	65,687,865		
Change from previous year	7.3%	8.6%	5.6%		

Summary of Tax Requisition By Service

	2019 FINAL	2020 FINAL	2021 Proposed	change from 2020 \$	change from 2020 %
ADDITIONAL DETAILS - GENERAL SERVICES					
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION					
Electoral Area A	15,811	16,817	17,052	235	1.4%
Electoral Area B	31,827	32,834	33,060	226	0.7%
Electoral Area C (Extension)	15,632	16,857	16,869	12	0.1%
Electoral Area C (E. Wellington)	4,069	4,327	4,388	61	1.4%
Electoral Area E	22,694	24,138	24,475	337	1.4%
	90,033	94,973	95,844		
COMMUNITY PARKS					
Electoral Area A	233,622	240,631	240,631	0	0.0%
Electoral Area B	315,164	340,377	359,004	18,627	5.5%
Electoral Area C (Extension)	73,706	78,865	78,865	0	0.0%
Electoral Area C (E. Wellington)	93,760	96,573	100,436	3,863	4.0%
Electoral Area E	156,582	187,000	224,650	37,650	20.1%
Electoral Area F	222,487	244,736	237,474	-7,262	-3.0%
Electoral Area G	191,785	220,936	217,068	-3,868	-1.8%
Electoral Area H	192,153	213,294	234,623	21,329	10.0%
	1,479,259	1,622,412	1,692,751		
ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES					
FIRE PROTECTION					
Nanaimo River Fire (Area C)	17,792	17,792	17,796	4	0.0%
Coombs-Hilliers Fire Volunteer (Area F)	567,773	607,527	631,828	24,301	4.0%
Errington Fire Volunteer (Area F)	657,541	742,928	794,933	52,005	7.0%
Nanoose Bay Fire Volunteer (Area E)	888,087	932,491	951,141	18,650	2.0%
Dashwood Fire Volunteer (Area F, G, H)	732,207	812,750	845,260	32,510	4.0%
Dashwood Fire Hall (Area F, G, H)			52,032	52,032	#DIV/0!
Meadowood Fire (Area F)	139,557	139,858	59,842	-80,016	-57.2%
Extension Fire Volunteer (Area C)	182,180	192,200	203,732	11,532	6.0%
Bow Horn Bay (Area H)	407,798	468,968	539,313	70,345	15.0%
Cassidy Waterloo Fire Contract (Area A, C)	195,944	210,640	225,385	14,745	7.0%
Wellington Fire Contract (Area C - Pleasant Valley)	85,534	95,232	96,423	1,191	1.3%
Parksville (Local) Fire Contract (Area G)	142,785	146,103	147,375	1,272	0.9%
French Creek Fire Contract (Area G)	698,963	699,827	710,644	10,817	1.5%
	4,716,161	5,066,316	5,275,704		
STREETLIGHTING					
Rural Areas Streetlighting	19,910	20,308	20,714	406	2.0%
Fairwinds Streetlighting	23,500	24,910	24,910	0	0.0%
French Creek Village Streetlighting	15,125	10,276	10,276	0	0.0%
Highway Intersections Streetlighting (French Creek)	2,159	2,915	3,002	87	3.0%
Morningstar Streetlighting	18,045	19,489	17,839	-1,650	-8.5%
Sandpiper Streetlighting	15,487	16,416	16,149	-267	-1.6%
Hwy # 4 (Area F)	4,414	4,546	4,657	111	2.4%
Englishman River Community	7,090	7,374	7,374	0	0.0%
	105,730	106,234	104,921		
NOISE CONTROL					
Noise Control Area A	11,323	15,726	17,046	1,320	8.4%
Noise Control Area B	10,109	14,048	15,397	1,349	9.6%
Noise Control Area C	5,010	7,456	9,721	2,265	30.4%
Noise Control Area E	9,242	13,878	14,798	920	6.6%
Noise Control Area G	11,439	22,952	16,355	-6,597	-28.7%
	47,123	74,060	73,317		
UTILITIES					
Englishman River Community Stormwater	5,320	5,426	5,535	109	2.0%
Cedar Estates Stormwater	4,916	5,014	5,114	100	2.0%
	10,236	10,440	10,649		



Summary of Tax Requisition By Service

	2019 FINAL	2020 FINAL	2021 Proposed	change from 2020 \$	change from 2020 %			
						2020	2021	Change
UTILITY SERVICES - PARCEL TAX REVENUES								
WATER UTILITIES								
Nanoose Peninsula (Area E)	995,551	1,095,106	1,204,617	109,511	10.0%	434	477	43
Driftwood (Area E)	6,021	5,911	5,911	0	0.0%	455	455	0
Surfside (Area G)	17,232	18,611	19,542	931	5.0%	477	501	24
French Creek (Area G)	89,282	98,210	117,852	19,642	20.0%	411	493	82
Englishman River Community (Area G)	41,456	42,285	43,554	1,269	3.0%	269	277	8
Whiskey Creek Water (Area F)	106,780	112,119	116,604	4,485	4.0%	890	925	36
San Pareil Water (Area G)	145,760	180,065	170,944	-9,121	-5.1%	617	585	-31
San Pareil Water (Fire Improvements Debt Levy)	73,935	73,935	73,935	0	0.0%	277	277	0
Melrose Place (Area F)	24,452	25,430	30,516	5,086	20.0%	908	1,090	182
Decourcey Water (Area A)	9,906	10,401	10,817	416	4.0%	2,080	2,163	83
Nanoose Bulk Water (Area E)	1,148,079	1,182,521	1,217,997	35,476	3.0%	468	482	14
French Creek Bulk Water (Area G)	4,320	4,320	4,320	0	0.0%	2	2	0
Westurne Heights Water	21,273	21,698	22,132	434	2.0%	1,276	1,302	26
	2,684,047	2,870,612	3,038,741					
SEWAGE COLLECTION UTILITIES								
Hawthorne Rise Debt Levy	9,941	9,941	9,941	0	0.0%	710	710	0
Reid Road Debt Levy	3,624	3,624	3,624	0	0.0%	403	403	0
French Creek (Area G)	807,430	831,653	898,185	66,532	8.0%	422	456	34
Fairwinds (Area E)	645,120	705,687	812,020	106,333	15.1%	888	1,021	134
Surfside Sewer (Area G)	23,851	25,044	26,797	1,753	7.0%	928	992	65
Pacific Shores (Area E)	77,142	80,999	83,429	2,430	3.0%	623	642	19
Barclay Crescent (Area G)	130,540	156,607	166,836	10,229	6.5%	varies	varies	
Cedar Sewer Service (Operating) (Area A)	30,507	31,727	40,611	8,884	28.0%	varies	varies	
Cedar Sewer Service (Capital Financing) (Area A)	105,786	80,094	74,185	-5,909	-7.4%	varies	varies	
	1,833,941	1,925,376	2,115,628					
TOTAL UTILITY PARCEL TAX REVENUES								
	4,517,988	4,795,988	5,154,369					

**REGIONAL DISTRICT OF NANAIMO
SUMMARY OF RESERVE FUND/RESERVE ACCOUNT BALANCES
As at November 4, 2020**

	2018	2019	2020
RESERVE FUND BALANCES			
Wastewater Management			
Liquid Waste Management Plan Operating	-	-	123,952
Southern Community Wastewater	8,289,365	9,894,964	10,256,319
Northern Community Wastewater	14,557,365	17,656,125	21,083,097
Fairwinds Wastewater Treatment	1,074,077	1,421,507	1,714,263
Duke Point Wastewater	250,285	601,086	671,753
Water			
Nanoose Bay Peninsula Water	986,393	942,311	826,627
Madrona Water	219,027	224,365	229,016
Nanoose Bay Water	67,942	69,598	71,040
French Creek Water	189,074	186,971	176,868
Surfside Water	21,372	25,922	42,402
Decourcey Water	21,688	22,217	29,439
Englishman River Water	330,791	348,925	397,423
Melrose Water	17,638	19,025	29,173
San Pareil Water	98,966	158,683	220,590
Whiskey Creek Water	56,944	78,476	103,896
Westurne Heights Water	8,055	15,294	29,575
French Creek Bulk Water	754,147	745,468	741,926
Nanoose Bay Bulk Water	2,224,415	375,937	964,838
Drinking Water/Watershed Protection	71,572	73,335	74,855
Sewer			
French Creek Sewer	508,258	531,203	574,286
Surfside Sewer	23,322	28,926	46,670
Pacific Shores Sewer	63,594	73,201	92,927
Cedar Sewer Collection	128,955	162,314	221,011
Fairwinds Sewer	158,925	162,798	182,095
Barclay Crescent Sewer	15,052	15,422	36,364
Cedar Estates Stormwater	28,273	32,991	39,247
Englishman River Stormwater	32,844	36,666	42,426
Streetlighting			
Englishman River Streetlighting	8,979	9,683	11,148
French Creek Village Streetlighting	-	-	1,398
Fairwinds Streetlighting	37,348	42,794	45,794
Morningstar Streetlighting	7,174	7,328	7,480
Rural EA E & G Streetlighting	12,253	9,549	10,965

**REGIONAL DISTRICT OF NANAIMO
SUMMARY OF RESERVE FUND/RESERVE ACCOUNT BALANCES
As at November 4, 2020**

		2018	2019	2020
Public Safety & Fire Protection				
Coombs-Hilliers	Buildings & Equipment	691,349	641,500	690,523
Dashwood	Vehicle & Equipment	456,464	589,256	746,804
	Buildings	152,185	194,666	198,702
Meadowood	Buildings	7,542	27,853	6,805
Errington	Vehicle & Equipment	44,163	133,526	175,703
	Buildings	145,354	123,102	161,654
Extension	Vehicle & Equipment	638,004	692,406	783,888
Nanoose Bay	Vehicle & Equipment	461,158	397,552	589,140
	Buildings	-	10,063	20,272
Bow Horn Bay	Vehicle & Equipment	273,346	328,607	402,147
	Buildings	200,094	232,698	260,531
Nanaimo River	Buildings & Equipment	175,119	195,657	215,374
Cassidy Waterloo	Buildings & Equipment	357,728	438,850	548,144
District 68 E-911		120,577	124,019	139,651
Development Cost Charges				
French Creek Bulk Water DCC's		790,595	809,864	826,652
Nanoose Bay Bulk Water DCC's		10,161	102,835	157,049
Nanoose Bay Peninsula Water Service DCC's		50,136	73,252	74,771
Northern Community Wastewater DCC's		10,577,636	12,621,737	14,360,013
Nanoose (Fairwinds) Wastewater DCC's		322,696	355,681	388,043
Duke Point Wastewater DCC's		399,244	117,791	120,232
Southern Community Sewer DCC's		768,866	2,178,801	3,165,655
Barclay Crescent Sewer DCC's		7,595	7,755	7,916
Bowser Village Sanitary Sewer DCC's		2,683,492	-	-
Other Services				
Administration	Building	446,515	644,046	1,541,237
Administration	Computers	1,970,127	2,060,408	2,088,395
Local Government Elections		55,628	56,984	141,684
Landfill Operations				
Solid Waste Management		3,951,898	5,178,232	7,035,744
Solid Waste Management	Operating	-	-	1,179,615
Solid Waste Collection & Recycling		536,130	559,368	110,963
Transit		4,345,594	5,078,533	5,183,811
Descanso Bay Emergency Wharf		14,797	9,009	14,775
Regional Growth Management		213,404	215,518	244,586
Community Planning Legal		125,649	128,711	131,379
Emergency Planning		135,782	184,415	270,312
CARIP Program		502,422	616,120	708,493
Carbon Neutral		55,073	56,415	57,585
Building Inspection		452,424	468,486	1,608,806
Unsightly Premises		13,514	30,696	32,346
Hazardous Properties		27,302	56,538	75,664
Planning Bylaw Update		178,332	182,712	186,499
Green's Landing Wharf		207,583	213,687	219,117

**REGIONAL DISTRICT OF NANAIMO
SUMMARY OF RESERVE FUND/RESERVE ACCOUNT BALANCES
As at November 4, 2020**

	2018	2019	2020
Recreation & Parks			
Ravensong Aquatic Centre	1,789,879	1,818,381	2,750,503
Regional Parks Acquisition	3,731,445	4,070,968	4,180,359
Regional Parks Development	102,495	138,012	1,512,032
D69 Arena/Multiplex	436,467	64,079	175,413
Northern Community Recreation	157,746	196,842	200,923
Electoral Area A Recreation and Culture	803,122	908,308	1,131,173
Electoral Area B Recreation	75,066	76,897	78,491
Extension Recreation Commission	35,878	35,811	35,679
Community Parks (Cash in lieu)			
Electoral Area A	407,990	417,933	426,597
Electoral Area B	-	22,815	473
Electoral Area C	25,445	26,065	26,606
Electoral Area C	14,273	14,621	14,924
Electoral Area E	86,955	119,899	122,384
Electoral Area F	87,911	90,054	124,002
Electoral Area G	866,886	888,013	906,422
Electoral Area H	232,154	237,812	242,742
Community Parks			
Electoral Area A	377,167	411,539	445,330
Electoral Area B	57,697	61,118	56,267
Electoral Area C	70,275	77,024	114,522
Electoral Area C	100,690	109,187	142,333
Electoral Area E	116,730	119,575	96,302
Electoral Area F	65,402	72,023	136,693
Electoral Area G	128,281	126,672	162,889
Electoral Area H	19,276	17,242	64,194
Animal Control			
Animal Control A,B,C, Lantzville	20,814	36,429	48,572
Animal Control E,G,H	26,469	39,681	49,215
Animal Control F	25,647	34,038	41,919
Noise Control			
Electoral Area A	3,508	6,754	9,310
Electoral Area B	9,105	12,014	14,012
Electoral Area C	19,947	22,241	23,420
Electoral Area C	4,857	4,925	5,010
Electoral Area E	9,130	10,699	11,674
Electoral Area G	8,789	9,092	9,386



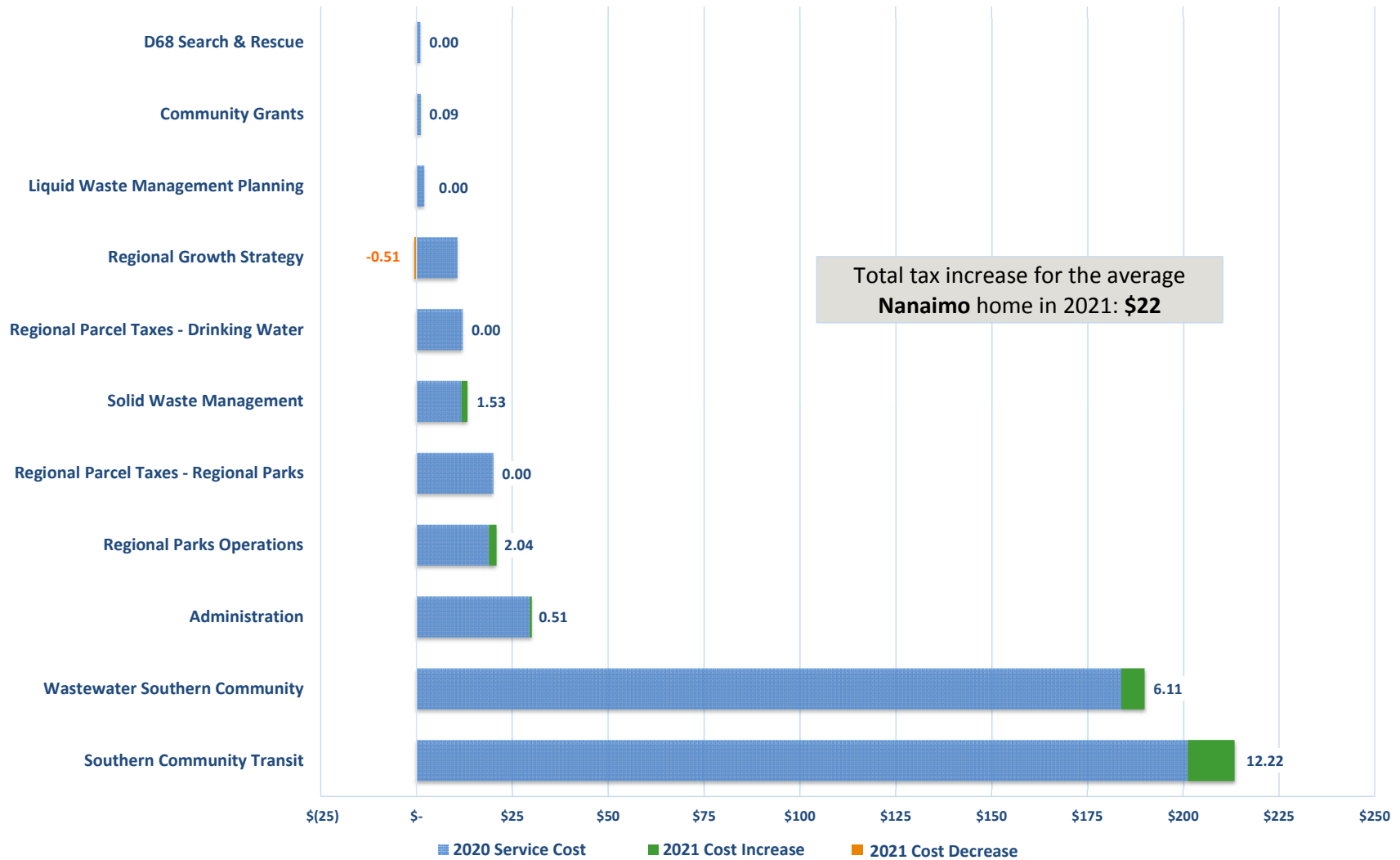
REGIONAL DISTRICT OF NANAIMO
SUMMARY OF RESERVE FUND/RESERVE ACCOUNT BALANCES
 As at November 4, 2020

	2018	2019	2020
Feasibility Study			
Regional	146,874	147,175	150,226
Electoral Area A	10,000	15,031	35,342
Electoral Area B	7,415	8,425	28,600
Electoral Area C	7,380	12,405	12,663
Electoral Area E	8,000	12,015	42,264
Electoral Area F	10,000	15,031	35,342
Electoral Area G	-	-	57,971
Electoral Area H	-	37,148	75,770
Reserve Fund Balance Total	\$72,936,937	\$80,654,429	\$97,767,494
RESERVE ACCOUNT BALANCES			
Landfill Closure	2,079,798	2,331,928	2,580,269
Coombs-Hilliars Fire Department	Insurance Deductable	5,417	5,540
Errington Fire Department	Insurance Deductable	5,514	5,639
Nanoose Bay Fire Department	Insurance Deductable	5,145	5,262
Dashwood Fire Department	Insurance Deductable	5,093	5,209
Extension Fire Department	Insurance Deductable	5,326	5,448
Bow Horn Bay Fire Department	Insurance Deductable	5,093	5,209
Municipal Insurance Association	Insurance Deductable	156,041	159,844
Errington Fire Department	Water Storage	-	17,586
Info Services Capital	Operating	-	280,000
Dashwood Fire Department		10,144	5,370
Oceanside Curling Club	Demolition	-	100,536
Northern Community Recreation		-	475,497
Regional Sustainability Initiative		12,693	13,003
EA Community Planning		-	339,873
San Pareil Boundary		10,263	-
Administration	Pacific Blue Cross Renewal	100,000	229,000
Vehicle Replacement	Administration- Vehicle Pool	388,288	410,905
Vehicle Replacement	Bylaw Enforcement	9,467	10,699
Vehicle Replacement	Utilities	35,721	57,859
Vehicle Replacement	Building Inspection	93,261	101,795
Vehicle Replacement	Emergency Planning	26,495	27,141
Reserve Account Balance Total	\$2,953,760	\$3,497,973	\$4,936,384
RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL	\$75,890,697	\$84,152,403	\$102,703,878

REGIONAL DISTRICT OF NANAIMO SERVICES

City of Nanaimo Home Tax Change

2021 Total Cost for the average **City of Nanaimo Home** (\$509,312) = **\$514**



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

	City of Nanaimo Final 2020	City of Nanaimo Preliminary 2021	Changed Service Level
Administration	1,475,783	1,543,282	57,926
Community Grants	54,065	59,459	
Regional Growth Strategy	534,942	520,076	
Southern Community Transit	10,119,501	10,875,832	536,812
Solid Waste Management	600,165	678,414	60,033
Regional Parks - Operations	946,553	1,060,139	
Regional Parks - Acquisitions & Capital	707,680	710,380	
Wastewater Southern Community	9,248,866	9,696,611	184,716
Liquid Waste Management Planning	100,277	103,320	
Drinking Water/Watershed Protection	424,608	426,228	
D68 Search & Rescue	40,329	46,028	4,190
Regional District General Services Requisition	\$24,252,769	\$25,719,769	\$843,677

LOCAL SERVICE AREAS		
Duke Point Wastewater	270,085	302,495

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

	City of Nanaimo	City of Nanaimo	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	0.058	0.059	0.002
Community Grants	0.002	0.002	
Regional Growth Strategy	0.021	0.020	
Southern Community Transit	0.395	0.419	0.021
Solid Waste Management	0.023	0.026	0.002
Regional Parks Operations	0.037	0.041	
Wastewater Southern Community	0.361	0.373	0.007
Liquid Waste Management Planning	0.004	0.004	
D68 Search & Rescue	0.002	0.002	
Regional District General Services Rate	0.903	0.946	0.032
General Services Cost per \$100,000	\$90.31	\$94.63	\$3.20
Regional Parcel Taxes	\$32.00	\$32.00	0.00
Current Year Cost at \$100,000	\$122.31	\$126.63	\$3.20
Dollar Change Year over Year	\$13.68	\$4.32	

Average Residential Value*	\$509,312	\$509,312	\$0
Property tax based on Average Residential Value	\$492	\$514	\$22

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

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

	City Of Nanaimo	City Of Nanaimo	City Of Nanaimo	City Of Nanaimo	City Of Nanaimo	City Of Nanaimo
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	1,475,783	1,543,282	1,685,427	1,735,990	1,788,069	1,841,711
Grants In Aid	54,065	59,459	60,146	60,146	60,146	60,146
Regional Growth Strategy	534,942	520,076	520,076	436,569	447,635	460,876
Southern Community Transit	10,119,501	10,875,832	12,452,828	14,943,393	15,989,431	16,948,797
Solid Waste Management	600,165	678,414	766,607	843,269	969,759	1,163,710
Regional Parks - Operations	946,553	1,060,139	1,207,250	1,279,685	1,356,466	1,410,725
Regional Parks - Acquisitions	707,680	710,380	712,960	715,540	718,120	718,120
Wastewater Southern Community	9,248,866	9,696,611	10,181,442	10,690,514	11,118,134	11,562,860
Liquid Waste Management Planning	100,277	103,320	106,419	110,676	115,103	120,859
Drinking Water/Watershed Protection	424,608	426,228	427,776	429,324	430,872	430,872
D68 Search & Rescue	40,329	46,028	46,119	46,188	46,258	46,330
Regional District General Services Requisition	\$24,252,769	\$25,719,769	\$28,167,050	\$31,291,294	\$33,039,993	\$34,765,006
LOCAL SERVICE AREAS						
Duke Point Wastewater	270,085	302,495	338,795	372,674	391,308	403,047

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

	City Of Nanaimo	City Of Nanaimo	City Of Nanaimo	City Of Nanaimo	City Of Nanaimo	City Of Nanaimo
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.021	0.020	0.020	0.016	0.017	0.017
Southern Community Transit	0.395	0.419	0.473	0.560	0.591	0.618
Solid Waste Management	0.023	0.026	0.029	0.032	0.036	0.042
Regional Parks Operations	0.037	0.041	0.046	0.048	0.050	0.051
Wastewater Southern Community	0.361	0.373	0.387	0.401	0.411	0.422
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
D68 Search & Rescue	0.002	0.002	0.002	0.002	0.002	0.002
Regional District General Services Rate	0.903	0.946	1.027	1.130	1.179	1.225
General Services Cost per \$100,000	\$90.31	\$94.60	\$102.70	\$113.00	\$117.90	\$122.50
Regional Parcel Taxes	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00
Current Year Cost at \$100,000	\$122.31	\$126.60	\$134.70	\$145.00	\$149.90	\$154.50
Dollar Change Year over Year	\$13.68	\$4.29	\$8.10	\$10.30	\$4.90	\$4.60

Average Residential Value	\$509,312	\$509,312	\$509,312	\$509,312	\$509,312	\$509,312
Property tax based on Average Residential Value	\$492	\$514	\$555	\$608	\$632	\$656

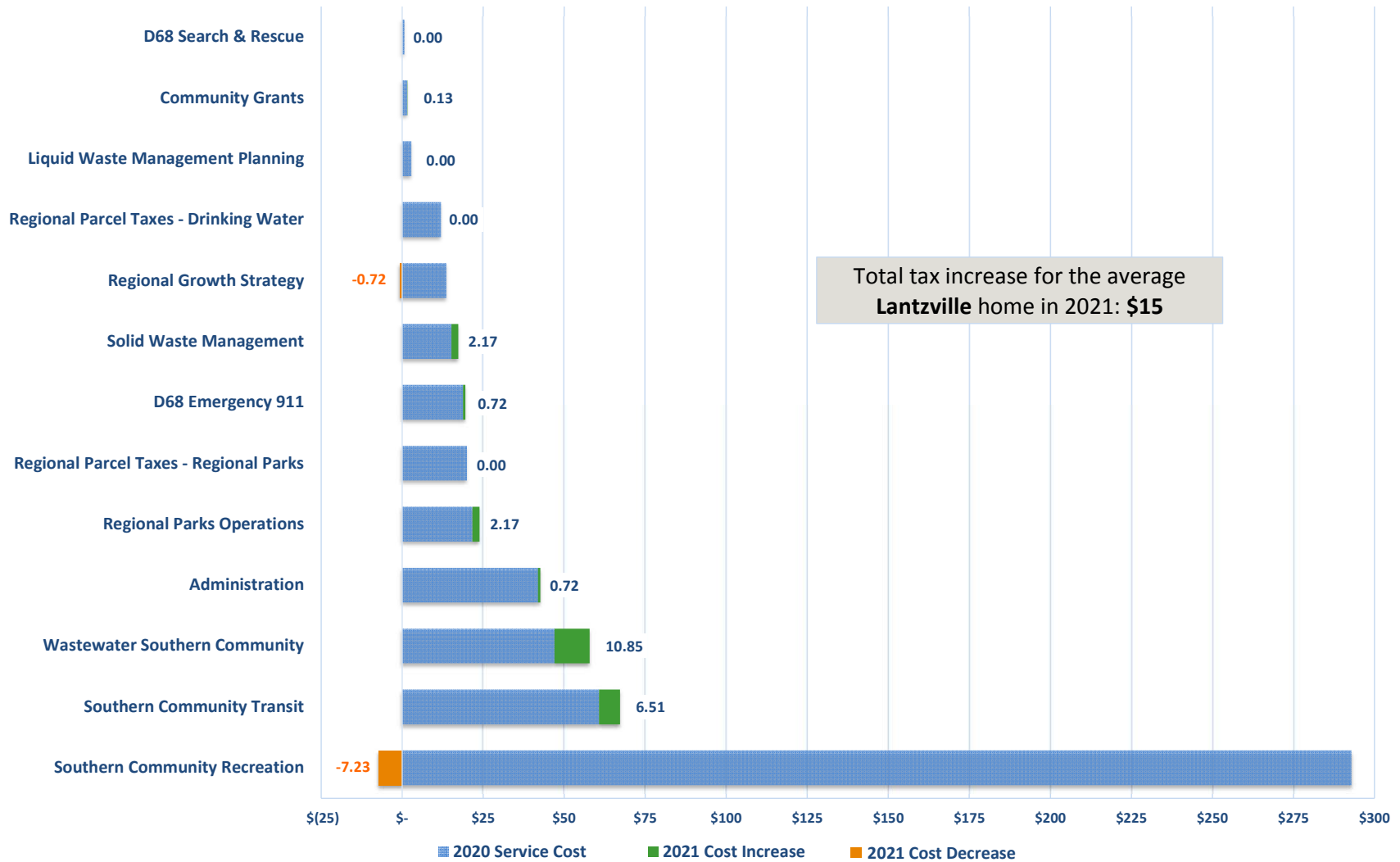
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

District of Lantzville Home Tax Change

2021 Total Cost for the average **District of Lantzville Home** (\$723,191) = **\$564**



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

	District of Lantzville	District of Lantzville	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	73,058	75,776	2,844
Community Grants	2,677	2,920	
Regional Growth Strategy	23,763	23,005	
Southern Community Transit	106,722	118,184	5,833
Solid Waste Management	26,655	30,001	2,655
Regional Parks - Operations	37,704	42,228	
Regional Parks - Acquisitions & Capital	32,020	32,220	
Southern Community Recreation	513,804	503,717	-10,087
Wastewater Southern Community	83,054	101,905	1,922
Liquid Waste Management Planning	4,454	4,569	
Drinking Water/Watershed Protection	19,212	19,332	
D68 Search & Rescue	1,606	1,833	167
D68 Emergency 911	33,452	34,475	1,023
Regional District General Services Requisition	\$958,181	\$990,165	\$4,357

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

	District of Lantzville	District of Lantzville	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	0.058	0.059	0.002
Community Grants	0.002	0.002	
Regional Growth Strategy	0.019	0.018	
Southern Community Transit	0.084	0.093	0.005
Solid Waste Management	0.021	0.024	0.002
Regional Parks Operations	0.030	0.033	
Southern Community Recreation	0.405	0.395	(0.010)
Wastewater Southern Community	0.065	0.080	0.002
Liquid Waste Management Planning	0.004	0.004	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.026	0.027	0.001
Regional District General Services Rate	0.715	0.736	0.002
General Services Cost per \$100,000	\$71.51	\$73.63	\$0.20
Regional Parcel Taxes	\$32.00	\$32.00	0.000
Current Year Cost at \$100,000	\$103.51	\$105.63	\$0.20
Dollar Change Year over Year	\$14.98	\$2.12	
Average Residential Value*	\$723,191	\$723,191	\$0
Property tax based on Average Residential Value	\$549	\$564	\$15

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

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

	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	73,058	75,776	82,756	85,238	87,795	90,429
Grants In Aid	2,677	2,920	2,953	2,953	2,953	2,953
Regional Growth Strategy	23,763	23,005	23,005	19,311	19,800	20,386
Southern Community Transit	106,722	118,184	135,321	162,386	173,752	184,177
Solid Waste Management	26,655	30,001	33,902	37,292	42,885	51,462
Regional Parks - Operations	37,704	42,228	48,088	50,973	54,031	56,193
Regional Parks - Acquisitions	32,020	32,220	32,420	32,620	32,820	32,820
Southern Community Recreation	513,804	503,717	567,462	594,655	623,204	664,839
Wastewater Southern Community	83,054	101,905	107,000	112,350	116,844	121,518
Liquid Waste Management Planning	4,454	4,569	4,706	4,894	5,090	5,345
Drinking Water/Watershed Protection	19,212	19,332	19,452	19,572	19,692	19,692
D68 Search & Rescue	1,606	1,833	1,837	1,840	1,843	1,845
D68 Emergency 911	33,452	34,475	36,445	37,536	38,659	39,816
Regional District General Services Requisition	\$958,181	\$990,165	\$1,095,347	\$1,161,620	\$1,219,368	\$1,291,475

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

	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.019	0.018	0.018	0.015	0.015	0.015
Southern Community Transit	0.084	0.093	0.105	0.124	0.131	0.137
Solid Waste Management	0.021	0.024	0.026	0.028	0.032	0.038
Regional Parks Operations	0.030	0.033	0.037	0.039	0.041	0.042
Southern Community Recreation	0.405	0.395	0.439	0.454	0.469	0.494
Wastewater Southern Community	0.065	0.080	0.083	0.086	0.088	0.090
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.026	0.027	0.028	0.029	0.029	0.030
Regional District General Services Rate	0.715	0.736	0.807	0.847	0.878	0.920
General Services Cost per \$100,000	\$71.51	\$73.60	\$80.70	\$84.70	\$87.80	\$92.00
Regional Parcel Taxes	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00
Current Year Cost at \$100,000	\$103.51	\$105.60	\$112.70	\$116.70	\$119.80	\$124.00
Dollar Change Year over Year	\$14.98	\$2.09	\$7.10	\$4.00	\$3.10	\$4.20
Average Residential Value	\$723,191	\$723,191	\$723,191	\$723,191	\$723,191	\$723,191
Property tax based on Average Residential Value	\$549	\$564	\$616	\$645	\$667	\$697

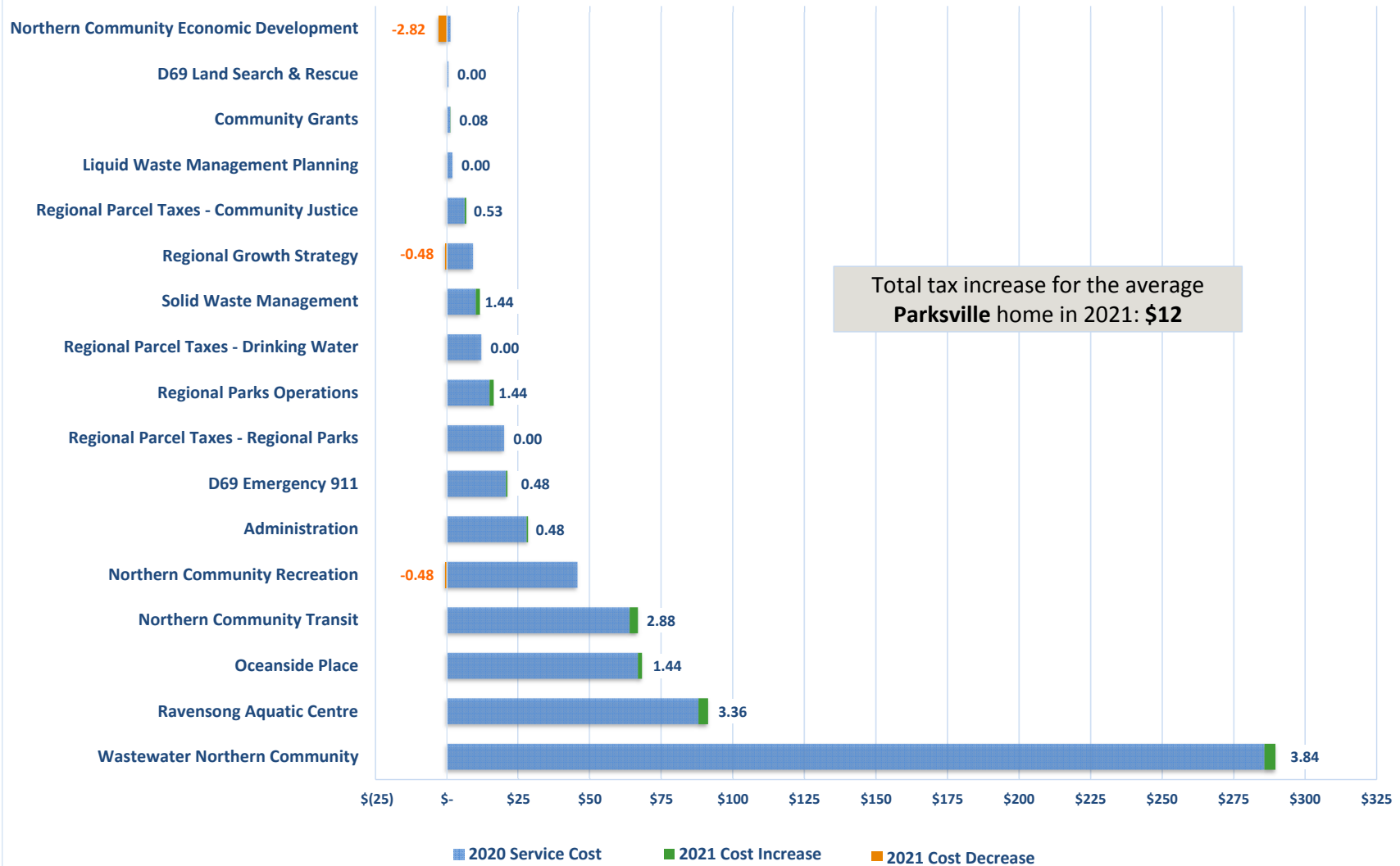
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

City of Parksville Home Tax Change

2021 Total Cost for the average **City of Parksville Home** (\$480,290) = **\$688**



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

	City of Parksville Final 2020	City of Parksville Preliminary 2021	Changed Service Level
Administration	245,186	257,066	9,649
Community Grants	10,208	11,134	
D69 Community Justice	42,554	46,304	
Regional Growth Strategy	81,042	78,899	
Northern Community Economic Development	11,052	-14,196	
Northern Community Transit	566,388	601,978	
Solid Waste Management	90,905	102,899	9,106
Regional Parks - Operations	130,880	146,586	
Regional Parks - Acquisitions & Capital	137,200	137,540	
Northern Community Recreation	404,446	405,716	
Oceanside Place	590,061	613,061	
Ravensong Aquatic Centre	780,240	820,785	
Liquid Waste Management Planning	15,189	15,671	
Wastewater Northern Community	2,533,215	2,611,016	
Drinking Water/Watershed Protection	82,320	82,524	
D69 Land Search & Rescue	2,816	2,816	
D69 Emergency 911	184,902	191,258	5,775
Regional District General Services Requisition	\$5,908,605	\$6,111,057	\$24,530

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

	City of Parksville Final 2020	City of Parksville Preliminary 2021	Changed Service Level
Administration	0.058	0.059	0.002
Community Grants	0.002	0.003	
Regional Growth Strategy	0.019	0.018	
Northern Community Economic Development	0.003	-0.003	
Northern Community Transit	0.133	0.139	
Solid Waste Management	0.021	0.024	0.002
Regional Parks Operations	0.031	0.034	
Northern Community Recreation	0.095	0.094	
Oceanside Place	0.139	0.142	
Ravensong Aquatic Centre	0.183	0.190	
Liquid Waste Management Planning	0.004	0.004	
Wastewater Northern Community	0.595	0.603	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.044	0.001
Regional District General Services Rate	1.327	1.351	0.005
General Services Cost per \$100,000	\$132.70	\$135.13	\$0.50
Regional Parcel Taxes	\$38.20	\$38.73	0.530
Current Year Cost at \$100,000	\$170.90	\$173.86	\$1.03
Dollar Change Year over Year	\$8.70	\$2.96	
Average Residential Value*	\$480,290	\$480,290	\$0
Property tax based on Average Residential Value	\$676	\$688	\$12

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

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

	City Of Parksville	City Of Parksville	City Of Parksville	City Of Parksville	City Of Parksville	City Of Parksville
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	245,186	257,066	280,744	289,166	297,841	306,776
Grants In Aid	10,208	11,134	11,249	11,249	11,249	11,249
D69 Community Justice	42,554	46,304	46,301	46,308	46,316	46,345
Regional Growth Strategy	81,042	78,899	78,899	66,230	67,909	69,918
Northern Community Economic Development	11,052	-14,196	0	0	0	0
Northern Community Transit	566,388	601,978	680,236	782,271	883,965	961,877
Solid Waste Management	90,905	102,899	116,276	127,903	147,089	176,506
Regional Parks - Operations	130,880	146,586	166,927	176,942	187,559	195,061
Regional Parks - Acquisitions	137,200	137,540	137,880	138,220	138,560	138,560
Northern Community Recreation	404,446	405,716	437,338	424,745	432,617	415,377
Oceanside Place	590,061	613,061	619,192	631,576	644,208	657,092
Ravensong Aquatic Centre	780,240	820,785	902,864	993,151	1,152,055	1,226,939
Liquid Waste Management Planning	15,189	15,671	16,141	16,787	17,458	18,331
Wastewater Northern Community	2,533,215	2,611,016	2,715,456	2,796,920	2,880,828	2,967,253
Drinking Water/Watershed Protection	82,320	82,524	82,728	82,932	83,136	83,136
D69 Land Search & Rescue	2,816	2,816	2,820	2,824	2,828	2,833
D69 Emergency 911	184,902	191,258	197,854	203,789	209,903	216,200
Regional District General Services Requisition	\$5,908,605	\$6,111,057	\$6,492,905	\$6,791,013	\$7,203,520	\$7,493,453

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

	City Of Parksville Final 2020	City Of Parksville Proposed 2021	City Of Parksville Forecast 2022	City Of Parksville Forecast 2023	City Of Parksville Forecast 2024	City Of Parksville Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	0.002	0.003	0.003	0.003	0.002	0.002
Regional Growth Strategy	0.019	0.018	0.018	0.015	0.015	0.015
Northern Community Economic Development	0.003	-0.003	0.000	0.000	0.000	0.000
Northern Community Transit	0.133	0.139	0.155	0.176	0.196	0.211
Solid Waste Management	0.021	0.024	0.027	0.029	0.033	0.039
Regional Parks Operations	0.031	0.034	0.038	0.040	0.042	0.043
Northern Community Recreation	0.095	0.094	0.100	0.096	0.096	0.091
Oceanside Place	0.139	0.142	0.141	0.142	0.143	0.144
Ravensong Aquatic Centre	0.183	0.190	0.206	0.223	0.256	0.269
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
Wastewater Northern Community	0.595	0.603	0.619	0.629	0.639	0.650
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.044	0.045	0.046	0.047	0.047
Regional District General Services Rate	1.327	1.352	1.421	1.469	1.540	1.583
General Services Cost per \$100,000	\$132.70	\$135.20	\$142.10	\$146.90	\$154.00	\$158.30
Regional Parcel Taxes	\$38.20	\$38.73	\$38.73	\$38.73	\$38.73	\$38.73
Current Year Cost at \$100,000	\$170.90	\$173.93	\$180.83	\$185.63	\$192.73	\$197.03
Dollar Change Year over Year	\$8.70	\$3.03	\$6.90	\$4.80	\$7.10	\$4.30
Average Residential Value	\$480,290	\$480,290	\$480,290	\$480,290	\$480,290	\$480,290
Property tax based on Average Residential Value	\$676	\$688	\$721	\$744	\$778	\$799

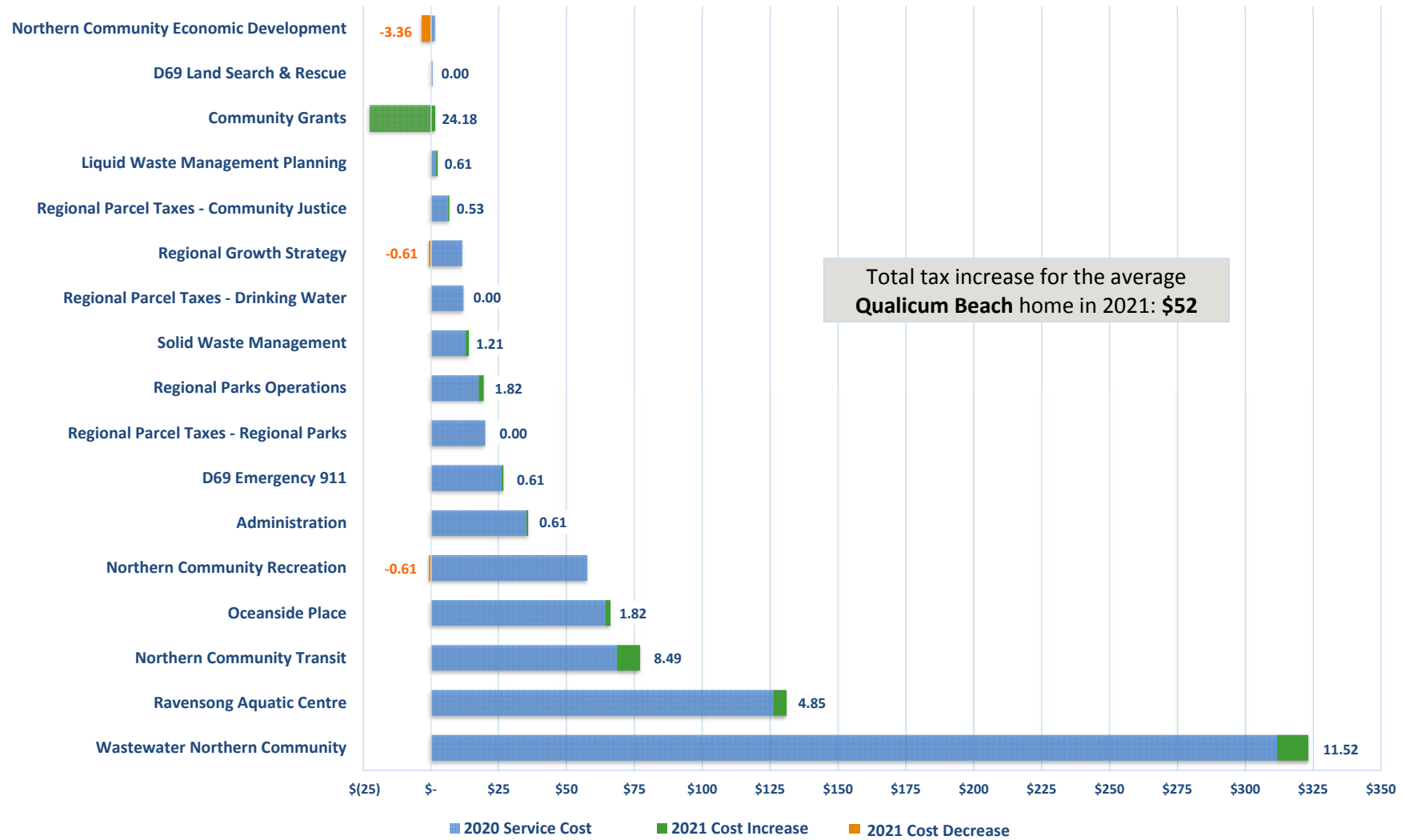
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts

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REGIONAL DISTRICT OF NANAIMO SERVICES

Town of Qualicum Beach Home Tax Change

2021 Total Cost for the average **Town of Qualicum Beach Home** (\$606,561) = **\$803**



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

	Town of Qualicum Beach	Town of Qualicum Beach	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	185,971	194,281	7,292
Community Grants	-120,406	8,416	
D69 Community Justice	30,403	33,067	
Regional Growth Strategy	59,765	58,076	
Northern Community Economic Development	7,896	-10,137	
Northern Community Transit	363,780	415,897	
Solid Waste Management	67,035	75,737	6,702
Regional Parks - Operations	93,532	104,756	
Regional Parks - Acquisitions & Capital	98,020	98,220	
Northern Community Recreation	306,767	306,625	
Oceanside Place	342,923	355,724	
Ravensong Aquatic Centre	672,476	706,092	
Liquid Waste Management Planning	11,200	11,534	
Wastewater Northern Community	1,660,400	1,741,589	
Drinking Water/Watershed Protection	58,812	58,932	
D69 Land Search & Rescue	2,012	2,012	
D69 Emergency 911	140,246	144,546	4,365
Regional District General Services Requisition	\$3,980,832	\$4,305,367	\$18,359

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

	Town Of Qualicum Beach Final 2020	Town Of Qualicum Beach Preliminary 2021	Changed Service Level
Administration	0.058	0.059	0.002
Community Grants	-0.037	0.003	
Regional Growth Strategy	0.019	0.018	
Northern Community Economic Development	0.002	-0.003	
Northern Community Transit	0.113	0.127	
Solid Waste Management	0.021	0.023	0.002
Regional Parks Operations	0.029	0.032	
Northern Community Recreation	0.095	0.094	
Oceanside Place	0.106	0.109	
Ravensong Aquatic Centre	0.208	0.216	
Liquid Waste Management Planning	0.003	0.004	
Wastewater Northern Community	0.514	0.533	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.044	0.001
Regional District General Services Rate	1.175	1.259	0.005
General Services Cost per \$100,000	\$117.52	\$125.95	\$0.50
Regional Parcel Taxes	\$38.20	\$38.73	0.530
Current Year Cost at \$100,000	\$155.72	\$164.68	\$1.03
Dollar Change Year over Year	\$10.46	\$8.96	
Average Residential Value*	\$606,561	\$606,561	\$0
Property tax based on Average Residential Value	\$751	\$803	\$52

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

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

	Town Of Qualicum Beach Final 2020	Town Of Qualicum Beach Proposed 2021	Town Of Qualicum Beach Forecast 2022	Town Of Qualicum Beach Forecast 2023	Town Of Qualicum Beach Forecast 2024	Town Of Qualicum Beach Forecast 2025
Administration	185,971	194,281	212,176	218,541	225,097	231,850
Grants In Aid	-120,406	8,416	8,502	8,502	8,502	8,502
D69 Community Justice	30,403	33,067	33,051	33,041	33,033	33,054
Regional Growth Strategy	59,765	58,076	58,076	48,751	49,986	51,465
Northern Community Economic Development	7,896	-10,137	0	0	0	0
Northern Community Transit	363,780	415,897	469,965	540,459	610,718	664,547
Solid Waste Management	67,035	75,737	85,583	94,141	108,262	129,914
Regional Parks - Operations	93,532	104,756	119,292	126,450	134,037	139,398
Regional Parks - Acquisitions	98,020	98,220	98,420	98,620	98,820	98,820
Northern Community Recreation	306,767	306,625	330,524	321,007	326,956	313,927
Oceanside Place	342,923	355,724	359,281	366,467	373,797	381,272
Ravensong Aquatic Centre	672,476	706,092	776,702	854,372	991,071	1,055,490
Liquid Waste Management Planning	11,200	11,534	11,880	12,356	12,850	13,492
Wastewater Northern Community	1,660,400	1,741,589	1,811,253	1,865,590	1,921,558	1,979,205
Drinking Water/Watershed Protection	58,812	58,932	59,052	59,172	59,292	59,292
D69 Land Search & Rescue	2,012	2,012	2,015	2,018	2,021	2,024
D69 Emergency 911	140,246	144,546	149,531	154,016	158,637	163,396
Regional District General Services Requisition	\$3,980,832	\$4,305,367	\$4,585,302	\$4,803,504	\$5,114,637	\$5,325,648

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

	Town Of Qualicum Beach Final 2020	Town Of Qualicum Beach Proposed 2021	Town Of Qualicum Beach Forecast 2022	Town Of Qualicum Beach Forecast 2023	Town Of Qualicum Beach Forecast 2024	Town Of Qualicum Beach Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	-0.037	0.003	0.003	0.003	0.002	0.002
Regional Growth Strategy	0.019	0.018	0.018	0.015	0.015	0.015
Northern Community Economic Development	0.002	-0.003	0.000	0.000	0.000	0.000
Northern Community Transit	0.113	0.127	0.142	0.161	0.179	0.193
Solid Waste Management	0.021	0.023	0.026	0.028	0.032	0.038
Regional Parks Operations	0.029	0.032	0.036	0.038	0.039	0.040
Northern Community Recreation	0.095	0.094	0.100	0.096	0.096	0.091
Oceanside Place	0.106	0.109	0.108	0.109	0.110	0.110
Ravensong Aquatic Centre	0.208	0.216	0.234	0.254	0.291	0.306
Liquid Waste Management Planning	0.003	0.004	0.004	0.004	0.004	0.004
Wastewater Northern Community	0.514	0.533	0.546	0.555	0.564	0.574
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.044	0.045	0.046	0.047	0.047
Regional District General Services Rate	1.175	1.260	1.327	1.375	1.446	1.488
General Services Cost per \$100,000	\$117.52	\$126.00	\$132.70	\$137.50	\$144.60	\$148.80
Regional Parcel Taxes	\$38.20	\$38.73	\$38.73	\$38.73	\$38.73	\$38.73
Current Year Cost at \$100,000	\$155.72	\$164.73	\$171.43	\$176.23	\$183.33	\$187.53
Dollar Change Year over Year	\$10.46	\$9.01	\$3.20	\$4.80	\$7.10	\$4.20
Average Residential Value	\$606,561	\$606,561	\$606,561	\$606,561	\$606,561	\$606,561
Property tax based on Average Residential Value	\$752	\$803	\$844	\$873	\$916	\$941

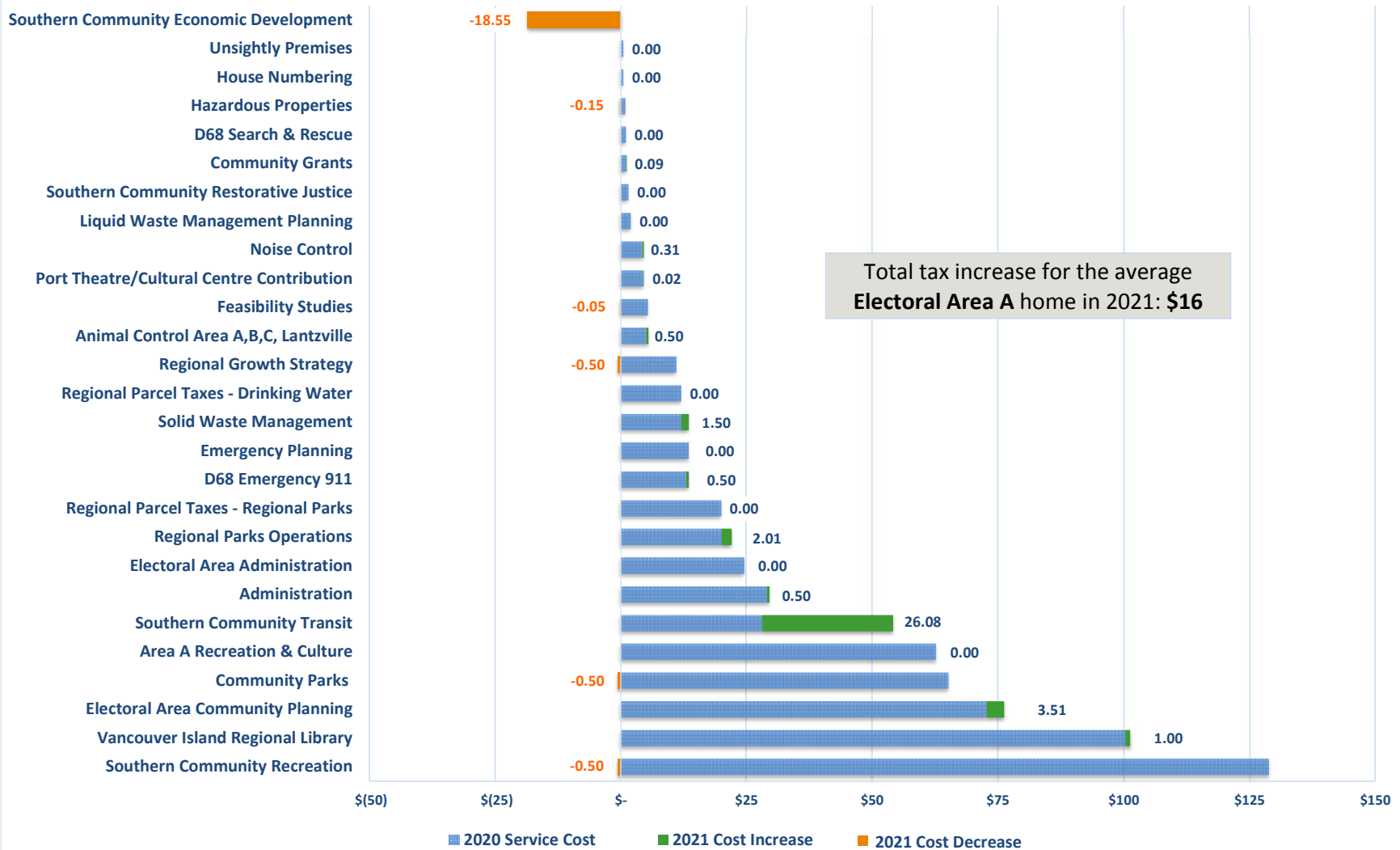
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area A Home Tax Change

2021 Total Cost for the average Electoral Area A Home (\$501,448) = \$656



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

	Elect Area A Final 2020	Elect Area A Preliminary 2021	Changed Service Level
Administration	106,577	111,039	4,168
Community Grants	3,904	4,278	
Electoral Areas Administration	91,382	91,861	
Southern Community Restorative Justice	6,356	6,352	
Electoral Area Community Planning	269,138	283,557	
Regional Growth Strategy	40,254	39,068	
House Numbering	2,665	2,638	
Hazardous Properties	3,376	2,755	
Unightly Premises	1,915	2,241	
Southern Community Transit	103,387	201,550	9,948
Solid Waste Management	45,164	50,967	4,510
Animal Control Area A, B, C, Lantzville	19,036	19,762	
Regional Parks - Operations	73,817	82,675	
Regional Parks - Acquisitions & Capital	57,860	57,980	
Community Parks	240,631	240,631	
Southern Community Recreation	476,337	478,634	2,297
Electoral Area A Recreation	231,385	233,699	
Port Theatre/Cultural Centre Contribution	16,817	17,052	
Liquid Waste Management Planning	7,546	7,762	
Drinking Water/Watershed Protection	34,716	34,788	
D68 Search & Rescue	3,145	3,590	327
D68 Emergency 911	48,799	50,519	1,720
Emergency Planning	49,396	50,802	
Noise Control	15,726	17,046	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,969,329	\$2,042,865	\$22,970
Vancouver Island Regional Library	370,248	377,846	7,598
Total Requisition	\$2,339,577	\$2,420,711	\$30,568

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

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

	Elect Area A Final 2020	Elect Area A Preliminary 2021	Changed Service Level
Administration	0.058	0.059	0.002
Community Grants	0.002	0.002	
Electoral Area Administration	0.049	0.049	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.145	0.152	
Regional Growth Strategy	0.022	0.021	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.001	
Southern Community Transit	0.056	0.108	0.005
Solid Waste Management	0.024	0.027	0.002
Animal Control Area A,B,C,Lantzville	0.010	0.011	
Noise Control	0.008	0.009	
Regional Parks Operations	0.040	0.044	
Community Parks	0.130	0.129	
Southern Community Recreation	0.257	0.256	(0.001)
Area A Recreation & Culture	0.125	0.125	
Port Theatre/Cultural Centre Contribution	0.009	0.009	
Liquid Waste Management Planning	0.004	0.004	
D68 Search & Rescue	0.002	0.002	
D68 Emergency 911	0.026	0.027	0.001
Emergency Planning	0.027	0.027	
Feasibility Studies	0.011	0.011	
Regional District General Services Rate	1.012	1.042	0.009
Vancouver Island Regional Library	0.200	0.202	0.002
General Services Tax Rate	1.212	1.244	0.011
General Services Cost per \$100,000	\$121.23	\$124.37	\$1.10
Regional Parcel Taxes	\$32.00	\$32.00	0.000
Current Year Cost at \$100,000	\$153.23	\$156.37	\$1.10
Dollar Change Year over Year	\$14.34	\$3.14	

Average Residential Value*	\$501,448	\$501,448	\$0
Property tax based on Average Residential Value	\$640	\$656	\$16

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

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

	Elect Area A	Elect Area A	Elect Area A	Elect Area A	Elect Area A	Elect Area A
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	106,577	111,039	121,266	124,904	128,652	132,511
Grants In Aid	3,904	4,278	4,327	4,327	4,327	4,327
Electoral Areas Administration	91,382	91,861	101,558	108,542	116,092	123,027
Southern Community Restorative Justice	6,356	6,352	6,358	6,363	6,369	6,375
Electoral Area Community Planning	269,138	283,557	314,274	328,457	348,536	359,480
Regional Growth Strategy	40,254	39,068	39,068	32,795	33,626	34,621
House Numbering	2,665	2,638	2,638	2,638	2,638	2,638
Hazardous Properties	3,376	2,755	2,741	2,807	2,876	2,946
Unightly Premises	1,915	2,241	2,454	2,521	2,591	2,662
Southern Community Transit	103,387	201,550	230,774	276,929	296,314	314,093
Solid Waste Management	45,164	50,967	57,593	63,352	72,854	87,425
Animal Control Area A,B,C, Lantzville	19,036	19,762	22,268	22,875	23,499	24,141
Regional Parks - Operations	73,817	82,675	94,148	99,797	105,785	110,016
Regional Parks - Acquisitions	57,860	57,980	58,180	58,380	58,580	58,580
Community Parks	240,631	240,631	245,444	250,352	255,360	260,467
Southern Community Recreation	476,337	478,634	540,873	566,649	593,708	634,654
Electoral Area A Recreation	231,385	233,699	238,373	243,140	248,003	252,963
Port Theatre/Cultural Centre Contribution	16,817	17,052	17,564	18,090	18,633	19,192
Liquid Waste Management Planning	7,546	7,762	7,995	8,315	8,647	9,080
Drinking Water/Watershed Protection	34,716	34,788	34,908	35,028	35,148	35,148
D68 Search & Rescue	3,145	3,590	3,597	3,602	3,607	3,613
D68 Emergency 911	48,799	50,519	53,405	55,003	56,649	58,344
Emergency Planning	49,396	50,802	52,326	53,896	55,513	57,179
Noise Control	15,726	17,046	18,630	19,151	19,687	20,239
Feasibility Studies	20,000	20,000	20,000	20,000	4,658	0
Regional District General Services Requisition	\$1,969,329	\$2,042,865	\$2,290,762	\$2,407,913	\$2,502,352	\$2,613,721
Vancouver Island Regional Library	370,248	377,846	389,181	400,857	412,882	425,269
Total Requisition	\$2,339,577	\$2,420,711	\$2,679,943	\$2,808,770	\$2,915,234	\$3,038,990
LOCAL SERVICE AREAS						
Cassidy Waterloo Fire	210,640	225,385	241,162	258,043	276,106	358,938
Cedar Estates Stormwater	5,014	5,114	5,267	5,425	5,588	5,756

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

	Elect Area A	Elect Area A	Elect Area A	Elect Area A	Elect Area A	Elect Area A
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.049	0.049	0.054	0.057	0.060	0.062
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.145	0.152	0.166	0.171	0.179	0.182
Regional Growth Strategy	0.022	0.021	0.021	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	0.001	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Transit	0.056	0.108	0.122	0.144	0.152	0.159
Solid Waste Management	0.024	0.027	0.030	0.033	0.037	0.044
Animal Control Area A,B,C,Lantzville	0.010	0.011	0.012	0.012	0.012	0.012
Noise Control	0.008	0.009	0.010	0.010	0.010	0.010
Regional Parks Operations	0.040	0.044	0.050	0.052	0.054	0.056
Community Parks	0.130	0.129	0.130	0.130	0.131	0.132
Southern Community Recreation	0.257	0.256	0.285	0.295	0.305	0.322
Area A Recreation & Culture	0.125	0.125	0.126	0.127	0.127	0.128
Port Theatre/Cultural Centre Contribution	0.009	0.009	0.009	0.009	0.010	0.010
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.005
D68 Search & Rescue	0.002	0.002	0.002	0.002	0.002	0.002
D68 Emergency 911	0.026	0.027	0.028	0.029	0.029	0.030
Emergency Planning	0.027	0.027	0.028	0.028	0.029	0.029
Feasibility Studies	0.011	0.011	0.011	0.010	0.002	0.000
Regional District General Services Rate	1.012	1.042	1.160	1.204	1.235	1.277
Vancouver Island Regional Library	0.200	0.202	0.205	0.209	0.212	0.216
General Services Tax Rate	1.212	1.244	1.365	1.413	1.447	1.493
General Services Cost per \$100,000	\$121.23	\$124.40	\$136.50	\$141.30	\$144.70	\$149.30
Regional Parcel Taxes	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00
Current Year Cost at \$100,000	\$153.23	\$156.40	\$168.50	\$173.30	\$176.70	\$181.30
Dollar Change Year over Year	\$14.34	\$3.17	\$12.10	\$4.80	\$3.40	\$4.60

Local Service Area Rates						
Cassidy Waterloo Fire (tax rate)	0.825	0.876	0.924	0.976	1.030	1.030

Average Residential Value	\$501,448	\$501,448	\$501,448	\$501,448	\$501,448	\$501,448
Property tax based on Average Residential Value	\$640	\$656	\$716	\$741	\$758	\$781

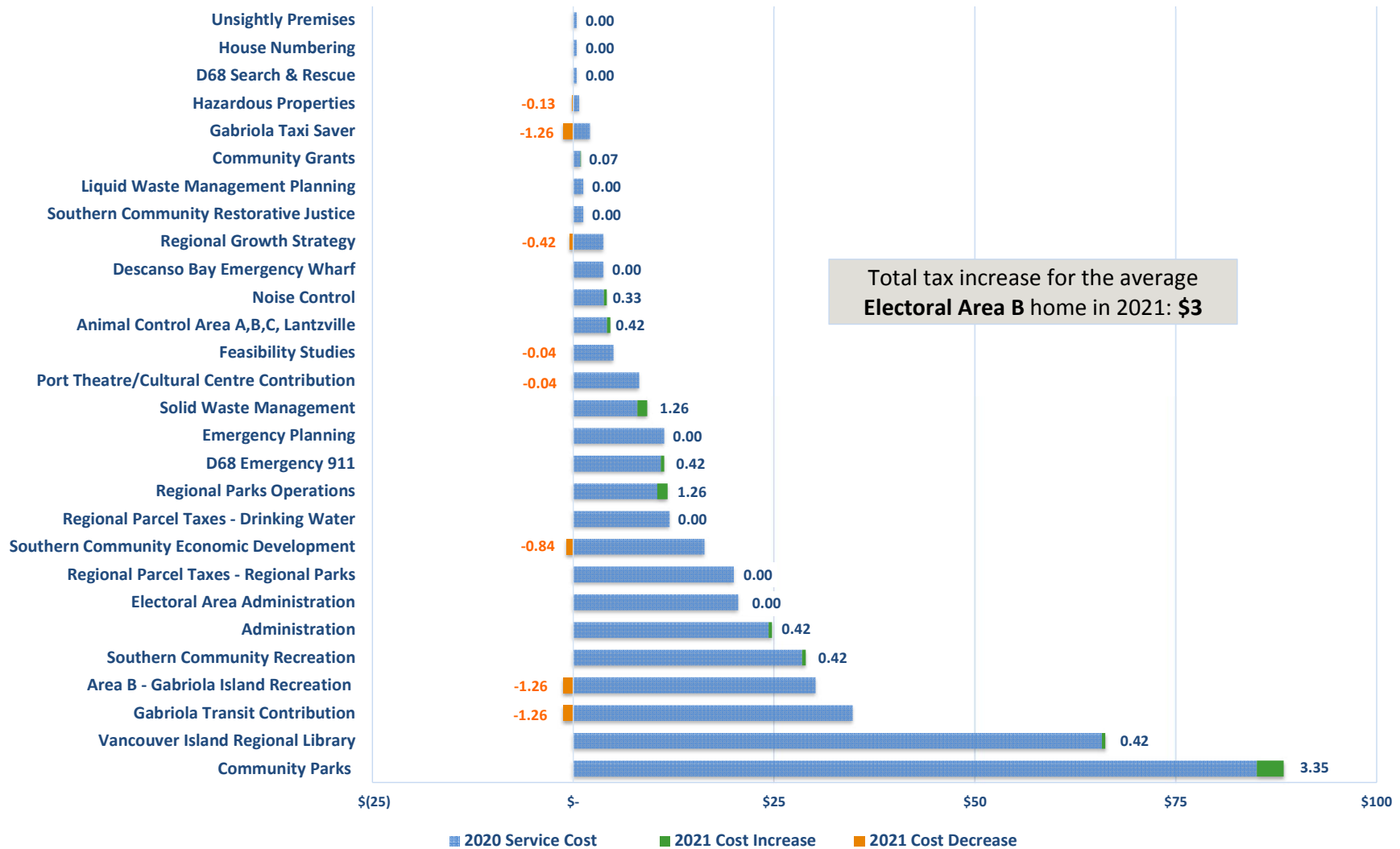
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area B Home Tax Change

2021 Total Cost for the average **Electoral Area B Home** (\$419,176) = **\$418**



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

	Elect Area B Final 2020	Elect Area B Preliminary 2021	Changed Service Level
Administration	96,732	101,012	3,791
Community Grants	3,544	3,891	
Electoral Areas Administration	82,941	83,566	
Southern Community Restorative Justice	5,070	5,078	
Regional Growth Strategy	14,353	13,945	
House Numbering	2,419	2,400	
Southern Community Economic Development	65,000	62,734	
Hazardous Properties	3,064	2,506	
Unsightly Premises	1,738	2,038	
Gabriola Emergency Wharf	15,692	15,535	
Gabriola Transit Contribution	139,470	136,842	
Gabriola Taxi Saver	7,168	3,194	
Solid Waste Management	32,708	36,944	3,269
Animal Control Area A, B, C, Lantzville	17,278	17,978	
Regional Parks - Operations	42,180	47,241	
Regional Parks - Acquisitions & Capital	75,700	75,860	
Community Parks	340,377	359,004	
Southern Community Recreation	114,750	116,566	1,816
Gabriola Island Recreation	110,305	107,497	
Port Theatre/Cultural Centre Contribution	32,834	33,060	
Liquid Waste Management Planning	5,465	5,627	
Drinking Water/Watershed Protection	45,420	45,516	
D68 Search & Rescue	1,797	2,051	187
D68 Emergency 911	44,292	45,957	1,665
Emergency Planning	44,833	46,215	
Noise Control	14,048	15,397	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,379,178	\$1,407,654	\$10,728
Vancouver Island Regional Library	263,514	269,202	5,688
Total Requisition	\$1,642,692	\$1,676,856	\$16,416

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

	Elect Area B Final 2020	Elect Area B Preliminary 2021	Changed Service Level
Administration	0.058	0.059	0.002
Community Grants	0.002	0.002	
Electoral Area Administration	0.049	0.049	
Southern Community Restorative Justice	0.003	0.003	
Regional Growth Strategy	0.009	0.008	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.039	0.037	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.001	
Descanso Bay Emergency Wharf	0.009	0.009	
Gabriola Transit Contribution	0.083	0.080	
Gabriola Taxi Saver	0.005	0.002	
Solid Waste Management	0.019	0.022	0.002
Animal Control Area A,B,C,Lantzville	0.010	0.011	
Noise Control	0.009	0.010	
Regional Parks Operations	0.025	0.028	
Community Parks	0.203	0.211	
Southern Community Recreation	0.068	0.069	0.001
Area B - Gabriola Island Recreation	0.072	0.069	
Port Theatre/Cultural Centre Contribution	0.020	0.019	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.026	0.027	0.001
Emergency Planning	0.027	0.027	
Feasibility Studies	0.012	0.012	
Regional District General Services Rate	0.755	0.762	0.006
Vancouver Island Regional Library	0.157	0.158	0.001
General Services Tax Rate	0.912	0.920	0.007
General Services Cost per \$100,000	\$91.25	\$91.99	\$0.70
Regional Parcel Taxes	\$32.00	\$32.00	0.000
Current Year Cost at \$100,000	\$123.25	\$123.99	\$0.70
Dollar Change Year over Year	\$9.26	\$0.75	
Average Residential Value*	\$419,176	\$419,176	\$0
Property tax based on Average Residential Value	\$414	\$418	\$3

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

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

	Elect Area B	Elect Area B	Elect Area B	Elect Area B	Elect Area B	Elect Area B
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	96,732	101,012	110,316	113,625	117,034	120,545
Grants In Aid	3,544	3,891	3,936	3,936	3,936	3,936
Electoral Areas Administration	82,941	83,566	92,387	98,740	105,609	111,917
Southern Community Restorative Justice	5,070	5,078	5,083	5,088	5,093	5,099
Regional Growth Strategy	14,353	13,945	13,945	11,705	12,002	12,357
House Numbering	2,419	2,400	2,400	2,400	2,400	2,400
Southern Community Economic Development	65,000	62,734	65,000	65,000	65,000	65,000
Hazardous Properties	3,064	2,506	2,493	2,554	2,616	2,680
Unightly Premises	1,738	2,038	2,232	2,294	2,357	2,422
Gabriola Emergency Wharf	15,692	15,535	15,380	15,226	15,074	15,375
Gabriola Transit Contribution	139,470	136,842	139,606	139,690	139,777	139,867
Gabriola Taxi Saver	7,168	3,194	8,515	8,530	8,546	8,563
Solid Waste Management	32,708	36,944	41,747	45,922	52,811	63,372
Animal Control Area A,B,C, Lantzville	17,278	17,978	20,257	20,809	21,377	21,961
Regional Parks - Operations	42,180	47,241	53,797	57,025	60,446	62,864
Regional Parks - Acquisitions	75,700	75,860	76,040	76,220	76,400	76,400
Community Parks	340,377	359,004	366,184	373,508	380,978	388,597
Southern Community Recreation	114,750	116,566	131,899	138,171	144,753	154,872
Gabriola Island Recreation	110,305	107,497	121,209	121,994	122,744	123,437
Port Theatre/Cultural Centre Contribution	32,834	33,060	33,556	34,059	34,570	35,089
Liquid Waste Management Planning	5,465	5,627	5,795	6,027	6,268	6,582
Wastewater Northern Community						
Drinking Water/Watershed Protection	45,420	45,516	45,624	45,732	45,840	45,840
D68 Search & Rescue	1,797	2,051	2,055	2,058	2,061	2,065
D68 Emergency 911	44,292	45,957	48,583	50,036	51,533	53,076
Emergency Planning	44,833	46,215	47,601	49,029	50,500	52,015
Noise Control	14,048	15,397	16,834	17,271	17,720	18,184
Feasibility Studies	20,000	20,000	20,000	20,000	11,400	0
Regional District General Services Requisition	\$1,379,178	\$1,407,654	\$1,492,474	\$1,526,649	\$1,558,845	\$1,594,515
Vancouver Island Regional Library	263,514	269,202	277,279	285,597	294,164	302,990
Total Requisition	\$1,642,692	\$1,676,856	\$1,769,753	\$1,812,246	\$1,853,009	\$1,897,505

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

	Elect Area B	Elect Area B	Elect Area B	Elect Area B	Elect Area B	Elect Area B
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.049	0.049	0.054	0.057	0.060	0.062
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Regional Growth Strategy	0.009	0.008	0.008	0.007	0.007	0.007
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Economic Development	0.039	0.037	0.038	0.037	0.037	0.036
Hazardous Properties	0.002	0.002	0.001	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Descanso Bay Emergency Wharf	0.009	0.009	0.009	0.009	0.009	0.009
Gabriola Transit Contribution	0.083	0.080	0.081	0.080	0.079	0.078
Gabriola Taxi Saver	0.005	0.002	0.005	0.005	0.005	0.005
Solid Waste Management	0.019	0.022	0.024	0.026	0.030	0.035
Animal Control Area A,B,C,Lantzville	0.010	0.011	0.012	0.012	0.012	0.012
Noise Control	0.009	0.010	0.011	0.011	0.011	0.011
Regional Parks Operations	0.025	0.028	0.031	0.033	0.034	0.035
Community Parks	0.203	0.211	0.212	0.214	0.215	0.217
Southern Community Recreation	0.068	0.069	0.077	0.079	0.082	0.086
Area B - Gabriola Island Recreation	0.072	0.069	0.077	0.076	0.076	0.075
Port Theatre/Cultural Centre Contribution	0.020	0.019	0.019	0.019	0.020	0.020
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.026	0.027	0.028	0.029	0.029	0.030
Emergency Planning	0.027	0.027	0.028	0.028	0.029	0.029
Feasibility Studies	0.012	0.012	0.012	0.011	0.006	0.000
Regional District General Services Rate	0.755	0.762	0.802	0.811	0.821	0.828
Vancouver Island Regional Library	0.157	0.158	0.161	0.163	0.166	0.169
General Services Tax Rate	0.912	0.920	0.963	0.974	0.987	0.997
General Services Cost per \$100,000	\$91.25	\$92.00	\$96.30	\$97.40	\$98.70	\$99.70
Regional Parcel Taxes	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00
Current Year Cost at \$100,000	\$123.25	\$124.00	\$128.30	\$129.40	\$130.70	\$131.70
Dollar Change Year over Year	\$9.26	\$0.75	\$4.30	\$1.10	\$1.30	\$1.00

Average Residential Value	\$419,176	\$419,176	\$419,176	\$419,176	\$419,176	\$419,176
Property tax based on Average Residential Value	\$414	\$418	\$436	\$440	\$446	\$450

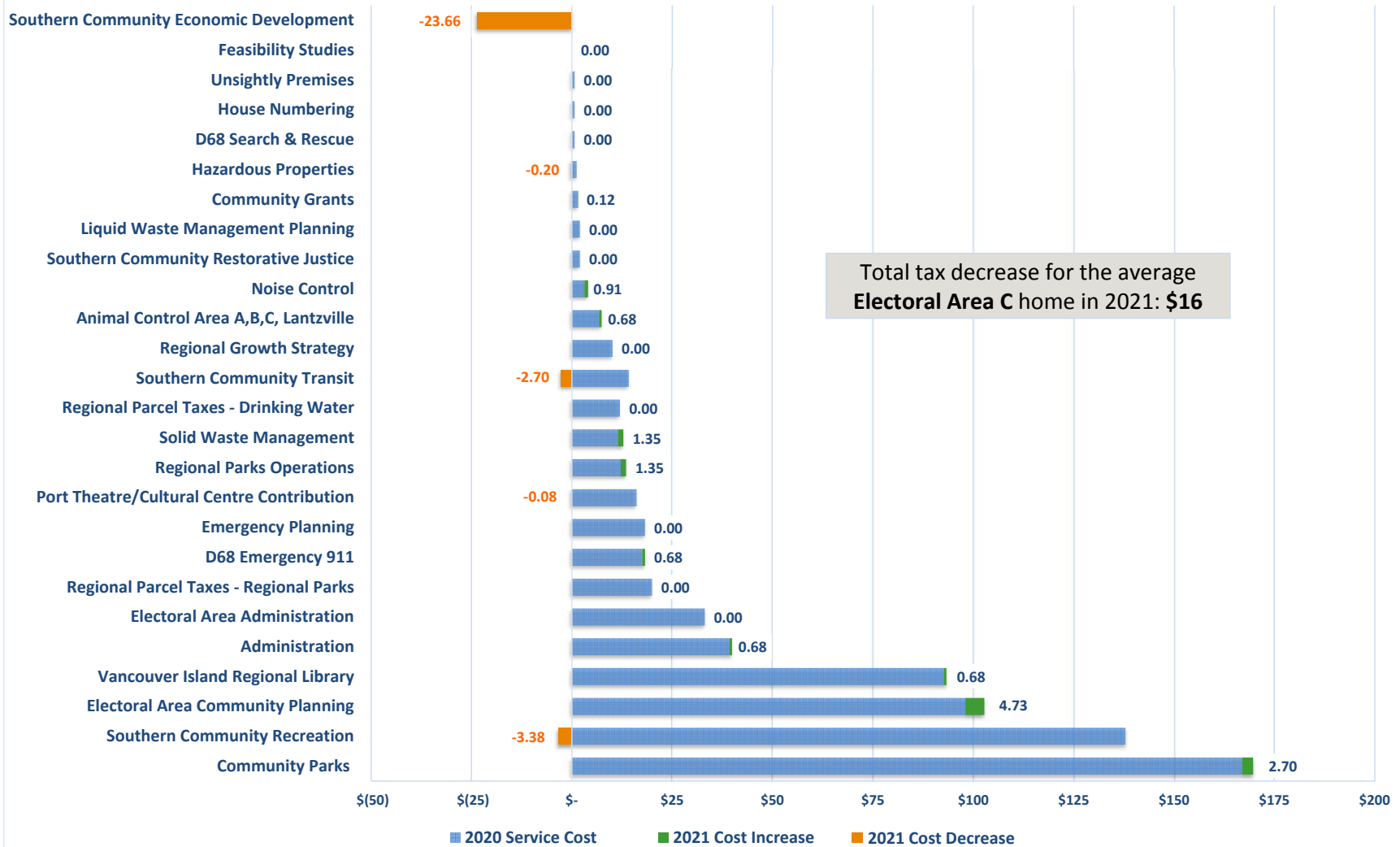
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area C Home Tax Change

2021 Total Cost for the average Electoral Area C Home (\$676,105) = \$702



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

	Elect Area C	Elect Area C	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	92,395	96,273	3,614
Community Grants	3,385	3,710	
Electoral Areas Administration	79,222	79,645	
Southern Community Restorative Justice	5,074	5,070	
Electoral Area Community Planning	233,324	245,850	
Regional Growth Strategy	24,615	23,878	
House Numbering	2,310	2,287	
Hazardous Properties	2,927	2,389	
Unightly Premises	1,660	1,943	
Southern Community Transit	12,059	9,412	465
Solid Waste Management	27,596	31,124	2,754
Animal Control Area A, B, C, Lantzville	16,503	17,134	
Regional Parks - Operations	29,368	32,892	
Regional Parks - Acquisitions & Capital	28,960	29,160	
Community Parks - Extension and Wellington combined	175,438	179,301	
Southern Community Recreation	327,427	322,002	-5,425
Port Theatre/Cultural Centre Contribution	21,184	21,257	
Liquid Waste Management Planning	4,611	4,740	
Drinking Water/Watershed Protection	17,376	17,496	
D68 Search & Rescue	1,252	1,428	129
D68 Emergency 911	42,305	43,801	1,496
Emergency Planning	42,823	44,047	
Noise Control	7,456	9,721	
Feasibility Studies	0	0	
Regional District General Services Requisition	\$1,199,270	\$1,167,360	\$3,033
Vancouver Island Regional Library	219,783	224,244	4,461
Total Requisition	\$1,419,053	\$1,391,604	\$7,494

LOCAL SERVICE AREAS		
Cassidy Waterloo Fire	210,640	225,385
Wellington Fire/Streetlighting	95,232	96,423
Extension Fire	192,200	203,732
Nanaimo River Fire	17,792	17,796

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

	Elect Area C Final 2020	Elect Area C Preliminary 2021	Changed Service Level
Administration	0.058	0.059	0.002
Community Grants	0.002	0.002	
Electoral Area Administration	0.049	0.049	
Southern Community Restorative Justice	0.003	0.003	
Electoral Area Community Planning	0.145	0.152	
Regional Growth Strategy	0.015	0.015	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.001	
Southern Community Transit	0.021	0.017	0.001
Solid Waste Management	0.017	0.019	0.002
Animal Control Area A,B,C,Lantzville	0.010	0.011	
Noise Control	0.005	0.006	
Regional Parks Operations	0.018	0.020	
Community Parks	0.247	0.251	
Southern Community Recreation	0.204	0.199	(0.005)
Port Theatre/Cultural Centre Contribution	0.024	0.024	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.026	0.027	0.001
Emergency Planning	0.027	0.027	
Feasibility Studies	0.000	0.000	
Regional District General Services Rate	0.878	0.854	0.001
Vancouver Island Regional Library	0.137	0.138	0.001
General Services Tax Rate	1.015	0.992	0.002
General Services Cost per \$100,000	\$101.54	\$99.16	\$0.20
Regional Parcel Taxes	\$32.00	\$32.00	0.000
Current Year Cost at \$100,000	\$133.54	\$131.16	\$0.20
Dollar Change Year over Year	\$9.76	(\$2.39)	

Average Residential Value*	\$676,105	\$676,105	\$0
Property tax based on Average Residential Value	\$719	\$702	(\$16)

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

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

	Elect Area C	Elect Area C	Elect Area C	Elect Area C	Elect Area C	Elect Area C
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	92,395	96,273	105,140	108,295	111,543	114,890
Grants In Aid	3,385	3,710	3,752	3,752	3,752	3,752
Electoral Areas Administration	79,222	79,645	88,052	94,108	100,654	106,667
Southern Community Restorative Justice	5,074	5,070	5,074	5,079	5,084	5,089
Electoral Area Community Planning	233,324	245,850	272,481	284,779	302,187	311,676
Regional Growth Strategy	24,615	23,878	23,878	20,044	20,553	21,160
House Numbering	2,310	2,287	2,287	2,287	2,287	2,287
Hazardous Properties	2,927	2,389	2,376	2,434	2,493	2,554
Unightly Premises	1,660	1,943	2,128	2,186	2,246	2,308
Southern Community Transit	12,059	9,412	10,777	12,932	13,838	14,668
Solid Waste Management	27,596	31,124	35,171	38,688	44,491	53,389
Animal Control Area A,B,C, Lantzville	16,503	17,134	19,307	19,833	20,374	20,931
Regional Parks - Operations	29,368	32,892	37,456	39,704	42,086	43,770
Regional Parks - Acquisitions	28,960	29,160	29,360	29,560	29,760	29,760
Community Parks - Extension + Wellington combined	175,438	179,301	191,863	200,591	206,818	212,105
Southern Community Recreation	327,427	322,002	362,895	380,273	398,515	425,250
Port Theatre/Cultural Centre Contribution	21,184	21,257	22,092	22,755	23,438	24,141
Liquid Waste Management Planning	4,611	4,740	4,882	5,078	5,281	5,545
Drinking Water/Watershed Protection	17,376	17,496	17,616	17,736	17,856	17,856
D68 Search & Rescue	1,252	1,428	1,431	1,433	1,435	1,438
D68 Emergency 911	42,305	43,801	46,304	47,689	49,116	50,585
Emergency Planning	42,823	44,047	45,368	46,729	48,131	49,575
Noise Control	7,456	9,721	12,118	14,548	15,991	16,947
Feasibility Studies	0	0	0	0	0	0
Regional District General Services Requisition	\$1,199,270	\$1,167,360	\$1,341,808	\$1,400,513	\$1,467,929	\$1,536,343
Vancouver Island Regional Library	219,783	224,244	230,971	237,900	245,038	252,389
Total Requisition	\$1,419,053	\$1,391,604	\$1,572,779	\$1,638,413	\$1,712,967	\$1,788,732

LOCAL SERVICE AREAS						
Cassidy Waterloo Fire	210,640	225,385	241,162	258,043	276,106	358,938
Wellington Fire/Streetlighting	95,232	96,423	100,315	103,294	106,364	109,524
Extension Fire	192,200	203,732	215,956	237,552	261,307	279,598
Nanaimo River Fire	17,792	17,796	17,796	17,796	17,796	17,796

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

	Elect Area C	Elect Area C	Elect Area C	Elect Area C	Elect Area C	Elect Area C
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.049	0.049	0.054	0.057	0.060	0.062
Southern Community Restorative Justice	0.003	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.145	0.152	0.166	0.171	0.179	0.182
Regional Growth Strategy	0.015	0.015	0.015	0.012	0.012	0.012
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.001	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Transit	0.021	0.017	0.019	0.022	0.023	0.024
Solid Waste Management	0.017	0.019	0.021	0.023	0.026	0.031
Animal Control Area A,B,C,Lantzville	0.010	0.011	0.012	0.012	0.012	0.012
Noise Control	0.005	0.006	0.007	0.009	0.009	0.010
Regional Parks Operations	0.018	0.020	0.023	0.024	0.025	0.026
Community Parks	0.247	0.251	0.264	0.272	0.278	0.281
Southern Community Recreation	0.204	0.199	0.221	0.228	0.236	0.249
Port Theatre/Cultural Centre Contribution	0.024	0.024	0.024	0.025	0.025	0.026
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.026	0.027	0.028	0.029	0.029	0.030
Emergency Planning	0.027	0.027	0.028	0.028	0.029	0.029
Regional District General Services Rate	0.878	0.853	0.958	0.990	1.022	1.054
Vancouver Island Regional Library	0.137	0.138	0.141	0.143	0.145	0.148
General Services Tax Rate	1.015	0.991	1.099	1.133	1.167	1.202
General Services Cost per \$100,000	\$101.54	\$99.10	\$109.90	\$113.30	\$116.70	\$120.20
Regional Parcel Taxes	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00
Current Year Cost at \$100,000	\$133.54	\$131.10	\$141.90	\$145.30	\$148.70	\$152.20
Dollar Change Year over Year	\$9.75	(\$2.44)	\$10.80	\$3.40	\$3.40	\$3.50

Local Service Area Rates						
Cassidy Waterloo Fire (tax rate)	0.825	0.876	0.924	0.976	1.030	1.322
Wellington Fire/Streetlight	0.766	0.777	0.798	0.810	0.823	0.837
Extension Fire	0.802	0.844	0.883	0.958	1.040	1.098
Nanaimo River Fire	0.404	0.400	0.394	0.389	0.384	0.379

Average Residential Value	\$676,105	\$676,105	\$676,105	\$676,105	\$676,105	\$676,105
Property tax based on Average Residential Value	\$718	\$702	\$775	\$798	\$821	\$845

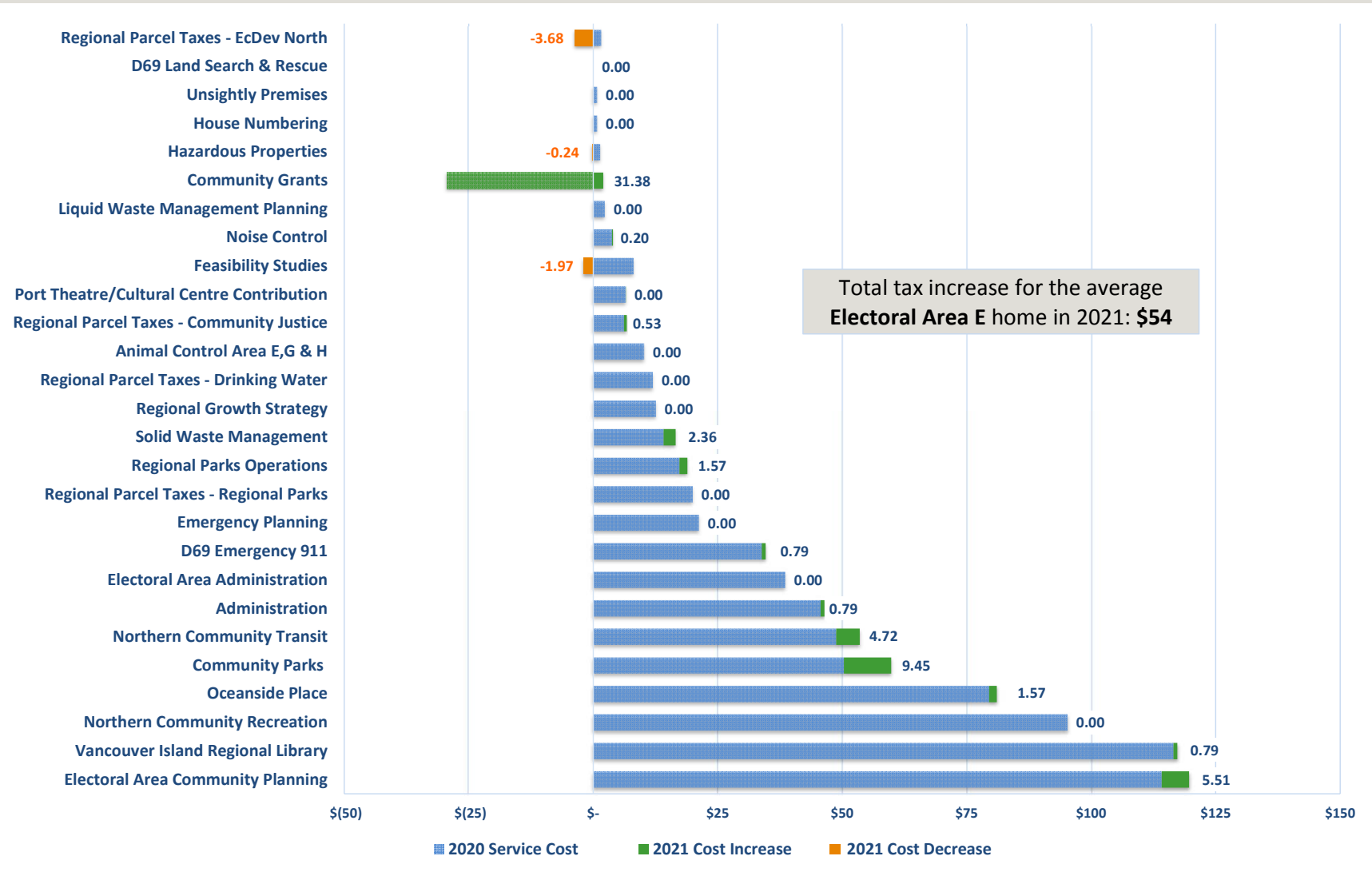
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area E Home Tax Change

2021 Total Cost for the average Electoral Area E Home (\$787,264) = \$786



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

	Elect Area E Final 2020	Elect Area E Preliminary 2021	Changed Service Level
Administration	167,232	174,852	6,563
Community Grants	-108,274	7,574	
Electoral Areas Administration	143,391	144,653	
D69 Community Justice	21,260	23,116	
Electoral Area Community Planning	407,779	431,140	
Regional Growth Strategy	47,790	46,461	
House Numbering	4,181	4,154	
Northern Community Economic Development	5,521	-7,087	
Hazardous Properties	5,297	4,339	
Unightly Premises	3,005	3,528	
Northern Community Transit	180,624	200,336	
Solid Waste Management	53,587	60,573	5,360
Animal Control Area E, G, H	36,779	38,882	
Regional Parks - Operations	64,059	71,747	
Regional Parks - Acquisitions & Capital	68,540	68,660	
Community Parks	187,000	224,650	
Northern Community Recreation	351,190	355,744	4,450
Oceanside Place	293,316	304,410	
Port Theatre/Cultural Centre Contribution	24,138	24,475	
Liquid Waste Management Planning	8,953	9,225	
Drinking Water/Watershed Protection	41,124	41,196	
D69 Land Search & Rescue	1,378	1,378	
D69 Emergency 911	126,115	130,090	3,928
Emergency Planning	77,508	79,998	
Noise Control	13,878	14,798	
Feasibility Studies	30,000	23,000	
Regional District General Services Requisition	\$2,255,371	\$2,481,892	\$20,301
Vancouver Island Regional Library	429,671	439,269	9,598
Total Requisition	\$2,685,042	\$2,921,161	\$29,899

LOCAL SERVICE AREAS		
Nanose Bay Fire	932,491	951,141
Fairwinds Streetlighting	24,910	24,910
Rural Areas Streetlighting	20,308	20,714

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

	Elect Area E	Elect Area E	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	0.058	0.059	0.002
Community Grants	-0.037	0.003	
Electoral Area Administration	0.049	0.049	
Electoral Area Community Planning	0.145	0.152	
Regional Growth Strategy	0.016	0.016	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.062	0.068	
Solid Waste Management	0.018	0.021	0.002
Animal Control Area E, G & H	0.013	0.013	
Noise Control	0.005	0.005	
Regional Parks Operations	0.022	0.024	
Community Parks	0.064	0.076	
Northern Community Recreation	0.121	0.121	0.002
Oceanside Place	0.101	0.103	
Port Theatre/Cultural Centre Contribution	0.008	0.008	
Liquid Waste Management Planning	0.003	0.003	
D69 Land Search & Rescue	0.000	0.000	
D69 Emergency 911	0.043	0.044	0.001
Emergency Planning	0.027	0.027	
Feasibility Studies	0.010	0.008	
Regional District General Services Rate	0.732	0.803	0.007
Vancouver Island Regional Library	0.148	0.149	0.001
General Services Tax Rate	0.880	0.952	0.008
General Services Cost per \$100,000	\$87.99	\$95.22	\$0.80
Regional Parcel Taxes	\$39.81	\$36.67	(3.145)
Current Year Cost at \$100,000	\$127.80	\$131.89	(\$2.35)
Dollar Change Year over Year	\$9.15	\$4.09	
Average Residential Value*	\$787,264	\$787,264	\$0
Property tax based on Average Residential Value	\$733	\$786	\$54

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

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

	Elect Area E	Elect Area E	Elect Area E	Elect Area E	Elect Area E	Elect Area E
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	167,232	174,852	190,957	196,686	202,586	208,664
Grants In Aid	-108,274	7,574	7,651	7,651	7,651	7,651
Electoral Areas Administration	143,391	144,653	159,922	170,919	182,810	193,729
D69 Community Justice	21,260	23,116	23,091	23,072	23,052	23,067
Electoral Area Community Planning	407,779	431,140	477,845	499,410	529,939	546,580
Regional Growth Strategy	47,790	46,461	46,461	39,001	39,991	41,173
House Numbering	4,181	4,154	4,154	4,154	4,154	4,154
Northern Community Economic Development	5,521	-7,087	0	0	0	0
Hazardous Properties	5,297	4,339	4,316	4,421	4,529	4,639
Unightly Premises	3,005	3,528	3,864	3,970	4,080	4,193
Northern Community Transit	180,624	200,336	226,380	260,336	294,180	320,109
Solid Waste Management	53,587	60,573	68,447	75,293	86,587	103,904
Animal Control Area E,G,H,	36,779	38,882	39,622	40,878	42,172	43,505
Regional Parks - Operations	64,059	71,747	81,703	86,605	91,801	95,473
Regional Parks - Acquisitions	68,540	68,660	68,760	68,860	68,960	68,960
Community Parks	187,000	224,650	235,883	242,959	247,818	252,775
Northern Community Recreation	351,190	355,744	378,848	371,910	378,925	368,891
Oceanside Place	293,316	304,410	307,453	313,603	319,875	326,272
Port Theatre/Cultural Centre Contribution	24,138	24,475	25,209	25,965	26,744	27,547
Liquid Waste Management Planning	8,953	9,225	9,502	9,882	10,277	10,791
Drinking Water/Watershed Protection	41,124	41,196	41,256	41,316	41,376	41,376
D69 Land Search & Rescue	1,378	1,378	1,380	1,382	1,384	1,386
D69 Emergency 911	126,115	130,090	134,577	138,614	142,772	147,056
Emergency Planning	77,508	79,998	82,398	84,870	87,416	90,038
Noise Control	13,878	14,798	16,197	16,630	17,075	17,534
Feasibility Studies	30,000	23,000	15,000	10,000	9,736	0
Regional District General Services Requisition	\$2,255,371	\$2,481,893	\$2,650,876	\$2,738,387	\$2,865,890	\$2,949,467
Vancouver Island Regional Library	429,671	439,269	452,447	466,021	480,001	494,401
Total Requisition	\$2,685,042	\$2,921,162	\$3,103,323	\$3,204,408	\$3,345,891	\$3,443,868
LOCAL SERVICE AREAS						
Nanoose Bay Fire	932,491	951,141	979,675	1,009,065	1,039,337	1,070,518
Fairwinds Streetlighting	24,910	24,910	25,657	26,427	27,220	28,036
Rural Areas Streetlighting	20,308	20,714	21,335	21,975	22,635	23,314

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

	Elect Area E	Elect Area E	Elect Area E	Elect Area E	Elect Area E	Elect Area E
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	-0.037	0.003	0.003	0.003	0.002	0.002
Electoral Area Administration	0.049	0.049	0.054	0.057	0.060	0.062
Electoral Area Community Planning	0.145	0.152	0.166	0.171	0.179	0.182
Regional Growth Strategy	0.016	0.016	0.016	0.013	0.013	0.013
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.001	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.062	0.068	0.076	0.086	0.096	0.103
Solid Waste Management	0.018	0.021	0.023	0.025	0.028	0.033
Animal Control Area E,G,H, Noise Control	0.013 0.005	0.013 0.005	0.013 0.005	0.014 0.005	0.014 0.006	0.014 0.006
Regional Parks Operations	0.022	0.024	0.027	0.029	0.030	0.031
Community Parks	0.064	0.076	0.079	0.080	0.081	0.081
Northern Community Recreation	0.121	0.121	0.127	0.123	0.124	0.119
Oceanside Place	0.101	0.103	0.103	0.104	0.104	0.105
Port Theatre/Cultural Centre Contribution	0.008	0.008	0.008	0.009	0.009	0.009
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D69 Land Search & Rescue	0.000	0.000	0.000	0.000	0.000	0.000
D69 Emergency 911	0.043	0.044	0.045	0.046	0.047	0.047
Emergency Planning	0.027	0.027	0.028	0.028	0.029	0.029
Feasibility Studies	0.010	0.008	0.005	0.003	0.003	0.000
Regional District General Services Rate	0.732	0.804	0.848	0.868	0.898	0.910
Vancouver Island Regional Library	0.148	0.149	0.152	0.154	0.157	0.159
General Services Tax Rate	0.880	0.953	1.000	1.022	1.055	1.069
General Services Cost per \$100,000	\$87.99	\$95.30	\$100.00	\$102.20	\$105.50	\$106.90
Regional Parcel Taxes	\$39.81	\$36.67	\$38.73	\$38.73	\$38.73	\$38.73
Current Year Cost at \$100,000	\$127.80	\$131.97	\$138.73	\$140.93	\$144.23	\$145.63
Dollar Change Year over Year	\$9.15	\$4.17	\$6.76	\$2.20	\$3.30	\$1.40

Local Service Area Rates						
Nanoose Bay Fire	0.302	0.303	0.308	0.313	0.318	0.324
Fairwinds Streetlighting	0.037	0.035	0.036	0.037	0.037	0.038
Rural Areas Streetlighting	0.053	0.053	0.054	0.055	0.056	0.057

Average Residential Value	\$787,264	\$787,264	\$787,264	\$787,264	\$787,264	\$787,264
Property tax based on Average Residential Value	\$733	\$787	\$826	\$843	\$869	\$880

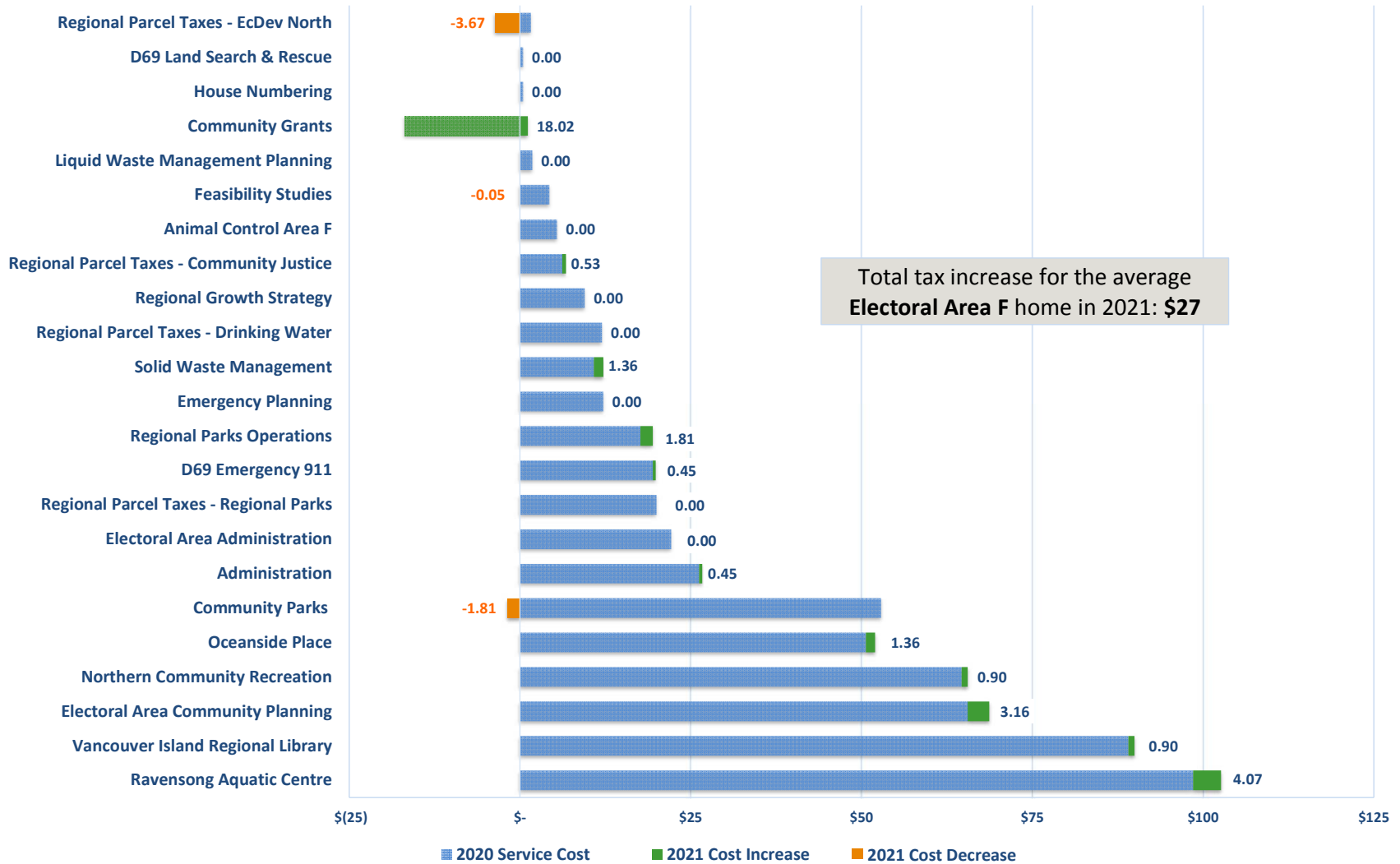
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area F Home Tax Change

2021 Total Cost for the average Electoral Area F Home (\$452,130) = \$602



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

	Elect Area F Final 2020	Elect Area F Preliminary 2021	Changed Service Level
Administration	120,124	124,731	4,682
Community Grants	-77,773	5,403	
Electoral Areas Administration	102,998	103,188	
D69 Community Justice	18,604	20,254	
Electoral Area Community Planning	303,348	318,521	
Regional Growth Strategy	44,652	43,269	
House Numbering	3,003	2,963	
Northern Community Economic Development	4,832	-6,209	
Solid Waste Management	50,099	56,446	4,995
Animal Control Area F	25,000	25,265	
Regional Parks - Operations	80,783	90,477	
Regional Parks - Acquisitions & Capital	59,980	60,160	
Community Parks	244,736	237,474	
Northern Community Recreation	298,799	303,451	5,946
Oceanside Place	232,853	240,774	
Ravensong Aquatic Centre	454,729	476,175	
Liquid Waste Management Planning	8,371	8,596	
Drinking Water/Watershed Protection	35,988	36,096	
D69 Land Search & Rescue	1,738	1,738	
D69 Emergency 911	90,589	92,800	2,802
Emergency Planning	55,674	57,066	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$2,179,127	\$2,318,638	\$18,425
Vancouver Island Regional Library	410,246	418,059	7,813
Total Requisition	\$2,589,373	\$2,736,697	\$26,238

LOCAL SERVICE AREAS		
Errington Fire	742,928	794,933
Coombs-Hilliers Fire	607,527	631,828
Nanoose Bay Fire	932,491	951,141
Dashwood Fire	812,750	845,260
Dashwood Fire Hall		52,032
Meadowood Fire	139,858	59,842
French Creek Fire	699,827	710,644
Hwy # 4 Streetlighting	4,546	4,657

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

	Elect Area F	Elect Area F	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	0.058	0.059	0.002
Community Grants	-0.037	0.003	
Electoral Area Administration	0.049	0.049	
Electoral Area Community Planning	0.145	0.152	
Regional Growth Strategy	0.021	0.021	
House Numbering	0.001	0.001	
Solid Waste Management	0.024	0.027	0.002
Animal Control Area F	0.012	0.012	
Regional Parks Operations	0.039	0.043	
Community Parks	0.117	0.113	
Northern Community Recreation	0.143	0.145	0.003
Oceanside Place	0.112	0.115	
Ravensong Aquatic Centre	0.218	0.227	
Liquid Waste Management Planning	0.004	0.004	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.044	0.001
Emergency Planning	0.027	0.027	
Feasibility Studies	0.010	0.010	
Regional District General Services Rate	0.986	1.052	0.008
Vancouver Island Regional Library	0.197	0.199	0.002
General Services Tax Rate	1.183	1.251	0.010
General Services Cost per \$100,000	\$118.33	\$125.11	\$1.00
Regional Parcel Taxes	\$39.81	\$36.67	(3.145)
Current Year Cost at \$100,000	\$158.15	\$161.78	(\$2.15)
Dollar Change Year over Year	\$8.39	\$3.63	

Average Residential Value*	\$452,130	\$452,130	\$0
Property tax based on Average Residential Value	\$575	\$602	\$27

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

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

	Elect Area F	Elect Area F	Elect Area F	Elect Area F	Elect Area F	Elect Area F
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	120,124	124,731	136,219	140,305	144,515	148,850
Grants In Aid	-77,773	5,403	5,458	5,458	5,458	5,458
Electoral Areas Administration	102,998	103,188	114,080	121,925	130,407	138,196
D69 Community Justice	18,604	20,254	20,270	20,290	20,310	20,323
Electoral Area Community Planning	303,348	318,521	353,024	368,957	391,511	403,805
Regional Growth Strategy	44,652	43,269	43,269	36,321	37,242	38,344
House Numbering	3,003	2,963	2,963	2,963	2,963	2,963
Northern Community Economic Development	4,832	-6,209	0	0	0	0
Solid Waste Management	50,099	56,446	63,783	70,162	80,685	96,823
Animal Control Area F	25,000	25,265	26,948	27,675	28,173	28,681
Regional Parks - Operations	80,783	90,477	103,032	109,214	115,767	120,397
Regional Parks - Acquisitions	59,980	60,160	60,360	60,560	60,760	60,760
Community Parks	244,736	237,474	249,348	256,828	264,533	272,469
Northern Community Recreation	298,799	303,451	320,927	316,990	323,029	316,926
Oceanside Place	232,853	240,774	243,183	248,047	253,008	258,068
Ravensong Aquatic Centre	454,729	476,175	523,792	576,171	668,359	711,803
Liquid Waste Management Planning	8,371	8,596	8,854	9,208	9,577	10,056
Drinking Water/Watershed Protection	35,988	36,096	36,216	36,336	36,456	36,456
D69 Land Search & Rescue	1,738	1,738	1,740	1,743	1,746	1,748
D69 Emergency 911	90,589	92,800	96,000	98,880	101,846	104,902
Emergency Planning	55,674	57,066	58,778	60,542	62,358	64,229
Feasibility Studies	20,000	20,000	20,000	20,000	4,658	0
Regional District General Services Requisition	\$2,179,127	\$2,318,638	\$2,488,244	\$2,588,575	\$2,743,361	\$2,841,257
Vancouver Island Regional Library	410,246	418,059	430,601	443,519	456,824	470,530
Total Requisition	\$2,589,373	\$2,736,697	\$2,918,845	\$3,032,094	\$3,200,185	\$3,311,787

LOCAL SERVICE AREAS						
Errington Fire	742,928	794,933	858,528	927,210	1,001,387	1,071,484
Coombs-Hilliers Fire	607,527	631,828	663,419	696,590	724,454	753,432
Nanoose Bay Fire	932,491	951,141	979,675	1,009,065	1,039,337	1,070,518
Dashwood Fire	812,750	845,260	879,070	914,233	950,803	979,327
Dashwood Fire Hall		52,032	284,111	284,111	284,111	284,111
Meadowood Fire	139,858	59,842	88,394	88,394	88,394	88,394
French Creek Fire	699,827	710,644	750,824	773,349	796,549	820,446
Hwy. # 4 Streetlighting	4,546	4,657	4,797	4,941	5,089	5,241

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

	Elect Area F	Elect Area F	Elect Area F	Elect Area F	Elect Area F	Elect Area F
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	-0.037	0.003	0.003	0.003	0.002	0.002
Electoral Area Administration	0.049	0.049	0.054	0.057	0.060	0.062
Electoral Area Community Planning	0.145	0.152	0.166	0.171	0.179	0.182
Regional Growth Strategy	0.021	0.021	0.020	0.017	0.017	0.017
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Solid Waste Management	0.024	0.027	0.030	0.033	0.037	0.044
Animal Control Area F	0.012	0.012	0.013	0.013	0.013	0.013
Regional Parks Operations	0.039	0.043	0.048	0.051	0.053	0.054
Community Parks	0.117	0.113	0.117	0.119	0.121	0.123
Northern Community Recreation	0.143	0.145	0.151	0.147	0.148	0.143
Oceanside Place	0.112	0.115	0.114	0.115	0.116	0.116
Ravensong Aquatic Centre	0.218	0.227	0.246	0.267	0.306	0.321
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.005
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.044	0.045	0.046	0.047	0.047
Emergency Planning	0.027	0.027	0.028	0.028	0.029	0.029
Feasibility Studies	0.010	0.010	0.009	0.009	0.002	0.000
Regional District General Services Rate	0.986	1.052	1.114	1.147	1.202	1.227
Vancouver Island Regional Library	0.197	0.199	0.202	0.206	0.209	0.212
General Services Tax Rate	1.183	1.251	1.316	1.353	1.411	1.439
General Services Cost per \$100,000	\$118.33	\$125.10	\$131.60	\$135.30	\$141.10	\$143.90
Regional Parcel Taxes	\$39.81	\$36.67	\$38.73	\$38.73	\$38.73	\$38.73
Current Year Cost at \$100,000	\$158.15	\$161.77	\$170.33	\$174.03	\$179.83	\$182.63
Dollar Change Year over Year	\$8.39	\$3.62	\$8.56	\$3.70	\$5.80	\$2.80

Local Service Area Rates						
Errington Fire	0.756	0.810	0.863	0.919	0.980	1.034
Coombs-Hilliers Fire	0.845	0.867	0.898	0.930	0.954	0.979
Dashwood Fire	0.976	1.002	1.028	1.055	1.083	1.101
Dashwood Fire Hall		0.085	0.455	0.449	0.443	0.438
French Creek Fire	0.445	0.446	0.465	0.472	0.480	0.488
Hwy. # 4 Streetlighting (Area F)	0.002	0.002	0.002	0.002	0.002	0.002
Meadowood Fire	\$303	\$130	\$192	\$192	\$192	\$192

Average Residential Value	\$452,130	\$452,130	\$452,130	\$452,130	\$452,130	\$452,130
Property tax based on Average Residential Value	\$575	\$602	\$634	\$650	\$677	\$689

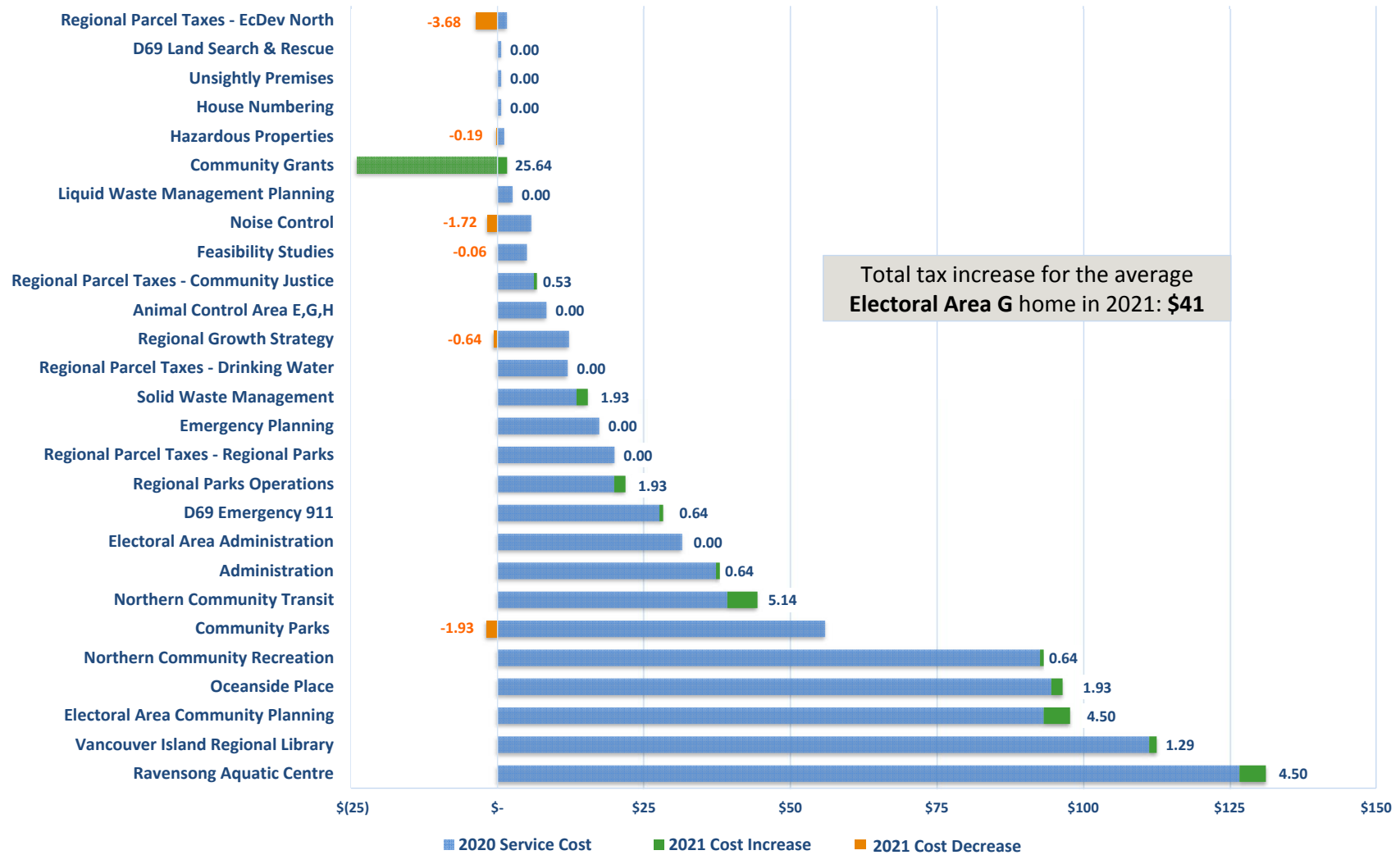
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area G Home Tax Change

2021 Total Cost for the average **Electoral Area G Home** (\$643,098) = **\$855**



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

	Elect Area G Final 2020	Elect Area G Preliminary 2021	Changed Service Level
Administration	147,000	153,679	5,768
Community Grants	-95,175	6,656	
Electoral Areas Administration	126,042	127,137	
D69 Community Justice	23,492	25,627	
Electoral Area Community Planning	371,218	392,446	
Regional Growth Strategy	48,503	47,149	
House Numbering	3,675	3,651	
Northern Community Economic Development	6,101	-7,857	
Hazardous Properties	4,656	3,813	
Unightly Premises	2,642	3,101	
Northern Community Transit	155,795	177,312	
Solid Waste Management	54,404	61,491	5,442
Animal Control Area E, G, H	32,329	34,174	
Regional Parks - Operations	78,179	87,560	
Regional Parks - Acquisitions & Capital	75,740	76,120	
Community Parks	220,936	217,068	
Northern Community Recreation	367,831	375,297	7,404
Oceanside Place	374,738	388,867	
Ravensong Aquatic Centre	503,341	528,683	
Liquid Waste Management Planning	9,090	9,365	
Drinking Water/Watershed Protection	45,444	45,672	
D69 Land Search & Rescue	1,682	1,682	
D69 Emergency 911	110,857	114,338	3,453
Emergency Planning	68,131	70,311	
Noise Control	22,952	16,355	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$2,779,603	\$2,979,697	\$22,067
Vancouver Island Regional Library	441,600	451,362	9,762
Total Requisition	\$3,221,204	\$3,431,059	\$31,829

LOCAL SERVICE AREAS		
Errington Fire	742,928	794,933
Parksville Local Fire	146,103	147,375
Nanoose Bay Fire	932,491	951,141
Dashwood Fire	812,750	845,260
Dashwood Fire Hall		52,032
French Creek Fire	699,827	710,644
Rural Areas Streetlighting	20,308	20,714
Fr. Creek Village Streetlighting	10,276	10,276
Highway Intersections Streetlighting	2,915	3,002
Morningstar Streetlighting	19,489	17,839
Sandpiper Streetlighting	16,416	16,149
Englishman River Community Streetlighting	7,374	7,374
Englishman River Stormwater	5,426	5,535

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

	Elect Area G	Elect Area G	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	0.058	0.059	0.002
Community Grants	-0.037	0.003	
Electoral Area Administration	0.049	0.049	
Electoral Area Community Planning	0.145	0.152	
Regional Growth Strategy	0.019	0.018	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unsightly Premises	0.001	0.001	
Northern Community Transit	0.061	0.069	
Solid Waste Management	0.021	0.024	0.002
Animal Control Area E, G & H	0.013	0.013	
Noise Control	0.009	0.006	
Regional Parks Operations	0.031	0.034	
Community Parks	0.087	0.084	
Northern Community Recreation	0.144	0.145	0.003
Oceanside Place	0.147	0.150	
Ravensong Aquatic Centre	0.197	0.204	
Liquid Waste Management Planning	0.004	0.004	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.044	0.001
Emergency Planning	0.027	0.027	
Feasibility Studies	0.008	0.008	
Regional District General Services Rate	1.030	1.097	0.008
Vancouver Island Regional Library	0.173	0.175	0.002
General Services Tax Rate	1.203	1.272	0.010
General Services Cost per \$100,000	\$120.33	\$127.21	\$1.00
Regional Parcel Taxes	\$39.81	\$36.67	(3.145)
Current Year Cost at \$100,000	\$160.14	\$163.88	(\$2.15)
Dollar Change Year over Year	\$8.78	\$3.73	

Average Residential Value*	\$643,098	\$643,098	\$0
Property tax based on Average Residential Value	\$814	\$855	\$41

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2022-2025
ELECTORAL AREA G**

	Elect Area G	Elect Area G	Elect Area G	Elect Area G	Elect Area G	Elect Area G
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	147,000	153,679	167,834	172,869	178,055	183,397
Grants In Aid	-95,175	6,656	6,724	6,724	6,724	6,724
Electoral Areas Administration	126,042	127,137	140,557	150,223	160,673	170,270
D69 Community Justice	23,492	25,627	25,696	25,771	25,846	25,863
Electoral Area Community Planning	371,218	392,446	434,958	454,588	482,376	497,524
Regional Growth Strategy	48,503	47,149	47,149	39,578	40,582	41,782
House Numbering	3,675	3,651	3,651	3,651	3,651	3,651
Northern Community Economic Development	6,101	-7,857	0	0	0	0
Hazardous Properties	4,656	3,813	3,794	3,885	3,980	4,077
Unightly Premises	2,642	3,101	3,396	3,490	3,586	3,685
Northern Community Transit	155,795	177,312	200,363	230,418	260,371	283,320
Solid Waste Management	54,404	61,491	69,485	76,433	87,898	105,477
Animal Control Area E,G,H,	32,329	34,174	34,824	35,928	37,065	38,237
Regional Parks - Operations	78,179	87,560	99,710	105,693	112,035	116,516
Regional Parks - Acquisitions	75,740	76,120	76,520	76,920	77,320	77,320
Community Parks	220,936	217,068	217,855	218,419	222,675	227,263
Northern Community Recreation	367,831	375,297	396,857	392,038	399,505	392,016
Oceanside Place	374,738	388,867	392,756	400,610	408,623	416,796
Ravensong Aquatic Centre	503,341	528,683	581,552	639,707	742,060	790,294
Liquid Waste Management Planning	9,090	9,365	9,646	10,032	10,433	10,955
Drinking Water/Watershed Protection	45,444	45,672	45,912	46,152	46,392	46,392
D69 Land Search & Rescue	1,682	1,682	1,684	1,687	1,689	1,692
D69 Emergency 911	110,857	114,338	118,281	121,829	125,484	129,248
Emergency Planning	68,131	70,311	72,420	74,593	76,831	79,136
Noise Control	22,952	16,355	16,792	17,243	17,707	18,184
Feasibility Studies	20,000	20,000	20,000	2,029	0	0
Regional District General Services Requisition	\$2,779,604	\$2,979,697	\$3,188,416	\$3,310,510	\$3,531,561	\$3,669,819
Vancouver Island Regional Library	441,600	451,362	464,902	478,850	493,215	508,011
Total Requisition	\$3,221,204	\$3,431,059	\$3,653,318	\$3,789,360	\$4,024,776	\$4,177,830

LOCAL SERVICE AREAS						
Errington Fire	742,928	794,933	858,528	927,210	1,001,387	1,071,484
Parksville Local Fire	146,103	147,375	166,797	171,800	176,955	182,263
Nanoose Bay Fire	932,491	951,141	979,675	1,009,065	1,039,337	1,070,518
Dashwood Fire	812,750	845,260	879,070	914,233	950,803	979,327
Dashwood Fire Hall		52,032	284,111	284,111	284,111	284,111
French Creek Fire	699,827	710,644	750,824	773,349	796,549	820,446
Rural Areas Streetlighting	20,308	20,714	21,335	21,975	22,635	23,314
Fr. Creek Village Streetlighting	10,276	10,276	10,584	10,902	11,229	11,566
Highway Intersection Streetlights	2,915	3,002	3,273	3,371	3,472	3,576
Morningstar Streetlighting	19,489	17,839	18,731	19,293	19,872	20,468
Sandpiper Streetlighting	16,416	16,149	17,207	17,728	18,264	18,816
Englishman River Community Streetlighting	7,374	7,374	7,595	7,823	8,058	8,300
Englishman River Stormwater	5,426	5,535	5,701	5,872	6,048	6,230

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

ELECTORAL AREA G

	Elect Area G	Elect Area G	Elect Area G	Elect Area G	Elect Area G	Elect Area G
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	-0.037	0.003	0.003	0.003	0.002	0.002
Electoral Area Administration	0.049	0.049	0.054	0.057	0.060	0.062
Electoral Area Community Planning	0.145	0.152	0.166	0.171	0.179	0.182
Regional Growth Strategy	0.019	0.018	0.018	0.015	0.015	0.015
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.002	0.002	0.001	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.061	0.069	0.076	0.087	0.097	0.104
Solid Waste Management	0.021	0.024	0.026	0.029	0.033	0.039
Animal Control Area E,G,H, Noise Control	0.013 0.009	0.013 0.006	0.013 0.006	0.014 0.006	0.014 0.007	0.014 0.007
Regional Parks Operations	0.031	0.034	0.038	0.040	0.042	0.043
Community Parks	0.087	0.084	0.083	0.082	0.083	0.083
Northern Community Recreation	0.144	0.145	0.151	0.147	0.148	0.144
Oceanside Place	0.147	0.150	0.150	0.151	0.152	0.153
Ravensong Aquatic Centre	0.197	0.204	0.222	0.241	0.275	0.290
Liquid Waste Management Planning	0.004	0.004	0.004	0.004	0.004	0.004
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.044	0.045	0.046	0.047	0.047
Emergency Planning	0.027	0.027	0.028	0.028	0.029	0.029
Feasibility Studies	0.008	0.008	0.008	0.001	0.000	0.000
Regional District General Services Rate	1.030	1.098	1.159	1.192	1.258	1.290
Vancouver Island Regional Library	0.173	0.175	0.177	0.180	0.183	0.186
General Services Tax Rate	1.203	1.273	1.336	1.372	1.441	1.476
General Services Cost per \$100,000	\$120.33	\$127.30	\$133.60	\$137.20	\$144.10	\$147.60
Regional Parcel Taxes	\$39.81	\$36.67	\$38.73	\$38.73	\$38.73	\$38.73
Current Year Cost at \$100,000	\$160.14	\$163.97	\$172.33	\$175.93	\$182.83	\$186.33
Dollar Change Year over Year	\$8.80	\$3.83	\$8.36	\$3.60	\$6.90	\$3.50
Local Service Area Rates						
Errington Fire	0.756	0.810	0.863	0.919	0.980	1.034
Parksville Local Fire	0.373	0.372	0.415	0.422	0.428	0.436
Dashwood Fire	0.976	1.002	1.028	1.055	1.083	1.101
Dashwood Fire Hall		0.085	0.455	0.449	0.443	0.438
French Creek Fire	0.445	0.446	0.465	0.472	0.480	0.488
Rural Areas Streetlighting	0.053	0.053	0.054	0.055	0.056	0.057
Fr. Creek Village Streetlighting	0.107	0.106	0.108	0.109	0.111	0.113
Highway Intersection Streetlights (French Creek)	0.002	0.002	0.002	0.002	0.002	0.002
Morningstar Streetlighting	0.055	0.050	0.051	0.052	0.053	0.054
Sandpiper Streetlighting	0.083	0.081	0.085	0.086	0.088	0.089
Englishman River Community Streetlighting	0.041	0.041	0.041	0.042	0.043	0.043
Average Residential Value	\$643,098	\$643,098	\$643,098	\$643,098	\$643,098	\$643,098
Property tax based on Average Residential Value	\$814	\$855	\$898	\$921	\$965	\$988

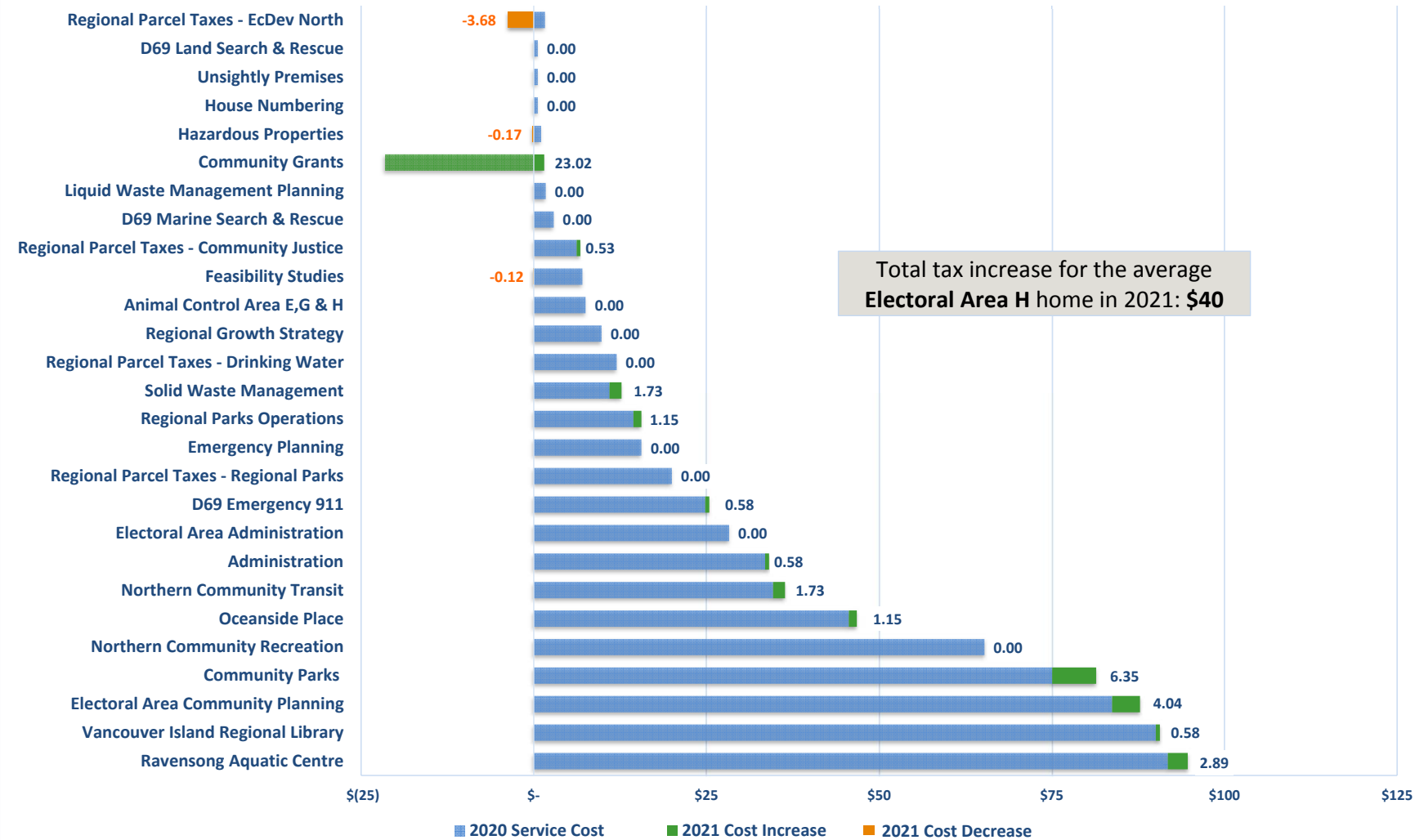
* Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

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REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area H Home Tax Change

2021 Total Cost for the average **Electoral Area H Home** (\$577,377) = **\$704**



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

	Elect Area H Final 2020	Elect Area H Preliminary 2021	Changed Service Level
Administration	94,396	98,663	3,703
Community Grants	-61,118	4,271	
Electoral Areas Administration	80,939	81,621	
D69 Community Justice	15,719	17,130	
Electoral Area Community Planning	238,380	251,949	
Regional Growth Strategy	28,301	27,508	
House Numbering	2,360	2,343	
Northern Community Economic Development	4,083	-5,251	
Hazardous Properties	2,991	2,449	
Unightly Premises	1,698	1,990	
Northern Community Transit	97,912	105,426	
Solid Waste Management	31,738	35,867	3,174
Animal Control Area E,G,H,	20,761	21,940	
Regional Parks - Operations	40,621	45,496	
Regional Parks - Acquisitions & Capital	50,680	50,880	
Community Parks	213,294	234,623	
Northern Community Recreation	185,352	187,103	1,751
Oceanside Place	129,947	134,833	
Ravensong Aquatic Centre	259,834	272,885	
Liquid Waste Management Planning	5,302	5,463	
Drinking Water/Watershed Protection	30,408	30,528	
D69 Marine Search & Rescue	8,000	8,000	
D69 Land Search & Rescue	874	874	
D69 Emergency 911	71,187	73,404	2,217
Emergency Planning	43,750	45,139	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,617,409	\$1,755,134	\$10,845
Vancouver Island Regional Library	255,576	261,218	5,642
Total Requisition	\$1,872,985	\$2,016,352	\$16,487

LOCAL SERVICE AREAS		
Dashwood Fire	812,750	845,260
Dashwood Fire Hall		52,032
Bow Horn Bay Fire	468,968	539,313

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

	Elect Area H	Elect Area H	Changed Service Level
	Final 2020	Preliminary 2021	
Administration	0.058	0.059	0.002
Community Grants	-0.037	0.003	
Electoral Area Administration	0.049	0.049	
Electoral Area Community Planning	0.145	0.152	
Regional Growth Strategy	0.017	0.017	
House Numbering	0.001	0.001	
Hazardous Properties	0.002	0.002	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.060	0.063	
Solid Waste Management	0.019	0.022	0.002
Animal Control Area E, G & H	0.013	0.013	
Regional Parks Operations	0.025	0.027	
Community Parks	0.130	0.141	
Northern Community Recreation	0.113	0.113	0.001
Oceanside Place	0.079	0.081	
Ravensong Aquatic Centre	0.159	0.164	
Liquid Waste Management Planning	0.003	0.003	
D69 Marine Search & Rescue	0.005	0.005	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.043	0.044	0.001
Emergency Planning	0.027	0.027	
Feasibility Studies	0.012	0.012	
Regional District General Services Rate	0.925	0.999	0.006
Vancouver Island Regional Library	0.156	0.157	0.001
General Services Tax Rate	1.081	1.156	0.007
General Services Cost per \$100,000	\$108.07	\$115.61	\$0.70
Regional Parcel Taxes	\$39.81	\$36.67	(3.145)
Current Year Cost at \$100,000	\$147.89	\$152.28	(\$2.45)
Dollar Change Year over Year	\$7.75	\$4.39	
Average Residential Value*	\$577,377	\$577,377	\$0
Property tax based on Average Residential Value	\$664	\$704	\$40

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

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

	Elect Area H	Elect Area H	Elect Area H	Elect Area H	Elect Area H	Elect Area H
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	94,396	98,663	107,748	110,981	114,311	117,740
Grants In Aid	-61,118	4,271	4,317	4,317	4,317	4,317
Electoral Areas Administration	80,939	81,621	90,236	96,442	103,152	109,314
D69 Community Justice	15,719	17,130	17,153	17,181	17,208	17,219
Electoral Area Community Planning	238,380	251,949	279,241	291,844	309,684	319,408
Regional Growth Strategy	28,301	27,508	27,508	23,092	23,676	24,377
House Numbering	2,360	2,343	2,343	2,343	2,343	2,343
Northern Community Economic Development	4,083	-5,251	0	0	0	0
Hazardous Properties	2,991	2,449	2,436	2,495	2,556	2,619
Unightly Premises	1,698	1,990	2,180	2,240	2,302	2,366
Northern Community Transit	97,912	105,426	119,132	137,002	154,812	168,457
Solid Waste Management	31,738	35,867	40,529	44,581	51,270	61,527
Animal Control Area E,G,H,	20,761	21,940	22,356	23,066	23,796	24,547
Regional Parks - Operations	40,621	45,496	51,810	54,918	58,213	60,542
Regional Parks - Acquisitions	50,680	50,880	51,080	51,280	51,480	51,480
Community Parks	213,294	234,623	262,778	299,567	347,497	410,047
Northern Community Recreation	185,352	187,103	199,867	195,674	199,348	193,399
Oceanside Place	129,947	134,833	136,181	138,904	141,680	144,515
Ravensong Aquatic Centre	259,834	272,885	300,172	330,189	383,020	407,915
Liquid Waste Management Planning	5,302	5,463	5,628	5,851	6,086	6,388
Drinking Water/Watershed Protection	30,408	30,528	30,648	30,768	30,888	30,888
D69 Marine Search & Rescue	8,000	8,000	8,015	8,030	8,046	8,063
D69 Land Search & Rescue	874	874	876	876	878	880
D69 Emergency 911	71,187	73,404	75,934	78,213	80,560	82,977
Emergency Planning	43,750	45,139	46,494	47,888	49,324	50,804
Feasibility Studies	20,000	20,000	4,230	0	0	0
Regional District General Services Requisition	\$1,617,409	\$1,755,133	\$1,888,892	\$1,997,742	\$2,166,447	\$2,302,132
Vancouver Island Regional Library	255,576	261,218	269,054	277,123	285,439	294,001
Total Requisition	\$1,872,985	\$2,016,351	\$2,157,946	\$2,274,865	\$2,451,886	\$2,596,133
LOCAL SERVICE AREAS						
Dashwood Fire	812,750	845,260	879,070	914,233	950,803	979,327
Dashwoof Fire Hall		52,032	284,111	284,111	284,111	284,111
Bow Horn Bay Fire	468,968	539,313	593,244	652,569	848,339	907,723

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

	Elect Area H	Elect Area H	Elect Area H	Elect Area H	Elect Area H	Elect Area H
	Final 2020	Proposed 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Administration	0.058	0.059	0.064	0.065	0.066	0.067
Community Grants	-0.037	0.003	0.003	0.003	0.002	0.002
Electoral Area Administration	0.049	0.049	0.054	0.057	0.060	0.062
Electoral Area Community Planning	0.145	0.152	0.166	0.171	0.179	0.182
Regional Growth Strategy	0.017	0.017	0.016	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	0.001	0.002	0.002	0.002
Unsightly Premises	0.001	0.001	0.001	0.001	0.001	0.001
Northern Community Transit	0.060	0.063	0.071	0.080	0.090	0.096
Solid Waste Management	0.019	0.022	0.024	0.026	0.030	0.035
Animal Control Area E,G,H,	0.013	0.013	0.013	0.014	0.014	0.014
Regional Parks Operations	0.025	0.027	0.031	0.032	0.034	0.035
Community Parks	0.130	0.141	0.156	0.176	0.201	0.234
Northern Community Recreation	0.113	0.113	0.119	0.115	0.115	0.110
Oceanside Place	0.079	0.081	0.081	0.081	0.082	0.082
Ravensong Aquatic Centre	0.159	0.164	0.178	0.194	0.221	0.233
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.004	0.004
D69 Marine Search & Rescue	0.005	0.005	0.005	0.005	0.005	0.005
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.043	0.044	0.045	0.046	0.047	0.047
Emergency Planning	0.027	0.027	0.028	0.028	0.029	0.029
Feasibility Studies	0.012	0.012	0.003	0.000	0.000	0.000
Regional District General Services Rate	0.925	1.000	1.064	1.115	1.198	1.256
Vancouver Island Regional Library	0.156	0.157	0.160	0.162	0.165	0.168
General Services Tax Rate	1.081	1.157	1.224	1.277	1.363	1.424
General Services Cost per \$100,000	\$108.07	\$115.70	\$122.40	\$127.70	\$136.30	\$142.40
Regional Parcel Taxes	\$39.81	\$36.67	\$38.73	\$38.73	\$38.73	\$38.73
Current Year Cost at \$100,000	\$147.89	\$152.37	\$161.13	\$166.43	\$175.03	\$181.13
Dollar Change Year over Year	\$7.75	\$4.48	\$8.76	\$5.30	\$8.60	\$6.10

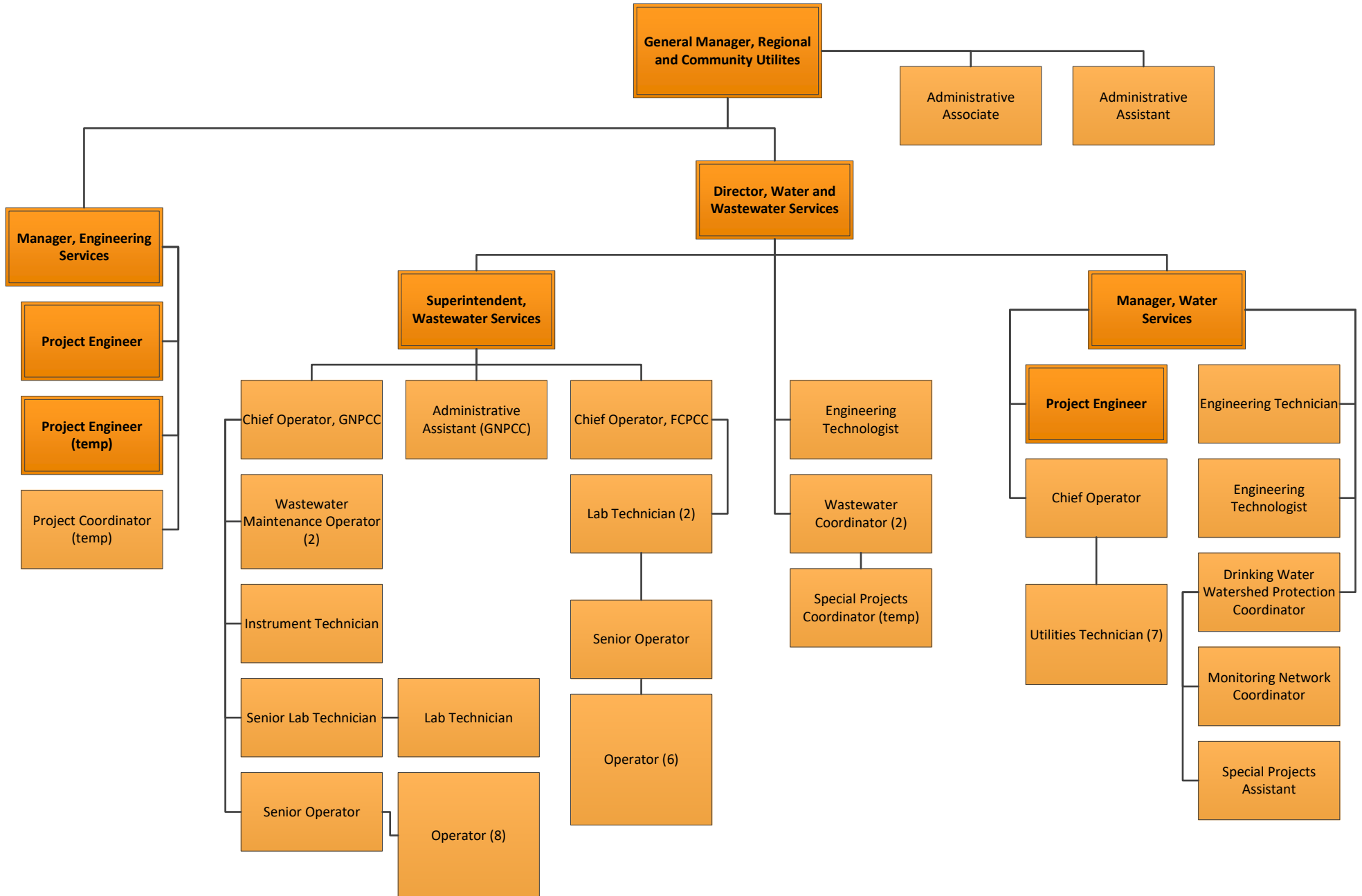
Local Service Area Rates						
Dashwood Fire	0.976	1.002	1.028	1.055	1.083	1.101
Dashwood Fire Hall		0.085	0.455	0.449	0.443	0.438
Bow Horn Bay Fire	0.679	0.768	0.833	0.904	1.160	1.225

Average Residential Value	\$577,377	\$577,377	\$577,377	\$577,377	\$577,377	\$577,377
Property tax based on Average Residential Value	\$664	\$705	\$745	\$776	\$826	\$861

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

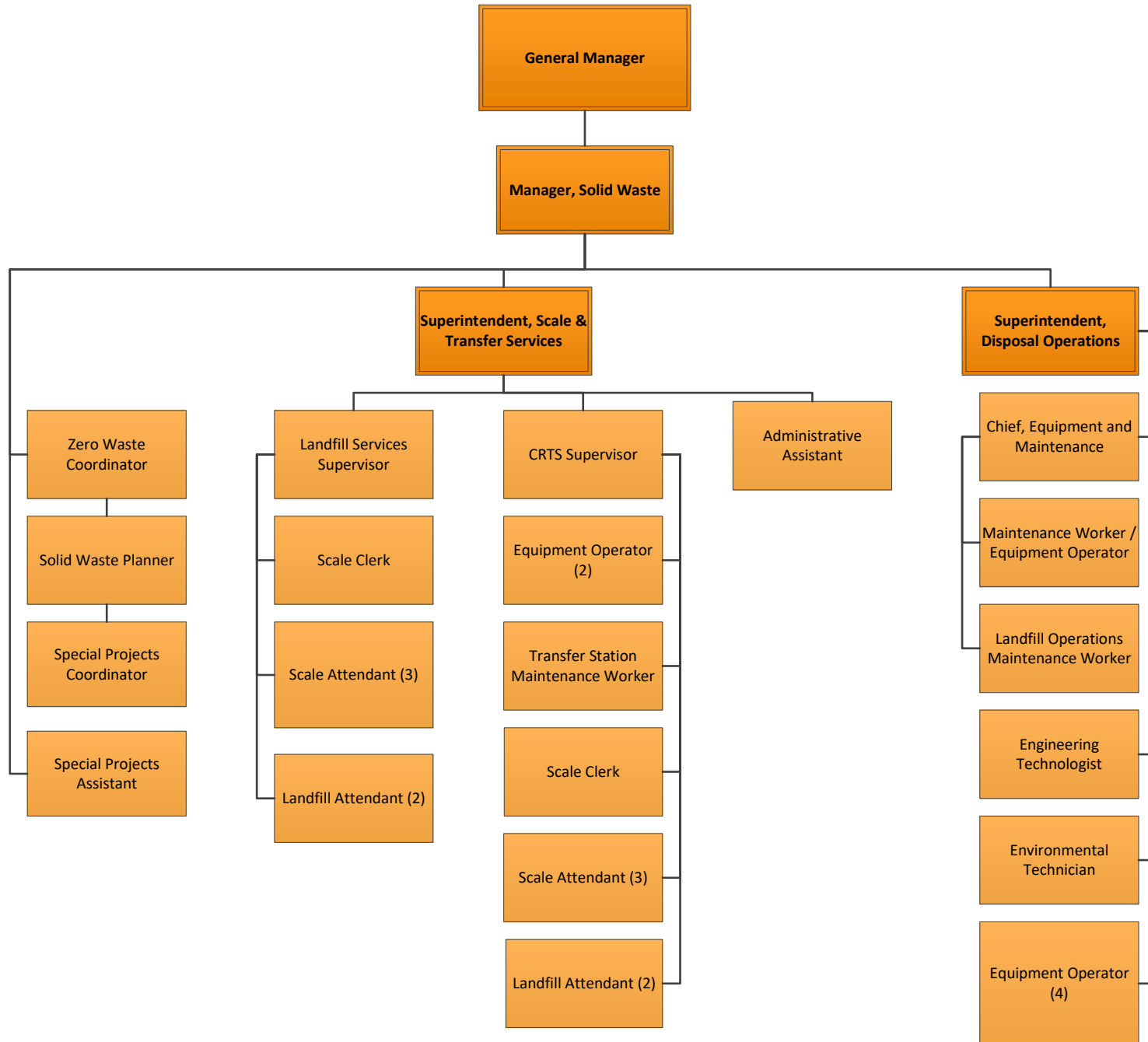
REGIONAL AND COMMUNITY UTILITIES

Updated: October 22, 2020



SOLID WASTE

Updated: October 22, 2020



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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		5.6%	5.4%	4.9%	4.6%	4.9%	
Property taxes	(16,825,235)	(17,681,466)	(18,597,526)	(19,467,880)	(20,335,858)	(21,343,365)	(97,426,095)
Parcel taxes	(5,046,464)	(5,405,661)	(5,739,818)	(6,062,270)	(6,367,605)	(6,676,665)	(30,252,019)
	(21,871,699)	(23,087,127)	(24,337,344)	(25,530,150)	(26,703,463)	(28,020,030)	(127,678,114)
Operations	(2,253,409)	(2,186,188)	(2,201,130)	(2,216,271)	(2,231,635)	(2,247,207)	(11,082,431)
Landfill tipping fees	(9,500,000)	(9,650,000)	(9,633,000)	(9,803,000)	(8,884,000)	(8,567,000)	(46,537,000)
Utility user fees	(6,315,864)	(6,385,148)	(6,575,419)	(6,805,392)	(7,008,267)	(7,251,220)	(34,025,446)
Operating grants	(86,241)	(75,517)	(65,517)	(65,517)	(65,517)	(65,517)	(337,585)
Grants in lieu of taxes	(12,338)	(12,338)	(12,338)	(12,338)	(12,338)	(12,338)	(61,690)
Interdepartmental recoveries	(545,085)	(543,363)	(543,363)	(543,363)	(543,363)	(543,363)	(2,716,815)
Miscellaneous	(1,502,803)	(1,781,070)	(1,920,666)	(1,944,815)	(3,488,542)	(2,825,105)	(11,960,198)
Total Operating Revenues	(42,087,439)	(43,720,751)	(45,288,777)	(46,920,846)	(48,937,125)	(49,531,780)	(234,399,279)
Operating Expenditures							
Administration	2,636,019	2,543,639	2,753,239	2,825,098	2,899,114	2,975,351	13,996,441
Professional fees	1,611,189	1,647,500	1,066,805	1,035,531	1,060,827	1,080,068	5,890,731
Building ops	2,126,602	2,237,087	2,164,782	2,229,699	2,215,818	2,282,197	11,129,583
Veh & Equip ops	1,872,735	1,874,922	1,931,151	1,989,072	2,048,723	2,110,164	9,954,032
Operating costs	13,420,057	13,828,313	14,375,570	14,945,752	15,416,172	15,879,695	74,445,502
Program costs	290,885	281,450	245,701	240,042	234,782	230,030	1,232,005
Wages & benefits	9,791,910	10,604,339	11,034,275	11,310,131	11,592,890	11,882,709	56,424,344
Contributions to reserve funds	11,242,894	8,442,197	6,131,942	6,639,749	7,172,699	6,109,929	34,496,516
Debt interest	1,473,932	1,311,154	1,290,535	1,290,232	1,282,037	1,281,768	6,455,726
Total Operating Expenditures	44,466,223	42,770,601	40,994,000	42,505,306	43,923,062	43,831,911	214,024,880
Operating (surplus)/deficit	2,378,784	(950,150)	(4,294,777)	(4,415,540)	(5,014,063)	(5,699,869)	(20,374,399)
Capital Asset Expenditures							
Capital expenditures	47,672,282	31,878,963	36,157,539	24,416,125	12,868,501	5,837,175	111,158,303
Transfer from reserves	(28,073,144)	(21,322,791)	(29,877,700)	(13,394,245)	(5,535,855)	(4,205,920)	(74,336,511)
Grants and other	(2,134,893)	(1,190,862)	(792,965)				(1,983,827)
New borrowing	(14,198,461)	(6,739,210)	(3,854,400)	(9,620,155)	(6,069,445)	(100,000)	(26,383,210)
Net Capital Assets funded from Operations	3,265,784	2,626,100	1,632,474	1,401,725	1,263,201	1,531,255	8,454,755
Capital Financing Charges							
Existing debt (principal)	1,740,007	2,209,078	2,148,077	2,153,592	2,158,472	2,145,171	10,814,390
New debt (principal & interest)	141,985	66,923	514,226	860,223	1,592,390	2,023,443	5,057,205
Total Capital Financing Charges	1,881,992	2,276,001	2,662,303	3,013,815	3,750,862	4,168,614	15,871,595
Net (surplus)/deficit for the year	7,526,560	3,951,951					3,951,951
Add: Transfer from appropriated surplus	(2,041,519)	(1,578,527)					(1,578,527)
Add: Prior year (surplus) / deficit	(5,485,041)	(2,373,424)					(2,373,424)
(Surplus) applied to future years							

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

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
Wastewater Management										
2870 LIQUID WASTE MANAGEMENT PLANNING	(185,872)	3.0%	(191,448)	3.0%	(199,106)	4.0%	(207,070)	4.0%	(217,424)	5.0%
2871 WASTEWATER - SOUTHERN COMMUNITY	(9,798,516)	5.0%	(10,288,442)	5.0%	(10,802,864)	5.0%	(11,234,978)	4.0%	(11,684,378)	4.0%
2872 WASTEWATER - NORTHERN COMMUNITY	(5,471,534)	4.0%	(5,690,395)	4.0%	(5,861,107)	3.0%	(6,036,940)	3.0%	(6,218,048)	3.0%
2877 WASTEWATER - DUKE POINT	(302,495)	12.0%	(338,795)	12.0%	(372,674)	10.0%	(391,308)	5.0%	(403,047)	3.0%
	(\$15,758,417)		(\$16,509,080)		(\$17,235,751)		(\$17,870,296)		(\$18,522,897)	
Water Supply										
2034 WATER - SURFSIDE	(19,542)	5.0%	(20,519)	5.0%	(21,545)	5.0%	(22,622)	5.0%	(23,753)	5.0%
2038 WATER - FRENCH CREEK	(117,852)	20.0%	(121,388)	3.0%	(125,029)	3.0%	(128,780)	3.0%	(132,643)	3.0%
2039 WATER - WHISKEY CREEK	(116,604)	4.0%	(121,268)	4.0%	(126,119)	4.0%	(131,164)	4.0%	(136,410)	4.0%
2042 WATER - DECOURCEY	(10,817)	4.0%	(11,142)	3.0%	(11,476)	3.0%	(11,820)	3.0%	(12,175)	3.0%
2043 WATER - SAN PAREIL	(170,944)	(5.1%)	(178,371)	4.3%	(186,186)	4.4%	(196,111)	5.3%	(206,194)	5.1%
2044 WATER - DRIFTWOOD	(5,911)		(5,911)		(5,911)		(100.0%)			
2045 WATER - ENGLISHMAN RIVER	(43,554)	3.0%	(44,861)	3.0%	(46,206)	3.0%	(47,593)	3.0%	(49,020)	3.0%
2046 WATER - MELROSE TERRACE	(30,516)	20.0%	(32,042)	5.0%	(33,644)	5.0%	(35,326)	5.0%	(37,092)	5.0%
2047 WATER - NANOOSE PENINSULA	(1,204,617)	10.0%	(1,325,079)	10.0%	(1,431,085)	8.0%	(1,502,639)	5.0%	(1,547,718)	3.0%
2048 BULK WATER - NANOOSE BAY	(1,217,997)	3.0%	(1,242,357)	2.0%	(1,267,204)	2.0%	(1,292,548)	2.0%	(1,318,399)	2.0%
2049 BULK WATER - FRENCH CREEK	(4,320)		(4,320)		(4,320)		(4,320)		(4,320)	
2050 WATER - SAN PAREIL FIRE IMPROVEMENTS	(73,935)		(73,935)		(73,935)		(73,914)		(73,893)	
2051 WATER - WESTURNE HEIGHTS	(22,132)	2.0%	(22,575)	2.0%	(23,026)	2.0%	(23,487)	2.0%	(23,956)	2.0%
4500 DRINKING WATER/WATERSHED PROTECTION	(838,308)	0.3%	(841,188)	0.3%	(844,068)	0.3%	(846,948)	0.3%	(849,828)	0.3%
	(\$3,877,049)		(\$4,044,956)		(\$4,199,754)		(\$4,317,272)		(\$4,415,401)	
Streetlighting										
2052 STREETLIGHTING - RURAL AREAS (E & G)	(20,714)	2.0%	(21,335)	3.0%	(21,975)	3.0%	(22,635)	3.0%	(23,314)	3.0%
2053 STREETLIGHTING - FAIRWINDS	(24,910)		(25,657)	3.0%	(26,427)	3.0%	(27,220)	3.0%	(28,036)	3.0%
2054 STREETLIGHTING - FRENCH CREEK VILLAGE	(10,276)		(10,584)	3.0%	(10,902)	3.0%	(11,229)	3.0%	(11,566)	3.0%
2055 STREETLIGHTING - MORNINGSTAR	(17,839)	(8.5%)	(18,731)	5.0%	(19,293)	3.0%	(19,872)	3.0%	(20,468)	3.0%
2056 STREETLIGHTING - ENGLISHMAN RIVER	(7,374)		(7,595)	3.0%	(7,823)	3.0%	(8,058)	3.0%	(8,300)	3.0%
2057 STREETLIGHTING - FR CREEK-HWY INTERSECT	(3,002)	3.0%	(3,273)	9.0%	(3,371)	3.0%	(3,472)	3.0%	(3,576)	3.0%
2058 STREETLIGHTING - SANDPIPER	(16,149)	(1.6%)	(17,207)	6.6%	(17,728)	3.0%	(18,264)	3.0%	(18,816)	3.0%
2059 STREETLIGHTING - HIGHWAY #4 (AREA F)	(4,657)	2.4%	(4,797)	3.0%	(4,941)	3.0%	(5,089)	3.0%	(5,241)	3.0%
	(\$104,921)		(\$109,179)		(\$112,460)		(\$115,839)		(\$119,317)	
Sewer Collection										
2090 STORMWATER - ENGLISHMAN RIVER	(5,535)	2.0%	(5,701)	3.0%	(5,872)	3.0%	(6,048)	3.0%	(6,230)	3.0%
2091 STORMWATER - CEDAR ESTATES	(5,114)	2.0%	(5,267)	3.0%	(5,425)	3.0%	(5,588)	3.0%	(5,756)	3.0%
2851 WASTEWATER - NANOOSE (PART OF 75-51)	(756,294)	15.0%	(869,738)	15.0%	(1,000,199)	15.0%	(1,150,229)	15.0%	(1,322,763)	15.0%
7550 SEWER - FRENCH CREEK COLLECTION	(898,185)	8.0%	(934,113)	4.0%	(962,136)	3.0%	(991,000)	3.0%	(1,020,730)	3.0%
7551 SEWER - FAIRWINDS COLLECTION(see 2851)	(55,726)	16.0%	(61,299)	10.0%	(63,751)	4.0%	(65,663)	3.0%	(67,633)	3.0%
7554 SEWER - PACIFIC SHORES	(83,429)	3.0%	(85,932)	3.0%	(88,510)	3.0%	(91,165)	3.0%	(93,900)	3.0%
7555 SEWER - SURFSIDE	(26,797)	7.0%	(28,137)	5.0%	(29,544)	5.0%	(31,021)	5.0%	(31,952)	3.0%
7557 SEWER - BARCLAY CR	(166,836)	6.5%	(171,500)	2.8%	(175,138)	2.1%	(178,885)	2.1%	(182,744)	2.2%
7558 SEWER - CEDAR COLLECTION	(40,611)	28.0%	(41,829)	3.0%	(43,084)	3.0%	(44,376)	3.0%	(45,708)	3.0%
7559 SEWER - CEDAR PH 1 SML RESIDENTIAL DEBT	(6,102)	7.8%	(6,102)		(6,102)		(6,102)		(6,102)	
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(4,937)	2.3%	(4,937)		(4,937)		(4,937)		(4,937)	
7561 SEWER - CEDAR COMMERCIAL DEBT	(51,942)	7.8%	(51,942)		(51,942)		(51,942)		(51,942)	
7562 SEWER - CEDAR SPORTSFIELD DEBT	(3,432)	7.8%	(3,432)		(3,432)		(3,432)		(3,432)	
7563 SEWER - CEDAR PH 2 SML RESIDENTIAL DEBT	(7,772)	(57.4%)	(11,512)	48.1%	(11,512)		(11,512)		(11,512)	
7569 SEWER - REID RD DEBT	(3,624)		(3,624)		(3,624)		(3,624)		(3,624)	
7570 SEWER - HAWTHORNE RISE DEBT	(9,941)		(9,941)		(9,941)		(9,941)		(9,941)	
	(\$2,126,277)		(\$2,295,006)		(\$2,465,149)		(\$2,655,465)		(\$2,868,906)	
Solid Waste										



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

	2021		2022		2023		2024		2025	
	\$	%	\$	%	\$	%	\$	%	\$	%
1200 SOLID WASTE MANAGEMENT	(1,220,463)	13.0%	(1,379,123)	13.0%	(1,517,036)	10.0%	(1,744,591)	15.0%	(2,093,509)	20.0%
	(\$1,220,463)		(\$1,379,123)		(\$1,517,036)		(\$1,744,591)		(\$2,093,509)	
Total REGIONAL & COMMUNITY UTILITIES	(23,087,127)	5.6%	(24,337,344)	5.4%	(25,530,150)	4.9%	(26,703,463)	4.6%	(28,020,030)	4.9%



FINANCIAL PLAN
Liquid Waste Management Planning
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(135,344)	(180,458)	(185,872)	3.0%
	(135,344)	(180,458)	(185,872)	3.0%
Grants in lieu of taxes	(439)			
Operating grants	(10,000)	(10,000)	(10,000)	
Operations	(60,716)	(65,000)	(70,000)	
Miscellaneous	(100)			
Total Operating Revenues	(206,599)	(255,458)	(265,872)	4.1%
Operating Expenditures				
Administration	21,430	28,759	21,172	
Professional fees	15,967	24,208	24,000	
Vehicle & Equip- oper & maint	329	293	796	
Operating costs	3,908	14,215	13,343	
Program costs	28,993	76,935	80,000	
Total Operating Expenditures (excluding wages)	70,627	144,410	139,311	(3.5%)
Wages & benefits	104,164	146,127	164,054	12.3%
Total Operating Expenditures (including wages)	174,791	290,537	303,365	4.4%
Contribution to reserve funds	124,106	124,157	11,025	
Operating (surplus) / deficit	92,298	159,236	48,518	
Capital Asset Expenditures				
Capital expenditures	239	150	286	
Net Capital Assets funded from Operations	239	150	286	90.7%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	92,537	159,386	48,804	
Transfer from appropriated surplus	(9,750)	(9,750)		
Prior year (surplus) / deficit	(149,636)	(149,636)	(48,804)	
Current year unappropriated surplus	(66,849)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.0%	3.0%	4.0%	4.0%	5.0%	
Property taxes	(180,458)	(185,872)	(191,448)	(199,106)	(207,070)	(217,424)	(1,000,920)
	(180,458)	(185,872)	(191,448)	(199,106)	(207,070)	(217,424)	(1,000,920)
Operations	(65,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(350,000)
Operating grants	(10,000)	(10,000)					(10,000)
Miscellaneous			(23,525)	(24,153)	(23,157)	(21,331)	(92,166)
Total Operating Revenues	(255,458)	(265,872)	(284,973)	(293,259)	(300,227)	(308,755)	(1,453,086)
Operating Expenditures							
Administration	28,759	21,172	21,807	22,462	23,136	23,830	112,407
Professional fees	24,208	24,000	24,720	25,462	26,225	27,012	127,419
Veh & Equip ops	293	796	820	845	870	896	4,227
Operating costs	14,215	13,343	13,743	14,156	14,580	15,018	70,840
Program costs	76,935	80,000	82,400	84,872	87,418	90,041	424,731
Wages & benefits	146,127	164,054	138,155	141,609	145,150	148,778	737,746
Contributions to reserve funds	124,157	11,025	2,457	2,457	2,457	2,457	20,853
Total Operating Expenditures	414,694	314,390	284,102	291,863	299,836	308,032	1,498,223
Operating (surplus)/deficit	159,236	48,518	(871)	(1,396)	(391)	(723)	45,137
Capital Asset Expenditures							
Capital expenditures	150	286	871	1,396	391	723	3,667
Net Capital Assets funded from Operations	150	286	871	1,396	391	723	3,667
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	159,386	48,804					48,804
Add: Transfer from appropriated surplus	(9,750)						
Add: Prior year (surplus) / deficit	(149,636)	(48,804)					(48,804)
(Surplus) applied to future years							



FINANCIAL PLAN
Wastewater Southern Community
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(6,998,940)	(9,331,920)	(9,798,516)	5.0%
	(6,998,940)	(9,331,920)	(9,798,516)	5.0%
Grants in lieu of taxes	(42,192)			
Operations	(439,759)	(442,000)	(482,000)	
Transfer from reserve - non capital		(520,481)	(711,324)	
Miscellaneous	(641,502)	(13,000)	(15,500)	
Interdepartmental recoveries	(83,277)	(121,260)	(119,808)	
Total Operating Revenues	(8,205,670)	(10,428,661)	(11,127,148)	6.7%
Operating Expenditures				
Administration	393,996	536,492	513,580	
Professional fees	102,694	331,909	390,740	
Building oper & maint	416,740	1,132,783	1,219,048	
Vehicle & Equip- oper & maint	355,426	539,555	599,591	
Operating costs	1,078,934	1,599,501	1,564,221	
Total Operating Expenditures (excluding wages)	2,347,790	4,140,240	4,287,180	3.5%
Wages & benefits	1,490,655	2,169,001	2,334,031	7.6%
Total Operating Expenditures (including wages)	3,838,445	6,309,241	6,621,211	4.9%
Contribution to reserve funds	1,664,424	1,666,283	1,860,721	
Operating (surplus) / deficit	(2,702,801)	(2,453,137)	(2,645,216)	
Capital Asset Expenditures				
Capital expenditures	5,298,379	16,827,967	8,763,714	
Transfers from reserves	(1,500,488)	(6,605,267)	(2,966,410)	
Grants and other		(1,341,484)		
New borrowing	(3,021,879)	(8,428,523)	(5,250,000)	
Net Capital Assets funded from Operations	776,012	452,693	547,304	20.9%
Capital Financing Charges				
Existing debt (principal)	976,912	1,302,550	1,766,653	
Existing debt (interest)	774,949	1,138,500	1,013,600	
New Debt (principal & interest)		84,285	52,500	
Total Capital Financing Charges	1,751,861	2,525,335	2,832,753	12.2%
Accumulated Surplus				
Net (surplus)/deficit for the year	(174,928)	524,891	734,841	
Transfer to appropriated surplus	384,500			
Transfer from appropriated surplus	(288,522)	(288,522)	(384,500)	
Prior year (surplus) / deficit	(236,370)	(236,370)	(350,341)	
Current year unappropriated surplus	(315,320)	(1)		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		5.0%	5.0%	5.0%	4.0%	4.0%	
Property taxes	(9,331,920)	(9,798,516)	(10,288,442)	(10,802,864)	(11,234,978)	(11,684,378)	(53,809,178)
	(9,331,920)	(9,798,516)	(10,288,442)	(10,802,864)	(11,234,978)	(11,684,378)	(53,809,178)
Operations	(455,000)	(482,000)	(482,000)	(482,000)	(482,000)	(482,000)	(2,410,000)
Interdepartmental recoveries	(121,260)	(119,808)	(119,808)	(119,808)	(119,808)	(119,808)	(599,040)
Miscellaneous	(520,481)	(726,824)	(812,566)	(812,566)	(812,566)	(812,566)	(3,977,088)
Total Operating Revenues	(10,428,661)	(11,127,148)	(11,702,816)	(12,217,238)	(12,649,352)	(13,098,752)	(60,795,306)
Operating Expenditures							
Administration	536,492	513,580	528,988	544,857	561,203	578,039	2,726,667
Professional fees	331,909	390,740	197,222	203,139	209,233	215,510	1,215,844
Building ops	1,132,783	1,219,048	1,185,619	1,221,188	1,257,824	1,295,558	6,179,237
Veh & Equip ops	539,555	599,590	617,578	636,105	655,188	674,844	3,183,305
Operating costs	1,601,216	1,564,222	1,821,648	1,876,298	1,932,587	1,990,564	9,185,319
Wages & benefits	2,169,002	2,334,031	2,392,381	2,452,191	2,513,496	2,576,333	12,268,432
Contributions to reserve funds	1,664,568	1,860,721	1,252,678	1,570,462	1,765,153	2,045,274	8,494,288
Debt interest	1,138,500	1,013,600	1,013,600	1,013,600	1,013,600	1,013,600	5,068,000
Total Operating Expenditures	9,114,025	9,495,532	9,009,714	9,517,840	9,908,284	10,389,722	48,321,092
Operating (surplus)/deficit	(1,314,636)	(1,631,616)	(2,693,102)	(2,699,398)	(2,741,068)	(2,709,030)	(12,474,214)
Capital Asset Expenditures							
Capital expenditures	16,827,967	8,763,714	9,735,476	4,366,172	810,842	3,748,724	27,424,928
Transfer from reserves	(6,605,267)	(2,966,410)	(9,182,600)	(3,807,000)	(210,000)	(3,179,920)	(19,345,930)
Grants and other	(1,341,484)						
New borrowing	(8,428,523)	(5,250,000)					(5,250,000)
Net Capital Assets funded from Operations	452,693	547,304	552,876	559,172	600,842	568,804	2,828,998
Capital Financing Charges							
Existing debt (principal)	1,302,550	1,766,653	1,766,653	1,766,653	1,766,653	1,766,653	8,833,265
New debt (principal & interest)	84,285	52,500	373,573	373,573	373,573	373,573	1,546,792
Total Capital Financing Charges	1,386,835	1,819,153	2,140,226	2,140,226	2,140,226	2,140,226	10,380,057
Net (surplus)/deficit for the year	524,892	734,841					734,841
Add: Transfer from appropriated surplus	(288,522)	(384,500)					(384,500)
Add: Prior year (surplus) / deficit	(236,370)	(350,341)					(350,341)
(Surplus) applied to future years							



Wastewater Southern Community

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2871 MAJOR CAP - WASTEWATER NPCC	391,000	500,000	500,000	500,000	500,000	2,391,000
PC-2871 COMPUTER - WASTEWATER NPCC	25,004	14,876	15,872	64,842	20,804	141,398
VH-2871 VEHICLE - WASTEWATER NPCC	51,300	38,000	43,300	36,000	48,000	216,600
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION UPGRD	430,000	3,809,000	3,807,000			8,046,000
WW-0024 GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	640,000					640,000
WW-0030 GNPCC-WELLINGTN PUMP STN ELECTRICAL UPGR	52,500	784,800				837,300
WW-0031 GNPCC - CHASE RIVER PUMP STATION UPGRADE	1,679,410					1,679,410
WW-0032 GNPCC - BASEMENT MCC REPLACEMENT	94,500	1,088,800				1,183,300
WW-0035 GNPCC - DIGESTER #1 UPGRADE				210,000	2,398,000	2,608,000
WW-0036 GNPCC - WELLINGTON P/S - GENERATOR UPGRD					781,920	781,920
WW-0037 GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	5,250,000					5,250,000
WW-0038 GNPCC - GRIT & SED TANK RELINING	150,000	3,500,000				3,650,000
Total Wastewater Southern Community	8,763,714	9,735,476	4,366,172	810,842	3,748,724	27,424,928

Wastewater Southern Community

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	9,506,645	8,692,499	2,795,174	2,515,749	4,118,927
Contributions	1,858,431	1,250,388	1,568,172	1,762,863	2,042,984
Interest earned	118,833	130,387	55,903	50,315	82,379
Withdrawals for capital projects:					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	(175,000)	(1,904,500)	(1,903,500)		
GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	(640,000)				
GNPCC-WELLINGTN PUMP STN ELECTRICAL UPGR	(52,500)	(784,800)			
GNPCC - CHASE RIVER PUMP STATION UPGRADE	(1,679,410)				
GNPCC - BASEMENT MCC REPLACEMENT	(94,500)	(1,088,800)			
GNPCC - DIGESTER #1 UPGRADE				(210,000)	(2,398,000)
GNPCC - WELLINGTON P/S - GENERATOR UPGRD					(781,920)
GNPCC - GRIT & SED TANK RELINING	(150,000)	(3,500,000)			
Total Withdrawals for capital projects	(2,791,410)	(7,278,100)	(1,903,500)	(210,000)	(3,179,920)
Closing Balance Reserve Fund	8,692,499	2,795,174	2,515,749	4,118,927	3,064,370
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	2,894,107	3,243,959	1,791,052	326,307	735,767
Contributions	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Interest earned	36,176	48,659	35,821	6,526	14,715
Withdrawals for capital projects:					
GNPCC -DEPARTURE BAY PUMP STATION UPGRD	(175,000)	(1,904,500)	(1,903,500)		
Total Withdrawals for capital projects	(175,000)	(1,904,500)	(1,903,500)		
Other transfers out of DCCs	711,324	797,066	797,066	797,066	797,066
Closing Balance DCC Fund	3,243,959	1,791,052	326,307	735,767	1,153,416
New Borrowing					
GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	5,250,000				
Total New Borrowing	5,250,000				
New Debt Principal/Int		373,573			
New Debt Principal/Int(Cumulative)		373,573	373,573	373,573	373,573
Borrowing cost	52,500				



FINANCIAL PLAN
Wastewater Northern Community
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(3,945,818)	(5,261,090)	(5,471,534)	4.0%
	(3,945,818)	(5,261,090)	(5,471,534)	4.0%
Grants in lieu of taxes	(8,793)	(5,470)	(5,470)	
Operations	(376,305)	(367,300)	(346,300)	
Miscellaneous	(12,066)	(5,000)	(9,000)	
Interdepartmental recoveries			(6,450)	
Total Operating Revenues	(4,342,982)	(5,638,860)	(5,838,754)	3.5%
Operating Expenditures				
Administration	197,877	277,534	265,104	
Professional fees	63,318	153,037	176,904	
Building oper & maint	237,742	426,622	473,562	
Vehicle & Equip- oper & maint	255,730	370,240	366,653	
Operating costs	386,107	675,425	693,150	
Total Operating Expenditures (excluding wages)	1,140,774	1,902,858	1,975,373	3.8%
Wages & benefits	864,668	1,254,831	1,573,057	25.4%
Total Operating Expenditures (including wages)	2,005,442	3,157,689	3,548,430	12.4%
Contribution to reserve funds	3,168,932	3,170,356	2,318,265	
Operating (surplus) / deficit	831,392	689,185	27,941	
Capital Asset Expenditures				
Capital expenditures	680,984	24,424,629	13,907,030	
Transfers from reserves	(380,195)	(18,991,894)	(13,411,422)	
New borrowing		(4,750,000)		
Net Capital Assets funded from Operations	300,789	682,735	495,608	(27.4%)
Capital Financing Charges				
New Debt (principal & interest)		47,500		
Total Capital Financing Charges		47,500		(100.0%)
Accumulated Surplus				
Net (surplus)/deficit for the year	1,132,181	1,419,420	523,549	
Transfer to appropriated surplus	138,300			
Transfer from appropriated surplus	(370,078)	(370,078)	(138,300)	
Prior year (surplus) / deficit	(1,049,342)	(1,049,342)	(385,248)	
Current year unappropriated surplus	(148,939)		1	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		4.0%	4.0%	3.0%	3.0%	3.0%	
Property taxes	(5,261,090)	(5,471,534)	(5,690,395)	(5,861,107)	(6,036,940)	(6,218,048)	(29,278,024)
	(5,261,090)	(5,471,534)	(5,690,395)	(5,861,107)	(6,036,940)	(6,218,048)	(29,278,024)
Operations	(372,300)	(346,300)	(353,226)	(360,291)	(367,496)	(374,846)	(1,802,159)
Grants in lieu of taxes	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(27,350)
Interdepartmental recoveries		(6,450)	(6,450)	(6,450)	(6,450)	(6,450)	(32,250)
Miscellaneous		(9,000)	(9,000)	(41,901)	(267,900)	(482,717)	(810,518)
Total Operating Revenues	(5,638,860)	(5,838,754)	(6,064,541)	(6,275,219)	(6,684,256)	(7,087,531)	(31,950,301)
Operating Expenditures							
Administration	277,534	265,104	273,057	281,249	289,686	298,377	1,407,473
Professional fees	153,037	176,904	108,307	111,556	114,903	118,350	630,020
Building ops	426,623	473,562	419,629	432,218	445,185	458,540	2,229,134
Veh & Equip ops	370,240	366,653	377,652	388,982	400,652	412,671	1,946,610
Operating costs	676,741	693,149	800,944	974,972	1,204,221	1,240,348	4,913,634
Wages & benefits	1,254,830	1,573,057	1,716,384	1,759,293	1,803,275	1,848,357	8,700,366
Contributions to reserve funds	3,169,040	2,318,265	1,936,909	1,843,195	1,542,852	1,466,159	9,107,380
Total Operating Expenditures	6,328,045	5,866,694	5,632,882	5,791,465	5,800,774	5,842,802	28,934,617
Operating (surplus)/deficit	689,185	27,940	(431,659)	(483,754)	(883,482)	(1,244,729)	(3,015,684)
Capital Asset Expenditures							
Capital expenditures	24,424,629	13,907,030	19,326,665	12,370,062	10,014,664	514,612	56,133,033
Transfer from reserves	(18,991,894)	(13,411,422)	(18,103,600)	(6,510,945)	(4,470,455)	(200,000)	(42,696,422)
New borrowing	(4,750,000)		(799,400)	(5,491,155)	(5,219,445)		(11,510,000)
Net Capital Assets funded from Operations	682,735	495,608	423,665	367,962	324,764	314,612	1,926,611
Capital Financing Charges							
New debt (principal & interest)	47,500		7,994	115,792	558,718	930,117	1,612,621
Total Capital Financing Charges	47,500		7,994	115,792	558,718	930,117	1,612,621
Net (surplus)/deficit for the year	1,419,420	523,548					523,548
Add: Transfer from appropriated surplus	(370,078)	(138,300)					(138,300)
Add: Prior year (surplus) / deficit	(1,049,342)	(385,248)					(385,248)
(Surplus) applied to future years							



Wastewater Northern Community

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2872 MAJOR CAP - WASTEWATER FCPC	438,500	500,000	500,000	500,000	500,000	2,438,500
PC-2872 COMPUTER - WASTEWATER FCPC	7,108	5,665	27,962	24,764	14,612	80,111
VH-2872 VEHICLE - WASTEWATER FCPC	50,000	118,000	40,000			208,000
WW-0010 FCPC - PLANT EXPANSION (2016)	8,505,000	18,703,000	11,802,100	9,489,900		48,500,000
WW-0018 FCPC - ATAD 2ND GENERATION	340,000					340,000
WW-0021 FCPC - BAY AVE PMP STN GENSET UPGRD 2016	4,476,422					4,476,422
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT	90,000					90,000
Total Wastewater Northern Community	13,907,030	19,326,665	12,370,062	10,014,664	514,612	56,133,033

Wastewater Northern Community

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	20,672,515	16,026,695	9,585,908	6,108,130	3,300,944
Contributions	2,316,519	1,935,163	1,841,449	1,541,106	1,464,413
Interest earned	258,406	240,400	191,718	122,163	66,019
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER FCPC		(200,000)	(200,000)	(200,000)	(200,000)
FCPC - PLANT EXPANSION (2016)	(3,827,250)	(8,416,350)	(5,310,945)	(4,270,455)	
FCPC - ATAD 2ND GENERATION	(170,000)				
FCPC - BAY AVE PMP STN GENSET UPGRD 2016	(3,133,495)				
FCPC - BAY AVE FORCEMAIN REPLACEMENT	(90,000)				
Total Withdrawals for capital projects	(7,220,745)	(8,616,350)	(5,510,945)	(4,470,455)	(200,000)
Closing Balance Reserve Fund	16,026,695	9,585,908	6,108,130	3,300,944	4,631,376
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	13,944,196	8,727,821	171,488	42,017	683,957
Contributions	800,000	800,000	900,000	900,000	900,000
Interest earned	174,302	130,917	3,430	840	13,679
Withdrawals for capital projects:					
FCPC - PLANT EXPANSION (2016)	(4,677,750)	(9,487,250)	(1,000,000)		
FCPC - ATAD 2ND GENERATION	(170,000)				
FCPC - BAY AVE PMP STN GENSET UPGRD 2016	(1,342,927)				
Total Withdrawals for capital projects	(6,190,677)	(9,487,250)	(1,000,000)		
Other transfers out of DCCs			32,901	258,900	473,717
Closing Balance DCC Fund	8,727,821	171,488	42,017	683,957	1,123,919
New Borrowing					
FCPC - PLANT EXPANSION (2016)		799,400	5,491,155	5,219,445	
Total New Borrowing		799,400	5,491,155	5,219,445	
New Debt Principal/Int			60,880	445,644	423,593
New Debt Principal/Int(Cumulative)			60,880	506,524	930,117
Borrowing cost		7,994	54,912	52,194	



FINANCIAL PLAN
Wastewater Duke Point
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(202,564)	(270,085)	(302,495)	12.0%
	(202,564)	(270,085)	(302,495)	12.0%
Operations	(9,446)			
Utility user fees	(9,317)	(12,000)	(16,000)	
Miscellaneous	(589)			
Interdepartmental recoveries	(50,503)	(72,338)	(78,008)	
Total Operating Revenues	(272,419)	(354,423)	(396,503)	11.9%
Operating Expenditures				
Administration	24,141	32,962	29,683	
Professional fees	3,292	22,844	18,320	
Building oper & maint	9,265	17,920	13,700	
Vehicle & Equip- oper & maint	22,247	30,092	24,572	
Operating costs	75,127	113,133	135,027	
Total Operating Expenditures (excluding wages)	134,072	216,951	221,302	2.0%
Wages & benefits	106,685	129,174	146,480	13.4%
Total Operating Expenditures (including wages)	240,757	346,125	367,782	6.3%
Contribution to reserve funds	55,135	80,151	51,800	
Operating (surplus) / deficit	23,473	71,853	23,079	
Capital Asset Expenditures				
Capital expenditures	19,309	21,153	8,096	
Net Capital Assets funded from Operations	19,309	21,153	8,096	(61.7%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	42,782	93,006	31,175	
Transfer to appropriated surplus	12,000			
Transfer from appropriated surplus	(4,324)	(4,324)	(12,000)	
Prior year (surplus) / deficit	(88,683)	(88,683)	(19,175)	
Current year unappropriated surplus	(38,225)	(1)		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		12.0%	12.0%	10.0%	5.0%	3.0%	
Property taxes	(270,085)	(302,495)	(338,795)	(372,674)	(391,308)	(403,047)	(1,808,319)
	(270,085)	(302,495)	(338,795)	(372,674)	(391,308)	(403,047)	(1,808,319)
Utility user fees	(12,000)	(16,000)	(16,320)	(16,646)	(16,979)	(17,319)	(83,264)
Interdepartmental recoveries	(72,338)	(78,008)	(78,008)	(78,008)	(78,008)	(78,008)	(390,040)
Total Operating Revenues	(354,423)	(396,503)	(433,123)	(467,328)	(486,295)	(498,374)	(2,281,623)
Operating Expenditures							
Administration	32,962	29,682	30,572	31,489	32,434	33,407	157,584
Professional fees	22,844	18,320	18,870	19,436	20,019	20,619	97,264
Building ops	17,920	13,700	14,861	15,307	15,766	16,239	75,873
Veh & Equip ops	30,093	24,573	25,310	26,069	26,851	27,657	130,460
Operating costs	113,132	135,027	128,078	131,920	135,878	139,954	670,857
Wages & benefits	129,175	146,480	150,142	153,895	157,743	161,686	769,946
Contributions to reserve funds	80,151	51,800	47,445	46,303	56,017	60,650	262,215
Total Operating Expenditures	426,277	419,582	415,278	424,419	444,708	460,212	2,164,199
Operating (surplus)/deficit	71,854	23,079	(17,845)	(42,909)	(41,587)	(38,162)	(117,424)
Capital Asset Expenditures							
Capital expenditures	21,153	8,096	352,545	42,909	41,587	38,162	483,299
Transfer from reserves			(334,700)				(334,700)
Net Capital Assets funded from Operations	21,153	8,096	17,845	42,909	41,587	38,162	148,599
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	93,007	31,175					31,175
Add: Transfer from appropriated surplus	(4,324)	(12,000)					(12,000)
Add: Prior year (surplus) / deficit	(88,683)	(19,175)					(19,175)
(Surplus) applied to future years							



Wastewater Duke Point

5 Year Capital Plan

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

Wastewater Duke Point

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	368,190	424,527	143,575	192,685	252,491
Contributions	51,735	47,380	46,238	55,952	60,585
Interest earned	4,602	6,368	2,872	3,854	5,050
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER DUKE POINT		(63,000)			
DPPCC - AQUARAY UV SYSTEM		(271,700)			
Total Withdrawals for capital projects		(334,700)			
Closing Balance Reserve Fund	424,527	143,575	192,685	252,491	318,126
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	423,795	429,093	435,529	444,239	453,124
Interest earned	5,298	6,436	8,710	8,885	9,062
Withdrawals for capital projects:					
Closing Balance DCC Fund	429,093	435,529	444,239	453,124	462,186



FINANCIAL PLAN
Wastewater Nanoose
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(493,235)	(657,647)	(756,294)	15.0%
	(493,235)	(657,647)	(756,294)	15.0%
Utility user fees	(38,791)	(37,464)	(37,464)	
Total Operating Revenues	(532,026)	(695,111)	(793,758)	14.2%
Operating Expenditures				
Administration	31,215	43,485	36,948	
Professional fees	2,749	11,740	20,340	
Building oper & maint	24,679	44,049	44,049	
Vehicle & Equip- oper & maint	25,869	61,984	61,602	
Operating costs	116,928	172,021	178,318	
Total Operating Expenditures (excluding wages)	201,440	333,279	341,257	2.4%
Wages & benefits	91,618	132,382	183,136	38.3%
Total Operating Expenditures (including wages)	293,058	465,661	524,393	12.6%
Contribution to reserve funds	264,716	264,736	298,253	
Operating (surplus) / deficit	25,748	35,286	28,888	
Capital Asset Expenditures				
Capital expenditures	6,852	1,151,842	1,742,282	
Transfers from reserves	(1,034)	(437,870)	(1,587,500)	
New borrowing		(500,000)		
Net Capital Assets funded from Operations	5,818	213,972	154,782	(27.7%)
Capital Financing Charges				
Existing debt (interest)	50			
New Debt (principal & interest)		5,000		
Total Capital Financing Charges	50	5,000		(100.0%)
Accumulated Surplus				
Net (surplus)/deficit for the year	31,616	254,258	183,670	
Transfer to appropriated surplus	112,000			
Transfer from appropriated surplus	(60,224)	(60,224)	(112,000)	
Prior year (surplus) / deficit	(194,034)	(194,034)	(71,668)	
Current year unappropriated surplus	(110,642)		2	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		15.0%	15.0%	15.0%	15.0%	15.0%	
Parcel taxes	(657,647)	(756,294)	(869,738)	(1,000,199)	(1,150,229)	(1,322,763)	(5,099,223)
	(657,647)	(756,294)	(869,738)	(1,000,199)	(1,150,229)	(1,322,763)	(5,099,223)
Utility user fees	(37,464)	(37,464)	(37,464)	(37,464)	(37,464)	(37,464)	(187,320)
Total Operating Revenues	(695,111)	(793,758)	(907,202)	(1,037,663)	(1,187,693)	(1,360,227)	(5,286,543)
Operating Expenditures							
Administration	43,485	36,947	38,055	39,197	40,373	41,584	196,156
Professional fees	11,740	20,340	10,950	11,279	11,617	11,966	66,152
Building ops	44,049	44,049	45,370	46,731	48,133	49,577	233,860
Veh & Equip ops	61,984	61,601	63,449	65,353	67,314	69,333	327,050
Operating costs	172,021	178,318	223,668	230,378	362,289	373,158	1,367,811
Wages & benefits	132,382	183,136	187,714	192,407	197,217	202,148	962,622
Contributions to reserve funds	264,736	298,253	196,458	242,244	32,826	5,181	774,962
Total Operating Expenditures	730,397	822,644	765,664	827,589	759,769	752,947	3,928,613
Operating (surplus)/deficit	35,286	28,886	(141,538)	(210,074)	(427,924)	(607,280)	(1,357,930)
Capital Asset Expenditures							
Capital expenditures	1,151,842	1,742,282	2,559,988	3,624,745	31,714	211,070	8,169,799
Transfer from reserves	(437,870)	(1,587,500)	(780,000)	(245,000)			(2,612,500)
New borrowing	(500,000)		(1,655,000)	(3,329,000)			(4,984,000)
Net Capital Assets funded from Operations	213,972	154,782	124,988	50,745	31,714	211,070	573,299
Capital Financing Charges							
New debt (principal & interest)	5,000		16,550	159,329	396,210	396,210	968,299
Total Capital Financing Charges	5,000		16,550	159,329	396,210	396,210	968,299
Net (surplus)/deficit for the year	254,258	183,668					183,668
Add: Transfer from appropriated surplus	(60,224)	(112,000)					(112,000)
Add: Prior year (surplus) / deficit	(194,034)	(71,668)					(71,668)
(Surplus) applied to future years							

Wastewater Nanoose

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2851 MAJOR CAP - WASTEWATER NANOOSE	104,000	50,000	50,000	30,000	30,000	264,000
PC-2851 COMPUTER - WASTEWATER NANOOSE	782	2,988	745	1,714	1,070	7,299
VH-2851 VEHICLE - WASTEWATER NANOOSE	50,000	72,000			180,000	302,000
WW-0011 NBPCC - NANOOSE 2NDRY TRMT (2022)	367,500	1,935,000	3,174,000			5,476,500
WW-0022 NBPCC - NANOOSE FORCEMAIN REPLACEMENT	1,220,000	500,000	400,000			2,120,000
Total Wastewater Nanoose	1,742,282	2,559,988	3,624,745	31,714	211,070	8,169,799

Wastewater Nanoose

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	1,477,427	574,068	24,057	21,702	54,882
Contributions	298,173	196,378	242,164	32,746	5,101
Interest earned	18,468	8,611	481	434	1,098
Withdrawals for capital projects:					
NBPCC - NANOOSE 2NDRY TRMT (2022)		(405,000)	(45,000)		
NBPCC - NANOOSE FORCEMAIN REPLACEMENT	(1,220,000)	(350,000)	(200,000)		
Total Withdrawals for capital projects	(1,220,000)	(755,000)	(245,000)		
Closing Balance Reserve Fund	574,068	24,057	21,702	54,882	61,081
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	388,043	25,394	775	791	807
Interest earned	4,851	381	16	16	16
Withdrawals for capital projects:					
NBPCC - NANOOSE 2NDRY TRMT (2022)	(367,500)	(25,000)			
Total Withdrawals for capital projects	(367,500)	(25,000)			
Closing Balance DCC Fund	25,394	775	791	807	823
New Borrowing					
NBPCC - NANOOSE 2NDRY TRMT (2022)		1,505,000	3,129,000		
NBPCC - NANOOSE FORCEMAIN REPLACEMENT		150,000	200,000		
Total New Borrowing		1,655,000	3,329,000		
New Debt Principal/Int			126,039	270,171	
New Debt Principal/Int(Cumulative)			126,039	396,210	396,210
Borrowing cost		16,550	33,290		



FINANCIAL PLAN
Water - Surfside
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(13,958)	(18,611)	(19,542)	5.0%
	(13,958)	(18,611)	(19,542)	5.0%
Grants in lieu of taxes	(442)			
Operations		(780)	(780)	
Utility user fees	(12,084)	(11,908)	(10,076)	
Miscellaneous	(94)			
Interdepartmental recoveries	(78)	(65)	(65)	
Total Operating Revenues	(26,656)	(31,364)	(30,463)	(2.9%)
Operating Expenditures				
Administration	1,864	2,715	2,275	
Professional fees	370	1,813	1,613	
Building oper & maint	733	1,281	1,222	
Vehicle & Equip- oper & maint	884	1,612	1,578	
Operating costs	3,313	3,613	4,649	
Total Operating Expenditures (excluding wages)	7,164	11,034	11,337	2.7%
Wages & benefits	8,705	12,066	12,629	4.7%
Total Operating Expenditures (including wages)	15,869	23,100	23,966	3.7%
Contribution to reserve funds	16,189	18,395	6,670	
Operating (surplus) / deficit	5,402	10,131	173	
Capital Asset Expenditures				
Capital expenditures	6,564	96,180	12,824	
Transfers from reserves	(107)	(8,744)	(12,774)	
Grants and other	(960)	(87,400)		
Net Capital Assets funded from Operations	5,497	36	50	38.9%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	10,899	10,167	223	
Transfer from appropriated surplus	(139)	(139)		
Prior year (surplus) / deficit	(10,027)	(10,027)	(221)	
Current year unappropriated surplus	733	1	2	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		5.0%	5.0%	5.0%	5.0%	5.0%	
Parcel taxes	(18,611)	(19,542)	(20,519)	(21,545)	(22,622)	(23,753)	(107,981)
	(18,611)	(19,542)	(20,519)	(21,545)	(22,622)	(23,753)	(107,981)
Operations	(780)	(780)	(780)	(780)	(780)	(780)	(3,900)
Utility user fees	(11,908)	(10,076)	(10,378)	(10,690)	(11,010)	(11,341)	(53,495)
Interdepartmental recoveries	(65)	(65)	(65)	(65)	(65)	(65)	(325)
Total Operating Revenues	(31,364)	(30,463)	(31,742)	(33,080)	(34,477)	(35,939)	(165,701)
Operating Expenditures							
Administration	2,715	2,275	2,297	2,297	2,297	2,297	11,463
Professional fees	1,813	1,613	1,118	1,118	1,118	1,118	6,085
Building ops	1,281	1,222	1,258	1,296	632	651	5,059
Veh & Equip ops	1,612	1,577	1,624	1,673	1,723	1,774	8,371
Operating costs	3,612	4,648	4,787	4,931	5,079	5,231	24,676
Wages & benefits	12,066	12,629	12,945	13,268	13,600	13,940	66,382
Contributions to reserve funds	18,395	6,670	7,645	8,184	9,295	10,128	41,922
Total Operating Expenditures	41,494	30,634	31,674	32,767	33,744	35,139	163,958
Operating (surplus)/deficit	10,130	171	(68)	(313)	(733)	(800)	(1,743)
Capital Asset Expenditures							
Capital expenditures	96,180	12,824	9,726	6,209	967	102	29,828
Transfer from reserves	(8,744)	(12,774)	(7,935)				(20,709)
Grants and other	(87,400)						
New borrowing			(1,740)	(6,090)	(870)		(8,700)
Net Capital Assets funded from Operations	36	50	51	119	97	102	419
Capital Financing Charges							
New debt (principal & interest)			17	194	636	698	1,545
Total Capital Financing Charges			17	194	636	698	1,545
Net (surplus)/deficit for the year	10,166	221					221
Add: Transfer from appropriated surplus	(139)						
Add: Prior year (surplus) / deficit	(10,027)	(221)					(221)
(Surplus) applied to future years							



Water - Surfside
5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2034 MAJOR CAP - WATER SURFSIDE	12,556	9,240	6,090	870		28,756
PC-2034 COMPUTER - WATER SURFSIDE	50	51	119	97	102	419
VH-2034 VEHICLE - WATER SURFSIDE	218	435				653
Total Water - Surfside	12,824	9,726	6,209	967	102	29,828

Water - Surfside

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	34,563	28,917	29,304	37,882	47,743
Contributions	6,478	7,453	7,992	9,103	9,936
Interest earned	432	434	586	758	955
Withdrawals for capital projects:					
MAJOR CAP - WATER SURFSIDE	(12,556)	(7,500)			
Total Withdrawals for capital projects	(12,556)	(7,500)			
Closing Balance Reserve Fund	28,917	29,304	37,882	47,743	58,634
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SURFSIDE	(218)	(435)			
Total Withdrawals for capital projects	(218)	(435)			
Closing Balance Reserve Account	(218)	(435)			
New Borrowing					
MAJOR CAP - WATER SURFSIDE		1,740	6,090	870	
Total New Borrowing		1,740	6,090	870	
New Debt Principal/Int			133	494	71
New Debt Principal/Int(Cumulative)			133	627	698
Borrowing cost		17	61	9	



FINANCIAL PLAN
Water - French Creek
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(73,658)	(98,210)	(117,852)	20.0%
	(73,658)	(98,210)	(117,852)	20.0%
Operations		(580)	(580)	
Utility user fees	(49,856)	(54,600)	(54,600)	
Miscellaneous	(572)			
Interdepartmental recoveries	(475)	(402)	(402)	
Total Operating Revenues	(124,561)	(153,792)	(173,434)	12.8%
Operating Expenditures				
Administration	11,089	16,117	16,349	
Professional fees	1,514	5,735	14,515	
Building oper & maint	5,480	8,923	8,626	
Vehicle & Equip- oper & maint	3,849	8,841	8,566	
Operating costs	21,199	46,478	61,439	
Total Operating Expenditures (excluding wages)	43,131	86,094	109,495	27.2%
Wages & benefits	53,417	73,939	74,778	1.1%
Total Operating Expenditures (including wages)	96,548	160,033	184,273	15.1%
Contribution to reserve funds	1,086	31,885	2,207	
Operating (surplus) / deficit	(26,927)	38,126	13,046	
Capital Asset Expenditures				
Capital expenditures	16,778	24,299	778,987	
Transfers from reserves	(14,203)	(17,865)	(13,679)	
Grants and other	(2,399)	(6,205)	(765,000)	
Net Capital Assets funded from Operations	176	229	308	34.5%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(26,751)	38,355	13,354	
Transfer from appropriated surplus	(855)	(855)		
Prior year (surplus) / deficit	(37,497)	(37,497)	(13,352)	
Current year unappropriated surplus	(65,103)	3	2	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		20.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(98,210)	(117,852)	(121,388)	(125,029)	(128,780)	(132,643)	(625,692)
	(98,210)	(117,852)	(121,388)	(125,029)	(128,780)	(132,643)	(625,692)
Operations	(580)	(580)	(580)	(580)	(580)	(580)	(2,900)
Utility user fees	(54,600)	(54,600)	(56,238)	(57,925)	(59,663)	(61,453)	(289,879)
Interdepartmental recoveries	(402)	(402)	(402)	(402)	(402)	(402)	(2,010)
Total Operating Revenues	(153,792)	(173,434)	(178,608)	(183,936)	(189,425)	(195,078)	(920,481)
Operating Expenditures							
Administration	16,116	16,348	16,511	16,511	16,511	16,511	82,392
Professional fees	5,735	14,515	4,250	4,250	4,250	4,250	31,515
Building ops	8,923	8,626	8,884	9,151	5,113	5,267	37,041
Veh & Equip ops	8,840	8,564	8,821	9,086	9,359	9,639	45,469
Operating costs	46,477	61,438	43,281	44,580	45,917	47,294	242,510
Wages & benefits	73,939	74,780	76,649	78,565	80,529	82,543	393,066
Contributions to reserve funds	31,885	2,207	19,792	19,872	23,246	24,663	89,780
Total Operating Expenditures	191,915	186,478	178,188	182,015	184,925	190,167	921,773
Operating (surplus)/deficit	38,123	13,044	(420)	(1,921)	(4,500)	(4,911)	1,292
Capital Asset Expenditures							
Capital expenditures	24,299	778,987	36,163	51,114	5,940	631	872,835
Transfer from reserves	(17,865)	(13,679)	(25,170)	(13,000)			(51,849)
Grants and other	(6,205)	(765,000)					(765,000)
New borrowing			(10,680)	(37,380)	(5,340)		(53,400)
Net Capital Assets funded from Operations	229	308	313	734	600	631	2,586
Capital Financing Charges							
New debt (principal & interest)			107	1,187	3,900	4,280	9,474
Total Capital Financing Charges			107	1,187	3,900	4,280	9,474
Net (surplus)/deficit for the year	38,352	13,352					13,352
Add: Transfer from appropriated surplus	(855)						
Add: Prior year (surplus) / deficit	(37,497)	(13,352)					(13,352)
(Surplus) applied to future years							

Water - French Creek

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	777,344	33,180	50,380	5,340		866,244
PC-2038 COMPUTER - WATER FRENCH CREEK	308	313	734	600	631	2,586
VH-2038 VEHICLE - WATER FRENCH CREEK	1,335	2,670				4,005
Total Water - French Creek	778,987	36,163	51,114	5,940	631	872,835

Water - French Creek

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	161,786	152,576	151,062	159,860	185,208
Contributions	1,112	18,697	18,777	22,151	23,568
Interest earned	2,022	2,289	3,021	3,197	3,704
Withdrawals for capital projects:					
MAJOR CAP - WATER FRENCH CREEK	(12,344)	(22,500)	(13,000)		
Total Withdrawals for capital projects	(12,344)	(22,500)	(13,000)		
Closing Balance Reserve Fund	152,576	151,062	159,860	185,208	212,480
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER FRENCH CREEK	(1,335)	(2,670)			
Total Withdrawals for capital projects	(1,335)	(2,670)			
Closing Balance Reserve Account	(1,335)	(2,670)			
New Borrowing					
MAJOR CAP - WATER FRENCH CREEK		10,680	37,380	5,340	
Total New Borrowing		10,680	37,380	5,340	
New Debt Principal/Int			813	3,034	433
New Debt Principal/Int(Cumulative)			813	3,847	4,280
Borrowing cost		107	374	53	



FINANCIAL PLAN
Water - Whiskey Creek
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(84,089)	(112,119)	(116,604)	4.0%
	(84,089)	(112,119)	(116,604)	4.0%
Utility user fees	(27,156)	(32,060)	(32,060)	
Miscellaneous	(425)			
Interdepartmental recoveries	(250)	(210)	(210)	
Total Operating Revenues	(111,920)	(144,389)	(148,874)	3.1%
Operating Expenditures				
Administration	9,691	13,614	11,718	
Professional fees	2,702	5,680	8,040	
Building oper & maint	10,234	16,156	15,960	
Vehicle & Equip- oper & maint	4,145	9,150	9,223	
Operating costs	21,083	35,120	36,172	
Total Operating Expenditures (excluding wages)	47,855	79,720	81,113	1.7%
Wages & benefits	28,091	38,931	40,650	4.4%
Total Operating Expenditures (including wages)	75,946	118,651	121,763	2.6%
Contribution to reserve funds	26,308	67,365	20,065	
Operating (surplus) / deficit	(9,666)	41,627	(7,046)	
Capital Asset Expenditures				
Capital expenditures	15,110	488,320	332,060	
Transfers from reserves	(2,092)	(34,788)	(10,884)	
Grants and other	(8,617)	(290,532)	(255,862)	
New borrowing	(4,309)	(162,880)	(65,152)	
Net Capital Assets funded from Operations	92	120	162	35.0%
Capital Financing Charges				
Existing debt (principal)			1,777	
Existing debt (interest)	439	3,812	4,456	
New Debt (principal & interest)		1,629	652	
Total Capital Financing Charges	439	5,441	6,885	26.5%
Accumulated Surplus				
Net (surplus)/deficit for the year	(9,135)	47,188	1	
Transfer from appropriated surplus	(2,451)	(2,451)		
Prior year (surplus) / deficit	(44,737)	(44,737)		
Current year unappropriated surplus	(56,323)		1	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		4.0%	4.0%	4.0%	4.0%	4.0%	
Parcel taxes	(112,119)	(116,604)	(121,268)	(126,119)	(131,164)	(136,410)	(631,565)
	(112,119)	(116,604)	(121,268)	(126,119)	(131,164)	(136,410)	(631,565)
Utility user fees	(32,060)	(32,060)	(33,022)	(34,012)	(35,033)	(36,084)	(170,211)
Interdepartmental recoveries	(210)	(210)	(210)	(210)	(210)	(210)	(1,050)
Total Operating Revenues	(144,389)	(148,874)	(154,500)	(160,341)	(166,407)	(172,704)	(802,826)
Operating Expenditures							
Administration	13,614	11,717	11,835	11,835	11,835	11,835	59,057
Professional fees	5,680	8,040	2,900	2,900	2,900	2,900	19,640
Building ops	16,156	15,960	16,439	16,932	15,171	15,626	80,128
Veh & Equip ops	9,150	9,223	9,500	9,785	10,078	10,381	48,967
Operating costs	35,120	36,172	35,257	36,314	37,404	38,526	183,673
Wages & benefits	38,931	40,651	41,667	42,709	43,777	44,871	213,675
Contributions to reserve funds	67,365	20,065	19,349	21,523	25,542	28,649	115,128
Debt interest	3,812	4,455	4,047	4,047	4,047	4,047	20,643
Total Operating Expenditures	189,828	146,283	140,994	146,045	150,754	156,835	740,911
Operating (surplus)/deficit	45,439	(2,591)	(13,506)	(14,296)	(15,653)	(15,869)	(61,915)
Capital Asset Expenditures							
Capital expenditures	488,320	332,060	798,540	20,056	3,126	332	1,154,114
Transfer from reserves	(34,788)	(10,884)	(1,405)				(12,289)
Grants and other	(290,532)	(255,862)	(791,350)				(1,047,212)
New borrowing	(162,880)	(65,152)	(5,620)	(19,670)	(2,810)		(93,252)
Net Capital Assets funded from Operations	120	162	165	386	316	332	1,361
Capital Financing Charges							
Existing debt (principal)		1,777	8,649	8,649	8,649	8,649	36,373
New debt (principal & interest)	1,629	652	4,692	5,261	6,688	6,888	24,181
Total Capital Financing Charges	1,629	2,429	13,341	13,910	15,337	15,537	60,554
Net (surplus)/deficit for the year	47,188						
Add: Transfer from appropriated surplus	(2,451)						
Add: Prior year (surplus) / deficit	(44,737)						
(Surplus) applied to future years							



Water - Whiskey Creek

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	10,181	5,620	19,670	2,810		38,281
PC-2039 COMPUTER - WATER WHISKEY CREEK	162	165	386	316	332	1,361
VH-2039 VEHICLE - WATER WHISKEY CREEK	703	1,405				2,108
WT-0023 WHISKEY CRK PMP STN & DISTRIBTN	181,364					181,364
WT-0031 WHISKEY CREEK WATER SUPPLY UPGRADE	139,650	791,350				931,000
Total Water - Whiskey Creek	332,060	798,540	20,056	3,126	332	1,154,114

Water - Whiskey Creek

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	72,252	82,459	102,465	125,457	152,928
Contributions	19,485	18,769	20,943	24,962	28,069
Interest earned	903	1,237	2,049	2,509	3,059
Withdrawals for capital projects:					
MAJOR CAP - WATER WHISKEY CREEK	(10,181)				
Total Withdrawals for capital projects	(10,181)				
Closing Balance Reserve Fund	82,459	102,465	125,457	152,928	184,056
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER WHISKEY CREEK	(703)	(1,405)			
Total Withdrawals for capital projects	(703)	(1,405)			
Closing Balance Reserve Account	(703)	(1,405)			
New Borrowing					
MAJOR CAP - WATER WHISKEY CREEK		5,620	19,670	2,810	
WHISKEY CRK PMP STN & DISTRIBTN	65,152				
Total New Borrowing	65,152	5,620	19,670	2,810	
New Debt Principal/Int		4,636	428	1,596	228
New Debt Principal/Int(Cumulative)		4,636	5,064	6,660	6,888
Borrowing cost	652	56	197	28	



FINANCIAL PLAN
Water - Decourcey
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(7,801)	(10,401)	(10,817)	4.0%
	(7,801)	(10,401)	(10,817)	4.0%
Utility user fees	(915)	(1,191)	(1,191)	
Miscellaneous	(11)			
Interdepartmental recoveries	(10)	(11)	(11)	
Total Operating Revenues	(8,737)	(11,603)	(12,019)	3.6%
Operating Expenditures				
Administration	1,024	1,394	849	
Professional fees	272	1,835	1,055	
Building oper & maint	356	711	703	
Vehicle & Equip- oper & maint	63	223	221	
Operating costs	1,981	4,553	4,541	
Total Operating Expenditures (excluding wages)	3,696	8,716	7,369	(15.5%)
Wages & benefits	1,040	1,500	1,558	3.9%
Total Operating Expenditures (including wages)	4,736	10,216	8,927	(12.6%)
Contribution to reserve funds	9,699	10,888	3,090	
Operating (surplus) / deficit	5,698	9,501	(2)	
Capital Asset Expenditures				
Capital expenditures	2,901	4,037	10,042	
Transfers from reserves	(2,897)	(4,032)	(10,036)	
Net Capital Assets funded from Operations	4	5	6	20.0%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	5,702	9,506	4	
Transfer from appropriated surplus	(249)	(249)		
Prior year (surplus) / deficit	(9,253)	(9,253)		
Current year unappropriated surplus	(3,800)	4	4	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		4.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(10,401)	(10,817)	(11,142)	(11,476)	(11,820)	(12,175)	(57,430)
	(10,401)	(10,817)	(11,142)	(11,476)	(11,820)	(12,175)	(57,430)
Utility user fees	(1,191)	(1,191)	(1,227)	(1,263)	(1,301)	(1,340)	(6,322)
Interdepartmental recoveries	(11)	(11)	(11)	(11)	(11)	(11)	(55)
Total Operating Revenues	(11,603)	(12,019)	(12,380)	(12,750)	(13,132)	(13,526)	(63,807)
Operating Expenditures							
Administration	1,393	848	857	857	857	857	4,276
Professional fees	1,835	1,055	1,000	1,000	1,000	1,000	5,055
Building ops	710	702	723	745	678	699	3,547
Veh & Equip ops	223	220	227	234	241	248	1,170
Operating costs	4,551	4,539	4,676	4,816	4,960	5,109	24,100
Wages & benefits	1,500	1,559	1,598	1,638	1,678	1,720	8,193
Contributions to reserve funds	10,888	3,090	3,291	3,420	3,623	3,790	17,214
Total Operating Expenditures	21,100	12,013	12,372	12,710	13,037	13,423	63,555
Operating (surplus)/deficit	9,497	(6)	(8)	(40)	(95)	(103)	(252)
Capital Asset Expenditures							
Capital expenditures	4,037	10,042	281	784	122	13	11,242
Transfer from reserves	(4,032)	(10,036)	(55)				(10,091)
New borrowing			(220)	(770)	(110)		(1,100)
Net Capital Assets funded from Operations	5	6	6	14	12	13	51
Capital Financing Charges							
Existing debt (principal)			2	26	83	90	201
Total Capital Financing Charges			2	26	83	90	201
Net (surplus)/deficit for the year	9,502						
Add: Transfer from appropriated surplus	(249)						
Add: Prior year (surplus) / deficit	(9,253)						
(Surplus) applied to future years							



Water - Decourcey

5 Year Capital Plan

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

Water - Decourcey

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	29,002	22,418	26,016	29,927	34,120
Contributions	3,061	3,262	3,391	3,594	3,761
Interest earned	363	336	520	599	682
Withdrawals for capital projects:					
MAJOR CAP - WATER DECOURCEY	(10,008)				
Total Withdrawals for capital projects	(10,008)				
Closing Balance Reserve Fund	22,418	26,016	29,927	34,120	38,563
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER DECOURCEY	(28)	(55)			
Total Withdrawals for capital projects	(28)	(55)			
Closing Balance Reserve Account	(28)	(55)			
New Borrowing					
MAJOR CAP - WATER DECOURCEY		220	770	110	
Total New Borrowing		220	770	110	



FINANCIAL PLAN
Water - San Pareil
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(124,567)	(180,065)	(170,944)	(5.1%)
	(124,567)	(180,065)	(170,944)	(5.1%)
Operations			(5,460)	
Utility user fees	(80,797)	(77,860)	(77,860)	
Miscellaneous	(1,202)			
Interdepartmental recoveries	(1,751)	(1,985)	(1,985)	
Total Operating Revenues	(208,317)	(259,910)	(256,249)	(1.4%)
Operating Expenditures				
Administration	14,489	20,907	18,371	
Professional fees	1,800	10,055	8,575	
Building oper & maint	4,317	5,765	5,778	
Vehicle & Equip- oper & maint	10,182	12,022	15,226	
Operating costs	26,460	51,658	57,367	
Total Operating Expenditures (excluding wages)	57,248	100,407	105,317	4.9%
Wages & benefits	64,835	89,690	93,555	4.3%
Total Operating Expenditures (including wages)	122,083	190,097	198,872	4.6%
Contribution to reserve funds	62,334	71,266	28,109	
Operating (surplus) / deficit	(23,900)	1,453	(29,268)	
Capital Asset Expenditures				
Capital expenditures	4,875	34,702	107,406	
Transfers from reserves	(2,743)	(13,815)	(107,035)	
Grants and other	(1,919)	(20,609)		
Net Capital Assets funded from Operations	213	278	371	33.5%
Capital Financing Charges				
Existing debt (principal)	23,723	36,460	24,314	
Existing debt (interest)	4,589	9,878	5,241	
Total Capital Financing Charges	28,312	46,338	29,555	(36.2%)
Accumulated Surplus				
Net (surplus)/deficit for the year	4,625	48,069	658	
Transfer from appropriated surplus	(1,033)	(1,033)		
Prior year (surplus) / deficit	(47,034)	(47,034)	(656)	
Current year unappropriated surplus	(43,442)	2	2	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(5.1%)	4.3%	4.4%	5.3%	5.1%	
Parcel taxes	(180,065)	(170,944)	(178,371)	(186,186)	(196,111)	(206,194)	(937,806)
	(180,065)	(170,944)	(178,371)	(186,186)	(196,111)	(206,194)	(937,806)
Operations		(5,460)	(5,460)	(5,460)	(5,460)	(5,460)	(27,300)
Utility user fees	(77,860)	(77,860)	(80,196)	(82,602)	(85,080)	(87,632)	(413,370)
Interdepartmental recoveries	(1,985)	(1,985)	(1,985)	(1,985)	(1,985)	(1,985)	(9,925)
Total Operating Revenues	(259,910)	(256,249)	(266,012)	(276,233)	(288,636)	(301,271)	(1,388,401)
Operating Expenditures							
Administration	20,907	18,370	18,554	18,554	18,554	18,554	92,586
Professional fees	10,055	8,575	8,575	8,575	8,575	8,575	42,875
Building ops	5,765	5,778	5,951	6,129	1,081	1,114	20,053
Veh & Equip ops	12,022	15,226	15,683	16,153	16,638	17,137	80,837
Operating costs	51,657	57,366	49,087	50,560	52,077	53,639	262,729
Wages & benefits	89,689	93,555	95,894	98,291	100,748	103,267	491,755
Contributions to reserve funds	71,266	28,109	42,204	25,542	25,091	22,130	143,076
Debt interest	9,878	5,241	4,238	3,935	3,632	3,363	20,409
Total Operating Expenditures	271,239	232,220	240,186	227,739	226,396	227,779	1,154,320
Operating (surplus)/deficit	11,329	(24,029)	(25,826)	(48,494)	(62,240)	(73,492)	(234,081)
Capital Asset Expenditures							
Capital expenditures	34,702	107,406	366,580	146,250	357,208	100,764	1,078,208
Transfer from reserves	(13,815)	(107,035)	(53,240)				(160,275)
Grants and other	(20,609)						
New borrowing			(312,960)	(145,360)	(356,480)	(100,000)	(914,800)
Net Capital Assets funded from Operations	278	371	380	890	728	764	3,133
Capital Financing Charges							
Existing debt (principal)	36,460	24,314	22,316	22,316	22,316	7,166	98,428
New debt (principal & interest)			3,130	25,288	39,196	65,562	133,176
Total Capital Financing Charges	36,460	24,314	25,446	47,604	61,512	72,728	231,604
Net (surplus)/deficit for the year	48,067	656					656
Add: Transfer from appropriated surplus	(1,033)						
Add: Prior year (surplus) / deficit	(47,034)	(656)					(656)
(Surplus) applied to future years							

Water - San Pareil

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2043 MAJOR CAP - WATER SAN PAREIL	105,412	362,960	145,360	356,480	100,000	1,070,212
PC-2043 COMPUTER - WATER SAN PAREIL	374	380	890	728	764	3,136
VH-2043 VEHICLE - WATER SAN PAREIL	1,620	3,240				4,860
Total Water - San Pareil	107,406	366,580	146,250	357,208	100,764	1,078,208

Water - San Pareil

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	206,324	130,252	123,065	149,723	176,463
Contributions	26,764	40,859	24,197	23,746	20,785
Interest earned	2,579	1,954	2,461	2,994	3,529
Withdrawals for capital projects:					
MAJOR CAP - WATER SAN PAREIL	(105,415)	(50,000)			
Total Withdrawals for capital projects	(105,415)	(50,000)			
Closing Balance Reserve Fund	130,252	123,065	149,723	176,463	200,777
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SAN PAREIL	(1,620)	(3,240)			
Total Withdrawals for capital projects	(1,620)	(3,240)			
Closing Balance Reserve Account	(1,620)	(3,240)			
New Borrowing					
MAJOR CAP - WATER SAN PAREIL		312,960	145,360	356,480	100,000
Total New Borrowing		312,960	145,360	356,480	100,000
New Debt Principal/Int			23,834	11,797	28,931
New Debt Principal/Int(Cumulative)			23,834	35,631	64,562
Borrowing cost		3,130	1,454	3,565	1,000



FINANCIAL PLAN
Water - Driftwood
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(4,433)	(5,911)	(5,911)	
	(4,433)	(5,911)	(5,911)	
Total Operating Revenues	(4,433)	(5,911)	(5,911)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(4,433)	(5,911)	(5,911)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	2,282	3,043	3,043	
Existing debt (interest)	2,151	2,868	2,868	
Total Capital Financing Charges	4,433	5,911	5,911	
Accumulated Surplus				
Net (surplus)/deficit for the year				
Current year unappropriated surplus				

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues					(100.0%)		
Parcel taxes	(5,911)	(5,911)	(5,911)	(5,911)			(17,733)
	(5,911)	(5,911)	(5,911)	(5,911)			(17,733)
Total Operating Revenues	(5,911)	(5,911)	(5,911)	(5,911)			(17,733)
Operating Expenditures							
Debt interest	2,868	2,868	2,868	2,868			8,604
Total Operating Expenditures	2,868	2,868	2,868	2,868			8,604
Operating (surplus)/deficit	(3,043)	(3,043)	(3,043)	(3,043)			(9,129)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	3,043	3,043	3,043	3,043			9,129
Total Capital Financing Charges	3,043	3,043	3,043	3,043			9,129
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



FINANCIAL PLAN
Water - Englishman River
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(31,714)	(42,285)	(43,554)	3.0%
	(31,714)	(42,285)	(43,554)	3.0%
Operations		(580)	(580)	
Utility user fees	(65,963)	(77,860)	(77,860)	
Miscellaneous	(376)	(250)	(250)	
Interdepartmental recoveries	(313)	(263)	(263)	
Total Operating Revenues	(98,366)	(121,238)	(122,507)	1.0%
Operating Expenditures				
Administration	8,751	12,535	10,454	
Professional fees	3,350	8,025	5,200	
Building oper & maint	4,008	7,538	7,299	
Vehicle & Equip- oper & maint	4,755	9,046	9,041	
Operating costs	11,786	23,909	23,128	
Total Operating Expenditures (excluding wages)	32,650	61,053	55,122	(9.7%)
Wages & benefits	35,166	48,609	50,774	4.5%
Total Operating Expenditures (including wages)	67,816	109,662	105,896	(3.4%)
Contribution to reserve funds	48,726	70,344	16,585	
Operating (surplus) / deficit	18,176	58,768	(26)	
Capital Asset Expenditures				
Capital expenditures	2,293	55,134	71,308	
Transfers from reserves	(2,178)	(54,984)	(71,105)	
Net Capital Assets funded from Operations	115	150	203	35.3%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	18,291	58,918	177	
Transfer from appropriated surplus	(1,964)	(1,964)		
Prior year (surplus) / deficit	(56,952)	(56,952)	(175)	
Current year unappropriated surplus	(40,625)	2	2	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(42,285)	(43,554)	(44,861)	(46,206)	(47,593)	(49,020)	(231,234)
	(42,285)	(43,554)	(44,861)	(46,206)	(47,593)	(49,020)	(231,234)
Operations	(830)	(580)	(580)	(580)	(580)	(580)	(2,900)
Utility user fees	(77,860)	(77,860)	(80,196)	(82,602)	(85,080)	(87,632)	(413,370)
Interdepartmental recoveries	(263)	(263)	(263)	(263)	(263)	(263)	(1,315)
Miscellaneous		(250)	(250)	(250)	(250)	(250)	(1,250)
Total Operating Revenues	(121,238)	(122,507)	(126,150)	(129,901)	(133,766)	(137,745)	(650,069)
Operating Expenditures							
Administration	12,534	10,453	10,557	10,557	10,557	10,557	52,681
Professional fees	8,025	5,200	3,275	3,275	3,275	3,275	18,300
Building ops	7,538	7,299	7,518	7,743	5,142	5,296	32,998
Veh & Equip ops	9,046	9,040	9,312	9,591	9,879	10,175	47,997
Operating costs	23,908	23,127	23,821	24,535	25,271	26,029	122,783
Wages & benefits	48,609	50,775	52,044	53,345	54,679	56,046	266,889
Contributions to reserve funds	70,344	16,585	19,347	19,550	21,937	23,068	100,487
Total Operating Expenditures	180,004	122,479	125,874	128,596	130,740	134,446	642,135
Operating (surplus)/deficit	58,766	(28)	(276)	(1,305)	(3,026)	(3,299)	(7,934)
Capital Asset Expenditures							
Capital expenditures	55,134	71,308	28,981	25,052	3,904	414	129,659
Transfer from reserves	(54,984)	(71,105)	(21,755)	(24,570)	(3,510)		(92,860)
New borrowing			(7,020)	(24,570)	(3,510)		(35,100)
Net Capital Assets funded from Operations	150	203	206	482	394	414	1,699
Capital Financing Charges							
Existing debt (principal)			70	823	2,632	2,885	6,410
Total Capital Financing Charges			70	823	2,632	2,885	6,410
Net (surplus)/deficit for the year	58,916	175					175
Add: Transfer from appropriated surplus	(1,964)						
Add: Prior year (surplus) / deficit	(56,952)	(175)					(175)
(Surplus) applied to future years							



Water - Englishman River

5 Year Capital Plan

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

Water - Englishman River

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	350,576	300,591	303,722	328,621	356,405
Contributions	15,860	18,622	18,825	21,212	22,343
Interest earned	4,382	4,509	6,074	6,572	7,128
Withdrawals for capital projects:					
MAJOR CAP - WATER ENGLISHMAN RIVER	(70,227)	(20,000)			
Total Withdrawals for capital projects	(70,227)	(20,000)			
Closing Balance Reserve Fund	300,591	303,722	328,621	356,405	385,876
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER ENGLISHMAN RIVER	(878)	(1,755)			
Total Withdrawals for capital projects	(878)	(1,755)			
Closing Balance Reserve Account	(878)	(1,755)			
New Borrowing					
MAJOR CAP - WATER ENGLISHMAN RIVER		7,020	24,570	3,510	
Total New Borrowing		7,020	24,570	3,510	



FINANCIAL PLAN
Water - Melrose Terrace
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(19,073)	(25,430)	(30,516)	20.0%
	(19,073)	(25,430)	(30,516)	20.0%
Utility user fees	(5,137)	(4,580)	(4,580)	
Miscellaneous	(67)			
Interdepartmental recoveries	(56)	(46)	(46)	
Total Operating Revenues	(24,333)	(30,056)	(35,142)	16.9%
Operating Expenditures				
Administration	2,015	2,828	2,881	
Professional fees	176	1,020	880	
Building oper & maint	995	4,507	4,464	
Vehicle & Equip- oper & maint	2,247	2,302	2,269	
Operating costs	7,095	12,234	14,494	
Total Operating Expenditures (excluding wages)	12,528	22,891	24,988	9.2%
Wages & benefits	6,306	8,712	9,121	4.7%
Total Operating Expenditures (including wages)	18,834	31,603	34,109	7.9%
Contribution to reserve funds	9,918	14,959	999	
Operating (surplus) / deficit	4,419	16,506	(34)	
Capital Asset Expenditures				
Capital expenditures	1,058	98,105	106,735	
Transfers from reserves	(77)	(2,177)	(9,699)	
Grants and other	(960)	(102,400)	(50,000)	
New borrowing			(47,000)	
Net Capital Assets funded from Operations	21	(6,472)	36	(100.6%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	4,440	10,034	2	
Transfer from appropriated surplus	(101)	(101)		
Prior year (surplus) / deficit	(9,931)	(9,931)		
Current year unappropriated surplus	(5,592)	2	2	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		20.0%	5.0%	5.0%	5.0%	5.0%	
Parcel taxes	(25,430)	(30,516)	(32,042)	(33,644)	(35,326)	(37,092)	(168,620)
	(25,430)	(30,516)	(32,042)	(33,644)	(35,326)	(37,092)	(168,620)
Utility user fees	(4,580)	(4,580)	(4,717)	(4,859)	(5,005)	(5,155)	(24,316)
Interdepartmental recoveries	(46)	(46)	(46)	(46)	(46)	(46)	(230)
Total Operating Revenues	(30,056)	(35,142)	(36,805)	(38,549)	(40,377)	(42,293)	(193,166)
Operating Expenditures							
Administration	2,827	2,880	2,909	2,909	2,909	2,909	14,516
Professional fees	1,020	880	550	550	550	550	3,080
Building ops	4,507	4,464	2,598	2,676	2,247	2,314	14,299
Veh & Equip ops	2,302	2,269	2,337	2,408	2,480	2,554	12,048
Operating costs	12,233	14,493	11,928	12,286	15,655	13,124	67,486
Wages & benefits	8,712	9,121	9,349	9,582	9,822	10,067	47,941
Contributions to reserve funds	14,959	999	7,084	7,904	6,170	10,183	32,340
Total Operating Expenditures	46,560	35,106	36,755	38,315	39,833	41,701	191,710
Operating (surplus)/deficit	16,504	(36)	(50)	(234)	(544)	(592)	(1,456)
Capital Asset Expenditures							
Capital expenditures	98,105	106,735	21,112	8,996	5,201	74	142,118
Transfer from reserves	(2,177)	(9,699)	(19,815)	(4,500)	(4,500)		(38,514)
Grants and other	(102,400)	(50,000)					(50,000)
New borrowing		(47,000)	(1,260)	(4,410)	(630)		(53,300)
Net Capital Assets funded from Operations	(6,472)	36	37	86	71	74	304
Capital Financing Charges							
Existing debt (principal)			13	148	473	518	1,152
Total Capital Financing Charges			13	148	473	518	1,152
Net (surplus)/deficit for the year	10,032						
Add: Transfer from appropriated surplus	(101)						
Add: Prior year (surplus) / deficit	(9,931)						
(Surplus) applied to future years							

Water - Melrose Terrace

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE	5,041	16,260	4,410	630		26,341
MN-2046 MINOR CAP - WATER MELROSE TERRACE	4,500	4,500	4,500	4,500		18,000
PC-2046 COMPUTER - WATER MELROSE TERRACE	36	37	86	71	74	304
VH-2046 VEHICLE - WATER MELROSE TERRACE	158	315				473
WT-0029 MELROSE TERRACE RESERVOIR REPLACEMENT	97,000					97,000
Total Water - Melrose Terrace	106,735	21,112	8,996	5,201	74	142,118

Water - Melrose Terrace

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	24,477	16,116	3,817	7,172	8,860
Contributions	874	6,959	7,779	6,045	10,058
Interest earned	306	242	76	143	177
Withdrawals for capital projects:					
MAJOR CAP - WATER MELROSE TERRACE	(9,541)	(19,500)	(4,500)	(4,500)	
Total Withdrawals for capital projects	(9,541)	(19,500)	(4,500)	(4,500)	
Closing Balance Reserve Fund	16,116	3,817	7,172	8,860	19,095
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER MELROSE TERRACE	(158)	(315)			
Total Withdrawals for capital projects	(158)	(315)			
Closing Balance Reserve Account	(158)	(315)			
New Borrowing					
MAJOR CAP - WATER MELROSE TERRACE		1,260	4,410	630	
MELROSE TERRACE RESERVOIR REPLACEMENT	47,000				
Total New Borrowing	47,000	1,260	4,410	630	



FINANCIAL PLAN
Water - Nanoose Peninsula
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(821,329)	(1,095,106)	(1,204,617)	10.0%
	(821,329)	(1,095,106)	(1,204,617)	10.0%
Operations	(10,530)	(16,000)	(16,000)	
Utility user fees	(726,723)	(755,700)	(755,700)	
Miscellaneous	(6,331)			
Interdepartmental recoveries	(4,941)	(4,174)	(4,174)	
Total Operating Revenues	(1,569,854)	(1,870,980)	(1,980,491)	5.9%
Operating Expenditures				
Administration	139,072	199,472	150,430	
Professional fees	25,915	93,790	52,020	
Building oper & maint	107,007	184,958	164,377	
Vehicle & Equip- oper & maint	58,320	103,351	97,603	
Operating costs	113,348	464,065	454,288	
Total Operating Expenditures (excluding wages)	443,662	1,045,636	918,718	(12.1%)
Wages & benefits	564,566	780,412	813,928	4.3%
Total Operating Expenditures (including wages)	1,008,228	1,826,048	1,732,646	(5.1%)
Contribution to reserve funds	244,215	374,958	161,883	
Operating (surplus) / deficit	(317,411)	330,026	(85,962)	
Capital Asset Expenditures				
Capital expenditures	326,677	1,078,605	1,535,920	
Transfers from reserves	(324,821)	(649,138)	(155,608)	
New borrowing		(357,058)	(1,377,058)	
Net Capital Assets funded from Operations	1,856	72,409	3,254	(95.5%)
Capital Financing Charges				
Existing debt (principal)	25,322	33,762	48,361	
Existing debt (interest)	17,890	30,493	23,575	
New Debt (principal & interest)		3,571	13,771	
Total Capital Financing Charges	43,212	67,826	85,707	26.4%
Accumulated Surplus				
Net (surplus)/deficit for the year	(272,343)	470,261	2,999	
Transfer to appropriated surplus	3,000			
Transfer from appropriated surplus	(113,311)	(113,311)	(3,000)	
Prior year (surplus) / deficit	(356,951)	(356,951)		
Current year unappropriated surplus	(739,605)	(1)	(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		10.0%	10.0%	8.0%	5.0%	3.0%	
Parcel taxes	(1,095,106)	(1,204,617)	(1,325,079)	(1,431,085)	(1,502,639)	(1,547,718)	(7,011,138)
	(1,095,106)	(1,204,617)	(1,325,079)	(1,431,085)	(1,502,639)	(1,547,718)	(7,011,138)
Operations	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(80,000)
Utility user fees	(755,700)	(755,700)	(778,371)	(801,722)	(825,774)	(850,547)	(4,012,114)
Interdepartmental recoveries	(4,174)	(4,174)	(4,174)	(4,174)	(4,174)	(4,174)	(20,870)
Total Operating Revenues	(1,870,980)	(1,980,491)	(2,123,624)	(2,252,981)	(2,348,587)	(2,418,439)	(11,124,122)
Operating Expenditures							
Administration	199,473	150,431	151,935	151,935	151,935	151,935	758,171
Professional fees	93,790	52,020	22,020	22,020	22,020	22,020	140,100
Building ops	184,958	164,377	169,309	174,388	134,071	138,093	780,238
Veh & Equip ops	103,351	97,603	100,531	103,547	106,653	109,853	518,187
Operating costs	464,578	454,287	462,916	481,803	491,258	510,995	2,401,259
Wages & benefits	780,412	813,929	834,277	855,134	876,512	898,425	4,278,277
Contributions to reserve funds	374,445	161,883	199,277	205,403	276,135	264,336	1,107,034
Debt interest	30,493	23,575	23,575	23,575	23,575	23,575	117,875
Total Operating Expenditures	2,231,500	1,918,105	1,963,840	2,017,805	2,082,159	2,119,232	10,101,141
Operating (surplus)/deficit	360,520	(62,386)	(159,784)	(235,176)	(266,428)	(299,207)	(1,022,981)
Capital Asset Expenditures							
Capital expenditures	1,078,605	1,535,920	1,214,333	902,616	532,747	76,639	4,262,255
Transfer from reserves	(649,138)	(155,608)	(198,205)	(500,000)	(70,000)	(70,000)	(993,813)
New borrowing	(357,058)	(1,377,058)	(1,012,820)	(394,870)	(456,410)		(3,241,158)
Net Capital Assets funded from Operations	72,409	3,254	3,308	7,746	6,337	6,639	27,284
Capital Financing Charges							
Existing debt (principal)	33,762	48,361	48,361	48,361	48,361	48,361	241,805
New debt (principal & interest)	3,571	13,771	108,115	179,069	211,730	244,207	756,892
Total Capital Financing Charges	37,333	62,132	156,476	227,430	260,091	292,568	998,697
Net (surplus)/deficit for the year	470,262	3,000					3,000
Add: Transfer from appropriated surplus	(113,311)	(3,000)					(3,000)
Add: Prior year (surplus) / deficit	(356,951)						
(Surplus) applied to future years							



Water - Nanoose Peninsula

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	88,562	282,820	864,870	526,410	70,000	1,832,662
PC-2047 COMPUTER - WATER NANOOSE PENINSULA	3,255	3,308	7,746	6,337	6,639	27,285
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	14,103	28,205				42,308
WT-0005 NB WT - FAIRWINDS RESERVOIR	300,000	900,000				1,200,000
WT-0006 NB WT- OUTRIGGER RD MAIN 2017	160,000					160,000
WT-0007 NB WT - DORCAS PT RD WTR MAIN	885,000					885,000
WT-0019 NB WT - DOLPHIN DRIVE MAIN 2018	85,000					85,000
WT-0020 NB WT - DCC MAJOR UPDATE STUDY			30,000			30,000
Total Water - Nanoose Peninsula	1,535,920	1,214,333	902,616	532,747	76,639	4,262,255

Water - Nanoose Peninsula

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	414,936	499,358	523,942	227,641	426,146
Contributions	220,740	187,094	193,220	263,952	252,153
Interest earned	5,187	7,490	10,479	4,553	8,523
Withdrawals for capital projects:					
MAJOR CAP - WATER NANOOSE PENINSULA	(88,563)	(170,000)	(470,000)	(70,000)	(70,000)
NB WT- OUTRIGGER RD MAIN 2017	(52,942)				
NB WT - DCC MAJOR UPDATE STUDY			(30,000)		
Total Withdrawals for capital projects	(141,505)	(170,000)	(500,000)	(70,000)	(70,000)
Closing Balance Reserve Fund	499,358	523,942	227,641	426,146	616,822
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	73,193	69,130	40,189	61,015	82,257
Contributions	20,022	20,022	20,022	20,022	20,022
Interest earned	915	1,037	804	1,220	1,645
Withdrawals for capital projects:					
VEHICLE - WATER NANOOSE PENINSULA	(14,103)	(28,205)			
Total Withdrawals for capital projects	(14,103)	(28,205)			
Other transfers out of Reserve	10,897	21,795			
Closing Balance Reserve Account	69,130	40,189	61,015	82,257	103,924
New Borrowing					
MAJOR CAP - WATER NANOOSE PENINSULA		112,820	394,870	456,410	
NB WT - FAIRWINDS RESERVOIR	300,000	900,000			
NB WT- OUTRIGGER RD MAIN 2017	107,058				
NB WT - DORCAS PT RD WTR MAIN	885,000				
NB WT - DOLPHIN DRIVE MAIN 2018	85,000				
Total New Borrowing	1,377,058	1,012,820	394,870	456,410	
New Debt Principal/Int		97,987	77,133	32,046	37,041
New Debt Principal/Int(Cumulative)		97,987	175,120	207,166	244,207
Borrowing cost	13,771	10,128	3,949	4,564	



FINANCIAL PLAN
Water - Bulk Water Nanoose Bay
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(886,891)	(1,182,521)	(1,217,997)	3.0%
	(886,891)	(1,182,521)	(1,217,997)	3.0%
Grants in lieu of taxes	(2,547)			
Miscellaneous	(2,096)			
Interdepartmental recoveries	(176)	(237,547)	(224,947)	
Total Operating Revenues	(891,710)	(1,420,068)	(1,442,944)	1.6%
Operating Expenditures				
Administration	11,154	15,259	12,461	
Professional fees	3,058	10,300	7,850	
Building oper & maint	19,657	22,890	22,750	
Vehicle & Equip- oper & maint	4,372	2,623	3,372	
Operating costs	203,002	265,333	251,756	
Total Operating Expenditures (excluding wages)	241,243	316,405	298,189	(5.8%)
Wages & benefits	63,271	74,140	90,653	22.3%
Total Operating Expenditures (including wages)	304,514	390,545	388,842	(0.4%)
Contribution to reserve funds	714,822	714,851	641,865	
Operating (surplus) / deficit	127,626	(314,672)	(412,237)	
Capital Asset Expenditures				
Capital expenditures	128,492	215,599	45,207	
Transfers from reserves	(128,371)	(215,452)	(44,827)	
Net Capital Assets funded from Operations	121	147	380	158.5%
Capital Financing Charges				
Existing debt (principal)	179,265	239,020	239,020	
Existing debt (interest)	139,853	186,471	167,263	
Total Capital Financing Charges	319,118	425,491	406,283	(4.5%)
Accumulated Surplus				
Net (surplus)/deficit for the year	446,865	110,966	(5,574)	
Transfer from appropriated surplus	(2,216)	(2,216)		
Prior year (surplus) / deficit	(116,059)	(108,749)	5,575	
Current year unappropriated surplus	328,590	1	1	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.0%	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(1,182,521)	(1,217,997)	(1,242,357)	(1,267,204)	(1,292,548)	(1,318,399)	(6,338,505)
	(1,182,521)	(1,217,997)	(1,242,357)	(1,267,204)	(1,292,548)	(1,318,399)	(6,338,505)
Interdepartmental recoveries	(237,547)	(224,947)	(224,947)	(224,947)	(224,947)	(224,947)	(1,124,735)
Total Operating Revenues	(1,420,068)	(1,442,944)	(1,467,304)	(1,492,151)	(1,517,495)	(1,543,346)	(7,463,240)
Operating Expenditures							
Administration	15,259	12,461	12,461	12,461	12,461	12,461	62,305
Professional fees	10,300	7,850	7,850	7,850	7,850	7,850	39,250
Building ops	22,890	22,750	23,433	24,135	23,245	23,942	117,505
Veh & Equip ops	2,623	3,372	3,473	3,577	3,684	3,795	17,901
Operating costs	265,332	251,756	259,308	267,088	275,100	283,353	1,336,605
Wages & benefits	74,140	90,652	92,918	95,241	97,622	100,063	476,496
Contributions to reserve funds	714,851	641,865	746,730	759,895	785,373	799,371	3,733,234
Debt interest	186,471	167,263	148,055	148,055	143,031	143,031	749,435
Total Operating Expenditures	1,291,866	1,197,969	1,294,228	1,318,302	1,348,366	1,373,866	6,532,731
Operating (surplus)/deficit	(128,202)	(244,975)	(173,076)	(173,849)	(169,129)	(169,480)	(930,509)
Capital Asset Expenditures							
Capital expenditures	215,599	45,207	84,705	22,573	19,269	578	172,332
Transfer from reserves	(215,452)	(44,827)	(80,300)	(7,800)	(16,900)		(149,827)
New borrowing			(4,000)	(14,000)	(2,000)		(20,000)
Net Capital Assets funded from Operations	147	380	405	773	369	578	2,505
Capital Financing Charges							
Existing debt (principal)	239,020	239,020	172,631	172,631	167,299	167,299	918,880
New debt (principal & interest)			40	445	1,461	1,603	3,549
Total Capital Financing Charges	239,020	239,020	172,671	173,076	168,760	168,902	922,429
Net (surplus)/deficit for the year	110,965	(5,575)					(5,575)
Add: Transfer from appropriated surplus	(2,216)						
Add: Prior year (surplus) / deficit	(108,749)	5,575					5,575
(Surplus) applied to future years							



Water - Bulk Water Nanoose Bay

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	44,327	83,300	21,800	18,900		168,327
PC-2048 COMPUTER - BULK WATER NANOOSE BAY	380	405	773	369	578	2,505
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	500	1,000				1,500
Total Water - Bulk Water Nanoose Bay	45,207	84,705	22,573	19,269	578	172,332

Water - Bulk Water Nanoose Bay

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	846,980	1,450,270	2,134,619	2,924,571	3,746,700
Contributions	637,030	741,895	755,060	780,538	794,536
Interest earned	10,587	21,754	42,692	58,491	74,934
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER NANOOSE BAY	(44,327)	(79,300)	(7,800)	(16,900)	
Total Withdrawals for capital projects	(44,327)	(79,300)	(7,800)	(16,900)	
Closing Balance Reserve Fund	1,450,270	2,134,619	2,924,571	3,746,700	4,616,170
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	157,049	159,012	161,397	164,625	167,918
Interest earned	1,963	2,385	3,228	3,293	3,358
Withdrawals for capital projects:					
Closing Balance DCC Fund	159,012	161,397	164,625	167,918	171,276
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - BULK WATER NANOOSE BAY	(500)	(1,000)			
Total Withdrawals for capital projects	(500)	(1,000)			
Closing Balance Reserve Account	(500)	(1,000)			
New Borrowing					
MAJOR CAP - BULK WATER NANOOSE BAY		4,000	14,000	2,000	
Total New Borrowing		4,000	14,000	2,000	
New Debt Principal/Int			305	1,136	162
New Debt Principal/Int(Cumulative)			305	1,441	1,603
Borrowing cost		40	140	20	



FINANCIAL PLAN
Water - Bulk Water French Creek
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(3,240)	(4,320)	(4,320)	
	(3,240)	(4,320)	(4,320)	
Transfer from reserve - non capital	(18,967)	(15,675)	(36,306)	
Total Operating Revenues	(22,207)	(19,995)	(40,626)	103.2%
Operating Expenditures				
Administration	1,372	1,780	1,000	
Vehicle & Equip- oper & maint			263	
Operating costs	10,634	10,565	11,307	
Total Operating Expenditures (excluding wages)	12,006	12,345	12,570	1.8%
Wages & benefits	13,694	11,112	25,368	128.3%
Total Operating Expenditures (including wages)	25,700	23,457	37,938	61.7%
Contribution to reserve funds	2,486	2,515	2,515	
Operating (surplus) / deficit	5,979	5,977	(173)	
Capital Asset Expenditures				
Capital expenditures	30	33	172	
Net Capital Assets funded from Operations	30	33	172	421.2%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	6,009	6,010	(1)	
Prior year (surplus) / deficit	(6,010)	(6,010)		
Current year unappropriated surplus	(1)		(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Parcel taxes	(4,320)	(4,320)	(4,320)	(4,320)	(4,320)	(4,320)	(21,600)
	(4,320)	(4,320)	(4,320)	(4,320)	(4,320)	(4,320)	(21,600)
Miscellaneous	(15,675)	(36,306)	(37,301)	(38,200)	(39,250)	(40,433)	(191,490)
Total Operating Revenues	(19,995)	(40,626)	(41,621)	(42,520)	(43,570)	(44,753)	(213,090)
Operating Expenditures							
Administration	1,780	1,000	1,000	1,000	1,000	1,000	5,000
Veh & Equip ops		263	271	279	288	296	1,397
Operating costs	10,565	11,307	11,646	11,995	12,355	12,726	60,029
Wages & benefits	11,112	25,369	26,003	26,653	27,319	28,002	133,346
Contributions to reserve funds	2,515	2,515	2,515	2,515	2,515	2,515	12,575
Total Operating Expenditures	25,972	40,454	41,435	42,442	43,477	44,539	212,347
Operating (surplus)/deficit	5,977	(172)	(186)	(78)	(93)	(214)	(743)
Capital Asset Expenditures							
Capital expenditures	33	172	186	78	93	214	743
Net Capital Assets funded from Operations	33	172	186	78	93	214	743
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,010						
Add: Prior year (surplus) / deficit	(6,010)						
(Surplus) applied to future years							

Water - Bulk Water French Creek

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	744,911	718,902	693,521	670,234	645,720
Interest earned	9,311	10,784	13,870	13,405	12,914
Withdrawals for capital projects:					
Other transfers out of Reserve	35,320	36,165	37,157	37,919	38,860
Closing Balance Reserve Fund	718,902	693,521	670,234	645,720	619,774



FINANCIAL PLAN
Water - San Pareil Fire
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(55,451)	(73,935)	(73,935)	
	(55,451)	(73,935)	(73,935)	
Operations		(277)	(277)	
Total Operating Revenues	(55,451)	(74,212)	(74,212)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(55,451)	(74,212)	(74,212)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	28,073	37,430	37,430	
Existing debt (interest)	27,586	37,059	36,782	
Total Capital Financing Charges	55,659	74,489	74,212	(0.4%)
Accumulated Surplus				
Net (surplus)/deficit for the year	208	277		
Prior year (surplus) / deficit	(277)	(277)		
Current year unappropriated surplus	(69)			

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

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



FINANCIAL PLAN
Water - Westurne Heights
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(16,274)	(21,698)	(22,132)	2.0%
	(16,274)	(21,698)	(22,132)	2.0%
Utility user fees	(2,608)	(2,492)	(2,492)	
Miscellaneous	(41)			
Interdepartmental recoveries	(53)	(44)	(254)	
Total Operating Revenues	(18,976)	(24,234)	(24,878)	2.7%
Operating Expenditures				
Administration	1,150	1,651	1,455	
Professional fees	46	840	1,720	
Building oper & maint	318	771	745	
Vehicle & Equip- oper & maint	514	906	939	
Operating costs	2,136	6,236	5,142	
Total Operating Expenditures (excluding wages)	4,164	10,404	10,001	(3.9%)
Wages & benefits	3,815	5,248	5,519	5.2%
Total Operating Expenditures (including wages)	7,979	15,652	15,520	(0.8%)
Contribution to reserve funds	14,068	14,068	5,212	
Operating (surplus) / deficit	3,071	5,486	(4,146)	
Capital Asset Expenditures				
Capital expenditures	58	1,124	10,158	
Transfers from reserves	(47)	(1,107)	(10,136)	
Net Capital Assets funded from Operations	11	17	22	29.4%
Capital Financing Charges				
Existing debt (principal)	1,675	2,233	2,233	
Existing debt (interest)	1,418	1,890	1,890	
Total Capital Financing Charges	3,093	4,123	4,123	
Accumulated Surplus				
Net (surplus)/deficit for the year	6,175	9,626	(1)	
Transfer from appropriated surplus	(101)	(101)		
Prior year (surplus) / deficit	(9,526)	(9,526)		
Current year unappropriated surplus	(3,452)	(1)	(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		2.0%	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(21,698)	(22,132)	(22,575)	(23,026)	(23,487)	(23,956)	(115,176)
	(21,698)	(22,132)	(22,575)	(23,026)	(23,487)	(23,956)	(115,176)
Utility user fees	(2,492)	(2,492)	(2,566)	(2,643)	(2,723)	(2,804)	(13,228)
Interdepartmental recoveries	(44)	(254)	(254)	(254)	(254)	(254)	(1,270)
Total Operating Revenues	(24,234)	(24,878)	(25,395)	(25,923)	(26,464)	(27,014)	(129,674)
Operating Expenditures							
Administration	1,652	1,456	1,470	1,470	1,470	1,470	7,336
Professional fees	840	1,720	500	500	500	500	3,720
Building ops	771	745	768	791	508	523	3,335
Veh & Equip ops	906	939	967	996	1,026	1,057	4,985
Operating costs	6,236	5,142	5,296	5,455	5,618	5,787	27,298
Wages & benefits	5,248	5,519	5,657	5,799	5,944	6,092	29,011
Contributions to reserve funds	14,068	5,212	6,584	6,652	6,954	7,113	32,515
Debt interest	1,890	1,890	1,890	1,890	1,890	1,890	9,450
Total Operating Expenditures	31,611	22,623	23,132	23,553	23,910	24,432	117,650
Operating (surplus)/deficit	7,377	(2,255)	(2,263)	(2,370)	(2,554)	(2,582)	(12,024)
Capital Asset Expenditures							
Capital expenditures	1,124	10,158	12,972	2,712	423	44	26,309
Transfer from reserves	(1,107)	(10,136)	(12,190)				(22,326)
New borrowing			(760)	(2,660)	(380)		(3,800)
Net Capital Assets funded from Operations	17	22	22	52	43	44	183
Capital Financing Charges							
Existing debt (principal)	2,233	2,233	2,233	2,233	2,233	2,233	11,165
New debt (principal & interest)			8	85	278	305	676
Total Capital Financing Charges	2,233	2,233	2,241	2,318	2,511	2,538	11,841
Net (surplus)/deficit for the year	9,627						
Add: Transfer from appropriated surplus	(101)						
Add: Prior year (surplus) / deficit	(9,526)						
(Surplus) applied to future years							

Water - Westurne Heights

5 Year Capital Plan

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

Water - Westurne Heights

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	29,476	24,840	19,527	26,490	33,894
Contributions	5,132	6,504	6,572	6,874	7,033
Interest earned	368	373	391	530	678
Withdrawals for capital projects:					
MAJOR CAP - WATER WESTURNE HEIGHTS	(10,041)	(12,000)			
VEHICLE - WESTURNE HEIGHTS	(95)	(190)			
Total Withdrawals for capital projects	(10,136)	(12,190)			
Closing Balance Reserve Fund	24,840	19,527	26,490	33,894	41,605
New Borrowing					
MAJOR CAP - WATER WESTURNE HEIGHTS		760	2,660	380	
Total New Borrowing		760	2,660	380	
New Debt Principal/Int			58	216	31
New Debt Principal/Int(Cumulative)			58	274	305
Borrowing cost		8	27	4	



FINANCIAL PLAN
Drinking Water/Watershed Protection
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(187,803)	(250,476)	(251,292)	0.3%
Property taxes	(438,714)	(584,952)	(587,016)	0.4%
	(626,517)	(835,428)	(838,308)	0.3%
Grants in lieu of taxes	(288)			
Transfer from reserve - non capital		(40,000)	(20,000)	
Total Operating Revenues	(626,805)	(875,428)	(858,308)	(2.0%)
Operating Expenditures				
Administration	47,640	68,570	62,830	
Professional fees	75,235	264,500	298,000	
Building oper & maint	1,875	2,500	2,625	
Vehicle & Equip- oper & maint	1,200	1,600	1,778	
Operating costs	19,482	36,890	37,894	
Program costs	31,219	213,950	201,450	
Total Operating Expenditures (excluding wages)	176,651	588,010	604,577	2.8%
Wages & benefits	257,521	390,440	478,057	22.4%
Total Operating Expenditures (including wages)	434,172	978,450	1,082,634	10.6%
Contribution to reserve funds	308	410	721	
Operating (surplus) / deficit	(192,325)	103,432	225,047	
Capital Asset Expenditures				
Capital expenditures	189	2,133	3,372	
Net Capital Assets funded from Operations	189	2,133	3,372	58.1%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(192,136)	105,565	228,419	
Transfer to appropriated surplus	126,000			
Transfer from appropriated surplus	(42,700)	(42,700)	(126,000)	
Prior year (surplus) / deficit	(62,866)	(62,866)	(102,419)	
Current year unappropriated surplus	(171,702)	(1)		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		0.3%	0.3%	0.3%	0.3%	0.3%	
Property taxes	(584,952)	(587,016)	(589,176)	(591,336)	(593,496)	(595,656)	(2,956,680)
Parcel taxes	(250,476)	(251,292)	(252,012)	(252,732)	(253,452)	(254,172)	(1,263,660)
	(835,428)	(838,308)	(841,188)	(844,068)	(846,948)	(849,828)	(4,220,340)
Miscellaneous	(40,000)	(20,000)	(30,000)				(50,000)
Total Operating Revenues	(875,428)	(858,308)	(871,188)	(844,068)	(846,948)	(849,828)	(4,270,340)
Operating Expenditures							
Administration	68,570	62,830	62,830	62,830	62,830	62,830	314,150
Professional fees	264,500	298,000	93,025	76,025	76,025	69,210	612,285
Building ops	2,500	2,625	2,678	2,731	2,786	2,841	13,661
Veh & Equip ops	1,600	1,778	1,813	1,850	1,887	1,924	9,252
Operating costs	36,890	37,894	53,652	39,725	40,519	41,329	213,119
Program costs	213,950	201,450	163,301	155,170	147,364	139,989	807,274
Wages & benefits	390,441	478,057	490,008	502,259	514,815	527,686	2,512,825
Contributions to reserve funds	410	721	459	417	411	476	2,484
Total Operating Expenditures	978,861	1,083,355	867,766	841,007	846,637	846,285	4,485,050
Operating (surplus)/deficit	103,433	225,047	(3,422)	(3,061)	(311)	(3,543)	214,710
Capital Asset Expenditures							
Capital expenditures	2,133	3,372	3,422	3,061	311	3,543	13,709
Net Capital Assets funded from Operations	2,133	3,372	3,422	3,061	311	3,543	13,709
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	105,566	228,419					228,419
Add: Transfer from appropriated surplus	(42,700)	(126,000)					(126,000)
Add: Prior year (surplus) / deficit	(62,866)	(102,419)					(102,419)
(Surplus) applied to future years							



FINANCIAL PLAN
Sewer - French Creek
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(623,740)	(831,653)	(898,185)	8.0%
	(623,740)	(831,653)	(898,185)	8.0%
Operations	(3,000)	(6,000)	(6,000)	
Utility user fees	(347,072)	(338,920)	(342,584)	
Miscellaneous	(1,775)			
Interdepartmental recoveries	(2,214)	(2,214)	(2,214)	
Total Operating Revenues	(977,801)	(1,178,787)	(1,248,983)	6.0%
Operating Expenditures				
Administration	19,151	29,646	28,661	
Professional fees	1,553	14,885	13,595	
Building oper & maint	11,204	17,572	16,672	
Vehicle & Equip- oper & maint	7,586	15,200	15,278	
Operating costs	698,273	931,826	975,222	
Total Operating Expenditures (excluding wages)	737,767	1,009,129	1,049,428	4.0%
Wages & benefits	128,979	175,805	189,761	7.9%
Total Operating Expenditures (including wages)	866,746	1,184,934	1,239,189	4.6%
Contribution to reserve funds	21,295	21,315	19,180	
Operating (surplus) / deficit	(89,760)	27,462	9,386	
Capital Asset Expenditures				
Capital expenditures	2,002	63,430	3,957	
Transfers from reserves	(1,578)	(51,025)	(3,215)	
Net Capital Assets funded from Operations	424	12,405	742	(94.0%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(89,336)	39,867	10,128	
Transfer from appropriated surplus	(10,750)	(10,750)		
Prior year (surplus) / deficit	(29,114)	(29,114)	(10,123)	
Current year unappropriated surplus	(129,200)	3	5	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		8.0%	4.0%	3.0%	3.0%	3.0%	
Parcel taxes	(831,653)	(898,185)	(934,113)	(962,136)	(991,000)	(1,020,730)	(4,806,164)
	(831,653)	(898,185)	(934,113)	(962,136)	(991,000)	(1,020,730)	(4,806,164)
Operations	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(30,000)
Utility user fees	(338,920)	(342,584)	(352,862)	(363,447)	(374,351)	(385,581)	(1,818,825)
Interdepartmental recoveries	(2,214)	(2,214)	(2,214)	(2,214)	(2,214)	(2,214)	(11,070)
Total Operating Revenues	(1,178,787)	(1,248,983)	(1,295,189)	(1,333,797)	(1,373,565)	(1,414,525)	(6,666,059)
Operating Expenditures							
Administration	29,646	28,660	28,947	28,947	28,947	28,947	144,448
Professional fees	14,885	13,595	6,500	6,500	6,500	6,500	39,595
Building ops	17,572	16,671	17,171	17,687	7,833	8,068	67,430
Veh & Equip ops	15,199	15,277	15,735	16,207	16,693	17,194	81,106
Operating costs	931,824	975,220	1,004,476	1,034,610	1,065,649	1,097,618	5,177,573
Wages & benefits	175,805	189,761	194,505	199,368	204,352	209,461	997,447
Contributions to reserve funds	21,315	19,180	26,843	25,696	32,502	34,652	138,873
Total Operating Expenditures	1,206,246	1,258,364	1,294,177	1,329,015	1,362,476	1,402,440	6,646,472
Operating (surplus)/deficit	27,459	9,381	(1,012)	(4,782)	(11,089)	(12,085)	(19,587)
Capital Asset Expenditures							
Capital expenditures	63,430	3,957	32,905	91,786	14,304	1,514	144,466
Transfer from reserves	(51,025)	(3,215)	(6,430)				(9,645)
New borrowing			(25,720)	(90,020)	(12,860)		(128,600)
Net Capital Assets funded from Operations	12,405	742	755	1,766	1,444	1,514	6,221
Capital Financing Charges							
Existing debt (principal)			257	3,016	9,645	10,571	23,489
Total Capital Financing Charges			257	3,016	9,645	10,571	23,489
Net (surplus)/deficit for the year	39,864	10,123					10,123
Add: Transfer from appropriated surplus	(10,750)						
Add: Prior year (surplus) / deficit	(29,114)	(10,123)					(10,123)
(Surplus) applied to future years							



Sewer - French Creek

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION		25,720	90,020	12,860		128,600
PC-7550 COMPUTER - SEWER FRENCH CR COLLECTION	742	755	1,766	1,444	1,514	6,221
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	3,215	6,430				9,645
Total Sewer - French Creek	3,957	32,905	91,786	14,304	1,514	144,466

Sewer - French Creek

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	520,874	540,690	566,553	600,920	642,780
Contributions	16,520	24,183	23,036	29,842	31,992
Interest earned	6,511	8,110	11,331	12,018	12,856
Withdrawals for capital projects:					
VEHICLE - SEWER FRENCH CR COLLECTION	(3,215)	(6,430)			
Total Withdrawals for capital projects	(3,215)	(6,430)			
Closing Balance Reserve Fund	540,690	566,553	600,920	642,780	687,628
New Borrowing					
MAJOR CAP - SEWER FRENCH CR COLLECTION		25,720	90,020	12,860	
Total New Borrowing		25,720	90,020	12,860	



FINANCIAL PLAN
Sewer Fairwinds
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(36,030)	(48,040)	(55,726)	16.0%
	(36,030)	(48,040)	(55,726)	16.0%
Grants in lieu of taxes	(2,434)			
Operations	(1,800)	(4,800)	(3,000)	
Utility user fees	(64,560)	(62,792)	(64,120)	
Miscellaneous	(572)			
Interdepartmental recoveries	(947)	(946)	(946)	
Total Operating Revenues	(106,343)	(116,578)	(123,792)	6.2%
Operating Expenditures				
Administration	8,442	12,939	12,871	
Professional fees	645	10,945	10,415	
Building oper & maint	4,771	7,563	7,219	
Vehicle & Equip- oper & maint	3,172	6,141	6,428	
Operating costs	5,171	16,019	14,514	
Total Operating Expenditures (excluding wages)	22,201	53,607	51,447	(4.0%)
Wages & benefits	53,533	73,921	77,046	4.2%
Total Operating Expenditures (including wages)	75,734	127,528	128,493	0.8%
Contribution to reserve funds	17,354	17,363	2,692	
Operating (surplus) / deficit	(13,255)	28,313	7,393	
Capital Asset Expenditures				
Capital expenditures	832	27,124	1,643	
Transfers from reserves	(656)	(21,815)	(1,335)	
Net Capital Assets funded from Operations	176	5,309	308	(94.2%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(13,079)	33,622	7,701	
Transfer from appropriated surplus	(10,750)	(10,750)		
Prior year (surplus) / deficit	(22,872)	(22,872)	(7,697)	
Current year unappropriated surplus	(46,701)		4	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		16.0%	10.0%	4.0%	3.0%	3.0%	
Parcel taxes	(48,040)	(55,726)	(61,299)	(63,751)	(65,663)	(67,633)	(314,072)
	(48,040)	(55,726)	(61,299)	(63,751)	(65,663)	(67,633)	(314,072)
Operations	(4,800)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Utility user fees	(62,792)	(64,120)	(66,044)	(68,025)	(70,066)	(72,168)	(340,423)
Interdepartmental recoveries	(946)	(946)	(946)	(946)	(946)	(946)	(4,730)
Total Operating Revenues	(116,578)	(123,792)	(131,289)	(135,722)	(139,675)	(143,747)	(674,225)
Operating Expenditures							
Administration	12,939	12,870	12,999	12,999	12,999	12,999	64,866
Professional fees	10,945	10,415	7,500	7,500	7,500	7,500	40,415
Building ops	7,563	7,219	7,435	7,658	3,576	3,683	29,571
Veh & Equip ops	6,141	6,426	6,619	6,818	7,022	7,233	34,118
Operating costs	16,018	14,513	14,948	15,397	15,859	16,334	77,051
Wages & benefits	73,922	77,046	78,972	80,947	82,970	85,045	404,980
Contributions to reserve funds	17,363	2,692	2,396	2,417	5,144	5,936	18,585
Total Operating Expenditures	144,891	131,181	130,869	133,736	135,070	138,730	669,586
Operating (surplus)/deficit	28,313	7,389	(420)	(1,986)	(4,605)	(5,017)	(4,639)
Capital Asset Expenditures							
Capital expenditures	27,124	1,643	13,663	38,114	5,940	628	59,988
Transfer from reserves	(21,815)	(1,335)	(2,670)	(37,380)	(5,340)		(4,005)
New borrowing			(10,680)	(37,380)	(5,340)		(53,400)
Net Capital Assets funded from Operations	5,309	308	313	734	600	628	2,583
Capital Financing Charges							
Existing debt (principal)			107	1,252	4,005	4,389	9,753
Total Capital Financing Charges			107	1,252	4,005	4,389	9,753
Net (surplus)/deficit for the year	33,622	7,697					7,697
Add: Transfer from appropriated surplus	(10,750)						
Add: Prior year (surplus) / deficit	(22,872)	(7,697)					(7,697)
(Surplus) applied to future years							



**Sewer Fairwinds
5 Year Capital Plan**

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-7551 MAJOR CAP - SEWER FAIRWINDS COLLECTION		10,680	37,380	5,340		53,400
PC-7551 COMPUTER - SEWER FAIRWINDS COLLECTION	308	313	734	600	628	2,583
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	1,335	2,670				4,005
Total Sewer Fairwinds	1,643	13,663	38,114	5,940	628	59,988

Sewer Fairwinds

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	163,974	167,621	171,436	176,187	183,760
Contributions	1,597	1,301	1,322	4,049	4,841
Interest earned	2,050	2,514	3,429	3,524	3,675
Withdrawals for capital projects:					
Closing Balance Reserve Fund	167,621	171,436	176,187	183,760	192,276
New Borrowing					
MAJOR CAP - SEWER FAIRWINDS COLLECTION		10,680	37,380	5,340	
Total New Borrowing		10,680	37,380	5,340	



FINANCIAL PLAN
Sewer - Pacific Shores
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(60,749)	(80,999)	(83,429)	3.0%
	(60,749)	(80,999)	(83,429)	3.0%
Miscellaneous	(94)			
Interdepartmental recoveries	(150)	(151)	(151)	
Total Operating Revenues	(60,993)	(81,150)	(83,580)	3.0%
Operating Expenditures				
Administration	1,597	2,419	2,120	
Professional fees	105	1,085	1,995	
Building oper & maint	764	1,124	1,067	
Vehicle & Equip- oper & maint	519	1,322	1,448	
Operating costs	39,503	54,671	56,652	
Total Operating Expenditures (excluding wages)	42,488	60,621	63,282	4.4%
Wages & benefits	8,724	12,066	12,629	4.7%
Total Operating Expenditures (including wages)	51,212	72,687	75,911	4.4%
Contribution to reserve funds	18,448	18,451	7,729	
Operating (surplus) / deficit	8,667	9,988	60	
Capital Asset Expenditures				
Capital expenditures	136	29,310	25,268	
Transfers from reserves	(107)	(28,468)	(25,218)	
Net Capital Assets funded from Operations	29	842	50	(94.1%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	8,696	10,830	110	
Transfer from appropriated surplus	(1,500)	(1,500)		
Prior year (surplus) / deficit	(9,329)	(9,329)	(108)	
Current year unappropriated surplus	(2,133)	1	2	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(80,999)	(83,429)	(85,932)	(88,510)	(91,165)	(93,900)	(442,936)
	(80,999)	(83,429)	(85,932)	(88,510)	(91,165)	(93,900)	(442,936)
Interdepartmental recoveries	(151)	(151)	(151)	(151)	(151)	(151)	(755)
Total Operating Revenues	(81,150)	(83,580)	(86,083)	(88,661)	(91,316)	(94,051)	(443,691)
Operating Expenditures							
Administration	2,419	2,120	2,141	2,141	2,141	2,141	10,684
Professional fees	1,085	1,995	1,500	1,500	1,500	1,500	7,995
Building ops	1,124	1,067	1,099	1,132	463	476	4,237
Veh & Equip ops	1,322	1,447	1,490	1,535	1,581	1,628	7,681
Operating costs	54,670	56,651	58,350	60,101	61,904	63,761	300,767
Wages & benefits	12,066	12,629	12,945	13,268	13,600	13,940	66,382
Contributions to reserve funds	18,451	7,729	8,490	8,660	9,376	9,788	44,043
Total Operating Expenditures	91,137	83,638	86,015	88,337	90,565	93,234	441,789
Operating (surplus)/deficit	9,987	58	(68)	(324)	(751)	(817)	(1,902)
Capital Asset Expenditures							
Capital expenditures	29,310	25,268	22,226	6,210	20,968	102	74,774
Transfer from reserves	(28,468)	(25,218)	(20,435)		(20,000)		(65,653)
New borrowing			(1,740)	(6,090)	(870)		(8,700)
Net Capital Assets funded from Operations	842	50	51	120	98	102	421
Capital Financing Charges							
Existing debt (principal)			17	204	653	715	1,589
Total Capital Financing Charges			17	204	653	715	1,589
Net (surplus)/deficit for the year	10,829	108					108
Add: Transfer from appropriated surplus	(1,500)						
Add: Prior year (surplus) / deficit	(9,329)	(108)					(108)
(Surplus) applied to future years							



Sewer - Pacific Shores

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-7554 MAJOR CAP - SEWER PACIFIC SHORES	25,000	21,740	6,090	20,870		73,700
PC-7554 COMPUTER - SEWER PACIFIC SHORES	50	51	120	98	102	421
VH-7554 VEHICLE - SEWER PACIFIC SHORES	218	435				653
Total Sewer - Pacific Shores	25,268	22,226	6,210	20,968	102	74,774

Sewer - Pacific Shores

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	89,489	73,151	62,552	72,277	62,913
Contributions	7,543	8,304	8,474	9,190	9,602
Interest earned	1,119	1,097	1,251	1,446	1,258
Withdrawals for capital projects:					
MAJOR CAP - SEWER PACIFIC SHORES	(25,000)	(20,000)		(20,000)	
Total Withdrawals for capital projects	(25,000)	(20,000)		(20,000)	
Closing Balance Reserve Fund	73,151	62,552	72,277	62,913	73,773
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER PACIFIC SHORES	(218)	(435)			
Total Withdrawals for capital projects	(218)	(435)			
Closing Balance Reserve Account	(218)	(435)			
New Borrowing					
MAJOR CAP - SEWER PACIFIC SHORES		1,740	6,090	870	
Total New Borrowing		1,740	6,090	870	



FINANCIAL PLAN
Sewer - Surfside
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(18,783)	(25,044)	(26,797)	7.0%
	(18,783)	(25,044)	(26,797)	7.0%
Utility user fees	(5,893)	(5,771)	(5,862)	
Transfer from reserve - non capital		(15,000)		
Miscellaneous	(20)			
Interdepartmental recoveries	(33)	(33)	(33)	
Total Operating Revenues	(24,729)	(45,848)	(32,692)	(28.7%)
Operating Expenditures				
Administration	947	1,329	2,050	
Professional fees	3,397	15,330	310	
Building oper & maint	22	213	214	
Vehicle & Equip- oper & maint	117	460	440	
Operating costs	15,233	22,934	26,547	
Total Operating Expenditures (excluding wages)	19,716	40,266	29,561	(26.6%)
Wages & benefits	1,882	2,472	2,576	4.2%
Total Operating Expenditures (including wages)	21,598	42,738	32,137	(24.8%)
Contribution to reserve funds	17,200	17,201	618	
Operating (surplus) / deficit	14,069	14,091	63	
Capital Asset Expenditures				
Capital expenditures	29	950	120,055	
Transfers from reserves	(23)	(763)	(45)	
Grants and other			(120,000)	
Net Capital Assets funded from Operations	6	187	10	(94.7%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	14,075	14,278	73	
Prior year (surplus) / deficit	(14,277)	(14,277)	(74)	
Current year unappropriated surplus	(202)	1	(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		7.0%	5.0%	5.0%	5.0%	3.0%	
Parcel taxes	(25,044)	(26,797)	(28,137)	(29,544)	(31,021)	(31,952)	(147,451)
	(25,044)	(26,797)	(28,137)	(29,544)	(31,021)	(31,952)	(147,451)
Utility user fees	(5,771)	(5,862)	(6,038)	(6,219)	(6,406)	(6,598)	(31,123)
Interdepartmental recoveries	(33)	(33)	(33)	(33)	(33)	(33)	(165)
Miscellaneous	(15,000)						
Total Operating Revenues	(45,848)	(32,692)	(34,208)	(35,796)	(37,460)	(38,583)	(178,739)
Operating Expenditures							
Administration	1,329	2,050	2,070	2,070	2,070	2,070	10,330
Professional fees	15,330	310	310	310	310	310	1,550
Building ops	213	214	220	227	89	91	841
Veh & Equip ops	460	440	453	467	481	495	2,336
Operating costs	22,933	26,548	27,344	28,164	29,009	29,879	140,944
Wages & benefits	2,472	2,576	2,640	2,706	2,774	2,843	13,539
Contributions to reserve funds	17,201	618	1,157	1,785	2,572	2,726	8,858
Total Operating Expenditures	59,938	32,756	34,194	35,729	37,305	38,414	178,398
Operating (surplus)/deficit	14,090	64	(14)	(67)	(155)	(169)	(341)
Capital Asset Expenditures							
Capital expenditures	950	120,055	460	1,285	200	21	122,021
Transfer from reserves	(763)	(45)	(90)				(135)
Grants and other		(120,000)					(120,000)
New borrowing			(360)	(1,260)	(180)		(1,800)
Net Capital Assets funded from Operations	187	10	10	25	20	21	86
Capital Financing Charges							
Existing debt (principal)			4	42	135	148	329
Total Capital Financing Charges			4	42	135	148	329
Net (surplus)/deficit for the year	14,277	74					74
Add: Prior year (surplus) / deficit	(14,277)	(74)					(74)
(Surplus) applied to future years							



Sewer - Surfside
5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-7555 MAJOR CAP - SEWER SURFSIDE	120,000	360	1,260	180		121,800
PC-7555 COMPUTER - SEWER SURFSIDE	10	10	25	20	21	86
VH-7555 VEHICLE - SEWER SURFSIDE	45	90				135
Total Sewer - Surfside	120,055	460	1,285	200	21	122,021

Sewer - Surfside

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	30,918	31,877	33,467	35,876	39,121
Contributions	573	1,112	1,740	2,527	2,681
Interest earned	386	478	669	718	782
Withdrawals for capital projects:					
Closing Balance Reserve Fund	31,877	33,467	35,876	39,121	42,584
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER SURFSIDE	(45)	(90)			
Total Withdrawals for capital projects	(45)	(90)			
Closing Balance Reserve Account	(45)	(90)			
New Borrowing					
MAJOR CAP - SEWER SURFSIDE		360	1,260	180	
Total New Borrowing		360	1,260	180	



FINANCIAL PLAN
Sewer - Cedar
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(83,866)	(111,821)	(114,796)	2.7%
	(83,866)	(111,821)	(114,796)	2.7%
Operations	(600)			
Utility user fees	(66,943)	(65,916)	(66,794)	
Miscellaneous	(59)			
Interdepartmental recoveries	(98)	(98)	(98)	
Total Operating Revenues	(151,566)	(177,835)	(181,688)	2.2%
Operating Expenditures				
Administration	2,462	3,485	3,081	
Professional fees	2,485	1,860	1,830	
Building oper & maint	3,326	6,312	6,274	
Vehicle & Equip- oper & maint	1,821	2,585	2,639	
Operating costs	54,425	75,882	85,190	
Total Operating Expenditures (excluding wages)	64,519	90,124	99,014	9.9%
Wages & benefits	5,595	7,600	8,063	6.1%
Total Operating Expenditures (including wages)	70,114	97,724	107,077	9.6%
Contribution to reserve funds	55,492	58,493	570	
Operating (surplus) / deficit	(25,960)	(21,618)	(74,041)	
Capital Asset Expenditures				
Capital expenditures	85	7,798	47,170	
Transfers from reserves	(67)	(7,251)	(47,138)	
Net Capital Assets funded from Operations	18	547	32	(94.1%)
Capital Financing Charges				
Existing debt (principal)	35,443	47,260	47,998	
Existing debt (interest)	24,315	37,407	29,927	
Total Capital Financing Charges	59,758	84,667	77,925	(8.0%)
Accumulated Surplus				
Net (surplus)/deficit for the year	33,816	63,596	3,916	
Prior year (surplus) / deficit	(63,594)	(63,594)	(3,916)	
Current year unappropriated surplus	(29,778)	2		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		2.7%	4.3%	1.0%	1.1%	1.1%	
Parcel taxes	(111,821)	(114,796)	(119,754)	(121,009)	(122,301)	(123,633)	(601,493)
	(111,821)	(114,796)	(119,754)	(121,009)	(122,301)	(123,633)	(601,493)
Utility user fees	(65,916)	(66,793)	(68,797)	(70,861)	(72,987)	(75,177)	(354,615)
Interdepartmental recoveries	(98)	(98)	(98)	(98)	(98)	(98)	(490)
Total Operating Revenues	(177,835)	(181,687)	(188,649)	(191,968)	(195,386)	(198,908)	(956,598)
Operating Expenditures							
Administration	3,484	3,080	3,111	3,111	3,111	3,111	15,524
Professional fees	1,860	1,830	1,500	1,500	1,500	1,500	7,830
Building ops	6,312	6,274	6,462	6,656	6,411	6,539	32,342
Veh & Equip ops	2,585	2,639	2,718	2,800	2,884	2,970	14,011
Operating costs	75,882	85,190	87,746	90,378	93,089	95,882	452,285
Wages & benefits	7,599	8,063	8,264	8,471	8,682	8,900	42,380
Contributions to reserve funds	58,493	570	880	923	1,310	1,565	5,248
Debt interest	37,407	29,927	29,927	29,927	29,927	29,927	149,635
Total Operating Expenditures	193,622	137,573	140,608	143,766	146,914	150,394	719,255
Operating (surplus)/deficit	15,787	(44,114)	(48,041)	(48,202)	(48,472)	(48,514)	(237,343)
Capital Asset Expenditures							
Capital expenditures	7,798	47,170	1,407	3,925	611	64	53,177
Transfer from reserves	(7,251)	(47,138)	(275)				(47,413)
New borrowing			(1,100)	(3,850)	(550)		(5,500)
Net Capital Assets funded from Operations	547	32	32	75	61	64	264
Capital Financing Charges							
Existing debt (principal)	47,260	47,998	48,009	48,127	48,411	48,450	240,995
Total Capital Financing Charges	47,260	47,998	48,009	48,127	48,411	48,450	240,995
Net (surplus)/deficit for the year	63,594	3,916					3,916
Add: Prior year (surplus) / deficit	(63,594)	(3,916)					(3,916)
(Surplus) applied to future years							



Sewer - Cedar
5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION	47,000	1,100	3,850	550		52,500
PC-7558 COMPUTER - SEWER CEDAR COLLECTION	32	32	75	61	64	264
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	138	275				413
Total Sewer - Cedar	47,170	1,407	3,925	611	64	53,177

Sewer - Cedar

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	203,376	159,363	162,508	166,556	171,072
Contributions	445	755	798	1,185	1,440
Interest earned	2,542	2,390	3,250	3,331	3,421
Withdrawals for capital projects:					
MAJOR CAP - SEWER CEDAR COLLECTION	(47,000)				
Total Withdrawals for capital projects	(47,000)				
Closing Balance Reserve Fund	159,363	162,508	166,556	171,072	175,933
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER CEDAR COLLECTION	(138)	(275)			
Total Withdrawals for capital projects	(138)	(275)			
Closing Balance Reserve Account	(138)	(275)			
New Borrowing					
MAJOR CAP - SEWER CEDAR COLLECTION		1,100	3,850	550	
Total New Borrowing		1,100	3,850	550	



FINANCIAL PLAN
Sewer - Barclay
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(117,455)	(156,607)	(166,836)	6.5%
	(117,455)	(156,607)	(166,836)	6.5%
Operations	(1,390)	(1,690)	(1,690)	
Utility user fees	(58,354)	(59,540)	(59,540)	
Miscellaneous	(177)			
Interdepartmental recoveries	(290)	(290)	(290)	
Total Operating Revenues	(177,666)	(218,127)	(228,356)	4.7%
Operating Expenditures				
Administration	3,511	5,237	4,713	
Professional fees	200	2,105	1,935	
Building oper & maint	2,000	3,313	3,208	
Vehicle & Equip- oper & maint	11,406	6,899	1,964	
Operating costs	87,757	122,661	127,901	
Total Operating Expenditures (excluding wages)	104,874	140,215	139,721	(0.4%)
Wages & benefits	16,695	22,695	24,174	6.5%
Total Operating Expenditures (including wages)	121,569	162,910	163,895	0.6%
Contribution to reserve funds	32,981	32,984	14,582	
Operating (surplus) / deficit	(23,116)	(22,233)	(49,879)	
Capital Asset Expenditures				
Capital expenditures	259	14,316	6,505	
Transfers from reserves	(204)	(6,689)	(6,415)	
Net Capital Assets funded from Operations	55	7,627	90	(98.8%)
Capital Financing Charges				
Existing debt (principal)	22,561	30,082	30,082	
Existing debt (interest)	15,116	20,155	20,155	
Total Capital Financing Charges	37,677	50,237	50,237	
Accumulated Surplus				
Net (surplus)/deficit for the year	14,616	35,631	448	
Transfer from appropriated surplus	(7,000)	(7,000)		
Prior year (surplus) / deficit	(28,628)	(28,628)	(443)	
Current year unappropriated surplus	(21,012)	3	5	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		6.5%	2.8%	2.1%	2.1%	2.2%	
Parcel taxes	(156,607)	(166,836)	(171,500)	(175,138)	(178,885)	(182,744)	(875,103)
	(156,607)	(166,836)	(171,500)	(175,138)	(178,885)	(182,744)	(875,103)
Operations	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(8,450)
Utility user fees	(59,540)	(59,540)	(61,326)	(63,166)	(65,061)	(67,013)	(316,106)
Interdepartmental recoveries	(291)	(291)	(291)	(291)	(291)	(291)	(1,455)
Total Operating Revenues	(218,128)	(228,357)	(234,807)	(240,285)	(245,927)	(251,738)	(1,201,114)
Operating Expenditures							
Administration	5,236	4,712	4,760	4,760	4,760	4,760	23,752
Professional fees	2,105	1,935	1,935	1,935	1,935	1,935	9,675
Building ops	3,313	3,207	3,304	3,403	2,165	2,230	14,309
Veh & Equip ops	6,899	1,963	2,022	2,083	2,145	2,210	10,423
Operating costs	122,660	127,900	131,737	135,689	139,760	143,952	679,038
Wages & benefits	22,695	24,174	24,778	25,398	26,033	26,683	127,066
Contributions to reserve funds	32,984	14,582	15,904	16,164	17,461	18,171	82,282
Debt interest	20,155	20,155	20,155	20,155	20,155	20,155	100,775
Total Operating Expenditures	216,047	198,628	204,595	209,587	214,414	220,096	1,047,320
Operating (surplus)/deficit	(2,081)	(29,729)	(30,212)	(30,698)	(31,513)	(31,642)	(153,794)
Capital Asset Expenditures							
Capital expenditures	14,316	6,505	4,247	17,847	1,846	6,195	36,640
Transfer from reserves	(6,689)	(6,415)	(830)	(6,000)		(6,000)	(19,245)
New borrowing			(3,320)	(11,620)	(1,660)		(16,600)
Net Capital Assets funded from Operations	7,627	90	97	227	186	195	795
Capital Financing Charges							
Existing debt (principal)	30,082	30,082	30,115	30,471	31,327	31,447	153,442
Total Capital Financing Charges	30,082	30,082	30,115	30,471	31,327	31,447	153,442
Net (surplus)/deficit for the year	35,628	443					443
Add: Transfer from appropriated surplus	(7,000)						
Add: Prior year (surplus) / deficit	(28,628)	(443)					(443)
(Surplus) applied to future years							



Sewer - Barclay
5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-7557 MAJOR CAP - SEWER BARCLAY CRESCENT	6,000	3,320	17,620	1,660	6,000	34,600
PC-7557 COMPUTER - SEWER BARCLAY CRESCENT	90	97	227	186	195	795
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	415	830				1,245
Total Sewer - Barclay	6,505	4,247	17,847	1,846	6,195	36,640

Sewer - Barclay

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	29,732	26,432	30,478	28,998	34,785
Contributions	14,232	15,554	15,814	17,111	17,821
Interest earned	372	396	610	580	696
Withdrawals for capital projects:					
MAJOR CAP - SEWER BARCLAY CRESCENT	(6,000)		(6,000)		(6,000)
Total Withdrawals for capital projects	(6,000)		(6,000)		(6,000)
Other transfers out of Reserve	11,904	11,904	11,904	11,904	11,904
Closing Balance Reserve Fund	26,432	30,478	28,998	34,785	35,398
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER BARCLAY CRESCENT	(415)	(830)			
Total Withdrawals for capital projects	(415)	(830)			
Closing Balance Reserve Account	(415)	(830)			
New Borrowing					
MAJOR CAP - SEWER BARCLAY CRESCENT		3,320	11,620	1,660	
Total New Borrowing		3,320	11,620	1,660	



FINANCIAL PLAN
Sewer - Reid Road Debt
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(2,718)	(3,624)	(3,624)	
	(2,718)	(3,624)	(3,624)	
Total Operating Revenues	(2,718)	(3,624)	(3,624)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(2,718)	(3,624)	(3,624)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	1,529	2,039	2,039	
Existing debt (interest)	1,189	1,585	1,585	
Total Capital Financing Charges	2,718	3,624	3,624	
Accumulated Surplus				
Net (surplus)/deficit for the year				
Current year unappropriated surplus				

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

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

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Parcel taxes	(9,941)	(9,941)	(9,941)	(9,941)	(9,941)	(9,941)	(49,705)
	(9,941)	(9,941)	(9,941)	(9,941)	(9,941)	(9,941)	(49,705)
Total Operating Revenues	(9,941)	(9,941)	(9,941)	(9,941)	(9,941)	(9,941)	(49,705)
Operating Expenditures							
Debt interest	3,814	3,813	3,813	3,813	3,813	3,813	19,065
Total Operating Expenditures	3,814	3,813	3,813	3,813	3,813	3,813	19,065
Operating (surplus)/deficit	(6,127)	(6,128)	(6,128)	(6,128)	(6,128)	(6,128)	(30,640)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	6,128	6,128	6,128	6,128	6,128	6,128	30,640
Total Capital Financing Charges	6,128	6,128	6,128	6,128	6,128	6,128	30,640
Net (surplus)/deficit for the year	1						
Add: Prior year (surplus) / deficit	(1)						
(Surplus) applied to future years							



FINANCIAL PLAN
Sewer - Hawthorne Rise Debt
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(7,456)	(9,941)	(9,941)	
	(7,456)	(9,941)	(9,941)	
Total Operating Revenues	(7,456)	(9,941)	(9,941)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(7,456)	(9,941)	(9,941)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	4,596	6,128	6,128	
Existing debt (interest)	2,859	3,814	3,813	
Total Capital Financing Charges	7,455	9,942	9,941	
Accumulated Surplus				
Net (surplus)/deficit for the year	(1)	1		
Prior year (surplus) / deficit	(1)	(1)		
Current year unappropriated surplus	(2)			



FINANCIAL PLAN
Englishman River Stormwater
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(4,070)	(5,426)	(5,535)	2.0%
	(4,070)	(5,426)	(5,535)	2.0%
Total Operating Revenues	(4,070)	(5,426)	(5,535)	2.0%
Operating Expenditures				
Administration	375	500	500	
Operating costs		2,000	3,000	
Total Operating Expenditures (excluding wages)	375	2,500	3,500	40.0%
Wages & benefits	842	1,122	1,144	2.0%
Total Operating Expenditures (including wages)	1,217	3,622	4,644	28.2%
Contribution to reserve funds	5,000	5,568	909	
Operating (surplus) / deficit	2,147	3,764	18	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	2,147	3,764	18	
Prior year (surplus) / deficit	(3,764)	(3,764)	(18)	
Current year unappropriated surplus	(1,617)			

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

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



FINANCIAL PLAN
Cedar Estates Stormwater
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(3,760)	(5,014)	(5,114)	2.0%
	(3,760)	(5,014)	(5,114)	2.0%
Total Operating Revenues	(3,760)	(5,014)	(5,114)	2.0%
Operating Expenditures				
Administration	375	500	500	
Operating costs		1,000	1,000	
Total Operating Expenditures (excluding wages)	375	1,500	1,500	
Wages & benefits	842	1,122	1,144	2.0%
Total Operating Expenditures (including wages)	1,217	2,622	2,644	0.8%
Contribution to reserve funds	5,572	5,572	2,470	
Operating (surplus) / deficit	3,029	3,180		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	3,029	3,180		
Prior year (surplus) / deficit	(3,180)	(3,180)		
Current year unappropriated surplus	(151)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		2.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(5,014)	(5,114)	(5,267)	(5,425)	(5,588)	(5,756)	(27,150)
	(5,014)	(5,114)	(5,267)	(5,425)	(5,588)	(5,756)	(27,150)
Total Operating Revenues	(5,014)	(5,114)	(5,267)	(5,425)	(5,588)	(5,756)	(27,150)
Operating Expenditures							
Administration	500	500	500	500	500	500	2,500
Operating costs	1,000	1,000	1,030	1,061	1,093	1,126	5,310
Wages & benefits	1,122	1,144	1,173	1,202	1,232	1,263	6,014
Contributions to reserve funds	5,572	2,470	2,564	2,662	2,763	2,867	13,326
Total Operating Expenditures	8,194	5,114	5,267	5,425	5,588	5,756	27,150
Operating (surplus)/deficit	3,180						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,180						
Add: Prior year (surplus) / deficit	(3,180)						
(Surplus) applied to future years							



FINANCIAL PLAN
Streetlighting - Rural Areas
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(15,231)	(20,308)	(20,714)	2.0%
	(15,231)	(20,308)	(20,714)	2.0%
Total Operating Revenues	(15,231)	(20,308)	(20,714)	2.0%
Operating Expenditures				
Administration	1,681	2,242	1,523	
Operating costs	9,886	16,800	16,800	
Total Operating Expenditures (excluding wages)	11,567	19,042	18,323	(3.8%)
Wages & benefits	122	122	124	1.6%
Total Operating Expenditures (including wages)	11,689	19,164	18,447	(3.7%)
Contribution to reserve funds	1,218	1,218	2,267	
Operating (surplus) / deficit	(2,324)	74		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(2,324)	74		
Prior year (surplus) / deficit	(74)	(74)		
Current year unappropriated surplus	(2,398)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		2.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(20,308)	(20,714)	(21,335)	(21,975)	(22,635)	(23,314)	(109,973)
	(20,308)	(20,714)	(21,335)	(21,975)	(22,635)	(23,314)	(109,973)
Total Operating Revenues	(20,308)	(20,714)	(21,335)	(21,975)	(22,635)	(23,314)	(109,973)
Operating Expenditures							
Administration	2,242	1,523	1,538	1,538	1,538	1,538	7,675
Operating costs	16,800	16,800	17,304	17,823	18,358	18,909	89,194
Wages & benefits	122	124	127	130	134	137	652
Contributions to reserve funds	1,218	2,267	2,366	2,484	2,605	2,730	12,452
Total Operating Expenditures	20,382	20,714	21,335	21,975	22,635	23,314	109,973
Operating (surplus)/deficit	74						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	74						
Add: Prior year (surplus) / deficit	(74)						
(Surplus) applied to future years							



FINANCIAL PLAN
Streetlighting - Fairwinds
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(18,682)	(24,910)	(24,910)	
	(18,682)	(24,910)	(24,910)	
Grants in lieu of taxes	(68)	(68)	(68)	
Miscellaneous	(3,551)	(2,200)		
Total Operating Revenues	(22,301)	(27,178)	(24,978)	(8.1%)
Operating Expenditures				
Administration	1,489	1,985	2,099	
Operating costs	14,633	23,195	20,800	
Total Operating Expenditures (excluding wages)	16,122	25,180	22,899	(9.1%)
Wages & benefits	122	122	124	1.6%
Total Operating Expenditures (including wages)	16,244	25,302	23,023	(9.0%)
Contribution to reserve funds	2,112	2,112	3,306	
Operating (surplus) / deficit	(3,945)	236	1,351	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(3,945)	236	1,351	
Prior year (surplus) / deficit	(236)	(236)	(1,351)	
Current year unappropriated surplus	(4,181)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			3.0%	3.0%	3.0%	3.0%	
Property taxes	(24,910)	(24,910)	(25,657)	(26,427)	(27,220)	(28,036)	(132,250)
	(24,910)	(24,910)	(25,657)	(26,427)	(27,220)	(28,036)	(132,250)
Operations	(2,200)						
Grants in lieu of taxes	(68)	(68)	(68)	(68)	(68)	(68)	(340)
Total Operating Revenues	(27,178)	(24,978)	(25,725)	(26,495)	(27,288)	(28,104)	(132,590)
Operating Expenditures							
Administration	1,985	2,099	2,308	2,308	2,308	2,308	11,331
Operating costs	23,195	20,800	21,424	22,067	22,729	23,411	110,431
Wages & benefits	122	124	127	130	134	137	652
Contributions to reserve funds	2,112	3,306	1,866	1,990	2,117	2,248	11,527
Total Operating Expenditures	27,414	26,329	25,725	26,495	27,288	28,104	133,941
Operating (surplus)/deficit	236	1,351					1,351
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	236	1,351					1,351
Add: Prior year (surplus) / deficit	(236)	(1,351)					(1,351)
(Surplus) applied to future years							



FINANCIAL PLAN
Streetlighting - French Creek Village
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(7,707)	(10,276)	(10,276)	
	(7,707)	(10,276)	(10,276)	
Total Operating Revenues	(7,707)	(10,276)	(10,276)	
Operating Expenditures				
Administration	663	884	829	
Operating costs	5,886	9,084	9,084	
Total Operating Expenditures (excluding wages)	6,549	9,968	9,913	(0.6%)
Wages & benefits	122	122	124	1.6%
Total Operating Expenditures (including wages)	6,671	10,090	10,037	(0.5%)
Contribution to reserve funds	1,223	1,223	239	
Operating (surplus) / deficit	187	1,037		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	187	1,037		
Prior year (surplus) / deficit	(1,037)	(1,037)		
Current year unappropriated surplus	(850)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			3.0%	3.0%	3.0%	3.0%	
Property taxes	(10,276)	(10,276)	(10,584)	(10,902)	(11,229)	(11,566)	(54,557)
	(10,276)	(10,276)	(10,584)	(10,902)	(11,229)	(11,566)	(54,557)
Total Operating Revenues	(10,276)	(10,276)	(10,584)	(10,902)	(11,229)	(11,566)	(54,557)
Operating Expenditures							
Administration	884	829	837	837	837	837	4,177
Operating costs	9,084	9,084	9,357	9,637	9,926	10,224	48,228
Wages & benefits	122	124	127	130	134	137	652
Contributions to reserve funds	1,223	239	263	298	332	368	1,500
Total Operating Expenditures	11,313	10,276	10,584	10,902	11,229	11,566	54,557
Operating (surplus)/deficit	1,037						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,037						
Add: Prior year (surplus) / deficit	(1,037)						
(Surplus) applied to future years							



FINANCIAL PLAN
Streetlighting - Morningstar
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(14,617)	(19,489)	(17,839)	(8.5%)
	(14,617)	(19,489)	(17,839)	(8.5%)
Transfer from reserve - non capital		(4,200)	(2,500)	
Total Operating Revenues	(14,617)	(23,689)	(20,339)	(14.1%)
Operating Expenditures				
Administration	1,558	2,077	1,946	
Operating costs	10,282	21,500	18,500	
Total Operating Expenditures (excluding wages)	11,840	23,577	20,446	(13.3%)
Wages & benefits	122	122	124	1.6%
Total Operating Expenditures (including wages)	11,962	23,699	20,570	(13.2%)
Contribution to reserve funds		231		
Operating (surplus) / deficit	(2,655)	241	231	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(2,655)	241	231	
Prior year (surplus) / deficit	(241)	(241)	(231)	
Current year unappropriated surplus	(2,896)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(8.5%)	5.0%	3.0%	3.0%	3.0%	
Property taxes	(19,489)	(17,839)	(18,731)	(19,293)	(19,872)	(20,468)	(96,203)
	(19,489)	(17,839)	(18,731)	(19,293)	(19,872)	(20,468)	(96,203)
Miscellaneous	(4,200)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(12,500)
Total Operating Revenues	(23,689)	(20,339)	(21,231)	(21,793)	(22,372)	(22,968)	(108,703)
Operating Expenditures							
Administration	2,077	1,946	1,946	1,946	1,946	1,946	9,730
Operating costs	21,500	18,500	19,055	19,627	20,215	20,822	98,219
Wages & benefits	122	124	127	130	134	137	652
Contributions to reserve funds	231		103	90	77	63	333
Total Operating Expenditures	23,930	20,570	21,231	21,793	22,372	22,968	108,934
Operating (surplus)/deficit	241	231					231
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	241	231					231
Add: Prior year (surplus) / deficit	(241)	(231)					(231)
(Surplus) applied to future years							



FINANCIAL PLAN
Streetlighting - Englishman River
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(5,531)	(7,374)	(7,374)	
	(5,531)	(7,374)	(7,374)	
Total Operating Revenues	(5,531)	(7,374)	(7,374)	
Operating Expenditures				
Administration	475	634	599	
Operating costs	3,730	6,536	6,536	
Total Operating Expenditures (excluding wages)	4,205	7,170	7,135	(0.5%)
Wages & benefits	122	122	124	1.6%
Total Operating Expenditures (including wages)	4,327	7,292	7,259	(0.5%)
Contribution to reserve funds	1,264	1,264	115	
Operating (surplus) / deficit	60	1,182		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	60	1,182		
Prior year (surplus) / deficit	(1,182)	(1,182)		
Current year unappropriated surplus	(1,122)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			3.0%	3.0%	3.0%	3.0%	
Property taxes	(7,374)	(7,374)	(7,595)	(7,823)	(8,058)	(8,300)	(39,150)
	(7,374)	(7,374)	(7,595)	(7,823)	(8,058)	(8,300)	(39,150)
Total Operating Revenues	(7,374)	(7,374)	(7,595)	(7,823)	(8,058)	(8,300)	(39,150)
Operating Expenditures							
Administration	634	599	605	605	605	605	3,019
Operating costs	6,536	6,536	6,732	6,934	7,142	7,356	34,700
Wages & benefits	122	124	127	130	134	137	652
Contributions to reserve funds	1,264	115	131	154	177	202	779
Total Operating Expenditures	8,556	7,374	7,595	7,823	8,058	8,300	39,150
Operating (surplus)/deficit	1,182						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,182						
Add: Prior year (surplus) / deficit	(1,182)						
(Surplus) applied to future years							



FINANCIAL PLAN
Streetlighting - Highway Intersections
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(2,186)	(2,915)	(3,002)	3.0%
	(2,186)	(2,915)	(3,002)	3.0%
Operating grants	(268)	(536)	(536)	
Total Operating Revenues	(2,454)	(3,451)	(3,538)	2.5%
Operating Expenditures				
Administration	375	500	500	
Operating costs	1,943	3,024	3,024	
Total Operating Expenditures (excluding wages)	2,318	3,524	3,524	
Wages & benefits	122	122	124	1.6%
Total Operating Expenditures (including wages)	2,440	3,646	3,648	0.1%
Contribution to reserve funds		546	436	
Operating (surplus) / deficit	(14)	741	546	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(14)	741	546	
Prior year (surplus) / deficit	(741)	(741)	(546)	
Current year unappropriated surplus	(755)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.0%	9.0%	3.0%	3.0%	3.0%	
Property taxes	(2,915)	(3,002)	(3,273)	(3,371)	(3,472)	(3,576)	(16,694)
	(2,915)	(3,002)	(3,273)	(3,371)	(3,472)	(3,576)	(16,694)
Operating grants	(536)	(536)	(536)	(536)	(536)	(536)	(2,680)
Total Operating Revenues	(3,451)	(3,538)	(3,809)	(3,907)	(4,008)	(4,112)	(19,374)
Operating Expenditures							
Administration	500	500	505	505	505	505	2,520
Operating costs	3,024	3,024	3,114	3,208	3,303	3,402	16,051
Wages & benefits	122	124	127	130	134	137	652
Contributions to reserve funds	546	436	63	64	66	68	697
Total Operating Expenditures	4,192	4,084	3,809	3,907	4,008	4,112	19,920
Operating (surplus)/deficit	741	546					546
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	741	546					546
Add: Prior year (surplus) / deficit	(741)	(546)					(546)
(Surplus) applied to future years							



FINANCIAL PLAN
Streetlighting - Sandpiper
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(12,312)	(16,416)	(16,149)	(1.6%)
	(12,312)	(16,416)	(16,149)	(1.6%)
Total Operating Revenues	(12,312)	(16,416)	(16,149)	(1.6%)
Operating Expenditures				
Administration	1,123	1,498	1,419	
Operating costs	9,546	15,645	15,145	
Total Operating Expenditures (excluding wages)	10,669	17,143	16,564	(3.4%)
Wages & benefits	122	122	124	1.6%
Total Operating Expenditures (including wages)	10,791	17,265	16,688	(3.3%)
Contribution to reserve funds		539		
Operating (surplus) / deficit	(1,521)	1,388	539	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(1,521)	1,388	539	
Prior year (surplus) / deficit	(1,388)	(1,388)	(539)	
Current year unappropriated surplus	(2,909)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(1.6%)	6.6%	3.0%	3.0%	3.0%	
Property taxes	(16,416)	(16,149)	(17,207)	(17,728)	(18,264)	(18,816)	(88,164)
	(16,416)	(16,149)	(17,207)	(17,728)	(18,264)	(18,816)	(88,164)
Total Operating Revenues	(16,416)	(16,149)	(17,207)	(17,728)	(18,264)	(18,816)	(88,164)
Operating Expenditures							
Administration	1,498	1,419	1,433	1,433	1,433	1,433	7,151
Operating costs	15,645	15,145	15,647	16,165	16,697	17,246	80,900
Wages & benefits	122	124	127	130	134	137	652
Contributions to reserve funds	539						
Total Operating Expenditures	17,804	16,688	17,207	17,728	18,264	18,816	88,703
Operating (surplus)/deficit	1,388	539					539
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,388	539					539
Add: Prior year (surplus) / deficit	(1,388)	(539)					(539)
(Surplus) applied to future years							



FINANCIAL PLAN
Streetlighting - Highway#4
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(3,409)	(4,546)	(4,657)	2.4%
	(3,409)	(4,546)	(4,657)	2.4%
Total Operating Revenues	(3,409)	(4,546)	(4,657)	2.4%
Operating Expenditures				
Administration	375	500	500	
Operating costs	2,605	4,033	4,033	
Total Operating Expenditures (excluding wages)	2,980	4,533	4,533	
Wages & benefits	122	122	124	1.6%
Total Operating Expenditures (including wages)	3,102	4,655	4,657	
Contribution to reserve funds	175	175		
Operating (surplus) / deficit	(132)	284		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(132)	284		
Prior year (surplus) / deficit	(284)	(284)		
Current year unappropriated surplus	(416)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		2.4%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,546)	(4,657)	(4,797)	(4,941)	(5,089)	(5,241)	(24,725)
	(4,546)	(4,657)	(4,797)	(4,941)	(5,089)	(5,241)	(24,725)
Total Operating Revenues	(4,546)	(4,657)	(4,797)	(4,941)	(5,089)	(5,241)	(24,725)
Operating Expenditures							
Administration	500	500	500	500	500	500	2,500
Operating costs	4,033	4,033	4,154	4,279	4,407	4,539	21,412
Wages & benefits	122	124	127	130	134	137	652
Contributions to reserve funds	175		16	32	48	65	161
Total Operating Expenditures	4,830	4,657	4,797	4,941	5,089	5,241	24,725
Operating (surplus)/deficit	284						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	284						
Add: Prior year (surplus) / deficit	(284)						
(Surplus) applied to future years							



FINANCIAL PLAN
Solid Waste Management
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(810,042)	(1,080,056)	(1,220,463)	13.0%
	(810,042)	(1,080,056)	(1,220,463)	13.0%
Grants in lieu of taxes	(2,364)	(6,800)	(6,800)	
Operations	(77,975)	(135,075)	(159,500)	
Landfill tipping fees	(7,141,689)	(9,500,000)	(9,650,000)	
Miscellaneous	(817,959)	(899,947)	(966,700)	
Interdepartmental recoveries	(77,255)	(103,007)	(103,007)	
Total Operating Revenues	(8,927,284)	(11,724,885)	(12,106,470)	3.3%
Operating Expenditures				
Administration	584,608	789,536	803,918	
Professional fees	191,053	522,667	532,667	
Building oper & maint	130,505	210,450	214,713	
Vehicle & Equip- oper & maint	411,524	684,804	641,513	
Operating costs	2,063,072	3,671,740	3,841,396	
Total Operating Expenditures (excluding wages)	3,380,762	5,879,197	6,034,207	2.6%
Wages & benefits	2,738,113	3,775,680	3,870,101	2.5%
Total Operating Expenditures (including wages)	6,118,875	9,654,877	9,904,308	2.6%
Contribution to reserve funds	3,201,093	3,916,644	2,855,209	
Operating (surplus) / deficit	392,684	1,846,636	653,047	
Capital Asset Expenditures				
Capital expenditures	137,062	2,708,205	4,235,555	
Transfers from reserves	(28,355)	(920,000)	(2,828,310)	
Net Capital Assets funded from Operations	108,707	1,788,205	1,407,245	(21.3%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	501,391	3,634,841	2,060,292	
Transfer to appropriated surplus	802,727			
Transfer from appropriated surplus	(1,102,636)	(1,102,636)	(802,727)	
Prior year (surplus) / deficit	(2,532,184)	(2,532,204)	(1,257,564)	
Current year unappropriated surplus	(2,330,702)	1	1	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		13.0%	13.0%	10.0%	15.0%	20.0%	
Property taxes	(1,080,056)	(1,220,463)	(1,379,123)	(1,517,036)	(1,744,591)	(2,093,509)	(7,954,722)
	(1,080,056)	(1,220,463)	(1,379,123)	(1,517,036)	(1,744,591)	(2,093,509)	(7,954,722)
Operations	(135,075)	(159,500)	(162,516)	(165,592)	(168,730)	(171,931)	(828,269)
Landfill tipping fees	(9,500,000)	(9,650,000)	(9,633,000)	(9,803,000)	(8,884,000)	(8,567,000)	(46,537,000)
Grants in lieu of taxes	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(34,000)
Interdepartmental recoveries	(103,007)	(103,007)	(103,007)	(103,007)	(103,007)	(103,007)	(515,035)
Miscellaneous	(899,947)	(966,700)	(986,034)	(1,005,755)	(2,323,429)	(1,445,818)	(6,727,736)
Total Operating Revenues	(11,724,885)	(12,106,470)	(12,270,480)	(12,601,190)	(13,230,557)	(12,388,065)	(62,596,762)
Operating Expenditures							
Administration	789,536	803,918	913,036	940,426	968,639	997,699	4,623,718
Professional fees	522,667	532,667	487,147	461,761	475,614	489,882	2,447,071
Building ops	210,450	214,713	221,154	227,789	234,623	241,662	1,139,941
Veh & Equip ops	684,804	641,513	660,758	680,581	700,997	722,028	3,405,877
Operating costs	3,676,766	3,841,396	3,974,769	4,094,013	3,916,834	4,034,337	19,861,349
Wages & benefits	3,775,681	3,870,100	4,057,684	4,159,127	4,263,106	4,369,682	20,719,699
Contributions to reserve funds	3,911,616	2,855,209	1,453,898	1,675,451	2,418,777	1,151,041	9,554,376
Total Operating Expenditures	13,571,520	12,759,516	11,768,446	12,239,148	12,978,590	12,006,331	61,752,031
Operating (surplus)/deficit	1,846,635	653,046	(502,034)	(362,042)	(251,967)	(381,734)	(844,731)
Capital Asset Expenditures							
Capital expenditures	2,708,205	4,235,555	1,528,034	2,662,042	995,967	1,131,734	10,553,332
Transfer from reserves	(920,000)	(2,828,310)	(1,026,000)	(2,300,000)	(744,000)	(750,000)	(7,648,310)
Net Capital Assets funded from Operations	1,788,205	1,407,245	502,034	362,042	251,967	381,734	2,905,022
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,634,840	2,060,291					2,060,291
Add: Transfer from appropriated surplus	(1,102,636)	(802,727)					(802,727)
Add: Prior year (surplus) / deficit	(2,532,204)	(1,257,564)					(1,257,564)
(Surplus) applied to future years							

Solid Waste Management

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-1202 MAJOR CAP - SOLID WASTE CHURCH ROAD	308,727	306,000	181,000	6,000	126,000	927,727
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	772,000	77,500	85,000	122,500	123,000	1,180,000
MN-1202 MINOR CAP - SOLID WASTE CHURCH ROAD	4,000	9,000	4,000	9,000	4,000	30,000
MN-1203 MINOR CAP - SOLID WASTE ENG & DISP OPS	11,500	11,500	11,500	11,500	11,500	57,500
PC-1200 COMPUTER - SOLID WASTE MANAGEMENT	11,159	18,034	5,542	22,967	17,234	74,936
SW-0001 SW- CELL 1 CAPITAL PROJECTS (2010)	1,908,310	126,000				2,034,310
SW-0007 SW - CELL ONE SOUTH WEST BERM CLOSURE		500,000	2,000,000	100,000		2,600,000
SW-0012 SW - FLARE STATION REPLACEMENT	204,859					204,859
SW-0014 SW - PLC UPGRADE & CONTROL VALVE	240,000					240,000
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	775,000	480,000	375,000	724,000	850,000	3,204,000
Total Solid Waste Management	4,235,555	1,528,034	2,662,042	995,967	1,131,734	10,553,332

Solid Waste Management

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	7,525,358	7,439,201	7,771,564	7,095,323	7,407,325
Contributions	2,848,086	1,446,775	1,668,328	2,411,654	1,143,918
Interest earned	94,067	111,588	155,431	141,907	148,146
Withdrawals for capital projects:					
SW- CELL 1 CAPITAL PROJECTS (2010)	(1,908,310)	(126,000)			
SW - CELL ONE SOUTH WEST BERM CLOSURE		(500,000)	(2,000,000)	(100,000)	
SW - PLC UPGRADE & CONTROL VALVE	(240,000)				
VEHICLE - SOLID WASTE ENG & DISP OPS	(680,000)	(400,000)	(300,000)	(644,000)	(750,000)
Total Withdrawals for capital projects	(2,828,310)	(1,026,000)	(2,300,000)	(744,000)	(750,000)
Other transfers out of Reserve	200,000	200,000	200,000	1,497,559	599,431
Closing Balance Reserve Fund	7,439,201	7,771,564	7,095,323	7,407,325	7,349,958
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	2,580,269	2,812,522	3,054,710	3,315,804	3,582,120
Contributions	200,000	200,000	200,000	200,000	200,000
Interest earned	32,253	42,188	61,094	66,316	71,642
Withdrawals for capital projects:					
Closing Balance Reserve Account	2,812,522	3,054,710	3,315,804	3,582,120	3,853,762



FINANCIAL PLAN
Solid Waste Collection & Recycling
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Operations	(688,275)	(1,192,877)	(1,094,021)	
Utility user fees	(3,865,579)	(4,715,210)	(4,776,367)	
Transfer from reserve - non capital	(460,000)			
Miscellaneous	(15,542)	(7,500)	(19,490)	
Total Operating Revenues	(5,029,396)	(5,915,587)	(5,889,878)	(0.4%)
Operating Expenditures				
Administration	373,872	504,038	518,260	
Professional fees	2,655	50,000	10,000	
Building oper & maint	2,011	2,681	2,815	
Vehicle & Equip- oper & maint	653	1,485	1,930	
Operating costs	3,259,384	4,854,593	5,036,744	
Total Operating Expenditures (excluding wages)	3,638,575	5,412,797	5,569,749	2.9%
Wages & benefits	189,854	352,136	319,355	(9.3%)
Total Operating Expenditures (including wages)	3,828,429	5,764,933	5,889,104	2.2%
Contribution to reserve funds	154	456,390	101,890	
Operating (surplus) / deficit	(1,200,813)	305,736	101,116	
Capital Asset Expenditures				
Capital expenditures		150	3,211	
Net Capital Assets funded from Operations		150	3,211	2,040.7%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(1,200,813)	305,886	104,327	
Transfer from appropriated surplus	(10,865)	(10,865)		
Prior year (surplus) / deficit	(295,020)	(295,020)	(104,330)	
Current year unappropriated surplus	(1,506,698)	1	(3)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Operations	(1,192,877)	(1,094,021)	(1,099,021)	(1,104,021)	(1,109,021)	(1,114,021)	(5,520,105)
Utility user fees	(4,715,210)	(4,776,366)	(4,919,657)	(5,101,246)	(5,254,284)	(5,445,912)	(25,497,465)
Miscellaneous	(7,500)	(19,490)	(19,490)	(19,490)	(19,490)	(19,490)	(97,450)
Total Operating Revenues	(5,915,587)	(5,889,877)	(6,038,168)	(6,224,757)	(6,382,795)	(6,579,423)	(31,115,020)
Operating Expenditures							
Administration	504,038	518,260	589,808	607,502	625,727	644,499	2,985,796
Professional fees	50,000	10,000	10,300	10,609	10,927	11,255	53,091
Building ops	2,681	2,815	2,899	2,986	3,076	3,168	14,944
Veh & Equip ops	1,485	1,930	1,988	2,048	2,109	2,172	10,247
Operating costs	4,858,003	5,036,745	5,001,557	5,151,604	5,306,152	5,465,336	25,961,394
Wages & benefits	352,135	319,356	327,340	335,523	343,911	352,509	1,678,639
Contributions to reserve funds	452,980	101,890	103,840	114,354	90,737	100,206	511,027
Total Operating Expenditures	6,221,322	5,990,996	6,037,732	6,224,626	6,382,639	6,579,145	31,215,138
Operating (surplus)/deficit	305,735	101,119	(436)	(131)	(156)	(278)	100,118
Capital Asset Expenditures							
Capital expenditures	150	3,211	436	131	156	278	4,212
Net Capital Assets funded from Operations	150	3,211	436	131	156	278	4,212
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	305,885	104,330					104,330
Add: Transfer from appropriated surplus	(10,865)						
Add: Prior year (surplus) / deficit	(295,020)	(104,330)					(104,330)
(Surplus) applied to future years							



Solid Waste Collection & Recycling

5 Year Capital Plan

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

Solid Waste Collection & Recycling

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	110,963	210,625	314,009	431,028	526,771
Contributions	98,275	100,225	110,739	87,122	96,591
Interest earned	1,387	3,159	6,280	8,621	10,535
Withdrawals for capital projects:					
Closing Balance Reserve Fund	210,625	314,009	431,028	526,771	633,897



FINANCIAL PLAN
Community Works Fund Projects - Regional & Community Utilities
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Operating grants	(10,726)	(75,705)	(64,981)	
Total Operating Revenues	(10,726)	(75,705)	(64,981)	(14.2%)
Operating Expenditures				
Professional fees		44,981	44,981	
Operating costs		20,000	20,000	
Total Operating Expenditures (excluding wages)		64,981	64,981	
Total Operating Expenditures (including wages)		64,981	64,981	
Operating (surplus) / deficit	(10,726)	(10,724)		
Capital Asset Expenditures				
Capital expenditures	195,468	296,987		
Grants and other	(184,742)	(286,263)		
Net Capital Assets funded from Operations	10,726	10,724		(100.0%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year				
Current year unappropriated surplus				

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Operating grants	(75,705)	(64,981)	(64,981)	(64,981)	(64,981)	(64,981)	(324,905)
Total Operating Revenues	(75,705)	(64,981)	(64,981)	(64,981)	(64,981)	(64,981)	(324,905)
Operating Expenditures							
Professional fees	44,981	44,981	44,981	44,981	44,981	44,981	224,905
Operating costs	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Total Operating Expenditures	64,981	64,981	64,981	64,981	64,981	64,981	324,905
Operating (surplus)/deficit	(10,724)						
Capital Asset Expenditures							
Capital expenditures	296,987		1,615				1,615
Grants and other	(286,263)		(1,615)				(1,615)
Net Capital Assets funded from Operations	10,724						
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



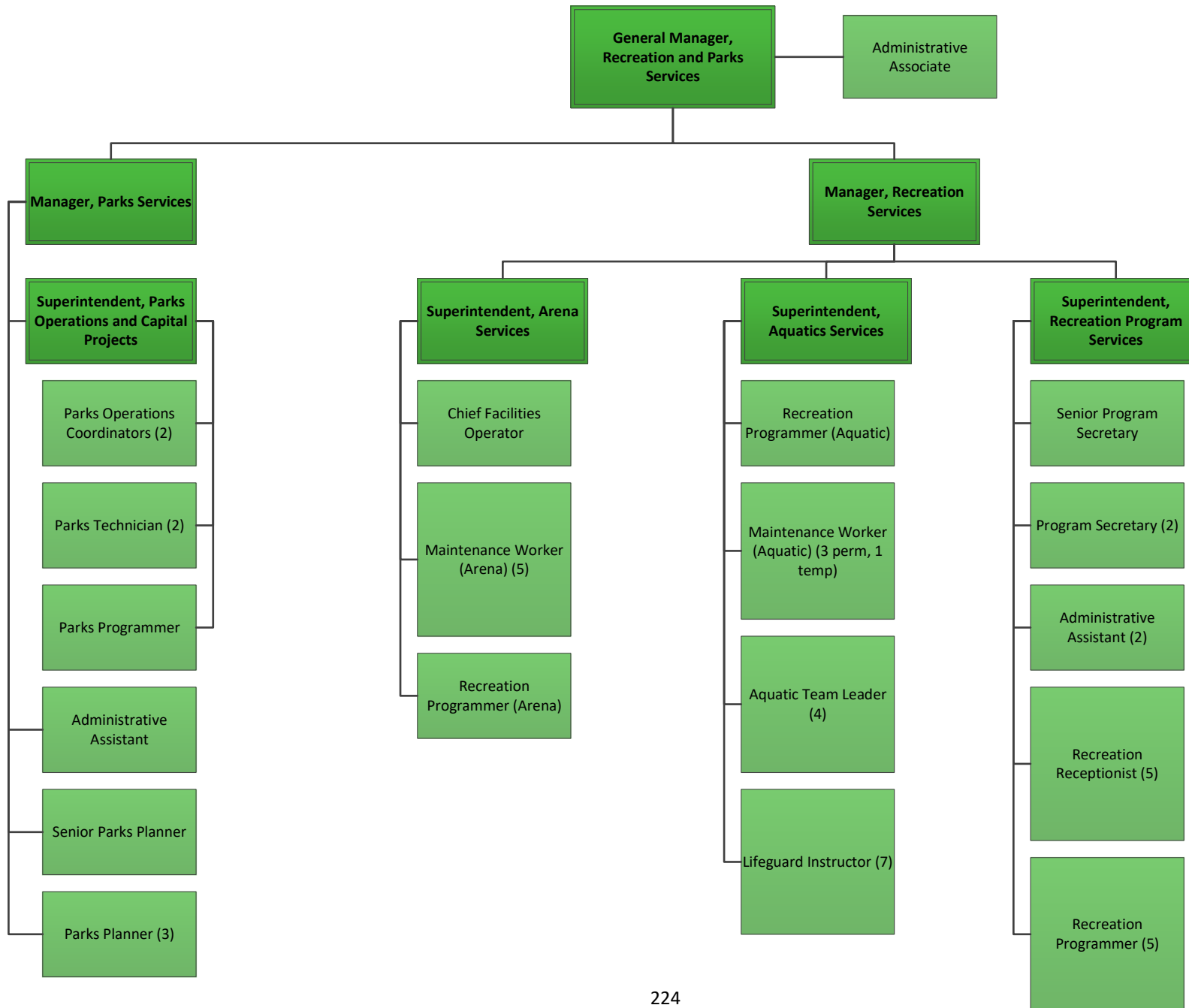
Community Works Fund Projects - Regional & Community Utilities

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
WT-0021 CWF - WATER CONDITION/ MONITORING EA E		1,615				1,615
Total Community Works Fund Projects - Regional & Community Utilities		1,615				1,615

RECREATION AND PARKS SERVICES

Updated: October 22, 2020



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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.7%	7.1%	4.1%	6.2%	3.5%	
Property taxes	(12,632,832)	(13,117,092)	(14,083,149)	(14,675,701)	(15,605,512)	(16,162,813)	(73,644,267)
Parcel taxes	(417,460)	(418,820)	(420,020)	(421,220)	(422,420)	(422,420)	(2,104,900)
	(13,050,292)	(13,535,912)	(14,503,169)	(15,096,921)	(16,027,932)	(16,585,233)	(75,749,167)
Operations	(26,680)	(16,505)	(26,985)	(27,088)	(27,192)	(27,299)	(125,069)
Recreation fees	(758,350)	(376,796)	(764,429)	(771,471)	(779,178)	(786,422)	(3,478,296)
Recreation facility rentals	(546,690)	(383,690)	(562,520)	(585,937)	(610,524)	(641,504)	(2,784,175)
Recreation vending sales	(6,200)	(2,500)	(4,030)	(4,030)	(4,030)	(4,030)	(18,620)
Recreation concession	(5,500)	(2,250)	(5,565)	(5,565)	(5,565)	(5,565)	(24,510)
Recreation other	(501,700)	(271,900)	(505,803)	(510,937)	(722,212)	(727,821)	(2,738,673)
Operating grants	(240,500)	(176,730)	(176,730)	(176,730)	(176,730)	(176,730)	(883,650)
Grants in lieu of taxes	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(5,750)
Interdepartmental recoveries	(12,638)	(13,270)	(13,270)	(13,270)	(13,270)	(13,270)	(66,350)
Miscellaneous	(76,300)	(308,877)	(608,850)	(1,850)	(1,850)	(1,850)	(923,277)
Total Operating Revenues	(15,226,000)	(15,089,580)	(17,172,501)	(17,194,949)	(18,369,633)	(18,970,874)	(86,797,537)
Operating Expenditures							
Administration	844,696	702,210	775,655	779,932	787,018	791,615	3,836,430
Legislative	1,100	1,100	1,100	1,100	1,100	1,100	5,500
Professional fees	897,549	706,044	607,600	598,600	348,600	383,600	2,644,444
Building ops	824,579	768,025	782,636	797,787	812,977	828,502	3,989,927
Veh & Equip ops	192,159	199,414	253,357	208,382	212,472	266,640	1,140,265
Operating costs	1,447,041	1,547,956	1,418,082	1,442,863	1,969,305	1,991,341	8,369,547
Program costs	809,478	612,265	821,079	832,171	843,797	855,623	3,964,935
Wages & benefits	5,291,919	5,449,254	5,709,924	5,903,074	6,571,137	6,735,418	30,368,807
Transfer to other gov/org	2,253,147	2,561,687	3,060,988	2,558,891	2,653,116	2,751,663	13,586,345
Contributions to reserve funds	3,564,953	3,209,606	2,679,223	2,977,109	2,288,036	2,604,497	13,758,471
Debt interest	407,763	408,238	407,303	247,596	89,043	87,650	1,239,830
Total Operating Expenditures	16,534,384	16,165,799	16,516,947	16,347,505	16,576,601	17,297,649	82,904,501
Operating (surplus)/deficit	1,308,384	1,076,219	(655,554)	(847,444)	(1,793,032)	(1,673,225)	(3,893,036)
Capital Asset Expenditures							
Capital expenditures	10,748,727	11,884,793	3,206,545	18,912,455	3,538,976	1,898,863	39,441,632
Transfer from reserves	(4,132,668)	(5,391,725)	(2,129,700)	(5,225,000)	(3,091,200)	(1,568,600)	(17,406,225)
Grants and other	(3,803,997)	(4,934,909)	(217,875)				(5,152,784)
New borrowing	(2,000,000)	(1,000,000)	(700,000)	(13,500,000)			(15,200,000)
Net Capital Assets funded from Operations	812,062	558,159	158,970	187,455	447,776	330,263	1,682,623
Capital Financing Charges							
Existing debt (principal)	412,288	455,911	418,427	400,522	125,173	122,879	1,522,912
New debt (principal & interest)	20,000	10,000	78,157	259,467	1,220,083	1,220,083	2,787,790
Total Capital Financing Charges	432,288	465,911	496,584	659,989	1,345,256	1,342,962	4,310,702
Net (surplus)/deficit for the year	2,552,734	2,100,289					2,100,289
Less: Transfer to appropriated surplus	44,500						
Add: Transfer from appropriated surplus	(499,048)	(375,944)					(375,944)
Add: Prior year (surplus) / deficit	(2,098,186)	(1,724,345)					(1,724,345)
(Surplus) applied to future years							

RECREATION & PARKS SERVICES
SUMMARY OF TAX REQUISITIONS
2021 to 2025

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(1,811,797)	12.0%	(2,063,213)	13.9%	(2,187,006)	6.0%	(2,318,226)	6.0%	(2,410,955)	4.0%
2703 REGIONAL PARKS - CAPITAL	(1,397,180)	0.3%	(1,401,980)	0.3%	(1,406,780)	0.3%	(1,411,580)	0.3%	(1,411,580)	
	(\$3,208,977)		(\$3,465,193)		(\$3,593,786)		(\$3,729,806)		(\$3,822,535)	
Community Parks										
2080 COMMUNITY PARKS - AREA A	(240,631)		(245,444)	2.0%	(250,352)	2.0%	(255,360)	2.0%	(260,467)	2.0%
2081 COMMUNITY PARKS - AREA B	(359,004)	5.5%	(366,184)	2.0%	(373,508)	2.0%	(380,978)	2.0%	(388,597)	2.0%
2082 COMMUNITY PARKS - AREA C (Extension)	(78,865)		(86,405)	9.6%	(89,860)	4.0%	(91,658)	2.0%	(93,490)	2.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(100,436)	4.0%	(105,458)	5.0%	(110,731)	5.0%	(115,160)	4.0%	(118,615)	3.0%
2084 COMMUNITY PARKS - AREA E	(224,650)	20.1%	(235,883)	5.0%	(242,959)	3.0%	(247,818)	2.0%	(252,775)	2.0%
2085 COMMUNITY PARKS - AREA F	(237,474)	(3.0%)	(249,348)	5.0%	(256,828)	3.0%	(264,533)	3.0%	(272,469)	3.0%
2086 COMMUNITY PARKS - AREA G	(217,068)	(1.8%)	(217,855)	0.4%	(218,419)	0.3%	(222,675)	1.9%	(227,263)	2.1%
2087 COMMUNITY PARKS - AREA H	(234,623)	10.0%	(262,778)	12.0%	(299,567)	14.0%	(347,497)	16.0%	(410,047)	18.0%
	(\$1,692,751)		(\$1,769,355)		(\$1,842,224)		(\$1,925,679)		(\$2,023,723)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(233,699)	1.0%	(238,373)	2.0%	(243,140)	2.0%	(248,003)	2.0%	(252,963)	2.0%
	(\$233,699)		(\$238,373)		(\$243,140)		(\$248,003)		(\$252,963)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(1,583,415)		(1,706,830)	7.8%	(1,657,681)	(2.9%)	(1,688,403)	1.9%	(1,621,120)	(4.0%)
2915 NORTH COMM REC - SPORTFIELDS	(350,521)	5.9%	(357,531)	2.0%	(364,682)	2.0%	(371,976)	2.0%	(379,415)	2.0%
	(\$1,933,936)		(\$2,064,361)		(\$2,022,363)		(\$2,060,379)		(\$2,000,535)	
Oceanside Place										
3070 OCEANSIDE PLACE	(2,037,669)	3.8%	(2,058,046)	1.0%	(2,099,207)	2.0%	(2,141,191)	2.0%	(2,184,015)	2.0%
	(\$2,037,669)		(\$2,058,046)		(\$2,099,207)		(\$2,141,191)		(\$2,184,015)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(2,804,620)	5.0%	(3,085,082)	10.0%	(3,393,590)	10.0%	(3,936,565)	16.0%	(4,192,441)	6.5%
	(\$2,804,620)		(\$3,085,082)		(\$3,393,590)		(\$3,936,565)		(\$4,192,441)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(107,497)	(2.5%)	(121,209)	12.8%	(121,994)	0.6%	(122,744)	0.6%	(123,437)	0.6%
	(\$107,497)		(\$121,209)		(\$121,994)		(\$122,744)		(\$123,437)	
Southern Community Recreation & Culture										
2780 PORT THEATER - AREA A	(17,052)	1.4%	(17,564)	3.0%	(18,090)	3.0%	(18,633)	3.0%	(19,192)	3.0%
2781 PORT THEATER - AREA B	(33,060)	0.7%	(33,556)	1.5%	(34,059)	1.5%	(34,570)	1.5%	(35,089)	1.5%
2782 PORT THEATER - AREA C (Extension)	(16,869)	0.1%	(17,573)	4.2%	(18,100)	3.0%	(18,643)	3.0%	(19,202)	3.0%
2783 PORT THEATER - AREA C (E Wellington)	(4,388)	1.4%	(4,519)	3.0%	(4,655)	3.0%	(4,795)	3.0%	(4,939)	3.0%
2784 PORT THEATER - AREA E	(24,475)	1.4%	(25,209)	3.0%	(25,965)	3.0%	(26,744)	3.0%	(27,547)	3.0%
3170 SOUTH COMMUNITY REC - B/L 1059	(1,420,919)	(0.8%)	(1,603,129)	12.8%	(1,679,748)	4.8%	(1,760,180)	4.8%	(1,879,615)	6.8%
	(\$1,516,763)		(\$1,701,550)		(\$1,780,617)		(\$1,863,565)		(\$1,985,584)	
Total RECREATION & PARKS SERVICES	(13,535,912)	3.7%	(14,503,169)	7.1%	(15,096,921)	4.1%	(16,027,932)	6.2%	(16,585,233)	3.5%



FINANCIAL PLAN
Oceanside Place
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(1,472,879)	(1,963,838)	(2,037,669)	3.8%
	(1,472,879)	(1,963,838)	(2,037,669)	3.8%
Concession sales	(2,740)	(5,500)	(2,250)	
Operations	(1,703)	(17,700)	(7,525)	
Recreation - other operating	(25,396)	(95,550)	(74,400)	
Recreation fees	(35,506)	(65,000)	(48,750)	
Recreation facility rentals	(144,615)	(452,500)	(339,000)	
Recreation vending sales	(615)	(3,000)	(1,500)	
Transfer from reserve - non capital			(102,620)	
Miscellaneous	(2,141)	(1,350)	(650)	
Interdepartmental recoveries	(9,479)	(12,638)	(13,270)	
Total Operating Revenues	(1,695,074)	(2,617,076)	(2,627,634)	0.4%
Operating Expenditures				
Administration	126,175	174,056	138,191	
Legislative		100	100	
Professional fees	3,322	31,000	33,500	
Building oper & maint	217,908	368,904	344,718	
Vehicle & Equip- oper & maint	31,977	66,124	66,124	
Operating costs	50,085	81,627	77,794	
Program costs	17,335	43,235	40,008	
Transfer to other govt / org			30,000	
Total Operating Expenditures (excluding wages)	446,802	765,046	730,435	(4.5%)
Wages & benefits	768,859	1,246,172	1,178,079	(5.5%)
Total Operating Expenditures (including wages)	1,215,661	2,011,218	1,908,514	(5.1%)
Contribution to reserve funds	110,140	234,268	239,165	
Operating (surplus) / deficit	(369,273)	(371,590)	(479,955)	
Capital Asset Expenditures				
Capital expenditures	20,603	75,675	371,663	
Transfers from reserves		(7,725)	(357,725)	
Grants and other	(820)			
Net Capital Assets funded from Operations	19,783	67,950	13,938	(79.5%)
Capital Financing Charges				
Existing debt (principal)	204,789	273,052	273,052	
Existing debt (interest)	234,399	312,532	312,532	
Total Capital Financing Charges	439,188	585,584	585,584	
Accumulated Surplus				
Net (surplus)/deficit for the year	89,698	281,944	119,567	
Prior year (surplus) / deficit	(281,943)	(281,943)	(119,567)	
Current year unappropriated surplus	(192,245)	1		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.8%	1.0%	2.0%	2.0%	2.0%	
Property taxes	(1,963,838)	(2,037,669)	(2,058,046)	(2,099,207)	(2,141,191)	(2,184,015)	(10,520,128)
	(1,963,838)	(2,037,669)	(2,058,046)	(2,099,207)	(2,141,191)	(2,184,015)	(10,520,128)
Operations	(17,700)	(7,525)	(17,904)	(17,904)	(17,904)	(17,904)	(79,141)
Recreation fees	(65,000)	(48,750)	(65,374)	(65,439)	(65,505)	(65,570)	(310,638)
Recreation facility rentals	(452,500)	(339,000)	(468,330)	(491,747)	(516,334)	(547,314)	(2,362,725)
Recreation vending sales	(3,000)	(1,500)	(3,030)	(3,030)	(3,030)	(3,030)	(13,620)
Recreation concession	(5,500)	(2,250)	(5,565)	(5,565)	(5,565)	(5,565)	(24,510)
Recreation other	(95,600)	(74,400)	(99,505)	(104,233)	(108,808)	(113,804)	(500,750)
Interdepartmental recoveries	(12,638)	(13,270)	(13,270)	(13,270)	(13,270)	(13,270)	(66,350)
Miscellaneous	(1,300)	(103,270)	(650)	(650)	(650)	(650)	(105,870)
Total Operating Revenues	(2,617,076)	(2,627,634)	(2,731,674)	(2,801,045)	(2,872,257)	(2,951,122)	(13,983,732)
Operating Expenditures							
Administration	174,056	138,191	154,250	155,792	157,350	158,924	764,507
Legislative	100	100	100	100	100	100	500
Professional fees	31,000	33,500	33,500	38,500	38,500	38,500	182,500
Building ops	368,904	344,718	351,612	358,645	365,817	373,134	1,793,926
Veh & Equip ops	66,124	66,124	67,411	68,724	70,027	71,356	343,642
Operating costs	85,251	77,794	79,350	80,937	82,556	84,207	404,844
Program costs	43,235	40,008	40,408	40,812	41,220	41,632	204,080
Wages & benefits	1,246,171	1,178,079	1,207,531	1,237,719	1,268,662	1,300,379	6,192,370
Transfer to other gov/org		30,000					30,000
Contributions to reserve funds	230,644	239,165	162,342	282,480	474,690	644,353	1,803,030
Debt interest	312,532	312,532	312,532	156,266			781,330
Total Operating Expenditures	2,558,017	2,460,211	2,409,036	2,419,975	2,498,922	2,712,585	12,500,729
Operating (surplus)/deficit	(59,059)	(167,423)	(322,638)	(381,070)	(373,335)	(238,537)	(1,483,003)
Capital Asset Expenditures							
Capital expenditures	75,675	371,663	49,586	108,018	569,535	612,137	1,710,939
Transfer from reserves	(7,725)	(357,725)			(196,200)	(373,600)	(927,525)
Net Capital Assets funded from Operations	67,950	13,938	49,586	108,018	373,335	238,537	783,414
Capital Financing Charges							
Existing debt (principal)	273,052	273,052	273,052	273,052			819,156
Total Capital Financing Charges	273,052	273,052	273,052	273,052			819,156
Net (surplus)/deficit for the year	281,943	119,567					119,567
Add: Prior year (surplus) / deficit	(281,943)	(119,567)					(119,567)
(Surplus) applied to future years							



Oceanside Place
5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	357,725	43,600	103,250	362,250	608,800	1,475,625
PC-3070 COMPUTER - OCEANSIDE PLACE	13,938	5,986	4,768	7,285	3,337	35,314
VH-3070 VEHICLE - OCEANSIDE PLACE				200,000		200,000
Total Oceanside Place	371,663	49,586	108,018	569,535	612,137	1,710,939

Oceanside Place

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	175,413	55,242	214,609	497,577	782,215
Contributions	235,361	158,538	278,676	470,886	640,549
Interest earned	2,193	829	4,292	9,952	15,644
Withdrawals for capital projects:					
MAJOR CAP - OCEANSIDE PLACE	(357,725)				(373,600)
VEHICLE - OCEANSIDE PLACE				(196,200)	
Total Withdrawals for capital projects	(357,725)			(196,200)	(373,600)
Closing Balance Reserve Fund	55,242	214,609	497,577	782,215	1,064,808



FINANCIAL PLAN
Ravensong Aquatic Centre
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(2,002,965)	(2,670,620)	(2,804,620)	5.0%
	(2,002,965)	(2,670,620)	(2,804,620)	5.0%
Operating grants	(1,000)			
Operations	(111)	(2,740)	(2,740)	
Recreation - other operating	(136,669)	(404,900)	(197,500)	
Recreation fees	(63,359)	(199,145)	(88,695)	
Recreation facility rentals	(25,562)	(94,190)	(44,690)	
Recreation vending sales	(905)	(3,200)	(1,000)	
Miscellaneous	(1,011)	(1,200)	(1,200)	
Total Operating Revenues	(2,231,582)	(3,375,995)	(3,140,445)	(7.0%)
Operating Expenditures				
Administration	175,272	241,061	159,131	
Legislative		1,000	1,000	
Professional fees	77,725	300,048	178,500	
Building oper & maint	185,872	272,146	272,146	
Vehicle & Equip- oper & maint	14,051	29,589	29,589	
Operating costs	71,731	275,908	275,908	
Program costs	28,824	84,975	84,975	
Total Operating Expenditures (excluding wages)	553,475	1,204,727	1,001,249	(16.9%)
Wages & benefits	757,416	1,687,104	1,707,951	1.2%
Total Operating Expenditures (including wages)	1,310,891	2,891,831	2,709,200	(6.3%)
Contribution to reserve funds	894,562	896,998	850,878	
Operating (surplus) / deficit	(26,129)	412,834	419,633	
Capital Asset Expenditures				
Capital expenditures	5,785	372,440	638,938	
Transfers from reserves		(356,000)	(466,000)	
Net Capital Assets funded from Operations	5,785	16,440	172,938	951.9%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(20,344)	429,274	592,571	
Transfer from appropriated surplus	(226,548)	(226,548)		
Prior year (surplus) / deficit	(202,725)	(202,725)	(592,571)	
Current year unappropriated surplus	(449,617)	1		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		5.0%	10.0%	10.0%	16.0%	6.5%	
Property taxes	(2,670,620)	(2,804,620)	(3,085,082)	(3,393,590)	(3,936,565)	(4,192,441)	(17,412,298)
	(2,670,620)	(2,804,620)	(3,085,082)	(3,393,590)	(3,936,565)	(4,192,441)	(17,412,298)
Operations	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(199,145)	(88,695)	(199,234)	(199,433)	(199,632)	(199,832)	(886,826)
Recreation facility rentals	(94,190)	(44,690)	(94,190)	(94,190)	(94,190)	(94,190)	(421,450)
Recreation vending sales	(3,200)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Recreation other	(406,100)	(197,500)	(406,298)	(406,704)	(613,404)	(614,017)	(2,237,923)
Miscellaneous		(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,000)
Total Operating Revenues	(3,375,995)	(3,140,445)	(3,789,744)	(4,098,857)	(4,848,731)	(5,105,420)	(20,983,197)
Operating Expenditures							
Administration	241,061	159,131	175,542	175,542	175,542	175,542	861,299
Legislative	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	300,048	178,500	178,500	288,500	38,500	38,500	722,500
Building ops	272,146	272,146	277,589	283,140	288,803	294,579	1,416,257
Veh & Equip ops	29,589	29,589	30,181	30,784	31,400	32,028	153,982
Operating costs	278,299	275,908	158,667	160,253	667,470	674,145	1,936,443
Program costs	84,975	84,975	85,825	86,683	87,550	88,425	433,458
Wages & benefits	1,687,104	1,707,952	1,750,651	1,794,417	2,359,764	2,418,758	10,031,542
Contributions to reserve funds	894,606	850,877	1,075,083	1,084,010	42,626	219,260	3,271,856
Total Operating Expenditures	3,788,828	3,560,078	3,733,038	3,904,329	3,692,655	3,942,237	18,832,337
Operating (surplus)/deficit	412,833	419,633	(56,706)	(194,528)	(1,156,076)	(1,163,183)	(2,150,860)
Capital Asset Expenditures							
Capital expenditures	372,440	638,938	296,706	18,559,528	60,460	512,567	20,068,199
Transfer from reserves	(356,000)	(466,000)	(240,000)	(5,000,000)		(445,000)	(6,151,000)
New borrowing				(13,500,000)			(13,500,000)
Net Capital Assets funded from Operations	16,440	172,938	56,706	59,528	60,460	67,567	417,199
Capital Financing Charges							
New debt (principal & interest)				135,000	1,095,616	1,095,616	2,326,232
Total Capital Financing Charges				135,000	1,095,616	1,095,616	2,326,232
Net (surplus)/deficit for the year	429,273	592,571					592,571
Add: Transfer from appropriated surplus	(226,548)						
Add: Prior year (surplus) / deficit	(202,725)	(592,571)					(592,571)
(Surplus) applied to future years							

Ravensong Aquatic Centre

5 Year Capital Plan

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

Ravensong Aquatic Centre

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	2,748,503	3,165,166	4,045,155	207,498	251,703
Contributions	848,307	1,072,513	1,081,440	40,056	216,690
Interest earned	34,356	47,477	80,903	4,150	5,034
Withdrawals for capital projects:					
MAJOR CAP - RAVENSONG	(466,000)	(240,000)	(5,000,000)		(410,000)
VEHICLE - RAVENSONG					(35,000)
Total Withdrawals for capital projects	(466,000)	(240,000)	(5,000,000)		(445,000)
Closing Balance Reserve Fund	3,165,166	4,045,156	207,498	251,704	28,427
New Borrowing					
MAJOR CAP - RAVENSONG			13,500,000		
Total New Borrowing			13,500,000		
New Debt Principal/Int				1,095,616	
New Debt Principal/Int(Cumulative)				1,095,616	1,095,616
Borrowing cost			135,000		



FINANCIAL PLAN
Northern Community Recreation
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(1,435,788)	(1,914,385)	(1,933,936)	1.0%
	(1,435,788)	(1,914,385)	(1,933,936)	1.0%
Operating grants	(2,053)	(23,400)	(16,730)	
Operations		(5,040)	(5,040)	
Recreation fees	(164,607)	(478,975)	(228,911)	
Transfer from reserve - non capital			(204,407)	
Miscellaneous	(5,015)			
Total Operating Revenues	(1,607,463)	(2,421,800)	(2,389,024)	(1.4%)
Operating Expenditures				
Administration	112,179	160,836	128,969	
Professional fees	740	167,500	160,000	
Building oper & maint	10,011	14,138	14,770	
Vehicle & Equip- oper & maint	12,813	15,993	17,549	
Operating costs	61,765	103,658	96,867	
Program costs	236,171	656,112	464,188	
Transfer to other govt / org	409,657	486,411	705,568	
Total Operating Expenditures (excluding wages)	843,336	1,604,648	1,587,911	(1.0%)
Wages & benefits	497,224	790,415	820,296	3.8%
Total Operating Expenditures (including wages)	1,340,560	2,395,063	2,408,207	0.5%
Contribution to reserve funds	475,632	475,677	288,941	
Operating (surplus) / deficit	208,729	448,940	308,124	
Capital Asset Expenditures				
Capital expenditures	792	83,040	74,086	
Transfers from reserves		(70,000)	(70,000)	
Net Capital Assets funded from Operations	792	13,040	4,086	(68.7%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	209,521	461,980	312,210	
Transfer to appropriated surplus	220,000			
Transfer from appropriated surplus			(220,000)	
Prior year (surplus) / deficit	(448,135)	(461,980)	(92,209)	
Current year unappropriated surplus	(18,614)		1	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		1.0%	6.7%	(2.0%)	1.9%	(2.9%)	
Property taxes	(1,914,385)	(1,933,936)	(2,064,361)	(2,022,363)	(2,060,379)	(2,000,535)	(10,081,574)
	(1,914,385)	(1,933,936)	(2,064,361)	(2,022,363)	(2,060,379)	(2,000,535)	(10,081,574)
Operations	(5,040)	(5,040)	(5,141)	(5,244)	(5,348)	(5,455)	(26,228)
Recreation fees	(478,975)	(228,911)	(489,381)	(496,159)	(503,601)	(510,580)	(2,228,632)
Operating grants	(23,400)	(16,730)	(16,730)	(16,730)	(16,730)	(16,730)	(83,650)
Miscellaneous		(204,407)	(607,000)				(811,407)
Total Operating Revenues	(2,421,800)	(2,389,024)	(3,182,613)	(2,540,496)	(2,586,058)	(2,533,300)	(13,231,491)
Operating Expenditures							
Administration	160,836	128,969	141,032	141,032	141,032	141,032	693,097
Professional fees	167,500	160,000	154,000	60,000	60,000	60,000	494,000
Building ops	14,138	14,770	14,770	14,992	14,992	14,992	74,516
Veh & Equip ops	15,993	17,548	17,899	18,257	18,622	18,995	91,321
Operating costs	103,658	96,867	105,212	105,212	105,212	105,212	517,715
Program costs	656,112	464,188	671,752	681,582	691,933	702,472	3,211,927
Wages & benefits	790,415	820,296	841,505	862,544	884,107	906,210	4,314,662
Transfer to other gov/org	486,411	705,568	1,124,047	543,361	555,122	567,140	3,495,238
Contributions to reserve funds	475,677	288,941	110,180	111,098	111,828	2,540	624,587
Total Operating Expenditures	2,870,740	2,697,147	3,180,397	2,538,078	2,582,848	2,518,593	13,517,063
Operating (surplus)/deficit	448,940	308,123	(2,216)	(2,418)	(3,210)	(14,707)	285,572
Capital Asset Expenditures							
Capital expenditures	83,040	74,086	2,216	2,418	3,210	14,707	96,637
Transfer from reserves	(70,000)	(70,000)					(70,000)
Net Capital Assets funded from Operations	13,040	4,086	2,216	2,418	3,210	14,707	26,637
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	461,980	312,209					312,209
Add: Transfer from appropriated surplus		(220,000)					(220,000)
Add: Prior year (surplus) / deficit	(461,980)	(92,209)					(92,209)
(Surplus) applied to future years							



Northern Community Recreation

5 Year Capital Plan

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

Northern Community Recreation

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	200,923	133,435	135,437	139,064	143,493
Contributions			918	1,648	2,360
Interest earned	2,512	2,002	2,709	2,781	2,870
Withdrawals for capital projects:					
VEHICLE - NORTH COMM REC OVERALL	(70,000)				
Total Withdrawals for capital projects	(70,000)				
Closing Balance Reserve Fund	133,435	135,437	139,064	143,493	148,723
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	475,497	565,795	77,282	188,828	302,605
Contributions	288,761	110,000	110,000	110,000	
Interest earned	5,944	8,487	1,546	3,777	6,052
Withdrawals for capital projects:					
Other transfers out of Reserve	204,407	607,000			
Closing Balance Reserve Account	565,795	77,282	188,828	302,605	308,657



FINANCIAL PLAN
Gabriola Island Recreation
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(82,729)	(110,305)	(107,497)	(2.5%)
	(82,729)	(110,305)	(107,497)	(2.5%)
Grants in lieu of taxes	(491)	(520)	(520)	
Total Operating Revenues	(83,220)	(110,825)	(108,017)	(2.5%)
Operating Expenditures				
Administration	3,457	4,961	4,898	
Professional fees	3,685	3,000	3,000	
Vehicle & Equip- oper & maint	(33)	171	171	
Operating costs	1,171	3,099	3,099	
Transfer to other govt / org	85,079	91,705	83,705	
Total Operating Expenditures (excluding wages)	93,359	102,936	94,873	(7.8%)
Wages & benefits	17,620	24,648	25,789	4.6%
Total Operating Expenditures (including wages)	110,979	127,584	120,662	(5.4%)
Contribution to reserve funds		5,000		
Operating (surplus) / deficit	27,759	21,759	12,645	
Capital Asset Expenditures				
Capital expenditures	123	40	118	
Net Capital Assets funded from Operations	123	40	118	195.0%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	27,882	21,799	12,763	
Prior year (surplus) / deficit	(21,799)	(21,799)	(12,762)	
Current year unappropriated surplus	6,083		1	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(2.5%)	12.8%	0.6%	0.6%	0.6%	
Property taxes	(110,305)	(107,497)	(121,209)	(121,994)	(122,744)	(123,437)	(596,881)
	(110,305)	(107,497)	(121,209)	(121,994)	(122,744)	(123,437)	(596,881)
Grants in lieu of taxes	(520)	(520)	(520)	(520)	(520)	(520)	(2,600)
Total Operating Revenues	(110,825)	(108,017)	(121,729)	(122,514)	(123,264)	(123,957)	(599,481)
Operating Expenditures							
Administration	4,961	4,898	5,200	5,200	5,200	5,200	25,698
Professional fees	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Veh & Equip ops	171	171	174	178	181	185	889
Operating costs	3,099	3,099	3,161	3,224	3,289	3,355	16,128
Wages & benefits	24,648	25,788	26,433	27,094	27,771	28,465	135,551
Transfer to other gov/org	91,705	83,705	83,705	83,705	83,705	83,705	418,525
Contributions to reserve funds	5,000						
Total Operating Expenditures	132,584	120,661	121,673	122,401	123,146	123,910	611,791
Operating (surplus)/deficit	21,759	12,644	(56)	(113)	(118)	(47)	12,310
Capital Asset Expenditures							
Capital expenditures	40	118	56	113	118	47	452
Net Capital Assets funded from Operations	40	118	56	113	118	47	452
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	21,799	12,762					12,762
Add: Prior year (surplus) / deficit	(21,799)	(12,762)					(12,762)
(Surplus) applied to future years							

Gabriola Island Recreation

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	78,491	79,472	80,664	82,277	83,923
Interest earned	981	1,192	1,613	1,646	1,678
Withdrawals for capital projects:					
Closing Balance Reserve Fund	79,472	80,664	82,277	83,923	85,601



FINANCIAL PLAN
Area A Recreation & Culture
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(173,539)	(231,385)	(233,699)	1.0%
	(173,539)	(231,385)	(233,699)	1.0%
Total Operating Revenues	(173,539)	(231,385)	(233,699)	1.0%
Operating Expenditures				
Administration	5,513	11,020	10,595	
Professional fees	13,561	82,000	105,000	
Building oper & maint	5,335	13,000	13,000	
Vehicle & Equip- oper & maint		550	550	
Operating costs	1,874	5,184	5,184	
Program costs	6,800	10,000	10,000	
Total Operating Expenditures (excluding wages)	33,083	121,754	144,329	18.5%
Wages & benefits	22,788	31,797	33,116	4.1%
Total Operating Expenditures (including wages)	55,871	153,551	177,445	15.6%
Contribution to reserve funds	204,035	204,035	110,680	
Operating (surplus) / deficit	86,367	126,201	54,426	
Capital Asset Expenditures				
Capital expenditures	123	75,040	15,235	
Net Capital Assets funded from Operations	123	75,040	15,235	(79.7%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	86,490	201,241	69,661	
Transfer to appropriated surplus	50,000			
Transfer from appropriated surplus			(50,000)	
Prior year (surplus) / deficit	(201,241)	(201,241)	(19,662)	
Current year unappropriated surplus	(64,751)		(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		1.0%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(231,385)	(233,699)	(238,373)	(243,140)	(248,003)	(252,963)	(1,216,178)
	(231,385)	(233,699)	(238,373)	(243,140)	(248,003)	(252,963)	(1,216,178)
Total Operating Revenues	(231,385)	(233,699)	(238,373)	(243,140)	(248,003)	(252,963)	(1,216,178)
Operating Expenditures							
Administration	11,020	10,595	10,595	10,595	10,595	10,595	52,975
Professional fees	82,000	105,000	105,000	105,000	105,000	105,000	525,000
Building ops	13,000	13,000	13,260	13,525	13,796	14,072	67,653
Veh & Equip ops	550	550	553	556	558	561	2,778
Operating costs	5,184	5,184	5,236	5,288	5,341	5,395	26,444
Program costs	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Wages & benefits	31,797	33,117	33,945	34,793	35,663	36,555	174,073
Contributions to reserve funds	204,035	110,680	47,228	63,269	66,932	70,738	358,847
Total Operating Expenditures	357,586	288,126	225,817	243,026	247,885	252,916	1,257,770
Operating (surplus)/deficit	126,201	54,427	(12,556)	(114)	(118)	(47)	41,592
Capital Asset Expenditures							
Capital expenditures	75,040	15,235	12,556	114	118	47	28,070
Net Capital Assets funded from Operations	75,040	15,235	12,556	114	118	47	28,070
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	201,241	69,662					69,662
Add: Transfer from appropriated surplus		(50,000)					(50,000)
Add: Prior year (surplus) / deficit	(201,241)	(19,662)					(19,662)
(Surplus) applied to future years							

Area A Recreation & Culture

5 Year Capital Plan

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

Area A Recreation & Culture

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	1,131,173	1,255,993	1,322,061	1,411,771	1,506,938
Contributions	110,680	47,228	63,269	66,932	70,738
Interest earned	14,140	18,840	26,441	28,235	30,139
Withdrawals for capital projects:					
Closing Balance Reserve Fund	1,255,993	1,322,061	1,411,771	1,506,938	1,607,815



FINANCIAL PLAN
Southern Community Recreation & Culture
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(1,145,469)	(1,527,291)	(1,516,763)	(0.7%)
	(1,145,469)	(1,527,291)	(1,516,763)	(0.7%)
Grants in lieu of taxes	(1,256)			
Total Operating Revenues	(1,146,725)	(1,527,291)	(1,516,763)	(0.7%)
Operating Expenditures				
Administration	7,500	10,400	15,400	
Professional fees		35,500	17,000	
Building oper & maint	27,299	54,100	40,600	
Operating costs	7,093	6,840	6,840	
Transfer to other govt / org	1,437,549	1,438,031	1,480,414	
Total Operating Expenditures (excluding wages)	1,479,441	1,544,871	1,560,254	1.0%
Total Operating Expenditures (including wages)	1,479,441	1,544,871	1,560,254	1.0%
Operating (surplus) / deficit	332,716	17,580	43,491	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	332,716	17,580	43,491	
Prior year (surplus) / deficit	(17,580)	(17,580)	(43,491)	
Current year unappropriated surplus	315,136			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(0.8%)	12.8%	4.8%	4.8%	6.8%	
Property taxes	(1,432,318)	(1,420,919)	(1,603,129)	(1,679,748)	(1,760,180)	(1,879,615)	(8,343,591)
	(1,432,318)	(1,420,919)	(1,603,129)	(1,679,748)	(1,760,180)	(1,879,615)	(8,343,591)
Total Operating Revenues	(1,432,318)	(1,420,919)	(1,603,129)	(1,679,748)	(1,760,180)	(1,879,615)	(8,343,591)
Operating Expenditures							
Administration	10,400	15,400	15,400	15,400	15,400	15,400	77,000
Professional fees	35,500	17,000	17,000	17,000	17,000	52,000	120,000
Building ops	54,100	40,600	41,006	41,415	41,829	42,248	207,098
Operating costs	6,840	6,840	6,908	6,977	7,047	7,118	34,890
Transfer to other gov/org	1,344,318	1,384,378	1,522,815	1,598,956	1,678,904	1,762,849	7,947,902
Total Operating Expenditures	1,451,158	1,464,218	1,603,129	1,679,748	1,760,180	1,879,615	8,386,890
Operating (surplus)/deficit	18,840	43,299					43,299
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	18,840	43,299					43,299
Add: Prior year (surplus) / deficit	(18,840)	(43,299)					(43,299)
(Surplus) applied to future years							



FINANCIAL PLAN
Regional Parks Operations
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(1,213,257)	(1,617,676)	(1,811,797)	12.0%
	(1,213,257)	(1,617,676)	(1,811,797)	12.0%
Grants in lieu of taxes	(4,935)			
Operating grants	(22)			
Operations		(1,200)	(1,200)	
Recreation fees	(4,055)	(15,230)	(10,440)	
Miscellaneous	(3,821)	(75,000)		
Total Operating Revenues	(1,226,090)	(1,709,106)	(1,823,437)	6.7%
Operating Expenditures				
Administration	94,290	129,184	131,460	
Professional fees	26,073	98,100	69,544	
Building oper & maint	37,323	58,055	58,055	
Vehicle & Equip- oper & maint	16,137	27,800	27,800	
Operating costs	246,217	572,671	649,238	
Program costs	4,618	15,156	13,094	
Transfer to other govt / org	55,000	55,000	60,000	
Total Operating Expenditures (excluding wages)	479,658	955,966	1,009,191	5.6%
Wages & benefits	521,910	790,519	909,588	15.1%
Total Operating Expenditures (including wages)	1,001,568	1,746,485	1,918,779	9.9%
Contribution to reserve funds	224,684	224,863	244,615	
Operating (surplus) / deficit	162	262,242	339,957	
Capital Asset Expenditures				
Capital expenditures	24,712	179,722	7,686	
Net Capital Assets funded from Operations	24,712	179,722	7,686	(95.7%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	24,874	441,964	347,643	
Transfer to appropriated surplus	31,444			
Transfer from appropriated surplus	(25,000)	(25,000)	(31,444)	
Prior year (surplus) / deficit	(416,965)	(416,965)	(316,200)	
Current year unappropriated surplus	(385,647)	(1)	(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		12.0%	13.9%	6.0%	6.0%	4.0%	
Property taxes	(1,617,676)	(1,811,797)	(2,063,213)	(2,187,006)	(2,318,226)	(2,410,955)	(10,791,197)
	(1,617,676)	(1,811,797)	(2,063,213)	(2,187,006)	(2,318,226)	(2,410,955)	(10,791,197)
Operations	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,000)
Recreation fees	(15,230)	(10,440)	(10,440)	(10,440)	(10,440)	(10,440)	(52,200)
Miscellaneous	(75,000)						
Total Operating Revenues	(1,709,106)	(1,823,437)	(2,074,853)	(2,198,646)	(2,329,866)	(2,422,595)	(10,849,397)
Operating Expenditures							
Administration	129,184	131,460	147,823	149,301	152,287	153,810	734,681
Professional fees	98,100	69,544	38,100	38,100	38,100	38,100	221,944
Building ops	58,055	58,055	59,200	60,367	61,558	62,773	301,953
Veh & Equip ops	27,800	27,800	78,356	29,923	30,522	81,132	247,733
Operating costs	572,806	649,239	651,361	663,878	673,013	677,238	3,314,729
Program costs	15,156	13,094	13,094	13,094	13,094	13,094	65,470
Wages & benefits	790,519	909,588	1,025,129	1,101,159	1,128,688	1,156,905	5,321,469
Transfer to other gov/org	55,000	60,000	60,000	60,000	60,000	60,000	300,000
Contributions to reserve funds	224,729	244,615		73,610	165,421	171,919	655,565
Total Operating Expenditures	1,971,349	2,163,395	2,073,063	2,189,432	2,322,683	2,414,971	11,163,544
Operating (surplus)/deficit	262,243	339,958	(1,790)	(9,214)	(7,183)	(7,624)	314,147
Capital Asset Expenditures							
Capital expenditures	179,722	7,686	1,790	9,214	7,183	7,624	33,497
Net Capital Assets funded from Operations	179,722	7,686	1,790	9,214	7,183	7,624	33,497
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	441,965	347,644					347,644
Add: Transfer from appropriated surplus	(25,000)	(31,444)					(31,444)
Add: Prior year (surplus) / deficit	(416,965)	(316,200)					(316,200)
(Surplus) applied to future years							



FINANCIAL PLAN
Regional Parks Capital
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(313,005)	(417,460)	(418,820)	0.3%
Property taxes	(731,190)	(974,920)	(978,360)	0.4%
	(1,044,195)	(1,392,380)	(1,397,180)	0.3%
Grants in lieu of taxes	(308)	(630)	(630)	
Total Operating Revenues	(1,044,503)	(1,393,010)	(1,397,810)	0.3%
Operating Expenditures				
Professional fees	14,462	31,801	20,000	
Total Operating Expenditures (excluding wages)	14,462	31,801	20,000	(37.1%)
Total Operating Expenditures (including wages)	14,462	31,801	20,000	(37.1%)
Contribution to reserve funds	1,170,578	1,170,578	1,234,159	
Operating (surplus) / deficit	140,537	(190,631)	(143,651)	
Capital Asset Expenditures				
Capital expenditures	75,885	5,735,614	5,284,000	
Transfers from reserves	(23,771)	(3,432,489)	(4,104,000)	
Grants and other	(16,449)	(103,125)		
New borrowing		(2,000,000)	(1,000,000)	
Net Capital Assets funded from Operations	35,665	200,000	180,000	(10.0%)
Capital Financing Charges				
Existing debt (principal)	51,724	68,965	68,965	
Existing debt (interest)	59,299	79,066	79,066	
New Debt (principal & interest)		20,000	10,000	
Total Capital Financing Charges	111,023	168,031	158,031	(6.0%)
Accumulated Surplus				
Net (surplus)/deficit for the year	287,225	177,400	194,380	
Transfer to appropriated surplus	44,500	44,500		
Transfer from appropriated surplus	(194,500)	(194,500)	(44,500)	
Prior year (surplus) / deficit	(27,400)	(27,400)	(149,880)	
Current year unappropriated surplus	109,825			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		0.3%	0.3%	0.3%	0.3%		
Property taxes	(974,920)	(978,360)	(981,960)	(985,560)	(989,160)	(989,160)	(4,924,200)
Parcel taxes	(417,460)	(418,820)	(420,020)	(421,220)	(422,420)	(422,420)	(2,104,900)
	(1,392,380)	(1,397,180)	(1,401,980)	(1,406,780)	(1,411,580)	(1,411,580)	(7,029,100)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Total Operating Revenues	(1,393,010)	(1,397,810)	(1,402,610)	(1,407,410)	(1,412,210)	(1,412,210)	(7,032,250)
Operating Expenditures							
Professional fees	31,801	20,000	20,000	20,000	20,000	20,000	100,000
Contributions to reserve funds	1,170,578	1,234,159	1,156,422	1,114,912	1,119,712	1,119,712	5,744,917
Debt interest	79,066	79,066	79,066	79,066	79,066	79,066	395,330
Total Operating Expenditures	1,281,445	1,333,225	1,255,488	1,213,978	1,218,778	1,218,778	6,240,247
Operating (surplus)/deficit	(111,565)	(64,585)	(147,122)	(193,432)	(193,432)	(193,432)	(792,003)
Capital Asset Expenditures							
Capital expenditures	5,735,614	5,284,000	2,557,575	225,000	2,895,000	750,000	11,711,575
Transfer from reserves	(3,432,489)	(4,104,000)	(1,819,700)	(225,000)	(2,895,000)	(750,000)	(9,793,700)
Grants and other	(103,125)		(37,875)				(37,875)
New borrowing	(2,000,000)	(1,000,000)	(700,000)				(1,700,000)
Net Capital Assets funded from Operations	200,000	180,000					180,000
Capital Financing Charges							
Existing debt (principal)	68,965	68,965	68,965	68,965	68,965	68,965	344,825
New debt (principal & interest)	20,000	10,000	78,157	124,467	124,467	124,467	461,558
Total Capital Financing Charges	88,965	78,965	147,122	193,432	193,432	193,432	806,383
Net (surplus)/deficit for the year	177,400	194,380					194,380
Less: Transfer to appropriated surplus	44,500						
Add: Transfer from appropriated surplus	(194,500)	(44,500)					(44,500)
Add: Prior year (surplus) / deficit	(27,400)	(149,880)					(149,880)
(Surplus) applied to future years							



Regional Parks Capital

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
LD-2703 LAND - REGIONAL PARKS CAPITAL	4,000,000	1,411,700				5,411,700
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	238,000	200,000	75,000	1,000,000	500,000	2,013,000
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	250,000	467,875		1,770,000		2,487,875
PR-0011 REG PARK LAND ACQUISITION - SOUTH		450,000	150,000			600,000
PR-0012 MOORECROFT GATHERING PLACE				125,000		125,000
PR-0016 LIGHTHOUSE CRT - NILE CREEK					250,000	250,000
PR-0018 BENSON CREEK FALLS ACCESS IMPROVEMENT	431,000					431,000
PR-0027 QUALICUM TO ACRD REGIONAL TRAIL	330,000					330,000
PR-0030 LITTLE QUALICUM BRIDGE EA F	35,000					35,000
VH-2703 VEHICLE - REGIONAL PARKS		28,000				28,000
Total Regional Parks Capital	5,284,000	2,557,575	225,000	2,895,000	750,000	11,711,575

Regional Parks Capital

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	4,381,687	1,810,918	1,174,490	2,161,188	594,231
Contributions	1,478,460	1,156,108	1,188,208	1,284,819	1,291,317
Interest earned	54,771	27,164	23,490	43,224	11,885
Withdrawals for capital projects:					
LAND - REGIONAL PARKS CAPITAL	(3,000,000)	(711,700)			
MAJOR CAP - REGIONAL PARKS CAPITAL	(238,000)	(200,000)	(75,000)	(1,000,000)	(500,000)
NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	(200,000)	(430,000)		(1,770,000)	
REG PARK LAND ACQUISITION - SOUTH		(450,000)	(150,000)		
MOORECROFT GATHERING PLACE				(125,000)	
LIGHTHOUSE CRT - NILE CREEK					(250,000)
BENSON CREEK FALLS ACCESS IMPROVEMENT	(431,000)				
QUALICUM TO ACRD REGIONAL TRAIL	(200,000)				
LITTLE QUALICUM BRIDGE EA F	(35,000)				
VEHICLE - REGIONAL PARKS		(28,000)			
Total Withdrawals for capital projects	(4,104,000)	(1,819,700)	(225,000)	(2,895,000)	(750,000)
Closing Balance Reserve Fund	1,810,918	1,174,490	2,161,188	594,231	1,147,433
New Borrowing					
LAND - REGIONAL PARKS CAPITAL	1,000,000	700,000			
Total New Borrowing	1,000,000	700,000			
New Debt Principal/Int		71,157	53,310		
New Debt Principal/Int(Cumulative)		71,157	124,467	124,467	124,467
Borrowing cost	10,000	7,000			



FINANCIAL PLAN
Community Parks - Area A
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(180,473)	(240,631)	(240,631)	
	(180,473)	(240,631)	(240,631)	
Miscellaneous	(506)			
Total Operating Revenues	(180,979)	(240,631)	(240,631)	
Operating Expenditures				
Administration	11,317	17,100	18,794	
Professional fees	1,169	14,000	39,000	
Building oper & maint	1,834	3,038	3,038	
Vehicle & Equip- oper & maint	7,254	12,763	12,763	
Operating costs	48,225	78,397	61,701	
Transfer to other govt / org	12,000	12,000	12,000	
Total Operating Expenditures (excluding wages)	81,799	137,298	147,296	7.3%
Wages & benefits	64,199	103,702	111,347	7.4%
Total Operating Expenditures (including wages)	145,998	241,000	258,643	7.3%
Contribution to reserve funds	50,260	50,260	4,862	
Operating (surplus) / deficit	15,279	50,629	22,874	
Capital Asset Expenditures				
Capital expenditures	3,375	32,355	247,072	
Transfers from reserves		(25,000)	(45,000)	
Grants and other			(200,000)	
Net Capital Assets funded from Operations	3,375	7,355	2,072	(71.8%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	18,654	57,984	24,946	
Prior year (surplus) / deficit	(57,984)	(57,984)	(24,947)	
Current year unappropriated surplus	(39,330)		(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			2.0%	2.0%	2.0%	2.0%	
Property taxes	(240,631)	(240,631)	(245,444)	(250,352)	(255,360)	(260,467)	(1,252,254)
	(240,631)	(240,631)	(245,444)	(250,352)	(255,360)	(260,467)	(1,252,254)
Total Operating Revenues	(240,631)	(240,631)	(245,444)	(250,352)	(255,360)	(260,467)	(1,252,254)
Operating Expenditures							
Administration	17,100	18,794	19,209	19,401	19,789	19,987	97,180
Professional fees	14,000	39,000	4,000	4,000	4,000	4,000	55,000
Building ops	3,038	3,038	3,099	3,161	3,224	3,288	15,810
Veh & Equip ops	12,763	12,763	13,018	13,279	13,544	13,815	66,419
Operating costs	78,397	61,701	59,168	60,351	61,559	62,790	305,569
Wages & benefits	103,702	111,348	118,550	121,514	124,552	127,666	603,630
Transfer to other gov/org	12,000	12,000	12,000	12,000	12,000	12,000	60,000
Contributions to reserve funds	50,260	4,862	11,250	15,489	16,213	16,673	64,487
Total Operating Expenditures	291,260	263,506	240,294	249,195	254,881	260,219	1,268,095
Operating (surplus)/deficit	50,629	22,875	(5,150)	(1,157)	(479)	(248)	15,841
Capital Asset Expenditures							
Capital expenditures	32,355	247,072	5,150	1,157	479	248	254,106
Transfer from reserves	(25,000)	(45,000)					(45,000)
Grants and other		(200,000)					(200,000)
Net Capital Assets funded from Operations	7,355	2,072	5,150	1,157	479	248	9,106
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	57,984	24,947					24,947
Add: Prior year (surplus) / deficit	(57,984)	(24,947)					(24,947)
(Surplus) applied to future years							



Community Parks - Area A

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2080 MAJOR CAP - COMM PARKS EA A	45,000					45,000
PC-2080 COMPUTER - COMM PARKS EA A	2,072	1,150	1,157	479	248	5,106
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMENT	200,000					200,000
VH-2080 VEHICLE - COMM PARKS EA A		4,000				4,000
Total Community Parks - Area A	247,072	5,150	1,157	479	248	254,106

Community Parks - Area A

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	470,330	436,071	453,862	478,428	504,210
Contributions	4,862	11,250	15,489	16,213	16,673
Interest earned	5,879	6,541	9,077	9,569	10,084
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA A	(45,000)				
Total Withdrawals for capital projects	(45,000)				
Closing Balance Reserve Fund	436,071	453,862	478,428	504,210	530,967



FINANCIAL PLAN
Community Parks - Area B
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(255,283)	(340,377)	(359,004)	5.5%
	(255,283)	(340,377)	(359,004)	5.5%
Miscellaneous	(256)			
Total Operating Revenues	(255,539)	(340,377)	(359,004)	5.5%
Operating Expenditures				
Administration	13,381	18,552	17,602	
Professional fees	9,543	16,000	41,000	
Building oper & maint	2,536	5,088	5,088	
Vehicle & Equip- oper & maint	2,315	4,763	4,763	
Operating costs	54,233	78,211	82,674	
Total Operating Expenditures (excluding wages)	82,008	122,614	151,127	23.3%
Wages & benefits	64,195	103,703	111,349	7.4%
Total Operating Expenditures (including wages)	146,203	226,317	262,476	16.0%
Contribution to reserve funds	68,757	68,757	41,169	
Operating (surplus) / deficit	(40,579)	(45,303)	(55,359)	
Capital Asset Expenditures				
Capital expenditures	3,375	781,055	775,772	
Transfers from reserves	(57,000)	(85,000)	(123,000)	
Grants and other		(567,354)	(567,354)	
Net Capital Assets funded from Operations	(53,625)	128,701	85,418	(33.6%)
Capital Financing Charges				
Existing debt (principal)	50,852	55,271	98,894	
Existing debt (interest)	8,800	13,325	15,140	
Total Capital Financing Charges	59,652	68,596	114,034	66.2%
Accumulated Surplus				
Net (surplus)/deficit for the year	(34,552)	151,994	144,093	
Transfer from appropriated surplus	(10,000)	(10,000)		
Prior year (surplus) / deficit	(141,993)	(141,993)	(144,093)	
Current year unappropriated surplus	(186,545)	1		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		5.5%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(340,377)	(359,004)	(366,184)	(373,508)	(380,978)	(388,597)	(1,868,271)
	(340,377)	(359,004)	(366,184)	(373,508)	(380,978)	(388,597)	(1,868,271)
Total Operating Revenues	(340,377)	(359,004)	(366,184)	(373,508)	(380,978)	(388,597)	(1,868,271)
Operating Expenditures							
Administration	18,552	17,602	19,805	20,003	20,403	20,811	98,624
Professional fees	16,000	41,000	31,000	1,000	1,000	1,000	75,000
Building ops	5,088	5,088	5,190	5,294	5,399	5,507	26,478
Veh & Equip ops	4,763	4,763	4,858	4,955	5,055	5,156	24,787
Operating costs	78,210	82,674	80,561	82,977	84,637	87,176	418,025
Wages & benefits	103,703	111,349	118,552	121,516	124,554	127,668	603,639
Contributions to reserve funds	68,757	41,169	24,753	66,587	74,016	79,283	285,808
Debt interest	13,325	15,140	14,905	11,514	9,227	7,834	58,620
Total Operating Expenditures	308,398	318,785	299,624	313,846	324,291	334,435	1,590,981
Operating (surplus)/deficit	(31,979)	(40,219)	(66,560)	(59,662)	(56,687)	(54,162)	(277,290)
Capital Asset Expenditures							
Capital expenditures	781,055	775,772	5,150	1,157	479	248	782,806
Transfer from reserves	(55,000)	(123,000)					(123,000)
Grants and other	(597,354)	(567,354)					(567,354)
Net Capital Assets funded from Operations	128,701	85,418	5,150	1,157	479	248	92,452
Capital Financing Charges							
Existing debt (principal)	55,271	98,894	61,410	58,505	56,208	53,914	328,931
Total Capital Financing Charges	55,271	98,894	61,410	58,505	56,208	53,914	328,931
Net (surplus)/deficit for the year	151,993	144,093					144,093
Add: Transfer from appropriated surplus	(10,000)						
Add: Prior year (surplus) / deficit	(141,993)	(144,093)					(144,093)
(Surplus) applied to future years							



Community Parks - Area B

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
PC-2081 COMPUTER - COMM PARKS EA B	2,072	1,150	1,157	479	248	5,106
PR-0037 HUXLEY PARK SKATE PARK & PARKING CONSTR.	773,700					773,700
VH-2081 VEHICLE - COMM PARKS EA B		4,000				4,000
Total Community Parks - Area B	775,772	5,150	1,157	479	248	782,806

Community Parks - Area B

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	56,267	43,139	68,539	136,497	213,243
Contributions	41,169	24,753	66,587	74,016	79,283
Interest earned	703	647	1,371	2,730	4,265
Withdrawals for capital projects:					
HUXLEY PARK SKATE PARK & PARKING CONSTR.	(55,000)				
Total Withdrawals for capital projects	(55,000)				
Closing Balance Reserve Fund	43,139	68,539	136,497	213,243	296,791



FINANCIAL PLAN
Community Parks - Area C (Extension)
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(59,149)	(78,865)	(78,865)	
	(59,149)	(78,865)	(78,865)	
Miscellaneous	(128)			
Total Operating Revenues	(59,277)	(78,865)	(78,865)	
Operating Expenditures				
Administration	4,653	6,536	5,776	
Professional fees	2,634	3,000	3,000	
Building oper & maint	874	1,279	1,279	
Vehicle & Equip- oper & maint	1,159	2,347	2,347	
Operating costs	7,438	10,117	12,979	
Total Operating Expenditures (excluding wages)	16,758	23,279	25,381	9.0%
Wages & benefits	32,069	52,033	55,811	7.3%
Total Operating Expenditures (including wages)	48,827	75,312	81,192	7.8%
Contribution to reserve funds	35,902	55,902	25,464	
Operating (surplus) / deficit	25,452	52,349	27,791	
Capital Asset Expenditures				
Capital expenditures	1,687	23,677	71,040	
Transfers from reserves		(20,000)		
Grants and other			(70,000)	
Net Capital Assets funded from Operations	1,687	3,677	1,040	(71.7%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	27,139	56,026	28,831	
Prior year (surplus) / deficit	(56,026)	(56,026)	(28,832)	
Current year unappropriated surplus	(28,887)		(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			9.6%	4.0%	2.0%	2.0%	
Property taxes	(78,865)	(78,865)	(86,405)	(89,860)	(91,658)	(93,490)	(440,278)
	(78,865)	(78,865)	(86,405)	(89,860)	(91,658)	(93,490)	(440,278)
Total Operating Revenues	(78,865)	(78,865)	(86,405)	(89,860)	(91,658)	(93,490)	(440,278)
Operating Expenditures							
Administration	6,536	5,776	6,484	6,549	6,680	6,746	32,235
Professional fees	3,000	3,000	3,000	3,000	3,000	3,000	15,000
Building ops	1,279	1,279	1,305	1,331	1,357	1,384	6,656
Veh & Equip ops	2,347	2,347	2,394	2,442	2,491	2,540	12,214
Operating costs	10,117	12,979	11,225	11,449	11,678	11,912	59,243
Wages & benefits	52,033	55,812	59,417	60,902	62,425	63,986	302,542
Contributions to reserve funds	55,902	25,464		3,608	3,788	3,799	36,659
Total Operating Expenditures	131,214	106,657	83,825	89,281	91,419	93,367	464,549
Operating (surplus)/deficit	52,349	27,792	(2,580)	(579)	(239)	(123)	24,271
Capital Asset Expenditures							
Capital expenditures	23,677	71,040	182,580	579	239	123	254,561
Transfer from reserves	(20,000)						
Grants and other		(70,000)	(180,000)				(250,000)
Net Capital Assets funded from Operations	3,677	1,040	2,580	579	239	123	4,561
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	56,026	28,832					28,832
Add: Prior year (surplus) / deficit	(56,026)	(28,832)					(28,832)
(Surplus) applied to future years							



Community Parks - Area C (Extension)

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
PC-2082 COMPUTER - COMM PARKS EA C	1,040	580	579	239	123	2,561
PR-0042 CWF - EA C SCANNEL CREEK TRAIL		180,000				180,000
PR-0045 EA C EXT MINERS CP COAL CART PROJECT	70,000					70,000
VH-2082 VEHICLE - COMM PARKS EA C		2,000				2,000
Total Community Parks - Area C (Extension)	71,040	182,580	579	239	123	254,561

Community Parks - Area C (Extension)

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	94,522	121,168	122,986	129,054	135,243
Contributions	25,464		3,608	3,608	3,619
Interest earned	1,182	1,818	2,460	2,581	2,705
Withdrawals for capital projects:					
Closing Balance Reserve Fund	121,168	122,986	129,054	135,243	141,567



FINANCIAL PLAN
Community Parks - Area C (East Wellington)
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(72,430)	(96,573)	(100,436)	4.0%
	(72,430)	(96,573)	(100,436)	4.0%
Miscellaneous	(128)			
Total Operating Revenues	(72,558)	(96,573)	(100,436)	4.0%
Operating Expenditures				
Administration	4,896	6,761	7,156	
Professional fees	134	1,500	1,500	
Building oper & maint	874	1,229	1,229	
Vehicle & Equip- oper & maint	1,159	2,347	2,347	
Operating costs	12,311	24,911	27,773	
Total Operating Expenditures (excluding wages)	19,374	36,748	40,005	8.9%
Wages & benefits	32,069	52,033	55,811	7.3%
Total Operating Expenditures (including wages)	51,443	88,781	95,816	7.9%
Contribution to reserve funds	30,882	30,882	13,190	
Operating (surplus) / deficit	9,767	23,090	8,570	
Capital Asset Expenditures				
Capital expenditures	7,414	30,677	261,040	
Grants and other			(260,000)	
Net Capital Assets funded from Operations	7,414	30,677	1,040	(96.6%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	17,181	53,767	9,610	
Transfer from appropriated surplus	(27,000)	(27,000)		
Prior year (surplus) / deficit	(26,767)	(26,767)	(9,611)	
Current year unappropriated surplus	(36,586)		(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		4.0%	5.0%	5.0%	4.0%	3.0%	
Property taxes	(96,573)	(100,436)	(105,458)	(110,731)	(115,160)	(118,615)	(550,400)
	(96,573)	(100,436)	(105,458)	(110,731)	(115,160)	(118,615)	(550,400)
Total Operating Revenues	(96,573)	(100,436)	(105,458)	(110,731)	(115,160)	(118,615)	(550,400)
Operating Expenditures							
Administration	6,761	7,156	8,055	8,135	8,298	8,381	40,025
Professional fees	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Building ops	1,229	1,229	1,254	1,279	1,304	1,330	6,396
Veh & Equip ops	2,347	2,347	2,394	2,442	2,491	2,540	12,214
Operating costs	24,911	27,773	26,445	26,973	27,513	28,063	136,767
Wages & benefits	52,033	55,812	59,417	60,902	62,425	63,986	302,542
Contributions to reserve funds	30,882	13,190	3,813	8,921	11,390	12,692	50,006
Total Operating Expenditures	119,663	109,007	102,878	110,152	114,921	118,492	555,450
Operating (surplus)/deficit	23,090	8,571	(2,580)	(579)	(239)	(123)	5,050
Capital Asset Expenditures							
Capital expenditures	30,677	261,040	72,580	579	239	123	334,561
Transfer from reserves			(70,000)				(70,000)
Grants and other		(260,000)					(260,000)
Net Capital Assets funded from Operations	30,677	1,040	2,580	579	239	123	4,561
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	53,767	9,611					9,611
Add: Transfer from appropriated surplus	(27,000)						
Add: Prior year (surplus) / deficit	(26,767)	(9,611)					(9,611)
(Surplus) applied to future years							



Community Parks - Area C (East Wellington)

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
PC-2083 COMPUTER - COMM PARKS EA D	1,040	580	579	239	123	2,561
PR-0039 ANDERS DORRIT PARK DEVELOPMENT	260,000					260,000
PR-0043 MEADOWOOD DRIVE PARK - EA C		70,000				70,000
VH-2083 VEHICLE - COMM PARKS EA D		2,000				2,000
Total Community Parks - Area C (East Wellington)	261,040	72,580	579	239	123	334,561

Community Parks - Area C (East Wellington)

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	142,333	157,302	93,475	104,266	117,741
Contributions	13,190	3,813	8,921	11,390	12,692
Interest earned	1,779	2,360	1,870	2,085	2,355
Withdrawals for capital projects:					
MEADOWOOD DRIVE PARK - EA C		(70,000)			
Total Withdrawals for capital projects		(70,000)			
Closing Balance Reserve Fund	157,302	93,475	104,266	117,741	132,788



FINANCIAL PLAN
Community Parks - Area E
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(140,250)	(187,000)	(224,650)	20.1%
	(140,250)	(187,000)	(224,650)	20.1%
Miscellaneous	(456)			
Total Operating Revenues	(140,706)	(187,000)	(224,650)	20.1%
Operating Expenditures				
Administration	10,790	15,067	16,543	
Professional fees	268	5,000	5,000	
Building oper & maint	1,968	3,458	3,458	
Vehicle & Equip- oper & maint	11,247	15,063	20,763	
Operating costs	22,968	32,515	58,413	
Total Operating Expenditures (excluding wages)	47,241	71,103	104,177	46.5%
Wages & benefits	64,192	104,294	111,940	7.3%
Total Operating Expenditures (including wages)	111,433	175,397	216,117	23.2%
Contribution to reserve funds	4,459	5,548	25,446	
Operating (surplus) / deficit	(24,814)	(6,055)	16,913	
Capital Asset Expenditures				
Capital expenditures	91,465	182,355	1,090,572	
Transfers from reserves	(30,000)	(30,000)	(120,000)	
Grants and other	(55,913)	(135,000)	(963,500)	
Net Capital Assets funded from Operations	5,552	17,355	7,072	(59.3%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(19,262)	11,300	23,985	
Prior year (surplus) / deficit	(11,299)	(11,299)	(23,985)	
Current year unappropriated surplus	(30,561)	1		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		20.1%	5.0%	3.0%	2.0%	2.0%	
Property taxes	(187,000)	(224,650)	(235,883)	(242,959)	(247,818)	(252,775)	(1,204,085)
	(187,000)	(224,650)	(235,883)	(242,959)	(247,818)	(252,775)	(1,204,085)
Total Operating Revenues	(187,000)	(224,650)	(235,883)	(242,959)	(247,818)	(252,775)	(1,204,085)
Operating Expenditures							
Administration	15,067	16,543	18,610	18,796	19,172	19,364	92,485
Professional fees	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Building ops	3,458	3,458	3,527	3,598	3,670	3,743	17,996
Veh & Equip ops	15,063	20,763	21,178	21,602	22,034	22,475	108,052
Operating costs	32,515	58,413	55,815	56,871	57,948	59,047	288,094
Wages & benefits	104,293	111,940	119,158	122,137	125,190	128,320	606,745
Contributions to reserve funds	5,548	25,446	7,445	13,798	14,325	14,578	75,592
Total Operating Expenditures	180,944	241,563	230,733	241,802	247,339	252,527	1,213,964
Operating (surplus)/deficit	(6,056)	16,913	(5,150)	(1,157)	(479)	(248)	9,879
Capital Asset Expenditures							
Capital expenditures	182,355	1,090,572	5,150	1,157	479	248	1,097,606
Transfer from reserves	(30,000)	(120,000)					(120,000)
Grants and other	(135,000)	(963,500)					(963,500)
Net Capital Assets funded from Operations	17,355	7,072	5,150	1,157	479	248	14,106
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	11,299	23,985					23,985
Add: Prior year (surplus) / deficit	(11,299)	(23,985)					(23,985)
(Surplus) applied to future years							



Community Parks - Area E

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
PC-2084 COMPUTER - COMM PARKS EA E	2,072	1,150	1,157	479	248	5,106
PR-0044 CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	1,088,500					1,088,500
VH-2084 VEHICLE - COMM PARKS EA E		4,000				4,000
Total Community Parks - Area E	1,090,572	5,150	1,157	479	248	1,097,606

Community Parks - Area E

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	96,302	2,952	10,441	24,448	39,262
Contributions	25,446	7,445	13,798	14,325	14,578
Interest earned	1,204	44	209	489	785
Withdrawals for capital projects:					
CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	(120,000)				
Total Withdrawals for capital projects	(120,000)				
Closing Balance Reserve Fund	2,952	10,441	24,448	39,262	54,625



FINANCIAL PLAN
Community Parks - Area F
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(183,552)	(244,736)	(237,474)	(3.0%)
	(183,552)	(244,736)	(237,474)	(3.0%)
Miscellaneous	(256)			
Total Operating Revenues	(183,808)	(244,736)	(237,474)	(3.0%)
Operating Expenditures				
Administration	12,247	17,039	16,632	
Professional fees	437	16,000	8,000	
Building oper & maint	1,745	22,808	2,808	
Vehicle & Equip- oper & maint	2,315	4,763	4,763	
Operating costs	18,199	56,073	54,536	
Transfer to other govt / org		10,000	30,000	
Total Operating Expenditures (excluding wages)	34,943	126,683	116,739	(7.8%)
Wages & benefits	64,204	103,703	111,331	7.4%
Total Operating Expenditures (including wages)	99,147	230,386	228,070	(1.0%)
Contribution to reserve funds	67,413	67,413	73,343	
Operating (surplus) / deficit	(17,248)	53,063	63,939	
Capital Asset Expenditures				
Capital expenditures	23,537	1,603,355	1,948,097	
Transfers from reserves	(4,180)	(96,000)	(30,000)	
Grants and other	(15,982)	(1,500,000)	(1,916,025)	
Net Capital Assets funded from Operations	3,375	7,355	2,072	(71.8%)
Capital Financing Charges				
Existing debt (principal)	15,000	15,000	15,000	
Existing debt (interest)	474	2,840	1,500	
Total Capital Financing Charges	15,474	17,840	16,500	(7.5%)
Accumulated Surplus				
Net (surplus)/deficit for the year	1,601	78,258	82,511	
Transfer to appropriated surplus	30,000			
Transfer from appropriated surplus	(10,000)	(10,000)	(30,000)	
Prior year (surplus) / deficit	(68,258)	(68,258)	(52,512)	
Current year unappropriated surplus	(46,657)		(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(3.0%)	5.0%	3.0%	3.0%	3.0%	
Property taxes	(244,736)	(237,474)	(249,348)	(256,828)	(264,533)	(272,469)	(1,280,652)
	(244,736)	(237,474)	(249,348)	(256,828)	(264,533)	(272,469)	(1,280,652)
Total Operating Revenues	(244,736)	(237,474)	(249,348)	(256,828)	(264,533)	(272,469)	(1,280,652)
Operating Expenditures							
Administration	17,039	16,632	18,686	18,873	19,250	19,443	92,884
Professional fees	16,000	8,000	8,000	8,000	8,000	8,000	40,000
Building ops	22,808	2,808	2,864	2,921	2,980	3,039	14,612
Veh & Equip ops	4,763	4,763	4,858	4,955	5,055	5,156	24,787
Operating costs	56,073	54,537	44,860	45,758	46,673	47,606	239,434
Wages & benefits	103,703	111,331	118,534	121,497	124,534	127,648	603,544
Transfer to other gov/org	10,000	30,000					30,000
Contributions to reserve funds	67,413	73,343	30,596	52,917	56,812	60,579	274,247
Debt interest	2,840	1,500	800	750	750	750	4,550
Total Operating Expenditures	300,639	302,914	229,198	255,671	264,054	272,221	1,324,058
Operating (surplus)/deficit	55,903	65,440	(20,150)	(1,157)	(479)	(248)	43,406
Capital Asset Expenditures							
Capital expenditures	1,603,355	1,948,097	5,150	1,157	479	248	1,955,131
Transfer from reserves	(96,000)	(30,000)					(30,000)
Grants and other	(1,500,000)	(1,916,025)					(1,916,025)
Net Capital Assets funded from Operations	7,355	2,072	5,150	1,157	479	248	9,106
Capital Financing Charges							
Existing debt (principal)	15,000	15,000	15,000				30,000
Total Capital Financing Charges	15,000	15,000	15,000				30,000
Net (surplus)/deficit for the year	78,258	82,512					82,512
Add: Transfer from appropriated surplus	(10,000)	(30,000)					(30,000)
Add: Prior year (surplus) / deficit	(68,258)	(52,512)					(52,512)
(Surplus) applied to future years							



Community Parks - Area F

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
PC-2085 COMPUTER - COMM PARKS EA F	2,072	1,150	1,157	479	248	5,106
PR-0032 MEADOWOOD COMM REC CTR CONSTRUCTION	1,416,025					1,416,025
PR-0041 ERRINGTON PLAYGROUND - EA F	530,000					530,000
VH-2085 VEHICLE - COMM PARKS EA F		4,000				4,000
Total Community Parks - Area F	1,948,097	5,150	1,157	479	248	1,955,131

Community Parks - Area F

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	125,873	170,789	203,947	260,943	322,974
Contributions	73,343	30,596	52,917	56,812	60,579
Interest earned	1,573	2,562	4,079	5,219	6,459
Withdrawals for capital projects:					
ERRINGTON PLAYGROUND - EA F	(30,000)				
Total Withdrawals for capital projects	(30,000)				
Closing Balance Reserve Fund	170,789	203,947	260,943	322,974	390,012



FINANCIAL PLAN
Community Parks - Area G
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(165,702)	(220,936)	(217,068)	(1.8%)
	(165,702)	(220,936)	(217,068)	(1.8%)
Miscellaneous	(256)			
Total Operating Revenues	(165,958)	(220,936)	(217,068)	(1.8%)
Operating Expenditures				
Administration	11,520	16,020	15,096	
Professional fees	4,832	18,000	18,000	
Building oper & maint	3,508	4,058	4,558	
Vehicle & Equip- oper & maint	2,315	5,123	5,123	
Operating costs	71,374	55,805	73,568	
Total Operating Expenditures (excluding wages)	93,549	99,006	116,345	17.5%
Wages & benefits	64,229	98,096	105,493	7.5%
Total Operating Expenditures (including wages)	157,778	197,102	221,838	12.5%
Contribution to reserve funds	34,324	34,324	12,302	
Operating (surplus) / deficit	26,144	10,490	17,072	
Capital Asset Expenditures				
Capital expenditures	4,100	52,355	146,972	
Transfers from reserves	(725)	(30,000)		
Grants and other		(15,000)	(130,000)	
Net Capital Assets funded from Operations	3,375	7,355	16,972	130.8%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	29,519	17,845	34,044	
Prior year (surplus) / deficit	(17,844)	(17,844)	(34,044)	
Current year unappropriated surplus	11,675	1		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(1.8%)	0.4%	0.3%	1.9%	2.1%	
Property taxes	(220,936)	(217,068)	(217,855)	(218,419)	(222,675)	(227,263)	(1,103,280)
	(220,936)	(217,068)	(217,855)	(218,419)	(222,675)	(227,263)	(1,103,280)
Total Operating Revenues	(220,936)	(217,068)	(217,855)	(218,419)	(222,675)	(227,263)	(1,103,280)
Operating Expenditures							
Administration	16,020	15,096	17,008	17,178	17,522	17,697	84,501
Professional fees	18,000	18,000	2,000	2,000	2,000	2,000	26,000
Building ops	4,058	4,558	4,649	4,742	4,837	4,934	23,720
Veh & Equip ops	5,123	5,123	5,225	5,330	5,437	5,545	26,660
Operating costs	55,805	73,568	71,273	72,698	74,152	75,635	367,326
Wages & benefits	98,095	105,493	112,550	115,364	118,248	121,204	572,859
Contributions to reserve funds	34,324	12,302					12,302
Total Operating Expenditures	231,425	234,140	212,705	217,312	222,196	227,015	1,113,368
Operating (surplus)/deficit	10,489	17,072	(5,150)	(1,107)	(479)	(248)	10,088
Capital Asset Expenditures							
Capital expenditures	52,355	146,972	5,150	1,107	479	248	153,956
Transfer from reserves	(30,000)						
Grants and other	(15,000)	(130,000)					(130,000)
Net Capital Assets funded from Operations	7,355	16,972	5,150	1,107	479	248	23,956
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	17,844	34,044					34,044
Add: Prior year (surplus) / deficit	(17,844)	(34,044)					(34,044)
(Surplus) applied to future years							



Community Parks - Area G

5 Year Capital Plan

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

Community Parks - Area G

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	132,889	146,852	149,055	152,036	155,077
Contributions	12,302				
Interest earned	1,661	2,203	2,981	3,041	3,102
Withdrawals for capital projects:					
Closing Balance Reserve Fund	146,852	149,055	152,036	155,077	158,179



FINANCIAL PLAN
Community Parks - Area H
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(159,971)	(213,294)	(234,623)	10.0%
	(159,971)	(213,294)	(234,623)	10.0%
Grants in lieu of taxes	(423)			
Miscellaneous	(256)			
Total Operating Revenues	(160,650)	(213,294)	(234,623)	10.0%
Operating Expenditures				
Administration	11,545	16,103	15,967	
Professional fees	268	18,000	4,000	
Building oper & maint	1,769	3,278	3,278	
Vehicle & Equip- oper & maint	2,315	4,763	4,763	
Operating costs	30,283	55,876	61,379	
Total Operating Expenditures (excluding wages)	46,180	98,020	89,387	(8.8%)
Wages & benefits	64,240	103,703	111,349	7.4%
Total Operating Expenditures (including wages)	110,420	201,723	200,736	(0.5%)
Contribution to reserve funds	46,598	46,598	45,393	
Operating (surplus) / deficit	(3,632)	35,027	11,506	
Capital Asset Expenditures				
Capital expenditures	8,075	67,809	364,472	
Transfers from reserves	(1,100)	(10,454)	(76,000)	
Grants and other			(240,000)	
Net Capital Assets funded from Operations	6,975	57,355	48,472	(15.5%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	3,343	92,382	59,978	
Transfer from appropriated surplus	(6,000)	(6,000)		
Prior year (surplus) / deficit	(86,382)	(86,382)	(59,979)	
Current year unappropriated surplus	(89,039)		(1)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		10.0%	12.0%	14.0%	16.0%	18.0%	
Property taxes	(213,294)	(234,623)	(262,778)	(299,567)	(347,497)	(410,047)	(1,554,512)
	(213,294)	(234,623)	(262,778)	(299,567)	(347,497)	(410,047)	(1,554,512)
Total Operating Revenues	(213,294)	(234,623)	(262,778)	(299,567)	(347,497)	(410,047)	(1,554,512)
Operating Expenditures							
Administration	16,103	15,967	17,956	18,135	18,498	18,683	89,239
Professional fees	18,000	4,000	4,000	4,000	4,000	4,000	20,000
Building ops	3,278	3,278	3,311	3,377	3,411	3,479	16,856
Veh & Equip ops	4,763	4,763	4,858	4,955	5,055	5,156	24,787
Operating costs	55,876	61,380	58,840	60,017	61,217	62,442	303,896
Wages & benefits	103,703	111,349	118,552	121,516	124,554	127,668	603,639
Contributions to reserve funds	46,598	45,393	50,111	86,410	130,283	188,371	500,568
Total Operating Expenditures	248,321	246,130	257,628	298,410	347,018	409,799	1,558,985
Operating (surplus)/deficit	35,027	11,507	(5,150)	(1,157)	(479)	(248)	4,473
Capital Asset Expenditures							
Capital expenditures	67,809	364,472	5,150	1,157	479	248	371,506
Transfer from reserves	(10,454)	(76,000)					(76,000)
Grants and other		(240,000)					(240,000)
Net Capital Assets funded from Operations	57,355	48,472	5,150	1,157	479	248	55,506
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	92,382	59,979					59,979
Add: Transfer from appropriated surplus	(6,000)						
Add: Prior year (surplus) / deficit	(86,382)	(59,979)					(59,979)
(Surplus) applied to future years							



Community Parks - Area H

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2087 MAJOR CAP - COMM PARKS EA H	72,400					72,400
PC-2087 COMPUTER - COMM PARKS EA H	2,072	1,150	1,157	479	248	5,106
PR-0046 DUNSMUIR CP PH II PLAYGROUND CONST-EA H	290,000					290,000
VH-2087 VEHICLE - COMM PARKS EA H		4,000				4,000
Total Community Parks - Area H	364,472	5,150	1,157	479	248	371,506

Community Parks - Area H

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	59,386	29,521	80,075	168,087	301,732
Contributions	45,393	50,111	86,410	130,283	188,371
Interest earned	742	443	1,602	3,362	6,035
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA H	(26,000)				
DUNSMUIR CP PH II PLAYGROUND CONST-EA H	(50,000)				
Total Withdrawals for capital projects	(76,000)				
Closing Balance Reserve Fund	29,521	80,075	168,087	301,732	496,138



FINANCIAL PLAN
Port Theatre EA A
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(12,613)	(16,817)	(17,052)	1.4%
	(12,613)	(16,817)	(17,052)	1.4%
Total Operating Revenues	(12,613)	(16,817)	(17,052)	1.4%
Operating Expenditures				
Transfer to other govt / org	16,452	16,555	17,052	
Total Operating Expenditures (excluding wages)	16,452	16,555	17,052	3.0%
Total Operating Expenditures (including wages)	16,452	16,555	17,052	3.0%
Operating (surplus) / deficit	3,839	(262)		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	3,839	(262)		
Prior year (surplus) / deficit	262	262		
Current year unappropriated surplus	4,101			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		1.4%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(16,817)	(17,052)	(17,564)	(18,090)	(18,633)	(19,192)	(90,531)
	(16,817)	(17,052)	(17,564)	(18,090)	(18,633)	(19,192)	(90,531)
Total Operating Revenues	(16,817)	(17,052)	(17,564)	(18,090)	(18,633)	(19,192)	(90,531)
Operating Expenditures							
Transfer to other gov/org	16,555	17,052	17,564	18,090	18,633	19,192	90,531
Total Operating Expenditures	16,555	17,052	17,564	18,090	18,633	19,192	90,531
Operating (surplus)/deficit	(262)						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(262)						
Add: Prior year (surplus) / deficit	262						
(Surplus) applied to future years							



FINANCIAL PLAN
Port Theatre EA B
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(24,626)	(32,834)	(33,060)	0.7%
	(24,626)	(32,834)	(33,060)	0.7%
Total Operating Revenues	(24,626)	(32,834)	(33,060)	0.7%
Operating Expenditures				
Transfer to other govt / org	32,469	32,572	33,060	
Total Operating Expenditures (excluding wages)	32,469	32,572	33,060	1.5%
Total Operating Expenditures (including wages)	32,469	32,572	33,060	1.5%
Operating (surplus) / deficit	7,843	(262)		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	7,843	(262)		
Prior year (surplus) / deficit	262	262		
Current year unappropriated surplus	8,105			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		0.7%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(32,834)	(33,060)	(33,556)	(34,059)	(34,570)	(35,089)	(170,334)
	(32,834)	(33,060)	(33,556)	(34,059)	(34,570)	(35,089)	(170,334)
Total Operating Revenues	(32,834)	(33,060)	(33,556)	(34,059)	(34,570)	(35,089)	(170,334)
Operating Expenditures							
Transfer to other gov/org	32,572	33,060	33,556	34,059	34,570	35,089	170,334
Total Operating Expenditures	32,572	33,060	33,556	34,059	34,570	35,089	170,334
Operating (surplus)/deficit	(262)						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(262)						
Add: Prior year (surplus) / deficit	262						
(Surplus) applied to future years							



FINANCIAL PLAN
Port Theatre EA C (Extension)
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(12,643)	(16,857)	(16,869)	0.1%
	(12,643)	(16,857)	(16,869)	0.1%
Grants in lieu of taxes	(90)			
Total Operating Revenues	(12,733)	(16,857)	(16,869)	0.1%
Operating Expenditures				
Transfer to other govt / org	16,462	16,564	17,061	
Total Operating Expenditures (excluding wages)	16,462	16,564	17,061	3.0%
Total Operating Expenditures (including wages)	16,462	16,564	17,061	3.0%
Operating (surplus) / deficit	3,729	(293)	192	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	3,729	(293)	192	
Prior year (surplus) / deficit	293	293	(192)	
Current year unappropriated surplus	4,022			

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

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



FINANCIAL PLAN
Port Theatre EA C (East Wellington)
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(3,245)	(4,327)	(4,388)	1.4%
	(3,245)	(4,327)	(4,388)	1.4%
Total Operating Revenues	(3,245)	(4,327)	(4,388)	1.4%
Operating Expenditures				
Transfer to other govt / org	4,234	4,260	4,388	
Total Operating Expenditures (excluding wages)	4,234	4,260	4,388	3.0%
Total Operating Expenditures (including wages)	4,234	4,260	4,388	3.0%
Operating (surplus) / deficit	989	(67)		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	989	(67)		
Prior year (surplus) / deficit	67	67		
Current year unappropriated surplus	1,056			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		1.4%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,327)	(4,388)	(4,519)	(4,655)	(4,795)	(4,939)	(23,296)
	(4,327)	(4,388)	(4,519)	(4,655)	(4,795)	(4,939)	(23,296)
Total Operating Revenues	(4,327)	(4,388)	(4,519)	(4,655)	(4,795)	(4,939)	(23,296)
Operating Expenditures							
Transfer to other gov/org	4,260	4,388	4,519	4,655	4,795	4,939	23,296
Total Operating Expenditures	4,260	4,388	4,519	4,655	4,795	4,939	23,296
Operating (surplus)/deficit	(67)						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(67)						
Add: Prior year (surplus) / deficit	67						
(Surplus) applied to future years							



FINANCIAL PLAN
Port Theatre EA E
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(18,104)	(24,138)	(24,475)	1.4%
	(18,104)	(24,138)	(24,475)	1.4%
Total Operating Revenues	(18,104)	(24,138)	(24,475)	1.4%
Operating Expenditures				
Transfer to other govt / org	23,614	23,762	24,475	
Total Operating Expenditures (excluding wages)	23,614	23,762	24,475	3.0%
Total Operating Expenditures (including wages)	23,614	23,762	24,475	3.0%
Operating (surplus) / deficit	5,510	(376)		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	5,510	(376)		
Prior year (surplus) / deficit	376	376		
Current year unappropriated surplus	5,886			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		1.4%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(24,138)	(24,475)	(25,209)	(25,965)	(26,744)	(27,547)	(129,940)
	(24,138)	(24,475)	(25,209)	(25,965)	(26,744)	(27,547)	(129,940)
Total Operating Revenues	(24,138)	(24,475)	(25,209)	(25,965)	(26,744)	(27,547)	(129,940)
Operating Expenditures							
Transfer to other gov/org	23,762	24,475	25,209	25,965	26,744	27,547	129,940
Total Operating Expenditures	23,762	24,475	25,209	25,965	26,744	27,547	129,940
Operating (surplus)/deficit	(376)						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(376)						
Add: Prior year (surplus) / deficit	376						
(Surplus) applied to future years							



FINANCIAL PLAN
Community Works Fund Projects - Parks & Recreation Services
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Operating grants		(217,100)	(160,000)	
Total Operating Revenues		(217,100)	(160,000)	(26.3%)
Operating Expenditures				
Professional fees		57,100		
Transfer to other govt / org		160,000	160,000	
Total Operating Expenditures (excluding wages)		217,100	160,000	(26.3%)
Total Operating Expenditures (including wages)		217,100	160,000	(26.3%)
Operating (surplus) / deficit				
Capital Asset Expenditures				
Capital expenditures	65,474	1,453,518	588,030	
Grants and other	(65,473)	(1,453,518)	(588,030)	
Net Capital Assets funded from Operations	1			
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	1			
Current year unappropriated surplus	1			



Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2021 to 2025

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Operating grants	(217,100)	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)	(800,000)
Total Operating Revenues	(217,100)	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)	(800,000)
Operating Expenditures							
Professional fees	57,100						
Transfer to other gov/org	160,000	160,000	160,000	160,000	160,000	160,000	800,000
Total Operating Expenditures	217,100	160,000	160,000	160,000	160,000	160,000	800,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	1,453,518	588,030					588,030
Grants and other	(1,453,518)	(588,030)					(588,030)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



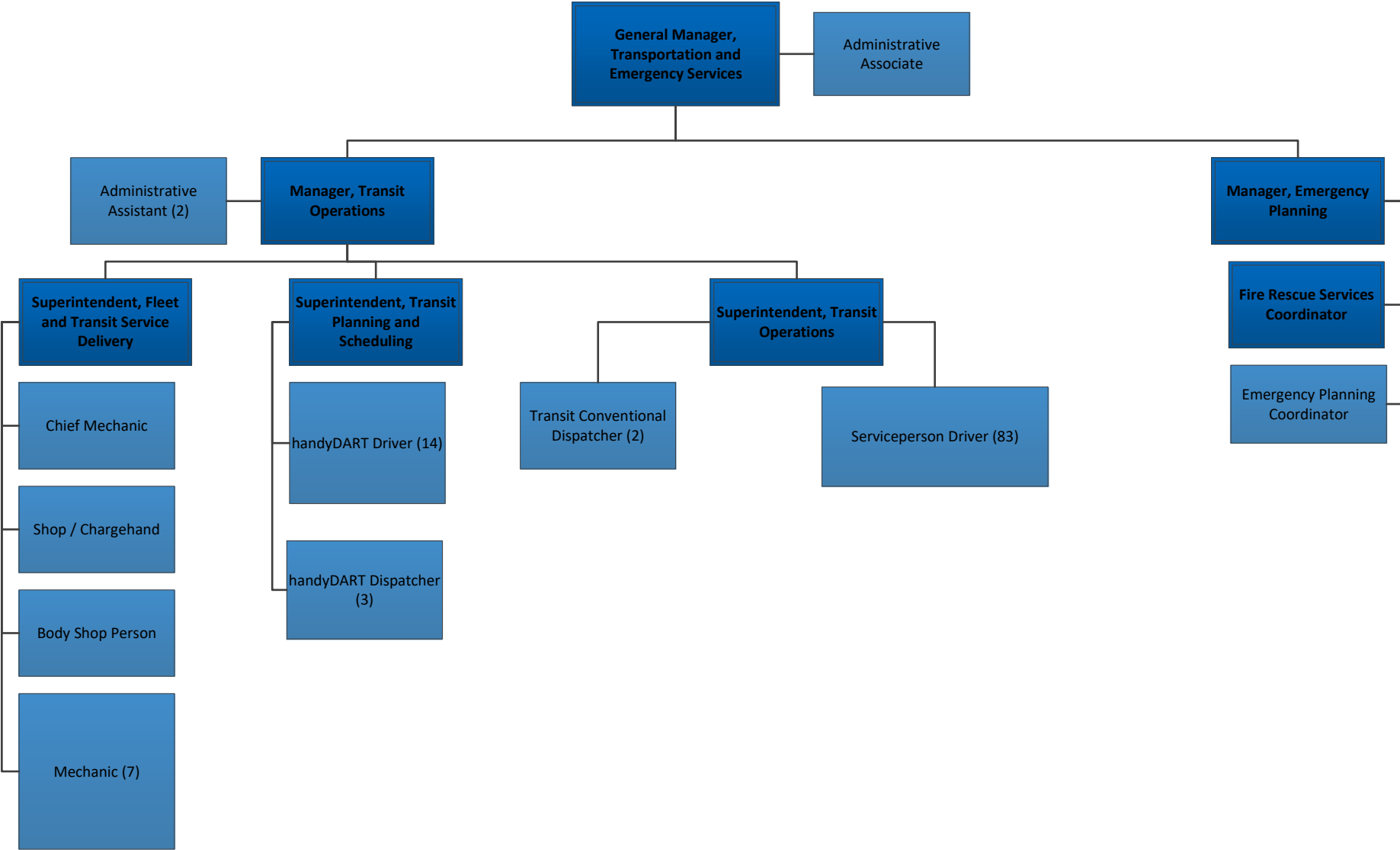
Community Works Fund Projects - Parks & Recreation Services

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-8103 MAJOR CAP - COMM WORKS - REC & PARKS	100,000					100,000
PR-0006 GABRIOLA VILLAGE TRAIL	447,226					447,226
PR-0033 CWF - EA B HUXLEY PARK PHASE 2 DESIGN	10,804					10,804
PR-0034 CWF - EA G LITTLE QUALICUM HALL UPGRADES	30,000					30,000
Total Community Works Fund Projects - Parks & Recreation Services	588,030					588,030

TRANSPORTATION AND EMERGENCY SERVICES

Updated October 22, 2020



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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		6.8%	12.4%	14.3%	7.2%	5.8%	
Property taxes	(18,225,791)	(19,561,464)	(21,971,995)	(25,128,038)	(26,939,408)	(28,517,668)	(122,118,573)
Parcel taxes	(219,044)	(145,933)	(174,516)	(174,564)	(174,613)	(174,664)	(844,290)
	(18,444,835)	(19,707,397)	(22,146,511)	(25,302,602)	(27,114,021)	(28,692,332)	(122,962,863)
Municipal agreements	(34,250)	(35,278)	(36,336)	(37,426)	(38,549)	(39,706)	(187,295)
Operations	(55,517)	(56,239)	(57,126)	(58,030)	(58,949)	(59,885)	(290,229)
Transit fares	(4,962,115)	(3,963,261)	(4,400,897)	(5,239,819)	(5,528,801)	(5,587,709)	(24,720,487)
Operating grants	(7,594,480)	(7,480,362)	(7,717,107)	(9,147,994)	(10,055,084)	(10,255,426)	(44,655,973)
Grants in lieu of taxes	(84,944)	(84,944)	(84,944)	(84,944)	(84,944)	(84,944)	(424,720)
Interdepartmental recoveries	(1,670,203)	(2,088,768)	(2,149,959)	(2,212,985)	(2,277,902)	(2,344,767)	(11,074,381)
Miscellaneous	(274,328)	(276,043)	(1,445,728)	(927,284)	(639,646)	(336,324)	(3,625,025)
Total Operating Revenues	(33,120,672)	(33,692,292)	(38,038,608)	(43,011,084)	(45,797,896)	(47,401,093)	(207,940,973)
Operating Expenditures							
Administration	2,383,055	2,297,616	2,669,391	3,124,515	3,514,789	3,759,969	15,366,280
Professional fees	289,422	699,650	145,794	147,322	128,896	130,519	1,252,181
Building ops	525,067	584,358	556,605	573,020	589,926	607,341	2,911,250
Veh & Equip ops	5,492,878	5,885,804	6,059,736	6,238,884	6,423,407	6,613,467	31,221,298
Operating costs	4,628,926	5,424,580	6,003,581	7,572,266	9,485,323	9,940,920	38,426,670
Program costs	73,835						
Wages & benefits	15,130,132	15,858,955	16,915,628	18,748,075	19,216,777	19,697,195	90,436,630
Transfer to other gov/org	3,448,303	3,609,556	3,721,053	3,820,893	3,923,733	4,029,655	19,104,890
Contributions to reserve funds	3,267,999	2,180,845	1,187,142	1,940,978	1,556,057	1,355,165	8,220,187
Debt interest	176,288	167,397	116,261	121,788	121,213	121,213	647,872
Total Operating Expenditures	35,415,905	36,708,761	37,375,191	42,287,741	44,960,121	46,255,444	207,587,258
Operating (surplus)/deficit	2,295,233	3,016,469	(663,417)	(723,343)	(837,775)	(1,145,649)	(353,715)
Capital Asset Expenditures							
Capital expenditures	11,549,850	11,329,470	3,368,830	3,104,050	6,290,500	1,244,150	25,337,000
Transfer from reserves	(5,394,905)	(5,599,255)	(2,333,760)	(927,250)	(1,907,250)	(1,159,000)	(11,926,515)
Grants and other	(1,752,085)	(1,746,815)	(594,470)				(2,341,285)
New borrowing	(4,000,000)	(3,870,000)	(350,000)	(2,100,000)	(4,300,000)		(10,620,000)
Net Capital Assets funded from Operations	402,860	113,400	90,600	76,800	83,250	85,150	449,200
Capital Financing Charges							
Existing debt (principal)	264,529	274,882	293,941	323,512	239,065	239,065	1,370,465
New debt (principal & interest)	40,000	38,700	278,876	323,031	515,460	821,434	1,977,501
Total Capital Financing Charges	304,529	313,582	572,817	646,543	754,525	1,060,499	3,347,966
Net (surplus)/deficit for the year	3,002,622	3,443,451					3,443,451
Add: Transfer from appropriated surplus	(612,147)	(258,000)					(258,000)
Add: Prior year (surplus) / deficit	(2,390,475)	(3,185,451)					(3,185,451)
(Surplus) applied to future years							

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

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
Transit										
0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL	(11,204,978)	8.3%	(12,829,700)	14.5%	(15,395,640)	20.0%	(16,473,335)	7.0%	(17,461,735)	6.0%
0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION	(136,842)	(1.9%)	(139,606)	2.0%	(139,690)	0.1%	(139,777)	0.1%	(139,867)	0.1%
0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER	(3,194)	(55.4%)	(8,515)	166.6%	(8,530)	0.2%	(8,546)	0.2%	(8,563)	0.2%
0611 TRANSIT - NORTHERN COMM - CONVENTIONAL	(1,500,950)	10.0%	(1,696,074)	13.0%	(1,950,485)	15.0%	(2,204,048)	13.0%	(2,398,310)	8.8%
7700 DESCANSO BAY EMERGENCY WHARF	(15,535)	(1.0%)	(15,380)	(1.0%)	(15,226)	(1.0%)	(15,074)	(1.0%)	(15,375)	2.0%
	(\$12,861,499)		(\$14,689,275)		(\$17,509,571)		(\$18,840,780)		(\$20,023,850)	
Fire Protection										
2017 FIRE PROTECTION-DASHWOOD FIREHALL CONST	(52,032)		(284,111)	446.0%	(284,111)		(284,111)		(284,111)	
2018 FIRE PROTECTION - MEADOWWOOD	(59,842)	(57.2%)	(88,394)	47.7%	(88,394)		(88,394)		(88,394)	
2019 FIRE PROTECTION - NANAIMO RIVER	(17,796)		(17,796)		(17,796)		(17,796)		(17,796)	
2020 FIRE PROTECTION - COOMBS HILLIERS	(631,828)	4.0%	(663,419)	5.0%	(696,590)	5.0%	(724,454)	4.0%	(753,432)	4.0%
2021 FIRE PROTECTION - ERRINGTON	(794,933)	7.0%	(858,528)	8.0%	(927,210)	8.0%	(1,001,387)	8.0%	(1,071,484)	7.0%
2022 FIRE PROTECTION - FRENCH CREEK	(710,644)	1.5%	(750,824)	5.7%	(773,349)	3.0%	(796,549)	3.0%	(820,446)	3.0%
2023 FIRE PROTECTION - NANOOSE BAY	(951,141)	2.0%	(979,675)	3.0%	(1,009,065)	3.0%	(1,039,337)	3.0%	(1,070,518)	3.0%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(96,423)	1.3%	(100,315)	4.0%	(103,294)	3.0%	(106,364)	3.0%	(109,524)	3.0%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(225,385)	7.0%	(241,162)	7.0%	(258,043)	7.0%	(276,106)	7.0%	(358,938)	30.0%
2026 FIRE PROTECTION - DASHWOOD	(845,260)	4.0%	(879,070)	4.0%	(914,233)	4.0%	(950,803)	4.0%	(979,327)	3.0%
2027 FIRE PROTECTION - EXTENSION	(203,732)	6.0%	(215,956)	6.0%	(237,552)	10.0%	(261,307)	10.0%	(279,598)	7.0%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(147,375)	0.9%	(166,797)	13.2%	(171,800)	3.0%	(176,955)	3.0%	(182,263)	3.0%
2029 FIRE PROTECTION - BOW HORN BAY	(539,313)	15.0%	(593,244)	10.0%	(652,569)	10.0%	(848,339)	30.0%	(907,723)	7.0%
	(\$5,275,704)		(\$5,839,291)		(\$6,134,006)		(\$6,571,902)		(\$6,923,554)	
Emergency Planning										
1900 EMERGENCY PLANNING	(428,856)	3.0%	(441,721)	3.0%	(454,973)	3.0%	(468,622)	3.0%	(482,682)	3.0%
	(\$428,856)		(\$441,721)		(\$454,973)		(\$468,622)		(\$482,682)	
D68 Search & Rescue										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS	(54,930)	14.1%	(55,039)	0.2%	(55,121)	0.1%	(55,204)	0.2%	(55,291)	0.2%
	(\$54,930)		(\$55,039)		(\$55,121)		(\$55,204)		(\$55,291)	
D69 Marine Search & Rescue										
1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION	(8,000)		(8,015)	0.2%	(8,030)	0.2%	(8,046)	0.2%	(8,063)	0.2%
	(\$8,000)		(\$8,015)		(\$8,030)		(\$8,046)		(\$8,063)	
D69 Land Search & Rescue										
1903 D69 LAND SEARCH & RESCUE CONTRIBUTION	(10,500)		(10,515)	0.1%	(10,530)	0.1%	(10,546)	0.2%	(10,563)	0.2%
	(\$10,500)		(\$10,515)		(\$10,530)		(\$10,546)		(\$10,563)	
D68 E911										
0800 EMERGENCY 9-1-1 - D68	(174,752)	3.5%	(184,737)	5.7%	(190,264)	3.0%	(195,957)	3.0%	(201,821)	3.0%
	(\$174,752)		(\$184,737)		(\$190,264)		(\$195,957)		(\$201,821)	
D69 E911										
0900 EMERGENCY 9-1-1 - D69	(746,436)	3.1%	(772,177)	3.4%	(795,341)	3.0%	(819,202)	3.0%	(843,779)	3.0%
	(\$746,436)		(\$772,177)		(\$795,341)		(\$819,202)		(\$843,779)	
Community Justice										
0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS	(16,500)		(16,515)	0.1%	(16,530)	0.1%	(16,546)	0.1%	(16,563)	0.1%
0199 D69 COMMUNITY JUSTICE	(165,498)	8.9%	(165,562)		(165,662)	0.1%	(165,765)	0.1%	(165,872)	0.1%
	(\$181,998)		(\$182,077)		(\$182,192)		(\$182,311)		(\$182,435)	
Total TRANSIT & EMERGENCY SERVICES	(19,742,675)	6.8%	(22,182,847)	12.4%	(25,340,028)	14.2%	(27,152,570)	7.2%	(28,732,038)	5.8%



FINANCIAL PLAN
Transit Southern Community
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(7,756,252)	(10,341,669)	(11,204,978)	8.3%
	(7,756,252)	(10,341,669)	(11,204,978)	8.3%
Grants in lieu of taxes	(41,002)	(73,000)	(73,000)	
Operating grants	(3,408,203)	(5,970,909)	(6,181,770)	
Planning grants	(1,061,690)	(457,906)		
Transit fares	(2,272,406)	(4,666,444)	(3,720,043)	
Operations	(44,495)	(51,117)	(51,839)	
Transfer from reserve - non capital	(83,734)			
Interest income	(85,741)			
Miscellaneous	(203,175)	(5,100)	(5,100)	
Interdepartmental recoveries	(1,252,652)	(1,670,203)	(2,088,768)	
Total Operating Revenues	(16,209,350)	(23,236,348)	(23,325,498)	0.4%
Operating Expenditures				
Administration	1,328,722	1,795,480	1,702,549	
Professional fees	2,375	173,500	203,500	
Building oper & maint	280,505	351,537	434,128	
Vehicle & Equip- oper & maint	3,358,708	5,181,490	5,588,063	
Operating costs	1,872,278	2,619,145	3,234,679	
Total Operating Expenditures (excluding wages)	6,842,588	10,121,152	11,162,919	10.3%
Wages & benefits	9,823,180	13,094,639	13,767,758	5.1%
Total Operating Expenditures (including wages)	16,665,768	23,215,791	24,930,677	7.4%
Contribution to reserve funds	1,534	1,718,380	958,231	
Operating (surplus) / deficit	457,952	1,697,823	2,563,410	
Capital Asset Expenditures				
Capital expenditures	118,198	5,624,790	5,522,190	
Transfers from reserves		(3,493,105)	(3,668,375)	
Grants and other		(1,752,085)	(1,746,815)	
Net Capital Assets funded from Operations	118,198	379,600	107,000	(71.8%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	576,150	2,077,423	2,670,410	
Transfer to appropriated surplus	528,647			
Transfer from appropriated surplus	(1,659,565)	(560,330)	(150,000)	
Prior year (surplus) / deficit	(1,615,306)	(1,517,092)	(2,520,408)	
Current year unappropriated surplus	(2,170,074)	1	2	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		8.3%	14.5%	20.0%	7.0%	6.0%	
Property taxes	(10,341,669)	(11,204,978)	(12,829,700)	(15,395,640)	(16,473,335)	(17,461,735)	(73,365,388)
	(10,341,669)	(11,204,978)	(12,829,700)	(15,395,640)	(16,473,335)	(17,461,735)	(73,365,388)
Operations	(51,117)	(51,839)	(52,726)	(53,630)	(54,549)	(55,485)	(268,229)
Transit fares	(4,666,445)	(3,720,043)	(4,132,044)	(4,914,682)	(5,166,829)	(5,218,497)	(23,152,095)
Operating grants	(6,428,815)	(6,181,770)	(6,801,304)	(8,116,635)	(8,893,615)	(9,071,487)	(39,064,811)
Grants in lieu of taxes	(73,000)	(73,000)	(73,000)	(73,000)	(73,000)	(73,000)	(365,000)
Interdepartmental recoveries	(1,670,203)	(2,088,768)	(2,149,959)	(2,212,985)	(2,277,902)	(2,344,767)	(11,074,381)
Miscellaneous	(5,100)	(5,100)	(886,600)	(460,374)	(239,662)	(5,100)	(1,596,836)
Total Operating Revenues	(23,236,349)	(23,325,498)	(26,925,333)	(31,226,946)	(33,178,892)	(34,230,071)	(148,886,740)
Operating Expenditures							
Administration	1,795,480	1,702,549	2,052,243	2,484,586	2,851,176	3,071,732	12,162,286
Professional fees	173,500	203,500	49,605	51,093	52,626	54,205	411,029
Building ops	351,537	434,128	402,152	414,217	426,643	439,443	2,116,583
Veh & Equip ops	5,181,490	5,588,063	5,755,705	5,928,376	6,106,227	6,289,415	29,667,786
Operating costs	2,619,144	3,234,678	3,721,994	5,076,137	6,646,390	6,978,709	25,657,908
Wages & benefits	13,094,640	13,767,757	14,735,151	16,421,251	16,831,783	17,252,577	79,008,519
Contributions to reserve funds	1,718,380	958,231	120,683	777,286	183,597	59,310	2,099,107
Total Operating Expenditures	24,934,171	25,888,906	26,837,533	31,152,946	33,098,442	34,145,391	151,123,218
Operating (surplus)/deficit	1,697,822	2,563,408	(87,800)	(74,000)	(80,450)	(84,680)	2,236,478
Capital Asset Expenditures							
Capital expenditures	5,624,790	5,522,190	1,451,030	366,250	172,700	209,680	7,721,850
Transfer from reserves	(3,493,105)	(3,668,375)	(768,760)	(292,250)	(92,250)	(125,000)	(4,946,635)
Grants and other	(1,752,085)	(1,746,815)	(594,470)				(2,341,285)
Net Capital Assets funded from Operations	379,600	107,000	87,800	74,000	80,450	84,680	433,930
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,077,422	2,670,408					2,670,408
Add: Transfer from appropriated surplus	(560,330)	(150,000)					(150,000)
Add: Prior year (surplus) / deficit	(1,517,092)	(2,520,408)					(2,520,408)
(Surplus) applied to future years							



Transit Southern Community

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	220,000	65,000	265,000	65,000	65,000	680,000
PC-0500 COMPUTER - TRANSIT STHRN CONVENTIONAL	19,650	22,800	8,250	13,100	17,330	81,130
PC-0501 COMPUTER - TRANSIT STHRN HANDYDART	2,350		750	2,350	2,350	7,800
TR-0003 TRANSIT - DOWNTOWN EXCHANGE CONSTRUCTION	1,700,000	1,273,230				2,973,230
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	1,572,595					1,572,595
TR-0005 TRANSIT - DOWNTOWN EXCHANGE LAND	1,500,000					1,500,000
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	472,595					472,595
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	35,000	90,000	92,250	92,250	125,000	434,500
Total Transit Southern Community	5,522,190	1,451,030	366,250	172,700	209,680	7,721,850

Transit Southern Community

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	4,909,109	2,477,702	754,074	666,755	458,649
Contributions	1,175,604	118,638	775,241	181,552	57,265
Interest earned	61,364	37,166	15,081	13,335	9,173
Withdrawals for capital projects:					
MAJOR CAP - TRANSIT STHRN CONVENTIONAL	(135,000)		(200,000)		
TRANSIT - DOWNTOWN EXCHANGE CONSTRUCTION	(906,270)	(678,760)			
TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	(839,257)				
TRANSIT - DOWNTOWN EXCHANGE LAND	(1,500,000)				
TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	(252,848)				
VEHICLE - TRANSIT STHRN CONVENTIONAL	(35,000)	(90,000)	(92,250)	(92,250)	(125,000)
Total Withdrawals for capital projects	(3,668,375)	(768,760)	(292,250)	(92,250)	(125,000)
Other transfers out of Reserve		1,110,672	585,391	310,743	
Closing Balance Reserve Fund	2,477,702	754,074	666,755	458,649	400,087



FINANCIAL PLAN
Transit Northern Community
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(1,023,374)	(1,364,499)	(1,500,950)	10.0%
	(1,023,374)	(1,364,499)	(1,500,950)	10.0%
Operating grants	(492,863)	(855,952)	(860,592)	
Planning grants	(154,052)	(126,106)		
Transit fares	(199,595)	(295,670)	(243,217)	
Operations	(6,152)	(4,400)	(4,400)	
Total Operating Revenues	(1,876,036)	(2,646,627)	(2,609,159)	(1.4%)
Operating Expenditures				
Administration	126,228	168,303	196,365	
Operating costs	882,810	1,174,388	1,331,888	
Total Operating Expenditures (excluding wages)	1,009,038	1,342,691	1,528,253	13.8%
Wages & benefits	960,120	1,394,561	1,396,036	0.1%
Total Operating Expenditures (including wages)	1,969,158	2,737,252	2,924,289	6.8%
Contribution to reserve funds		469,547	219,418	
Operating (surplus) / deficit	93,122	560,172	534,548	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	93,122	560,172	534,548	
Prior year (surplus) / deficit	(560,172)	(560,172)	(534,548)	
Current year unappropriated surplus	(467,050)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		10.0%	13.0%	15.0%	13.0%	8.8%	
Property taxes	(1,364,499)	(1,500,950)	(1,696,074)	(1,950,485)	(2,204,048)	(2,398,310)	(9,749,867)
	(1,364,499)	(1,500,950)	(1,696,074)	(1,950,485)	(2,204,048)	(2,398,310)	(9,749,867)
Operations	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)	(22,000)
Transit fares	(295,670)	(243,218)	(268,853)	(325,137)	(361,972)	(369,212)	(1,568,392)
Operating grants	(982,058)	(860,592)	(877,803)	(993,359)	(1,123,469)	(1,145,939)	(5,001,162)
Miscellaneous			(229,172)	(130,117)	(76,181)		(435,470)
Total Operating Revenues	(2,646,627)	(2,609,160)	(3,076,302)	(3,403,498)	(3,770,070)	(3,917,861)	(16,776,891)
Operating Expenditures							
Administration	168,303	196,365	206,532	217,045	228,089	239,690	1,087,721
Operating costs	1,174,388	1,331,888	1,401,832	1,589,983	1,905,600	2,000,880	8,230,183
Wages & benefits	1,394,561	1,396,037	1,467,938	1,596,470	1,636,381	1,677,291	7,774,117
Contributions to reserve funds	469,547	219,418					219,418
Total Operating Expenditures	3,206,799	3,143,708	3,076,302	3,403,498	3,770,070	3,917,861	17,311,439
Operating (surplus)/deficit	560,172	534,548					534,548
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	560,172	534,548					534,548
Add: Prior year (surplus) / deficit	(560,172)	(534,548)					(534,548)
(Surplus) applied to future years							



FINANCIAL PLAN
Gabriola Island Emergency Wharf
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(11,769)	(15,692)	(15,535)	(1.0%)
	(11,769)	(15,692)	(15,535)	(1.0%)
Total Operating Revenues	(11,769)	(15,692)	(15,535)	(1.0%)
Operating Expenditures				
Administration	1,570	2,093	561	
Professional fees	2,253	10,500	500	
Operating costs	2,677	6,520	10,520	
Total Operating Expenditures (excluding wages)	6,500	19,113	11,581	(39.4%)
Total Operating Expenditures (including wages)	6,500	19,113	11,581	(39.4%)
Contribution to reserve funds	6,579	6,579	14,742	
Operating (surplus) / deficit	1,310	10,000	10,788	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	1,310	10,000	10,788	
Transfer from appropriated surplus	(10,000)	(10,000)		
Prior year (surplus) / deficit			(10,788)	
Current year unappropriated surplus	(8,690)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(1.0%)	(1.0%)	(1.0%)	(1.0%)	2.0%	
Property taxes	(15,692)	(15,535)	(15,380)	(15,226)	(15,074)	(15,375)	(76,590)
	(15,692)	(15,535)	(15,380)	(15,226)	(15,074)	(15,375)	(76,590)
Total Operating Revenues	(15,692)	(15,535)	(15,380)	(15,226)	(15,074)	(15,375)	(76,590)
Operating Expenditures							
Administration	2,093	561	578	595	613	631	2,978
Professional fees	10,500	500	515	531	546	563	2,655
Operating costs	6,520	10,520	8,836	9,101	9,374	9,655	47,486
Contributions to reserve funds	6,579	14,742	5,451	4,999	4,541	4,526	34,259
Total Operating Expenditures	25,692	26,323	15,380	15,226	15,074	15,375	87,378
Operating (surplus)/deficit	10,000	10,788					10,788
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	10,000	10,788					10,788
Add: Transfer from appropriated surplus	(10,000)						
Add: Prior year (surplus) / deficit		(10,788)					(10,788)
(Surplus) applied to future years							

Gabriola Island Emergency Wharf

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	14,775	29,702	35,599	41,310	46,677
Contributions	14,742	5,451	4,999	4,541	4,526
Interest earned	185	446	712	826	933
Withdrawals for capital projects:					
Closing Balance Reserve Fund	29,702	35,599	41,310	46,677	52,136



FINANCIAL PLAN
Transit - Gabriola Transit Contribution
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(104,603)	(139,470)	(136,842)	(1.9%)
	(104,603)	(139,470)	(136,842)	(1.9%)
Total Operating Revenues	(104,603)	(139,470)	(136,842)	(1.9%)
Operating Expenditures				
Administration	2,012	2,682	2,736	
Transfer to other govt / org	134,106	136,788	136,788	
Total Operating Expenditures (excluding wages)	136,118	139,470	139,524	
Total Operating Expenditures (including wages)	136,118	139,470	139,524	
Operating (surplus) / deficit	31,515		2,682	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	31,515		2,682	
Prior year (surplus) / deficit			(2,682)	
Current year unappropriated surplus	31,515			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(1.9%)	2.0%	0.1%	0.1%	0.1%	
Property taxes	(139,470)	(136,842)	(139,606)	(139,690)	(139,777)	(139,867)	(695,782)
	(139,470)	(136,842)	(139,606)	(139,690)	(139,777)	(139,867)	(695,782)
Total Operating Revenues	(139,470)	(136,842)	(139,606)	(139,690)	(139,777)	(139,867)	(695,782)
Operating Expenditures							
Administration	2,682	2,736	2,818	2,902	2,989	3,079	14,524
Transfer to other gov/org	136,788	136,788	136,788	136,788	136,788	136,788	683,940
Total Operating Expenditures	139,470	139,524	139,606	139,690	139,777	139,867	698,464
Operating (surplus)/deficit		2,682					2,682
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year		2,682					2,682
Add: Prior year (surplus) / deficit		(2,682)					(2,682)
(Surplus) applied to future years							



FINANCIAL PLAN
Transit -Gabriola Island Taxi Saver
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(5,376)	(7,168)	(3,194)	(55.4%)
	(5,376)	(7,168)	(3,194)	(55.4%)
Grants in lieu of taxes	(23)			
Total Operating Revenues	(5,399)	(7,168)	(3,194)	(55.4%)
Operating Expenditures				
Administration	375	500	500	
Transfer to other govt / org	1,883	13,283	8,000	
Total Operating Expenditures (excluding wages)	2,258	13,783	8,500	(38.3%)
Total Operating Expenditures (including wages)	2,258	13,783	8,500	(38.3%)
Operating (surplus) / deficit	(3,141)	6,615	5,306	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(3,141)	6,615	5,306	
Transfer from appropriated surplus	(5,283)	(5,283)		
Prior year (surplus) / deficit	(1,332)	(1,332)	(5,306)	
Current year unappropriated surplus	(9,756)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(55.4%)	166.6%	0.2%	0.2%	0.2%	
Property taxes	(7,168)	(3,194)	(8,515)	(8,530)	(8,546)	(8,563)	(37,348)
	(7,168)	(3,194)	(8,515)	(8,530)	(8,546)	(8,563)	(37,348)
Total Operating Revenues	(7,168)	(3,194)	(8,515)	(8,530)	(8,546)	(8,563)	(37,348)
Operating Expenditures							
Administration	500	500	515	530	546	563	2,654
Transfer to other gov/org	13,283	8,000	8,000	8,000	8,000	8,000	40,000
Total Operating Expenditures	13,783	8,500	8,515	8,530	8,546	8,563	42,654
Operating (surplus)/deficit	6,615	5,306					5,306
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,615	5,306					5,306
Add: Transfer from appropriated surplus	(5,283)						
Add: Prior year (surplus) / deficit	(1,332)	(5,306)					(5,306)
(Surplus) applied to future years							



FINANCIAL PLAN
Emergency Planning
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(286,586)	(382,115)	(393,578)	3.0%
	(286,586)	(382,115)	(393,578)	3.0%
Operating grants	16,432	(108,607)	(425,000)	
Municipal agreements	(25,469)	(34,250)	(35,278)	
Miscellaneous	(242)			
Total Operating Revenues	(295,865)	(524,972)	(853,856)	62.6%
Operating Expenditures				
Administration	48,730	69,587	50,925	
Professional fees	7,532	48,272	438,500	
Building oper & maint		800	800	
Vehicle & Equip- oper & maint	3,923	14,558	14,558	
Operating costs	32,125	63,372	68,172	
Program costs	17,385	73,835		
Transfer to other govt / org	22,000	23,000	22,000	
Total Operating Expenditures (excluding wages)	131,695	293,424	594,955	102.8%
Wages & benefits	170,181	233,150	239,550	2.7%
Total Operating Expenditures (including wages)	301,876	526,574	834,505	58.5%
Contribution to reserve funds	82,074	82,074	35,225	
Operating (surplus) / deficit	88,085	83,676	15,874	
Capital Asset Expenditures				
Capital expenditures		100,200	3,200	
Transfers from reserves		(100,000)		
Net Capital Assets funded from Operations		200	3,200	1,500.0%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	88,085	83,876	19,074	
Transfer to appropriated surplus	18,000			
Transfer from appropriated surplus	(16,000)	(16,000)	(18,000)	
Prior year (surplus) / deficit	(63,575)	(67,875)	(1,074)	
Current year unappropriated surplus	26,510	1		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(382,115)	(393,578)	(405,385)	(417,547)	(430,073)	(442,976)	(2,089,559)
	(382,115)	(393,578)	(405,385)	(417,547)	(430,073)	(442,976)	(2,089,559)
Municipal agreements	(34,250)	(35,278)	(36,336)	(37,426)	(38,549)	(39,706)	(187,295)
Operating grants	(108,607)	(425,000)	(25,000)	(25,000)	(25,000)	(25,000)	(525,000)
Total Operating Revenues	(524,972)	(853,856)	(466,721)	(479,973)	(493,622)	(507,682)	(2,801,854)
Operating Expenditures							
Administration	69,587	50,925	52,453	54,026	55,647	57,317	270,368
Professional fees	48,272	438,500	38,500	38,500	38,500	38,500	592,500
Building ops	800	800	824	849	874	900	4,247
Veh & Equip ops	14,558	14,558	14,995	15,445	15,908	16,385	77,291
Operating costs	63,372	68,172	68,217	70,263	72,371	74,543	353,566
Program costs	73,835						
Wages & benefits	233,149	239,550	245,538	251,677	257,969	264,418	1,259,152
Transfer to other gov/org	23,000	22,000	22,660	23,340	24,040	24,761	116,801
Contributions to reserve funds	82,074	35,225	20,734	23,073	25,513	30,623	135,168
Total Operating Expenditures	608,647	869,730	463,921	477,173	490,822	507,447	2,809,093
Operating (surplus)/deficit	83,675	15,874	(2,800)	(2,800)	(2,800)	(235)	7,239
Capital Asset Expenditures							
Capital expenditures	100,200	3,200	2,800	2,800	2,800	235	11,835
Transfer from reserves	(100,000)						
Net Capital Assets funded from Operations	200	3,200	2,800	2,800	2,800	235	11,835
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	83,875	19,074					19,074
Add: Transfer from appropriated surplus	(16,000)	(18,000)					(18,000)
Add: Prior year (surplus) / deficit	(67,875)	(1,074)					(1,074)
(Surplus) applied to future years							

Emergency Planning

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	167,512	204,831	228,637	256,283	286,922
Contributions	35,225	20,734	23,073	25,513	30,623
Interest earned	2,094	3,072	4,573	5,126	5,738
Withdrawals for capital projects:					
Closing Balance Reserve Fund	204,831	228,637	256,283	286,922	323,283
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	27,703	28,049	28,470	29,039	29,620
Interest earned	346	421	569	581	592
Withdrawals for capital projects:					
Closing Balance Reserve Account	28,049	28,470	29,039	29,620	30,212



FINANCIAL PLAN
D68 Search & Rescue
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(36,097)	(48,129)	(54,930)	14.1%
	(36,097)	(48,129)	(54,930)	14.1%
Grants in lieu of taxes	(175)	(144)	(144)	
Total Operating Revenues	(36,272)	(48,273)	(55,074)	14.1%
Operating Expenditures				
Administration	2,153	2,870	2,630	
Building oper & maint	24,000	24,000		
Transfer to other govt / org	23,475	23,475	52,475	
Total Operating Expenditures (excluding wages)	49,628	50,345	55,105	9.5%
Total Operating Expenditures (including wages)	49,628	50,345	55,105	9.5%
Operating (surplus) / deficit	13,356	2,072	31	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	13,356	2,072	31	
Prior year (surplus) / deficit	(2,072)	(2,072)	(31)	
Current year unappropriated surplus	11,284			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		14.1%	0.2%	0.1%	0.2%	0.2%	
Property taxes	(48,129)	(54,930)	(55,039)	(55,121)	(55,204)	(55,291)	(275,585)
	(48,129)	(54,930)	(55,039)	(55,121)	(55,204)	(55,291)	(275,585)
Grants in lieu of taxes	(144)	(144)	(144)	(144)	(144)	(144)	(720)
Total Operating Revenues	(48,273)	(55,074)	(55,183)	(55,265)	(55,348)	(55,435)	(276,305)
Operating Expenditures							
Administration	2,870	2,630	2,708	2,790	2,873	2,960	13,961
Building ops	24,000						
Transfer to other gov/org	23,475	52,475	52,475	52,475	52,475	52,475	262,375
Total Operating Expenditures	50,345	55,105	55,183	55,265	55,348	55,435	276,336
Operating (surplus)/deficit	2,072	31					31
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,072	31					31
Add: Prior year (surplus) / deficit	(2,072)	(31)					(31)
(Surplus) applied to future years							



FINANCIAL PLAN
D69 Marine Search & Rescue
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(6,000)	(8,000)	(8,000)	
	(6,000)	(8,000)	(8,000)	
Total Operating Revenues	(6,000)	(8,000)	(8,000)	
Operating Expenditures				
Administration	375	500	500	
Transfer to other govt / org	7,500	7,500	7,500	
Total Operating Expenditures (excluding wages)	7,875	8,000	8,000	
Total Operating Expenditures (including wages)	7,875	8,000	8,000	
Operating (surplus) / deficit	1,875			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	1,875			
Current year unappropriated surplus	1,875			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			0.2%	0.2%	0.2%	0.2%	
Property taxes	(8,000)	(8,000)	(8,015)	(8,030)	(8,046)	(8,063)	(40,154)
	(8,000)	(8,000)	(8,015)	(8,030)	(8,046)	(8,063)	(40,154)
Total Operating Revenues	(8,000)	(8,000)	(8,015)	(8,030)	(8,046)	(8,063)	(40,154)
Operating Expenditures							
Administration	500	500	515	530	546	563	2,654
Transfer to other gov/org	7,500	7,500	7,500	7,500	7,500	7,500	37,500
Total Operating Expenditures	8,000	8,000	8,015	8,030	8,046	8,063	40,154
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



FINANCIAL PLAN
D69 Land Search & Rescue
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(7,875)	(10,500)	(10,500)	
	(7,875)	(10,500)	(10,500)	
Total Operating Revenues	(7,875)	(10,500)	(10,500)	
Operating Expenditures				
Administration	375	500	500	
Transfer to other govt / org	10,000	10,000	10,000	
Total Operating Expenditures (excluding wages)	10,375	10,500	10,500	
Total Operating Expenditures (including wages)	10,375	10,500	10,500	
Operating (surplus) / deficit	2,500			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	2,500			
Current year unappropriated surplus	2,500			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			0.1%	0.1%	0.2%	0.2%	
Property taxes	(10,500)	(10,500)	(10,515)	(10,530)	(10,546)	(10,563)	(52,654)
	(10,500)	(10,500)	(10,515)	(10,530)	(10,546)	(10,563)	(52,654)
Total Operating Revenues	(10,500)	(10,500)	(10,515)	(10,530)	(10,546)	(10,563)	(52,654)
Operating Expenditures							
Administration	500	500	515	530	546	563	2,654
Transfer to other gov/org	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Total Operating Expenditures	10,500	10,500	10,515	10,530	10,546	10,563	52,654
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



FINANCIAL PLAN
D68 E911
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(126,636)	(168,848)	(174,752)	3.5%
	(126,636)	(168,848)	(174,752)	3.5%
Total Operating Revenues	(126,636)	(168,848)	(174,752)	3.5%
Operating Expenditures				
Administration	7,650	10,200	10,200	
Vehicle & Equip- oper & maint	1,655	13,100	11,100	
Operating costs	6,860	10,000	10,300	
Transfer to other govt / org	80,721	138,271	147,271	
Total Operating Expenditures (excluding wages)	96,886	171,571	178,871	4.3%
Total Operating Expenditures (including wages)	96,886	171,571	178,871	4.3%
Contribution to reserve funds	13,061	13,061	800	
Operating (surplus) / deficit	(16,689)	15,784	4,919	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(16,689)	15,784	4,919	
Prior year (surplus) / deficit	(15,784)	(15,784)	(4,919)	
Current year unappropriated surplus	(32,473)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.5%	5.7%	3.0%	3.0%	3.0%	
Property taxes	(168,848)	(174,752)	(184,737)	(190,264)	(195,957)	(201,821)	(947,531)
	(168,848)	(174,752)	(184,737)	(190,264)	(195,957)	(201,821)	(947,531)
Total Operating Revenues	(168,848)	(174,752)	(184,737)	(190,264)	(195,957)	(201,821)	(947,531)
Operating Expenditures							
Administration	10,200	10,200	10,506	10,821	11,146	11,480	54,153
Veh & Equip ops	13,100	11,100	11,433	11,776	12,129	12,493	58,931
Operating costs	10,000	10,300	10,609	10,927	11,255	11,593	54,684
Transfer to other gov/org	138,271	147,271	151,689	156,240	160,927	165,755	781,882
Contributions to reserve funds	13,061	800	500	500	500	500	2,800
Total Operating Expenditures	184,632	179,671	184,737	190,264	195,957	201,821	952,450
Operating (surplus)/deficit	15,784	4,919					4,919
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	15,784	4,919					4,919
Add: Prior year (surplus) / deficit	(15,784)	(4,919)					(4,919)
(Surplus) applied to future years							

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	139,651	142,197	145,130	148,833	152,610
Contributions	800	800	800	800	800
Interest earned	1,746	2,133	2,903	2,977	3,052
Withdrawals for capital projects:					
Closing Balance Reserve Fund	142,197	145,130	148,833	152,610	156,462



FINANCIAL PLAN
D69 E911
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(542,922)	(723,896)	(746,436)	3.1%
	(542,922)	(723,896)	(746,436)	3.1%
Total Operating Revenues	(542,922)	(723,896)	(746,436)	3.1%
Operating Expenditures				
Administration	12,750	17,000	17,000	
Professional fees	3,385	500	500	
Operating costs	4,875	6,500	6,500	
Transfer to other govt / org	710,686	716,821	725,686	
Total Operating Expenditures (excluding wages)	731,696	740,821	749,686	1.2%
Total Operating Expenditures (including wages)	731,696	740,821	749,686	1.2%
Operating (surplus) / deficit	188,774	16,925	3,250	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	188,774	16,925	3,250	
Prior year (surplus) / deficit	(16,925)	(16,925)	(3,250)	
Current year unappropriated surplus	171,849			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.1%	3.4%	3.0%	3.0%	3.0%	
Property taxes	(723,896)	(746,436)	(772,177)	(795,341)	(819,202)	(843,779)	(3,976,935)
	(723,896)	(746,436)	(772,177)	(795,341)	(819,202)	(843,779)	(3,976,935)
Total Operating Revenues	(723,896)	(746,436)	(772,177)	(795,341)	(819,202)	(843,779)	(3,976,935)
Operating Expenditures							
Administration	17,000	17,000	17,510	18,035	18,576	19,134	90,255
Professional fees	500	500	515	530	546	563	2,654
Operating costs	6,500	6,500	6,695	6,896	7,103	7,316	34,510
Transfer to other gov/org	716,821	725,686	747,457	769,880	792,977	816,766	3,852,766
Total Operating Expenditures	740,821	749,686	772,177	795,341	819,202	843,779	3,980,185
Operating (surplus)/deficit	16,925	3,250					3,250
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	16,925	3,250					3,250
Add: Prior year (surplus) / deficit	(16,925)	(3,250)					(3,250)
(Surplus) applied to future years							



FINANCIAL PLAN
D68 Community Justice
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(12,375)	(16,500)	(16,500)	
	(12,375)	(16,500)	(16,500)	
Total Operating Revenues	(12,375)	(16,500)	(16,500)	
Operating Expenditures				
Administration	375	500	500	
Transfer to other govt / org	16,000	16,000	16,000	
Total Operating Expenditures (excluding wages)	16,375	16,500	16,500	
Total Operating Expenditures (including wages)	16,375	16,500	16,500	
Operating (surplus) / deficit	4,000			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	4,000			
Current year unappropriated surplus	4,000			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			0.1%	0.1%	0.1%	0.1%	
Property taxes	(16,500)	(16,500)	(16,515)	(16,530)	(16,546)	(16,563)	(82,654)
	(16,500)	(16,500)	(16,515)	(16,530)	(16,546)	(16,563)	(82,654)
Total Operating Revenues	(16,500)	(16,500)	(16,515)	(16,530)	(16,546)	(16,563)	(82,654)
Operating Expenditures							
Administration	500	500	515	530	546	563	2,654
Transfer to other gov/org	16,000	16,000	16,000	16,000	16,000	16,000	80,000
Total Operating Expenditures	16,500	16,500	16,515	16,530	16,546	16,563	82,654
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



FINANCIAL PLAN
D69 Community Justice
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(59,254)	(79,186)	(86,091)	8.7%
Property taxes	(54,635)	(72,847)	(79,407)	9.0%
	(113,889)	(152,033)	(165,498)	8.9%
Grants in lieu of taxes	(148)			
Total Operating Revenues	(114,037)	(152,033)	(165,498)	8.9%
Operating Expenditures				
Administration	1,938	2,584	3,244	
Transfer to other govt / org	162,220	162,219	162,220	
Total Operating Expenditures (excluding wages)	164,158	164,803	165,464	0.4%
Total Operating Expenditures (including wages)	164,158	164,803	165,464	0.4%
Operating (surplus) / deficit	50,121	12,770	(34)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	50,121	12,770	(34)	
Prior year (surplus) / deficit	(12,770)	(12,770)	34	
Current year unappropriated surplus	37,351			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		8.9%		0.1%	0.1%	0.1%	
Property taxes	(72,847)	(79,407)	(79,440)	(79,492)	(79,546)	(79,602)	(397,487)
Parcel taxes	(79,186)	(86,091)	(86,122)	(86,170)	(86,219)	(86,270)	(430,872)
	(152,033)	(165,498)	(165,562)	(165,662)	(165,765)	(165,872)	(828,359)
Total Operating Revenues	(152,033)	(165,498)	(165,562)	(165,662)	(165,765)	(165,872)	(828,359)
Operating Expenditures							
Administration	2,584	3,244	3,342	3,442	3,545	3,652	17,225
Transfer to other gov/org	162,219	162,220	162,220	162,220	162,220	162,220	811,100
Total Operating Expenditures	164,803	165,464	165,562	165,662	165,765	165,872	828,325
Operating (surplus)/deficit	12,770	(34)					(34)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	12,770	(34)					(34)
Add: Prior year (surplus) / deficit	(12,770)	34					34
(Surplus) applied to future years							



FINANCIAL PLAN
Fire - Administration
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Miscellaneous	(198,417)	(264,192)	(265,907)	
Total Operating Revenues	(198,417)	(264,192)	(265,907)	0.6%
Operating Expenditures				
Administration	433	7,100	4,900	
Professional fees		51,000	51,000	
Vehicle & Equip- oper & maint	1,376	2,712	2,384	
Operating costs	636	4,730	4,600	
Total Operating Expenditures (excluding wages)	2,445	65,542	62,884	(4.1%)
Wages & benefits	142,779	199,449	255,367	28.0%
Total Operating Expenditures (including wages)	145,224	264,991	318,251	20.1%
Operating (surplus) / deficit	(53,193)	799	52,344	
Capital Asset Expenditures				
Capital expenditures		200	3,200	
Net Capital Assets funded from Operations		200	3,200	1,500.0%
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(53,193)	999	55,544	
Transfer to appropriated surplus	50,000			
Transfer from appropriated surplus			(50,000)	
Prior year (surplus) / deficit	(999)	(999)	(5,544)	
Current year unappropriated surplus	(4,192)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Miscellaneous	(264,192)	(265,907)	(324,920)	(331,757)	(318,767)	(326,188)	(1,567,539)
Total Operating Revenues	(264,192)	(265,907)	(324,920)	(331,757)	(318,767)	(326,188)	(1,567,539)
Operating Expenditures							
Administration	7,100	4,900	5,047	5,198	5,354	5,515	26,014
Professional fees	51,000	51,000	51,000	51,000	31,000	31,000	215,000
Veh & Equip ops	2,712	2,384	2,384	2,384	2,384	2,384	11,920
Operating costs	4,730	4,600	4,738	4,880	5,027	5,177	24,422
Wages & benefits	199,449	255,367	261,751	268,295	275,002	281,877	1,342,292
Total Operating Expenditures	264,991	318,251	324,920	331,757	318,767	325,953	1,619,648
Operating (surplus)/deficit	799	52,344				(235)	52,109
Capital Asset Expenditures							
Capital expenditures	200	3,200				235	3,435
Net Capital Assets funded from Operations	200	3,200				235	3,435
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	999	55,544					55,544
Add: Transfer from appropriated surplus		(50,000)					(50,000)
Add: Prior year (surplus) / deficit	(999)	(5,544)					(5,544)
(Surplus) applied to future years							



FINANCIAL PLAN
Fire - Meadowood
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(104,893)	(139,858)	(59,842)	(57.2%)
	(104,893)	(139,858)	(59,842)	(57.2%)
Total Operating Revenues	(104,893)	(139,858)	(59,842)	(57.2%)
Operating Expenditures				
Administration	375	500	500	
Total Operating Expenditures (excluding wages)	375	500	500	
Total Operating Expenditures (including wages)	375	500	500	
Operating (surplus) / deficit	(104,518)	(139,358)	(59,342)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	44,666	59,554	65,194	
Existing debt (interest)	31,301	79,803	22,700	
Total Capital Financing Charges	75,967	139,357	87,894	(36.9%)
Accumulated Surplus				
Net (surplus)/deficit for the year	(28,551)	(1)	28,552	
Prior year (surplus) / deficit	1	1	(28,552)	
Current year unappropriated surplus	(28,550)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(57.2%)	47.7%				
Parcel taxes	(139,858)	(59,842)	(88,394)	(88,394)	(88,394)	(88,394)	(413,418)
	(139,858)	(59,842)	(88,394)	(88,394)	(88,394)	(88,394)	(413,418)
Total Operating Revenues	(139,858)	(59,842)	(88,394)	(88,394)	(88,394)	(88,394)	(413,418)
Operating Expenditures							
Administration	500	500	500	500	500	500	2,500
Debt interest	79,803	22,700	22,700	22,700	22,700	22,700	113,500
Total Operating Expenditures	80,303	23,200	23,200	23,200	23,200	23,200	116,000
Operating (surplus)/deficit	(59,555)	(36,642)	(65,194)	(65,194)	(65,194)	(65,194)	(297,418)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	59,554	65,194	65,194	65,194	65,194	65,194	325,970
Total Capital Financing Charges	59,554	65,194	65,194	65,194	65,194	65,194	325,970
Net (surplus)/deficit for the year	(1)	28,552					28,552
Add: Prior year (surplus) / deficit	1	(28,552)					(28,552)
(Surplus) applied to future years							



FINANCIAL PLAN
Fire - Nanaimo River
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(13,344)	(17,792)	(17,796)	
	(13,344)	(17,792)	(17,796)	
Total Operating Revenues	(13,344)	(17,792)	(17,796)	
Operating Expenditures				
Administration	806	1,075	1,075	
Total Operating Expenditures (excluding wages)	806	1,075	1,075	
Total Operating Expenditures (including wages)	806	1,075	1,075	
Contribution to reserve funds	15,661	15,661	15,661	
Operating (surplus) / deficit	3,123	(1,056)	(1,060)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	523	697	697	
Existing debt (interest)	273	363	363	
Total Capital Financing Charges	796	1,060	1,060	
Accumulated Surplus				
Net (surplus)/deficit for the year	3,919	4		
Prior year (surplus) / deficit	(4)	(4)		
Current year unappropriated surplus	3,915			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Property taxes	(17,792)	(17,796)	(17,796)	(17,796)	(17,796)	(17,796)	(88,980)
	(17,792)	(17,796)	(17,796)	(17,796)	(17,796)	(17,796)	(88,980)
Total Operating Revenues	(17,792)	(17,796)	(17,796)	(17,796)	(17,796)	(17,796)	(88,980)
Operating Expenditures							
Administration	1,075	1,075	1,075	1,075	1,075	1,075	5,375
Contributions to reserve funds	15,661	15,661	15,661	15,661	15,661	15,661	78,305
Debt interest	363	363	363	363	363	363	1,815
Total Operating Expenditures	17,099	17,099	17,099	17,099	17,099	17,099	85,495
Operating (surplus)/deficit	(693)	(697)	(697)	(697)	(697)	(697)	(3,485)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	697	697	697	697	697	697	3,485
Total Capital Financing Charges	697	697	697	697	697	697	3,485
Net (surplus)/deficit for the year	4						
Add: Prior year (surplus) / deficit	(4)						
(Surplus) applied to future years							

Fire - Nanaimo River

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	215,374	233,727	252,894	273,613	294,746
Contributions	15,661	15,661	15,661	15,661	15,661
Interest earned	2,692	3,506	5,058	5,472	5,895
Withdrawals for capital projects:					
Closing Balance Reserve Fund	233,727	252,894	273,613	294,746	316,302



FINANCIAL PLAN
Fire - Coombs Hilliers
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(455,645)	(607,527)	(631,828)	4.0%
	(455,645)	(607,527)	(631,828)	4.0%
Operating grants		(25,000)		
Miscellaneous	(4,695)			
Total Operating Revenues	(460,340)	(632,527)	(631,828)	(0.1%)
Operating Expenditures				
Administration	26,322	35,096	35,071	
Professional fees	113	300	300	
Building oper & maint	16,909	26,836	25,086	
Vehicle & Equip- oper & maint	64,070	95,210	85,725	
Operating costs	32,580	126,263	106,213	
Total Operating Expenditures (excluding wages)	139,994	283,705	252,395	(11.0%)
Wages & benefits	134,948	204,333	196,244	(4.0%)
Total Operating Expenditures (including wages)	274,942	488,038	448,639	(8.1%)
Contribution to reserve funds	135,847	133,247	157,504	
Operating (surplus) / deficit	(49,551)	(11,242)	(25,685)	
Capital Asset Expenditures				
Capital expenditures	94,715	116,800	577,300	
Transfers from reserves	(94,715)	(116,800)	(577,300)	
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	13,085	17,446	17,446	
Existing debt (interest)	3,150	4,200	4,200	
Total Capital Financing Charges	16,235	21,646	21,646	
Accumulated Surplus				
Net (surplus)/deficit for the year	(33,316)	10,404	(4,039)	
Prior year (surplus) / deficit	(10,404)	(10,404)	4,039	
Current year unappropriated surplus	(43,720)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		4.0%	5.0%	5.0%	4.0%	4.0%	
Property taxes	(607,527)	(631,828)	(663,419)	(696,590)	(724,454)	(753,432)	(3,469,723)
	(607,527)	(631,828)	(663,419)	(696,590)	(724,454)	(753,432)	(3,469,723)
Operating grants	(25,000)						
Total Operating Revenues	(632,527)	(631,828)	(663,419)	(696,590)	(724,454)	(753,432)	(3,469,723)
Operating Expenditures							
Administration	35,096	35,071	36,123	37,207	38,323	39,473	186,197
Professional fees	300	300	309	318	328	338	1,593
Building ops	26,836	25,086	25,839	26,614	27,412	28,235	133,186
Veh & Equip ops	95,210	85,725	85,725	85,725	85,725	85,725	428,625
Operating costs	126,263	106,213	109,399	112,681	116,062	119,544	563,899
Wages & benefits	204,333	196,244	201,150	206,179	211,334	216,617	1,031,524
Contributions to reserve funds	133,247	157,504	183,228	206,220	223,624	241,854	1,012,430
Debt interest	4,200	4,200	4,200	4,200	4,200	4,200	21,000
Total Operating Expenditures	625,485	610,343	645,973	679,144	707,008	735,986	3,378,454
Operating (surplus)/deficit	(7,042)	(21,485)	(17,446)	(17,446)	(17,446)	(17,446)	(91,269)
Capital Asset Expenditures							
Capital expenditures	116,800	577,300	250,000	25,000	285,000	500,000	1,637,300
Transfer from reserves	(116,800)	(577,300)	(250,000)	(25,000)	(285,000)	(500,000)	(1,637,300)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	17,446	17,446	17,446	17,446	17,446	17,446	87,230
Total Capital Financing Charges	17,446	17,446	17,446	17,446	17,446	17,446	87,230
Net (surplus)/deficit for the year	10,404	(4,039)					(4,039)
Add: Prior year (surplus) / deficit	(10,404)	4,039					4,039
(Surplus) applied to future years							



Fire - Coombs Hilliers

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	60,000		25,000			85,000
MN-2020 MINOR CAP - FIRE COOMBS HILLIERS	7,300					7,300
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	510,000	250,000		285,000	500,000	1,545,000
Total Fire - Coombs Hilliers	577,300	250,000	25,000	285,000	500,000	1,637,300

Fire - Coombs Hilliers

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	683,723	267,474	199,714	379,928	321,151
Contributions	152,504	178,228	201,220	218,624	236,854
Interest earned	8,547	4,012	3,994	7,599	6,423
Withdrawals for capital projects:					
MAJOR CAP - FIRE COOMBS HILLIERS	(60,000)		(25,000)		
MINOR CAP - FIRE COOMBS HILLIERS	(7,300)				
VEHICLE - FIRE COOMBS HILLIERS	(510,000)	(250,000)		(285,000)	(500,000)
Total Withdrawals for capital projects	(577,300)	(250,000)	(25,000)	(285,000)	(500,000)
Closing Balance Reserve Fund	267,474	199,714	379,928	321,151	64,428



FINANCIAL PLAN
Fire - Errington
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(557,196)	(742,928)	(794,933)	7.0%
	(557,196)	(742,928)	(794,933)	7.0%
Total Operating Revenues	(557,196)	(742,928)	(794,933)	7.0%
Operating Expenditures				
Administration	21,728	28,971	30,021	
Professional fees	153	400	400	
Building oper & maint	3,676	4,954	4,954	
Vehicle & Equip- oper & maint	6,304	9,924	9,924	
Operating costs	1,555	2,449	1,749	
Transfer to other govt / org	475,791	488,099	559,037	
Total Operating Expenditures (excluding wages)	509,207	534,797	606,085	13.3%
Total Operating Expenditures (including wages)	509,207	534,797	606,085	13.3%
Contribution to reserve funds	107,264	107,264	97,174	
Operating (surplus) / deficit	59,275	(100,867)	(91,674)	
Capital Asset Expenditures				
Capital expenditures	26,825	82,000	72,000	
Transfers from reserves	(26,825)	(82,000)	(72,000)	
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	62,599	93,139	97,852	
Existing debt (interest)	4,975	8,222	3,509	
Total Capital Financing Charges	67,574	101,361	101,361	
Accumulated Surplus				
Net (surplus)/deficit for the year	126,849	494	9,687	
Prior year (surplus) / deficit	(494)	(494)	(9,687)	
Current year unappropriated surplus	126,355			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		7.0%	8.0%	8.0%	8.0%	7.0%	
Property taxes	(742,928)	(794,933)	(858,528)	(927,210)	(1,001,387)	(1,071,484)	(4,653,542)
	(742,928)	(794,933)	(858,528)	(927,210)	(1,001,387)	(1,071,484)	(4,653,542)
Total Operating Revenues	(742,928)	(794,933)	(858,528)	(927,210)	(1,001,387)	(1,071,484)	(4,653,542)
Operating Expenditures							
Administration	28,971	30,021	30,922	31,849	32,805	33,789	159,386
Professional fees	400	400	400	400	400	400	2,000
Building ops	4,954	4,954	5,102	5,255	5,413	5,575	26,299
Veh & Equip ops	9,924	9,924	10,222	10,528	10,844	11,170	52,688
Operating costs	2,449	1,749	1,802	1,856	1,912	1,969	9,288
Transfer to other gov/org	488,099	559,037	575,808	593,082	610,875	629,201	2,968,003
Contributions to reserve funds	107,264	97,174	132,911	199,218	312,138	170,257	911,698
Debt interest	8,222	3,509	2,048	575			6,132
Total Operating Expenditures	650,283	706,768	759,215	842,763	974,387	852,361	4,135,494
Operating (surplus)/deficit	(92,645)	(88,165)	(99,313)	(84,447)	(27,000)	(219,123)	(518,048)
Capital Asset Expenditures							
Capital expenditures	82,000	72,000	165,000	50,000	3,350,000	134,000	3,771,000
Transfer from reserves	(82,000)	(72,000)	(165,000)	(50,000)	(650,000)	(134,000)	(1,071,000)
New borrowing					(2,700,000)		(2,700,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	93,139	97,852	99,313	84,447			281,612
New debt (principal & interest)					27,000	219,123	246,123
Total Capital Financing Charges	93,139	97,852	99,313	84,447	27,000	219,123	527,735
Net (surplus)/deficit for the year	494	9,687					9,687
Add: Prior year (surplus) / deficit	(494)	(9,687)					(9,687)
(Surplus) applied to future years							



Fire - Errington
5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2			50,000	2,950,000		3,000,000
MJ-2021 MAJOR CAP - FIRE ERRINGTON	70,000				54,000	124,000
PC-2021 COMPUTER - FIRE ERRINGTON	2,000					2,000
VH-2021 VEHICLE - FIRE ERRINGTON		165,000		400,000	80,000	645,000
Total Fire - Errington	72,000	165,000	50,000	3,350,000	134,000	3,771,000

Fire - Errington

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	283,033	306,745	274,257	423,810	89,274
Contributions	92,174	127,911	194,068	306,988	165,107
Interest earned	3,538	4,601	5,485	8,476	1,786
Withdrawals for capital projects:					
ERRINGTON SEISMIC UPGRADE HALL #2			(50,000)	(250,000)	
MAJOR CAP - FIRE ERRINGTON	(70,000)				(54,000)
COMPUTER - FIRE ERRINGTON	(2,000)				
VEHICLE - FIRE ERRINGTON		(165,000)		(400,000)	(80,000)
Total Withdrawals for capital projects	(72,000)	(165,000)	(50,000)	(650,000)	(134,000)
Closing Balance Reserve Fund	306,745	274,257	423,810	89,274	122,167
New Borrowing					
ERRINGTON SEISMIC UPGRADE HALL #2				2,700,000	
Total New Borrowing				2,700,000	
New Debt Principal/Int					219,123
New Debt Principal/Int(Cumulative)					219,123
Borrowing cost				27,000	



FINANCIAL PLAN
Fire - French Creek
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(524,870)	(699,827)	(710,644)	1.5%
	(524,870)	(699,827)	(710,644)	1.5%
Grants in lieu of taxes	(276)			
Total Operating Revenues	(525,146)	(699,827)	(710,644)	1.5%
Operating Expenditures				
Administration	35,147	46,863	46,863	
Operating costs		104,158	106,158	
Transfer to other govt / org	557,899	575,935	575,935	
Total Operating Expenditures (excluding wages)	593,046	726,956	728,956	0.3%
Total Operating Expenditures (including wages)	593,046	726,956	728,956	0.3%
Operating (surplus) / deficit	67,900	27,129	18,312	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	67,900	27,129	18,312	
Prior year (surplus) / deficit	(27,129)	(27,129)	(18,312)	
Current year unappropriated surplus	40,771			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		1.5%	5.7%	3.0%	3.0%	3.0%	
Property taxes	(699,827)	(710,644)	(750,824)	(773,349)	(796,549)	(820,446)	(3,851,812)
	(699,827)	(710,644)	(750,824)	(773,349)	(796,549)	(820,446)	(3,851,812)
Total Operating Revenues	(699,827)	(710,644)	(750,824)	(773,349)	(796,549)	(820,446)	(3,851,812)
Operating Expenditures							
Administration	46,863	46,863	48,269	49,717	51,208	52,745	248,802
Operating costs	104,158	106,158	109,342	112,623	116,001	119,481	563,605
Transfer to other gov/org	575,935	575,935	593,213	611,009	629,340	648,220	3,057,717
Total Operating Expenditures	726,956	728,956	750,824	773,349	796,549	820,446	3,870,124
Operating (surplus)/deficit	27,129	18,312					18,312
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	27,129	18,312					18,312
Add: Prior year (surplus) / deficit	(27,129)	(18,312)					(18,312)
(Surplus) applied to future years							



FINANCIAL PLAN
Fire - Nanoose Bay
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(699,368)	(932,491)	(951,141)	2.0%
	(699,368)	(932,491)	(951,141)	2.0%
Grants in lieu of taxes	(13,899)	(11,000)	(11,000)	
Operating grants		(25,000)		
Miscellaneous	(50,541)			
Total Operating Revenues	(763,808)	(968,491)	(962,141)	(0.7%)
Operating Expenditures				
Administration	76,351	101,801	101,274	
Professional fees	1,083	500	500	
Building oper & maint	30,501	49,955	42,405	
Vehicle & Equip- oper & maint	57,571	68,334	58,500	
Operating costs	55,382	385,236	380,236	
Total Operating Expenditures (excluding wages)	220,888	605,826	582,915	(3.8%)
Wages & benefits	1,131	4,000	4,000	
Total Operating Expenditures (including wages)	222,019	609,826	586,915	(3.8%)
Contribution to reserve funds	237,938	259,997	211,180	
Operating (surplus) / deficit	(303,851)	(98,668)	(164,046)	
Capital Asset Expenditures				
Capital expenditures	67,926	477,860	467,580	
Transfers from reserves	(39,193)	(455,000)	(467,580)	
Net Capital Assets funded from Operations	28,733	22,860		(100.0%)
Capital Financing Charges				
Existing debt (principal)	70,270	93,693	93,693	
Existing debt (interest)	62,775	83,700	83,700	
Total Capital Financing Charges	133,045	177,393	177,393	
Accumulated Surplus				
Net (surplus)/deficit for the year	(142,073)	101,585	13,347	
Transfer from appropriated surplus	(20,534)	(20,534)		
Prior year (surplus) / deficit	(81,051)	(81,051)	(13,347)	
Current year unappropriated surplus	(243,658)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		2.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(932,491)	(951,141)	(979,675)	(1,009,065)	(1,039,337)	(1,070,518)	(5,049,736)
	(932,491)	(951,141)	(979,675)	(1,009,065)	(1,039,337)	(1,070,518)	(5,049,736)
Operating grants	(25,000)						
Grants in lieu of taxes	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(55,000)
Total Operating Revenues	(968,491)	(962,141)	(990,675)	(1,020,065)	(1,050,337)	(1,081,518)	(5,104,736)
Operating Expenditures							
Administration	101,801	101,274	104,312	107,442	110,665	113,985	537,678
Professional fees	500	500	500	500	500	500	2,500
Building ops	49,955	42,405	43,677	44,987	46,337	47,727	225,133
Veh & Equip ops	68,334	58,500	60,255	62,063	63,925	65,842	310,585
Operating costs	385,236	380,236	391,643	403,392	415,494	427,959	2,018,724
Wages & benefits	4,000	4,000	4,100	4,203	4,308	4,415	21,026
Contributions to reserve funds	259,997	211,180	193,182	204,472	216,102	228,084	1,053,020
Debt interest	83,700	83,700	83,700	83,700	83,700	83,700	418,500
Total Operating Expenditures	953,523	881,795	881,369	910,759	941,031	972,212	4,587,166
Operating (surplus)/deficit	(14,968)	(80,346)	(109,306)	(109,306)	(109,306)	(109,306)	(517,570)
Capital Asset Expenditures							
Capital expenditures	477,860	467,580	420,000	150,000			1,037,580
Transfer from reserves	(455,000)	(467,580)	(420,000)	(150,000)			(1,037,580)
Net Capital Assets funded from Operations	22,860						
Capital Financing Charges							
Existing debt (principal)	93,693	93,693	109,306	109,306	109,306	109,306	530,917
Total Capital Financing Charges	93,693	93,693	109,306	109,306	109,306	109,306	530,917
Net (surplus)/deficit for the year	101,585	13,347					13,347
Add: Transfer from appropriated surplus	(20,534)						
Add: Prior year (surplus) / deficit	(81,051)	(13,347)					(13,347)
(Surplus) applied to future years							



Fire - Nanoose Bay

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	67,580	20,000				87,580
VH-2023 VEHICLE - FIRE NANOOSE BAY	400,000	400,000	150,000			950,000
Total Fire - Nanoose Bay	467,580	420,000	150,000			1,037,580

Fire - Nanoose Bay

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	593,605	339,625	112,902	164,632	379,027
Contributions	206,180	188,182	199,472	211,102	223,084
Interest earned	7,420	5,095	2,258	3,293	7,581
Withdrawals for capital projects:					
MAJOR CAP - FIRE NANOOSE BAY	(67,580)	(20,000)			
VEHICLE - FIRE NANOOSE BAY	(400,000)	(400,000)	(150,000)		
Total Withdrawals for capital projects	(467,580)	(420,000)	(150,000)		
Closing Balance Reserve Fund	339,625	112,902	164,632	379,027	609,692



FINANCIAL PLAN
Fire - Wellington
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(71,424)	(95,232)	(96,423)	1.3%
	(71,424)	(95,232)	(96,423)	1.3%
Total Operating Revenues	(71,424)	(95,232)	(96,423)	1.3%
Operating Expenditures				
Administration	3,353	4,471	4,615	
Professional fees		1,000	1,000	
Operating costs	2,203	3,586	3,586	
Transfer to other govt / org		85,652	88,222	
Total Operating Expenditures (excluding wages)	5,556	94,709	97,423	2.9%
Total Operating Expenditures (including wages)	5,556	94,709	97,423	2.9%
Operating (surplus) / deficit	(65,868)	(523)	1,000	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(65,868)	(523)	1,000	
Prior year (surplus) / deficit	523	523	(1,000)	
Current year unappropriated surplus	(65,345)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		1.3%	4.0%	3.0%	3.0%	3.0%	
Property taxes	(95,232)	(96,423)	(100,315)	(103,294)	(106,364)	(109,524)	(515,920)
	(95,232)	(96,423)	(100,315)	(103,294)	(106,364)	(109,524)	(515,920)
Total Operating Revenues	(95,232)	(96,423)	(100,315)	(103,294)	(106,364)	(109,524)	(515,920)
Operating Expenditures							
Administration	4,471	4,615	4,753	4,896	5,043	5,194	24,501
Professional fees	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Operating costs	3,586	3,586	3,694	3,804	3,919	4,036	19,039
Transfer to other gov/org	85,652	88,222	90,868	93,594	96,402	99,294	468,380
Total Operating Expenditures	94,709	97,423	100,315	103,294	106,364	109,524	516,920
Operating (surplus)/deficit	(523)	1,000					1,000
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(523)	1,000					1,000
Add: Prior year (surplus) / deficit	523	(1,000)					(1,000)
(Surplus) applied to future years							



FINANCIAL PLAN
Fire - Cassidy Waterloo
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(157,980)	(210,640)	(225,385)	7.0%
	(157,980)	(210,640)	(225,385)	7.0%
Total Operating Revenues	(157,980)	(210,640)	(225,385)	7.0%
Operating Expenditures				
Administration	9,088	12,117	12,284	
Professional fees	3,965	2,500	2,500	
Building oper & maint	7,219	9,445	9,445	
Vehicle & Equip- oper & maint	19,999	34,550	34,550	
Operating costs	4,231	20,930	20,930	
Transfer to other govt / org	29,463	58,925	61,875	
Total Operating Expenditures (excluding wages)	73,965	138,467	141,584	2.3%
Total Operating Expenditures (including wages)	73,965	138,467	141,584	2.3%
Contribution to reserve funds	100,197	100,197	83,927	
Operating (surplus) / deficit	16,182	28,024	126	
Capital Asset Expenditures				
Capital expenditures		40,000	50,000	
Transfers from reserves		(40,000)	(50,000)	
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	16,182	28,024	126	
Prior year (surplus) / deficit	(28,024)	(28,024)	(126)	
Current year unappropriated surplus	(11,842)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		7.0%	7.0%	7.0%	7.0%	30.0%	
Property taxes	(210,640)	(225,385)	(241,162)	(258,043)	(276,106)	(358,938)	(1,359,634)
	(210,640)	(225,385)	(241,162)	(258,043)	(276,106)	(358,938)	(1,359,634)
Total Operating Revenues	(210,640)	(225,385)	(241,162)	(258,043)	(276,106)	(358,938)	(1,359,634)
Operating Expenditures							
Administration	12,117	12,284	12,653	13,032	13,423	13,826	65,218
Professional fees	2,500	2,500	2,500	2,500	2,500	2,500	12,500
Building ops	9,445	9,445	9,445	9,445	9,445	9,445	47,225
Veh & Equip ops	34,550	34,550	35,587	36,654	37,754	38,886	183,431
Operating costs	20,930	20,930	21,558	22,205	22,871	23,557	111,121
Transfer to other gov/org	58,925	61,875	63,731	65,643	67,612	69,641	328,502
Contributions to reserve funds	100,197	83,927	95,688	108,564	106,501	71,232	465,912
Total Operating Expenditures	238,664	225,511	241,162	258,043	260,106	229,087	1,213,909
Operating (surplus)/deficit	28,024	126			(16,000)	(129,851)	(145,725)
Capital Asset Expenditures							
Capital expenditures	40,000	50,000		50,000	2,100,000		2,200,000
Transfer from reserves	(40,000)	(50,000)		(50,000)	(500,000)		(600,000)
New borrowing					(1,600,000)		(1,600,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
New debt (principal & interest)					16,000	129,851	145,851
Total Capital Financing Charges					16,000	129,851	145,851
Net (surplus)/deficit for the year	28,024	126					126
Add: Prior year (surplus) / deficit	(28,024)	(126)					(126)
(Surplus) applied to future years							



Fire - Cassidy Waterloo

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
FR-0004 CASSIDY WATERLOO SEISMIC UPGRD	50,000		50,000	2,100,000		2,200,000
Total Fire - Cassidy Waterloo	50,000		50,000	2,100,000		2,200,000

Fire - Cassidy Waterloo

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	533,144	573,735	678,029	750,154	371,658
Contributions	83,927	95,688	108,564	106,501	71,232
Interest earned	6,664	8,606	13,561	15,003	7,433
Withdrawals for capital projects:					
CASSIDY WATERLOO SEISMIC UPGRD	(50,000)		(50,000)	(500,000)	
Total Withdrawals for capital projects	(50,000)		(50,000)	(500,000)	
Closing Balance Reserve Fund	573,735	678,029	750,154	371,658	450,323
New Borrowing					
CASSIDY WATERLOO SEISMIC UPGRD				1,600,000	
Total New Borrowing				1,600,000	
New Debt Principal/Int					129,851
New Debt Principal/Int(Cumulative)					129,851
Borrowing cost				16,000	



FINANCIAL PLAN
Fire - Dashwood
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(609,563)	(812,750)	(845,260)	4.0%
	(609,563)	(812,750)	(845,260)	4.0%
Grants in lieu of taxes	(1,208)	(800)	(800)	
Total Operating Revenues	(610,771)	(813,550)	(846,060)	4.0%
Operating Expenditures				
Administration	20,134	26,845	27,215	
Professional fees	1,624	400	400	
Building oper & maint	17,943	29,908	29,908	
Vehicle & Equip- oper & maint	8,173	11,000	11,000	
Operating costs	2,208	3,500	3,500	
Transfer to other govt / org	515,277	515,277	527,364	
Total Operating Expenditures (excluding wages)	565,359	586,930	599,387	2.1%
Total Operating Expenditures (including wages)	565,359	586,930	599,387	2.1%
Contribution to reserve funds	188,185	188,185	243,796	
Operating (surplus) / deficit	142,773	(38,435)	(2,877)	
Capital Asset Expenditures				
Capital expenditures	49,053	4,223,000	404,000	
Transfers from reserves	(49,053)	(223,000)	(404,000)	
New borrowing		(4,000,000)		
Net Capital Assets funded from Operations				
Capital Financing Charges				
New Debt (principal & interest)		40,000		
Total Capital Financing Charges		40,000		(100.0%)
Accumulated Surplus				
Net (surplus)/deficit for the year	142,773	1,565	(2,877)	
Prior year (surplus) / deficit	(1,565)	(1,565)	2,877	
Current year unappropriated surplus	141,208			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		4.0%	4.0%	4.0%	4.0%	3.0%	
Property taxes	(812,750)	(845,260)	(879,070)	(914,233)	(950,803)	(979,327)	(4,568,693)
	(812,750)	(845,260)	(879,070)	(914,233)	(950,803)	(979,327)	(4,568,693)
Grants in lieu of taxes	(800)	(800)	(800)	(800)	(800)	(800)	(4,000)
Total Operating Revenues	(813,550)	(846,060)	(879,870)	(915,033)	(951,603)	(980,127)	(4,572,693)
Operating Expenditures							
Administration	26,845	27,215	28,031	28,872	29,739	30,631	144,488
Professional fees	400	400	400	400	400	400	2,000
Building ops	29,908	29,908	30,805	31,729	32,681	33,661	158,784
Veh & Equip ops	11,000	11,000	11,330	11,670	12,020	12,381	58,401
Operating costs	3,500	3,500	3,605	3,713	3,825	3,939	18,582
Transfer to other gov/org	515,277	527,364	543,185	559,480	576,265	593,553	2,799,847
Contributions to reserve funds	188,185	243,796	262,514	279,169	296,673	305,562	1,387,714
Total Operating Expenditures	775,115	843,183	879,870	915,033	951,603	980,127	4,569,816
Operating (surplus)/deficit	(38,435)	(2,877)					(2,877)
Capital Asset Expenditures							
Capital expenditures	4,223,000	404,000	640,000	200,000	380,000	50,000	1,674,000
Transfer from reserves	(223,000)	(404,000)	(640,000)	(200,000)	(380,000)	(50,000)	(1,674,000)
New borrowing	(4,000,000)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
New debt (principal & interest)	40,000						
Total Capital Financing Charges	40,000						
Net (surplus)/deficit for the year	1,565	(2,877)					(2,877)
Add: Prior year (surplus) / deficit	(1,565)	2,877					2,877
(Surplus) applied to future years							

**Fire - Dashwood
5 Year Capital Plan**

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

Fire - Dashwood

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	794,363	639,089	266,189	345,682	264,269
Contributions	238,796	257,514	274,169	291,673	300,562
Interest earned	9,930	9,586	5,324	6,914	5,286
Withdrawals for capital projects:					
MAJOR CAP - FIRE DASHWOOD	(4,000)			(380,000)	
VEHICLE - FIRE DASHWOOD	(400,000)	(640,000)	(200,000)		(50,000)
Total Withdrawals for capital projects	(404,000)	(640,000)	(200,000)	(380,000)	(50,000)
Closing Balance Reserve Fund	639,089	266,189	345,682	264,269	520,117
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	15,473	15,666	15,901	16,219	16,543
Interest earned	193	235	318	324	331
Withdrawals for capital projects:					
Closing Balance Reserve Account	15,666	15,901	16,219	16,543	16,874



FINANCIAL PLAN
Fire - Dashwood Firehall Construction
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes			(52,032)	
			(52,032)	
Total Operating Revenues			(52,032)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit			(52,032)	
Capital Asset Expenditures				
Capital expenditures			3,870,000	
New borrowing			(3,870,000)	
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (interest)			52,925	
New Debt (principal & interest)			38,700	
Total Capital Financing Charges			91,625	
Accumulated Surplus				
Net (surplus)/deficit for the year			39,593	
Transfer to appropriated surplus	40,000			
Transfer from appropriated surplus			(40,000)	
Prior year (surplus) / deficit			407	
Current year unappropriated surplus	40,000			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues			446.0%				
Property taxes		(52,032)	(284,111)	(284,111)	(284,111)	(284,111)	(1,188,476)
		(52,032)	(284,111)	(284,111)	(284,111)	(284,111)	(1,188,476)
Total Operating Revenues		(52,032)	(284,111)	(284,111)	(284,111)	(284,111)	(1,188,476)
Operating Expenditures							
Debt interest		52,925	3,250	3,250	3,250	3,250	65,925
Total Operating Expenditures		52,925	3,250	3,250	3,250	3,250	65,925
Operating (surplus)/deficit		893	(280,861)	(280,861)	(280,861)	(280,861)	(1,122,551)
Capital Asset Expenditures							
Capital expenditures		3,870,000					3,870,000
New borrowing		(3,870,000)					(3,870,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)			5,485	5,485	5,485	5,485	21,940
New debt (principal & interest)		38,700	275,376	275,376	275,376	275,376	1,140,204
Total Capital Financing Charges		38,700	280,861	280,861	280,861	280,861	1,162,144
Net (surplus)/deficit for the year		39,593					39,593
Add: Transfer from appropriated surplus		(40,000)					(40,000)
Add: Prior year (surplus) / deficit		407					407
(Surplus) applied to future years							



Fire - Dashwood Firehall Construction

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
FR-0012 DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	3,870,000					3,870,000
Total Fire - Dashwood Firehall Construction	3,870,000					3,870,000

Fire - Dashwood Firehall

	2021	2022	2023	2024	2025
New Borrowing					
DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	3,870,000				
Total New Borrowing	3,870,000				
New Debt Principal/Int		275,376			
New Debt Principal/Int(Cumulative)		275,376	275,376	275,376	275,376
Borrowing cost	38,700				



FINANCIAL PLAN
Fire - Extension
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(144,150)	(192,200)	(203,732)	6.0%
	(144,150)	(192,200)	(203,732)	6.0%
Operating grants		(25,000)	(13,000)	
Total Operating Revenues	(144,150)	(217,200)	(216,732)	(0.2%)
Operating Expenditures				
Administration	7,880	11,007	11,142	
Professional fees	54	150	150	
Building oper & maint	9,618	21,096	31,096	
Vehicle & Equip- oper & maint	29,219	51,000	59,000	
Operating costs	28,849	97,450	92,850	
Total Operating Expenditures (excluding wages)	75,620	180,703	194,238	7.5%
Total Operating Expenditures (including wages)	75,620	180,703	194,238	7.5%
Contribution to reserve funds	82,129	82,129	54,982	
Operating (surplus) / deficit	13,599	45,632	32,488	
Capital Asset Expenditures				
Capital expenditures	3,478	700,000		
Transfers from reserves		(700,000)		
Net Capital Assets funded from Operations	3,478			
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	17,077	45,632	32,488	
Prior year (surplus) / deficit	(45,632)	(45,632)	(32,488)	
Current year unappropriated surplus	(28,555)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		6.0%	6.0%	10.0%	10.0%	7.0%	
Property taxes	(192,200)	(203,732)	(215,956)	(237,552)	(261,307)	(279,598)	(1,198,145)
	(192,200)	(203,732)	(215,956)	(237,552)	(261,307)	(279,598)	(1,198,145)
Operating grants	(25,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(65,000)
Total Operating Revenues	(217,200)	(216,732)	(228,956)	(250,552)	(274,307)	(292,598)	(1,263,145)
Operating Expenditures							
Administration	11,007	11,142	11,476	11,821	12,175	12,540	59,154
Professional fees	150	150	150	150	150	150	750
Building ops	21,096	31,096	32,029	32,990	33,979	34,999	165,093
Veh & Equip ops	51,000	59,000	60,770	62,593	64,471	66,405	313,239
Operating costs	97,450	92,850	95,636	98,505	101,460	104,503	492,954
Contributions to reserve funds	82,129	54,982	28,895	44,493	62,072	74,001	264,443
Total Operating Expenditures	262,832	249,220	228,956	250,552	274,307	292,598	1,295,633
Operating (surplus)/deficit	45,632	32,488					32,488
Capital Asset Expenditures							
Capital expenditures	700,000						
Transfer from reserves	(700,000)						
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	45,632	32,488					32,488
Add: Prior year (surplus) / deficit	(45,632)	(32,488)					(32,488)
(Surplus) applied to future years							

Fire - Extension

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	83,888	134,919	160,838	203,548	264,691
Contributions	49,982	23,895	39,493	57,072	69,001
Interest earned	1,049	2,024	3,217	4,071	5,294
Withdrawals for capital projects:					
Closing Balance Reserve Fund	134,919	160,838	203,548	264,691	338,986



FINANCIAL PLAN
Fire - Parksville Local
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(109,577)	(146,103)	(147,375)	0.9%
	(109,577)	(146,103)	(147,375)	0.9%
Total Operating Revenues	(109,577)	(146,103)	(147,375)	0.9%
Operating Expenditures				
Administration	9,007	12,010	12,117	
Transfer to other govt / org	135,258	135,258	135,258	
Total Operating Expenditures (excluding wages)	144,265	147,268	147,375	0.1%
Total Operating Expenditures (including wages)	144,265	147,268	147,375	0.1%
Operating (surplus) / deficit	34,688	1,165		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	34,688	1,165		
Prior year (surplus) / deficit	(1,165)	(1,165)		
Current year unappropriated surplus	33,523			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		0.9%	13.2%	3.0%	3.0%	3.0%	
Property taxes	(146,103)	(147,375)	(166,797)	(171,800)	(176,955)	(182,263)	(845,190)
	(146,103)	(147,375)	(166,797)	(171,800)	(176,955)	(182,263)	(845,190)
Total Operating Revenues	(146,103)	(147,375)	(166,797)	(171,800)	(176,955)	(182,263)	(845,190)
Operating Expenditures							
Administration	12,010	12,117	12,481	12,855	13,241	13,638	64,332
Transfer to other gov/org	135,258	135,258	154,316	158,945	163,714	168,625	780,858
Total Operating Expenditures	147,268	147,375	166,797	171,800	176,955	182,263	845,190
Operating (surplus)/deficit	1,165						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,165						
Add: Prior year (surplus) / deficit	(1,165)						
(Surplus) applied to future years							



FINANCIAL PLAN
Fire - Bow Horn Bay
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(351,726)	(468,968)	(539,313)	15.0%
	(351,726)	(468,968)	(539,313)	15.0%
Miscellaneous	(8,514)	(5,036)	(5,036)	
Total Operating Revenues	(360,240)	(474,004)	(544,349)	14.8%
Operating Expenditures				
Administration	16,800	22,400	22,329	
Professional fees	143	400	400	
Building oper & maint	4,841	6,536	6,536	
Vehicle & Equip- oper & maint	5,721	11,000	11,000	
Operating costs	629	700	42,700	
Transfer to other govt / org	341,800	341,800	373,925	
Total Operating Expenditures (excluding wages)	369,934	382,836	456,890	19.3%
Total Operating Expenditures (including wages)	369,934	382,836	456,890	19.3%
Contribution to reserve funds	94,738	91,678	88,205	
Operating (surplus) / deficit	104,432	510	746	
Capital Asset Expenditures				
Capital expenditures		185,000	360,000	
Transfers from reserves		(185,000)	(360,000)	
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	104,432	510	746	
Prior year (surplus) / deficit	(510)	(510)	(746)	
Current year unappropriated surplus	103,922			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		15.0%	10.0%	10.0%	30.0%	7.0%	
Property taxes	(468,968)	(539,313)	(593,244)	(652,569)	(848,339)	(907,723)	(3,541,188)
	(468,968)	(539,313)	(593,244)	(652,569)	(848,339)	(907,723)	(3,541,188)
Miscellaneous	(5,036)	(5,036)	(5,036)	(5,036)	(5,036)	(5,036)	(25,180)
Total Operating Revenues	(474,004)	(544,349)	(598,280)	(657,605)	(853,375)	(912,759)	(3,566,368)
Operating Expenditures							
Administration	22,400	22,329	22,999	23,689	24,400	25,131	118,548
Professional fees	400	400	400	400	400	400	2,000
Building ops	6,536	6,536	6,732	6,934	7,142	7,356	34,700
Veh & Equip ops	11,000	11,000	11,330	11,670	12,020	12,381	58,401
Operating costs	700	42,700	43,981	45,300	46,659	48,059	226,699
Transfer to other gov/org	341,800	373,925	385,143	396,697	408,598	420,856	1,985,219
Contributions to reserve funds	91,678	88,205	127,695	77,323	109,135	153,555	555,913
Debt interest				7,000	7,000	7,000	21,000
Total Operating Expenditures	474,514	545,095	598,280	569,013	615,354	674,738	3,002,480
Operating (surplus)/deficit	510	746		(88,592)	(238,021)	(238,021)	(563,888)
Capital Asset Expenditures							
Capital expenditures	185,000	360,000	440,000	2,260,000		350,000	3,410,000
Transfer from reserves	(185,000)	(360,000)	(90,000)	(160,000)		(350,000)	(960,000)
New borrowing			(350,000)	(2,100,000)			(2,450,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)			(3,500)	40,937	40,937	40,937	119,311
New debt (principal & interest)			3,500	47,655	197,084	197,084	445,323
Total Capital Financing Charges				88,592	238,021	238,021	564,634
Net (surplus)/deficit for the year	510	746					746
Add: Prior year (surplus) / deficit	(510)	(746)					(746)
(Surplus) applied to future years							

Fire - Bow Horn Bay

5 Year Capital Plan

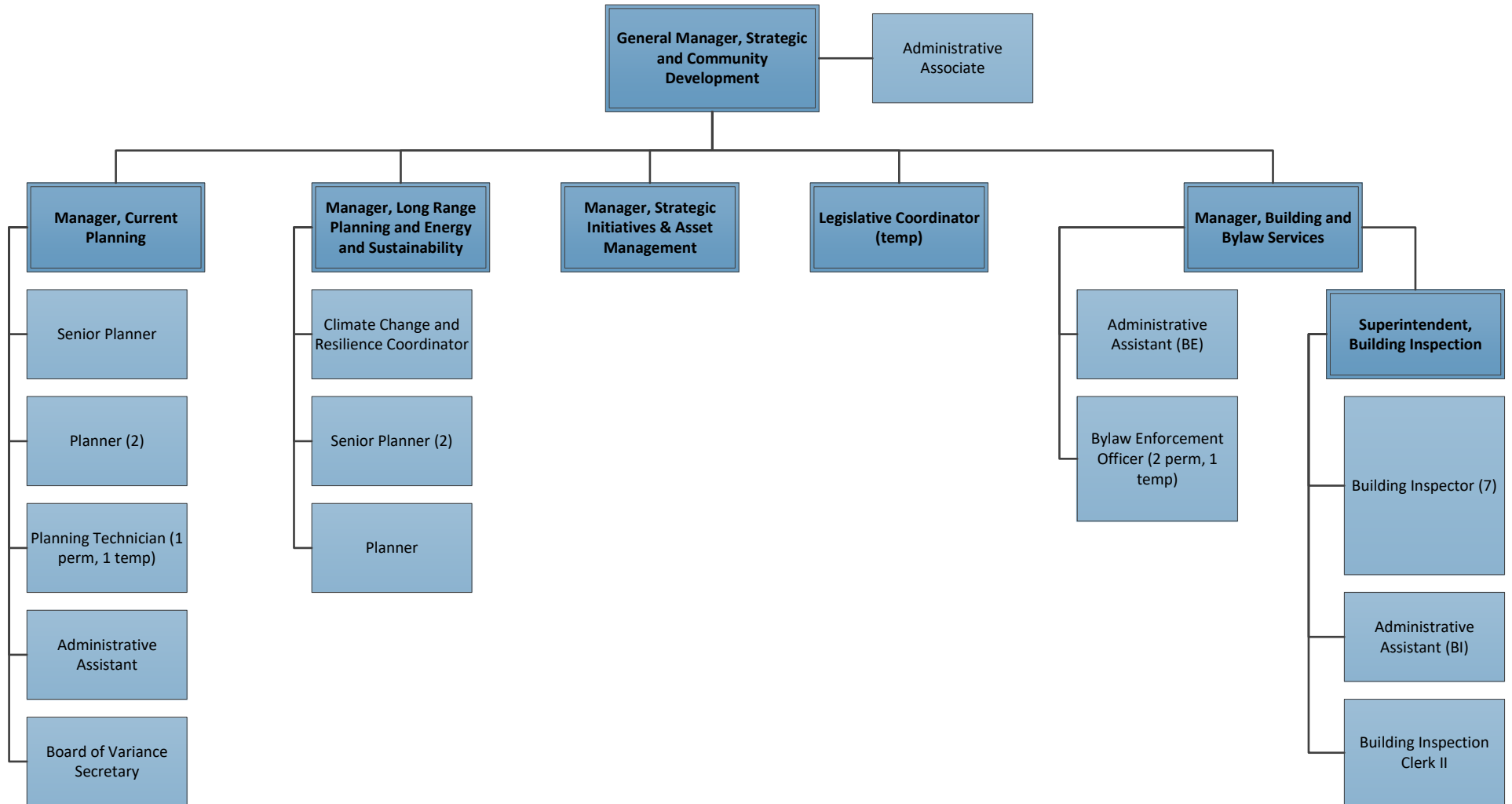
	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
FR-0007 BHB SATELLITE HALL DESIGN & CONST		90,000	2,260,000			2,350,000
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	10,000					10,000
VH-2029 VEHICLE - FIRE BOW HORN BAY	350,000	350,000			350,000	1,050,000
Total Fire - Bow Horn Bay	360,000	440,000	2,260,000		350,000	3,410,000

Fire - Bow Horn Bay

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	567,677	297,978	335,143	254,169	363,388
Contributions	83,205	122,695	72,323	104,135	148,555
Interest earned	7,096	4,470	6,703	5,084	7,268
Withdrawals for capital projects:					
BHB SATELLITE HALL DESIGN & CONST		(90,000)	(160,000)		
MAJOR CAP - FIRE BOW HORN BAY	(10,000)				
VEHICLE - FIRE BOW HORN BAY	(350,000)				(350,000)
Total Withdrawals for capital projects	(360,000)	(90,000)	(160,000)		(350,000)
Closing Balance Reserve Fund	297,978	335,143	254,169	363,388	169,211
New Borrowing					
BHB SATELLITE HALL DESIGN & CONST			2,100,000		
VEHICLE - FIRE BOW HORN BAY		350,000			
Total New Borrowing		350,000	2,100,000		
New Debt Principal/Int			26,655	170,429	
New Debt Principal/Int(Cumulative)			26,655	197,084	197,084
Borrowing cost		3,500	21,000		

STRATEGIC AND COMMUNITY DEVELOPMENT

Updated: October 22, 2020



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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(4.4%)	13.5%	(1.2%)	4.9%	3.0%	
Property taxes	(3,131,831)	(3,012,757)	(3,418,721)	(3,377,636)	(3,543,084)	(3,650,174)	(17,002,372)
Parcel taxes	(20,537)						
	(3,152,368)	(3,012,757)	(3,418,721)	(3,377,636)	(3,543,084)	(3,650,174)	(17,002,372)
Municipal agreements	(36,038)	(3,262)					(3,262)
Operations	(1,732,050)	(1,311,300)	(1,362,326)	(1,478,269)	(1,563,345)	(1,653,442)	(7,368,682)
Operating grants	(497,304)	(457,770)	(174,870)	(174,870)	(174,870)	(174,870)	(1,157,250)
Grants in lieu of taxes	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Interdepartmental recoveries	(1,361,334)	(1,339,866)	(1,400,822)	(1,384,508)	(1,423,396)	(1,457,220)	(7,005,812)
Miscellaneous	(281,230)	(513,259)	(960,403)	(688,114)	(628,172)	(483,204)	(3,273,152)
Total Operating Revenues	(7,064,824)	(6,642,714)	(7,321,642)	(7,107,897)	(7,337,367)	(7,423,410)	(35,833,030)
Operating Expenditures							
Administration	510,887	480,690	513,363	528,731	544,546	560,832	2,628,162
Professional fees	1,629,817	1,799,225	967,895	685,957	783,161	723,285	4,959,523
Building ops	40,813	42,679	43,959	45,278	46,637	48,035	226,588
Veh & Equip ops	83,793	85,398	87,960	90,598	93,317	96,116	453,389
Operating costs	995,332	1,027,225	913,999	913,758	913,883	914,606	4,683,471
Program costs	420,400	370,575	354,792	356,436	358,129	359,873	1,799,805
Wages & benefits	3,758,747	3,940,385	4,276,267	4,289,797	4,397,043	4,506,968	21,410,460
Transfer to other gov/org	164,695	65,000	65,000	65,000	65,000	65,000	325,000
Contributions to reserve funds	1,717,172	398,025	41,707	117,012	117,322	118,141	792,207
Total Operating Expenditures	9,321,656	8,209,202	7,264,942	7,092,567	7,319,038	7,392,856	37,278,605
Operating (surplus)/deficit	2,256,832	1,566,488	(56,700)	(15,330)	(18,329)	(30,554)	1,445,575
Capital Asset Expenditures							
Capital expenditures	317,722	230,607	115,700	15,330	18,329	30,554	410,520
Transfer from reserves	(247,222)	(46,125)	(59,000)				(105,125)
Grants and other		(162,222)					(162,222)
Net Capital Assets funded from Operations	70,500	22,260	56,700	15,330	18,329	30,554	143,173
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,327,332	1,588,748					1,588,748
Less: Transfer to appropriated surplus	127,847						
Add: Transfer from appropriated surplus	(287,847)	(955,577)					(955,577)
Add: Prior year (surplus) / deficit	(2,167,332)	(633,171)					(633,171)
(Surplus) applied to future years							

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

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
EA Community Planning										
0200 PLANNING - CURRENT PLANNING	(1,923,463)	5.5%	(2,131,823)	10.8%	(2,228,035)	4.5%	(2,364,233)	6.1%	(2,438,473)	3.1%
	(\$1,923,463)		(\$2,131,823)		(\$2,228,035)		(\$2,364,233)		(\$2,438,473)	
Economic Development South										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	62,847	(196.7%)	(65,000)	(203.4%)	(65,000)		(65,000)		(65,000)	
	\$62,847		(\$65,000)		(\$65,000)		(\$65,000)		(\$65,000)	
Economic Development North										
0204 ECONOMIC DEV - NORTHERN COMMUNITY	50,737	(228.5%)		(100.0%)						
	\$50,737									
Regional Growth Strategy										
0400 REGIONAL GROWTH STRATEGY	(921,334)	(2.8%)	(921,334)		(773,397)	(16.1%)	(793,002)	2.5%	(816,459)	3.0%
	(\$921,334)		(\$921,334)		(\$773,397)		(\$793,002)		(\$816,459)	
Bylaw Enforcement										
0301 BYLAW ENFORCEMENT		(100.0%)								
2060 NOISE CONTROL - AREA A	(17,046)	8.4%	(18,630)	9.3%	(19,151)	2.8%	(19,687)	2.8%	(20,239)	2.8%
2061 NOISE CONTROL - AREA B	(15,397)	9.6%	(16,834)	9.3%	(17,271)	2.6%	(17,720)	2.6%	(18,184)	2.6%
2062 NOISE CONTROL - AREA C	(9,721)	(27.2%)	(12,118)	24.7%	(14,548)	20.1%	(15,991)	9.9%	(16,947)	6.0%
2064 NOISE CONTROL - AREA E	(14,798)	6.6%	(16,197)	9.5%	(16,630)	2.7%	(17,075)	2.7%	(17,534)	2.7%
2066 NOISE CONTROL - AREA G	(16,355)	(28.7%)	(16,792)	2.7%	(17,243)	2.7%	(17,707)	2.7%	(18,184)	2.7%
2068 UNSIGHTLY PREMISES	(14,841)	6.2%	(16,254)	9.5%	(16,701)	2.8%	(17,162)	2.8%	(17,636)	2.8%
2069 HAZARDOUS PROPERTIES	(18,251)	(25.9%)	(18,156)	(0.5%)	(18,596)	2.4%	(19,050)	2.4%	(19,515)	2.4%
2070 ANIMAL CONTROL - AREA F B/L940.2	(25,265)	1.1%	(26,948)	6.7%	(27,675)	2.7%	(28,173)	1.8%	(28,681)	1.8%
2071 ANIMAL CONTROL - AREA A,B,C,LANTZ B/L1065	(58,136)	(11.7%)	(61,833)	6.4%	(63,517)	2.7%	(65,251)	2.7%	(67,033)	2.7%
2072 ANIMAL CONTROL - AREA E,G,H	(94,996)	5.7%	(96,802)	1.9%	(99,872)	3.2%	(103,033)	3.2%	(106,289)	3.2%
	(\$284,806)		(\$300,564)		(\$311,204)		(\$320,849)		(\$330,242)	
Total STRATEGIC & COMMUNITY DEVELOPMENT	(3,016,019)	(5.4%)	(3,418,721)	13.4%	(3,377,636)	(1.2%)	(3,543,084)	4.9%	(3,650,174)	3.0%



FINANCIAL PLAN
EA Community Planning
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(1,367,390)	(1,823,187)	(1,923,463)	5.5%
	(1,367,390)	(1,823,187)	(1,923,463)	5.5%
Grants in lieu of taxes	(4,637)	(4,500)	(4,500)	
Operating grants			(10,000)	
Planning grants		(162,222)		
Operations	(62,075)	(88,700)	(87,950)	
Transfer from reserve - non capital		(30,000)	(10,000)	
Miscellaneous	(2,678)	(500)	(500)	
Interdepartmental recoveries	(96,778)	(129,037)	(90,618)	
Total Operating Revenues	(1,533,558)	(2,238,146)	(2,127,031)	(5.0%)
Operating Expenditures				
Administration	238,658	343,488	298,596	
Professional fees	95,168	415,800	389,000	
Building oper & maint	27,985	37,313	39,179	
Vehicle & Equip- oper & maint	36,428	42,085	43,690	
Operating costs	122,690	241,588	262,960	
Total Operating Expenditures (excluding wages)	520,929	1,080,274	1,033,425	(4.3%)
Wages & benefits	952,957	1,354,979	1,324,802	(2.2%)
Total Operating Expenditures (including wages)	1,473,886	2,435,253	2,358,227	(3.2%)
Contribution to reserve funds	340,717	503,220	349,622	
Operating (surplus) / deficit	281,045	700,327	580,818	
Capital Asset Expenditures				
Capital expenditures	274	234,612	215,822	
Transfers from reserves		(222,222)	(46,125)	
Grants and other			(162,222)	
Net Capital Assets funded from Operations	274	12,390	7,475	(39.7%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	281,319	712,717	588,293	
Transfer to appropriated surplus	272,000			
Transfer from appropriated surplus	(105,000)	(105,000)	(272,000)	
Prior year (surplus) / deficit	(607,717)	(607,717)	(316,295)	
Current year unappropriated surplus	(159,398)		(2)	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		5.5%	10.8%	4.5%	6.1%	3.1%	
Property taxes	(1,823,187)	(1,923,463)	(2,131,823)	(2,228,035)	(2,364,233)	(2,438,473)	(11,086,027)
	(1,823,187)	(1,923,463)	(2,131,823)	(2,228,035)	(2,364,233)	(2,438,473)	(11,086,027)
Operations	(88,700)	(87,950)	(90,589)	(93,306)	(96,105)	(98,988)	(466,938)
Operating grants	(162,222)	(10,000)					(10,000)
Grants in lieu of taxes	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Interdepartmental recoveries	(129,037)	(90,618)	(5,000)	(5,000)	(5,000)	(5,000)	(110,618)
Miscellaneous	(30,500)	(10,500)	(165,500)	(85,500)	(90,500)	(10,500)	(362,500)
Total Operating Revenues	(2,238,146)	(2,127,031)	(2,397,412)	(2,416,341)	(2,560,338)	(2,557,461)	(12,058,583)
Operating Expenditures							
Administration	343,488	298,596	325,838	335,612	345,682	356,052	1,661,780
Professional fees	415,800	389,000	278,370	206,722	292,922	221,711	1,388,725
Building ops	37,313	39,179	40,354	41,565	42,812	44,096	208,006
Veh & Equip ops	42,085	43,690	45,001	46,351	47,742	49,174	231,958
Operating costs	241,588	262,960	270,849	278,974	287,343	295,964	1,396,090
Wages & benefits	1,354,979	1,324,804	1,420,341	1,497,643	1,535,084	1,573,462	7,351,334
Contributions to reserve funds	503,220	349,622	1,159	1,194	1,229	1,266	354,470
Total Operating Expenditures	2,938,473	2,707,851	2,381,912	2,408,061	2,552,814	2,541,725	12,592,363
Operating (surplus)/deficit	700,327	580,820	(15,500)	(8,280)	(7,524)	(15,736)	533,780
Capital Asset Expenditures							
Capital expenditures	234,612	215,822	15,500	8,280	7,524	15,736	262,862
Transfer from reserves	(222,222)	(46,125)					(46,125)
Grants and other		(162,222)					(162,222)
Net Capital Assets funded from Operations	12,390	7,475	15,500	8,280	7,524	15,736	54,515
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	712,717	588,295					588,295
Add: Transfer from appropriated surplus	(105,000)	(272,000)					(272,000)
Add: Prior year (surplus) / deficit	(607,717)	(316,295)					(316,295)
(Surplus) applied to future years							



EA Community Planning

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-0202 MAJOR CAP - LONG RANGE PLANNING	208,347					208,347
MN-0200 MINOR CAP - CURRENT PLANNING	500	500	500			1,500
PC-0200 COMPUTER - CURRENT PLANNING	5,855	12,650	7,780	7,524	11,457	45,266
PC-0202 COMPUTER - LONG RANGE PLANNING	1,120	2,350			4,279	7,749
Total EA Community Planning	215,822	15,500	8,280	7,524	15,736	262,862

EA Community Planning

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	627,751	765,748	777,234	792,778	808,633
Contributions	186,275				
Interest earned	7,847	11,486	15,544	15,855	16,172
Withdrawals for capital projects:					
Other transfers out of Reserve	56,125				
Closing Balance Reserve Fund	765,748	777,234	792,778	808,633	824,805



FINANCIAL PLAN
Regional Growth Strategy
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(710,985)	(947,980)	(921,334)	(2.8%)
	(710,985)	(947,980)	(921,334)	(2.8%)
Grants in lieu of taxes	(1,150)			
Operating grants	(137,500)	(79,000)	(255,000)	
Transfer from reserve - non capital	(22,059)	(186,000)	(105,000)	
Miscellaneous	(33,750)	(45,000)		
Total Operating Revenues	(905,444)	(1,257,980)	(1,281,334)	1.9%
Operating Expenditures				
Administration	45,672	71,329	83,866	
Professional fees	59,286	678,500	953,500	
Building oper & maint		3,500	3,500	
Vehicle & Equip- oper & maint	8,009	7,156	7,156	
Operating costs	23,821	55,449	44,309	
Program costs		16,000	16,000	
Transfer to other govt / org		5,000		
Total Operating Expenditures (excluding wages)	136,788	836,934	1,108,331	32.4%
Wages & benefits	331,522	527,852	547,868	3.8%
Total Operating Expenditures (including wages)	468,310	1,364,786	1,656,199	21.4%
Contribution to reserve funds	25,163	25,350	8,791	
Operating (surplus) / deficit	(411,971)	132,156	383,656	
Capital Asset Expenditures				
Capital expenditures	127	4,610	2,385	
Net Capital Assets funded from Operations	127	4,610	2,385	(48.3%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(411,844)	136,766	386,041	
Transfer to appropriated surplus	450,000			
Transfer from appropriated surplus			(450,000)	
Prior year (surplus) / deficit	(136,766)	(136,766)	63,959	
Current year unappropriated surplus	(98,610)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(2.8%)		(16.1%)	2.5%	3.0%	
Property taxes	(947,980)	(921,334)	(921,334)	(773,397)	(793,002)	(816,459)	(4,225,526)
	(947,980)	(921,334)	(921,334)	(773,397)	(793,002)	(816,459)	(4,225,526)
Operating grants	(79,000)	(255,000)					(255,000)
Miscellaneous	(231,000)	(105,000)	(62,238)				(167,238)
Total Operating Revenues	(1,257,980)	(1,281,334)	(983,572)	(773,397)	(793,002)	(816,459)	(4,647,764)
Operating Expenditures							
Administration	71,329	83,866	86,382	88,973	91,643	94,392	445,256
Professional fees	678,500	953,500	253,500	53,500	55,105	56,758	1,372,363
Building ops	3,500	3,500	3,605	3,713	3,825	3,939	18,582
Veh & Equip ops	7,156	7,156	7,370	7,591	7,819	8,054	37,990
Operating costs	55,449	44,309	45,638	47,007	48,418	49,870	235,242
Program costs	16,000	16,000	16,480	16,974	17,484	18,008	84,946
Wages & benefits	527,852	547,868	561,565	471,358	483,142	495,220	2,559,153
Transfer to other gov/org	5,000						
Contributions to reserve funds	25,350	8,791	9,032	84,281	84,536	84,800	271,440
Total Operating Expenditures	1,390,136	1,664,990	983,572	773,397	791,972	811,041	5,024,972
Operating (surplus)/deficit	132,156	383,656			(1,030)	(5,418)	377,208
Capital Asset Expenditures							
Capital expenditures	4,610	2,385			1,030	5,418	8,833
Net Capital Assets funded from Operations	4,610	2,385			1,030	5,418	8,833
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	136,766	386,041					386,041
Add: Transfer from appropriated surplus		(450,000)					(450,000)
Add: Prior year (surplus) / deficit	(136,766)	63,959					63,959
(Surplus) applied to future years							

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	163,586	68,672	15,746	99,592	185,370
Contributions	8,041	8,282	83,531	83,786	84,050
Interest earned	2,045	1,030	315	1,992	3,707
Withdrawals for capital projects:					
Other transfers out of Reserve	105,000	62,238			
Closing Balance Reserve Fund	68,672	15,746	99,592	185,370	273,127



FINANCIAL PLAN
Economic Development South
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(48,750)	(65,000)	62,847	(196.7%)
	(48,750)	(65,000)	62,847	(196.7%)
Total Operating Revenues	(48,750)	(65,000)	62,847	(196.7%)
Operating Expenditures				
Transfer to other govt / org	65,000	65,000	65,000	
Total Operating Expenditures (excluding wages)	65,000	65,000	65,000	
Total Operating Expenditures (including wages)	65,000	65,000	65,000	
Operating (surplus) / deficit	16,250		127,847	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	16,250		127,847	
Transfer to appropriated surplus	127,847	127,847		
Transfer from appropriated surplus	(127,847)	(127,847)	(127,847)	
Current year unappropriated surplus	16,250			

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

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



FINANCIAL PLAN
Economic Development North
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(15,388)	(20,537)		(100.0%)
Property taxes	(14,212)	(18,949)	50,737	(367.8%)
	(29,600)	(39,486)	50,737	(228.5%)
Grants in lieu of taxes	(57)			
Total Operating Revenues	(29,657)	(39,486)	50,737	(228.5%)
Operating Expenditures				
Professional fees	850			
Operating costs		1,700		
Program costs		50,000		
Total Operating Expenditures (excluding wages)	850	51,700		(100.0%)
Wages & benefits		350		(100.0%)
Total Operating Expenditures (including wages)	850	52,050		(100.0%)
Operating (surplus) / deficit	(28,807)	12,564	50,737	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(28,807)	12,564	50,737	
Prior year (surplus) / deficit	(12,564)	(12,564)	(50,737)	
Current year unappropriated surplus	(41,371)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(228.5%)	(100.0%)				
Property taxes	(18,949)	50,737					50,737
Parcel taxes	(20,537)						
	(39,486)	50,737					50,737
Total Operating Revenues	(39,486)	50,737					50,737
Operating Expenditures							
Operating costs	1,700						
Program costs	50,000						
Wages & benefits	350						
Total Operating Expenditures	52,050						
Operating (surplus)/deficit	12,564	50,737					50,737
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	12,564	50,737					50,737
Add: Prior year (surplus) / deficit	(12,564)	(50,737)					(50,737)
(Surplus) applied to future years							



FINANCIAL PLAN
Building Inspection
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Operating grants	(25,900)	(21,900)	(33,075)	
Operations	(1,158,547)	(1,319,675)	(1,209,675)	
Transfer from reserve - non capital			(83,759)	
Miscellaneous	(6,206)	(10,000)	(10,000)	
Interdepartmental recoveries	(7,925)	(32,500)	(13,500)	
Total Operating Revenues	(1,198,578)	(1,384,075)	(1,350,009)	(2.5%)
Operating Expenditures				
Administration	37,997	57,575	56,584	
Professional fees	10,321	32,500	7,500	
Vehicle & Equip- oper & maint	18,039	23,800	23,800	
Operating costs	231,982	342,237	351,613	
Program costs	10,825	54,400	54,575	
Total Operating Expenditures (excluding wages)	309,164	510,512	494,072	(3.2%)
Wages & benefits	764,542	1,077,409	1,153,490	7.1%
Total Operating Expenditures (including wages)	1,073,706	1,587,921	1,647,562	3.8%
Contribution to reserve funds	1,134,358	1,135,608	5,000	
Operating (surplus) / deficit	1,009,486	1,339,454	302,553	
Capital Asset Expenditures				
Capital expenditures	129	78,500	9,600	
Transfers from reserves		(25,000)		
Net Capital Assets funded from Operations	129	53,500	9,600	(82.1%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	1,009,615	1,392,954	312,153	
Prior year (surplus) / deficit	(1,392,953)	(1,392,953)	(312,153)	
Current year unappropriated surplus	(383,338)	1		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Operations	(1,329,675)	(1,209,675)	(1,258,062)	(1,371,288)	(1,453,565)	(1,540,779)	(6,833,369)
Operating grants	(21,900)	(33,075)	(15,175)	(15,175)	(15,175)	(15,175)	(93,775)
Interdepartmental recoveries	(32,500)	(13,500)	(15,137)	(16,287)	(17,470)	(18,690)	(81,084)
Miscellaneous		(93,759)	(429,665)	(301,614)	(237,672)	(172,704)	(1,235,414)
Total Operating Revenues	(1,384,075)	(1,350,009)	(1,718,039)	(1,704,364)	(1,723,882)	(1,747,348)	(8,243,642)
Operating Expenditures							
Administration	57,575	56,584	58,281	60,030	61,831	63,686	300,412
Professional fees	32,500	7,500	7,500	7,500	7,500	7,500	37,500
Veh & Equip ops	23,800	23,800	24,514	25,249	26,007	26,787	126,357
Operating costs	342,236	351,613	268,500	250,544	232,648	214,817	1,318,122
Program costs	54,400	54,575	38,312	39,462	40,645	41,865	214,859
Wages & benefits	1,077,409	1,153,490	1,279,882	1,311,879	1,344,676	1,378,293	6,468,220
Contributions to reserve funds	1,135,608	5,000	5,000	5,000	5,000	5,000	25,000
Total Operating Expenditures	2,723,528	1,652,562	1,681,989	1,699,664	1,718,307	1,737,948	8,490,470
Operating (surplus)/deficit	1,339,453	302,553	(36,050)	(4,700)	(5,575)	(9,400)	246,828
Capital Asset Expenditures							
Capital expenditures	78,500	9,600	65,050	4,700	5,575	9,400	94,325
Transfer from reserves	(25,000)		(29,000)				(29,000)
Net Capital Assets funded from Operations	53,500	9,600	36,050	4,700	5,575	9,400	65,325
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,392,953	312,153					312,153
Add: Prior year (surplus) / deficit	(1,392,953)	(312,153)					(312,153)
(Surplus) applied to future years							



Building Inspection

5 Year Capital Plan

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

Building Inspection

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	1,608,806	1,547,509	1,153,239	886,698	678,588
Interest earned	20,110	23,213	23,065	17,734	13,572
Withdrawals for capital projects:					
Other transfers out of Reserve	81,407	417,483	289,606	225,844	161,061
Closing Balance Reserve Fund	1,547,509	1,153,239	886,698	678,588	531,099
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	110,136	116,513	94,261	101,146	108,169
Contributions	5,000	5,000	5,000	5,000	5,000
Interest earned	1,377	1,748	1,885	2,023	2,163
Withdrawals for capital projects:					
VEHICLE - BLDG INSPECTION		(29,000)			
Total Withdrawals for capital projects		(29,000)			
Closing Balance Reserve Account	116,513	94,261	101,146	108,169	115,332



FINANCIAL PLAN
Strategic Initiatives/Asset Management
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Operating grants	75,513	(89,487)	(15,000)	
Interdepartmental recoveries	(447,153)	(764,390)	(727,722)	
Total Operating Revenues	(371,640)	(853,877)	(742,722)	(13.0%)
Operating Expenditures				
Administration	650	12,500	15,600	
Professional fees	109,896	434,487	325,000	
Operating costs	3,547	35,452	36,452	
Total Operating Expenditures (excluding wages)	114,093	482,439	377,052	(21.8%)
Wages & benefits	227,030	421,438	452,871	7.5%
Total Operating Expenditures (including wages)	341,123	903,877	829,923	(8.2%)
Operating (surplus) / deficit	(30,517)	50,000	87,201	
Capital Asset Expenditures				
Capital expenditures	1,282		2,800	
Net Capital Assets funded from Operations	1,282		2,800	
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(29,235)	50,000	90,001	
Transfer to appropriated surplus	90,000			
Transfer from appropriated surplus	(50,000)	(50,000)	(90,000)	
Current year unappropriated surplus	10,765		1	

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Operating grants	(89,487)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(75,000)
Interdepartmental recoveries	(764,390)	(727,722)	(777,556)	(748,089)	(770,156)	(789,990)	(3,813,513)
Total Operating Revenues	(853,877)	(742,722)	(792,556)	(763,089)	(785,156)	(804,990)	(3,888,513)
Operating Expenditures							
Administration	12,500	15,600	16,068	16,550	17,046	17,559	82,823
Professional fees	434,487	325,000	304,750	293,894	302,709	311,791	1,538,144
Operating costs	35,452	36,452	7,546	7,772	8,005	8,245	68,020
Wages & benefits	421,438	452,870	464,192	444,873	455,996	467,395	2,285,326
Total Operating Expenditures	903,877	829,922	792,556	763,089	783,756	804,990	3,974,313
Operating (surplus)/deficit	50,000	87,200			(1,400)		85,800
Capital Asset Expenditures							
Capital expenditures		2,800			1,400		4,200
Net Capital Assets funded from Operations		2,800			1,400		4,200
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	50,000	90,000					90,000
Add: Transfer from appropriated surplus	(50,000)	(90,000)					(90,000)
Add: Prior year (surplus) / deficit							
(Surplus) applied to future years							



FINANCIAL PLAN
Bylaw Enforcement
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Municipal agreements	(7,575)	(13,466)		
Miscellaneous	(251)			
Interdepartmental recoveries	(293,540)	(435,407)	(508,026)	
Total Operating Revenues	(301,366)	(448,873)	(508,026)	13.2%
Operating Expenditures				
Administration	1,391	1,000	1,000	
Professional fees	563	31,200	1,700	
Vehicle & Equip- oper & maint	10,107	10,752	10,752	
Operating costs	11,078	28,202	26,002	
Total Operating Expenditures (excluding wages)	23,139	71,154	39,454	(44.6%)
Wages & benefits	277,602	376,719	461,353	22.5%
Total Operating Expenditures (including wages)	300,741	447,873	500,807	11.8%
Contribution to reserve funds	750	1,000	7,219	
Operating (surplus) / deficit	125			
Capital Asset Expenditures				
Capital expenditures	136			
Net Capital Assets funded from Operations	136			
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	261			
Current year unappropriated surplus	261			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Municipal agreements	(13,466)						
Interdepartmental recoveries	(435,407)	(508,026)	(603,129)	(615,132)	(630,770)	(643,540)	(3,000,597)
Total Operating Revenues	(448,873)	(508,026)	(603,129)	(615,132)	(630,770)	(643,540)	(3,000,597)
Operating Expenditures							
Administration	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	31,200	1,700	1,700	1,700	1,700	1,700	8,500
Veh & Equip ops	10,752	10,752	11,075	11,407	11,749	12,101	57,084
Operating costs	28,202	26,002	26,782	27,586	28,413	29,266	138,049
Wages & benefits	376,719	461,353	550,287	564,044	578,145	592,598	2,746,427
Contributions to reserve funds	1,000	7,219	7,135	7,045	6,963	6,875	35,237
Total Operating Expenditures	448,873	508,026	597,979	612,782	627,970	643,540	2,990,297
Operating (surplus)/deficit			(5,150)	(2,350)	(2,800)		(10,300)
Capital Asset Expenditures							
Capital expenditures			35,150	2,350	2,800		40,300
Transfer from reserves			(30,000)				(30,000)
Net Capital Assets funded from Operations			5,150	2,350	2,800		10,300
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year (Surplus) applied to future years							

Bylaw Enforcement

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
PC-0301 COMPUTER - BYLAW		5,150	2,350	2,800		10,300
VH-0301 VEHICLE - BYLAW		30,000				30,000
Total Bylaw Enforcement		35,150	2,350	2,800		40,300

Bylaw Enforcement

	2021	2022	2023	2024	2025
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	23,910	24,209	5	11,057	20,239
Contributions		5,433	11,052	8,961	11,452
Interest earned	299	363		221	405
Withdrawals for capital projects:					
VEHICLE - BYLAW		(30,000)			
Total Withdrawals for capital projects		(30,000)			
Closing Balance Reserve Account	24,209	5	11,057	20,239	32,096



FINANCIAL PLAN
Animal Control EA A,B,C,LANTZ
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(39,613)	(52,817)	(54,874)	3.9%
	(39,613)	(52,817)	(54,874)	3.9%
Municipal agreements	(9,746)	(13,050)	(3,262)	
Operations	(1,238)	(1,125)	(1,125)	
Total Operating Revenues	(50,597)	(66,992)	(59,261)	(11.5%)
Operating Expenditures				
Administration	4,118	5,490	5,133	
Professional fees	21	2,500	2,500	
Operating costs	43,424	54,508	48,537	
Total Operating Expenditures (excluding wages)	47,563	62,498	56,170	(10.1%)
Total Operating Expenditures (including wages)	47,563	62,498	56,170	(10.1%)
Contribution to reserve funds	11,388	11,388	5,570	
Operating (surplus) / deficit	8,354	6,894	2,479	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	8,354	6,894	2,479	
Prior year (surplus) / deficit	(6,894)	(6,894)	(2,479)	
Current year unappropriated surplus	1,460			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		3.9%	12.7%	2.7%	2.7%	2.7%	
Property taxes	(52,817)	(54,874)	(61,833)	(63,517)	(65,251)	(67,033)	(312,508)
	(52,817)	(54,874)	(61,833)	(63,517)	(65,251)	(67,033)	(312,508)
Municipal agreements	(13,050)	(3,262)					(3,262)
Operations	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(5,625)
Total Operating Revenues	(66,992)	(59,261)	(62,958)	(64,642)	(66,376)	(68,158)	(321,395)
Operating Expenditures							
Administration	5,490	5,133	5,287	5,445	5,609	5,777	27,251
Professional fees	2,500	2,500	2,575	2,652	2,732	2,814	13,273
Operating costs	54,508	48,537	46,993	48,403	49,855	51,350	245,138
Contributions to reserve funds	11,388	5,570	8,103	8,142	8,180	8,217	38,212
Total Operating Expenditures	73,886	61,740	62,958	64,642	66,376	68,158	323,874
Operating (surplus)/deficit	6,894	2,479					2,479
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	6,894	2,479					2,479
Add: Prior year (surplus) / deficit	(6,894)	(2,479)					(2,479)
(Surplus) applied to future years							

Animal Control EA A,B,C,LANTZ

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	48,572	54,749	63,673	73,049	82,651
Contributions	5,570	8,103	8,103	8,141	8,178
Interest earned	607	821	1,273	1,461	1,653
Withdrawals for capital projects:					
Closing Balance Reserve Fund	54,749	63,673	73,049	82,651	92,482



FINANCIAL PLAN
Animal Control E,G & H
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(67,402)	(89,869)	(94,996)	5.7%
	(67,402)	(89,869)	(94,996)	5.7%
Operations	(8,978)	(10,525)	(10,525)	
Transfer from reserve - non capital		(10,730)		
Total Operating Revenues	(76,380)	(111,124)	(105,521)	(5.0%)
Operating Expenditures				
Administration	7,461	9,948	9,235	
Professional fees	879	13,230	13,230	
Operating costs	68,671	89,358	91,127	
Total Operating Expenditures (excluding wages)	77,011	112,536	113,592	0.9%
Total Operating Expenditures (including wages)	77,011	112,536	113,592	0.9%
Contribution to reserve funds	8,712	8,712	9,738	
Operating (surplus) / deficit	9,343	10,124	17,809	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	9,343	10,124	17,809	
Transfer to appropriated surplus	15,730			
Transfer from appropriated surplus	(5,000)	(5,000)	(15,730)	
Prior year (surplus) / deficit	(5,124)	(5,124)	(2,079)	
Current year unappropriated surplus	14,949			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		5.7%	1.9%	3.2%	3.2%	3.2%	
Property taxes	(89,869)	(94,996)	(96,802)	(99,872)	(103,033)	(106,289)	(500,992)
	(89,869)	(94,996)	(96,802)	(99,872)	(103,033)	(106,289)	(500,992)
Operations	(10,525)	(10,525)	(10,525)	(10,525)	(10,525)	(10,525)	(52,625)
Miscellaneous	(10,730)						
Total Operating Revenues	(111,124)	(105,521)	(107,327)	(110,397)	(113,558)	(116,814)	(553,617)
Operating Expenditures							
Administration	9,948	9,235	9,512	9,797	10,091	10,394	49,029
Professional fees	13,230	13,230	13,627	14,036	14,457	14,890	70,240
Operating costs	89,358	91,127	78,131	80,475	82,889	85,375	417,997
Contributions to reserve funds	8,712	9,738	6,057	6,089	6,121	6,155	34,160
Total Operating Expenditures	121,248	123,330	107,327	110,397	113,558	116,814	571,426
Operating (surplus)/deficit	10,124	17,809					17,809
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	10,124	17,809					17,809
Add: Transfer from appropriated surplus	(5,000)	(15,730)					(15,730)
Add: Prior year (surplus) / deficit	(5,124)	(2,079)					(2,079)
(Surplus) applied to future years							

Animal Control E,G & H

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	38,485	48,704	55,492	62,691	70,066
Contributions	9,738	6,057	6,089	6,121	6,155
Interest earned	481	731	1,110	1,254	1,401
Withdrawals for capital projects:					
Closing Balance Reserve Fund	48,704	55,492	62,691	70,066	77,622



FINANCIAL PLAN
Animal Control EA F
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(18,750)	(25,000)	(25,265)	1.1%
	(18,750)	(25,000)	(25,265)	1.1%
Operations	(113)	(750)	(750)	
Total Operating Revenues	(18,863)	(25,750)	(26,015)	1.0%
Operating Expenditures				
Administration	1,402	1,870	1,965	
Professional fees	21	2,500	2,500	
Operating costs	13,427	19,308	21,311	
Total Operating Expenditures (excluding wages)	14,850	23,678	25,776	8.9%
Total Operating Expenditures (including wages)	14,850	23,678	25,776	8.9%
Contribution to reserve funds	7,175	7,175	1,718	
Operating (surplus) / deficit	3,162	5,103	1,479	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	3,162	5,103	1,479	
Prior year (surplus) / deficit	(5,103)	(5,103)	(1,479)	
Current year unappropriated surplus	(1,941)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		1.1%	6.7%	2.7%	1.8%	1.8%	
Property taxes	(25,000)	(25,265)	(26,948)	(27,675)	(28,173)	(28,681)	(136,742)
	(25,000)	(25,265)	(26,948)	(27,675)	(28,173)	(28,681)	(136,742)
Operations	(750)	(750)	(750)	(750)	(750)	(750)	(3,750)
Total Operating Revenues	(25,750)	(26,015)	(27,698)	(28,425)	(28,923)	(29,431)	(140,492)
Operating Expenditures							
Administration	1,870	1,965	2,024	2,084	2,126	2,168	10,367
Professional fees	2,500	2,500	2,500	2,500	2,500	2,500	12,500
Operating costs	19,308	21,311	21,950	22,609	23,061	23,522	112,453
Contributions to reserve funds	7,175	1,718	1,224	1,232	1,236	1,241	6,651
Total Operating Expenditures	30,853	27,494	27,698	28,425	28,923	29,431	141,971
Operating (surplus)/deficit	5,103	1,479					1,479
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,103	1,479					1,479
Add: Prior year (surplus) / deficit	(5,103)	(1,479)					(1,479)
(Surplus) applied to future years							

Animal Control EA F

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	41,919	44,161	46,047	48,200	50,400
Contributions	1,718	1,224	1,232	1,236	1,241
Interest earned	524	662	921	964	1,008
Withdrawals for capital projects:					
Closing Balance Reserve Fund	44,161	46,047	48,200	50,400	52,649



FINANCIAL PLAN
Noise Control EA A
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(11,795)	(15,726)	(17,046)	8.4%
	(11,795)	(15,726)	(17,046)	8.4%
Operations		(225)	(225)	
Total Operating Revenues	(11,795)	(15,951)	(17,271)	8.3%
Operating Expenditures				
Administration	795	1,060	1,236	
Professional fees	21	2,600	2,600	
Operating costs	7,281	11,108	12,877	
Total Operating Expenditures (excluding wages)	8,097	14,768	16,713	13.2%
Total Operating Expenditures (including wages)	8,097	14,768	16,713	13.2%
Contribution to reserve funds	2,426	2,426	3,137	
Operating (surplus) / deficit	(1,272)	1,243	2,579	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(1,272)	1,243	2,579	
Prior year (surplus) / deficit	(1,243)	(1,243)	(2,579)	
Current year unappropriated surplus	(2,515)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		8.4%	9.3%	2.8%	2.8%	2.8%	
Property taxes	(15,726)	(17,046)	(18,630)	(19,151)	(19,687)	(20,239)	(94,753)
	(15,726)	(17,046)	(18,630)	(19,151)	(19,687)	(20,239)	(94,753)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Total Operating Revenues	(15,951)	(17,271)	(18,855)	(19,376)	(19,912)	(20,464)	(95,878)
Operating Expenditures							
Administration	1,060	1,236	1,273	1,311	1,350	1,391	6,561
Professional fees	2,600	2,600	2,678	2,758	2,841	2,926	13,803
Operating costs	11,108	12,877	13,263	13,661	14,071	14,493	68,365
Contributions to reserve funds	2,426	3,137	1,641	1,646	1,650	1,654	9,728
Total Operating Expenditures	17,194	19,850	18,855	19,376	19,912	20,464	98,457
Operating (surplus)/deficit	1,243	2,579					2,579
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,243	2,579					2,579
Add: Prior year (surplus) / deficit	(1,243)	(2,579)					(2,579)
(Surplus) applied to future years							

Noise Control EA A

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	9,310	12,563	12,751	13,011	13,280
Contributions	3,137		5	9	13
Interest earned	116	188	255	260	266
Withdrawals for capital projects:					
Closing Balance Reserve Fund	12,563	12,751	13,011	13,280	13,559



FINANCIAL PLAN
Noise Control EA B
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(10,536)	(14,048)	(15,397)	9.6%
	(10,536)	(14,048)	(15,397)	9.6%
Grants in lieu of taxes	(934)			
Operations		(225)	(225)	
Total Operating Revenues	(11,470)	(14,273)	(15,622)	9.5%
Operating Expenditures				
Administration	746	995	1,177	
Professional fees	21	2,000	3,000	
Operating costs	7,331	11,058	12,827	
Total Operating Expenditures (excluding wages)	8,098	14,053	17,004	21.0%
Total Operating Expenditures (including wages)	8,098	14,053	17,004	21.0%
Contribution to reserve funds	1,749	1,749	1,531	
Operating (surplus) / deficit	(1,623)	1,529	2,913	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(1,623)	1,529	2,913	
Prior year (surplus) / deficit	(1,529)	(1,529)	(2,913)	
Current year unappropriated surplus	(3,152)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		9.6%	9.3%	2.6%	2.6%	2.6%	
Property taxes	(14,048)	(15,397)	(16,834)	(17,271)	(17,720)	(18,184)	(85,406)
	(14,048)	(15,397)	(16,834)	(17,271)	(17,720)	(18,184)	(85,406)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Total Operating Revenues	(14,273)	(15,622)	(17,059)	(17,496)	(17,945)	(18,409)	(86,531)
Operating Expenditures							
Administration	995	1,177	1,212	1,249	1,286	1,325	6,249
Professional fees	2,000	3,000	2,000	2,000	2,000	2,000	11,000
Operating costs	11,058	12,827	13,212	13,608	14,016	14,437	68,100
Contributions to reserve funds	1,749	1,531	635	639	643	647	4,095
Total Operating Expenditures	15,802	18,535	17,059	17,496	17,945	18,409	89,444
Operating (surplus)/deficit	1,529	2,913					2,913
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,529	2,913					2,913
Add: Prior year (surplus) / deficit	(1,529)	(2,913)					(2,913)
(Surplus) applied to future years							

Noise Control EA B

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	14,012	15,718	16,589	17,560	18,554
Contributions	1,531	635	639	643	647
Interest earned	175	236	332	351	371
Withdrawals for capital projects:					
Closing Balance Reserve Fund	15,718	16,589	17,560	18,554	19,572



FINANCIAL PLAN
Noise Control EA C
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(5,592)	(7,456)	(9,721)	30.4%
	(5,592)	(7,456)	(9,721)	30.4%
Municipal agreements	(3,308)	(5,895)		
Operations	(113)	(225)	(225)	
Transfer from reserve - non capital			(4,000)	
Total Operating Revenues	(9,013)	(13,576)	(13,946)	2.7%
Operating Expenditures				
Administration	701	935	1,078	
Professional fees	21	1,000	1,000	
Operating costs	7,314	10,958	12,727	
Total Operating Expenditures (excluding wages)	8,036	12,893	14,805	14.8%
Total Operating Expenditures (including wages)	8,036	12,893	14,805	14.8%
Contribution to reserve funds	718	718	120	
Operating (surplus) / deficit	(259)	35	979	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(259)	35	979	
Prior year (surplus) / deficit	(35)	(35)	(979)	
Current year unappropriated surplus	(294)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		30.4%	24.7%	20.1%	9.9%	6.0%	
Property taxes	(7,456)	(9,721)	(12,118)	(14,548)	(15,991)	(16,947)	(69,325)
	(7,456)	(9,721)	(12,118)	(14,548)	(15,991)	(16,947)	(69,325)
Municipal agreements	(5,895)						
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous		(4,000)	(3,000)	(1,000)			(8,000)
Total Operating Revenues	(13,576)	(13,946)	(15,343)	(15,773)	(16,216)	(17,172)	(78,450)
Operating Expenditures							
Administration	935	1,078	1,110	1,144	1,178	1,213	5,723
Professional fees	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Operating costs	10,958	12,727	13,109	13,502	13,907	14,324	67,569
Contributions to reserve funds	718	120	124	127	131	635	1,137
Total Operating Expenditures	13,611	14,925	15,343	15,773	16,216	17,172	79,429
Operating (surplus)/deficit	35	979					979
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	35	979					979
Add: Prior year (surplus) / deficit	(35)	(979)					(979)
(Surplus) applied to future years							

Noise Control EA C

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	23,420	23,833	24,310	24,916	25,534
Contributions	120	120	120	120	120
Interest earned	293	357	486	498	511
Withdrawals for capital projects:					
Closing Balance Reserve Fund	23,833	24,310	24,916	25,534	26,165



FINANCIAL PLAN
Noise Control EA E
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(10,409)	(13,878)	(14,798)	6.6%
	(10,409)	(13,878)	(14,798)	6.6%
Operations	(325)	(225)	(225)	
Total Operating Revenues	(10,734)	(14,103)	(15,023)	6.5%
Operating Expenditures				
Administration	703	937	1,125	
Professional fees	21	1,500	1,500	
Operating costs	7,273	10,983	12,752	
Total Operating Expenditures (excluding wages)	7,997	13,420	15,377	14.6%
Total Operating Expenditures (including wages)	7,997	13,420	15,377	14.6%
Contribution to reserve funds	753	753	625	
Operating (surplus) / deficit	(1,984)	70	979	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(1,984)	70	979	
Prior year (surplus) / deficit	(70)	(70)	(979)	
Current year unappropriated surplus	(2,054)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		6.6%	9.5%	2.7%	2.7%	2.7%	
Property taxes	(13,878)	(14,798)	(16,197)	(16,630)	(17,075)	(17,534)	(82,234)
	(13,878)	(14,798)	(16,197)	(16,630)	(17,075)	(17,534)	(82,234)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Total Operating Revenues	(14,103)	(15,023)	(16,422)	(16,855)	(17,300)	(17,759)	(83,359)
Operating Expenditures							
Administration	937	1,125	1,159	1,194	1,230	1,267	5,975
Professional fees	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Operating costs	10,983	12,752	13,134	13,528	13,934	14,352	67,700
Contributions to reserve funds	753	625	629	633	636	640	3,163
Total Operating Expenditures	14,173	16,002	16,422	16,855	17,300	17,759	84,338
Operating (surplus)/deficit	70	979					979
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	70	979					979
Add: Prior year (surplus) / deficit	(70)	(979)					(979)
(Surplus) applied to future years							



FINANCIAL PLAN
Noise Control EA G
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(17,214)	(22,952)	(16,355)	(28.7%)
	(17,214)	(22,952)	(16,355)	(28.7%)
Operations		(225)	(225)	
Transfer from reserve - non capital		(9,000)		
Total Operating Revenues	(17,214)	(32,177)	(16,580)	(48.5%)
Operating Expenditures				
Administration	1,118	1,490	1,623	
Professional fees	179	7,000	1,500	
Operating costs	7,384	11,008	12,777	
Total Operating Expenditures (excluding wages)	8,681	19,498	15,900	(18.5%)
Total Operating Expenditures (including wages)	8,681	19,498	15,900	(18.5%)
Contribution to reserve funds	106	106	680	
Operating (surplus) / deficit	(8,427)	(12,573)		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(8,427)	(12,573)		
Prior year (surplus) / deficit	12,573	12,573		
Current year unappropriated surplus	4,146			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(28.7%)	2.7%	2.7%	2.7%	2.7%	
Property taxes	(22,952)	(16,355)	(16,792)	(17,243)	(17,707)	(18,184)	(86,281)
	(22,952)	(16,355)	(16,792)	(17,243)	(17,707)	(18,184)	(86,281)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous	(9,000)						
Total Operating Revenues	(32,177)	(16,580)	(17,017)	(17,468)	(17,932)	(18,409)	(87,406)
Operating Expenditures							
Administration	1,490	1,623	1,671	1,721	1,773	1,826	8,614
Professional fees	7,000	1,500	1,500	1,500	1,500	1,500	7,500
Operating costs	11,008	12,777	13,160	13,555	13,962	14,380	67,834
Contributions to reserve funds	106	680	686	692	697	703	3,458
Total Operating Expenditures	19,604	16,580	17,017	17,468	17,932	18,409	87,406
Operating (surplus)/deficit	(12,573)						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(12,573)						
Add: Prior year (surplus) / deficit	12,573						
(Surplus) applied to future years							

Noise Control EA G

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	9,386	10,183	11,022	11,934	12,870
Contributions	680	686	692	697	703
Interest earned	117	153	220	239	257
Withdrawals for capital projects:					
Closing Balance Reserve Fund	10,183	11,022	11,934	12,870	13,830



FINANCIAL PLAN
Hazardous Properties
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(16,733)	(22,311)	(18,251)	(18.2%)
	(16,733)	(22,311)	(18,251)	(18.2%)
Municipal agreements	(1,294)	(2,314)		
Miscellaneous		(150,000)	(150,000)	
Total Operating Revenues	(18,027)	(174,625)	(168,251)	(3.7%)
Operating Expenditures				
Administration	930	1,240	1,308	
Professional fees	21	3,500	3,500	
Operating costs	7,273	11,008	12,777	
Program costs		150,000	150,000	
Total Operating Expenditures (excluding wages)	8,224	165,748	167,585	1.1%
Total Operating Expenditures (including wages)	8,224	165,748	167,585	1.1%
Contribution to reserve funds	17,954	17,954	4,145	
Operating (surplus) / deficit	8,151	9,077	3,479	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	8,151	9,077	3,479	
Prior year (surplus) / deficit	(9,077)	(9,077)	(3,479)	
Current year unappropriated surplus	(926)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(18.2%)	(0.5%)	2.4%	2.4%	2.4%	
Property taxes	(22,311)	(18,251)	(18,156)	(18,596)	(19,050)	(19,515)	(93,568)
	(22,311)	(18,251)	(18,156)	(18,596)	(19,050)	(19,515)	(93,568)
Municipal agreements	(2,314)						
Operations	(150,000)						
Miscellaneous		(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Total Operating Revenues	(174,625)	(168,251)	(168,156)	(168,596)	(169,050)	(169,515)	(843,568)
Operating Expenditures							
Administration	1,240	1,308	1,347	1,387	1,429	1,472	6,943
Professional fees	3,500	3,500	3,500	3,500	3,500	3,500	17,500
Operating costs	11,008	12,777	13,160	13,555	13,962	14,380	67,834
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	17,954	4,145	149	154	159	163	4,770
Total Operating Expenditures	183,702	171,730	168,156	168,596	169,050	169,515	847,047
Operating (surplus)/deficit	9,077	3,479					3,479
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	9,077	3,479					3,479
Add: Prior year (surplus) / deficit	(9,077)	(3,479)					(3,479)
(Surplus) applied to future years							

Hazardous Properties

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund		4,145	4,356	4,597	4,848
Contributions	4,145	149	154	159	163
Interest earned		62	87	92	97
Withdrawals for capital projects:					
Closing Balance Reserve Fund	4,145	4,356	4,597	4,848	5,108



FINANCIAL PLAN
Unsightly Premises
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(9,493)	(12,658)	(14,841)	17.2%
	(9,493)	(12,658)	(14,841)	17.2%
Municipal agreements	(734)	(1,313)		
Operations	(150)	(150)	(150)	
Miscellaneous		(150,000)	(150,000)	
Total Operating Revenues	(10,377)	(164,121)	(164,991)	0.5%
Operating Expenditures				
Administration	772	1,030	1,164	
Professional fees	21	1,500	1,500	
Operating costs	7,320	11,408	13,177	
Program costs		150,000	150,000	
Total Operating Expenditures (excluding wages)	8,113	163,938	165,841	1.2%
Total Operating Expenditures (including wages)	8,113	163,938	165,841	1.2%
Contribution to reserve funds	1,013	1,013	129	
Operating (surplus) / deficit	(1,251)	830	979	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(1,251)	830	979	
Prior year (surplus) / deficit	(830)	(830)	(979)	
Current year unappropriated surplus	(2,081)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		17.2%	9.5%	2.7%	2.8%	2.8%	
Property taxes	(12,658)	(14,841)	(16,254)	(16,701)	(17,162)	(17,636)	(82,594)
	(12,658)	(14,841)	(16,254)	(16,701)	(17,162)	(17,636)	(82,594)
Municipal agreements	(1,313)						
Operations	(150,150)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous		(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Total Operating Revenues	(164,121)	(164,991)	(166,404)	(166,851)	(167,312)	(167,786)	(833,344)
Operating Expenditures							
Administration	1,030	1,164	1,199	1,234	1,272	1,310	6,179
Professional fees	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Operating costs	11,408	13,177	13,572	13,979	14,399	14,831	69,958
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	1,013	129	133	138	141	145	686
Total Operating Expenditures	164,951	165,970	166,404	166,851	167,312	167,786	834,323
Operating (surplus)/deficit	830	979					979
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	830	979					979
Add: Prior year (surplus) / deficit	(830)	(979)					(979)
(Surplus) applied to future years							

Unightly Premises

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	32,086	32,616	33,238	34,041	34,863
Contributions	129	133	138	141	141
Interest earned	401	489	665	681	697
Withdrawals for capital projects:					
Closing Balance Reserve Fund	32,616	33,238	34,041	34,863	35,701



FINANCIAL PLAN

**Community Works Fund Projects - Strategic & Community Development
2021 Proposed Budget**

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Operating grants		(50,000)	(50,000)	
Total Operating Revenues		(50,000)	(50,000)	
Operating Expenditures				
Operating costs		50,000	50,000	
Total Operating Expenditures (excluding wages)		50,000	50,000	
Total Operating Expenditures (including wages)		50,000	50,000	
Operating (surplus) / deficit				
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year				
Current year unappropriated surplus				

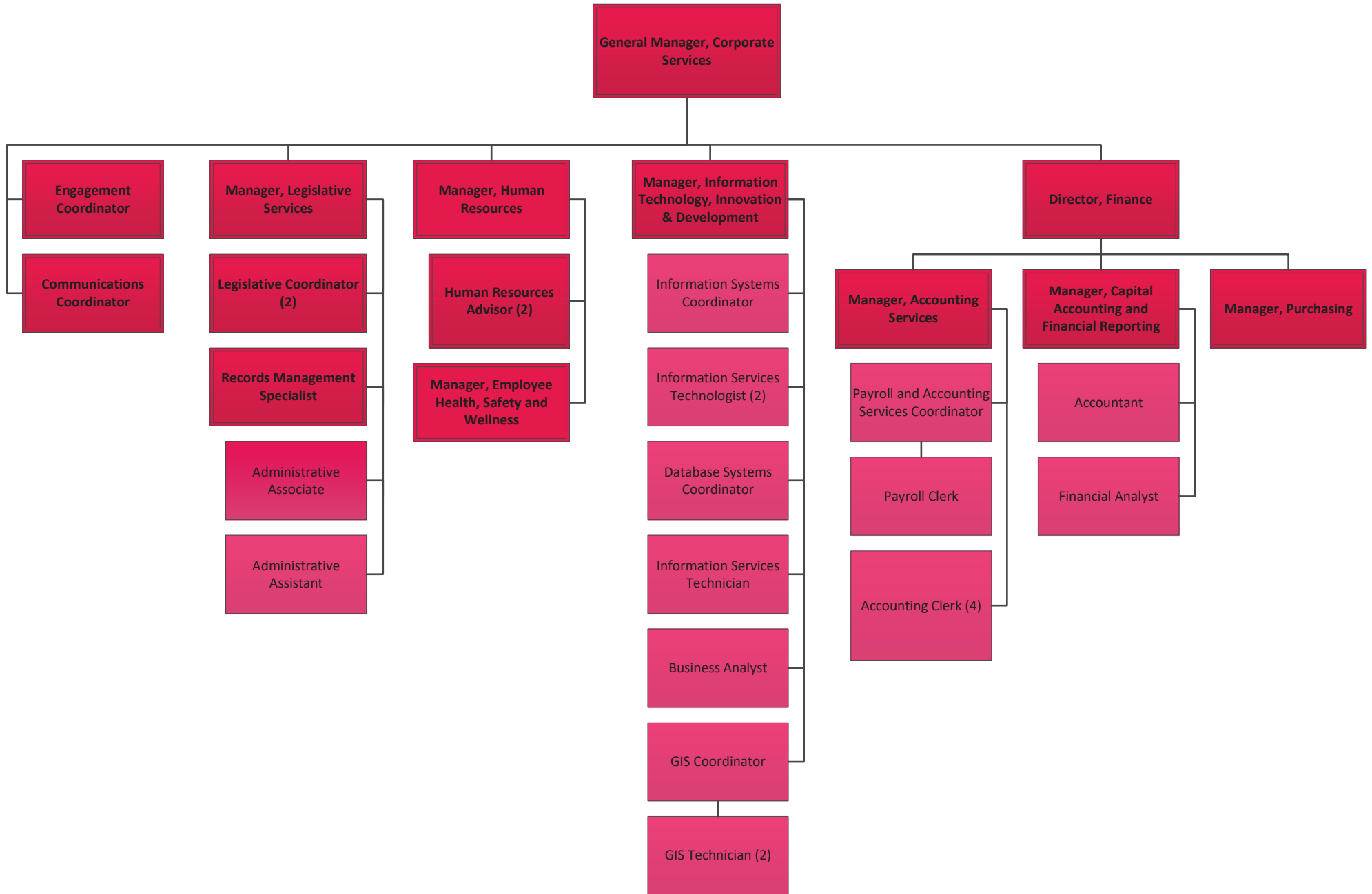


**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Operating grants	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
Total Operating Revenues	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
Operating Expenditures							
Operating costs	50,000	50,000	50,000	50,000	50,000	50,000	250,000
Total Operating Expenditures	50,000	50,000	50,000	50,000	50,000	50,000	250,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

CORPORATE SERVICES

Updated October 22, 2020



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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		11.9%	6.2%	2.9%	2.8%	2.9%	
Property taxes	(5,667,657)	(6,344,672)	(6,740,491)	(6,938,847)	(7,132,362)	(7,337,525)	(34,493,897)
	(5,667,657)	(6,344,672)	(6,740,491)	(6,938,847)	(7,132,362)	(7,337,525)	(34,493,897)
Municipal agreements	(39,967)	(11,734)	(13,234)	(11,734)	(13,234)	(11,734)	(61,670)
Operations	(43,424)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Interest income	(200,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Operating grants	(1,659,529)	(1,648,615)	(1,648,615)	(1,648,615)	(1,648,615)	(1,648,615)	(8,243,075)
Grants in lieu of taxes	(67,935)	(67,935)	(67,935)	(67,935)	(67,935)	(67,935)	(339,675)
Interdepartmental recoveries	(6,654,810)	(6,342,466)	(7,288,501)	(7,428,719)	(7,696,379)	(7,899,113)	(36,655,178)
Miscellaneous	(6,156,755)	(6,056,581)	(6,163,698)	(5,960,299)	(5,939,735)	(5,924,129)	(30,044,442)
Total Operating Revenues	(20,490,077)	(20,732,003)	(22,182,474)	(22,316,149)	(22,758,260)	(23,149,051)	(111,137,937)
Operating Expenditures							
Administration	345,775	321,248	335,038	345,029	355,317	365,916	1,722,548
Community grants	124,050	119,250	119,250	119,250	119,250	119,250	596,250
Legislative	829,910	902,106	1,103,110	955,344	982,946	1,011,375	4,954,881
Professional fees	1,202,297	1,238,734	857,596	813,174	834,418	832,301	4,576,223
Building ops	485,389	529,294	545,173	561,528	578,374	595,726	2,810,095
Veh & Equip ops	559,250	524,611	535,712	547,146	558,921	571,049	2,737,439
Operating costs	2,088,015	2,120,227	2,000,207	1,968,679	2,087,126	2,089,132	10,265,371
Wages & benefits	5,583,361	5,811,413	6,357,334	6,516,267	6,679,174	6,846,154	32,210,342
Transfer to other gov/org	3,929,254	3,979,814	4,053,050	4,128,483	4,206,179	4,286,206	20,653,732
Contributions to reserve funds	1,486,176	820,099	284,560	435,072	471,106	563,844	2,574,681
Debt interest	2,576,811	2,512,852	2,479,173	2,450,283	2,437,398	2,424,450	12,304,156
Total Operating Expenditures	19,210,288	18,879,648	18,670,203	18,840,255	19,310,209	19,705,403	95,405,718
Operating (surplus)/deficit	(1,279,789)	(1,852,355)	(3,512,271)	(3,475,894)	(3,448,051)	(3,443,648)	(15,732,219)
Capital Asset Expenditures							
Capital expenditures	1,827,200	1,189,790	494,980	504,050	277,738	319,335	2,785,893
Transfer from reserves	(1,534,000)	(925,850)	(222,350)	(245,850)	(48,600)	(95,850)	(1,538,500)
Net Capital Assets funded from Operations	293,200	263,940	272,630	258,200	229,138	223,485	1,247,393
Capital Financing Charges							
Existing debt (principal)	3,368,374	3,279,007	3,239,641	3,217,694	3,218,913	3,220,163	16,175,418
Total Capital Financing Charges	3,368,374	3,279,007	3,239,641	3,217,694	3,218,913	3,220,163	16,175,418
Net (surplus)/deficit for the year	2,381,785	1,690,592					1,690,592
Add: Transfer from appropriated surplus	(797,799)	(464,000)					(464,000)
Add: Prior year (surplus) / deficit	(1,583,986)	(1,226,592)					(1,226,592)
(Surplus) applied to future years							



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

	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025
	\$	%	\$	%	\$	%	\$	%	\$	%
Administration										
0100 ADMINISTRATION - OVERALL	(2,930,654)	4.5%	(3,200,583)	9.2%	(3,296,600)	3.0%	(3,395,498)	3.0%	(3,497,363)	3.0%
0113 ADMINISTRATION - GIS/MAPPING	(9,934)	(20.2%)	(11,434)	15.1%	(9,934)	(13.1%)	(11,434)	15.1%	(9,934)	(13.1%)
0198 COMMUNITY GRANTS	(117,712)	(130.6%)	(119,015)	1.1%	(119,015)		(119,015)		(119,015)	
	(\$3,058,300)		(\$3,331,032)		(\$3,425,549)		(\$3,525,947)		(\$3,626,312)	
Electoral Area Administration										
1500 ELECTORAL AREAS ONLY	(388,710)	(7.2%)	(403,369)	3.8%	(420,496)	4.2%	(438,731)	4.3%	(457,307)	4.2%
1502 EA'S ONLY - BUILDING POLICY AND ADVICE	(322,961)	2.9%	(383,423)	18.7%	(420,403)	9.6%	(460,666)	9.6%	(495,813)	7.6%
	(\$711,671)		(\$786,792)		(\$840,899)		(\$899,397)		(\$953,120)	
Regional Library										
1300 VAN ISL REGIONAL LIBRARY	(2,441,199)	2.1%	(2,514,435)	3.0%	(2,589,868)	3.0%	(2,667,564)	3.0%	(2,747,591)	3.0%
	(\$2,441,199)		(\$2,514,435)		(\$2,589,868)		(\$2,667,564)		(\$2,747,591)	
Feasibility Studies										
8000 FEASIBILITY STUDY FND AREA A	(20,000)		(20,000)		(20,000)		(4,658)	(76.7%)		(100.0%)
8001 FEASIBILITY STUDY FUND AREA B	(20,000)		(20,000)		(20,000)		(11,400)	(43.0%)		(100.0%)
8004 FEASIBILITY STUDY FUND AREA E	(23,000)	(23.3%)	(15,000)	(34.8%)	(10,000)	(33.3%)	(9,736)	(2.6%)		(100.0%)
8005 FEASIBILITY STUDY FUND AREA F	(20,000)		(20,000)		(20,000)		(4,658)	(76.7%)		(100.0%)
8006 FEASIBILITY STUDY FUND AREA G	(20,000)		(20,000)		(2,029)	(89.9%)		(100.0%)		
8007 FEASIBILITY STUDY FUND AREA H	(20,000)		(4,230)	(78.9%)		(100.0%)				
	(\$123,000)		(\$99,230)		(\$72,029)		(\$30,452)			
House Numbering										
4300 HOUSE NUMBERING	(22,236)	(0.9%)	(22,236)		(22,236)		(22,236)		(22,236)	
	(\$22,236)		(\$22,236)		(\$22,236)		(\$22,236)		(\$22,236)	
Total CORPORATE SERVICES	(6,356,406)	11.4%	(6,753,725)	6.3%	(6,950,581)	2.9%	(7,145,596)	2.8%	(7,349,259)	2.9%



FINANCIAL PLAN
Corporate Administration Summary
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(2,103,341)	(2,804,454)	(2,930,654)	4.5%
	(2,103,341)	(2,804,454)	(2,930,654)	4.5%
Grants in lieu of taxes	(65,929)	(65,000)	(65,000)	
Operating grants	(50,000)	(60,914)	(50,000)	
Municipal agreements	(9,262)	(12,442)	(9,934)	
Operations	(6,300)	(10,000)	(10,000)	
Interest income	(370,926)	(200,000)	(250,000)	
Miscellaneous	(135,693)	(244,994)	(264,722)	
Interdepartmental recoveries	(4,720,898)	(6,509,871)	(6,118,912)	
Total Operating Revenues	(7,462,349)	(9,907,675)	(9,699,222)	(2.1%)
Operating Expenditures				
Administration	68,411	258,049	244,281	
Legislative	363,716	569,433	636,071	
Professional fees	206,988	1,182,297	1,218,734	
Building oper & maint	338,417	465,622	508,708	
Vehicle & Equip- oper & maint	254,703	554,148	519,509	
Operating costs	947,366	1,661,335	1,674,665	
Total Operating Expenditures (excluding wages)	2,179,601	4,690,884	4,801,968	2.4%
Wages & benefits	3,858,116	5,306,506	5,578,370	5.1%
Total Operating Expenditures (including wages)	6,037,717	9,997,390	10,380,338	3.8%
Contribution to reserve funds	1,214,787	1,216,008	588,465	
Operating (surplus) / deficit	(209,845)	1,305,723	1,269,581	
Capital Asset Expenditures				
Capital expenditures	149,604	1,802,200	1,188,390	
Transfers from reserves	(62,266)	(1,534,000)	(925,850)	
Grants and other	(150,000)			
Net Capital Assets funded from Operations	(62,662)	268,200	262,540	(2.1%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	(272,507)	1,573,923	1,532,121	
Transfer to appropriated surplus	464,000			
Transfer from appropriated surplus	(300,495)	(300,495)	(464,000)	
Prior year (surplus) / deficit	(1,272,810)	(1,273,430)	(1,068,119)	
Current year unappropriated surplus	(1,381,812)	(2)	2	

**Administration
FINANCIAL PLAN SUMMARY
2021 to 2025**

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		4.5%	9.2%	3.0%	3.0%	3.0%	
Property taxes	(2,804,454)	(2,930,654)	(3,200,583)	(3,296,600)	(3,395,498)	(3,497,363)	(16,320,698)
	(2,804,454)	(2,930,654)	(3,200,583)	(3,296,600)	(3,395,498)	(3,497,363)	(16,320,698)
Municipal agreements	(12,442)	(9,934)	(11,434)	(9,934)	(11,434)	(9,934)	(52,670)
Operations	(43,424)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Interest income	(200,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Operating grants	(60,914)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(6,509,871)	(6,118,912)	(7,014,947)	(7,225,165)	(7,512,825)	(7,735,559)	(35,607,408)
Miscellaneous	(211,570)	(264,722)	(265,749)	(266,808)	(267,898)	(269,021)	(1,334,198)
Total Operating Revenues	(9,907,675)	(9,699,222)	(10,867,713)	(11,173,507)	(11,562,655)	(11,886,877)	(55,189,974)
Operating Expenditures							
Administration	258,050	244,281	251,609	259,158	266,932	274,941	1,296,921
Legislative	569,433	636,071	655,153	674,807	695,052	715,903	3,376,986
Professional fees	1,182,297	1,218,734	836,996	791,955	812,563	809,790	4,470,038
Building ops	465,622	508,708	523,969	539,688	555,879	572,556	2,700,800
Veh & Equip ops	554,148	519,509	530,457	541,733	553,346	565,307	2,710,352
Operating costs	1,661,705	1,674,666	1,553,902	1,509,595	1,614,883	1,603,332	7,956,378
Wages & benefits	5,306,506	5,578,367	6,118,462	6,271,423	6,428,209	6,588,914	30,985,375
Contributions to reserve funds	1,215,639	588,465	154,135	331,848	409,459	532,649	2,016,556
Total Operating Expenditures	11,213,400	10,968,801	10,624,683	10,920,207	11,336,323	11,663,392	55,513,406
Operating (surplus)/deficit	1,305,725	1,269,579	(243,030)	(253,300)	(226,332)	(223,485)	323,432
Capital Asset Expenditures							
Capital expenditures	1,802,200	1,188,390	465,380	499,150	274,932	319,335	2,747,187
Transfer from reserves	(1,534,000)	(925,850)	(222,350)	(245,850)	(48,600)	(95,850)	(1,538,500)
Net Capital Assets funded from Operations	268,200	262,540	243,030	253,300	226,332	223,485	1,208,687
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,573,925	1,532,119					1,532,119
Add: Transfer from appropriated surplus	(300,495)	(464,000)					(464,000)
Add: Prior year (surplus) / deficit	(1,273,430)	(1,068,119)					(1,068,119)
(Surplus) applied to future years							



Corporate Administration Summary

5 Year Capital Plan

	2021 Capital	2022 Capital	2023 Capital	2024 Capital	2025 Capital	Total
MJ-0108 MAJOR CAP - BLDG OPS/OTHER	10,000	10,000	10,000	10,000	10,000	50,000
MJ-0109 MAJOR CAP - BUILDING OPS			200,000			200,000
MN-0108 MINOR CAP - BLDG OPS/OTHER	5,000	5,000	5,000	5,000		20,000
MN-0109 MINOR CAP - ADMINISTRATION BLDG OPS	40,000	40,000	40,000	40,000	40,000	200,000
PC-0103 COMPUTER - CAO	5,000		2,800	750	5,150	13,700
PC-0104 COMPUTER - HUMAN RESOURCES	2,350	2,350	6,130	3,173		14,003
PC-0105 COMPUTER - FINANCE	7,950	10,750	13,790	7,168	9,400	49,058
PC-0106 COMPUTER - INFO SYSTEMS	2,800	7,500	13,940	5,855	2,800	32,895
PC-0107 COMPUTER - LEGISLATIVE SERVICES	3,290	24,350	840	7,755	7,950	44,185
PC-0108 COMPUTER - BLDG OPS/OTHER	2,800	280	2,800	6,631	3,035	15,546
PC-0110 COMPUTER - COMMUNICATIONS	2,350	2,800			5,150	10,300
PC-0112 COMPUTER - INFO SERVICES CAPITAL	1,005,850	332,350	155,850	188,600	205,850	1,888,500
PC-0113 COMPUTER - GIS & MAPPING	41,000		18,000			59,000
VH-0108 VEHICLE - BLDG OPS/OTHER	60,000	30,000	30,000		30,000	150,000
Total Corporate Administration Summary	1,188,390	465,380	499,150	274,932	319,335	2,747,187

Corporate Administration Summary

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	2,731,053	2,404,028	2,397,980	2,557,928	2,965,815
Contributions	504,686	150,242	327,838	405,329	528,395
Interest earned	34,139	36,060	47,960	51,158	59,316
Withdrawals for capital projects:					
MAJOR CAP - BUILDING OPS			(200,000)		
COMPUTER - INFO SERVICES CAPITAL	(865,850)	(192,350)	(15,850)	(48,600)	(65,850)
Total Withdrawals for capital projects	(865,850)	(192,350)	(215,850)	(48,600)	(65,850)
Closing Balance Reserve Fund	2,404,028	2,397,980	2,557,928	2,965,815	3,487,676
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	280,000	363,500	368,953	376,332	383,859
Contributions	80,000				
Interest earned	3,500	5,453	7,379	7,527	7,677
Withdrawals for capital projects:					
VEHICLE - BLDG OPS/OTHER	(60,000)	(30,000)	(30,000)		(30,000)
Total Withdrawals for capital projects	(60,000)	(30,000)	(30,000)		(30,000)
Closing Balance Reserve Account	303,500	338,953	346,332	383,859	361,536



FINANCIAL PLAN
Community Grants
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	288,722	384,963	(117,712)	(130.6%)
	288,722	384,963	(117,712)	(130.6%)
Grants in lieu of taxes	(251)	(435)	(435)	
Miscellaneous	(1,286)			
Total Operating Revenues	287,185	384,528	(118,147)	(130.7%)
Operating Expenditures				
Administration		200	200	
Grants in aid	124,049	124,050	119,250	
Total Operating Expenditures (excluding wages)	124,049	124,250	119,450	(3.9%)
Total Operating Expenditures (including wages)	124,049	124,250	119,450	(3.9%)
Operating (surplus) / deficit	411,234	508,778	1,303	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	411,234	508,778	1,303	
Transfer from appropriated surplus	(497,304)	(497,304)		
Prior year (surplus) / deficit	(11,474)	(11,474)	(1,303)	
Current year unappropriated surplus	(97,544)			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(130.6%)	1.1%				
Property taxes	384,963	(117,712)	(119,015)	(119,015)	(119,015)	(119,015)	(593,772)
	384,963	(117,712)	(119,015)	(119,015)	(119,015)	(119,015)	(593,772)
Grants in lieu of taxes	(435)	(435)	(435)	(435)	(435)	(435)	(2,175)
Total Operating Revenues	384,528	(118,147)	(119,450)	(119,450)	(119,450)	(119,450)	(595,947)
Operating Expenditures							
Administration	200	200	200	200	200	200	1,000
Community grants	124,050	119,250	119,250	119,250	119,250	119,250	596,250
Total Operating Expenditures	124,250	119,450	119,450	119,450	119,450	119,450	597,250
Operating (surplus)/deficit	508,778	1,303					1,303
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	508,778	1,303					1,303
Add: Transfer from appropriated surplus	(497,304)						
Add: Prior year (surplus) / deficit	(11,474)	(1,303)					(1,303)
(Surplus) applied to future years							



FINANCIAL PLAN
House Numbering
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(15,460)	(20,613)	(20,436)	(0.9%)
	(15,460)	(20,613)	(20,436)	(0.9%)
Municipal agreements	(1,363)	(1,827)	(1,800)	
Total Operating Revenues	(16,823)	(22,440)	(22,236)	(0.9%)
Operating Expenditures				
Administration	1,530	2,040	1,836	
Operating costs	15,300	20,400	20,400	
Total Operating Expenditures (excluding wages)	16,830	22,440	22,236	(0.9%)
Total Operating Expenditures (including wages)	16,830	22,440	22,236	(0.9%)
Operating (surplus) / deficit	7			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	7			
Current year unappropriated surplus	7			

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(0.9%)					
Property taxes	(20,613)	(20,436)	(20,436)	(20,436)	(20,436)	(20,436)	(102,180)
	(20,613)	(20,436)	(20,436)	(20,436)	(20,436)	(20,436)	(102,180)
Municipal agreements	(1,827)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(9,000)
Total Operating Revenues	(22,440)	(22,236)	(22,236)	(22,236)	(22,236)	(22,236)	(111,180)
Operating Expenditures							
Administration	2,040	1,836	1,836	1,836	1,836	1,836	9,180
Operating costs	20,400	20,400	20,400	20,400	20,400	20,400	102,000
Total Operating Expenditures	22,440	22,236	22,236	22,236	22,236	22,236	111,180
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



FINANCIAL PLAN
Electoral Area Administration
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(530,186)	(706,915)	(711,671)	0.7%
	(530,186)	(706,915)	(711,671)	0.7%
Grants in lieu of taxes		(2,500)	(2,500)	
Operating grants	(50,000)	(60,000)	(60,000)	
Municipal agreements	(14,369)	(25,698)		
Interdepartmental recoveries	(108,704)	(144,939)	(223,554)	
Total Operating Revenues	(703,259)	(940,052)	(997,725)	6.1%
Operating Expenditures				
Administration	62,682	85,485	74,931	
Legislative	127,967	260,477	266,035	
Professional fees	22,532	20,000	20,000	
Building oper & maint	16,772	19,767	20,586	
Vehicle & Equip- oper & maint	2,545	5,102	5,102	
Operating costs	245,784	405,909	425,161	
Total Operating Expenditures (excluding wages)	478,282	796,740	811,815	1.9%
Wages & benefits	194,582	276,855	233,046	(15.8%)
Total Operating Expenditures (including wages)	672,864	1,073,595	1,044,861	(2.7%)
Contribution to reserve funds	84,415	84,714	108,634	
Operating (surplus) / deficit	54,020	218,257	155,770	
Capital Asset Expenditures				
Capital expenditures	3,441	25,000	1,400	
Net Capital Assets funded from Operations	3,441	25,000	1,400	(94.4%)
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	57,461	243,257	157,170	
Prior year (surplus) / deficit	(243,258)	(243,258)	(157,170)	
Current year unappropriated surplus	(185,797)	(1)		

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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		0.7%	10.6%	6.9%	7.0%	6.0%	
Property taxes	(706,915)	(711,671)	(786,792)	(840,899)	(899,397)	(953,120)	(4,191,879)
	(706,915)	(711,671)	(786,792)	(840,899)	(899,397)	(953,120)	(4,191,879)
Municipal agreements	(25,698)						
Operating grants	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(300,000)
Grants in lieu of taxes	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(12,500)
Interdepartmental recoveries	(144,939)	(223,554)	(273,554)	(203,554)	(183,554)	(163,554)	(1,047,770)
Miscellaneous			(179,135)	(25,514)	(15,526)	(10,495)	(230,670)
Total Operating Revenues	(940,052)	(997,725)	(1,301,981)	(1,132,467)	(1,160,977)	(1,189,669)	(5,782,819)
Operating Expenditures							
Administration	85,485	74,931	81,393	83,835	86,349	88,939	415,447
Legislative	260,477	266,035	447,957	280,537	287,894	295,472	1,577,895
Professional fees	20,000	20,000	20,600	21,219	21,855	22,511	106,185
Building ops	19,767	20,586	21,204	21,840	22,495	23,170	109,295
Veh & Equip ops	5,102	5,102	5,255	5,413	5,575	5,742	27,087
Operating costs	405,910	425,161	425,905	438,684	451,843	465,400	2,206,993
Wages & benefits	276,855	233,046	238,872	244,844	250,965	257,240	1,224,967
Contributions to reserve funds	84,714	108,634	31,195	31,195	31,195	31,195	233,414
Total Operating Expenditures	1,158,310	1,153,495	1,272,381	1,127,567	1,158,171	1,189,669	5,901,283
Operating (surplus)/deficit	218,258	155,770	(29,600)	(4,900)	(2,806)		118,464
Capital Asset Expenditures							
Capital expenditures	25,000	1,400	29,600	4,900	2,806		38,706
Net Capital Assets funded from Operations	25,000	1,400	29,600	4,900	2,806		38,706
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	243,258	157,170					157,170
Add: Prior year (surplus) / deficit	(243,258)	(157,170)					(157,170)
(Surplus) applied to future years							

	2021	2022	2023	2024	2025
RESERVE FUNDS					
Opening Balance Reserve Fund	141,684	250,894	284,657	320,350	346,769
Contributions	107,439	30,000	30,000	30,000	30,000
Interest earned	1,771	3,763	5,693	6,407	6,935
Withdrawals for capital projects:					
Other transfers out of Reserve				9,988	15,019
Closing Balance Reserve Fund	250,894	284,657	320,350	346,769	368,685



FINANCIAL PLAN
Feasibility Study Fund EA A
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(15,000)	(20,000)	(20,000)	
	(15,000)	(20,000)	(20,000)	
Total Operating Revenues	(15,000)	(20,000)	(20,000)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Contribution to reserve funds	20,000	20,000	20,000	
Operating (surplus) / deficit	5,000			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	5,000			
Current year unappropriated surplus	5,000			



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

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



FINANCIAL PLAN
Feasibility Study Fund EA B
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(15,000)	(20,000)	(20,000)	
	(15,000)	(20,000)	(20,000)	
Total Operating Revenues	(15,000)	(20,000)	(20,000)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Contribution to reserve funds	20,000	20,000	20,000	
Operating (surplus) / deficit	5,000			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	5,000			
Current year unappropriated surplus	5,000			



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

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



FINANCIAL PLAN
Feasibility Study Fund EA E
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(22,500)	(30,000)	(23,000)	(23.3%)
	(22,500)	(30,000)	(23,000)	(23.3%)
Total Operating Revenues	(22,500)	(30,000)	(23,000)	(23.3%)
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Contribution to reserve funds	30,000	30,000	23,000	
Operating (surplus) / deficit	7,500			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	7,500			
Current year unappropriated surplus	7,500			



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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues		(23.3%)	(34.8%)	(33.3%)	(2.6%)	(100.0%)	
Property taxes	(30,000)	(23,000)	(15,000)	(10,000)	(9,736)		(57,736)
	(30,000)	(23,000)	(15,000)	(10,000)	(9,736)		(57,736)
Total Operating Revenues	(30,000)	(23,000)	(15,000)	(10,000)	(9,736)		(57,736)
Operating Expenditures							
Contributions to reserve funds	30,000	23,000	15,000	10,000	9,736		57,736
Total Operating Expenditures	30,000	23,000	15,000	10,000	9,736		57,736
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



FINANCIAL PLAN
Feasibility Study Fund EA F
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(15,000)	(20,000)	(20,000)	
	(15,000)	(20,000)	(20,000)	
Total Operating Revenues	(15,000)	(20,000)	(20,000)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Contribution to reserve funds	20,000	20,000	20,000	
Operating (surplus) / deficit	5,000			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	5,000			
Current year unappropriated surplus	5,000			



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

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



FINANCIAL PLAN
Feasibility Study Fund EA G
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(15,000)	(20,000)	(20,000)	
	(15,000)	(20,000)	(20,000)	
Total Operating Revenues	(15,000)	(20,000)	(20,000)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Contribution to reserve funds	57,971	57,971	20,000	
Operating (surplus) / deficit	42,971	37,971		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	42,971	37,971		
Prior year (surplus) / deficit	(37,971)	(37,971)		
Current year unappropriated surplus	5,000			



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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Property taxes	(20,000)	(20,000)	(20,000)	(2,029)	(100.0%)		(42,029)
	(20,000)	(20,000)	(20,000)	(2,029)			(42,029)
Total Operating Revenues	(20,000)	(20,000)	(20,000)	(2,029)			(42,029)
Operating Expenditures							
Contributions to reserve funds	57,971	20,000	20,000	2,029			42,029
Total Operating Expenditures	57,971	20,000	20,000	2,029			42,029
Operating (surplus)/deficit	37,971						
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	37,971						
Add: Prior year (surplus) / deficit	(37,971)						
(Surplus) applied to future years							



FINANCIAL PLAN
Feasibility Study Fund EA H
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(15,000)	(20,000)	(20,000)	
	(15,000)	(20,000)	(20,000)	
Total Operating Revenues	(15,000)	(20,000)	(20,000)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Contribution to reserve funds	37,852	37,852	20,000	
Operating (surplus) / deficit	22,852	17,852		
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	22,852	17,852		
Prior year (surplus) / deficit	(17,852)	(17,852)		
Current year unappropriated surplus	5,000			

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

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



FINANCIAL PLAN
Regional Library
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(1,792,978)	(2,390,638)	(2,441,199)	2.1%
	(1,792,978)	(2,390,638)	(2,441,199)	2.1%
Miscellaneous	(668,228)	(940,873)	(940,869)	
Total Operating Revenues	(2,461,206)	(3,331,511)	(3,382,068)	1.5%
Operating Expenditures				
Transfer to other govt / org	1,792,979	2,390,639	2,441,199	
Total Operating Expenditures (excluding wages)	1,792,979	2,390,639	2,441,199	2.1%
Total Operating Expenditures (including wages)	1,792,979	2,390,639	2,441,199	2.1%
Operating (surplus) / deficit	(668,227)	(940,872)	(940,869)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	206,743	349,388	349,384	
Existing debt (interest)	461,485	591,485	591,485	
Total Capital Financing Charges	668,228	940,873	940,869	
Accumulated Surplus				
Net (surplus)/deficit for the year	1	1		
Prior year (surplus) / deficit	(1)	(1)		
Current year unappropriated surplus				

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

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



FINANCIAL PLAN
Municipal Debt Transfers
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Miscellaneous	(3,244,282)	(5,004,312)	(4,850,990)	
Total Operating Revenues	(3,244,282)	(5,004,312)	(4,850,990)	(3.1%)
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(3,244,282)	(5,004,312)	(4,850,990)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	1,923,174	3,018,986	2,929,623	
Existing debt (interest)	1,321,108	1,985,326	1,921,367	
Total Capital Financing Charges	3,244,282	5,004,312	4,850,990	(3.1%)
Accumulated Surplus				
Net (surplus)/deficit for the year				
Current year unappropriated surplus				

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

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



FINANCIAL PLAN
Community Works Fund Projects - Corporate Services
2021 Proposed Budget

	2020 Actuals September YTD	2020 Budget	2021 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Operating grants	(1,026,405)	(1,538,615)	(1,538,615)	
Total Operating Revenues	(1,026,405)	(1,538,615)	(1,538,615)	
Operating Expenditures				
Transfer to other govt / org	1,072,440	1,538,615	1,538,615	
Total Operating Expenditures (excluding wages)	1,072,440	1,538,615	1,538,615	
Total Operating Expenditures (including wages)	1,072,440	1,538,615	1,538,615	
Operating (surplus) / deficit	46,035			
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Accumulated Surplus				
Net (surplus)/deficit for the year	46,035			
Current year unappropriated surplus	46,035			



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

	2020 Budget	2021 Proposed Budget	2022	2023	2024	2025	Total
Operating Revenues							
Operating grants	(1,538,615)	(1,538,615)	(1,538,615)	(1,538,615)	(1,538,615)	(1,538,615)	(7,693,075)
Total Operating Revenues	(1,538,615)	(1,538,615)	(1,538,615)	(1,538,615)	(1,538,615)	(1,538,615)	(7,693,075)
Operating Expenditures							
Transfer to other gov/org	1,538,615	1,538,615	1,538,615	1,538,615	1,538,615	1,538,615	7,693,075
Total Operating Expenditures	1,538,615	1,538,615	1,538,615	1,538,615	1,538,615	1,538,615	7,693,075
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



Moorecroft Regional Park



REGIONAL
DISTRICT
OF NANAIMO

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