

REGIONAL
DISTRICT
OF NANAIMO

REGIONAL DISTRICT OF NANAIMO

2022 - 2026 AMENDED FINANCIAL PLAN

MARCH 8, 2022

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FINANCIAL PLAN 2022 to 2026
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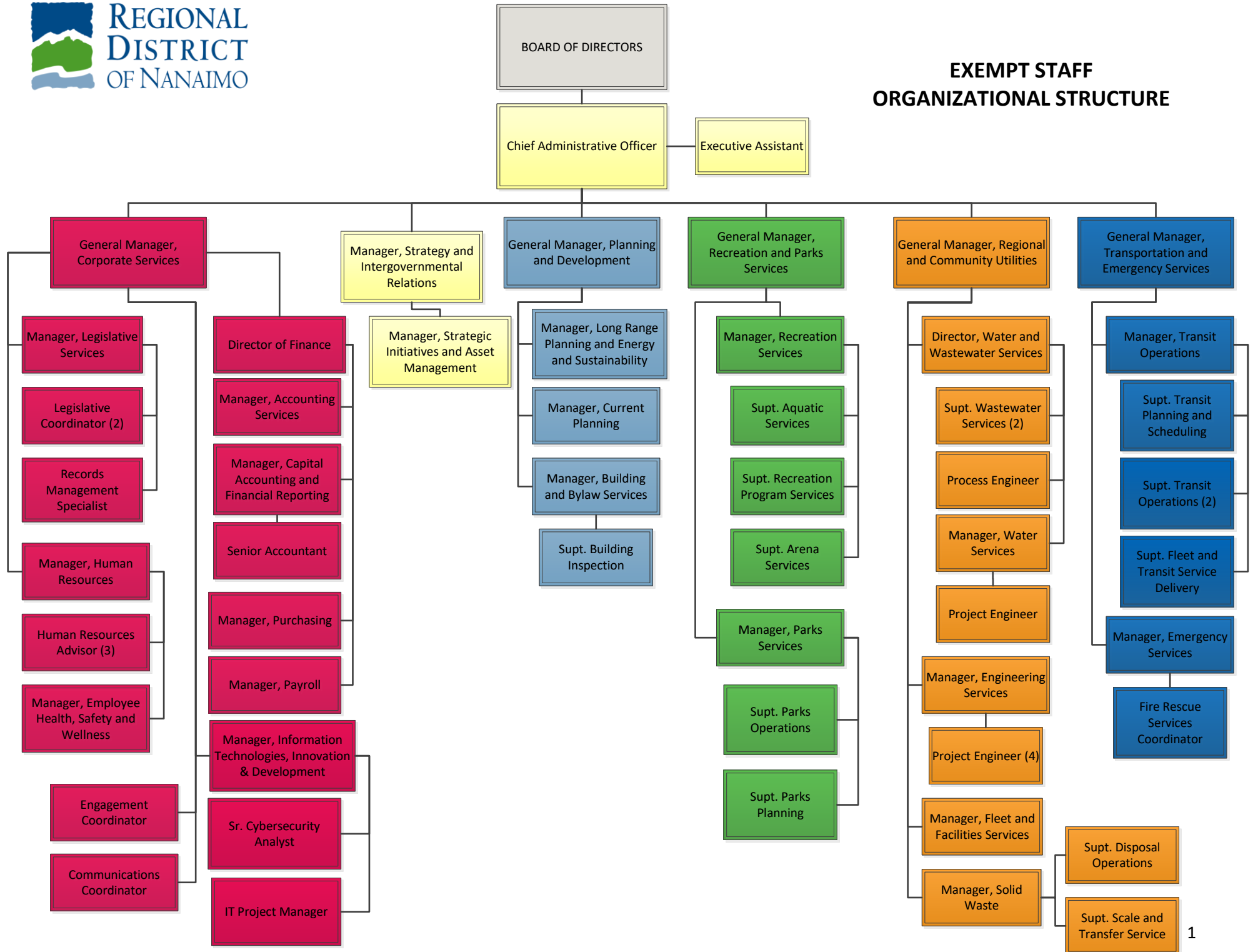
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EXEMPT STAFF ORGANIZATIONAL STRUCTURE



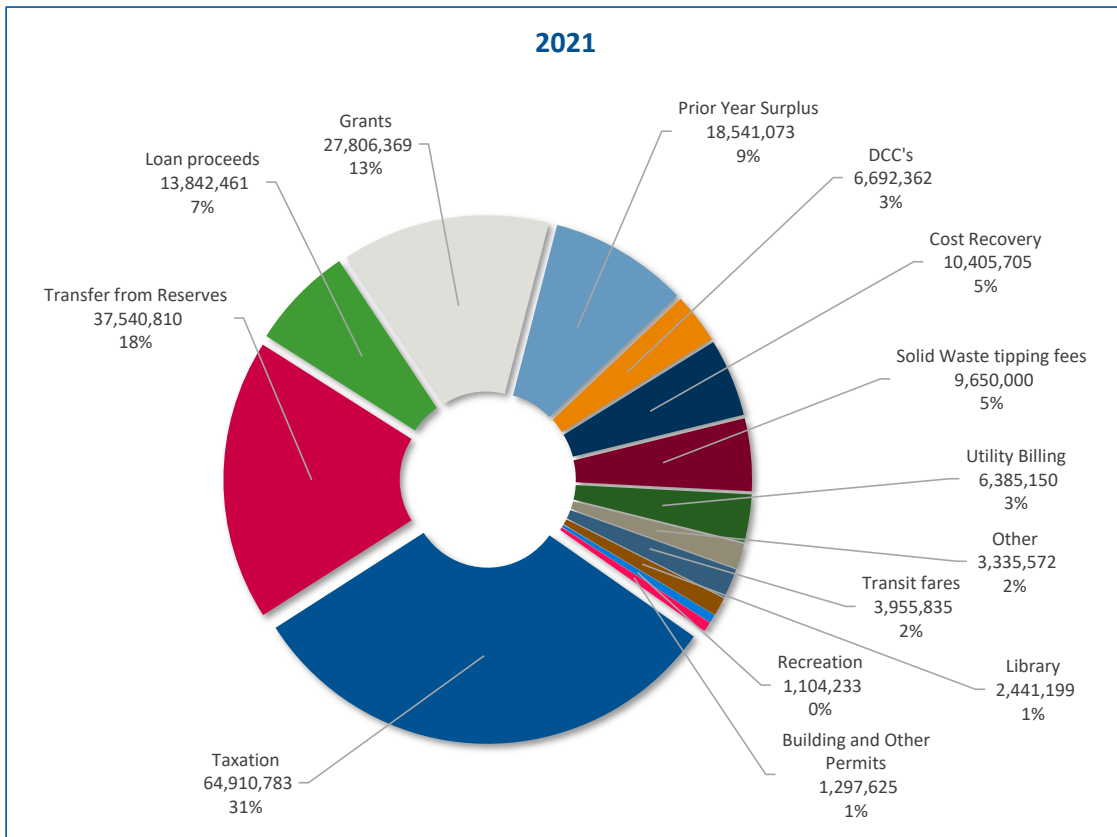
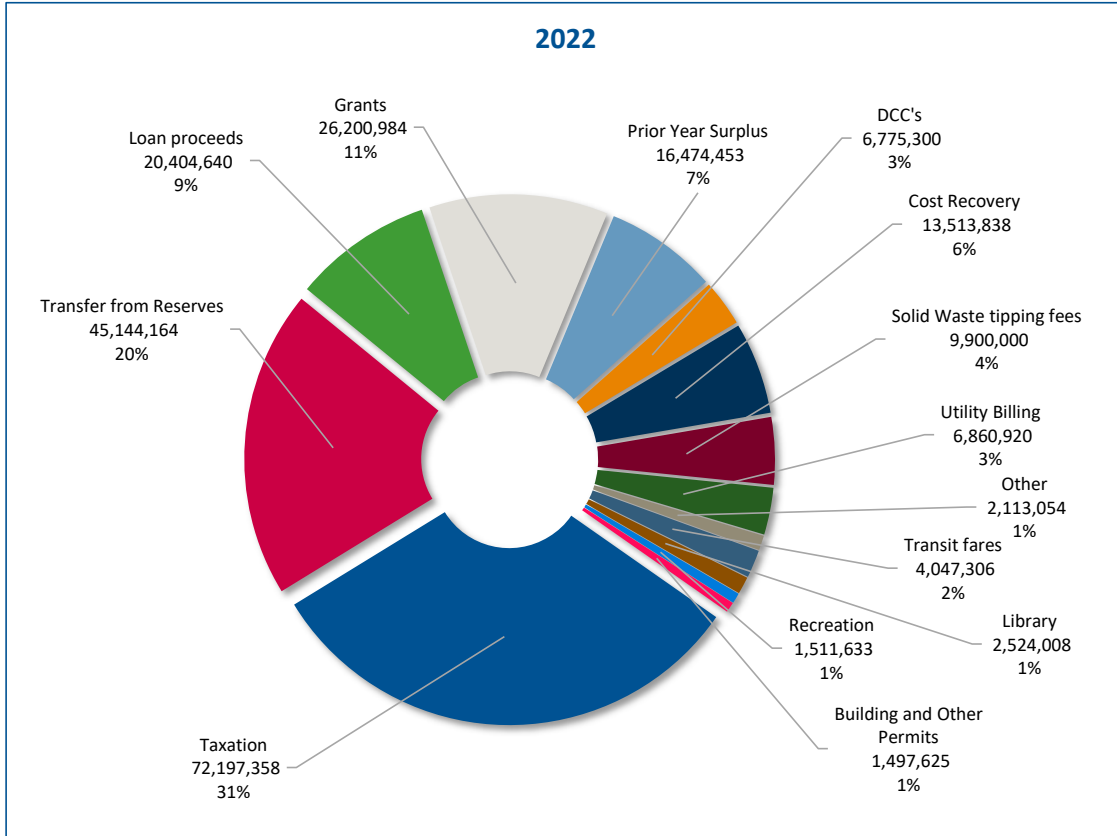
RDN SERVICES AND PARTICIPANTS												
	X = Entire Electoral Area or Municipality						O = Portion of Electoral Area or Municipality					
	NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H	Requisition Allocation
Administration	X	X	X	X	X	X	X	X	X	X	X	Assessment
Community Grants	X	X	X	X	X	X	X	X	X	X	X	Assessment
Port Theatre Contribution					X	X	X	X				Assessment
Area A					X							Assessment
Area B						X						Assessment
Area C							X					Assessment
Area E								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	X						X	X	X	Assessment
Vancouver Island 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 A,B,C				contract	X	X	X					Assessment
Areas E,G,H								X		X	X	Assessment
Area F									X			Assessment
Regional Parks and Trails	X	X	X	X	X	X	X	X	X	X	X	50% Population/50% Assessment
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
Liquid Waste Management Planning	X	X	X	X	X	X	X	X	X	X	X	50% Population/50% Assessment
Wastewater-Northern		O	O					O		O		Flow data
Sewer Collection												
Fairwinds Sewer Facilities (& collection)								O				Parcel tax
French Creek Sewer										O		Parcel tax
Pacific Shores Sewer								O				Parcel tax
Surfside Sewer										O		Parcel tax
Cedar (collection & debt)					O							Parcel tax
Barclay Crescent Sewer										O		Parcel tax

RDN SERVICES AND PARTICIPANTS

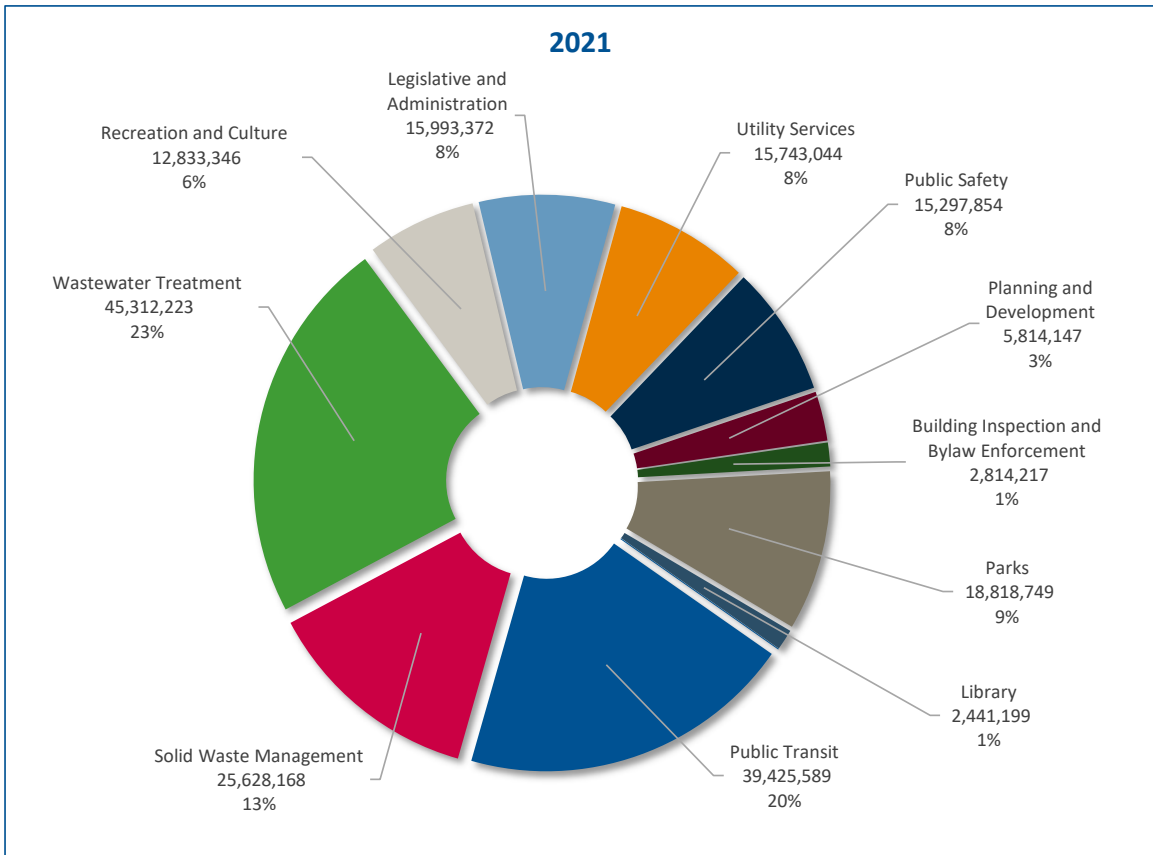
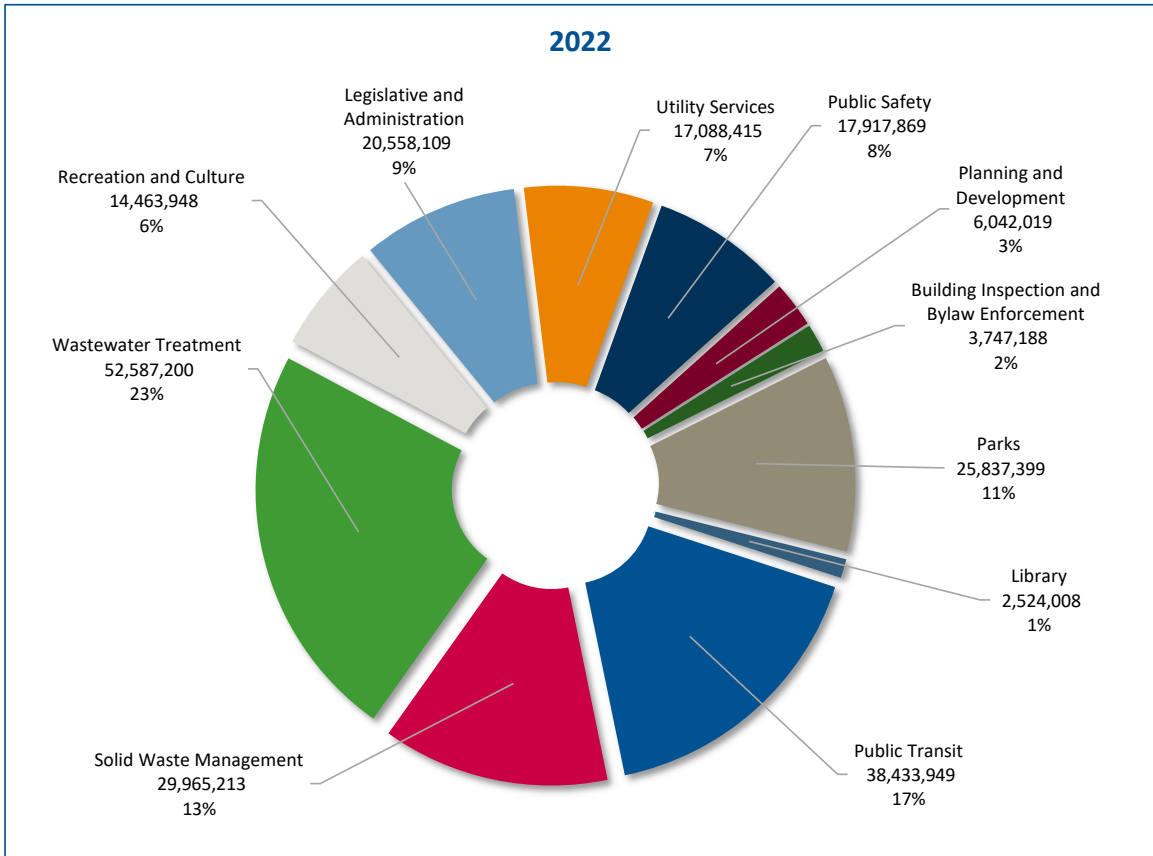
	X = Entire Electoral Area or Municipality						O = Portion of Electoral Area or Municipality					Requisition Allocation
	NANAIMO	PARKSVILLE	QUALICUM BEACH	LANTZVILLE	AREA A	AREA B	AREA C	AREA E	AREA F	AREA G	AREA H	
Hawthorne Rise Sewer Capital Financing										O		Parcel tax
Reid Road Sewer Capital Financing										O		Parcel tax
Drinking Water/Watershed 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
Driftwod Water (Debt only)								O				Parcel tax
Englishman River										O		Parcel tax
Melrose Terrace									O			Parcel tax
Whiskey Creek									O			Parcel tax
Westurne Heights									O			Parcel tax
EV Charging Station						X		X		X	X	Assessment
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 (debt only)									O	O	O	Assessment
Nanoose Bay								O	O	O		Assessment
Wellington Fire & Streetlighting							O					Assessment
Parksville Local										O		Assessment
Coombs-Hilliars									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
Street Lighting (separate services)												Assessment
Fairwinds Street Lighting								O				Assessment
Morningstar Street Lighting										O		Assessment
Sandpiper Street Lighting										O		Assessment
Hwy 4 Intersections Street Lighting									X			Assessment
French Creek Village Street Lighting										O		Assessment
Englishman River Street Lighting										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
Englishman River Stormwater									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
2022 Proposed Budget**

	CORPORATE Budget 2021	SERVICES Budget 2022	PLANNING & Budget 2021	DEVELOPMENT Budget 2022
OPERATING REVENUES				
TAX REQUISITION	(6,245,305)	(7,392,410)	(3,011,031)	(3,588,354)
OPERATING GRANTS	(1,676,659)	(1,102,935)	(522,270)	(767,406)
OPERATING REVENUE	(23,490)	(28,256)	(1,311,300)	(1,511,300)
OTHER REVENUE	(13,423,944)	(16,519,467)	(1,155,403)	(1,742,754)
TOTAL OPERATING REVENUES	(21,369,398)	(25,043,068)	(6,000,004)	(7,609,814)
OPERATING EXPENDITURES				
OFFICE OPERATING	336,848	360,361	469,314	604,733
COMMUNITY GRANTS	119,250	228,250	0	0
LEGISLATIVE	841,924	1,046,779	0	0
PROFESSIONAL FEES	1,877,021	2,031,326	1,504,225	1,453,941
BUILDING - OPER & MAINT	554,294	686,043	42,679	523,933
VEH & EQUIP - OPER & MAINT	694,611	1,004,210	85,398	183,254
OTHER OPERATING COSTS	2,170,323	1,557,762	1,063,483	1,175,916
WAGES & BENEFITS	6,354,628	7,651,817	3,487,513	4,107,379
PROGRAM COSTS	0	0	370,575	374,750
DEBT - FINANCING - INTEREST	2,512,852	2,591,704	0	0
DEBT - FINANCING - PRINCIPAL	3,279,007	3,707,378	0	0
TRANSFER TO RESERVE FUND	1,935,756	2,182,631	493,422	467,107
TRANSFER TO OTHER GOV'T/AGENCIES	3,264,486	3,352,008	65,000	123,174
TOTAL OPERATING EXPENDITURES	23,941,000	26,400,269	7,581,609	9,014,187
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	1,584,940	2,980,930	706,930	775,020
TRANSFERS FROM RESERVES	(1,205,850)	(2,241,975)	(60,000)	(89,000)
CAPITAL GRANTS AND OTHER	(2,730)	(500,000)	(627,470)	(627,470)
NEW BORROWING	0	0	0	0
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	376,360	238,955	19,460	58,550
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	2,947,962	1,596,156	1,601,065	1,462,923
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	0
TRANSFER FROM APPROPRIATED SURPLUS	(585,595)	(622,405)	(865,577)	(361,830)
PRIOR YEARS (SURPLUS) DEFICIT	(2,362,364)	(973,751)	(735,490)	(1,101,094)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	3	0	(2)	(1)



GENERAL REVENUE FUND
2022 Proposed Budget

	REGIONAL & Budget 2021	COMM UTILITIES Budget 2022	RECREATION & Budget 2021	PARKS SERVICES Budget 2022
OPERATING REVENUES				
TAX REQUISITION	(23,063,125)	(25,128,924)	(12,933,482)	(14,565,052)
OPERATING GRANTS	(421,475)	(4,504,234)	(964,014)	(456,451)
OPERATING REVENUE	(18,221,338)	(19,407,393)	(1,038,670)	(1,511,633)
OTHER REVENUE	(2,354,342)	(2,734,548)	(322,147)	(218,920)
TOTAL OPERATING REVENUES	(44,060,280)	(51,775,099)	(15,258,313)	(16,752,056)
OPERATING EXPENDITURES				
OFFICE OPERATING	2,543,852	3,035,195	702,210	1,011,806
COMMUNITY GRANTS	0	0	0	0
LEGISLATIVE	0	0	1,100	1,100
PROFESSIONAL FEES	2,087,103	2,509,890	668,544	885,370
BUILDING - OPER & MAINT	2,274,798	2,435,113	768,025	816,703
VEH & EQUIP - OPER & MAINT	1,887,066	2,396,428	229,415	248,337
OTHER OPERATING COSTS	14,211,345	16,396,417	1,570,271	1,754,941
WAGES & BENEFITS	10,606,727	11,395,652	5,476,228	6,270,814
PROGRAM COSTS	325,508	317,708	612,265	727,799
DEBT - FINANCING - INTEREST	1,402,910	1,451,872	418,238	508,572
DEBT - FINANCING - PRINCIPAL	2,209,078	2,282,036	418,311	418,436
TRANSFER TO RESERVE FUND	10,848,398	9,341,763	4,030,991	3,259,990
TRANSFER TO OTHER GOV'T/AGENCIES	0	3,936,103	2,577,657	2,754,466
TOTAL OPERATING EXPENDITURES	48,396,785	55,498,177	17,473,255	18,658,334
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	44,866,650	44,142,651	14,973,892	21,643,013
TRANSFERS FROM RESERVES	(30,751,005)	(34,535,150)	(6,196,923)	(5,155,882)
CAPITAL GRANTS AND OTHER	(2,240,829)	(1,742,239)	(7,053,165)	(5,376,273)
NEW BORROWING	(8,842,461)	(3,535,899)	(1,000,000)	(10,339,017)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	3,032,355	4,329,363	723,804	771,841
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	7,368,860	8,052,441	2,938,746	2,678,119
TRANSFER TO APPROPRIATED SURPLUS	0	0	36,000	0
TRANSFER FROM APPROPRIATED SURPLUS	(2,029,791)	(2,457,933)	(481,038)	(1,269,357)
PRIOR YEARS (SURPLUS) DEFICIT	(5,339,040)	(5,594,477)	(2,493,713)	(1,408,756)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	29	31	(5)	6



GENERAL REVENUE FUND
2022 Proposed Budget

	TRANSIT & Budget 2021	EMERGENCY SERVICES Budget 2022	TOTAL Budget 2021	PROPOSED Budget 2022	BUDGET % Change
OPERATING REVENUES					
TAX REQUISITION	(19,657,840)	(21,522,618)	(64,910,783)	(72,197,358)	11.2%
OPERATING GRANTS	(12,505,883)	(10,170,891)	(16,090,301)	(17,001,917)	
OPERATING REVENUE	(4,046,905)	(4,140,133)	(24,641,703)	(26,598,715)	
OTHER REVENUE	(2,469,639)	(6,497,715)	(19,725,475)	(27,713,404)	
TOTAL OPERATING REVENUES	(38,680,267)	(42,331,357)	(125,368,262)	(143,511,394)	
OPERATING EXPENDITURES					
OFFICE OPERATING	2,271,088	2,978,444	6,323,312	7,990,539	
COMMUNITY GRANTS	0	0	119,250	228,250	
LEGISLATIVE	0	0	843,024	1,047,879	
PROFESSIONAL FEES	943,150	667,242	7,080,043	7,547,769	
BUILDING - OPER & MAINT	630,358	737,850	4,270,154	5,199,642	
VEH & EQUIP - OPER & MAINT	5,549,582	7,001,740	8,446,072	10,833,969	
OTHER OPERATING COSTS	5,918,521	6,755,268	24,933,943	27,640,304	
WAGES & BENEFITS	15,858,964	17,748,878	41,784,060	47,174,540	
PROGRAM COSTS	25,000	11,115	1,333,348	1,431,372	
DEBT - FINANCING - INTEREST	204,472	235,164	4,538,472	4,787,312	
DEBT - FINANCING - PRINCIPAL	274,882	277,110	6,181,278	6,684,960	
TRANSFER TO RESERVE FUND	6,801,257	1,516,249	24,109,824	16,767,740	
TRANSFER TO OTHER GOV'T/AGENCIES	3,689,800	6,917,192	9,596,943	17,082,943	
TOTAL OPERATING EXPENDITURES	42,167,074	44,846,252	139,559,723	154,417,219	10.6%
CAPITAL ASSET EXPENDITURES					
CAPITAL EXPENDITURES	13,136,369	11,505,566	75,268,781	81,047,180	
TRANSFERS FROM RESERVES	(7,049,294)	(3,852,804)	(45,263,072)	(45,874,811)	
CAPITAL GRANTS AND OTHER	(1,921,815)	(953,085)	(11,846,009)	(9,199,067)	
NEW BORROWING	(4,000,000)	(6,529,724)	(13,842,461)	(20,404,640)	
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	165,260	169,953	4,317,239	5,568,662	
ACCUMULATED SURPLUS					
NET (SURPLUS) DEFICIT	3,652,067	2,684,848	18,508,700	16,474,487	
TRANSFER TO APPROPRIATED SURPLUS	0	0	36,000	0	
TRANSFER FROM APPROPRIATED SURPLUS	(302,382)	(450,307)	(4,264,383)	(5,161,832)	
PRIOR YEARS (SURPLUS) DEFICIT	(3,349,683)	(2,234,543)	(14,280,290)	(11,312,621)	
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFICIT	2	(2)	27	34	

**CONSOLIDATED FINANCIAL PLAN
2022 to 2026**

	2021 Budget	2022 Proposed	2023	2024	2025	2026	Total
Operating Revenues		11.2%	13.0%	8.4%	7.6%	5.8%	
Property taxes	(59,009,900)	(66,096,498)	(74,944,497)	(81,320,243)	(87,604,117)	(92,745,731)	(402,711,086)
Parcel taxes	(5,900,883)	(6,100,860)	(6,659,910)	(7,114,486)	(7,522,497)	(7,892,386)	(35,290,139)
	(64,910,783)	(72,197,358)	(81,604,407)	(88,434,729)	(95,126,614)	(100,638,117)	(438,001,225)
Municipal agreements	(48,321)	(54,844)	(55,718)	(58,933)	(59,046)	(62,361)	(290,902)
Operations	(3,580,232)	(4,247,892)	(4,492,380)	(4,613,751)	(4,741,430)	(4,988,653)	(23,084,106)
Interest income	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Transit fares	(3,955,836)	(4,047,307)	(4,830,962)	(5,232,142)	(5,652,559)	(5,915,375)	(25,678,345)
Landfill tipping fees	(9,650,000)	(9,900,000)	(9,900,000)	(9,697,227)	(9,842,849)	(9,695,842)	(49,035,918)
Recreation fees	(427,388)	(582,463)	(659,241)	(664,626)	(669,816)	(675,354)	(3,251,500)
Recreation facility rentals	(318,127)	(454,190)	(613,784)	(639,622)	(672,151)	(700,898)	(3,080,645)
Recreation vending sales	(2,500)	(2,800)	(4,331)	(4,332)	(4,333)	(4,334)	(20,130)
Recreation concession	(2,250)	(5,500)	(8,815)	(8,815)	(8,815)	(8,815)	(40,760)
Recreation other	(271,900)	(442,800)	(573,382)	(579,436)	(812,045)	(818,901)	(3,226,564)
Utility user fees	(6,385,148)	(6,860,921)	(7,065,464)	(7,310,142)	(7,528,155)	(7,786,705)	(36,551,387)
Operating grants	(12,004,389)	(15,629,620)	(11,975,224)	(13,699,336)	(15,563,051)	(16,468,780)	(73,336,011)
Grants other	(3,911,425)	(973,454)	(5,923)	(5,923)	(5,923)	(5,923)	(997,146)
Grants in lieu of taxes	(174,487)	(398,843)	(398,843)	(398,843)	(398,843)	(398,843)	(1,994,215)
Interdepartmental recoveries	(10,644,781)	(13,513,839)	(14,095,971)	(14,800,086)	(15,179,124)	(15,756,168)	(73,345,188)
Miscellaneous	(8,830,695)	(13,949,566)	(11,178,689)	(10,878,550)	(10,226,578)	(9,836,303)	(56,069,686)
Total Operating Revenues	(125,368,262)	(143,511,397)	(147,713,134)	(157,276,493)	(166,741,332)	(174,011,372)	(789,253,728)
Operating Expenditures							
Administration	6,323,302	7,990,533	8,940,808	9,573,199	10,121,889	10,633,266	47,259,695
Community grants	119,250	228,250	128,250	128,250	128,250	128,250	741,250
Legislative	843,024	1,047,879	827,589	852,384	877,922	1,086,731	4,692,505
Professional fees	7,080,043	7,547,769	4,734,098	4,372,333	4,351,988	4,531,998	25,538,186
Building ops	4,270,151	5,199,638	5,203,618	5,411,245	5,582,091	5,782,058	27,178,650
Veh & Equip ops	8,446,060	10,833,963	10,523,084	10,836,890	11,202,108	11,475,272	54,871,317
Operating costs	24,933,936	27,640,291	27,535,353	30,332,721	33,328,149	35,730,237	154,566,751
Program costs	1,333,348	1,431,372	1,375,495	1,395,442	1,415,864	1,406,775	7,024,948
Wages & benefits	41,784,067	47,174,538	50,157,187	52,463,342	55,777,752	57,199,701	262,772,520
Transfer to other gov/org	9,596,943	17,082,943	10,549,268	10,197,442	10,460,959	10,750,106	59,040,718
Contributions to reserve funds	24,109,823	16,767,740	12,936,850	14,932,322	15,061,528	16,256,914	75,955,354
Debt interest	4,396,716	4,583,266	4,339,119	4,159,140	4,151,107	4,157,767	21,390,399
Total Operating Expenditures	133,236,663	147,528,182	137,250,719	144,654,710	152,459,607	159,139,075	741,032,293
Operating (surplus)/deficit	7,868,401	4,016,785	(10,462,415)	(12,621,783)	(14,281,725)	(14,872,297)	(48,221,435)
Capital Asset Expenditures							
Capital expenditures	75,268,781	81,047,180	53,085,404	57,523,257	35,702,857	26,696,807	254,055,505
Transfer from reserves	(45,263,072)	(45,874,811)	(35,217,353)	(16,850,289)	(14,512,412)	(17,944,171)	(130,399,036)
Grants and other	(11,846,009)	(9,199,067)	(387,875)			(162,000)	(9,748,942)
New borrowing	(13,842,461)	(20,404,640)	(15,306,824)	(37,343,120)	(19,025,642)	(6,653,528)	(98,733,754)
Net Capital Assets funded from Operations	4,317,239	5,568,662	2,173,352	3,329,848	2,164,803	1,937,108	15,173,773
Capital Financing Charges							
Existing debt (principal)	6,181,278	6,684,960	6,704,771	6,337,095	6,352,502	5,769,738	31,849,066
New debt (principal & interest)	141,755	204,046	1,584,292	2,954,840	5,764,420	7,165,451	17,673,049
Total Capital Financing Charges	6,323,033	6,889,006	8,289,063	9,291,935	12,116,922	12,935,189	49,522,115
Net (surplus)/deficit for the year	18,508,673	16,474,453					16,474,453
Less: Transfer to appropriated surplus	36,000						
Add: Transfer from appropriated surplus	(4,264,383)	(5,161,832)					(5,161,832)
Add: Prior year (surplus) / deficit	(14,280,290)	(11,312,621)					(11,312,621)
(Surplus) applied to future years							



**2022
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
2022 Total Requisition	\$ 27,976,700	\$ 1,032,643	\$ 6,627,724	\$ 4,775,502	\$ 2,695,682	\$ 1,802,995	\$ 1,491,855	\$ 3,383,969	\$ 3,220,028	\$ 3,808,960	\$ 2,205,270
2021 Total Requisition	\$ 25,668,848	\$ 939,431	\$ 5,975,515	\$ 4,232,754	\$ 2,391,295	\$ 1,655,323	\$ 1,325,770	\$ 2,804,961	\$ 2,681,435	\$ 3,306,224	\$ 1,946,055
Change from prior year	\$ 2,307,852	\$ 93,212	\$ 652,209	\$ 542,748	\$ 304,387	\$ 147,672	\$ 166,085	\$ 579,008	\$ 538,593	\$ 502,736	\$ 259,215
General Services Property Tax											
2022	\$ 81.58	\$ 55.28	\$ 111.60	\$ 101.80	\$ 102.84	\$ 71.38	\$ 92.40	\$ 79.95	\$ 105.29	\$ 99.95	\$ 96.71
2021	\$ 93.62	\$ 66.22	\$ 128.52	\$ 118.85	\$ 116.09	\$ 86.16	\$ 94.99	\$ 88.84	\$ 117.56	\$ 120.39	\$ 110.28
Change per \$100,000	\$ (12.04)	\$ (10.94)	\$ (16.93)	\$ (17.05)	\$ (13.25)	\$ (14.78)	\$ (2.59)	\$ (8.90)	\$ (12.27)	\$ (20.44)	\$ (13.57)
Regional Parcel Taxes											
2022	\$ 14.00	\$ 14.00	\$ 18.63	\$ 18.63	\$ 14.00	\$ 14.00	\$ 14.00	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63
2021	\$ 32.00	\$ 32.00	\$ 38.70	\$ 38.70	\$ 32.00	\$ 32.00	\$ 32.00	\$ 36.63	\$ 36.63	\$ 36.63	\$ 36.63
Change per property	\$ (18.00)	\$ (18.00)	\$ (20.07)	\$ (20.07)	\$ (18.00)	\$ (18.00)	\$ (18.00)	\$ (17.99)	\$ (17.99)	\$ (17.99)	\$ (17.99)
2022 Average Residential Value											
2022 Average Residential Value	\$ 688,563	\$ 1,046,409	\$ 669,603	\$ 877,310	\$ 704,866	\$ 620,109	\$ 938,065	\$ 1,133,873	\$ 693,016	\$ 942,810	\$ 807,643
2021 Average Residential Value	\$ 525,581	\$ 765,131	\$ 503,309	\$ 637,399	\$ 534,766	\$ 449,037	\$ 700,256	\$ 824,946	\$ 473,181	\$ 657,246	\$ 591,053
2022 RDN Property Tax based on average residential value	\$ 576	\$ 592	\$ 766	\$ 912	\$ 739	\$ 457	\$ 881	\$ 925	\$ 748	\$ 961	\$ 800
2021 RDN Property Tax based on average residential value	\$ 524	\$ 539	\$ 686	\$ 796	\$ 653	\$ 419	\$ 697	\$ 770	\$ 593	\$ 828	\$ 688
Change for average residential value	\$ 52	\$ 54	\$ 80	\$ 116	\$ 86	\$ 38	\$ 184	\$ 156	\$ 155	\$ 133	\$ 112

**REGIONAL DISTRICT OF NANAIMO
FORECAST OF RESIDENTIAL TAX RATES
2022 to 2026
(BASED ON 2022 AVERAGE RESIDENTIAL VALUE)**

JURISDICTION	2022 Average Residential Value	2021	2022	2023	2024	2025	2026
City of Nanaimo	\$688,563	\$524	\$576	\$653	\$721	\$785	\$826
Dollar Change		\$32	\$52	\$78	\$67	\$64	\$41
% change		7%	10%	14%	10%	9%	5%
District of Lantzville	\$1,046,409	\$539	\$592	\$644	\$676	\$714	\$745
Dollar Change		(\$10)	\$54	\$51	\$32	\$38	\$31
% change		(2%)	10%	9%	5%	6%	4%
City of Parksville	\$669,603	\$686	\$766	\$832	\$881	\$919	\$952
Dollar Change		\$10	\$80	\$66	\$50	\$37	\$33
% change		1%	12%	9%	6%	4%	4%
Town of Qualicum Beach	\$877,310	\$796	\$912	\$991	\$1,056	\$1,100	\$1,137
Dollar Change		\$44	\$115	\$80	\$65	\$44	\$37
% change		6%	15%	9%	7%	4%	3%
Electoral Area A	\$704,866	\$653	\$739	\$812	\$829	\$855	\$870
Dollar Change		\$13	\$86	\$73	\$17	\$26	\$16
% change		2%	13%	10%	2%	3%	2%
Electoral Area B	\$620,109	\$419	\$457	\$495	\$490	\$493	\$501
Dollar Change		\$5	\$38	\$38	(\$5)	\$3	\$8
% change		1%	9%	8%	(1%)	1%	2%
Electoral Area C	\$938,065	\$697	\$881	\$980	\$993	\$1,015	\$1,037
Dollar Change		(\$21)	\$184	\$99	\$13	\$22	\$23
% change		(3%)	26%	11%	1%	2%	2%
Electoral Area E	\$1,133,873	\$770	\$925	\$1,036	\$1,047	\$1,063	\$1,088
Dollar Change		\$37	\$156	\$111	\$11	\$16	\$25
% change		5%	20%	12%	1%	2%	2%
Electoral Area F	\$693,016	\$592	\$748	\$784	\$809	\$821	\$834
Dollar Change		\$17	\$156	\$36	\$25	\$12	\$13
% change		3%	26%	5%	3%	2%	2%
Electoral Area G	\$942,810	\$828	\$961	\$1,105	\$1,111	\$1,134	\$1,155
Dollar Change		\$14	\$133	\$144	\$6	\$23	\$21
% change		2%	16%	15%	1%	2%	2%
Electoral Area H	\$807,643	\$688	\$800	\$893	\$933	\$965	\$983
Dollar Change		\$24	\$111	\$93	\$40	\$32	\$18
% change		4%	16%	12%	5%	3%	2%



**2022 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2021 Final	2022 Amended	Change from 2021	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo	25,668,848	27,976,700	2,307,852 9.0%	1,763,808 6.9%	0 0.0%	544,044 2.1%
General Services Tax cost per \$100,000	\$93.62	\$81.58				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
	\$125.62	\$95.58				
Change from previous year	\$3.31	(\$30.04)				
District of Lantzville	939,431	1,032,643	93,212 9.9%	46,283 4.9%	23,588 2.5%	23,341 2.5%
General Services Tax cost per \$100,000	\$66.22	\$55.28				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
	\$98.22	\$69.28				
Change from previous year	(\$5.29)	(\$28.94)				
City of Parksville	5,975,515	6,627,724	652,209 10.9%	387,338 6.5%	(2,074) (0.0%)	266,945 4.5%
General Services Tax cost per \$100,000	\$128.52	\$111.60				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
District 69 Community Justice	\$6.70	\$4.63				
	\$167.22	\$130.23				
Change from previous year	(\$3.68)	(\$37.00)				
Town of Qualicum Beach	4,232,754	4,775,502	542,748 12.8%	275,760 6.5%	2,569 0.1%	264,419 6.2%
General Services Tax cost per \$100,000	\$118.85	\$101.80				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
District 69 Community Justice	\$6.70	\$4.63				
	\$157.55	\$120.43				
Change from previous year	\$1.83	(\$37.12)				



**2022 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2021 Final	2022 Amended	Change from 2021	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	2,391,295	2,695,682	304,387 12.7%	205,217 8.6%	36,632 1.5%	62,538 2.6%
General Services Tax cost per \$100,000	\$116.09	\$102.84				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
	\$148.09	\$116.84				
Change from previous year	(\$5.14)	(\$31.25)				
Electoral Area B	1,655,323	1,802,995	147,672 8.9%	50,147 3.0%	20,200 1.2%	77,325 4.7%
General Services Tax cost per \$100,000	\$86.16	\$71.38				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
	\$118.16	\$85.38				
Change from previous year	(\$5.08)	(\$32.78)				
Electoral Area C	1,325,770	1,491,855	166,085 12.5%	57,517 4.3%	4,859 0.4%	103,709 7.8%
General Services Tax cost per \$100,000	\$94.99	\$92.40				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
	\$126.99	\$106.40				
Change from previous year	(\$6.55)	(\$20.59)				
Electoral Area E	2,804,961	3,383,969	579,008 20.6%	120,793 4.3%	35,050 1.2%	423,165 15.1%
General Services Tax cost per \$100,000	\$88.84	\$79.95				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
Economic Development Northern Community	(\$2.08)	\$0.00				
District 69 Community Justice	\$6.70	\$4.63				
	\$125.47	\$98.58				
Change from previous year	(\$2.33)	(\$26.89)				



**2022 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2021 Final	2022 Amended	Change from 2021	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	2,681,435	3,220,028	538,593 20.1%	246,767 9.2%	24,268 0.9%	267,558 10.0%
General Services Tax cost per \$100,000	\$117.56	\$105.29				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
Economic Development Northern Community	(\$2.08)	\$0.00				
District 69 Community Justice	\$6.70	\$4.63				
	\$154.18	\$123.92				
Change from previous year	(\$3.96)	(\$30.27)				
Electoral Area G	3,306,224	3,808,960	502,736 15.2%	113,081 3.4%	45,482 1.4%	344,173 10.4%
General Services Tax cost per \$100,000	\$120.39	\$99.95				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
Economic Development Northern Community	(\$2.08)	\$0.00				
District 69 Community Justice	\$6.70	\$4.63				
	\$157.02	\$118.58				
Change from previous year	(\$3.13)	(\$38.43)				
Electoral Area H	1,946,055	2,205,270	259,215 13.3%	67,371 3.5%	11,504 0.6%	180,340 9.3%
General Services Tax cost per \$100,000	\$110.28	\$96.71				
Regional Parcel Taxes						
Regional Parks	\$20.00	\$0.00				
Drinking Water/Watershed Protection	\$12.00	\$14.00				
Economic Development Northern Community	(\$2.08)	\$0.00				
District 69 Community Justice	\$6.70	\$4.63				
	\$146.90	\$115.34				
Change from previous year	(\$0.98)	(\$31.57)				
General Services Tax Revenues	52,927,611	59,021,328				
Change from previous year	4.0%	11.5%				
Local Services Tax Revenues	11,983,172	13,176,030				
Tax Revenues	64,910,783	72,197,358				
Change from previous year	4.4%	11.2%				

**2022 BUDGET
ANALYSIS OF CHANGES IN GENERAL PROPERTY TAX**

	%		
	Change		
Tax Revenues 2021		64,910,783	
Changed service levels			
Legislative Services		774,279	Implementation of Network Security Program Review Recommendations (\$303,367), Information Management Program (IM) enhancement (\$164,101), physical security assessment (\$75,000), enhanced onsite security coverage (\$25,681), facility space planning (\$50,000), building condition assessment (\$10,000), Sustainable Procurement Policy (\$75,000), and Asset Management (\$71,130)
Community Grants		115,000	One-time community grant for Arrowsmith Search and Rescue (\$100,000) and EA F contribution for fire departments and emergency services (\$15,000)
Feasibility Studies/Referendums		148,867	Electoral Area F Governance Study (\$138,867) and new transfer to feasibility reserve in Area C (\$10,000)
Electoral Area Community and Long Range Planning		110,000	Bylaw 500 update and review (\$110,000)
Area A Recreation		118,945	Re-establishment of recreation services in Area A including recreation programmer
Regional Parks Operations		302,000	Operating impacts related to Qualicum to ACRD Trail project and Tree Fire Risk and Invasive Species Management Policy
Southern Wastewater Treatment		195,970	Operating impact related to Nanaimo Pollution Control Centre and capital program approved by the Board
Northern Wastewater Treatment		410,575	Capital and operating impact of French Creek Pollution Control Centre expansion project and increased contributions to reserves for future capital projects
Drinking Water and Watershed Protection		140,000	Regional rainwater management, quantifying watershed natural assets, and ecosystem services
Solid Waste Management		122,046	Implementation of new solid waste management plan programs approved by the Board
Southern Community Transit		896,400	5,000 conventional hours and 2,000 custom hours proposed service expansion effective September 2022 as part of overall 27,500 service hours expansion over 3 years and building reserve for future expansions
	5.1%	3,334,082	
Changes for Other Jurisdictions			
D68 E911		(42,529)	Cost savings associated with transition of Central Island 911 service to the City of Surrey
D69 E911		15,434	Anticipated increase in transfer to NI 911 Partnership pending information from NI 911 Corp
Southern Community - Facilities & Sportsfield agreement		114,102	Actual numbers from City of Nanaimo
Northern Community - Sportsfield agreement		32,263	Actual numbers from Parksville and Qualicum Beach
Vancouver Island Regional Library		82,808	Estimated RDN share = 2.9% pending budget information from VIRL
	0.3%	202,078	
Changes within existing service levels			
Electoral Areas Admin/Building Policy & Advice		205,767	Impact of inflation and adjustment for share of bylaw enforcement and building inspection services
Electoral Area Community and Long Range Planning		410,302	Impact of inflation, additional staffing, and property management software updating costs
Community and Regional Parks Operations		492,546	Morden Colliery Bridge feasibility study, additional staffing and transfers to reserves for future capital projects
Economic Development - Southern Community		127,847	Impact of prior year tax requisition refund to Areas A and C
Ravensong Aquatic Centre		280,462	Increase in contributions to reserves for planned expansion in 2023
Oceanside Place		80,490	2022 costs returning to pre-pandemic operational levels
Northern Community Recreation		290,797	Temporary recreation programmer and inclusion worker and increased program costs
Northern Wastewater Treatment		130,393	Increase in operating costs related to general inflation, additional staffing, and transfer to reserves for future capital projects
Southern Community Transit		336,148	General operating cost increases and inflationary impact
Other increases/decreases		202,805	Cumulative other changes over 107 services
	3.9%	2,557,557	
Local Services Property/Parcel Tax Revenues - Change			
	1.8%	1,192,858	Largest changes explained on next page
Tax Revenues 2022		72,197,358	
Total Annual 2022 Tax Revenues		72,197,358	
Total Annual 2021 Tax Revenues		64,910,783	
Change	11.2%	7,286,575	

**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.**

**2022 BUDGET
ANALYSIS OF CHANGES IN GENERAL PROPERTY TAX**

%

Change

Local Services Property/Parcel Tax Revenues 2022 - Change

Local Service Area Property/Parcel taxes 2022	13,176,030
Local Service Area Property/Parcel taxes 2021	<u>11,983,172</u>
Change from 2021	1,192,858

Local Services Property/Parcel Tax Revenues 2022 - Largest Changes

Nanoose Peninsula Water	180,693	Increased operating costs and inflationary impact
Nanoose Bulk Water	24,360	Increased contribution to reserves
French Creek Sewer	116,764	Increase in sewer utility requisition and inflationary impact
Fairwinds Sewer/Nanoose Wastewater	119,901	Nanoose Wastewater Secondary treatment project
Barclay Crescent Sewer	23,825	Increase in sewer utility requisition and inflationary impact
Coombs-Hilliers Fire Service	113,933	Increased building and operating costs
Errington Fire Service	69,551	Increased operating costs and contribution to reserves
Dashwood Fire Service	73,182	Impact of inflation and increased operating costs
Meadowood Fire Service	42,456	Impact of prior year refund due to reduced debt interest rate
Extension Fire Service	27,257	Increased operating costs and inflationary impact
Bow Horn Bay Fire Service	90,991	Impact of inflation and hydrant maintenance agreement with waterworks districts
Other increases/decreases	309,945	Cumulative other changes
	<u>1,192,858</u>	



2022 BUDGET

SUMMARY OF CHANGES IN EXISTING SERVICES

	Electoral Areas Admin/Building Policy & Advice	Southern Economic Development	Electoral Area Planning	Wastewater Treatment (Northern)	Oceanside Place	Ravensong Aquatic Centre	Regional Parks Operations	Community Parks	Northern Community Recreation	Southern Community Transit	Other Cumulative Changes	Total
City of Nanaimo							87,520			338,973	117,551	544,044
District of Lantzville							10,259			(6,672)	19,754	23,341
City Of Parksville				60,743	14,837	66,813	29,636		60,912		34,004	266,945
Town of Qualicum Beach				69,650	13,439	70,973	25,488		55,991		28,878	264,419
Electoral Area A	23,532	68,381	52,622				4,257	12,032		2,014	(100,300)	62,538
Electoral Area B	27,499	2,266					19,640	14,973			12,947	77,325
Electoral Area C	8,643	57,200	11,697				17,197	19,256		1,833	(12,117)	103,709
Electoral Area E	46,113		105,887		14,912		35,976	113,450	54,818		52,009	423,165
Electoral Area F	32,849		78,430		11,198	51,582	7,710	36,677	38,943		10,169	267,558
Electoral Area G	45,239		111,324		22,870	67,118	21,609	(22,870)	54,945		43,938	344,173
Electoral Area H	21,892		50,342		3,234	23,976	16,293	43,443	25,188		(4,028)	180,340
	205,767	127,847	410,302	130,393	80,490	280,462	275,585	216,961	290,797	336,148	202,805	2,557,557



**2022 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	(7,340)		30,928			23,588
City Of Parksville		(2,074)				(2,074)
Town of Qualicum Beach		2,569				2,569
Electoral Area A	(12,470)		48,097		1,005	36,632
Electoral Area B	(9,420)		13,693		15,927	20,200
Electoral Area C	(13,299)		21,384		(3,226)	4,859
Electoral Area E		4,548		7,344	23,158	35,050
Electoral Area F		2,987		9,812	11,469	24,268
Electoral Area G		7,213		12,219	26,050	45,482
Electoral Area H		191		2,888	8,425	11,504
	(42,529)	15,434	114,102	32,263	82,808	202,078



**2022 BUDGET
SUMMARY OF NEW/CHANGED SERVICES LEVELS**

	Legislative	Electoral Area Community and Long Range Planning	Feasibility Studies	Northern Community Wastewater Services	Community Grants	Drinking Water Parcel Tax	Regional Parks Operations	Electoral Area A Recreation	Southern Community Wastewater Services	Solid Waste Management	Transportation Services	Total Change
City of Nanaimo	394,778					71,648	166,042		193,579	67,102	870,659	1,763,808
District of Lantzville	21,485					3,190	7,594		2,391	3,069	8,554	46,283
City of Parksville	68,354			244,593	24,693	13,900	25,495			10,303		387,338
Town of Qualicum Beach	54,085			165,982	19,538	9,695	18,844			7,616		275,760
Electoral Area A	30,285	16,268				5,700	12,577	118,945		5,083	16,359	205,217
Electoral Area B	29,041					7,518	9,677			3,911		50,147
Electoral Area C	21,869	11,748	10,000			2,896	7,247			2,929	828	57,517
Electoral Area E	48,982	25,365			17,694	6,869	15,585			6,298		120,793
Electoral Area F	35,274	18,948	138,867		27,742	5,989	14,206			5,741		246,767
Electoral Area G	43,909	23,587			15,862	7,546	15,794			6,383		113,081
Electoral Area H	26,217	14,084			9,471	5,049	8,939			3,611		67,371
	774,279	110,000	148,867	410,575	115,000	140,000	302,000	118,945	195,970	122,046	896,400	3,334,082

Summary of Tax Requisition By Service

	2021 FINAL	2022 Approved Dec 14 2021	2022 Amended Mar 01 2022	2022 Amended Mar 08 2022	Change from 2022 Amended Mar 01 2022 \$	Change from 2022 Amended Mar 01 2022 %	Change from 2021 \$	Change from 2021 %
CORPORATE SERVICES								
Legislative Services	2,870,472	3,439,475	3,439,475	3,439,475	0	0.0%	569,003	19.8%
House Numbering	20,410	20,395	20,395	20,395	0	0.0%	(15)	(0.1%)
Electoral Areas Admin/Building Policy & Advice	699,661	905,428	905,428	905,428	0	0.0%	205,767	29.4%
Community Grants	115,813	140,259	241,487	256,487	15,000	6.2%	140,674	121.5%
Feasibility Studies/Referendums	97,750	246,617	246,617	246,617	0	0.0%	148,867	152.3%
	3,804,106	4,752,174	4,853,402	4,868,402				
PLANNING AND DEVELOPMENT								
Electoral Area Community & Long Range Planning	1,923,463	2,443,765	2,443,765	2,443,765	0	0.0%	520,302	27.1%
Regional Growth Strategy	921,334	738,398	738,398	738,398	0	0.0%	(182,936)	(19.9%)
Economic Development - Southern Community	(62,847)	65,000	65,000	65,000	0	0.0%	127,847	203.4%
Economic Development - Northern Community	(51,237)	0	0	0	0	0.0%	51,237	100.0%
Animal Control - Area A , B, C, Lantzville	54,875	62,004	61,483	61,483	0	0.0%	6,608	12.0%
Animal Control Area E, G, H	94,996	102,420	98,275	98,275	0	0.0%	3,279	3.5%
Animal Control Area F	25,265	34,469	28,595	28,595	0	0.0%	3,330	13.2%
Hazardous Properties	18,251	26,830	22,965	22,965	0	0.0%	4,714	25.8%
Unightly Premises	13,202	24,511	21,798	21,798	0	0.0%	8,596	65.1%
Noise Control	73,730	125,997	108,075	108,075	0	0.0%	34,345	46.6%
	3,011,032	3,623,394	3,588,354	3,588,354				
RECREATION & PARKS								
Ravensong Aquatic Centre	2,804,620	3,085,082	3,085,082	3,085,082	0	0.0%	280,462	10.0%
Oceanside Place	2,007,669	2,088,159	2,088,159	2,088,159	0	0.0%	80,490	4.0%
Northern Community Recreation	1,214,249	1,505,046	1,505,046	1,505,046	0	0.0%	290,797	23.9%
Gabriola Island Recreation	109,699	123,709	119,755	119,755	0	0.0%	10,056	9.2%
Area A Recreation & Culture	233,699	257,123	257,123	257,123	0	0.0%	23,424	10.0%
Port Theatre/Cultural Centre Contribution	95,464	96,094	96,094	96,094	0	0.0%	630	0.7%
Regional Parks	0	0	3,798,362	3,798,362	0	0.0%	582,385	18.1%
Regional Parks - operating	1,811,797	2,389,382	0	0	0	0.0%	0	0.0%
Regional Parks - acquisition & capital	1,404,180	1,408,980	0	0	0	0.0%	0	0.0%
Electoral Areas Community Parks	1,664,814	1,944,851	1,881,775	1,881,775	0	0.0%	216,961	13.0%
	11,346,191	12,898,426	12,831,396	12,831,396				
REGIONAL & COMMUNITY UTILITIES								
Southern Wastewater Treatment	9,798,516	10,288,442	10,288,442	10,288,442	0	0.0%	489,926	5.0%
Northern Wastewater Treatment	4,352,605	4,893,573	4,893,573	4,893,573	0	0.0%	540,968	12.4%
Liquid Waste Management Planning	185,872	197,024	197,024	197,024	0	0.0%	11,152	6.0%
Drinking Water/Watershed Protection	842,508	986,286	993,006	993,006	0	0.0%	150,498	17.9%
Solid Waste Management & Disposal	1,220,463	1,379,123	1,379,123	1,379,123	0	0.0%	158,660	13.0%
EV Charging Stations	0	10,118	10,118	10,118	0	0.0%	10,118	NEW
	16,399,964	17,754,566	17,761,286	17,761,286				
TRANSIT & EMERGENCY SERVICES								
Southern Community Transit	11,204,978	12,437,526	12,437,526	12,437,526	0	0.0%	1,232,548	11.0%
Northern Community Transit	1,500,949	1,681,064	1,681,064	1,681,064	0	0.0%	180,115	12.0%
Descanso Bay Emergency Wharf	15,535	17,490	17,490	17,490	0	0.0%	1,955	12.6%
Gabriola Transit contribution	143,002	149,211	149,211	149,211	0	0.0%	6,209	4.3%
Gabriola Taxi Saver	0	8,705	8,705	8,705	0	0.0%	8,705	100.0%
Emergency Planning	393,578	405,385	405,385	405,385	0	0.0%	11,807	3.0%
District 68 Search & Rescue	54,930	53,312	52,051	52,051	0	0.0%	(2,879)	(5.2%)
District 69 Marine Search & Rescue	9,000	17,700	17,700	17,700	0	0.0%	8,700	96.7%
District 69 Land Search & Rescue	10,500	17,272	17,272	17,272	0	0.0%	6,772	64.5%
Southern Restorative Justice/Victim Services	21,500	21,420	21,420	21,420	0	0.0%	(80)	(0.4%)
Northern Community Justice	165,498	115,141	115,141	115,141	0	0.0%	(50,357)	(30.4%)
	13,519,470	14,924,226	14,922,965	14,922,965				
GENERAL TAXATION FOR OTHER JURISDICTIONS								
SD 68 Emergency 911	162,226	127,921	119,697	119,697	0	0.0%	(42,529)	(26.2%)
SD 69 Emergency 911	656,131	682,899	665,009	671,565	6,556	1.0%	15,434	2.3%
Southern Community Recreation	1,271,458	1,455,828	1,385,560	1,385,560	0	0.0%	114,102	8.2%
Northern Community Sportsfield Agreement	315,833	331,096	348,096	348,096	0	0.0%	32,263	9.3%
Vancouver Island Regional Library	2,441,200	2,514,435	2,524,008	2,524,008	0	0.0%	82,808	3.3%
	4,846,848	5,112,179	5,042,370	5,048,926				
GENERAL SERVICES PROPERTY TAX REVENUES								
Change from previous year	52,927,611	59,064,965	58,999,773	59,021,329				
	4.0%	11.6%	11.5%	11.5%				
LOCAL SERVICE AREA TAX REVENUES								
Duke Point Wastewater Treatment	302,495	338,795	338,795	338,795	0	0.0%	36,300	12.0%
Northern Community Wastewater - other benefitting areas	1,118,929	1,264,034	1,264,034	1,264,034	0	0.0%	145,105	13.0%
Fire Protection Areas	5,320,012	5,853,944	5,808,391	5,808,391	0	0.0%	488,379	9.2%
Streetlighting Service Areas	106,896	100,584	99,775	99,775	0	0.0%	(7,121)	(6.7%)
Stormwater Management	10,649	10,968	7,968	7,968	0	0.0%	(2,681)	(25.2%)
Utility Services	5,124,192	5,657,270	5,657,066	5,657,066	0	0.0%	532,874	10.4%
	11,983,173	13,225,595	13,176,029	13,176,029				
NET PROPERTY TAX REVENUES								
Change from previous year	64,910,784	72,290,560	72,175,802	72,197,358				
	4.4%	11.4%	11.2%	11.2%				

Summary of Tax Requisition By Service

	2021 FINAL	2022 Approved Dec 14 2021	2022 Amended Mar 01 2022	2022 Amended Mar 08 2022	Change from 2022 Amended Mar 01 2022 \$	Change from 2022 Amended Mar 01 2022 %	Change from 2021 \$	Change from 2021 %
ADDITIONAL DETAILS - GENERAL SERVICES								
PORT THEATRE/CULTURAL CENTRE CONTRIBUTION								
Electoral Area A	16,949	17,028	17,028	17,028	0	0.0%	79	0.5%
Electoral Area B	32,957	33,205	33,205	33,205	0	0.0%	248	0.8%
Electoral Area C (Extension)	16,869	17,038	17,038	17,038	0	0.0%	169	1.0%
Electoral Area C (E. Wellington)	4,362	4,382	4,382	4,382	0	0.0%	20	0.5%
Electoral Area E	24,327	24,441	24,441	24,441	0	0.0%	114	0.5%
	95,464	96,094	96,094	96,094				
COMMUNITY PARKS								
Electoral Area A	240,631	252,663	252,663	252,663	0	0.0%	12,032	5.0%
Electoral Area B	340,377	372,441	355,350	355,350	0	0.0%	14,973	4.4%
Electoral Area C (Extension)	78,865	97,290	90,024	90,024	0	0.0%	11,159	14.1%
Electoral Area C (E. Wellington)	96,573	117,776	104,670	104,670	0	0.0%	8,097	8.4%
Electoral Area E	219,203	332,653	332,653	332,653	0	0.0%	113,450	51.8%
Electoral Area F	237,474	274,151	274,151	274,151	0	0.0%	36,677	15.4%
Electoral Area G	217,068	219,811	194,198	194,198	0	0.0%	(22,870)	(10.5%)
Electoral Area H	234,623	278,066	278,066	278,066	0	0.0%	43,443	18.5%
	1,664,814	1,944,851	1,881,775	1,881,775				
ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES								
FIRE PROTECTION								
Nanaimo River Fire (Area C)	17,797	17,262	17,262	17,262	0	0.0%	(535)	(3.0%)
Coombs-Hilliers Fire Volunteer (Area F)	631,828	735,761	745,761	745,761	0	0.0%	113,933	18.0%
Errington Fire Volunteer (Area F, G)	794,933	864,484	864,484	864,484	0	0.0%	69,551	8.7%
Nanoose Bay Fire Volunteer (Area E, G, F)	966,141	979,675	979,675	979,675	0	0.0%	13,534	1.4%
Dashwood Fire Volunteer (Area F, G, H)	845,260	918,442	918,442	918,442	0	0.0%	73,182	8.7%
Dashwood Fire Hall (Area F, G, H)	50,000	47,067	43,743	43,743	0	0.0%	(6,257)	(12.5%)
Meadowood Fire (Area F)	46,701	89,158	89,157	89,157	0	0.0%	42,456	90.9%
Extension Fire Volunteer (Area C)	203,732	230,989	230,989	230,989	0	0.0%	27,257	13.4%
Bow Horn Bay (Area H)	554,313	645,304	645,304	645,304	0	0.0%	90,991	16.4%
Cassidy Waterloo Fire Contract (Area A, C)	225,385	241,162	241,162	241,162	0	0.0%	15,777	7.0%
Wellington Fire Contract (Area C - Pleasant Valley)	95,765	130,207	128,783	128,783	0	0.0%	33,018	34.5%
Parksville (Local) Fire Contract (Area G)	146,193	166,651	166,651	166,651	0	0.0%	20,458	14.0%
French Creek Fire Contract (Area G)	741,964	787,782	736,978	736,978	0	0.0%	(4,986)	(0.7%)
	5,320,012	5,853,944	5,808,391	5,808,391				
STREETLIGHTING								
Rural Areas Streetlighting	20,308	7,948	7,948	7,948	0	0.0%	(12,360)	(60.9%)
Fairwinds Streetlighting	24,910	25,657	25,657	25,657	0	0.0%	747	3.0%
French Creek Village Streetlighting	10,276	51,500	51,500	51,500	0	0.0%	41,224	401.2%
Highway Intersections Streetlighting (French Creek)	2,973	3,062	2,253	2,253	0	0.0%	(720)	(24.2%)
Morningstar Streetlighting	20,074	0	0	0	0	0.0%	(20,074)	(100.0%)
Sandpiper Streetlighting	16,299	0	0	0	0	0.0%	(16,299)	(100.0%)
Hwy # 4 (Area F)	4,682	4,822	4,822	4,822	0	0.0%	140	3.0%
Englishman River Community	7,374	7,595	7,595	7,595	0	0.0%	221	3.0%
	106,896	100,584	99,775	99,775				
NOISE CONTROL								
Noise Control Area A	17,046	27,458	23,061	23,061	0	0.0%	6,015	35.3%
Noise Control Area B	15,397	26,218	21,368	21,368	0	0.0%	5,971	38.8%
Noise Control Area C	10,134	22,445	19,863	19,863	0	0.0%	9,729	96.0%
Noise Control Area E	14,798	25,319	22,243	22,243	0	0.0%	7,445	50.3%
Noise Control Area G	16,355	24,557	21,540	21,540	0	0.0%	5,185	24.1%
	73,730	125,997	108,075	108,075				
UTILITIES								
Englishman River Community Stormwater	5,535	5,701	3,701	3,701	0	0.0%	(1,834)	(33.1%)
Cedar Estates Stormwater	5,114	5,267	4,267	4,267	0	0.0%	(847)	(16.6%)
	10,649	10,968	7,968	7,968				



Summary of Tax Requisition By Service

	2021 FINAL	2022 Approved Dec 14 2021	2022 Amended Mar 01 2022	2022 Amended Mar 08 2022	Change from 2022 Amended Mar 01 2022 \$	Change from 2022 Amended Mar 01 2022 %	Change from 2021 \$	Change from 2021 %	2021	2022	Change
UTILITY SERVICES - PARCEL TAX REVENUES											
WATER UTILITIES											
Nanoose Peninsula (Area E)	1,204,617	1,385,310	1,385,310	1,385,310	0	0.0%	180,693	15.0%	476	539	63
Driftwood (Area E)	5,910	5,941	5,940	5,940	0	0.0%	30	0.5%	455	457	2
Surfside (Area G)	19,542	20,519	20,519	20,519	0	0.0%	977	5.0%	501	526	25
French Creek (Area G)	108,031	118,834	118,834	118,834	0	0.0%	10,803	10.0%	452	497	45
Englishman River Community (Area G)	43,554	52,265	52,265	52,265	0	0.0%	8,711	20.0%	277	333	55
Whiskey Creek Water (Area F)	116,604	122,434	122,434	122,434	0	0.0%	5,830	5.0%	925	972	46
San Pareil Water (Area G)	169,457	177,930	177,930	177,930	0	0.0%	8,473	5.0%	varies	varies	
San Pareil Water (Fire Improvements Debt Levy)	73,935	74,306	74,306	74,306	0	0.0%	371	0.5%	277	278	1
Melrose Place (Area F)	28,990	36,238	36,238	36,238	0	0.0%	7,248	25.0%	1,035	1,294	259
Decourcey Water (Area A)	10,817	12,984	12,984	12,984	0	0.0%	2,167	20.0%	2,163	2,597	433
Nanoose Bulk Water (Area E)	1,217,997	1,242,357	1,242,357	1,242,357	0	0.0%	24,360	2.0%	481	483	2
French Creek Bulk Water (Area G)	4,320	4,320	4,320	4,320	0	0.0%	0	0.0%	2	2	-0
Westurne Heights Water	22,132	27,833	27,833	27,833	0	0.0%	5,701	25.8%	1,302	1,637	335
	3,025,906	3,281,271	3,281,270	3,281,270							
SEWAGE COLLECTION UTILITIES											
Hawthorne Rise Debt Levy	9,940	9,991	9,990	9,990	0	0.0%	50	0.5%	710	714	4
Reid Road Debt Levy	3,624	3,642	3,642	3,642	0	0.0%	18	0.5%	403	405	2
French Creek (Area G)	898,185	1,014,949	1,014,949	1,014,949	0	0.0%	116,764	13.0%	450	506	56
Fairwinds (Area E)	810,099	930,000	930,000	930,000	0	0.0%	119,901	14.8%	1,019	1,116	97
Surfside Sewer (Area G)	26,797	30,280	30,280	30,280	0	0.0%	3,483	13.0%	992	1,121	129
Pacific Shores (Area E)	83,429	86,766	86,766	86,766	0	0.0%	3,337	4.0%	642	667	26
Barclay Crescent (Area G)	158,851	182,676	182,676	182,676	0	0.0%	23,825	15.0%	varies	varies	
Cedar Sewer Service (Operating) (Area A)	34,899	40,134	40,134	40,134	0	0.0%	5,235	15.0%	varies	varies	
Cedar Sewer Service (Capital Financing) (Area A)	72,462	77,561	77,359	77,359	0	0.0%	4,897	6.8%	varies	varies	
	2,098,286	2,375,999	2,375,796	2,375,796							
TOTAL UTILITY PARCEL TAX REVENUES											
	5,124,192	5,657,270	5,657,066	5,657,066							
Change from previous year	6.8%	10.4%	10.4%	10.4%							



REGIONAL DISTRICT OF NANAIMO
SUMMARY OF RESERVE FUND & ACCOUNT BALANCES
 As at December 31, 2021

		Bylaw No.	2019	2020	2021
RESERVE FUND BALANCES					
Wastewater Management					
Liquid Waste Management Plan	Operating	1822	-	124,466	142,786
Southern Community Wastewater		989	9,894,964	10,608,657	11,849,896
Northern Community Wastewater		1537	17,656,125	20,913,150	22,039,839
Fairwinds Wastewater Treatment		1310	1,421,507	1,542,274	1,545,059
Duke Point Wastewater		1535	601,086	675,425	752,100
Water					
Nanoose Bay Peninsula Water		1503	942,311	799,573	976,756
Madrona Water		1071	224,365	230,295	229,832
Nanoose Bay Water		1533	69,598	71,437	71,293
French Creek Water		1167	186,971	177,855	187,649
Surfside Water		1360	25,922	37,143	27,808
Decourcey Water		1502	22,217	29,590	34,003
Englishman River Water		1534	348,925	354,138	370,681
Melrose Water		1667	19,025	29,322	29,634
San Pareil Water	1607 & 1781		158,683	221,719	281,364
Whiskey Creek Water		1645	78,476	104,439	126,419
Westurne Heights Water		1768	15,294	29,720	32,189
French Creek Bulk Water		1585	745,468	741,569	697,394
Nanoose Bay Bulk Water		1586	375,937	962,482	1,406,783
Drinking Water/Watershed Protection		1608	73,335	75,273	68,503
Sewer					
French Creek Sewer		1070	531,203	588,199	583,925
Surfside Sewer		1252	28,926	42,403	45,580
Pacific Shores Sewer		1253	73,201	93,420	101,580
Cedar Sewer Collection		1691	162,314	222,166	173,453
Fairwinds Sewer		1311	162,798	183,088	182,220
Barclay Crescent Sewer		1767	15,422	36,537	32,316
Cedar Estates Stormwater		1669	32,991	39,458	42,838
Englishman River Stormwater		1644	36,666	42,656	43,477
Streetlighting					
Englishman River Streetlighting		1668	9,683	11,193	12,214
French Creek Village Streetlighting		1820	-	1,223	1,461
Highway #4 Streetlighting		1821	-	175	332
Fairwinds Streetlighting		1613	42,794	46,046	49,563
Morningstar Streetlighting		1614	7,328	7,503	8,269
Rural EA E & G Streetlighting		1716	9,549	11,010	14,128
Public Safety & Fire Protection					
Coombs-Hilliers	Buildings & Equipment	833	641,500	695,278	884,212
Dashwood	Vehicle & Equipment	711	589,256	736,505	977,126
	Buildings	1164	194,666	199,811	219,348
Meadowood	Buildings	1164	27,853	6,815	6,769
Errington	Vehicle & Equipment	1324	133,526	176,297	220,380
	Buildings	745	123,102	130,654	142,613
Extension	Vehicle & Equipment	1470	692,406	788,155	125,702
Nanoose Bay	Vehicle & Equipment	707	397,552	592,155	801,207
	Buildings	1312	10,063	20,370	30,291
Bow Horn Bay	Vehicle & Equipment	1415 & 1414	328,607	359,168	390,064
	Buildings	1411	232,698	261,953	261,427
Nanaimo River	Buildings & Equipment	1612	195,657	216,554	231,731
Cassidy Waterloo	Buildings & Equipment	1666	438,850	551,061	600,685
District 68 E-911		1069 & 1824	124,019	140,412	267,261
Development Cost Charges					
French Creek Bulk Water DCC's		1089	809,864	831,268	829,597
Nanoose Bay Bulk Water DCC's		1715	102,835	157,929	163,112
Nanoose Bay Peninsula Water Service DCC's		1715	73,252	75,188	77,440
Northern Community Wastewater DCC's		1328	12,621,737	14,345,824	16,107,764
Nanoose (Fairwinds) Wastewater DCC's		1715	355,681	390,211	480,300
Duke Point Wastewater DCC's		1498	117,791	120,904	120,661
Southern Community Sewer DCC's		1547	2,178,801	3,120,692	3,579,554
Barclay Crescent Sewer DCC's		1557	7,755	7,940	7,898



REGIONAL DISTRICT OF NANAIMO
SUMMARY OF RESERVE FUND & ACCOUNT BALANCES
 As at December 31, 2021

	Bylaw No.	2019	2020	2021	
Other Services					
Administration	Building	997	644,046	1,548,500	3,150,341
Administration	Computers	924	2,060,408	2,029,749	2,025,669
Local Government Elections		1501	56,984	142,355	284,705
Solid Waste Management		1600	5,178,232	6,841,860	8,618,279
Solid Waste Management	Operating	1819	-	1,184,505	2,339,664
Solid Waste Collection & Recycling		1778	559,368	111,821	590,469
Transit		1664	5,078,533	5,212,759	10,043,022
Descanso Bay Emergency Wharf		1536	9,009	14,832	28,897
Regional Growth Management		1465	215,518	245,916	420,817
Community Planning Legal		1665	128,711	102,088	101,883
Emergency Planning		1582	184,415	271,704	271,192
CARIP Program		1650	616,120	700,837	944,855
Carbon Neutral		1662	56,415	57,906	54,999
Building Inspection		1643	468,486	1,616,163	1,622,422
Unsanitary Premises		1466	30,696	32,525	32,588
Hazardous Properties		1779	56,538	76,061	80,733
Planning Bylaw Update		1665	182,712	187,541	187,164
Green's Landing Wharf		1748	213,687	220,339	220,893
Recreation & Parks					
Ravensong Aquatic Centre		1464	1,818,381	2,764,575	3,800,064
Regional Parks Acquisition		1477	4,070,968	4,178,564	1,219,730
Regional Parks Development		1670	138,012	504,997	1,242,459
D69 Arena/Multiplex		1504	64,079	176,234	498,210
Northern Community Recreation		1588	196,842	202,045	201,639
Electoral Area A Recreation and Culture		1599	908,308	1,137,196	1,334,964
Electoral Area B Recreation		1671	76,897	78,930	80,291
Extension Recreation Commission		162	35,811	35,879	35,421
Community Parks (Cash in lieu)					
Electoral Area A		1830	417,933	428,979	428,117
Electoral Area B		1831	22,815	519	519
Electoral Area C	Extension	1832	26,065	26,754	26,700
Electoral Area C	E. Wellington	1833	14,621	15,000	14,964
Electoral Area E		1834	119,899	184,681	184,310
Electoral Area F		1835	90,054	124,698	124,447
Electoral Area G		1836	888,013	911,483	909,651
Electoral Area H		1837	237,812	264,104	263,573
Community Parks					
Electoral Area A		1455	411,539	472,884	451,900
Electoral Area B		1456	61,118	49,643	151,272
Electoral Area C	Extension	1642	77,024	79,989	112,422
Electoral Area C	E. Wellington	1558	109,187	143,083	163,383
Electoral Area E		1457	119,575	96,831	112,605
Electoral Area F		1458	72,023	137,349	235,494
Electoral Area G		1609	126,672	128,768	153,697
Electoral Area H		1559	17,242	64,485	110,348
Animal Control					
Animal Control A,B,C, Lantzville		1452	36,429	48,827	53,508
Animal Control E,G,H		1453	39,681	38,739	40,129
Animal Control F		1454	34,038	42,143	45,805
Noise Control					
Electoral Area A		1459	6,754	9,339	13,529
Electoral Area B		1717	12,014	14,080	17,136
Electoral Area C	Extension	1460	22,241	23,550	19,613
Electoral Area C	E. Wellington	1461	4,925	5,010	4,975
Electoral Area E		1462	10,699	11,732	14,181
Electoral Area G		1463	9,092	6,892	8,930
Reserve Fund Balance Total			\$80,407,199	\$95,984,188	\$111,779,061



REGIONAL DISTRICT OF NANAIMO
SUMMARY OF RESERVE FUND & ACCOUNT BALANCES
 As at December 31, 2021

	Bylaw No.	2019	2020	2021	
RESERVE ACCOUNT BALANCES					
Feasibility Study					
Regional	Reserve Account	147,175	151,065	150,762	
Electoral Area A	Reserve Account	15,031	35,511	55,377	
Electoral Area B	Reserve Account	8,425	28,722	48,602	
Electoral Area C	Reserve Account	12,405	12,727	12,687	
Electoral Area E	Reserve Account	12,015	42,457	35,894	
Electoral Area F	Reserve Account	15,031	35,511	55,377	
Electoral Area G	Reserve Account	-	58,211	68,063	
Electoral Area H	Reserve Account	37,148	76,138	95,923	
Other Services					
Landfill Closure	Reserve Account	2,331,928	2,594,390	2,788,554	
Coombs-Hilliers Fire Department	Insurance Deductable	Reserve Account	5,540	10,680	15,640
Errington Fire Department	Insurance Deductable	Reserve Account	5,639	10,782	15,741
Nanoose Bay Fire Department	Insurance Deductable	Reserve Account	5,262	10,396	15,357
Dashwood Fire Department	Insurance Deductable	Reserve Account	5,209	10,342	15,303
Extension Fire Department	Insurance Deductable	Reserve Account	5,448	10,586	15,546
Bow Horn Bay Fire Department	Insurance Deductable	Reserve Account	5,209	10,342	15,302
Municipal Insurance Association	Insurance Deductable	Reserve Account	159,844	164,069	163,739
Errington Fire Department	Water Storage	Reserve Account	17,586	18,041	17,998
COVID-19 Safe Restart		Reserve Account	-	792,000	502,497
Info Services Capital	Operating	Reserve Account	-	281,161	360,347
Dashwood Fire Department		Reserve Account	5,370	15,522	9,376
Oceanside Curling Club	Demolition	Reserve Account	100,536	103,193	-
Northern Community Recreation		Reserve Account	-	477,468	586,167
Regional Sustainability Initiative		Reserve Account	13,003	13,340	13,308
EA Community Planning		Reserve Account	-	341,282	423,937
Administration	Pacific Blue Cross Renewal	Reserve Account	229,000	231,165	230,701
Vehicle Replacement	Administration- Vehicle Pool	Reserve Account	410,905	455,770	482,023
Vehicle Replacement	Bylaw Enforcement	Reserve Account	10,699	11,987	19,047
Vehicle Replacement	Utilities	Reserve Account	57,859	47,247	67,112
Vehicle Replacement	Building Inspection	Reserve Account	101,795	110,745	116,714
Vehicle Replacement	Emergency Planning	Reserve Account	27,141	27,858	27,802
Transit	Operating	Reserve Account	-	-	747,671
Reserve Account Balance Total			\$3,745,203	\$6,188,706	\$7,172,566
RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL			\$84,152,403	\$102,172,894	\$118,951,627



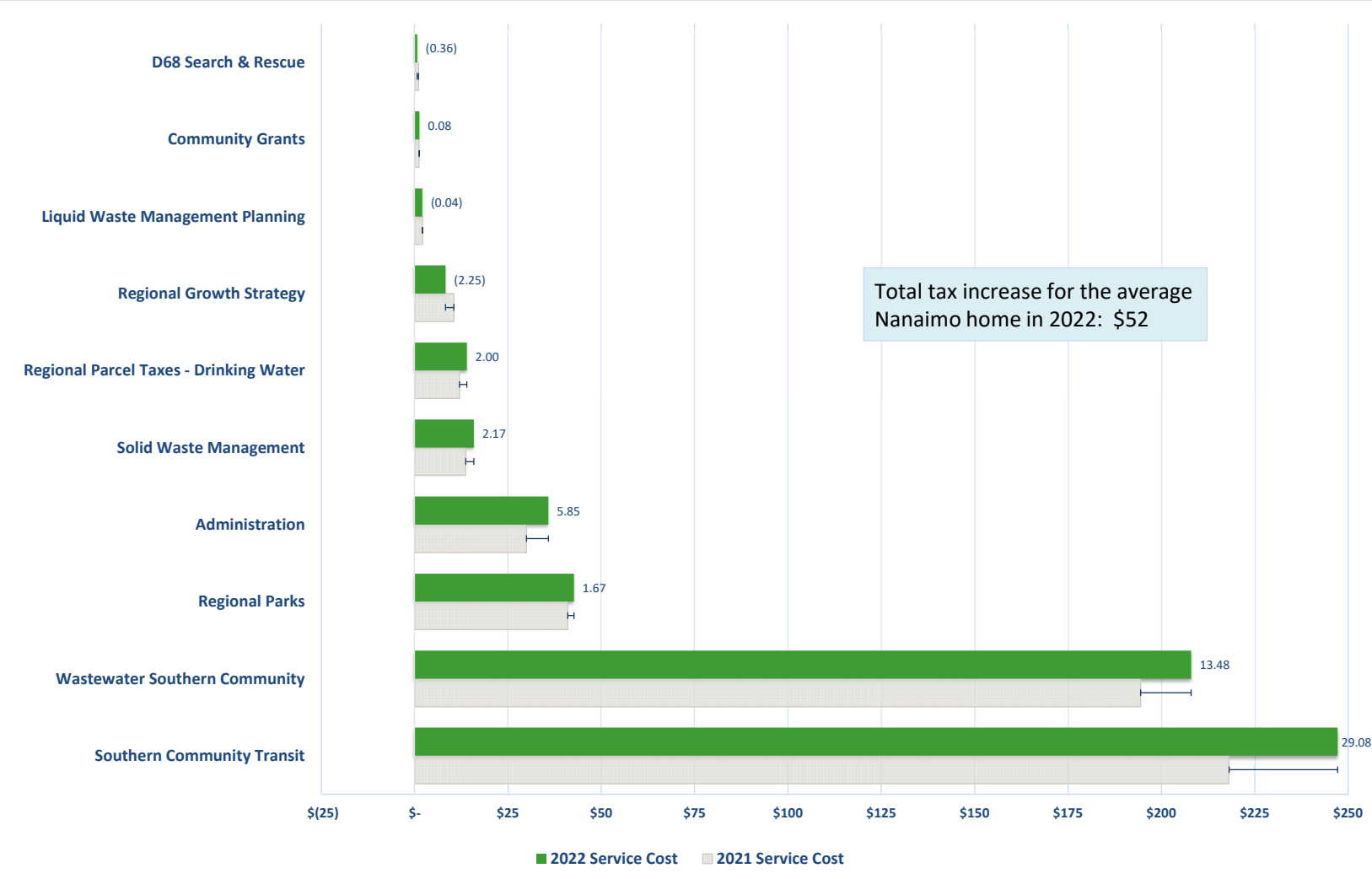
REGIONAL
DISTRICT
OF NANAIMO

City of Nanaimo

REGIONAL DISTRICT OF NANAIMO SERVICES

City of Nanaimo Home Tax Change

2022 Total Cost for the average City of Nanaimo home (\$688,563) = \$576



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
CITY OF NANAIMO**

	City of Nanaimo Final 2021	City of Nanaimo Amended 2022	Changed Service Level
Administration	1,496,445	1,753,671	394,778
Community Grants	57,874	60,295	
Regional Growth Strategy	517,746	412,617	
Southern Community Transit	10,870,734	12,080,366	870,659
Solid Waste Management	675,194	758,253	67,102
Regional Parks*	-	2,088,371	166,042
Regional Parks - Operations	1,060,139	-	
Regional Parks - Acquisitions & Capital	715,780	-	
Wastewater Southern Community	9,696,611	10,162,923	193,579
Liquid Waste Management Planning	102,829	108,325	
Drinking Water/Watershed Protection	429,468	508,200	71,648
D68 Search & Rescue	46,028	43,679	
Regional District General Services Requisition	\$25,668,848	\$27,976,700	\$1,763,808

LOCAL SERVICE AREAS		
Duke Point Wastewater	302,495	338,795

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
CITY OF NANAIMO**

	City of Nanaimo Final 2021	City of Nanaimo Amended 2022	Changed Service Level
Administration	0.057	0.052	0.012
Community Grants	0.002	0.002	
Regional Growth Strategy	0.020	0.012	
Southern Community Transit	0.415	0.359	0.026
Solid Waste Management	0.026	0.023	0.002
Regional Parks*	-	0.062	0.005
Regional Parks Operations	0.040	-	
Wastewater Southern Community	0.370	0.302	0.006
Liquid Waste Management Planning	0.004	0.003	
D68 Search & Rescue	0.002	0.001	
Regional District General Services Rate	0.936	0.816	0.051
General Services Cost per \$100,000	\$93.62	\$81.58	\$5.10
Change in General Services Cost per \$100,000	\$3.31	(\$12.04)	
Regional Parcel Taxes*	\$32.00	\$14.00	(\$18.00)
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	
Local Service Area Rates			
Duke Point Wastewater	0.923	0.854	
Average Residential Value **	\$525,581	\$688,563	\$162,982
Property tax based on Average Residential Value	\$524	\$576	\$52

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
CITY OF NANAIMO**

	City of Nanaimo Final 2021	City of Nanaimo Amended 2022	City of Nanaimo Forecast 2023	City of Nanaimo Forecast 2024	City of Nanaimo Forecast 2025	City of Nanaimo Forecast 2026
Administration	1,496,445	1,753,671	2,525,091	2,578,139	2,687,170	2,994,334
Community Grants	57,874	60,295	60,579	60,579	60,579	60,579
Regional Growth Strategy	517,746	412,617	591,592	664,811	685,838	703,219
Southern Community Transit	10,870,734	12,080,366	14,496,439	17,395,727	20,179,043	21,591,576
Solid Waste Management	675,194	758,253	834,078	959,190	1,151,028	1,381,233
Regional Parks*	-	2,088,371	2,244,659	2,370,818	2,456,703	2,545,755
Regional Parks - Operations	1,060,139	-	-	-	-	-
Regional Parks - Acquisitions	715,780	-	-	-	-	-
Wastewater Southern Community	9,696,611	10,162,923	10,874,328	11,635,530	12,450,018	13,321,519
Liquid Waste Management Planning	102,829	108,325	114,825	119,418	125,389	132,912
Drinking Water/Watershed Protection	429,468	508,200	582,320	584,720	587,120	589,520
D68 Search & Rescue	46,028	43,679	45,106	45,142	45,179	45,218
Regional District General Services Requisition	\$25,668,848	\$27,976,700	\$32,369,017	\$36,414,074	\$40,428,067	\$43,365,865
LOCAL SERVICE AREAS						
Duke Point Wastewater	302,495	338,795	372,675	391,308	403,047	415,139

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
CITY OF NANAIMO

	City of Nanaimo Final 2021	City of Nanaimo Amended 2022	City of Nanaimo Forecast 2023	City of Nanaimo Forecast 2024	City of Nanaimo Forecast 2025	City of Nanaimo Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.020	0.012	0.017	0.019	0.019	0.019
Southern Community Transit	0.415	0.359	0.423	0.497	0.566	0.594
Solid Waste Management	0.026	0.023	0.024	0.027	0.032	0.038
Regional Parks*	-	0.062	0.065	0.068	0.069	0.070
Regional Parks Operations	0.040	-	-	-	-	-
Wastewater Southern Community	0.370	0.302	0.317	0.333	0.349	0.366
Liquid Waste Management Planning	0.004	0.003	0.003	0.003	0.004	0.004
D68 Search & Rescue	0.002	0.001	0.001	0.001	0.001	0.001
Regional District General Services Rate	0.9362	0.8158	0.926	1.024	1.117	1.176
General Services Cost per \$100,000	\$93.62	\$81.58	\$92.58	\$102.37	\$111.67	\$117.57
Change in General Services Cost per \$100,000	\$3.31	(12.04)	\$11.00	\$9.80	\$9.30	\$5.90
Regional Parcel Taxes*	\$32.00	14.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	(18.00)	\$2.00	\$0.00	\$0.00	\$0.00
Local Service Area Rates						
Duke Point Wastewater	0.923	0.854	0.921	0.948	0.958	0.967
Average Residential Value**	\$525,581	\$688,563	\$688,563	\$688,563	\$688,563	\$688,563
Property tax based on Average Residential Value	\$524	\$576	\$653	\$721	\$785	\$826

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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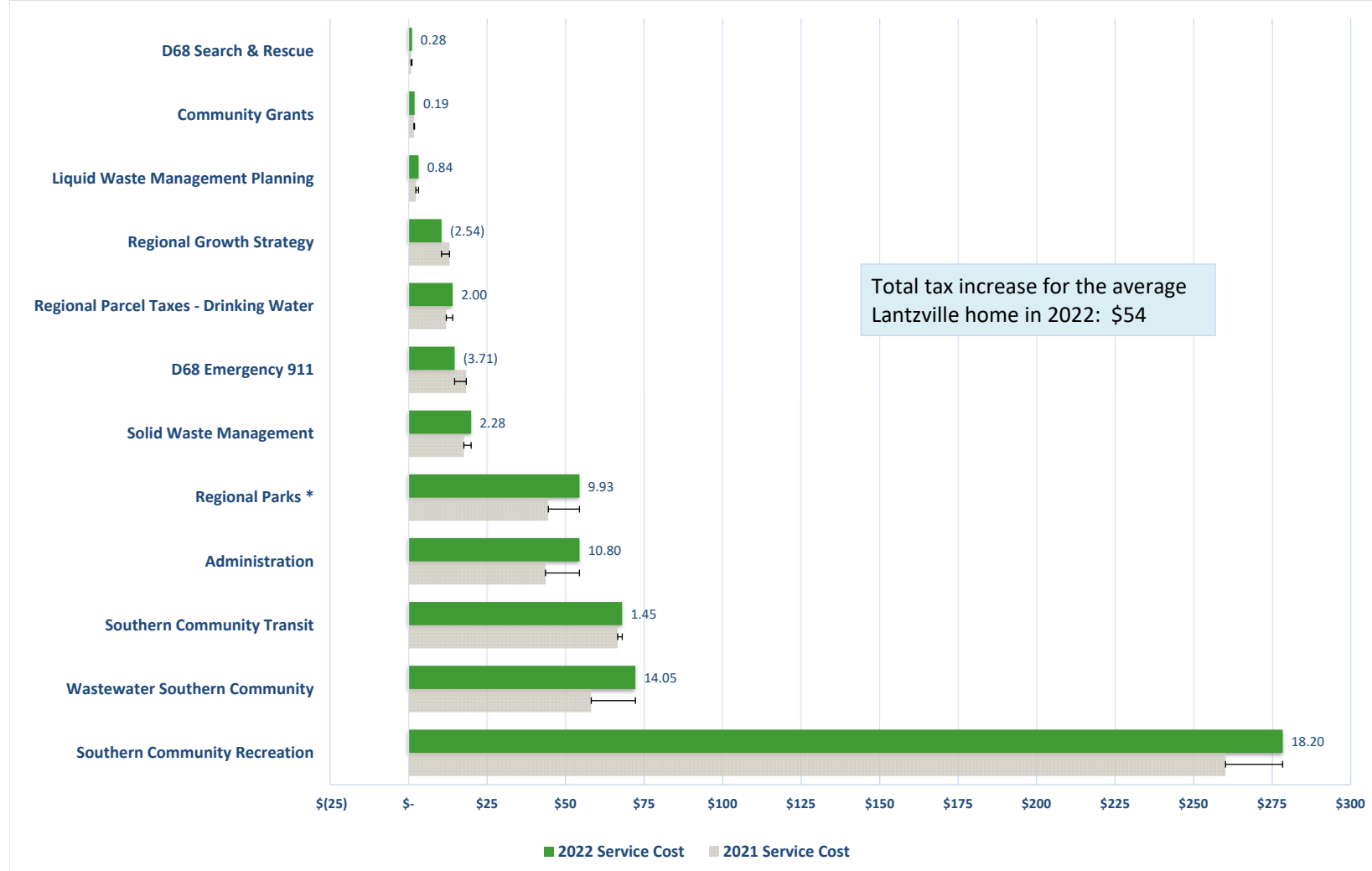
REGIONAL
DISTRICT
OF NANAIMO

District of Lantzville

REGIONAL DISTRICT OF NANAIMO SERVICES

District of Lantzville Home Tax Change

2022 Total Cost for the average District of Lantzville home (\$1,046,409) = \$592



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
DISTRICT OF LANTZVILLE**

	District of Lantzville	District of Lantzville	Changed Service Level
	Final 2021	Amended 2022	
Administration	76,451	95,440	21,485
Community Grants	2,957	3,281	
Regional Growth Strategy	23,377	18,880	
Southern Community Transit	116,811	118,693	8,554
Solid Waste Management	30,476	34,678	3,069
Regional Parks*	-	95,509	7,594
Regional Parks - Operations	42,228	-	
Regional Parks - Acquisitions & Capital	31,840	-	
Southern Community Recreation	455,422	486,350	30,928
Wastewater Southern Community	101,905	125,519	2,391
Liquid Waste Management Planning	4,641	4,954	
Drinking Water/Watershed Protection	19,104	22,624	3,190
D68 Search & Rescue	1,833	1,669	
D68 Emergency 911	32,386	25,046	(7,340)
Regional District General Services Requisition	\$939,431	\$1,032,643	\$69,871

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
DISTRICT OF LANTZVILLE**

	District of Lantzville Final 2021	District of Lantzville Amended 2022	Changed Service Level
Administration	0.057	0.052	0.012
Community Grants	0.002	0.002	
Regional Growth Strategy	0.017	0.010	
Southern Community Transit	0.087	0.065	0.005
Solid Waste Management	0.023	0.019	0.002
Regional Parks*	-	0.052	0.004
Regional Parks Operations	0.032	-	
Southern Community Recreation	0.340	0.266	(0.074)
Wastewater Southern Community	0.076	0.069	0.001
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.024	0.014	(0.010)
Regional District General Services Rate	0.662	0.553	(0.060)
General Services Cost per \$100,000	\$66.22	\$55.28	(\$6.00)
Change in General Services Cost per \$100,000	(\$5.29)	(\$10.94)	
Regional Parcel Taxes*	\$32.00	\$14.00	(\$18.00)
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	
Average Residential Value **	\$765,131	\$1,046,409	\$281,278
Property tax based on Average Residential Value	\$539	\$592	\$54

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
DISTRICT OF LANTZVILLE**

	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	76,451	95,440	137,422	140,309	146,243	162,960
Community Grants	2,957	3,281	3,296	3,296	3,296	3,296
Regional Growth Strategy	23,377	18,880	27,070	30,420	31,382	32,177
Southern Community Transit	116,811	118,693	142,431	170,917	198,265	212,143
Solid Waste Management	30,476	34,678	38,146	43,868	52,642	63,170
Regional Parks*	-	95,509	102,657	108,427	112,355	116,428
Regional Parks - Operations	42,228	-	-	-	-	-
Regional Parks - Acquisitions	31,840	-	-	-	-	-
Southern Community Recreation	455,422	486,350	499,214	523,751	561,170	587,088
Wastewater Southern Community	101,905	125,519	134,305	143,707	153,766	164,530
Liquid Waste Management Planning	4,641	4,954	5,251	5,461	5,735	6,079
Drinking Water/Watershed Protection	19,104	22,624	26,016	26,176	26,336	26,496
D68 Search & Rescue	1,833	1,669	1,724	1,725	1,727	1,728
D68 Emergency 911	32,386	25,046	27,872	28,708	29,569	30,456
Regional District General Services Requisition	\$939,431	\$1,032,643	\$1,145,404	\$1,226,765	\$1,322,486	\$1,406,551

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
DISTRICT OF LANTZVILLE**

	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville	District of Lantzville
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.017	0.010	0.015	0.016	0.016	0.016
Southern Community Transit	0.087	0.065	0.076	0.090	0.102	0.107
Solid Waste Management	0.023	0.019	0.020	0.023	0.027	0.032
Regional Parks*	-	0.052	0.055	0.057	0.058	0.059
Regional Parks Operations	0.032	-	-	-	-	-
Southern Community Recreation	0.340	0.266	0.267	0.275	0.289	0.297
Wastewater Southern Community	0.076	0.069	0.072	0.075	0.079	0.083
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	0.024	0.014	0.015	0.015	0.015	0.015
Regional District General Services Rate	0.662	0.553	0.600	0.631	0.667	0.697
General Services Cost per \$100,000	\$66.22	\$55.28	\$59.98	\$63.07	\$66.67	\$69.67
Change in General Services Cost per \$100,000	(\$5.29)	(\$10.94)	\$4.70	\$3.10	\$3.60	\$3.00
Regional Parcel Taxes*	\$32.00	\$14.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	\$2.00	\$0.00	\$0.00	\$0.00
Average Residential Value**	\$765,131	\$1,046,409	\$1,046,409	\$1,046,409	\$1,046,409	\$1,046,409
Property tax based on Average Residential Value	\$539	\$592	\$644	\$676	\$714	\$745

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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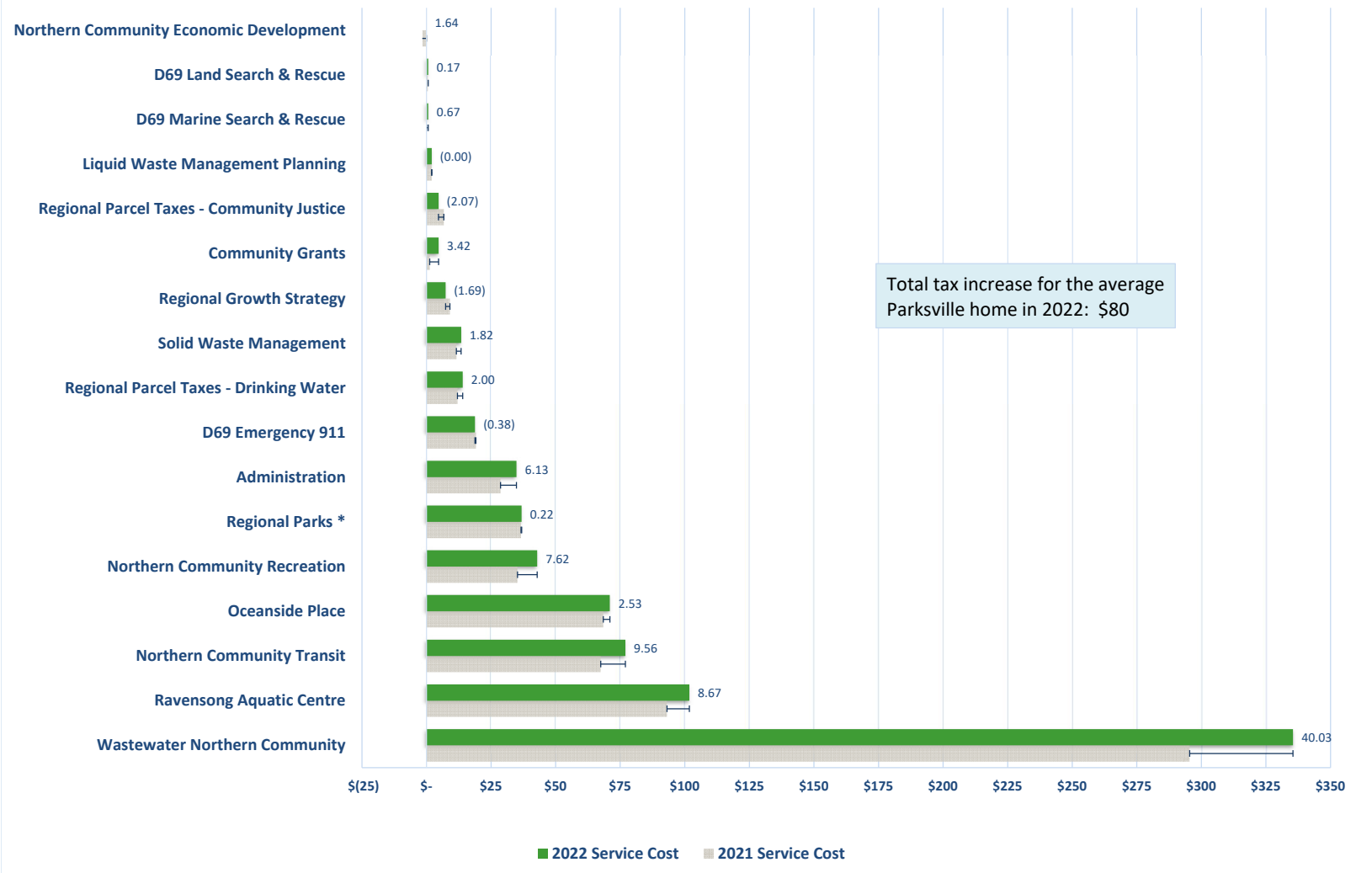
REGIONAL
DISTRICT
OF NANAIMO

City of Parksville

REGIONAL DISTRICT OF NANAIMO SERVICES

City of Parksville Home Tax Change

2022 Total Cost for the average City of Parksville home (\$669,603) = \$766



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
CITY OF PARKSVILLE**

	City of Parksville Final 2021	City of Parksville Amended 2022	Changed Service Level
Administration	253,609	303,638	68,354
Community Grants	11,037	40,565	24,693
D69 Community Justice	46,662	32,629	
Regional Growth Strategy	79,221	63,378	
Northern Community Economic Development	(14,446)	-	
Northern Community Transit	595,832	666,984	
Solid Waste Management	103,287	116,429	10,303
Regional Parks*	-	320,667	25,495
Regional Parks - Operations	146,586	-	
Regional Parks - Acquisitions & Capital	139,240	-	
Northern Community Recreation	310,718	371,630	
Oceanside Place	603,699	618,536	
Ravensong Aquatic Centre	820,160	886,973	
Liquid Waste Management Planning	15,730	16,633	
Wastewater Northern Community	2,609,922	2,915,257	244,593
Drinking Water/Watershed Protection	83,544	98,588	13,900
D69 Marine Search & Rescue	-	5,310	
D69 Land Search & Rescue	2,816	4,682	
D69 Emergency 911	167,899	165,825	(2,074)
Regional District General Services Requisition	\$5,975,515	\$6,627,724	\$385,264

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBERSHIP PARTICIPATION
CITY OF PARKSVILLE**

	City of Parksville Final 2021	City of Parksville Amended 2022	Changed Service Level
Administration	0.057	0.052	0.012
Community Grants	0.002	0.007	0.004
Regional Growth Strategy	0.018	0.011	
Northern Community Economic Development	(0.003)	0.000	
Northern Community Transit	0.134	0.115	
Solid Waste Management	0.023	0.020	0.002
Regional Parks*	-	0.055	0.004
Regional Parks Operations	0.033	-	
Northern Community Recreation	0.070	0.064	
Oceanside Place	0.136	0.106	
Ravensong Aquatic Centre	0.185	0.152	
Liquid Waste Management Planning	0.004	0.003	
Wastewater Northern Community	0.587	0.501	0.042
D69 Marine Search & Rescue	-	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.038	0.028	(0.010)
Regional District General Services Rate	1.285	1.116	0.054
General Services Cost per \$100,000	\$128.52	\$111.60	\$5.40
Change in General Services Cost per \$100,000	(\$4.18)	(\$16.93)	
Regional Parcel Taxes*	\$38.70	\$18.63	(\$20.07)
Change in Regional Parcel Taxes	\$0.50	(\$20.07)	
Average Residential Value **	\$503,309	\$669,603	\$166,294
Property tax based on Average Residential Value	\$686	\$766	\$80

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
CITY OF PARKSVILLE**

	City of Parksville	City of Parksville	City of Parksville	City of Parksville	City of Parksville	City of Parksville
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	253,609	303,638	437,205	446,390	465,268	518,451
Community Grants	11,037	40,565	12,711	12,711	12,711	12,711
D69 Community Justice	46,662	32,629	46,883	46,866	46,851	46,837
Regional Growth Strategy	79,221	63,378	90,869	102,115	105,346	108,015
Northern Community Economic Development	(14,446)	-	-	-	-	-
Northern Community Transit	595,832	666,984	800,381	904,430	1,022,006	1,096,505
Solid Waste Management	103,287	116,429	128,071	147,282	176,739	212,086
Regional Parks*	-	320,667	344,664	364,035	377,222	390,896
Regional Parks - Operations	146,586	-	-	-	-	-
Regional Parks - Acquisitions	139,240	-	-	-	-	-
Northern Community Recreation	310,718	371,630	432,310	443,737	428,864	435,383
Oceanside Place	603,699	618,536	630,907	643,526	656,396	666,242
Ravensong Aquatic Centre	820,160	886,973	975,670	1,170,804	1,246,907	1,271,844
Liquid Waste Management Planning	15,730	16,633	17,631	18,336	19,253	20,408
Wastewater Northern Community	2,609,922	2,915,257	3,119,325	3,337,678	3,571,316	3,821,308
Drinking Water/Watershed Protection	83,544	98,588	112,832	112,992	113,152	113,312
D69 Marine Search & Rescue	-	5,310	5,312	5,314	5,316	5,318
D69 Land Search & Rescue	2,816	4,682	8,208	8,211	8,213	8,215
D69 Emergency 911	167,899	165,825	170,213	171,487	172,596	177,773
Regional District General Services Requisition	\$5,975,515	\$6,627,724	\$7,333,192	\$7,935,914	\$8,428,156	\$8,905,304

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
CITY OF PARKSVILLE**

	City of Parksville	City of Parksville	City of Parksville	City of Parksville	City of Parksville	City of Parksville
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.007	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.018	0.011	0.015	0.017	0.017	0.017
Northern Community Economic Development	(0.003)	0.000	0.000	0.000	0.000	0.000
Northern Community Transit	0.134	0.115	0.135	0.149	0.166	0.174
Solid Waste Management	0.023	0.020	0.022	0.024	0.029	0.034
Regional Parks*	-	0.055	0.058	0.060	0.061	0.062
Regional Parks Operations	0.033	-	-	-	-	-
Northern Community Recreation	0.070	0.064	0.073	0.073	0.069	0.069
Oceanside Place	0.136	0.106	0.106	0.106	0.106	0.106
Ravensong Aquatic Centre	0.185	0.152	0.164	0.193	0.202	0.202
Liquid Waste Management Planning	0.004	0.003	0.003	0.003	0.003	0.003
Wastewater Northern Community	0.587	0.501	0.525	0.551	0.578	0.607
D69 Marine Search & Rescue	-	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.038	0.028	0.029	0.028	0.028	0.028
Regional District General Services Rate	1.285	1.116	1.208	1.282	1.338	1.388
General Services Cost per \$100,000	\$128.52	\$111.60	\$120.81	\$128.21	\$133.81	\$138.80
Change in General Services Cost per \$100,000	(\$4.18)	(\$16.93)	\$9.22	\$7.40	\$5.60	\$5.00
Regional Parcel Taxes*	\$38.70	\$18.63	\$22.65	\$22.65	\$22.65	\$22.65
Change in Regional Parcel Taxes	\$0.50	(\$20.07)	\$4.01	\$0.00	\$0.00	\$0.00
Average Residential Value**	\$503,309	\$669,603	\$669,603	\$669,603	\$669,603	\$669,603
Property tax based on Average Residential Value	\$686	\$766	\$832	\$881	\$919	\$952

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



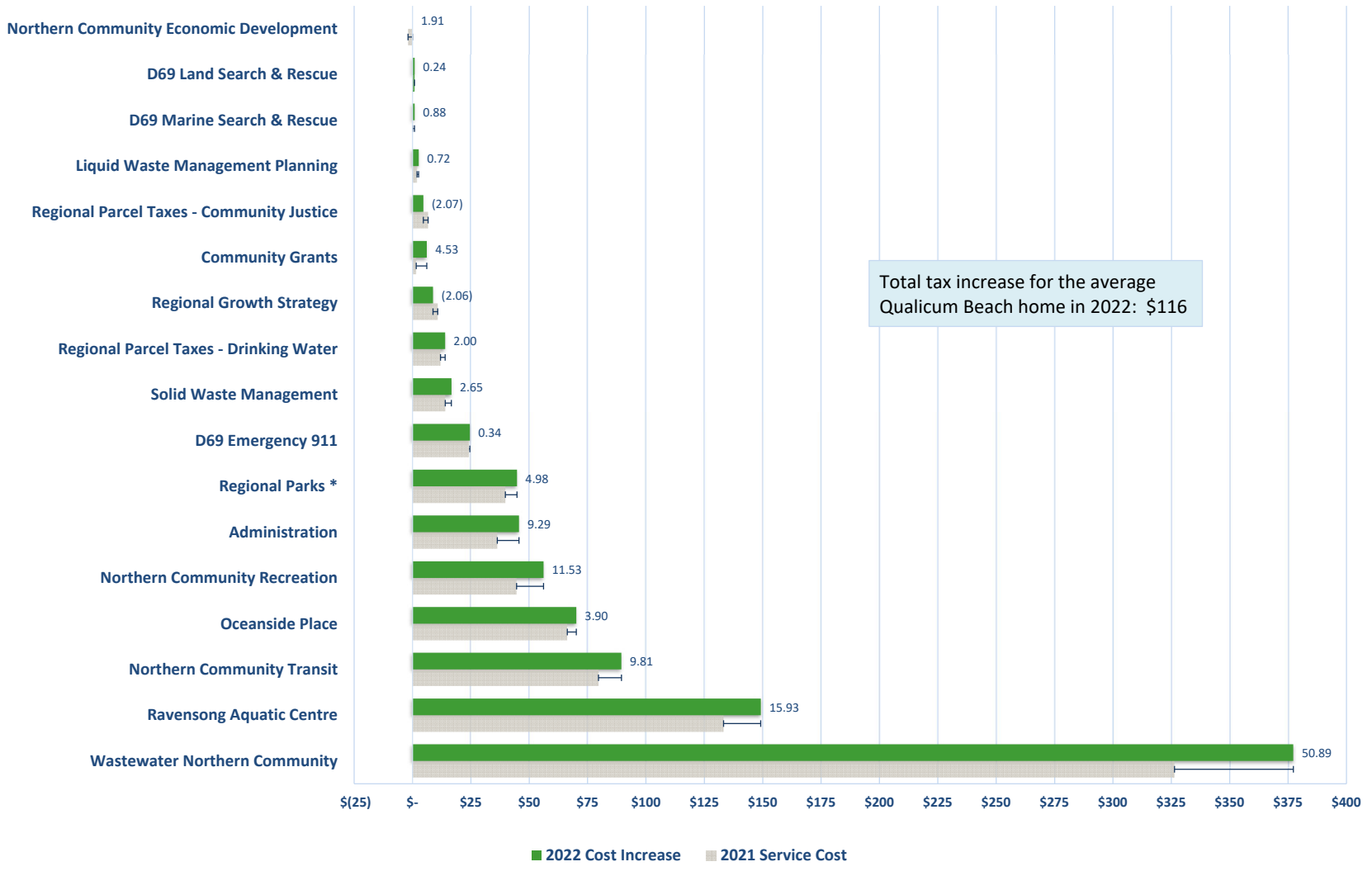
REGIONAL
DISTRICT
OF NANAIMO

Town of Qualicum Beach

REGIONAL DISTRICT OF NANAIMO SERVICES

Town of Qualicum Beach Home Tax Change

2022 Total Cost for the average Town of Qualicum Beach home (\$877,310) = \$912



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
TOWN OF QUALICUM BEACH**

	Town of Qualicum Beach Final 2021	Town of Qualicum Beach Amended 2022	Changed Service Level
Administration	194,308	240,254	54,085
Community Grants	8,456	32,097	19,538
D69 Community Justice	32,896	22,760	
Regional Growth Strategy	58,751	46,853	
Northern Community Economic Development	(10,184)	-	
Northern Community Transit	424,014	470,990	
Solid Waste Management	76,591	86,051	7,616
Regional Parks*	-	237,002	18,844
Regional Parks - Operations	104,756	-	
Regional Parks - Acquisitions & Capital	98,160	-	
Northern Community Recreation	238,063	294,054	
Oceanside Place	352,906	366,345	
Ravensong Aquatic Centre	710,142	781,115	
Liquid Waste Management Planning	11,664	12,293	
Wastewater Northern Community	1,742,684	1,978,316	165,982
Drinking Water/Watershed Protection	58,896	68,768	9,695
D69 Marine Search & Rescue	-	4,202	
D69 Land Search & Rescue	2,012	3,193	
D69 Emergency 911	128,640	131,209	2,569
Regional District General Services Requisition	\$4,232,754	\$4,775,502	\$278,329

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
TOWN OF QUALICUM BEACH**

	Town Of Qualicum Beach Final 2021	Town Of Qualicum Beach Amended 2022	Changed Service Level
Administration	0.057	0.052	0.012
Community Grants	0.002	0.007	0.004
Regional Growth Strategy	0.017	0.010	
Northern Community Economic Development	(0.003)	0.000	
Northern Community Transit	0.125	0.102	
Solid Waste Management	0.022	0.019	0.002
Regional Parks*	-	0.051	0.004
Regional Parks Operations	0.031	-	
Northern Community Recreation	0.070	0.064	
Oceanside Place	0.104	0.080	
Ravensong Aquatic Centre	0.209	0.170	
Liquid Waste Management Planning	0.003	0.003	
Wastewater Northern Community	0.512	0.430	0.036
D69 Marine Search & Rescue	-	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.038	0.028	(0.010)
Regional District General Services Rate	\$1.188	\$1.018	\$0.05
General Services Cost per \$100,000	\$118.85	\$101.80	\$4.80
Change in General Services Cost per \$100,000	\$1.33	(\$17.05)	
Regional Parcel Taxes*	\$38.70	\$18.63	(\$20.07)
Change in Regional Parcel Taxes	\$0.50	(\$20.07)	
Average Residential Value **	\$637,399	\$877,310	\$239,911
Property tax based on Average Residential Value	\$796	\$912	\$116

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
TOWN OF QUALICUM BEACH**

	Town of Qualicum Beach Final 2021	Town of Qualicum Beach Amended 2022	Town of Qualicum Beach Forecast 2023	Town of Qualicum Beach Forecast 2024	Town of Qualicum Beach Forecast 2025	Town of Qualicum Beach Forecast 2026
Administration	194,308	240,254	345,940	353,207	368,145	410,226
Community Grants	8,456	32,097	10,058	10,058	10,058	10,058
D69 Community Justice	32,896	22,760	32,723	32,732	32,741	32,751
Regional Growth Strategy	58,751	46,853	67,175	75,489	77,876	79,850
Northern Community Economic Development	(10,184)	-	-	-	-	-
Northern Community Transit	424,014	470,990	565,189	638,663	721,689	774,296
Solid Waste Management	76,591	86,051	94,657	108,856	130,626	156,752
Regional Parks*	-	237,002	254,739	269,057	278,804	288,910
Regional Parks - Operations	104,756	-	-	-	-	-
Regional Parks - Acquisitions	98,160	-	-	-	-	-
Northern Community Recreation	238,063	294,054	342,067	351,109	339,340	344,498
Oceanside Place	352,906	366,345	373,672	381,146	388,769	394,600
Ravensong Aquatic Centre	710,142	781,115	859,227	1,031,071	1,098,092	1,120,053
Liquid Waste Management Planning	11,664	12,293	13,031	13,552	14,230	15,084
Wastewater Northern Community	1,742,684	1,978,316	2,116,798	2,264,974	2,423,522	2,593,169
Drinking Water/Watershed Protection	58,896	68,768	78,752	78,912	79,072	79,232
D69 Marine Search & Rescue	-	4,202	4,203	4,205	4,206	4,208
D69 Land Search & Rescue	2,012	3,193	5,597	5,599	5,601	5,602
D69 Emergency 911	128,640	131,209	134,681	135,689	136,567	140,664
Regional District General Services Requisition	\$4,232,754	\$4,775,502	\$5,298,509	\$5,754,318	\$6,109,338	\$6,449,953

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
TOWN OF QUALICUM BEACH**

	Town of Qualicum Beach Final 2021	Town of Qualicum Beach Amended 2022	Town of Qualicum Beach Forecast 2023	Town of Qualicum Beach Forecast 2024	Town of Qualicum Beach Forecast 2025	Town of Qualicum Beach Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.007	0.002	0.002	0.002	0.002
Regional Growth Strategy	0.017	0.010	0.014	0.016	0.016	0.016
Northern Community Economic Development	(0.003)	0.000	0.000	0.000	0.000	0.000
Northern Community Transit	0.125	0.102	0.120	0.133	0.148	0.155
Solid Waste Management	0.022	0.019	0.020	0.023	0.027	0.031
Regional Parks*	-	0.051	0.054	0.056	0.057	0.058
Regional Parks Operations	0.031	-	-	-	-	-
Northern Community Recreation	0.070	0.064	0.073	0.073	0.069	0.069
Oceanside Place	0.104	0.080	0.080	0.080	0.080	0.079
Ravensong Aquatic Centre	0.209	0.170	0.183	0.215	0.225	0.225
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
Wastewater Northern Community	0.512	0.430	0.450	0.473	0.496	0.520
D69 Marine Search & Rescue	-	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.038	0.028	0.029	0.028	0.028	0.028
Regional District General Services Rate	1.188	1.018	1.104	1.178	1.228	1.270
General Services Cost per \$100,000	\$118.85	\$101.80	\$110.41	\$117.81	\$122.81	\$127.00
Change in General Services Cost per \$100,000	\$1.33	(\$17.05)	\$8.62	\$7.40	\$5.00	\$4.20
Regional Parcel Taxes*	\$38.70	\$18.63	\$22.65	\$22.65	\$22.65	\$22.65
Change in Regional Parcel Taxes	\$0.50	(\$20.07)	\$4.01	\$0.00	\$0.00	\$0.00
Average Residential Value**	\$637,399	\$877,310	\$877,310	\$877,310	\$877,310	\$877,310
Property tax based on Average Residential Value	\$796	\$912	\$991	\$1,056	\$1,100	\$1,137

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REGIONAL
DISTRICT
OF NANAIMO

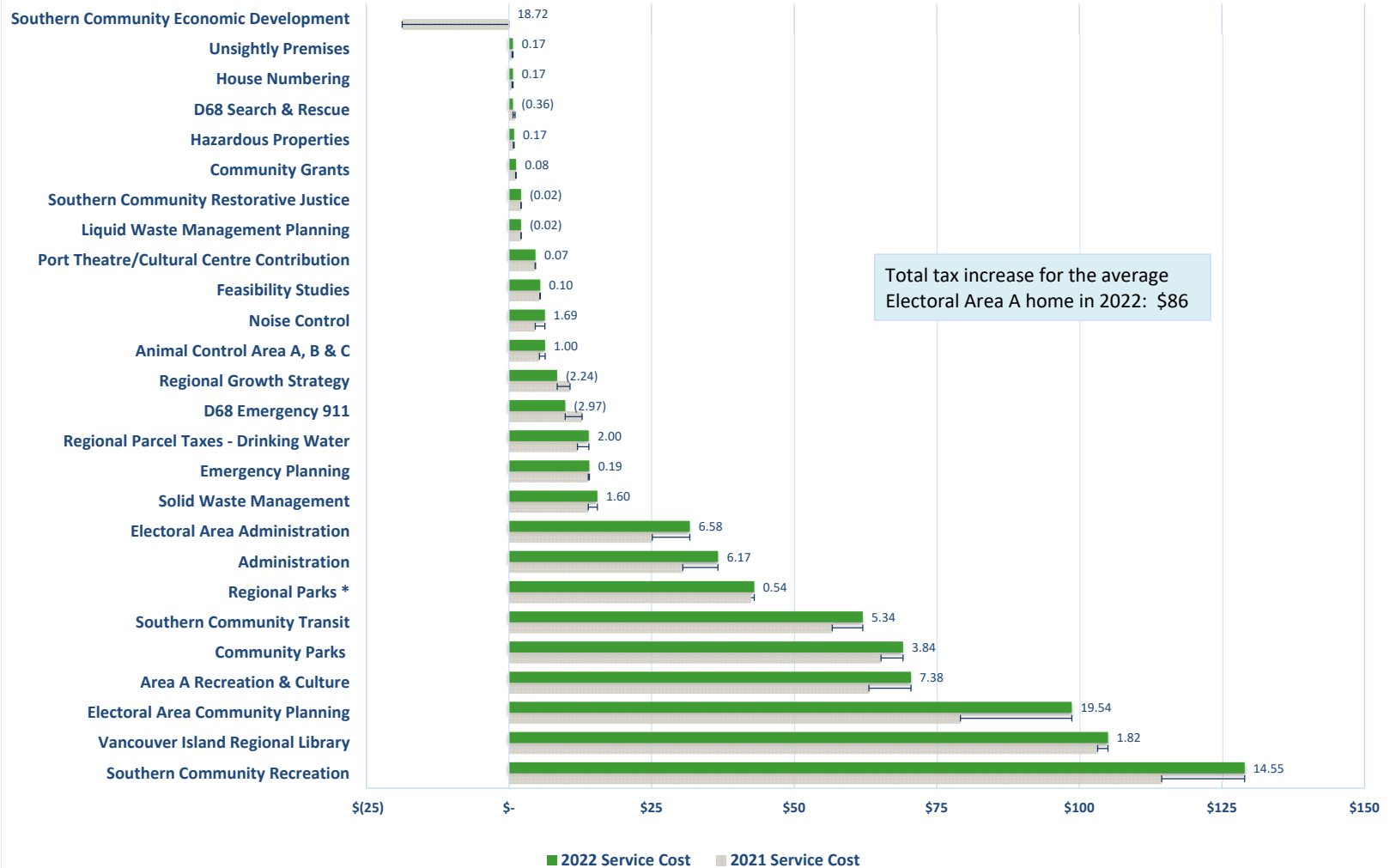
Electoral Area A

Cedar, South Wellington, Yellowpoint, Cassidy

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area A Home Tax Change

2022 Total Cost for the average Electoral Area A home (\$704,866) = \$739



Total tax increase for the average Electoral Area A home in 2022: \$86

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA A**

	Electoral Area A Final 2021	Electoral Area A Amended 2022	Changed Service Level
Administration	112,775	134,530	30,285
Community Grants	4,361	4,626	
Electoral Areas Administration	92,866	116,398	
Southern Community Restorative Justice	8,313	8,386	
Electoral Area Community Planning	292,531	361,421	16,268
Regional Growth Strategy	39,735	31,256	
House Numbering	2,709	2,622	
Southern Community Economic Development	(68,381)	-	
Hazardous Properties	2,839	3,472	
Unightly Premises	2,054	3,296	
Southern Community Transit	208,609	226,982	16,359
Solid Waste Management	51,821	57,436	5,083
Animal Control Area A, B & C	20,191	22,932	
Regional Parks*	-	158,188	12,577
Regional Parks - Operations	82,675	-	
Regional Parks - Acquisitions & Capital	57,840	-	
Community Parks	240,631	252,663	
Southern Community Recreation	423,530	471,627	48,097
Electoral Area A Recreation	233,699	257,123	118,945
Port Theatre/Cultural Centre Contribution	16,949	17,028	
Liquid Waste Management Planning	7,892	8,205	
Drinking Water/Watershed Protection	34,704	40,432	5,700
D68 Search & Rescue	3,590	3,272	
D68 Emergency 911	47,774	35,304	(12,470)
Emergency Planning	52,239	52,114	
Noise Control	17,046	23,061	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$2,008,992	\$2,312,374	\$240,844
Vancouver Island Regional Library	382,303	383,308	1,005
Total Requisition	\$2,391,295	\$2,695,682	\$241,849

LOCAL SERVICE AREAS		
Cassidy Waterloo Fire	225,385	241,162
Cedar Estates Stormwater	5,114	4,267

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA A**

	Electoral Area A	Electoral Area A	Changed Service Level
	Final 2021	Amended 2022	
Administration	0.057	0.052	0.012
Community Grants	0.002	0.002	
Electoral Area Administration	0.047	0.045	
Southern Community Restorative Justice	0.004	0.003	
Electoral Area Community Planning	0.148	0.140	0.006
Regional Growth Strategy	0.020	0.012	
House Numbering	0.001	0.001	
Southern Community Economic Development	(0.035)	0.000	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Southern Community Transit	0.106	0.088	0.006
Solid Waste Management	0.026	0.022	0.002
Animal Control Area A, B & C	0.010	0.009	
Noise Control	0.009	0.009	
Regional Parks*	-	0.061	0.005
Regional Parks Operations	0.042	-	
Community Parks	0.122	0.098	
Southern Community Recreation	0.214	0.183	(0.031)
Area A Recreation & Culture	0.118	0.100	0.046
Port Theatre/Cultural Centre Contribution	0.009	0.007	
Liquid Waste Management Planning	0.004	0.003	
D68 Search & Rescue	0.002	0.001	
D68 Emergency 911	0.024	0.014	(0.010)
Emergency Planning	0.026	0.020	
Feasibility Studies	0.010	0.008	
Regional District General Services Rate	0.968	0.879	0.036
Vancouver Island Regional Library	0.193	0.149	(0.044)
General Services Tax Rate	1.161	1.028	(0.008)
General Services Cost per \$100,000	\$116.09	\$102.84	(\$0.80)
Change in General Services Cost per \$100,000	(\$5.14)	(\$13.25)	
Regional Parcel Taxes*	\$32.00	\$14.00	(\$18.00)
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	
Local Service Area Rates			
Cassidy Waterloo Fire	0.831	0.695	
Cedar Estates Stormwater	0.160	0.123	
Average Residential Value **	\$534,766	\$704,866	\$170,100
Property tax based on Average Residential Value	\$653	\$739	\$86

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
ELECTORAL AREA A**

	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	112,775	134,530	193,708	197,777	206,141	229,705
Community Grants	4,361	4,626	4,648	4,648	4,648	4,648
Electoral Areas Administration	92,866	116,398	135,133	141,186	147,493	156,465
Southern Community Restorative Justice	8,313	8,386	8,391	8,396	8,401	8,406
Electoral Area Community Planning	292,531	361,421	459,567	450,199	464,084	474,862
Regional Growth Strategy	39,735	31,256	44,813	50,359	51,952	53,269
House Numbering	2,709	2,622	2,622	2,622	2,622	2,622
Hazardous Properties	2,839	3,472	4,704	5,054	5,188	5,325
Unightly Premises	2,054	3,296	3,914	4,111	4,233	4,358
Southern Community Transit	208,609	226,982	272,379	326,855	379,151	405,692
Solid Waste Management	51,821	57,436	63,179	72,656	87,187	104,625
Animal Control Area A, B & C	20,191	22,932	24,953	25,862	26,596	27,354
Regional Parks*	-	158,188	170,027	179,583	186,089	192,834
Regional Parks - Operations	82,675	-	-	-	-	-
Regional Parks - Acquisitions	57,840	-	-	-	-	-
Community Parks	240,631	252,663	262,770	268,025	273,385	281,587
Southern Community Recreation	423,530	471,627	482,897	506,586	543,988	546,822
Electoral Area A Recreation	233,699	257,123	269,979	275,379	280,886	286,504
Port Theatre/Cultural Centre Contribution	16,949	17,028	17,738	18,270	18,819	19,383
Liquid Waste Management Planning	7,892	8,205	8,698	9,046	9,498	10,068
Drinking Water/Watershed Protection	34,704	40,432	46,320	46,432	46,544	46,656
D68 Search & Rescue	3,590	3,272	3,379	3,382	3,384	3,387
D68 Emergency 911	47,774	35,304	39,288	40,466	41,680	42,930
Emergency Planning	52,239	52,114	53,678	55,288	56,947	58,655
Noise Control	17,046	23,061	29,652	30,968	31,785	32,624
Feasibility Studies	20,000	20,000	20,000	4,658	-	-
Regional District General Services Requisition	\$2,008,992	\$2,312,374	\$2,622,437	\$2,727,808	\$2,880,701	\$2,998,781
Vancouver Island Regional Library	382,303	383,308	394,807	406,652	418,851	431,417
Total Requisition	\$2,391,295	\$2,695,682	\$3,017,244	\$3,134,460	\$3,299,552	\$3,430,198
LOCAL SERVICE AREAS						
Cassidy Waterloo Fire	225,385	241,162	258,043	276,106	287,151	310,123
Cedar Estates Stormwater	5,114	4,267	5,395	5,557	5,724	5,895

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
ELECTORAL AREA A

	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A	Electoral Area A
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.047	0.045	0.051	0.053	0.054	0.056
Southern Community Restorative Justice	0.004	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.148	0.140	0.175	0.168	0.170	0.170
Regional Growth Strategy	0.020	0.012	0.017	0.019	0.019	0.019
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.002	0.002	0.002	0.002
Unsightly Premises	0.001	0.001	0.001	0.002	0.002	0.002
Southern Community Transit	0.106	0.088	0.104	0.122	0.139	0.145
Solid Waste Management	0.026	0.022	0.024	0.027	0.032	0.037
Animal Control Area A, B & C	0.010	0.009	0.009	0.010	0.010	0.010
Noise Control	0.009	0.009	0.011	0.012	0.012	0.012
Regional Parks*	-	0.061	0.065	0.067	0.068	0.069
Regional Parks Operations	0.042	-	-	-	-	-
Community Parks	0.122	0.098	0.100	0.100	0.100	0.101
Southern Community Recreation	0.214	0.183	0.184	0.189	0.199	0.196
Area A Recreation & Culture	0.118	0.100	0.103	0.103	0.103	0.103
Port Theatre/Cultural Centre Contribution	0.009	0.007	0.007	0.007	0.007	0.007
Liquid Waste Management Planning	0.004	0.003	0.003	0.003	0.003	0.004
D68 Search & Rescue	0.002	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.024	0.014	0.015	0.015	0.015	0.015
Emergency Planning	0.026	0.020	0.020	0.021	0.021	0.021
Feasibility Studies	0.010	0.008	0.008	0.002	0.000	0.000
Regional District General Services Rate	0.968	0.879	0.979	1.002	1.037	1.057
Vancouver Island Regional Library	0.193	0.149	0.150	0.152	0.153	0.155
General Services Tax Rate	1.161	1.028	1.129	1.154	1.190	1.212
General Services Cost per \$100,000	\$116.09	\$102.84	\$112.92	\$115.37	\$119.01	\$121.22
Change in General Services Cost per \$100,000	(\$5.14)	(\$13.25)	\$10.07	\$2.45	\$3.64	\$2.21
Regional Parcel Taxes*	\$32.00	\$14.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	\$2.00	\$0.00	\$0.00	\$0.00
Local Service Area Rates						
Cassidy Waterloo Fire	0.831	0.695	0.729	0.765	0.781	0.827
Cedar Estates Stormwater	0.160	0.123	0.152	0.154	0.155	0.157
Average Residential Value**	\$534,766	\$704,866	\$704,866	\$704,866	\$704,866	\$704,866
Property tax based on Average Residential Value	\$653	\$739	\$812	\$829	\$855	\$870

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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



REGIONAL
DISTRICT
OF NANAIMO

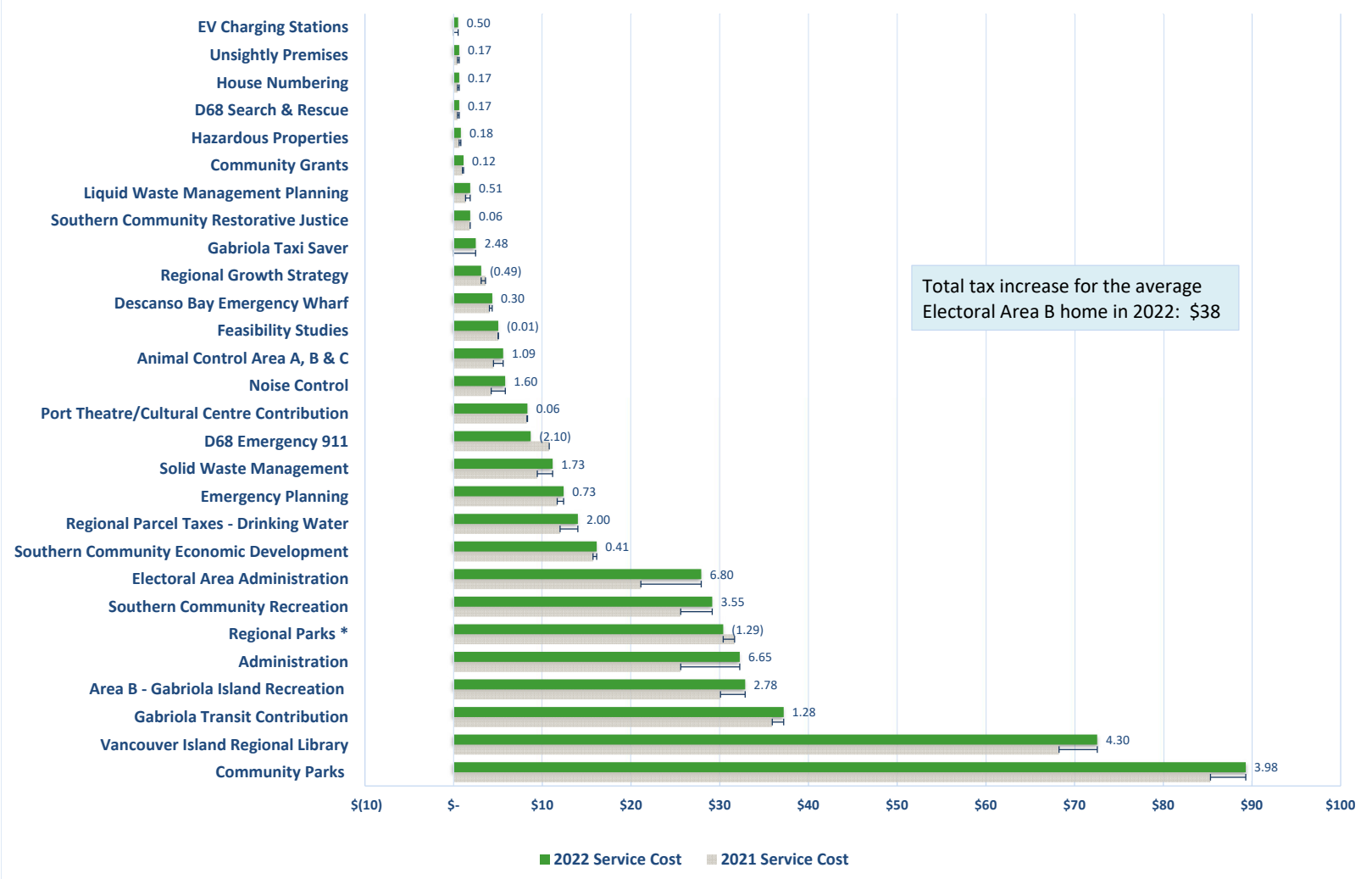
Electoral Area B

Gabriola, Decourcy, Mudge Islands

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area B Home Tax Change

2022 Total Cost for the average Electoral Area B home (\$620,109) = \$457



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA B**

	Electoral Area B Final 2021	Electoral Area B Amended 2022	Changed Service Level
Administration	102,152	129,004	29,041
Community Grants	3,950	4,435	
Electoral Areas Administration	84,118	111,617	
Southern Community Restorative Justice	6,832	7,304	
Regional Growth Strategy	14,203	11,830	
House Numbering	2,454	2,514	
Southern Community Economic Development	62,734	65,000	
Hazardous Properties	2,572	3,330	
Unightly Premises	1,860	3,160	
Gabriola Emergency Wharf	15,535	17,490	
Gabriola Transit Contribution	143,002	149,211	
Gabriola Taxi Saver	-	8,705	
Solid Waste Management	37,627	44,188	3,911
Animal Control Area A, B & C	18,289	21,991	
Regional Parks*	-	121,703	9,677
Regional Parks - Operations	47,241	-	
Regional Parks - Acquisitions & Capital	75,720	-	
Community Parks	340,377	355,350	
Southern Community Recreation	102,171	115,864	13,693
Gabriola Island Recreation	109,699	119,755	
Port Theatre/Cultural Centre Contribution	32,957	33,205	
Liquid Waste Management Planning	5,731	6,313	
Drinking Water/Watershed Protection	45,432	53,326	7,518
D68 Search & Rescue	2,051	1,968	
D68 Emergency 911	43,274	33,854	(9,420)
Emergency Planning	47,319	49,974	
EV Charging Stations	-	1,983	
Noise Control	15,397	21,368	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,382,697	\$1,514,442	\$54,420
Vancouver Island Regional Library	272,626	288,553	15,927
Total Requisition	\$1,655,323	\$1,802,995	\$70,347

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA B**

	Electoral Area B	Electoral Area B	Changed Service Level
	Final 2021	Amended 2022	
Administration	0.057	0.052	0.012
Community Grants	0.002	0.002	
Electoral Area Administration	0.047	0.045	
Southern Community Restorative Justice	0.004	0.003	
Regional Growth Strategy	0.008	0.005	
House Numbering	0.001	0.001	
Southern Community Economic Development	0.035	0.026	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Descanso Bay Emergency Wharf	0.009	0.007	
Gabriola Transit Contribution	0.080	0.060	
Gabriola Taxi Saver	0.000	0.004	
Solid Waste Management	0.021	0.018	0.002
Animal Control Area A, B & C	0.010	0.009	
Noise Control	0.009	0.009	
Regional Parks*	-	0.049	0.004
Regional Parks Operations	0.026	-	
Community Parks	0.190	0.144	
Southern Community Recreation	0.057	0.047	(0.010)
Area B - Gabriola Island Recreation	0.067	0.053	
Port Theatre/Cultural Centre Contribution	0.018	0.013	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.024	0.014	(0.010)
Emergency Planning	0.026	0.020	
EV Charging Stations	-	0.001	
Feasibility Studies	0.011	0.008	
Regional District General Services Rate	0.710	0.597	(0.002)
Vancouver Island Regional Library	0.152	0.117	(0.035)
General Services Tax Rate	0.862	0.714	(0.037)
General Services Cost per \$100,000	\$86.16	\$71.38	(\$3.70)
Change in General Services Cost per \$100,000	(\$5.08)	(\$14.78)	
Regional Parcel Taxes*	\$32.00	\$14.00	(\$18.00)
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	
Average Residential Value **	\$449,037	\$620,109	\$171,072
Property tax based on Average Residential Value	\$419	\$457	\$38

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
ELECTORAL AREA B

	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	102,152	129,004	185,752	189,654	197,675	220,271
Community Grants	3,950	4,435	4,456	4,456	4,456	4,456
Electoral Areas Administration	84,118	111,617	129,583	135,387	141,435	150,039
Southern Community Restorative Justice	6,832	7,304	7,308	7,313	7,318	7,323
Regional Growth Strategy	14,203	11,830	16,961	19,060	19,662	20,161
House Numbering	2,454	2,514	2,515	2,515	2,515	2,515
Southern Community Economic Development	62,734	65,000	65,650	65,650	65,650	65,650
Hazardous Properties	2,572	3,330	4,511	4,847	4,975	5,106
Unsightly Premises	1,860	3,160	3,753	3,942	4,059	4,179
Gabriola Emergency Wharf	15,535	17,490	17,315	17,142	17,485	17,834
Gabriola Transit Contribution	143,002	149,211	152,211	155,272	158,396	161,583
Gabriola Taxi Saver	-	8,705	8,720	8,735	8,751	8,768
Solid Waste Management	37,627	44,188	48,608	55,898	67,079	80,494
Animal Control Area A, B & C	18,289	21,991	23,928	24,800	25,504	26,231
Regional Parks*	-	121,703	130,812	138,164	143,169	148,359
Regional Parks - Operations	47,241	-	-	-	-	-
Regional Parks - Acquisitions	75,720	-	-	-	-	-
Community Parks	340,377	355,350	369,183	376,567	384,098	391,780
Southern Community Recreation	102,171	115,864	118,507	124,316	133,620	132,006
Gabriola Island Recreation	109,699	119,755	162,557	125,329	126,184	127,204
Port Theatre/Cultural Centre Contribution	32,957	33,205	34,393	35,425	36,488	37,583
Liquid Waste Management Planning	5,731	6,313	6,692	6,959	7,307	7,746
Wastewater Northern Community						
Drinking Water/Watershed Protection	45,432	53,326	61,056	61,168	61,280	61,392
D68 Search & Rescue	2,051	1,968	2,033	2,034	2,036	2,038
D68 Emergency 911	43,274	33,854	37,674	38,804	39,968	41,167
Emergency Planning	47,319	49,974	51,473	53,017	54,608	56,246
EV Charging Stations	-	1,983	1,983	1,983	1,983	1,983
Noise Control	15,397	21,368	27,515	28,728	29,503	30,302
Feasibility Studies	20,000	20,000	20,000	11,400	-	-
Regional District General Services Requisition	\$1,382,697	\$1,514,442	\$1,695,149	\$1,698,565	\$1,745,204	\$1,812,416
Vancouver Island Regional Library	272,626	288,553	297,210	306,127	315,310	324,770
Total Requisition	\$1,655,323	\$1,802,995	\$1,992,359	\$2,004,692	\$2,060,514	\$2,137,186

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
ELECTORAL AREA B**

	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B	Electoral Area B
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.047	0.045	0.051	0.053	0.054	0.056
Southern Community Restorative Justice	0.004	0.003	0.003	0.003	0.003	0.003
Regional Growth Strategy	0.008	0.005	0.007	0.007	0.007	0.008
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Southern Community Economic Development	0.035	0.026	0.026	0.026	0.025	0.025
Hazardous Properties	0.001	0.001	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.002	0.002	0.002
Descanso Bay Emergency Wharf	0.009	0.007	0.007	0.007	0.007	0.007
Gabriola Transit Contribution	0.080	0.060	0.060	0.060	0.060	0.060
Gabriola Taxi Saver	0.000	0.004	0.004	0.004	0.004	0.004
Solid Waste Management	0.021	0.018	0.019	0.022	0.026	0.030
Animal Control Area A, B & C	0.010	0.009	0.009	0.010	0.010	0.010
Noise Control	0.009	0.009	0.012	0.012	0.012	0.012
Regional Parks*	-	0.049	0.052	0.054	0.055	0.055
Regional Parks Operations	0.026	-	-	-	-	-
Community Parks	0.190	0.144	0.146	0.146	0.146	0.146
Southern Community Recreation	0.057	0.047	0.047	0.048	0.051	0.049
Area B - Gabriola Island Recreation	0.067	0.053	0.070	0.053	0.052	0.052
Port Theatre/Cultural Centre Contribution	0.018	0.013	0.014	0.014	0.014	0.014
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D68 Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D68 Emergency 911	0.024	0.014	0.015	0.015	0.015	0.015
Emergency Planning	0.026	0.020	0.020	0.021	0.021	0.021
EV Charging Stations	-	0.001	0.001	0.001	0.001	0.001
Feasibility Studies	0.011	0.008	0.008	0.004	0.000	0.000
Regional District General Services Rate	0.710	0.597	0.654	0.645	0.649	0.661
Vancouver Island Regional Library	0.152	0.117	0.118	0.119	0.120	0.121
General Services Tax Rate	0.862	0.714	0.772	0.764	0.769	0.782
General Services Cost per \$100,000	\$86.16	\$71.38	\$77.19	\$76.39	\$76.87	\$78.19
Change in General Services Cost per \$100,000	(\$5.09)	(\$14.78)	\$5.81	(\$0.80)	\$0.48	\$1.32
Regional Parcel Taxes*	\$32.00	\$14.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	\$2.00	\$0.00	\$0.00	\$0.00
Average Residential Value**	\$449,037	\$620,109	\$620,109	\$620,109	\$620,109	\$620,109
Property tax based on Average Residential Value	\$419	\$457	\$495	\$490	\$493	\$501

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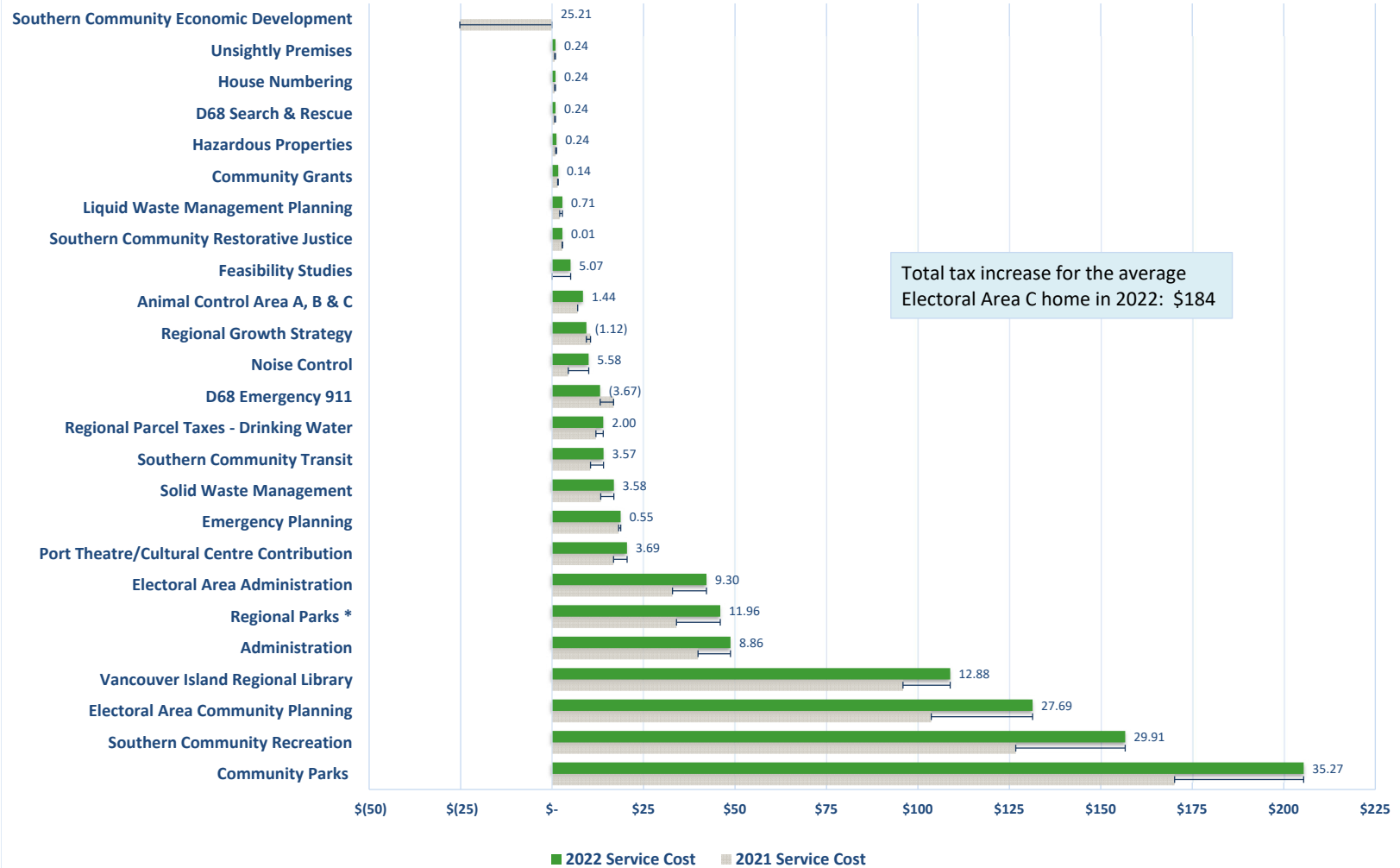
Electoral Area C

Extension, Nanaimo Lakes, East Wellington, Pleasant Valley

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area C Home Tax Change

2022 Total Cost for the average Electoral Area C home (\$938,065) = \$881



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA C**

	Electoral Area C Final 2021	Electoral Area C Amended 2022	Changed Service Level
Administration	91,574	97,144	21,869
Community Grants	3,541	3,340	
Electoral Areas Administration	75,408	84,051	
Southern Community Restorative Justice	6,355	5,730	
Electoral Area Community Planning	237,538	260,983	11,748
Regional Growth Strategy	23,442	18,022	
House Numbering	2,200	1,893	
Southern Community Economic Development	(57,200)	-	
Hazardous Properties	2,306	2,507	
Unightly Premises	1,668	2,380	
Southern Community Transit	8,824	11,485	828
Solid Waste Management	30,546	33,094	2,929
Animal Control Area A, B & C	16,395	16,560	
Regional Parks*	-	91,146	7,247
Regional Parks - Operations	32,892	-	
Regional Parks - Acquisitions & Capital	29,160	-	
Community Parks - Extension and Wellington combined	175,438	194,694	
Southern Community Recreation	290,335	311,719	21,384
Port Theatre/Cultural Centre Contribution	21,231	21,420	
Liquid Waste Management Planning	4,652	4,728	
Drinking Water/Watershed Protection	17,496	20,538	2,896
D68 Search & Rescue	1,428	1,463	
D68 Emergency 911	38,792	25,493	(13,299)
Emergency Planning	42,419	37,632	
Noise Control	10,134	19,863	
Feasibility Studies	-	10,000	10,000
Regional District General Services Requisition	\$1,106,574	\$1,275,885	\$65,602
Vancouver Island Regional Library	219,196	215,970	(3,226)
Total Requisition	\$1,325,770	\$1,491,855	\$62,376

LOCAL SERVICE AREAS		
Cassidy Waterloo Fire	225,385	241,162
Wellington Fire/Streetlighting	95,765	128,783
Extension Fire	203,732	230,989
Nanaimo River Fire	17,797	17,262

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA C**

	Electoral Area C	Electoral Area C	Changed Service Level
	Final 2021	Amended 2022	
Administration	0.057	0.052	0.012
Community Grants	0.002	0.002	
Electoral Area Administration	0.047	0.045	
Southern Community Restorative Justice	0.004	0.003	
Electoral Area Community Planning	0.148	0.140	0.006
Regional Growth Strategy	0.015	0.010	
House Numbering	0.001	0.001	
Southern Community Economic Development	(0.036)	0.000	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Southern Community Transit	0.015	0.015	0.001
Solid Waste Management	0.019	0.018	0.002
Animal Control Area A, B & C	0.010	0.009	
Noise Control	0.006	0.011	
Regional Parks*	-	0.049	0.004
Regional Parks Operations	0.020	-	
Community Parks	0.243	0.219	
Southern Community Recreation	0.181	0.167	(0.014)
Port Theatre/Cultural Centre Contribution	0.024	0.022	
Liquid Waste Management Planning	0.003	0.003	
D68 Search & Rescue	0.001	0.001	
D68 Emergency 911	0.024	0.014	(0.010)
Emergency Planning	0.026	0.020	
Feasibility Studies	0.000	0.005	0.005
Regional District General Services Rate	0.813	0.808	0.006
Vancouver Island Regional Library	0.137	0.116	(0.021)
General Services Tax Rate	0.950	0.924	(0.015)
General Services Cost per \$100,000	\$94.99	\$92.40	(\$1.46)
Change in General Services Cost per \$100,000	(\$6.55)	(\$2.59)	
Regional Parcel Taxes*	\$32.00	\$14.00	(\$18.00)
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	
Local Service Area Rates			
Cassidy Waterloo Fire	0.831	0.695	
Wellington Fire/Streetlighting	0.754	0.744	
Extension Fire	0.807	0.687	
Nanaimo River Fire	0.363	0.268	
Average Residential Value **	\$700,256	\$938,065	\$237,810
Property tax based on Average Residential Value	\$697	\$881	\$184

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
ELECTORAL AREA C**

	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	91,574	97,144	139,877	142,815	148,855	165,870
Community Grants	3,541	3,340	3,356	3,356	3,356	3,356
Electoral Areas Administration	75,408	84,051	97,580	101,951	106,505	112,984
Southern Community Restorative Justice	6,355	5,730	5,734	5,737	5,740	5,744
Electoral Area Community Planning	237,538	260,983	331,855	325,090	335,116	342,899
Regional Growth Strategy	23,442	18,022	25,838	29,036	29,954	30,714
House Numbering	2,200	1,893	1,894	1,894	1,894	1,894
Hazardous Properties	2,306	2,507	3,397	3,650	3,746	3,845
Unsightly Premises	1,668	2,380	2,826	2,969	3,057	3,147
Southern Community Transit	8,824	11,485	13,782	16,538	19,184	20,527
Solid Waste Management	30,546	33,094	36,402	41,863	50,236	60,283
Animal Control Area A, B & C	16,395	16,560	18,019	18,675	19,205	19,752
Regional Parks*	-	91,146	97,967	103,473	107,222	111,108
Regional Parks - Operations	32,892	-	-	-	-	-
Regional Parks - Acquisitions	29,160	-	-	-	-	-
Community Parks - Extension + Wellington combined	175,438	194,694	215,750	221,018	226,950	233,415
Southern Community Recreation	290,335	311,719	319,859	335,577	359,655	374,347
Port Theatre/Cultural Centre Contribution	21,231	21,420	22,313	22,983	23,673	24,383
Liquid Waste Management Planning	4,652	4,728	5,011	5,212	5,473	5,801
Drinking Water/Watershed Protection	17,496	20,538	23,584	23,696	23,808	23,920
D68 Search & Rescue	1,428	1,463	1,510	1,512	1,513	1,514
D68 Emergency 911	38,792	25,493	28,369	29,220	30,098	31,001
Emergency Planning	42,419	37,632	38,761	39,924	41,121	42,355
Noise Control	10,134	19,863	25,383	26,895	27,705	28,538
Feasibility Studies	-	10,000	20,000	20,000	20,000	20,000
Regional District General Services Requisition	\$1,106,574	\$1,275,885	\$1,479,067	\$1,523,084	\$1,594,066	\$1,667,397
Vancouver Island Regional Library	219,196	215,970	222,450	229,124	235,997	243,077
Total Requisition	\$1,325,770	\$1,491,855	\$1,701,517	\$1,752,208	\$1,830,063	\$1,910,474

LOCAL SERVICE AREAS						
Cassidy Waterloo Fire	225,385	241,162	258,043	276,106	287,151	310,123
Wellington Fire/Streetlighting	95,765	128,783	131,417	135,329	139,360	143,511
Extension Fire	203,732	230,989	254,088	279,497	299,061	319,996
Nanaimo River Fire	17,797	17,262	17,262	17,262	17,262	17,262

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
ELECTORAL AREA C

	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C	Electoral Area C
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.002	0.002	0.002	0.002	0.002
Electoral Area Administration	0.047	0.045	0.051	0.053	0.054	0.056
Southern Community Restorative Justice	0.004	0.003	0.003	0.003	0.003	0.003
Electoral Area Community Planning	0.148	0.140	0.175	0.168	0.170	0.170
Regional Growth Strategy	0.015	0.010	0.014	0.015	0.015	0.015
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.002	0.002	0.002
Southern Community Transit	0.015	0.015	0.017	0.020	0.023	0.024
Solid Waste Management	0.019	0.018	0.019	0.022	0.025	0.030
Animal Control Area A, B & C	0.010	0.009	0.009	0.010	0.010	0.010
Noise Control	0.006	0.011	0.013	0.014	0.014	0.014
Regional Parks*	-	0.049	0.052	0.053	0.054	0.055
Regional Parks Operations	0.020	-	-	-	-	-
Community Parks	0.243	0.219	0.238	0.239	0.241	0.243
Southern Community Recreation	0.181	0.167	0.168	0.173	0.182	0.186
Port Theatre/Cultural Centre Contribution	0.024	0.022	0.022	0.023	0.023	0.023
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	0.024	0.014	0.015	0.015	0.015	0.015
Emergency Planning	0.026	0.020	0.020	0.021	0.021	0.021
Feasibility Studies	0.000	0.005	0.011	0.010	0.010	0.010
Regional District General Services Rate	0.813	0.808	0.911	0.923	0.945	0.968
Vancouver Island Regional Library	0.137	0.116	0.117	0.118	0.119	0.121
General Services Tax Rate	0.950	0.924	1.028	1.041	1.064	1.089
General Services Cost per \$100,000	\$94.99	\$92.40	\$102.77	\$104.13	\$106.45	\$108.86
Change in General Services Cost per \$100,000	(\$6.55)	(\$2.59)	\$10.37	\$1.36	\$2.31	\$2.41
Regional Parcel Taxes*	\$32.00	\$14.00	\$16.00	\$16.00	\$16.00	\$16.00
Change in Regional Parcel Taxes	\$0.00	(\$18.00)	\$2.00	\$0.00	\$0.00	\$0.00
Local Service Area Rates						
Cassidy Waterloo Fire	0.831	0.695	0.729	0.765	0.781	0.827
Wellington Fire/Streetlighting	0.754	0.744	0.744	0.752	0.759	0.767
Extension Fire	0.807	0.687	0.741	0.799	0.839	0.880
Nanaimo River Fire	0.363	0.268	0.263	0.258	0.253	0.248
Average Residential Value**	\$700,256	\$938,065	\$938,065	\$938,065	\$938,065	\$938,065
Property tax based on Average Residential Value	\$697	\$881	\$980	\$993	\$1,015	\$1,037

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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



REGIONAL
DISTRICT
OF NANAIMO

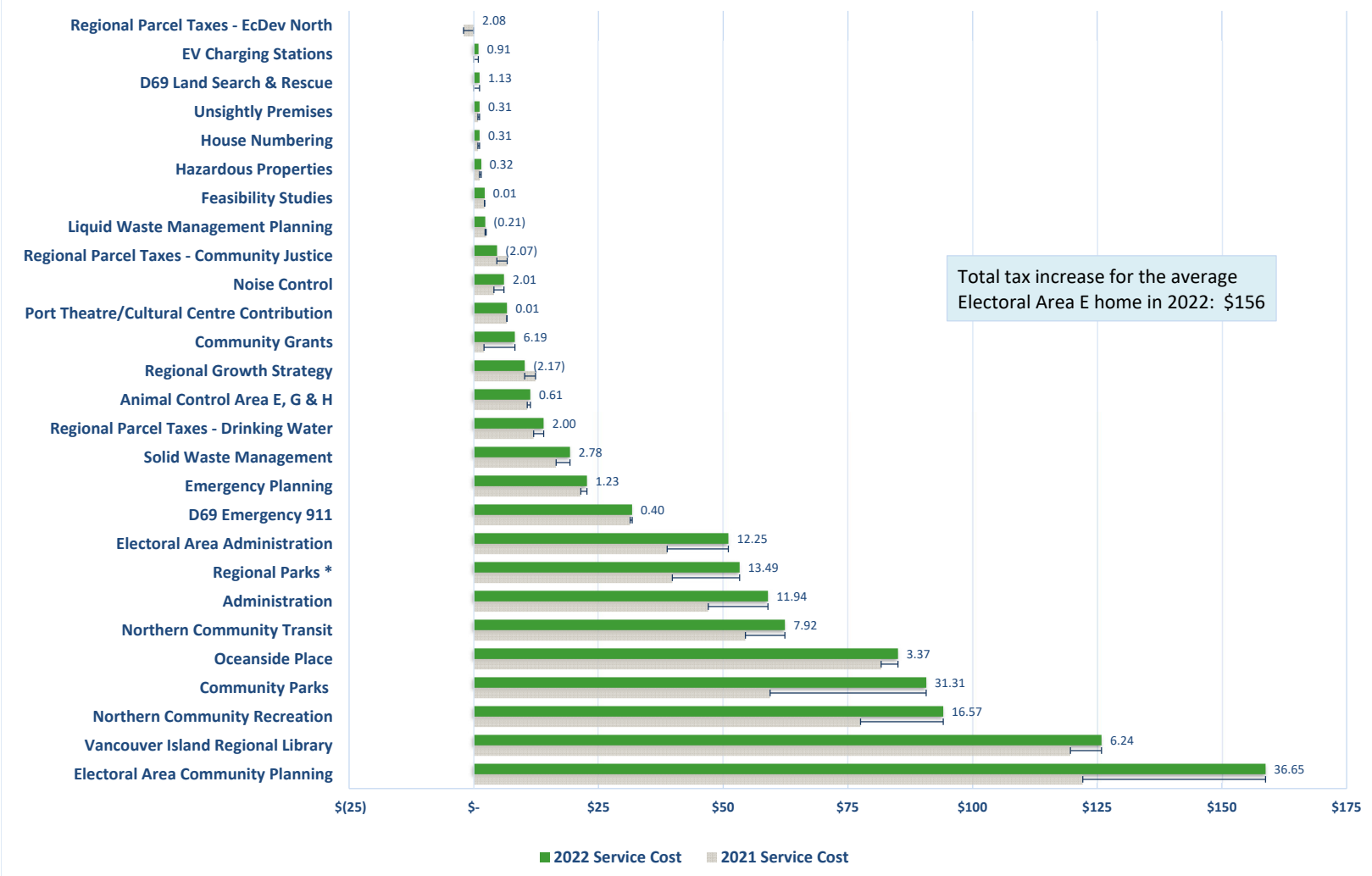
Electoral Area E

Nanoose Bay

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area E Home Tax Change

2022 Total Cost for the average Electoral Area E home (\$1,133,873) = \$925



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA E**

	Electoral Area E Final 2021	Electoral Area E Amended 2022	Changed Service Level
Administration	172,620	217,586	48,982
Community Grants	7,512	30,296	17,694
Electoral Areas Administration	142,146	188,259	
D69 Community Justice	23,044	16,126	
Electoral Area Community Planning	432,241	563,493	25,365
Regional Growth Strategy	46,700	38,762	
House Numbering	4,146	4,241	
Northern Community Economic Development	(7,134)	-	
Hazardous Properties	4,346	5,616	
Unightly Premises	3,144	5,330	
Northern Community Transit	201,060	229,310	
Solid Waste Management	60,862	71,172	6,298
Animal Control Area E, G & H	39,192	40,414	
Regional Parks*	-	196,020	15,585
Regional Parks - Operations	71,747	-	
Regional Parks - Acquisitions & Capital	68,760	-	
Community Parks	219,203	332,653	
Northern Community Recreation	283,378	345,540	7,344
Oceanside Place	299,820	314,732	
Port Theatre/Cultural Centre Contribution	24,327	24,441	
Liquid Waste Management Planning	9,269	10,168	
Drinking Water/Watershed Protection	41,256	48,720	6,869
D69 Land Search & Rescue	1,378	2,322	
D69 Emergency 911	114,281	118,829	4,548
Emergency Planning	79,961	84,289	
EV Charging Stations	-	3,345	
Noise Control	14,798	22,243	
Feasibility Studies	7,750	7,750	
Regional District General Services Requisition	\$2,365,807	\$2,921,657	\$132,685
Vancouver Island Regional Library	439,154	462,312	23,158
Total Requisition	\$2,804,961	\$3,383,969	\$155,843

LOCAL SERVICE AREAS		
Nanoose Bay Fire	966,141	979,675
Fairwinds Streetlighting	24,910	25,657
Rural Areas Streetlighting	20,308	7,948

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA E**

	Electoral Area E Final 2021	Electoral Area E Amended 2022	Changed Service Level
Administration	0.057	0.052	0.012
Community Grants	0.002	0.007	0.004
Electoral Area Administration	0.047	0.045	
Electoral Area Community Planning	0.148	0.140	0.006
Regional Growth Strategy	0.015	0.009	
House Numbering	0.001	0.001	
Hazardous Properties	0.001	0.001	
Unightly Premises	0.001	0.001	
Northern Community Transit	0.066	0.055	
Solid Waste Management	0.020	0.017	0.002
Animal Control Area E, G & H	0.013	0.010	
Noise Control	0.005	0.005	
Regional Parks*	-	0.047	0.004
Regional Parks Operations	0.024	-	
Community Parks	0.072	0.080	
Northern Community Recreation	0.094	0.083	
Oceanside Place	0.099	0.075	
Port Theatre/Cultural Centre Contribution	0.008	0.006	
Liquid Waste Management Planning	0.003	0.002	
D69 Land Search & Rescue	0.000	0.001	
D69 Emergency 911	0.038	0.028	(0.010)
Emergency Planning	0.026	0.020	
EV Charging Stations	-	0.001	
Feasibility Studies	0.003	0.002	
Regional District General Services Rate	0.743	0.688	0.018
Vancouver Island Regional Library	0.145	0.111	(0.034)
General Services Tax Rate	0.888	0.799	(0.016)
General Services Cost per \$100,000	\$88.84	\$79.95	(\$1.60)
Change in General Services Cost per \$100,000	\$0.85	(\$8.90)	
Regional Parcel Taxes*	\$36.63	\$18.63	(\$17.99)
Change in Regional Parcel Taxes	(\$3.18)	(\$17.99)	
Local Service Area Rates			
Nanoose Bay Fire	0.300	0.221	
Fairwinds Streetlighting	0.035	0.025	
Rural Areas Streetlighting	0.052	0.037	
Average Residential Value **	\$824,946	\$1,133,873	\$308,928
Property tax based on Average Residential Value	\$770	\$925	\$156

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
ELECTORAL AREA E

	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	172,620	217,586	313,299	319,881	333,409	371,520
Community Grants	7,512	30,296	9,108	9,108	9,108	9,108
Electoral Areas Administration	142,146	188,259	218,561	228,352	238,552	253,063
D69 Community Justice	23,044	16,126	23,170	23,163	23,155	23,149
Electoral Area Community Planning	432,241	563,493	716,513	701,906	723,555	740,358
Regional Growth Strategy	46,700	38,762	55,576	62,455	64,430	66,062
House Numbering	4,146	4,241	4,241	4,241	4,241	4,241
Northern Community Economic Development	(7,134)	-	-	-	-	-
Hazardous Properties	4,346	5,616	7,608	8,175	8,391	8,613
Unsightly Premises	3,144	5,330	6,330	6,649	6,846	7,049
Northern Community Transit	201,060	229,310	275,172	310,944	351,367	376,979
Solid Waste Management	60,862	71,172	78,289	90,032	108,038	129,646
Animal Control Area E, G & H	39,192	40,414	43,783	44,779	46,211	47,686
Regional Parks*	-	196,020	210,689	222,531	230,592	238,952
Regional Parks - Operations	71,747	-	-	-	-	-
Regional Parks - Acquisitions	68,760	-	-	-	-	-
Community Parks	219,203	332,653	362,592	369,844	377,240	384,785
Northern Community Recreation	283,378	345,540	390,034	400,629	392,452	399,677
Oceanside Place	299,820	314,732	321,027	327,446	333,996	339,005
Port Theatre/Cultural Centre Contribution	24,327	24,441	25,461	26,225	27,012	27,823
Liquid Waste Management Planning	9,269	10,168	10,778	11,209	11,769	12,475
Drinking Water/Watershed Protection	41,256	48,720	55,760	55,840	55,920	56,000
D69 Land Search & Rescue	1,378	2,322	4,070	4,072	4,073	4,074
D69 Emergency 911	114,281	118,829	121,974	122,887	123,681	127,392
Emergency Planning	79,961	84,289	86,818	89,422	92,105	94,868
EV Charging Stations	-	3,345	3,345	3,345	3,345	3,345
Noise Control	14,798	22,243	27,276	28,795	29,591	30,412
Feasibility Studies	7,750	7,750	7,750	7,750	7,750	7,750
Regional District General Services Requisition	\$2,365,807	\$2,921,657	\$3,379,224	\$3,479,679	\$3,606,829	\$3,764,032
Vancouver Island Regional Library	439,154	462,312	476,182	490,467	505,181	520,336
Total Requisition	\$2,804,961	\$3,383,969	\$3,855,406	\$3,970,146	\$4,112,010	\$4,284,368

LOCAL SERVICE AREAS						
Nanoose Bay Fire	966,141	979,675	1,009,065	1,039,337	1,070,517	1,102,633
Fairwinds Streetlighting	24,910	25,657	26,427	27,220	28,036	28,877
Rural Areas Streetlighting	20,308	7,948	8,186	8,432	8,685	8,946

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REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
ELECTORAL AREA E

	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E	Electoral Area E
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.007	0.002	0.002	0.002	0.002
Electoral Area Administration	0.047	0.045	0.051	0.053	0.054	0.056
Electoral Area Community Planning	0.148	0.140	0.175	0.168	0.170	0.170
Regional Growth Strategy	0.015	0.009	0.013	0.014	0.015	0.015
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.002	0.002	0.002
Northern Community Transit	0.066	0.055	0.065	0.072	0.079	0.084
Solid Waste Management	0.020	0.017	0.018	0.021	0.024	0.029
Animal Control Area E, G & H	0.013	0.010	0.010	0.010	0.010	0.011
Noise Control	0.005	0.005	0.006	0.007	0.007	0.007
Regional Parks*	-	0.047	0.050	0.051	0.052	0.053
Regional Parks Operations	0.024	-	-	-	-	-
Community Parks	0.072	0.080	0.085	0.085	0.085	0.085
Northern Community Recreation	0.094	0.083	0.092	0.092	0.089	0.089
Oceanside Place	0.099	0.075	0.075	0.075	0.075	0.075
Port Theatre/Cultural Centre Contribution	0.008	0.006	0.006	0.006	0.006	0.006
Liquid Waste Management Planning	0.003	0.002	0.003	0.003	0.003	0.003
D69 Land Search & Rescue	0.000	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.038	0.028	0.029	0.028	0.028	0.028
Emergency Planning	0.026	0.020	0.020	0.021	0.021	0.021
EV Charging Stations	-	0.001	0.001	0.001	0.001	0.001
Feasibility Studies	0.003	0.002	0.002	0.002	0.002	0.002
Regional District General Services Rate	0.743	0.688	0.782	0.790	0.804	0.825
Vancouver Island Regional Library	0.145	0.111	0.112	0.113	0.114	0.115
General Services Tax Rate	0.888	0.799	0.894	0.903	0.918	0.940
General Services Cost per \$100,000	\$88.84	\$79.95	\$89.41	\$90.35	\$91.75	\$93.95
Change in General Services Cost per \$100,000	\$0.85	(\$8.90)	\$9.47	\$0.93	\$1.41	\$2.20
Regional Parcel Taxes*	\$36.63	\$18.63	\$22.65	\$22.65	\$22.65	\$22.65
Change in Regional Parcel Taxes	(\$3.18)	(\$17.99)	\$4.01	\$0.00	\$0.00	\$0.00
Local Service Area Rates						
Nanose Bay Fire	0.300	0.221	0.223	0.225	0.227	0.229
Fairwinds Streetlighting	0.035	0.025	0.025	0.026	0.026	0.026
Rural Areas Streetlighting	0.052	0.037	0.037	0.037	0.038	0.038
Average Residential Value**	\$824,946	\$1,133,873	\$1,133,873	\$1,133,873	\$1,133,873	\$1,133,873
Property tax based on Average Residential Value	\$770	\$925	\$1,036	\$1,047	\$1,063	\$1,088

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



REGIONAL
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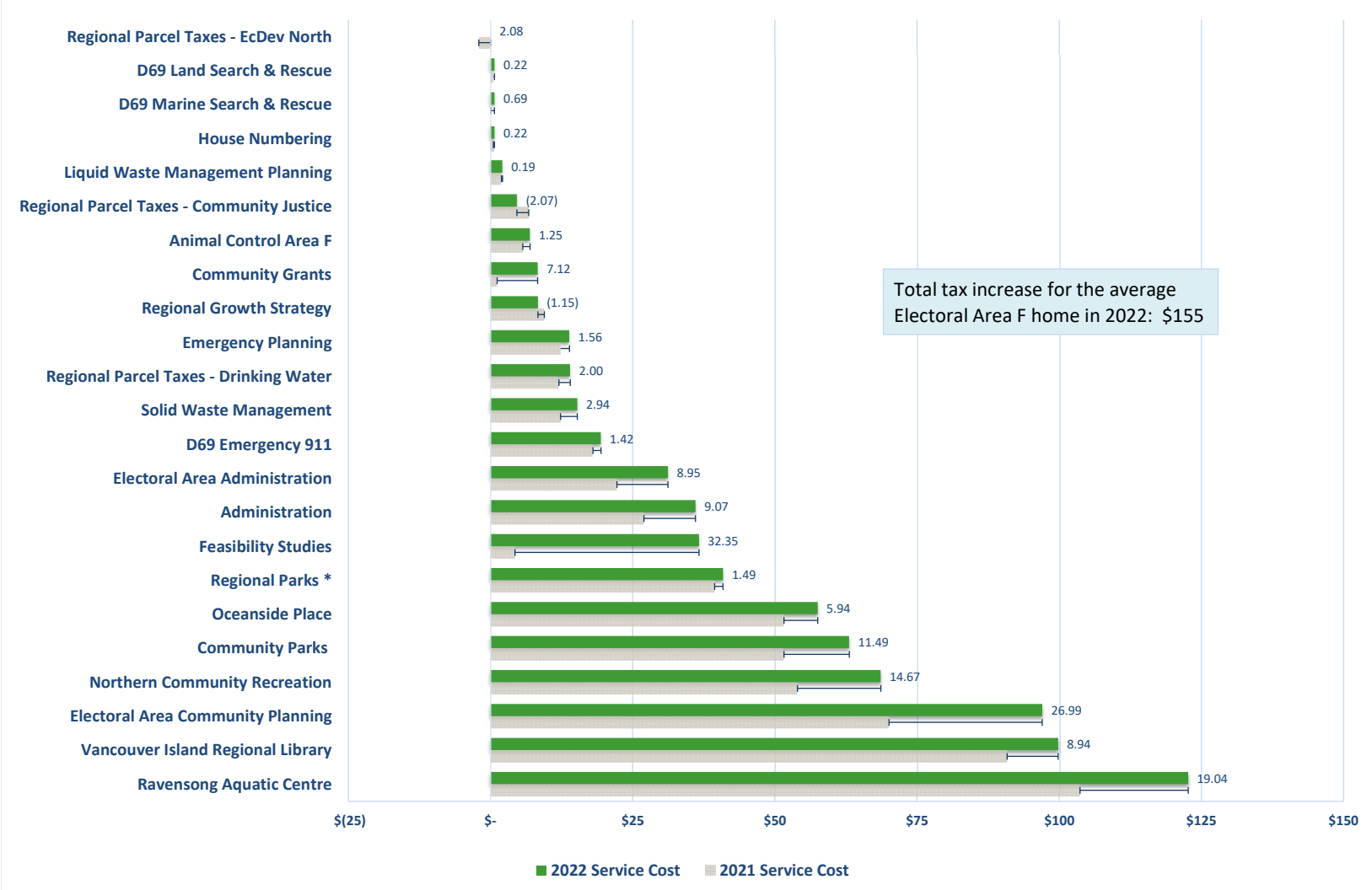
Electoral Area F

Coombs, Hilliers, Errington, Whiskey Creek, Meadowood

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area F Home Tax Change

2022 Total Cost for the average Electoral Area F home (\$693,016) = \$748



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA F**

	Electoral Area F Final 2021	Electoral Area F Amended 2022	Changed Service Level
Administration	124,745	156,691	35,274
Community Grants	5,429	35,934	27,742
Electoral Areas Administration	102,723	135,572	
D69 Community Justice	20,228	14,058	
Electoral Area Community Planning	323,582	420,960	18,948
Regional Growth Strategy	43,702	35,305	
House Numbering	2,996	3,054	
Northern Community Economic Development	(6,262)	-	
Solid Waste Management	56,993	64,872	5,741
Animal Control Area F	25,265	28,595	
Regional Parks*	-	178,669	14,206
Regional Parks - Operations	90,477	-	
Regional Parks - Acquisitions & Capital	60,360	-	
Community Parks	237,474	274,151	
Northern Community Recreation	248,882	297,637	9,812
Oceanside Place	238,780	249,978	
Ravensong Aquatic Centre	478,771	530,353	
Liquid Waste Management Planning	8,680	9,268	
Drinking Water/Watershed Protection	36,216	42,476	5,989
D69 Marine Search & Rescue	-	2,740	
D69 Land Search & Rescue	1,738	2,820	
D69 Emergency 911	82,586	85,573	2,987
Emergency Planning	57,784	60,700	
Feasibility Studies	20,000	158,867	138,867
Regional District General Services Requisition	\$2,261,149	\$2,788,273	\$259,566
Vancouver Island Regional Library	420,286	431,755	11,469
Total Requisition	\$2,681,435	\$3,220,028	\$271,035

LOCAL SERVICE AREAS		
Errington Fire	794,933	864,484
Coombs-Hilliers Fire	631,828	745,761
Nanoose Bay Fire	966,141	979,675
Dashwood Fire	845,260	918,442
Dashwood Fire Hall	50,000	43,743
French Creek Fire	741,964	736,978
Hwy # 4 Streetlighting	4,682	4,822
Meadowood Fire	46,701	89,157

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA F**

	Electoral Area F Final 2021	Electoral Area F Amended 2022	Changed Service Level
Administration	0.057	0.052	0.012
Community Grants	0.002	0.012	0.009
Electoral Area Administration	0.047	0.045	
Electoral Area Community Planning	0.148	0.140	0.006
Regional Growth Strategy	0.020	0.012	
House Numbering	0.001	0.001	
Solid Waste Management	0.026	0.022	0.002
Animal Control Area F	0.012	0.010	
Regional Parks*	-	0.059	0.005
Regional Parks Operations	0.041	-	
Community Parks	0.109	0.091	
Northern Community Recreation	0.114	0.099	
Oceanside Place	0.109	0.083	
Ravensong Aquatic Centre	0.219	0.177	
Liquid Waste Management Planning	0.004	0.003	
D69 Marine Search & Rescue	-	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.038	0.028	(0.010)
Emergency Planning	0.026	0.020	
Feasibility Studies	0.009	0.053	0.046
Regional District General Services Rate	0.984	0.909	0.070
Vancouver Island Regional Library	0.192	0.144	(0.048)
General Services Tax Rate	1.176	1.053	0.022
General Services Cost per \$100,000	\$117.56	\$105.29	\$2.22
Change in General Services Cost per \$100,000	(\$0.77)	(\$12.27)	
Regional Parcel Taxes*	\$36.63	\$18.63	(\$17.99)
Change in Regional Parcel Taxes	(\$3.18)	(\$17.99)	

Local Service Area Rates		
Errington Fire	0.765	0.600
Coombs-Hilliers Fire	0.836	0.688
Nanoose Bay Fire	0.300	0.221
Dashwood Fire	0.995	0.795
Dashwood Fire Hall	0.082	0.053
French Creek Fire	0.455	0.317
Hwy. # 4 Streetlighting	0.002	0.002
Meadowood Fire	\$101	\$193

Average Residential Value **	\$473,181	\$693,016	\$219,834
Property tax based on Average Residential Value	\$593	\$748	\$155

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
ELECTORAL AREA F**

	Electoral Area F Final 2021	Electoral Area F Amended 2022	Electoral Area F Forecast 2023	Electoral Area F Forecast 2024	Electoral Area F Forecast 2025	Electoral Area F Forecast 2026
Administration	124,745	156,691	225,618	230,358	240,100	267,545
Community Grants	5,429	35,934	6,560	6,560	6,560	6,560
Electoral Areas Administration	102,723	135,572	157,394	164,444	171,790	182,240
D69 Community Justice	20,228	14,058	20,217	20,228	20,239	20,251
Electoral Area Community Planning	323,582	420,960	535,275	524,363	540,535	553,089
Regional Growth Strategy	43,702	35,305	50,619	56,885	58,684	60,171
House Numbering	2,996	3,054	3,054	3,054	3,054	3,054
Northern Community Economic Development	(6,262)	-	-	-	-	-
Solid Waste Management	56,993	64,872	71,360	82,063	98,476	118,171
Animal Control Area F	25,265	28,595	38,502	40,228	41,344	42,495
Regional Parks*	-	178,669	192,041	202,834	210,182	217,800
Regional Parks - Operations	90,477	-	-	-	-	-
Regional Parks - Acquisitions	60,360	-	-	-	-	-
Community Parks	237,474	274,151	282,376	290,847	299,572	308,559
Northern Community Recreation	248,882	297,637	330,301	339,414	335,052	341,828
Oceanside Place	238,780	249,978	254,977	260,077	265,278	269,258
Ravensong Aquatic Centre	478,771	530,353	583,388	700,066	745,570	760,482
Liquid Waste Management Planning	8,680	9,268	9,824	10,217	10,728	11,371
Drinking Water/Watershed Protection	36,216	42,476	48,656	48,768	48,880	48,992
D69 Marine Search & Rescue	-	2,740	2,741	2,742	2,743	2,744
D69 Land Search & Rescue	1,738	2,820	4,943	4,945	4,946	4,948
D69 Emergency 911	82,586	85,573	87,838	88,495	89,067	91,739
Emergency Planning	57,784	60,700	62,521	64,396	66,328	68,318
Feasibility Studies	20,000	158,867	20,000	10,000	10,000	10,000
Regional District General Services Requisition	\$2,261,149	\$2,788,273	\$2,988,205	\$3,150,985	\$3,269,128	\$3,389,615
Vancouver Island Regional Library	420,286	431,755	444,707	458,048	471,790	485,943
Total Requisition	\$2,681,435	\$3,220,028	\$3,432,912	\$3,609,033	\$3,740,918	\$3,875,558

LOCAL SERVICE AREAS						
Errington Fire	794,933	864,484	933,643	1,008,334	1,078,918	1,132,863
Coombs-Hilliars Fire	631,828	745,761	783,049	822,202	855,090	889,293
Nanoose Bay Fire	966,141	979,675	1,009,065	1,039,337	1,070,517	1,102,633
Dashwood Fire	845,260	918,442	964,364	1,002,939	1,033,027	1,064,018
Dashwood Fire Hall	50,000	43,743	408,367	408,398	408,431	408,465
French Creek Fire	741,964	736,978	767,032	790,042	813,743	838,156
Hwy. # 4 Streetlighting	4,682	4,822	4,967	5,116	5,269	5,427
Meadowood Fire	46,701	89,157	89,158	89,158	89,158	89,158

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
ELECTORAL AREA F

	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F	Electoral Area F
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.012	0.002	0.002	0.002	0.002
Electoral Area Administration	0.047	0.045	0.051	0.053	0.054	0.056
Electoral Area Community Planning	0.148	0.140	0.175	0.168	0.170	0.170
Regional Growth Strategy	0.020	0.012	0.017	0.018	0.018	0.019
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Solid Waste Management	0.026	0.022	0.023	0.026	0.031	0.036
Animal Control Area F	0.012	0.010	0.013	0.013	0.013	0.013
Regional Parks*	-	0.059	0.063	0.065	0.066	0.067
Regional Parks Operations	0.041	-	-	-	-	-
Community Parks	0.109	0.091	0.092	0.093	0.094	0.095
Northern Community Recreation	0.114	0.099	0.108	0.109	0.105	0.105
Oceanside Place	0.109	0.083	0.083	0.083	0.083	0.083
Ravensong Aquatic Centre	0.219	0.177	0.190	0.224	0.234	0.234
Liquid Waste Management Planning	0.004	0.003	0.003	0.003	0.003	0.003
D69 Marine Search & Rescue	-	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.002	0.002	0.002	0.002
D69 Emergency 911	0.038	0.028	0.029	0.028	0.028	0.028
Emergency Planning	0.026	0.020	0.020	0.021	0.021	0.021
Feasibility Studies	0.009	0.053	0.007	0.003	0.003	0.003
Regional District General Services Rate	0.983	0.909	0.954	0.987	1.004	1.021
Vancouver Island Regional Library	0.192	0.144	0.145	0.147	0.148	0.150
General Services Tax Rate	1.175	1.053	1.099	1.134	1.152	1.171
General Services Cost per \$100,000	\$117.46	\$105.29	\$109.86	\$113.43	\$115.22	\$117.11
Change in General Services Cost per \$100,000	(\$0.87)	(\$12.17)	\$4.58	\$3.57	\$1.79	\$1.90
Regional Parcel Taxes*	\$36.63	\$18.63	\$22.65	\$22.65	\$22.65	\$22.65
Change in Regional Parcel Taxes	(\$3.18)	(\$17.99)	(\$16.08)	\$0.00	\$0.00	\$0.00

Local Service Area Rates						
Errington Fire	0.765	0.600	0.635	0.672	0.706	0.727
Coombs-Hilliars Fire	0.836	0.688	0.708	0.728	0.743	0.758
Nanoose Bay Fire	0.300	0.221	0.223	0.225	0.227	0.229
Dashwood Fire	0.995	0.795	0.818	0.834	0.843	0.852
Dashwood Fire Hall	0.082	0.053	0.483	0.474	0.465	0.456
French Creek Fire	0.455	0.317	0.323	0.326	0.330	0.333
Hwy. # 4 Streetlighting	0.002	0.002	0.002	0.002	0.002	0.002
Meadowood Fire	\$101	\$193	\$193	\$193	\$193	\$193

Average Residential Value**	\$473,181	\$693,016	\$693,016	\$693,016	\$693,016	\$693,016
Property tax based on Average Residential Value	\$592	\$748	\$784	\$809	\$821	\$834

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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



REGIONAL
DISTRICT
OF NANAIMO

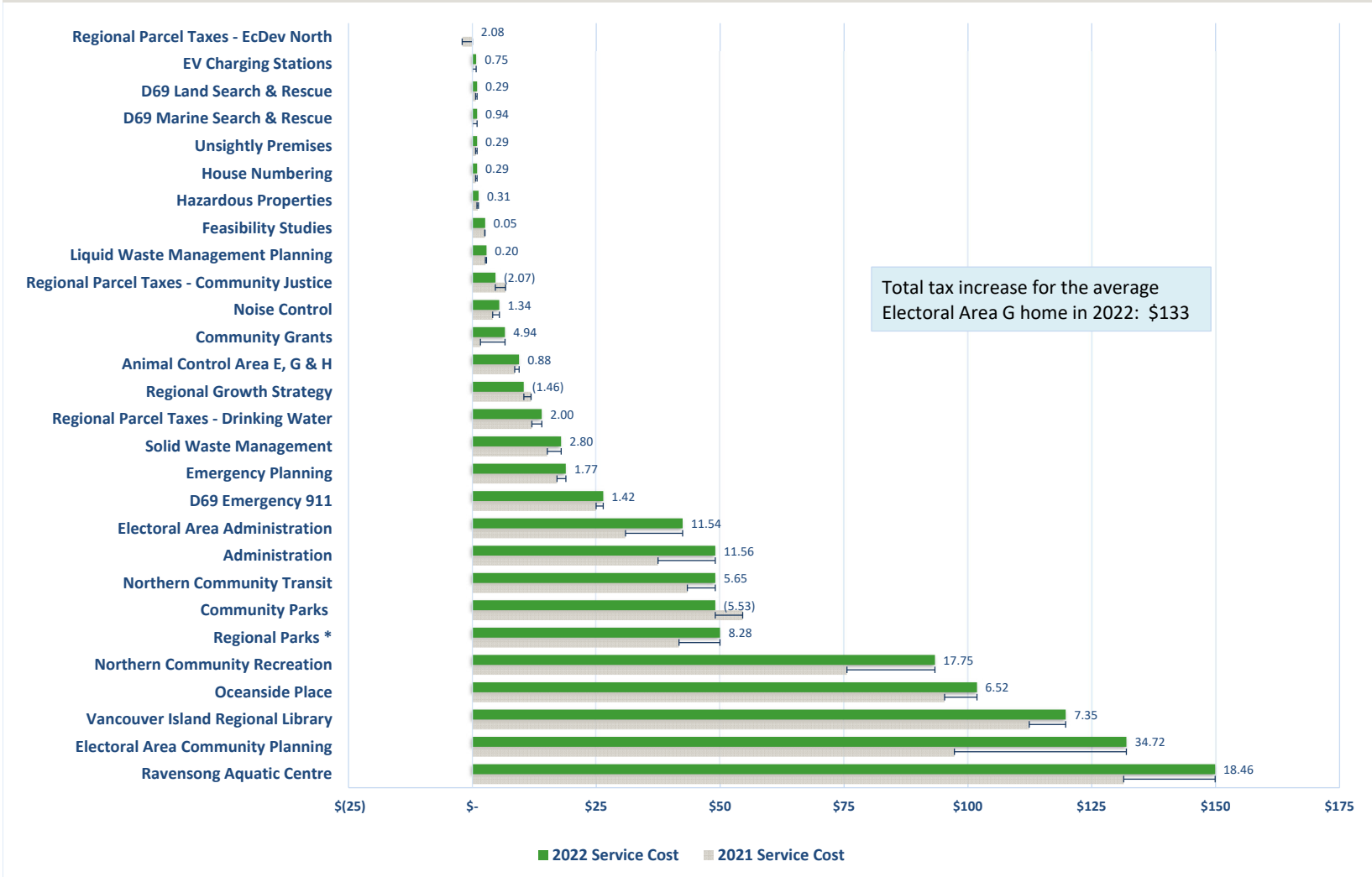
Electoral Area G

French Creek, San Pareil, Little Qualicum

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area G Home Tax Change

2022 Total Cost for the average Electoral Area G home (\$942,810) = \$961



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA G**

	Electoral Area G Final 2021	Electoral Area G Amended 2022	Changed Service Level
Administration	150,007	195,053	43,909
Community Grants	6,528	26,059	15,862
Electoral Areas Administration	123,525	168,764	
D69 Community Justice	25,604	17,714	
Electoral Area Community Planning	389,110	524,021	23,587
Regional Growth Strategy	47,079	39,267	
House Numbering	3,603	3,801	
Northern Community Economic Development	(7,927)	-	
Hazardous Properties	3,777	5,034	
Unightly Premises	2,732	4,778	
Northern Community Transit	174,617	194,338	
Solid Waste Management	61,381	72,127	6,383
Animal Control Area E, G & H	34,058	36,229	
Regional Parks*	-	198,652	15,794
Regional Parks - Operations	87,560	-	
Regional Parks - Acquisitions & Capital	76,400	-	
Community Parks	217,068	194,198	
Northern Community Recreation	303,402	370,566	12,219
Oceanside Place	381,314	404,184	
Ravensong Aquatic Centre	525,559	592,677	
Liquid Waste Management Planning	9,348	10,304	
Drinking Water/Watershed Protection	45,840	53,522	7,546
D69 Marine Search & Rescue	-	3,411	
D69 Land Search & Rescue	1,682	2,783	
D69 Emergency 911	99,311	106,524	7,213
Emergency Planning	69,486	75,560	
EV Charging Stations	-	2,999	
Noise Control	16,355	21,540	
Feasibility Studies	10,000	10,000	
Regional District General Services Requisition	\$2,857,419	\$3,334,105	\$132,513
Vancouver Island Regional Library	448,805	474,855	26,050
Total Requisition	\$3,306,224	\$3,808,960	\$158,563

LOCAL SERVICE AREAS		
Errington Fire	794,933	864,484
Parksville Local Fire	146,193	166,651
Nanoose Bay Fire	966,141	979,675
Dashwood Fire	845,260	918,442
Dashwood Fire Hall	50,000	43,743
French Creek Fire	741,964	736,978
Rural Areas Streetlighting	20,308	7,948
French Creek Village Streetlighting	10,276	51,500
Highway Intersection Streetlighting (French Creek)	2,973	2,253
Morningstar Streetlighting (amalgamated with French Crk Village Streetlighting)	20,074	-
Sandpiper Streetlighting (amalgamated with French Crk Village Streetlighting)	16,299	-
Englishman River Community Streetlighting	7,374	7,595
Englishman River Stormwater	5,535	3,701

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA G**

	Electoral Area G	Electoral Area G	Changed Service Level
	Final 2021	Amended 2022	
Administration	0.057	0.052	0.012
Community Grants	0.002	0.007	0.004
Electoral Area Administration	0.047	0.045	
Electoral Area Community Planning	0.148	0.140	0.006
Regional Growth Strategy	0.018	0.011	
House Numbering	0.001	0.001	
Hazardous Properties	0.001	0.001	
Unsanitary Premises	0.001	0.001	
Northern Community Transit	0.066	0.052	
Solid Waste Management	0.023	0.019	0.002
Animal Control Area E, G & H	0.013	0.010	
Noise Control	0.006	0.006	
Regional Parks*	-	0.053	0.004
Regional Parks Operations	0.033	-	
Community Parks	0.083	0.052	
Northern Community Recreation	0.115	0.099	
Oceanside Place	0.145	0.108	
Ravensong Aquatic Centre	0.200	0.159	
Liquid Waste Management Planning	0.004	0.003	
D69 Marine Search & Rescue	-	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.038	0.028	(0.010)
Emergency Planning	0.026	0.020	
EV Charging Stations	-	0.001	
Feasibility Studies	0.004	0.003	
Regional District General Services Rate	1.033	0.873	0.018
Vancouver Island Regional Library	0.171	0.127	(0.044)
General Services Tax Rate	1.204	1.000	(0.026)
General Services Cost per \$100,000	\$120.39	\$99.95	(\$2.60)
Change in General Services Cost per \$100,000	\$0.06	(\$20.44)	
Regional Parcel Taxes*	\$36.63	\$18.63	(\$17.99)
Change in Regional Parcel Taxes	(\$3.18)	(\$17.99)	
Local Service Area Rates			
Errington Fire	0.765	0.600	
Parksville Local Fire	0.371	0.283	
Nanose Bay Fire	0.300	0.221	
Dashwood Fire	0.995	0.795	
Dashwood Fire Hall	0.082	0.053	
French Creek Fire	0.455	0.317	
Rural Areas Streetlighting	0.052	0.037	
French Creek Village Streetlighting	0.103	0.040	
Highway Intersection Streetlighting (French Creek)	0.002	0.001	
Morningstar Streetlighting (amalgamated with French Crk Streetlighting)	0.055	0.000	
Sandpiper Streetlighting (amalgamated with French Crk Streetlighting)	0.080	0.000	
Englishman River Community Streetlighting	0.039	0.029	
Englishman River Stormwater	0.031	0.015	
Average Residential Value **	\$657,246	\$942,810	\$285,564
Property tax based on Average Residential Value	\$828	\$961	\$133

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
ELECTORAL AREA G

	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	150,007	195,053	280,855	286,755	298,882	333,046
Community Grants	6,528	26,059	8,167	8,167	8,167	8,167
Electoral Areas Administration	123,525	168,764	195,927	204,704	213,848	226,856
D69 Community Justice	25,604	17,714	25,516	25,604	25,692	25,780
Electoral Area Community Planning	389,110	524,021	666,322	652,738	672,870	688,497
Regional Growth Strategy	47,079	39,267	56,299	63,268	65,268	66,923
House Numbering	3,603	3,801	3,802	3,802	3,802	3,802
Northern Community Economic Development	(7,927)	-	-	-	-	-
Hazardous Properties	3,777	5,034	6,820	7,328	7,522	7,721
Unightly Premises	2,732	4,778	5,675	5,961	6,137	6,319
Northern Community Transit	174,617	194,338	233,205	263,522	297,780	319,486
Solid Waste Management	61,381	72,127	79,340	91,241	109,489	131,387
Animal Control Area E, G & H	34,058	36,229	39,249	40,142	41,426	42,748
Regional Parks*	-	198,652	213,519	225,518	233,689	242,159
Regional Parks - Operations	87,560	-	-	-	-	-
Regional Parks - Acquisitions	76,400	-	-	-	-	-
Community Parks	217,068	194,198	248,447	253,047	258,765	267,063
Northern Community Recreation	303,402	370,566	411,228	422,574	417,146	425,583
Oceanside Place	381,314	404,184	412,268	420,514	428,924	435,357
Ravensong Aquatic Centre	525,559	592,677	651,944	782,333	833,185	849,848
Liquid Waste Management Planning	9,348	10,304	10,922	11,359	11,927	12,643
Drinking Water/Watershed Protection	45,840	53,522	61,408	61,728	62,048	62,368
D69 Marine Search & Rescue	-	3,411	3,412	3,413	3,415	3,416
D69 Land Search & Rescue	1,682	2,783	4,879	4,880	4,882	4,883
D69 Emergency 911	99,311	106,524	109,342	110,161	110,873	114,199
Emergency Planning	69,486	75,560	77,827	80,162	82,567	85,043
EV Charging Stations	-	2,999	2,999	2,999	2,999	2,999
Noise Control	16,355	21,540	26,940	28,345	29,139	29,958
Feasibility Studies	10,000	10,000	138,868	10,000	10,000	10,000
Regional District General Services Requisition	\$2,857,419	\$3,334,105	\$3,975,180	\$4,070,265	\$4,240,442	\$4,406,251
Vancouver Island Regional Library	448,805	474,855	489,100	503,772	518,886	534,452
Total Requisition	\$3,306,224	\$3,808,960	\$4,464,280	\$4,574,037	\$4,759,328	\$4,940,703

LOCAL SERVICE AREAS						
Errington Fire	794,933	864,484	933,643	1,008,334	1,078,918	1,132,863
Parksville Local Fire	146,193	166,651	171,651	176,800	182,104	187,567
Nanoose Bay Fire	966,141	979,675	1,009,065	1,039,337	1,070,517	1,102,633
Dashwood Fire	845,260	918,442	964,364	1,002,939	1,033,027	1,064,018
Dashwood Fire Hall	50,000	43,743	408,367	408,398	408,431	408,465
French Creek Fire	741,964	736,978	767,032	790,042	813,743	838,156
Rural Areas Streetlighting	20,308	7,948	8,186	8,432	8,685	8,946
French Creek Village Streetlighting	10,276	51,500	53,045	54,636	56,275	57,964
Highway Intersection Streetlighting (French Creek)	2,973	2,253	3,026	3,122	3,223	3,327
Morningstar Streetlighting	20,074	-	-	-	-	-
Sandpiper Streetlighting	16,299	-	-	-	-	-
Englishman River Community Streetlighting	7,374	7,595	7,823	8,058	8,299	8,548
Englishman River Stormwater	5,535	3,701	5,872	6,048	6,230	6,417

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
ELECTORAL AREA G

	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G	Electoral Area G
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.007	0.002	0.002	0.002	0.002
Electoral Area Administration	0.047	0.045	0.051	0.053	0.054	0.056
Electoral Area Community Planning	0.148	0.140	0.175	0.168	0.170	0.170
Regional Growth Strategy	0.018	0.011	0.015	0.016	0.016	0.017
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.002	0.002	0.002
Northern Community Transit	0.066	0.052	0.061	0.068	0.075	0.079
Solid Waste Management	0.023	0.019	0.021	0.023	0.028	0.032
Animal Control Area E, G & H	0.013	0.010	0.010	0.010	0.010	0.011
Noise Control	0.006	0.006	0.007	0.007	0.007	0.007
Regional Parks*	-	0.053	0.056	0.058	0.059	0.060
Regional Parks Operations	0.033	-	-	-	-	-
Community Parks	0.083	0.052	0.065	0.065	0.065	0.066
Northern Community Recreation	0.115	0.099	0.108	0.109	0.105	0.105
Oceanside Place	0.145	0.108	0.108	0.108	0.108	0.108
Ravensong Aquatic Centre	0.200	0.159	0.171	0.201	0.210	0.210
Liquid Waste Management Planning	0.004	0.003	0.003	0.003	0.003	0.003
D69 Marine Search & Rescue	-	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.002	0.002	0.002	0.002
D69 Emergency 911	0.038	0.028	0.029	0.028	0.028	0.028
Emergency Planning	0.026	0.020	0.020	0.021	0.021	0.021
EV Charging Stations	-	0.001	0.001	0.001	0.001	0.001
Feasibility Studies	0.004	0.003	0.036	0.003	0.003	0.003
Regional District General Services Rate	1.033	0.873	1.020	1.026	1.048	1.069
Vancouver Island Regional Library	0.171	0.127	0.128	0.129	0.131	0.132
General Services Tax Rate	1.204	1.000	1.148	1.155	1.179	1.201
General Services Cost per \$100,000	\$120.39	\$99.95	\$114.84	\$115.49	\$117.88	\$120.08
Change in General Services Cost per \$100,000	\$0.06	(\$20.44)	\$14.89	\$0.65	\$2.39	\$2.20
Regional Parcel Taxes*	\$36.63	\$18.63	\$22.65	\$22.65	\$22.65	\$22.65
Change in Regional Parcel Taxes	(\$3.18)	(\$17.99)	\$4.01	\$0.00	\$0.00	\$0.00

Local Service Area Rates						
Errington Fire	0.765	0.600	0.635	0.672	0.706	0.727
Parksville Local Fire	0.371	0.283	0.286	0.289	0.292	0.295
Nanoose Bay Fire	0.300	0.221	0.223	0.225	0.227	0.229
Dashwood Fire	0.995	0.795	0.818	0.834	0.843	0.852
Dashwood Fire Hall	0.082	0.053	0.483	0.474	0.465	0.456
French Creek Fire	0.455	0.317	0.323	0.326	0.330	0.333
Rural Areas Streetlighting	0.052	0.037	0.037	0.037	0.038	0.038
French Creek Village Streetlighting	0.103	0.040	0.040	0.041	0.041	0.042
Highway Intersection Streetlighting (French Creek)	0.002	0.001	0.001	0.001	0.001	0.001
Morningstar Streetlighting	0.055	-	-	-	-	-
Sandpiper Streetlighting	0.080	-	-	-	-	-
Englishman River Community Streetlighting	0.039	0.029	0.029	0.029	0.030	0.030
Englishman River Stormwater	0.031	0.015	0.023	0.023	0.023	0.024

Average Residential Value**	\$657,246	\$942,810	\$942,810	\$942,810	\$942,810	\$942,810
Property tax based on Average Residential Value	\$828	\$961	\$1,105	\$1,111	\$1,134	\$1,155

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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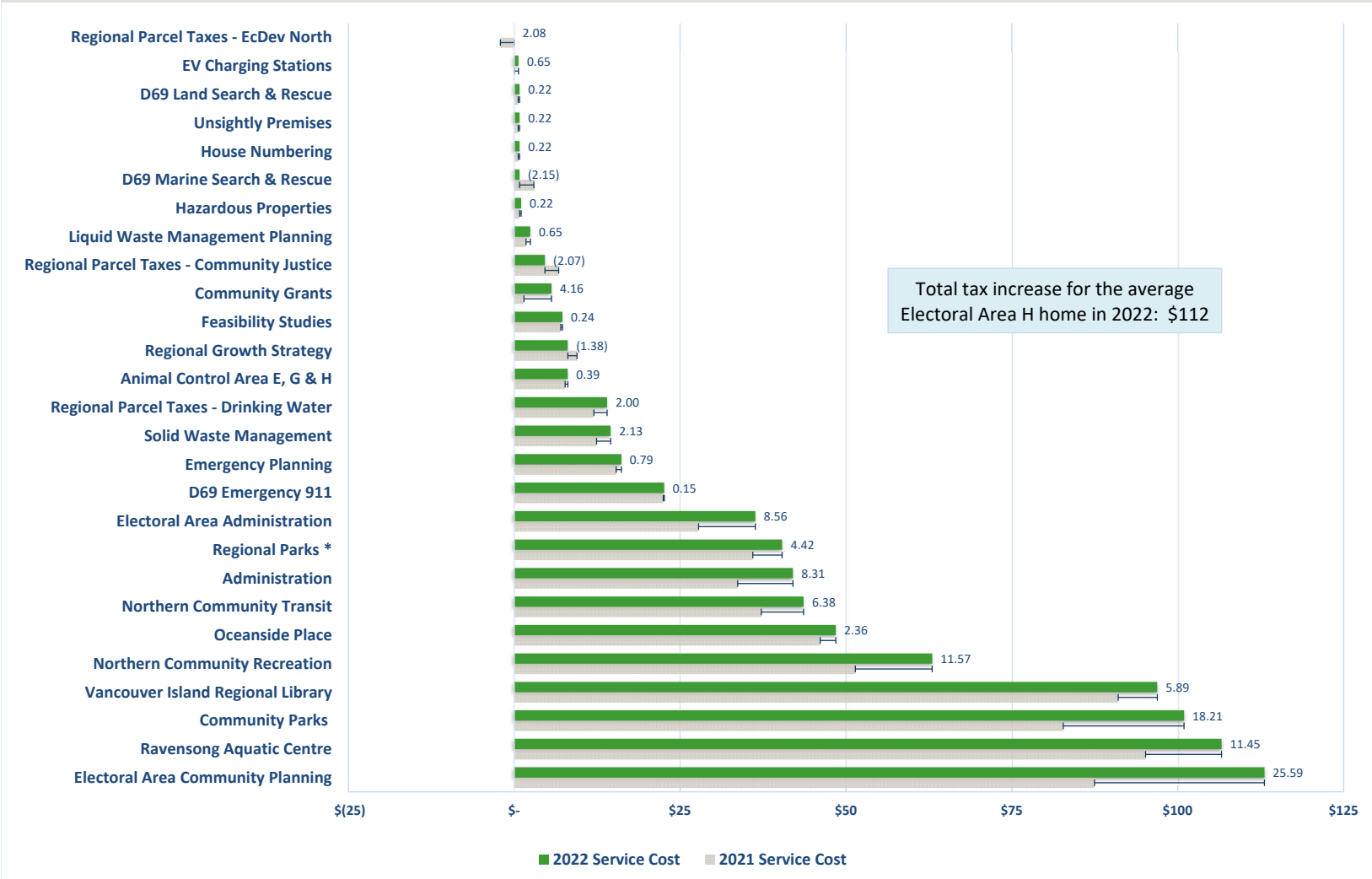
Electoral Area H

Bowser, Qualicum Bay, Deep Bay

REGIONAL DISTRICT OF NANAIMO SERVICES

Electoral Area H Home Tax Change

2022 Total Cost for the average Electoral Area H home (\$807,643) = \$800



* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA H**

	Electoral Area H Final 2021	Electoral Area H Amended 2022	Changed Service Level
Administration	95,786	116,464	26,217
Community Grants	4,168	15,559	9,471
Electoral Areas Administration	78,875	100,767	
D69 Community Justice	17,065	11,853	
Electoral Area Community Planning	248,461	312,887	14,084
Regional Growth Strategy	27,378	22,228	
House Numbering	2,302	2,270	
Northern Community Economic Development	(5,283)	-	
Hazardous Properties	2,411	3,006	
Unightly Premises	1,744	2,854	
Northern Community Transit	105,426	119,442	
Solid Waste Management	35,685	40,823	3,611
Animal Control Area E, G & H	21,746	21,632	
Regional Parks*	-	112,435	8,939
Regional Parks - Operations	45,496	-	
Regional Parks - Acquisitions & Capital	50,920	-	
Community Parks	234,623	278,066	
Northern Community Recreation	145,639	173,715	2,888
Oceanside Place	131,150	134,384	
Ravensong Aquatic Centre	269,988	293,964	
Liquid Waste Management Planning	5,436	5,833	
Drinking Water/Watershed Protection	30,552	35,812	5,049
D69 Marine Search & Rescue	9,000	2,037	
D69 Land Search & Rescue	874	1,472	
D69 Emergency 911	63,414	63,605	191
Emergency Planning	44,370	45,116	
EV Charging Stations	-	1,791	
Feasibility Studies	20,000	20,000	
Regional District General Services Requisition	\$1,687,225	\$1,938,015	\$70,450
Vancouver Island Regional Library	258,830	267,255	8,425
Total Requisition	\$1,946,055	\$2,205,270	\$78,875

LOCAL SERVICE AREAS		
Dashwood Fire	845,260	918,442
Dashwood Fire Hall	50,000	43,743
Bow Horn Bay Fire	554,313	645,304

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

**REGIONAL DISTRICT OF NANAIMO
2022 BUDGET
HISTORY OF MEMBER PARTICIPATION
ELECTORAL AREA H**

	Electoral Area H Final 2021	Electoral Area H Amended 2022	Changed Service Level
Administration	0.057	0.052	0.012
Community Grants	0.002	0.007	0.004
Electoral Area Administration	0.047	0.045	
Electoral Area Community Planning	0.148	0.140	0.006
Regional Growth Strategy	0.016	0.010	
House Numbering	0.001	0.001	
Hazardous Properties	0.001	0.001	
Unsightly Premises	0.001	0.001	
Northern Community Transit	0.063	0.054	
Solid Waste Management	0.021	0.018	0.002
Animal Control Area E, G & H	0.013	0.010	
Regional Parks*	-	0.050	0.004
Regional Parks Operations	0.027	-	
Community Parks	0.140	0.125	
Northern Community Recreation	0.087	0.078	
Oceanside Place	0.078	0.060	
Ravensong Aquatic Centre	0.161	0.132	
Liquid Waste Management Planning	0.003	0.003	
D69 Marine Search & Rescue	0.005	0.001	
D69 Land Search & Rescue	0.001	0.001	
D69 Emergency 911	0.038	0.028	(0.010)
Emergency Planning	0.026	0.020	
EV Charging Stations	-	0.001	
Feasibility Studies	0.012	0.009	
Regional District General Services Rate	0.949	0.847	0.018
Vancouver Island Regional Library	0.154	0.120	(0.034)
General Services Tax Rate	1.103	0.967	(0.016)
General Services Cost per \$100,000	\$110.28	\$96.71	(\$1.60)
Change in General Services Cost per \$100,000	\$2.21	(\$13.57)	
Regional Parcel Taxes*	\$36.63	\$18.63	(\$17.99)
Change in Regional Parcel Taxes	(\$3.18)	(\$17.99)	
Local Service Area Rates			
Dashwood Fire	0.995	0.795	
Dashwood Fire Hall	0.082	0.053	
Bow Horn Bay Fire	0.772	0.656	
Average Residential Value **	\$591,053	\$807,643	\$216,590
Property tax based on Average Residential Value	\$688	\$800	\$112

* Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

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

**REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION FORECAST
2023-2026
ELECTORAL AREA H**

	Electoral Area H Final 2021	Electoral Area H Amended 2022	Electoral Area H Forecast 2023	Electoral Area H Forecast 2024	Electoral Area H Forecast 2025	Electoral Area H Forecast 2026
Administration	95,786	116,464	167,694	171,219	178,458	198,860
Community Grants	4,168	15,559	4,876	4,876	4,876	4,876
Electoral Areas Administration	78,875	100,767	116,986	122,226	127,686	135,453
D69 Community Justice	17,065	11,853	17,053	17,069	17,086	17,103
Electoral Area Community Planning	248,461	312,887	397,853	389,743	401,763	411,094
Regional Growth Strategy	27,378	22,228	31,871	35,814	36,947	37,883
House Numbering	2,302	2,270	2,270	2,270	2,270	2,270
Northern Community Economic Development	(5,283)	-	-	-	-	-
Hazardous Properties	2,411	3,006	4,072	4,376	4,490	4,611
Unsightly Premises	1,744	2,854	3,388	3,560	3,665	3,775
Northern Community Transit	105,426	119,442	143,331	161,964	183,019	196,360
Solid Waste Management	35,685	40,823	44,905	51,642	61,969	74,363
Animal Control Area E, G & H	21,746	21,632	23,435	23,968	24,735	25,525
Regional Parks*	-	112,435	120,850	127,641	132,266	137,059
Regional Parks - Operations	45,496	-	-	-	-	-
Regional Parks - Acquisitions	50,920	-	-	-	-	-
Community Parks	234,623	278,066	313,662	357,575	407,635	415,788
Northern Community Recreation	145,639	173,715	197,388	202,719	197,988	201,495
Oceanside Place	131,150	134,384	137,071	139,812	142,608	144,749
Ravensong Aquatic Centre	269,988	293,964	323,361	388,034	413,254	421,521
Liquid Waste Management Planning	5,436	5,833	6,182	6,430	6,750	7,156
Drinking Water/Watershed Protection	30,552	35,812	41,040	41,152	41,264	41,376
D69 Marine Search & Rescue	9,000	2,037	2,038	2,038	2,039	2,039
D69 Land Search & Rescue	874	1,472	2,583	2,582	2,582	2,584
D69 Emergency 911	63,414	63,605	65,287	65,775	66,202	68,188
Emergency Planning	44,370	45,116	46,469	47,864	49,299	50,779
EV Charging Stations	-	1,791	1,791	1,791	1,791	1,791
Feasibility Studies	20,000	20,000	20,000	20,000	20,000	20,000
Regional District General Services Requisition	\$1,687,225	\$1,938,015	\$2,235,456	\$2,392,140	\$2,530,642	\$2,626,698
Vancouver Island Regional Library	258,830	267,255	275,271	283,529	292,036	300,798
Total Requisition	\$1,946,055	\$2,205,270	\$2,510,727	\$2,675,669	\$2,822,678	\$2,927,496
LOCAL SERVICE AREAS						
Dashwood Fire	845,260	918,442	964,364	1,002,939	1,033,027	1,064,018
Dashwood Fire Hall	50,000	43,743	408,367	408,398	408,431	408,465
Bow Horn Bay Fire	554,313	645,304	709,834	780,818	858,900	927,612

*Effective 2022, there is no Regional Parks parcel tax. Both Regional Parks Operations and Acquisitions are funded 50% assessments and 50% population.

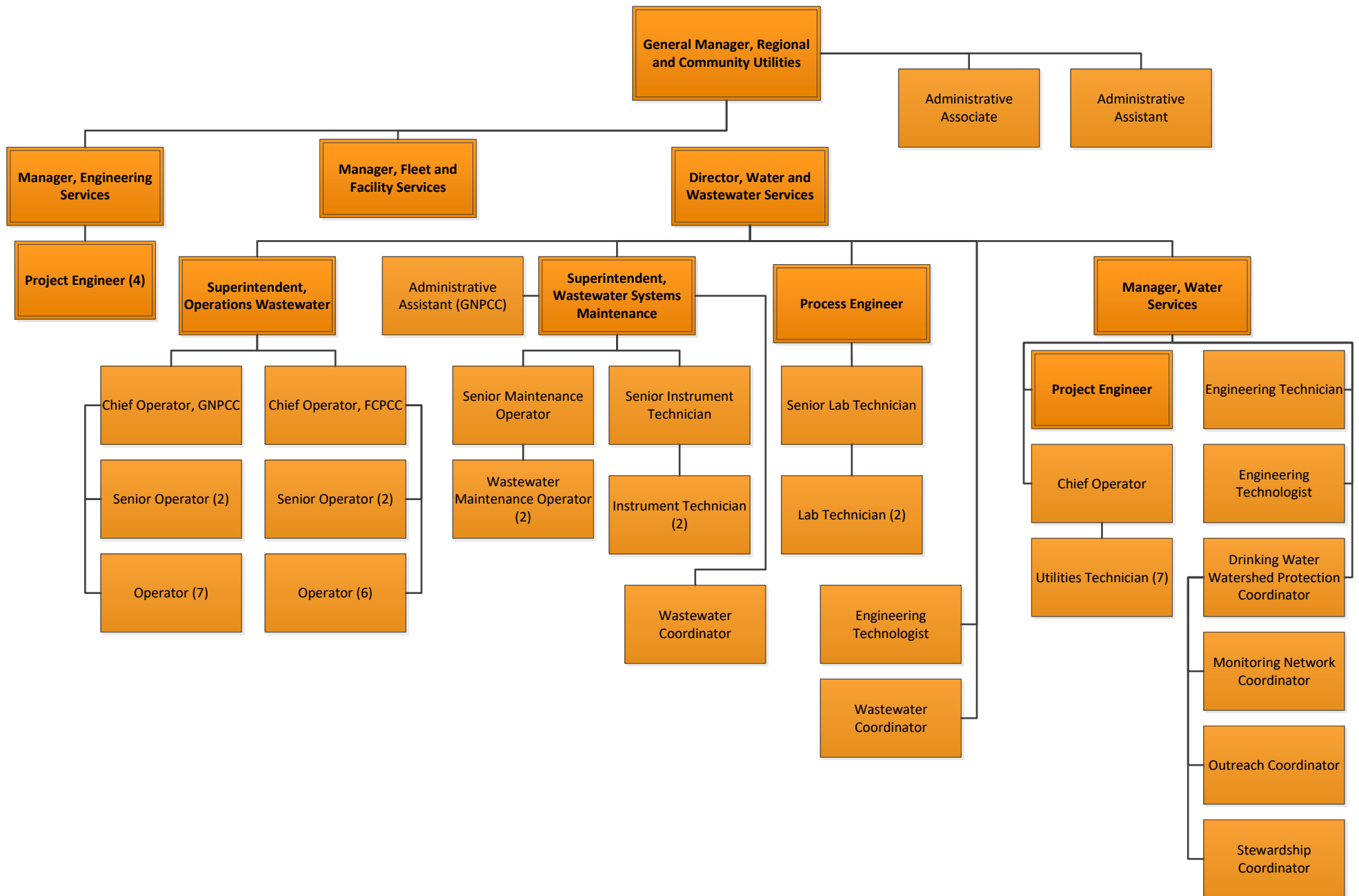
REGIONAL DISTRICT OF NANAIMO
TAX REQUISITION MEMBER RATES FORECAST
2023-2026
ELECTORAL AREA H

	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H	Electoral Area H
	Final 2021	Amended 2022	Forecast 2023	Forecast 2024	Forecast 2025	Forecast 2026
Administration	0.057	0.052	0.074	0.074	0.075	0.082
Community Grants	0.002	0.007	0.002	0.002	0.002	0.002
Electoral Area Administration	0.047	0.045	0.051	0.053	0.054	0.056
Electoral Area Community Planning	0.148	0.140	0.175	0.168	0.170	0.170
Regional Growth Strategy	0.016	0.010	0.014	0.015	0.016	0.016
House Numbering	0.001	0.001	0.001	0.001	0.001	0.001
Hazardous Properties	0.001	0.001	0.002	0.002	0.002	0.002
Unightly Premises	0.001	0.001	0.001	0.002	0.002	0.002
Northern Community Transit	0.063	0.054	0.063	0.070	0.077	0.081
Solid Waste Management	0.021	0.018	0.020	0.022	0.026	0.031
Animal Control Area E, G & H	0.013	0.010	0.010	0.010	0.010	0.011
Regional Parks*	-	0.050	0.053	0.055	0.056	0.057
Regional Parks Operations	0.027	-	-	-	-	-
Community Parks	0.140	0.125	0.138	0.154	0.172	0.172
Northern Community Recreation	0.087	0.078	0.087	0.087	0.084	0.083
Oceanside Place	0.078	0.060	0.060	0.060	0.060	0.060
Ravensong Aquatic Centre	0.161	0.132	0.142	0.167	0.174	0.175
Liquid Waste Management Planning	0.003	0.003	0.003	0.003	0.003	0.003
D69 Marine Search & Rescue	0.005	0.001	0.001	0.001	0.001	0.001
D69 Land Search & Rescue	0.001	0.001	0.001	0.001	0.001	0.001
D69 Emergency 911	0.038	0.028	0.029	0.028	0.028	0.028
Emergency Planning	0.026	0.020	0.020	0.021	0.021	0.021
EV Charging Stations	-	0.001	0.001	0.001	0.001	0.001
Feasibility Studies	0.012	0.009	0.009	0.009	0.008	0.008
Regional District General Services Rate	0.949	0.847	0.957	1.006	1.044	1.064
Vancouver Island Regional Library	0.154	0.120	0.121	0.122	0.123	0.125
General Services Tax Rate	1.103	0.967	1.078	1.128	1.167	1.189
General Services Cost per \$100,000	\$110.28	\$96.71	\$107.77	\$112.76	\$116.74	\$118.92
Change in General Services Cost per \$100,000	\$2.21	(\$13.57)	\$11.07	\$4.99	\$3.98	\$2.19
Regional Parcel Taxes*	\$36.63	\$18.63	\$22.65	\$22.65	\$22.65	\$22.65
Change in Regional Parcel Taxes	(\$3.18)	(\$17.99)	\$4.01	\$0.00	\$0.00	\$0.00
Local Service Area Rates						
Dashwood Fire	0.995	0.795	0.818	0.834	0.843	0.852
Dashwood Fire Hall	0.082	0.053	0.483	0.474	0.465	0.456
Bow Horn Bay Fire	0.772	0.656	0.707	0.763	0.823	0.871
Average Residential Value**	\$591,053	\$807,643	\$807,643	\$807,643	\$807,643	\$807,643
Property tax based on Average Residential Value	\$688	\$800	\$893	\$933	\$965	\$983

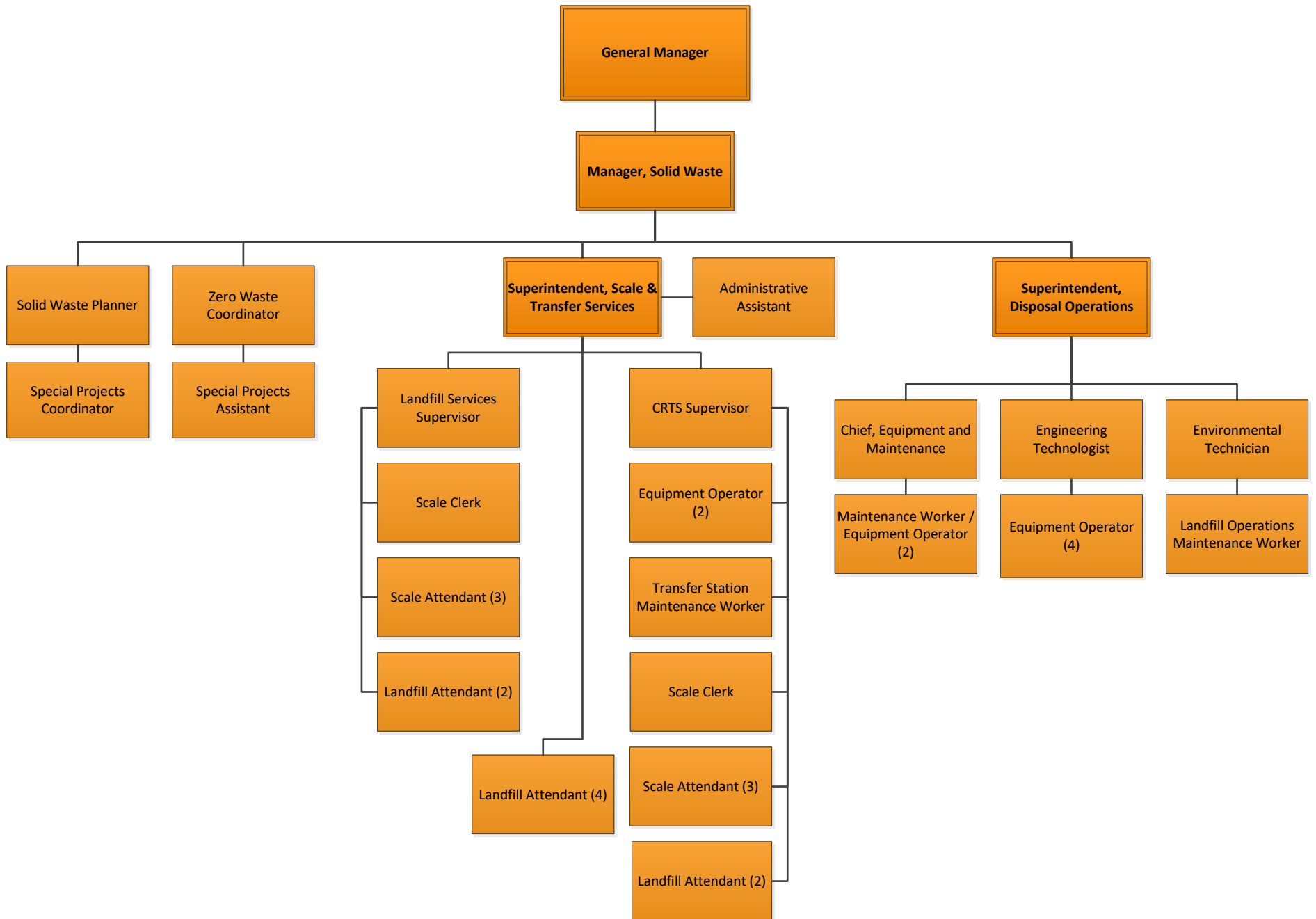
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**Average Residential Value is based on Hospital Purpose Net Taxable Values required by the Local Government Act for Regional Districts to use

REGIONAL AND COMMUNITY UTILITIES



SOLID WASTE



**REGIONAL & COMMUNITY UTILITIES
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		9.0%	7.9%	7.2%	7.2%	7.2%	
Property taxes	(17,687,437)	(19,177,032)	(20,620,608)	(22,113,288)	(23,809,273)	(25,670,589)	(111,390,790)
Parcel taxes	(5,375,688)	(5,951,892)	(6,484,758)	(6,939,282)	(7,347,240)	(7,717,073)	(34,440,245)
	(23,063,125)	(25,128,924)	(27,105,366)	(29,052,570)	(31,156,513)	(33,387,662)	(145,831,035)
Operations	(2,186,188)	(2,646,473)	(2,639,985)	(2,658,788)	(2,677,867)	(2,697,207)	(13,320,320)
Landfill tipping fees	(9,650,000)	(9,900,000)	(9,900,000)	(9,697,227)	(9,842,849)	(9,695,842)	(49,035,918)
Utility user fees	(6,385,148)	(6,860,921)	(7,065,464)	(7,310,142)	(7,528,155)	(7,786,705)	(36,551,387)
Operating grants	(405,517)	(4,321,620)	(385,517)	(385,517)	(385,517)	(385,517)	(5,863,688)
Grants in lieu of taxes	(15,958)	(182,614)	(182,614)	(182,614)	(182,614)	(182,614)	(913,070)
Interdepartmental recoveries	(569,279)	(632,139)	(632,139)	(632,139)	(632,139)	(632,139)	(3,160,695)
Miscellaneous	(1,785,064)	(2,102,410)	(2,098,342)	(3,464,635)	(3,150,293)	(3,255,402)	(14,071,082)
Total Operating Revenues	(44,060,279)	(51,775,101)	(50,009,427)	(53,383,632)	(55,555,947)	(58,023,088)	(268,747,195)
Operating Expenditures							
Administration	2,543,842	3,035,188	3,120,606	3,176,046	3,257,171	3,380,016	15,969,027
Professional fees	2,087,103	2,509,890	1,806,853	1,781,663	1,797,180	1,816,617	9,712,203
Building ops	2,274,795	2,435,109	2,490,078	2,619,006	2,708,720	2,825,122	13,078,035
Veh & Equip ops	1,887,055	2,396,422	2,336,794	2,411,380	2,480,200	2,548,087	12,172,883
Operating costs	14,211,335	16,396,403	15,946,063	16,414,228	16,905,425	17,411,355	83,073,474
Program costs	325,508	317,708	280,329	285,497	290,786	266,198	1,440,518
Wages & benefits	10,606,732	11,395,654	11,623,569	11,856,035	12,152,432	12,456,249	59,483,939
Transfer to other gov/org		3,936,103					3,936,103
Contributions to reserve funds	10,848,398	9,341,763	6,645,351	8,352,073	7,933,615	8,236,999	40,509,801
Debt interest	1,311,154	1,416,513	1,405,432	1,397,237	1,394,545	1,394,545	7,008,272
Total Operating Expenditures	46,095,922	53,180,753	45,655,075	48,293,165	48,920,074	50,335,188	246,384,255
Operating (surplus)/deficit	2,035,643	1,405,652	(4,354,352)	(5,090,467)	(6,635,873)	(7,687,900)	(22,362,940)
Capital Asset Expenditures							
Capital expenditures	44,866,650	44,142,651	38,853,078	35,781,679	30,596,916	18,486,016	167,860,340
Transfer from reserves	(30,751,005)	(34,535,150)	(26,936,975)	(14,199,779)	(10,036,140)	(15,447,858)	(101,155,902)
Grants and other	(2,240,829)	(1,742,239)					(1,742,239)
New borrowing	(8,842,461)	(3,535,899)	(10,229,824)	(20,017,699)	(19,025,642)	(1,803,528)	(54,612,592)
Net Capital Assets funded from Operations	3,032,355	4,329,363	1,686,279	1,564,201	1,535,134	1,234,630	10,349,607
Capital Financing Charges							
Existing debt (principal)	2,209,078	2,282,036	2,317,760	2,309,385	2,289,519	2,289,519	11,488,219
New debt (principal & interest)	91,755	35,359	350,313	1,216,881	2,811,220	4,163,751	8,577,524
Total Capital Financing Charges	2,300,833	2,317,395	2,668,073	3,526,266	5,100,739	6,453,270	20,065,743
Net (surplus)/deficit for the year	7,368,831	8,052,410					8,052,410
Add: Transfer from appropriated surplus	(2,029,791)	(2,457,933)					(2,457,933)
Add: Prior year (surplus) / deficit	(5,339,040)	(5,594,477)					(5,594,477)
(Surplus) applied to future years							

**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2022 to 2026**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	2026
	\$	%	\$	%	\$	%	\$	%	\$	%
Wastewater Management										
2870 LIQUID WASTE MANAGEMENT PLANNING	(197,024)	6.0%	(208,845)	6.0%	(217,199)	4.0%	(228,059)	5.0%	(241,743)	6.0%
2871 WASTEWATER - SOUTHERN COMMUNITY	(10,288,442)	5.0%	(11,008,633)	7.0%	(11,779,237)	7.0%	(12,603,784)	7.0%	(13,486,049)	7.0%
2872 WASTEWATER - NORTHERN COMMUNITY	(6,157,607)	12.5%	(6,588,639)	7.0%	(7,049,844)	7.0%	(7,543,333)	7.0%	(8,071,367)	7.0%
2877 WASTEWATER - DUKE POINT	(338,795)	12.0%	(372,675)	10.0%	(391,308)	5.0%	(403,047)	3.0%	(415,139)	3.0%
	(\$16,981,868)		(\$18,178,792)		(\$19,437,588)		(\$20,778,223)		(\$22,214,298)	
Water Supply										
2034 WATER - SURFSIDE	(20,519)	5.0%	(22,571)	10.0%	(24,828)	10.0%	(27,311)	10.0%	(31,407)	15.0%
2038 WATER - FRENCH CREEK	(118,834)	10.0%	(135,471)	14.0%	(139,535)	3.0%	(143,721)	3.0%	(148,033)	3.0%
2039 WATER - WHISKEY CREEK	(122,434)	5.0%	(128,556)	5.0%	(134,983)	5.0%	(148,482)	10.0%	(163,330)	10.0%
2042 WATER - DECOURCY	(12,984)	20.0%	(13,374)	3.0%	(13,775)	3.0%	(14,188)	3.0%	(14,614)	3.0%
2043 WATER - SAN PAREIL	(177,930)	5.0%	(204,619)	15.0%	(235,312)	15.0%	(270,609)	15.0%	(311,200)	15.0%
2044 WATER - DRIFTWOOD	(5,940)	0.5%	(4,159)	(30.0%)		(100.0%)				
2045 WATER - ENGLISHMAN RIVER	(52,265)	20.0%	(65,331)	25.0%	(91,464)	40.0%	(128,049)	40.0%	(153,659)	20.0%
2046 WATER - MELROSE TERRACE	(36,238)	25.0%	(45,298)	25.0%	(54,357)	20.0%	(55,988)	3.0%	(57,667)	3.0%
2047 WATER - NANOOSE PENINSULA	(1,385,310)	15.0%	(1,593,107)	15.0%	(1,752,417)	10.0%	(1,822,514)	4.0%	(1,895,414)	4.0%
2048 BULK WATER - NANOOSE BAY	(1,242,357)	2.0%	(1,267,204)	2.0%	(1,292,548)	2.0%	(1,318,399)	2.0%	(1,344,767)	2.0%
2049 BULK WATER - FRENCH CREEK	(4,320)		(4,320)		(4,320)		(4,320)		(4,320)	
2050 WATER - SAN PAREIL FIRE IMPROVEMENTS	(74,306)	0.5%	(74,306)		(74,285)		(74,264)		(74,264)	
2051 WATER - WESTURNE HEIGHTS	(27,833)	25.8%	(28,390)	2.0%	(28,957)	2.0%	(29,537)	2.0%	(30,127)	2.0%
4500 DRINKING WATER/WATERSHED PROTECTION	(993,006)	17.9%	(1,137,744)	14.6%	(1,141,584)	0.3%	(1,145,424)	0.3%	(1,149,264)	0.3%
	(\$4,274,276)		(\$4,724,450)		(\$4,988,365)		(\$5,182,806)		(\$5,378,066)	
Streetlighting										
2052 STREETLIGHTING - RURAL AREAS (E & G)	(7,948)	(60.9%)	(8,186)	3.0%	(8,432)	3.0%	(8,685)	3.0%	(8,946)	3.0%
2053 STREETLIGHTING - FAIRWINDS	(25,657)	3.0%	(26,427)	3.0%	(27,220)	3.0%	(28,036)	3.0%	(28,877)	3.0%
2054 STREETLIGHTING - FRENCH CREEK VILLAGE	(51,500)	401.2%	(53,045)	3.0%	(54,636)	3.0%	(56,275)	3.0%	(57,964)	3.0%
2055 STREETLIGHTING - MORNINGSTAR		(100.0%)								
2056 STREETLIGHTING - ENGLISHMAN RIVER	(7,595)	3.0%	(7,823)	3.0%	(8,058)	3.0%	(8,299)	3.0%	(8,548)	3.0%
2057 STREETLIGHTING - FR CREEK-HWY INTERSECT	(2,253)	(24.2%)	(3,026)	34.3%	(3,122)	3.2%	(3,223)	3.2%	(3,327)	3.2%
2058 STREETLIGHTING - SANDPIPER		(100.0%)								
2059 STREETLIGHTING - HIGHWAY #4 (AREA F)	(4,822)	3.0%	(4,967)	3.0%	(5,116)	3.0%	(5,269)	3.0%	(5,427)	3.0%
	(\$99,775)		(\$103,474)		(\$106,584)		(\$109,787)		(\$113,089)	
Sewer Collection										
2090 STORMWATER - ENGLISHMAN RIVER	(3,701)	(33.1%)	(5,872)	58.7%	(6,048)	3.0%	(6,230)	3.0%	(6,417)	3.0%
2091 STORMWATER - CEDAR ESTATES	(4,267)	(16.6%)	(5,395)	26.4%	(5,557)	3.0%	(5,724)	3.0%	(5,895)	3.0%
2851 WASTEWATER - NANOOSE (PART OF 75-51)	(869,738)	15.0%	(1,000,199)	15.0%	(1,150,229)	15.0%	(1,322,763)	15.0%	(1,455,039)	10.0%
7550 SEWER - FRENCH CREEK COLLECTION	(1,014,949)	13.0%	(1,055,547)	4.0%	(1,087,213)	3.0%	(1,119,830)	3.0%	(1,153,425)	3.0%
7551 SEWER - FAIRWINDS COLLECTION(see 2851)	(60,262)	12.0%	(63,878)	6.0%	(65,794)	3.0%	(67,768)	3.0%	(69,801)	3.0%
7554 SEWER - PACIFIC SHORES	(86,766)	4.0%	(90,237)	4.0%	(93,846)	4.0%	(96,661)	3.0%	(99,561)	3.0%
7555 SEWER - SURFSIDE	(30,280)	13.0%	(31,188)	3.0%	(32,124)	3.0%	(33,088)	3.0%	(34,080)	3.0%
7557 SEWER - BARCLAY CR	(182,676)	15.0%	(186,649)	2.2%	(190,741)	2.2%	(194,956)	2.2%	(199,298)	2.2%
7558 SEWER - CEDAR COLLECTION	(40,134)	15.0%	(41,338)	3.0%	(42,578)	3.0%	(43,856)	3.0%	(45,171)	3.0%
7559 SEWER - CEDAR PH 1 SML RESIDENTIAL DEBT	(6,133)	0.5%	(6,133)		(6,133)		(6,133)		(6,133)	
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(4,005)	(18.9%)	(4,207)	5.0%	(4,207)		(4,207)		(4,207)	
7561 SEWER - CEDAR COMMERCIAL DEBT	(52,202)	0.5%	(52,202)		(52,202)		(52,202)		(52,202)	
7562 SEWER - CEDAR SPORTSFIELD DEBT	(3,449)	0.5%	(3,449)		(3,449)		(3,449)		(3,449)	
7563 SEWER - CEDAR PH 2 SML RESIDENTIAL DEBT	(11,570)	91.2%	(11,570)		(11,570)		(11,570)		(11,570)	
7569 SEWER - REID RD DEBT	(3,642)	0.5%	(3,642)		(3,642)		(3,642)		(3,642)	
7570 SEWER - HAWTHORNE RISE DEBT	(9,990)	0.5%	(9,991)		(9,991)		(9,991)		(9,991)	
	(\$2,383,764)		(\$2,571,497)		(\$2,765,324)		(\$2,982,070)		(\$3,159,881)	
EV Charging Station										

**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2022 to 2026**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	2026
	\$	%	\$	%	\$	%	\$	%	\$	%
0212 EV CHARGING STATION	(10,118)		(10,118)		(10,118)		(10,118)		(10,118)	
	(\$10,118)		(\$10,118)		(\$10,118)		(\$10,118)		(\$10,118)	
Solid Waste										
1200 SOLID WASTE MANAGEMENT	(1,379,123)	13.0%	(1,517,035)	10.0%	(1,744,591)	15.0%	(2,093,509)	20.0%	(2,512,210)	20.0%
	(\$1,379,123)		(\$1,517,035)		(\$1,744,591)		(\$2,093,509)		(\$2,512,210)	
Total REGIONAL & COMMUNITY UTILITIES	(25,128,924)	9.0%	(27,105,366)	7.9%	(29,052,570)	7.2%	(31,156,513)	7.2%	(33,387,662)	7.2%

**Liquid Waste Management Planning
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		6.0%	6.0%	4.0%	5.0%	6.0%	
Property taxes	(185,872)	(197,024)	(208,845)	(217,199)	(228,059)	(241,743)	(1,092,870)
	(185,872)	(197,024)	(208,845)	(217,199)	(228,059)	(241,743)	(1,092,870)
Operations	(70,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(400,000)
Operating grants	(10,000)						
Miscellaneous			(54,105)	(52,754)	(51,133)	(16,638)	(174,630)
Total Operating Revenues	(265,872)	(277,024)	(342,950)	(349,953)	(359,192)	(338,381)	(1,667,500)
Operating Expenditures							
Administration	21,172	21,705	22,356	23,021	23,712	24,422	115,216
Professional fees	29,458	44,000	5,320	5,480	5,644	5,813	66,257
Building ops		15,486	15,486	15,486	15,486	15,486	77,430
Veh & Equip ops	796	895	922	949	978	1,007	4,751
Operating costs	13,424	23,486	19,190	19,766	20,359	20,970	103,771
Program costs	91,000	103,333	106,433	109,626	112,915	86,302	518,609
Wages & benefits	164,054	168,233	171,597	175,029	179,405	183,890	878,154
Contributions to reserve funds	18,833	40,059	205	205	205	205	40,879
Total Operating Expenditures	338,737	417,197	341,509	349,562	358,704	338,095	1,805,067
Operating (surplus)/deficit	72,865	140,173	(1,441)	(391)	(488)	(286)	137,567
Capital Asset Expenditures							
Capital expenditures	286	1,386	1,441	391	488	286	3,992
Net Capital Assets funded from Operations	286	1,386	1,441	391	488	286	3,992
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	73,151	141,559					141,559
Add: Transfer from appropriated surplus	(13,976)	(65,000)					(65,000)
Add: Prior year (surplus) / deficit	(59,175)	(76,559)					(76,559)
(Surplus) applied to future years							

Liquid Waste Management Planning

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-2870 COMPUTER - LIQUID WASTE MGMT PLANNING	1,393	1,448	393	490	287	4,011
Total Liquid Waste Management Planning	1,393	1,448	393	490	287	4,011

**Wastewater Southern Community
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		5.0%	7.0%	7.0%	7.0%	7.0%	
Property taxes	(9,798,516)	(10,288,442)	(11,008,633)	(11,779,237)	(12,603,784)	(13,486,049)	(59,166,145)
	(9,798,516)	(10,288,442)	(11,008,633)	(11,779,237)	(12,603,784)	(13,486,049)	(59,166,145)
Operations	(482,000)	(690,720)	(690,720)	(690,720)	(690,720)	(690,720)	(3,453,600)
Grants in lieu of taxes		(164,710)	(164,710)	(164,710)	(164,710)	(164,710)	(823,550)
Interdepartmental recoveries	(119,808)	(127,945)	(127,945)	(127,945)	(127,945)	(127,945)	(639,725)
Miscellaneous	(726,824)	(859,805)	(883,773)	(943,986)	(1,400,702)	(1,840,960)	(5,929,226)
Total Operating Revenues	(11,127,148)	(12,131,622)	(12,875,781)	(13,706,598)	(14,987,861)	(16,310,384)	(70,012,246)
Operating Expenditures							
Administration	513,580	718,754	726,307	745,156	670,177	689,523	3,549,917
Professional fees	390,740	693,097	339,633	349,822	360,317	371,126	2,113,995
Building ops	1,249,048	1,232,538	1,250,198	1,287,704	1,326,335	1,366,125	6,462,900
Veh & Equip ops	599,590	837,877	816,009	840,489	865,703	891,675	4,251,753
Operating costs	1,800,455	2,219,524	2,179,709	2,245,101	2,312,454	2,381,827	11,338,615
Wages & benefits	2,334,031	2,607,130	2,659,273	2,712,458	2,780,269	2,849,776	13,608,906
Contributions to reserve funds	1,812,083	879,979	1,271,678	1,630,016	1,840,200	2,047,354	7,669,227
Debt interest	1,013,600	1,103,900	1,103,900	1,103,900	1,103,900	1,103,900	5,519,500
Total Operating Expenditures	9,713,127	10,292,799	10,346,707	10,914,646	11,259,355	11,701,306	54,514,813
Operating (surplus)/deficit	(1,414,021)	(1,838,823)	(2,529,074)	(2,791,952)	(3,728,506)	(4,609,078)	(15,497,433)
Capital Asset Expenditures							
Capital expenditures	16,101,145	15,182,613	5,025,310	16,068,842	14,302,995	3,992,320	54,572,080
Transfer from reserves	(7,348,899)	(12,527,255)	(3,989,000)	(2,751,500)	(778,000)	(3,463,820)	(23,509,575)
Grants and other	(550,000)	(550,000)					(550,000)
New borrowing	(7,596,434)	(1,149,300)	(500,000)	(12,677,500)	(12,967,500)		(27,294,300)
Net Capital Assets funded from Operations	605,812	956,058	536,310	639,842	557,495	528,500	3,218,205
Capital Financing Charges							
Existing debt (principal)	1,766,653	1,907,150	1,907,150	1,907,150	1,907,150	1,907,150	9,535,750
New debt (principal & interest)	75,964	11,493	85,614	244,960	1,263,861	2,173,428	3,779,356
Total Capital Financing Charges	1,842,617	1,918,643	1,992,764	2,152,110	3,171,011	4,080,578	13,315,106
Net (surplus)/deficit for the year	1,034,408	1,035,878					1,035,878
Add: Transfer from appropriated surplus	(438,043)	(395,698)					(395,698)
Add: Prior year (surplus) / deficit	(596,365)	(640,180)					(640,180)
(Surplus) applied to future years							

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2871 MAJOR CAP - WASTEWATER NPCC	756,240	485,918	498,480	491,202	442,200	2,674,040
PC-2871 COMPUTER - WASTEWATER NPCC	29,706	14,884	65,166	20,798	24,673	155,227
VH-2871 VEHICLE - WASTEWATER NPCC	58,793	38,190	79,395	48,240	64,270	288,888
WW-0007 GNPCC - SECONDARY TREATMENT (2015)	4,147,138					4,147,138
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION UPGRD	1,371,426	2,435,000	13,875,000	13,375,000		31,056,426
WW-0024 GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	300,221					300,221
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	1,018,828	862,578	362,578			2,243,984
WW-0030 GNPCC-WELLINGTN PS VENTLN & CAPACTY INCR	52,500					52,500
WW-0031 GNPCC - CHASE RIVER PUMP STATION UPGRADE	1,430,629					1,430,629
WW-0032 GNPCC - BASEMENT MCC REPLACEMENT	1,280,032					1,280,032
WW-0035 GNPCC - DIGESTER #1 UPGRADE				234,672	2,627,992	2,862,664
WW-0036 GNPCC - WELLINGTON P/S - GENERATOR UPGRD				155,000	855,000	1,010,000
WW-0037 GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	1,653,271					1,653,271
WW-0038 GNPCC - GRIT & SED TANK RELINING	1,353,153	1,304,000	1,304,000			3,961,153
WW-0041 GNPCC-NORTH SLOPE INTRCPTR BEACH EROSION	450,185					450,185
WW-0042 GNPCC - BIOGAS BLOWER RELOCATION	718,575					718,575
WW-0043 GNPCC - BIOGAS FLARE UPGRADE	687,420					687,420
Total Wastewater Southern Community	15,308,117	5,140,570	16,184,619	14,324,912	4,014,135	54,972,353

**Wastewater Southern Community
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	11,849,896	2,379,273	1,942,050	1,807,117	2,903,169
Contributions	877,689	1,269,388	1,627,726	1,837,910	2,045,064
Interest earned	148,124	35,689	38,841	36,142	58,063
Withdrawals for capital projects:					
GNPCC - SECONDARY TREATMENT (2015)	(3,251,109)				
GNPCC - DEPARTURE BAY PUMP STATION UPGRD	(246,857)	(438,300)	(497,500)	(407,500)	
GNPCC - CHASE RIVER PS FORCEMAIN UPGRD	(300,221)				
GNPCC - WELLINGTN PS VENTLN & CAPACTY INCR	(52,500)				
GNPCC - CHASE RIVER PUMP STATION UPGRADE	(1,430,629)				
GNPCC - BASEMENT MCC REPLACEMENT	(1,280,032)				
GNPCC - DIGESTER #1 UPGRADE				(220,500)	(2,613,820)
GNPCC - WELLINGTON P/S - GENERATOR UPGRD				(150,000)	(850,000)
GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	(850,000)				
GNPCC - GRIT & SED TANK RELINING	(1,303,153)	(1,304,000)	(1,304,000)		
GNPCC-NORTH SLOPE INTRCPTR BEACH EROSION	(447,935)				
GNPCC - BIOGAS BLOWER RELOCATION	(715,000)				
GNPCC - BIOGAS FLARE UPGRADE	(619,000)				
Total Withdrawals for capital projects	(10,496,436)	(1,742,300)	(1,801,500)	(778,000)	(3,463,820)
Closing Balance Reserve Fund	2,379,273	1,942,050	1,807,117	2,903,169	1,542,476
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	3,579,554	2,153,274	874,700	857,950	1,362,248
Contributions	1,400,000	1,800,000	1,800,000	1,800,000	1,800,000
Interest earned	44,744	32,299	17,494	17,159	27,245
Withdrawals for capital projects:					
GNPCC - DEPARTURE BAY PUMP STATION UPGRD	(1,124,569)	(1,496,700)	(700,000)		
GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	(906,250)	(750,000)	(250,000)		
Total Withdrawals for capital projects	(2,030,819)	(2,246,700)	(950,000)		
Other transfers out of DCCs	840,205	864,173	884,244	1,312,861	1,753,119
Closing Balance DCC Fund	2,153,274	874,700	857,950	1,362,248	1,436,374
New Borrowing					
GNPCC - SECONDARY TREATMENT (2015)	896,029				
GNPCC - DEPARTURE BAY PUMP STATION UPGRD		500,000	12,677,500	12,967,500	



**Wastewater Southern Community
Fund Manager Summary**

	2022	2023	2024	2025	2026
GNPCC-DEP. BAY F/M RE & RE-PLANTA/H. BAY	253,271				
Total New Borrowing	1,149,300	500,000	12,677,500	12,967,500	
New Debt Principal/Int		80,614	37,571	1,016,001	1,039,242
New Debt Principal/Int(Cumulative)		80,614	118,185	1,134,186	2,173,428
Borrowing cost	11,493	5,000	126,775	129,675	

**Wastewater Northern Community
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		12.5%	7.0%	7.0%	7.0%	7.0%	
Property taxes	(5,471,534)	(6,157,607)	(6,588,639)	(7,049,844)	(7,543,333)	(8,071,367)	(35,410,790)
	(5,471,534)	(6,157,607)	(6,588,639)	(7,049,844)	(7,543,333)	(8,071,367)	(35,410,790)
Operations	(346,300)	(524,800)	(509,796)	(519,992)	(530,392)	(541,000)	(2,625,980)
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)	(6,450)	(32,250)
Miscellaneous	(9,000)	(9,000)	(9,000)	(9,000)	(93,332)	(163,434)	(283,766)
Total Operating Revenues	(5,838,754)	(6,703,327)	(7,119,355)	(7,590,756)	(8,178,977)	(8,787,721)	(38,380,136)
Operating Expenditures							
Administration	265,104	303,919	311,004	319,809	425,827	455,402	1,815,961
Professional fees	176,904	248,417	140,883	95,109	97,962	100,901	683,272
Building ops	481,062	424,617	437,355	450,476	463,990	477,910	2,254,348
Veh & Equip ops	376,386	449,590	433,077	446,070	459,452	473,235	2,261,424
Operating costs	690,896	927,151	704,965	926,114	953,898	982,515	4,494,643
Wages & benefits	1,573,057	1,772,025	1,807,465	1,843,615	1,889,705	1,936,948	9,249,758
Contributions to reserve funds	2,421,759	2,421,526	2,790,370	2,625,218	2,485,244	2,690,871	13,013,229
Total Operating Expenditures	5,985,168	6,547,245	6,625,119	6,706,411	6,776,078	7,117,782	33,772,635
Operating (surplus)/deficit	146,414	(156,082)	(494,236)	(884,345)	(1,402,899)	(1,669,939)	(4,607,501)
Capital Asset Expenditures							
Capital expenditures	17,116,241	17,334,533	28,091,942	14,182,134	12,363,556	3,316,862	75,289,027
Transfer from reserves	(16,606,933)	(14,920,729)	(21,222,176)	(8,575,910)	(7,562,540)	(3,012,500)	(55,293,855)
New borrowing		(1,268,801)	(6,529,824)	(5,355,090)	(4,451,460)		(17,605,175)
Net Capital Assets funded from Operations	509,308	1,145,003	339,942	251,134	349,556	304,362	2,389,997
Capital Financing Charges							
New debt (principal & interest)		12,688	154,294	633,211	1,053,343	1,365,577	3,219,113
Total Capital Financing Charges		12,688	154,294	633,211	1,053,343	1,365,577	3,219,113
Net (surplus)/deficit for the year	655,722	1,001,609					1,001,609
Add: Transfer from appropriated surplus	(148,033)	(316,607)					(316,607)
Add: Prior year (surplus) / deficit	(507,689)	(685,002)					(685,002)
(Surplus) applied to future years							

Wastewater Northern Community
5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
LD-2872 LAND	1,760,000					1,760,000
MJ-2872 MAJOR CAP - WASTEWATER FCPC	1,029,868	442,200	429,135	502,500	488,430	2,892,133
PC-2872 COMPUTER - WASTEWATER FCPC	9,430	29,087	24,255	14,629	6,796	84,197
VH-2872 VEHICLE - WASTEWATER FCPC	110,300	71,355		35,175	11,658	228,488
WW-0010 FCPC - PLANT EXPANSION (2016)	9,529,158	27,552,000	13,731,000	11,414,000		62,226,158
WW-0018 FCPC-ATAD 2ND GENERATION CONCEPT DESIGN	11,692					11,692
WW-0021 FCPC - BAY AVE PMP STN GENSET UPGRD 2016	4,888,680					4,888,680
WW-0027 FCPC - OUTFALL REPLACEMENT				247,250	747,250	994,500
WW-0039 FCPC - BAY AVE FORCEMAIN REPLACEMENT					277,988	277,988
WW-0040 FCPC - PRIMARY CLARIFIER ROOF REPLACMNT					154,500	154,500
WW-0044 FCPC - ATAD 2ND GENERATION				248,750	1,748,750	1,997,500
Total Wastewater Northern Community	17,339,128	28,094,642	14,184,390	12,462,304	3,435,372	75,515,836

**Wastewater Northern Community
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	22,039,839	14,467,806	7,272,071	4,856,631	2,813,980
Contributions	2,419,780	2,788,624	2,623,472	2,483,498	2,689,125
Interest earned	275,498	217,017	145,441	97,133	56,280
Withdrawals for capital projects:					
LAND	(1,760,000)				
MAJOR CAP - WASTEWATER FCPC		(200,000)	(200,000)	(200,000)	(200,000)
FCPC - PLANT EXPANSION (2016)	(4,455,270)	(10,001,376)	(4,984,353)	(4,143,282)	
FCPC-ATAD 2ND GENERATION CONCEPT DESIGN	(11,692)				
FCPC - BAY AVE PMP STN GENSET UPGRD 2016	(4,040,349)				
FCPC - OUTFALL REPLACEMENT				(130,000)	(455,000)
FCPC - BAY AVE FORCEMAIN REPLACEMENT					(262,500)
FCPC - PRIMARY CLARIFIER ROOF REPLACMNT					(150,000)
FCPC - ATAD 2ND GENERATION				(150,000)	(1,275,000)
Total Withdrawals for capital projects	(10,267,311)	(10,201,376)	(5,184,353)	(4,623,282)	(2,342,500)
Closing Balance Reserve Fund	14,467,806	7,272,071	4,856,631	2,813,980	3,216,885
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	16,107,764	13,655,693	4,839,728	3,544,966	2,592,275
Contributions	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest earned	201,347	204,835	96,795	70,899	51,846
Withdrawals for capital projects:					
FCPC - PLANT EXPANSION (2016)	(3,805,087)	(11,020,800)	(3,391,557)	(2,819,258)	
FCPC - BAY AVE PMP STN GENSET UPGRD 2016	(848,331)				
FCPC - OUTFALL REPLACEMENT				(70,000)	(245,000)
FCPC - ATAD 2ND GENERATION				(50,000)	(425,000)
Total Withdrawals for capital projects	(4,653,418)	(11,020,800)	(3,391,557)	(2,939,258)	(670,000)
Other transfers out of DCCs				84,332	154,434
Closing Balance DCC Fund	13,655,693	4,839,728	3,544,966	2,592,275	3,819,687
New Borrowing					
FCPC - PLANT EXPANSION (2016)	1,268,801	6,529,824	5,355,090	4,451,460	
Total New Borrowing	1,268,801	6,529,824	5,355,090	4,451,460	
New Debt Principal/Int		88,996	490,664	429,168	356,749
New Debt Principal/Int(Cumulative)		88,996	579,660	1,008,828	1,365,577



**Wastewater Northern Community
Fund Manager Summary**

	2022	2023	2024	2025	2026
Borrowing cost	12,688	65,298	53,551	44,515	

**Wastewater Duke Point
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		12.0%	10.0%	5.0%	3.0%	3.0%	
Property taxes	(302,495)	(338,795)	(372,675)	(391,308)	(403,047)	(415,139)	(1,920,964)
	(302,495)	(338,795)	(372,675)	(391,308)	(403,047)	(415,139)	(1,920,964)
Operations		(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(70,000)
Utility user fees	(16,000)	(16,000)	(16,320)	(16,646)	(16,979)	(17,319)	(83,264)
Interdepartmental recoveries	(73,924)	(84,547)	(84,547)	(84,547)	(84,547)	(84,547)	(422,735)
Total Operating Revenues	(392,419)	(453,342)	(487,542)	(506,501)	(518,573)	(531,005)	(2,496,963)
Operating Expenditures							
Administration	29,682	33,662	57,905	58,809	59,776	60,815	270,967
Professional fees	18,320	15,507	15,485	15,950	16,428	16,921	80,291
Building ops	13,700	19,989	20,589	21,206	21,843	22,498	106,125
Veh & Equip ops	26,073	25,425	17,688	18,218	18,765	19,328	99,424
Operating costs	134,927	137,271	141,389	145,631	149,999	154,499	728,789
Wages & benefits	146,480	155,652	158,765	161,940	165,988	170,138	812,483
Contributions to reserve funds	67,623	94,488	37,484	38,460	47,617	48,485	266,534
Total Operating Expenditures	436,805	481,994	449,305	460,214	480,416	492,684	2,364,613
Operating (surplus)/deficit	44,386	28,652	(38,237)	(46,287)	(38,157)	(38,321)	(132,350)
Capital Asset Expenditures							
Capital expenditures	8,096	398,105	111,237	266,287	738,157	6,562,059	8,075,845
Transfer from reserves		(363,375)	(73,000)	(220,000)	(700,000)	(6,523,738)	(7,880,113)
Net Capital Assets funded from Operations	8,096	34,730	38,237	46,287	38,157	38,321	195,732
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	52,482	63,382					63,382
Add: Transfer from appropriated surplus	(12,000)	(487)					(487)
Add: Prior year (surplus) / deficit	(40,482)	(62,895)					(62,895)
(Surplus) applied to future years							

Wastewater Duke Point

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2877 MAJOR CAP - WASTEWATER DUKE POINT	25,125	60,803	37,688	37,688	37,688	198,992
PC-2877 COMPUTER - WASTEWATER DUKE POINT	3,246	741	87	660	388	5,122
VH-2877 VEHICLE - WASTEWATER DUKE POINT	6,533		8,744		437	15,714
WW-0033 DPPCC - AQUARAY UV SYSTEM	365,192					365,192
WW-0034 DPPCC - PHASE 1 EXPANSION		74,977	244,977	724,977	6,548,715	7,593,646
Total Wastewater Duke Point	400,096	136,521	291,496	763,325	6,587,228	8,178,666

**Wastewater Duke Point
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	752,100	187,904	205,142	247,640	300,145
Contributions	94,423	87,419	258,395	747,552	6,572,158
Interest earned	9,401	2,819	4,103	4,953	6,003
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER DUKE POINT		(23,000)			
DPPCC - AQUARAY UV SYSTEM	(363,375)				
DPPCC - PHASE 1 EXPANSION		(50,000)	(220,000)	(700,000)	(6,523,738)
Total Withdrawals for capital projects	(363,375)	(73,000)	(220,000)	(700,000)	(6,523,738)
Other transfers out of Reserve	304,645				
Closing Balance Reserve Fund	187,904	205,142	247,640	300,145	354,568
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	120,661	122,169	124,002	126,482	129,012
Interest earned	1,508	1,833	2,480	2,530	2,580
Withdrawals for capital projects:					
Closing Balance DCC Fund	122,169	124,002	126,482	129,012	131,592

**Wastewater Nanoose
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		15.0%	15.0%	15.0%	15.0%	10.0%	
Parcel taxes	(756,294)	(869,738)	(1,000,199)	(1,150,229)	(1,322,763)	(1,455,039)	(5,797,968)
	(756,294)	(869,738)	(1,000,199)	(1,150,229)	(1,322,763)	(1,455,039)	(5,797,968)
Utility user fees	(37,464)	(37,464)	(37,464)	(37,464)	(37,464)	(37,464)	(187,320)
Interdepartmental recoveries		(210)	(210)	(210)	(210)	(210)	(1,050)
Total Operating Revenues	(793,758)	(907,412)	(1,037,873)	(1,187,903)	(1,360,437)	(1,492,713)	(5,986,338)
Operating Expenditures							
Administration	36,947	40,670	41,116	42,248	44,480	44,807	213,321
Professional fees	20,340	19,876	9,336	9,616	9,905	10,202	58,935
Building ops	44,049	52,821	54,405	56,038	57,719	59,450	280,433
Veh & Equip ops	61,601	110,757	104,079	107,202	110,418	113,730	546,186
Operating costs	178,346	292,907	291,694	425,445	438,208	451,355	1,899,609
Wages & benefits	183,136	204,426	208,515	212,685	218,002	223,452	1,067,080
Contributions to reserve funds	293,091	127,683	243,899	170,312	122,937	425,237	1,090,068
Total Operating Expenditures	817,510	849,140	953,044	1,023,546	1,001,669	1,328,233	5,155,632
Operating (surplus)/deficit	23,752	(58,272)	(84,829)	(164,357)	(358,768)	(164,480)	(830,706)
Capital Asset Expenditures							
Capital expenditures	1,823,538	1,783,244	1,769,829	51,644	246,055	51,767	3,902,539
Transfer from reserves	(1,643,756)	(1,644,908)	(200,000)				(1,844,908)
New borrowing			(1,500,000)				(1,500,000)
Net Capital Assets funded from Operations	179,782	138,336	69,829	51,644	246,055	51,767	557,631
Capital Financing Charges							
New debt (principal & interest)			15,000	112,713	112,713	112,713	353,139
Total Capital Financing Charges			15,000	112,713	112,713	112,713	353,139
Net (surplus)/deficit for the year	203,534	80,064					80,064
Add: Transfer from appropriated surplus	(137,000)	(76,136)					(76,136)
Add: Prior year (surplus) / deficit	(66,534)	(3,928)					(3,928)
(Surplus) applied to future years							

Wastewater Nanoose

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2851 MAJOR CAP - WASTEWATER NANOOSE	180,273	50,250	50,250	50,250	50,250	381,273
PC-2851 COMPUTER - WASTEWATER NANOOSE	3,353	833	1,652	1,060	756	7,654
VH-2851 VEHICLE - WASTEWATER NANOOSE	110,300	19,095		195,975	1,020	326,390
WW-0011 NBPCC - NANOOSE SEC TRMNT PRELIM ENG	172,408					172,408
WW-0022 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1	1,318,000	1,700,000				3,018,000
Total Wastewater Nanoose	1,784,334	1,770,178	51,902	247,285	52,026	3,905,725

**Wastewater Nanoose
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	1,545,059	138,130	184,021	357,933	487,949
Contributions	127,603	243,819	170,232	122,857	425,157
Interest earned	19,313	2,072	3,680	7,159	9,759
Withdrawals for capital projects:					
MAJOR CAP - WASTEWATER NANOOSE	(154,500)				
NBPCC - NANOOSE SEC TRMNT PRELIM ENG	(172,408)				
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1	(1,226,937)	(200,000)			
Total Withdrawals for capital projects	(1,553,845)	(200,000)			
Closing Balance Reserve Fund	138,130	184,021	357,933	487,949	922,865
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	480,300	395,241	401,170	409,193	417,377
Interest earned	6,004	5,929	8,023	8,184	8,348
Withdrawals for capital projects:					
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1	(91,063)				
Total Withdrawals for capital projects	(91,063)				
Closing Balance DCC Fund	395,241	401,170	409,193	417,377	425,725
New Borrowing					
NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 1		1,500,000			
Total New Borrowing		1,500,000			
New Debt Principal/Int			112,713		
New Debt Principal/Int(Cumulative)			112,713	112,713	112,713
Borrowing cost		15,000			

**Water - Surfside
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		5.0%	10.0%	10.0%	10.0%	15.0%	
Parcel taxes	(19,542)	(20,519)	(22,571)	(24,828)	(27,311)	(31,407)	(126,636)
	(19,542)	(20,519)	(22,571)	(24,828)	(27,311)	(31,407)	(126,636)
Operations	(780)	(780)	(780)	(780)	(780)	(780)	(3,900)
Utility user fees	(10,076)	(12,366)	(12,737)	(13,119)	(13,513)	(13,918)	(65,653)
Grants in lieu of taxes	(477)	(501)	(501)	(501)	(501)	(501)	(2,505)
Interdepartmental recoveries	(401)	(65)	(65)	(65)	(65)	(65)	(325)
Miscellaneous						(5,000)	(5,000)
Total Operating Revenues	(31,276)	(34,231)	(36,654)	(39,293)	(42,170)	(51,671)	(204,019)
Operating Expenditures							
Administration	2,275	2,384	2,233	2,235	2,982	2,482	12,316
Professional fees	1,921	1,303	1,303	1,303	1,303	1,303	6,515
Building ops	1,222	1,923	1,981	2,040	2,101	2,164	10,209
Veh & Equip ops	1,577	2,023	7,084	2,297	2,365	2,436	16,205
Operating costs	4,654	6,613	6,811	7,015	7,226	7,442	35,107
Wages & benefits	12,629	12,851	13,108	13,370	13,704	14,047	67,080
Contributions to reserve funds	10,635	16,070	4,034	10,936	10,887	9,207	51,134
Total Operating Expenditures	34,913	43,167	36,554	39,196	40,568	39,081	198,566
Operating (surplus)/deficit	3,637	8,936	(100)	(97)	(1,602)	(12,590)	(5,453)
Capital Asset Expenditures							
Capital expenditures	52,824	70,617	346	708	150,102	50,069	271,842
Transfer from reserves	(12,774)	(30,566)	(246)	(611)			(31,423)
Grants and other	(40,000)	(40,000)					(40,000)
New borrowing					(150,000)	(50,000)	(200,000)
Net Capital Assets funded from Operations	50	51	100	97	102	69	419
Capital Financing Charges							
New debt (principal & interest)					1,500	12,521	14,021
Total Capital Financing Charges					1,500	12,521	14,021
Net (surplus)/deficit for the year	3,687	8,987					8,987
Add: Transfer from appropriated surplus	(258)						
Add: Prior year (surplus) / deficit	(3,429)	(8,987)					(8,987)
(Surplus) applied to future years							



Water - Surfside
5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2034 MAJOR CAP - WATER SURFSIDE	30,375	247	270	150,750	50,250	231,892
PC-2034 COMPUTER - WATER SURFSIDE	51	101	97	103	69	421
VH-2034 VEHICLE - WATER SURFSIDE	344		344			688
WT-0028 SURFSIDE RESERVOIR/PH/CONTROLS UPGRADE	40,000					40,000
Total Water - Surfside	70,770	348	711	150,853	50,319	273,001

**Water - Surfside
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	27,808	13,810	17,613	28,440	39,704
Contributions	15,878	3,842	10,744	10,695	9,015
Interest earned	348	207	352	569	794
Withdrawals for capital projects:					
MAJOR CAP - WATER SURFSIDE	(30,224)	(246)	(269)		
Total Withdrawals for capital projects	(30,224)	(246)	(269)		
Other transfers out of Reserve					(5,000)
Closing Balance Reserve Fund	13,810	17,613	28,440	39,704	54,513
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SURFSIDE	(342)		(342)		
Total Withdrawals for capital projects	(342)		(342)		
Closing Balance Reserve Account	(342)		(342)		
New Borrowing					
MAJOR CAP - WATER SURFSIDE				150,000	50,000
Total New Borrowing				150,000	50,000
New Debt Principal/Int					12,021
New Debt Principal/Int(Cumulative)					12,021
Borrowing cost				1,500	500

**Water - French Creek
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		10.0%	14.0%	3.0%	3.0%	3.0%	
Parcel taxes	(108,031)	(118,834)	(135,471)	(139,535)	(143,721)	(148,033)	(685,594)
	(108,031)	(118,834)	(135,471)	(139,535)	(143,721)	(148,033)	(685,594)
Operations	(580)	(580)	(580)	(580)	(580)	(580)	(2,900)
Utility user fees	(54,600)	(163,876)	(168,792)	(173,856)	(179,072)	(184,444)	(870,040)
Interdepartmental recoveries	(2,463)	(402)	(402)	(402)	(402)	(402)	(2,010)
Total Operating Revenues	(165,674)	(283,692)	(305,245)	(314,373)	(323,775)	(333,459)	(1,560,544)
Operating Expenditures							
Administration	16,348	17,208	16,702	16,648	16,679	16,628	83,865
Professional fees	16,436	2,374	1,500	1,500	1,500	1,500	8,374
Building ops	8,626	10,822	11,147	11,481	11,825	12,180	57,455
Veh & Equip ops	8,564	10,021	10,322	10,631	10,950	11,279	53,203
Operating costs	61,776	155,328	159,988	164,788	169,731	174,823	824,658
Wages & benefits	77,174	78,648	80,221	81,825	83,871	85,968	410,533
Contributions to reserve funds	25,369	60,775	24,746	26,900	28,588	30,658	171,667
Total Operating Expenditures	214,293	335,176	304,626	313,773	323,144	333,036	1,609,755
Operating (surplus)/deficit	48,619	51,484	(619)	(600)	(631)	(423)	49,211
Capital Asset Expenditures							
Capital expenditures	992,787	116,734	15,130	4,346	10,631	423	147,264
Transfer from reserves	(16,479)	(116,421)	(14,511)	(3,746)	(10,000)		(144,678)
Grants and other	(976,000)						
Net Capital Assets funded from Operations	308	313	619	600	631	423	2,586
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	48,927	51,797					51,797
Add: Transfer from appropriated surplus	(1,521)	(2,000)					(2,000)
Add: Prior year (surplus) / deficit	(47,406)	(49,797)					(49,797)
(Surplus) applied to future years							

Water - French Creek

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	114,893	14,584	1,657	10,050		141,184
PC-2038 COMPUTER - WATER FRENCH CREEK	315	622	603	634	425	2,599
VH-2038 VEHICLE - WATER FRENCH CREEK	2,107		2,107			4,214
Total Water - French Creek	117,315	15,206	4,367	10,684	425	147,997

**Water - French Creek
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	187,649	135,351	146,521	173,607	194,572
Contributions	59,680	23,651	25,805	27,493	29,563
Interest earned	2,346	2,030	2,930	3,472	3,891
Withdrawals for capital projects:					
MAJOR CAP - WATER FRENCH CREEK	(114,324)	(14,511)	(1,649)	(10,000)	
Total Withdrawals for capital projects	(114,324)	(14,511)	(1,649)	(10,000)	
Closing Balance Reserve Fund	135,351	146,521	173,607	194,572	228,026
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER FRENCH CREEK	(2,097)		(2,097)		
Total Withdrawals for capital projects	(2,097)		(2,097)		
Closing Balance Reserve Account	(2,097)		(2,097)		

**Water - Whiskey Creek
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		5.0%	5.0%	5.0%	10.0%	10.0%	
Parcel taxes	(116,604)	(122,434)	(128,556)	(134,983)	(148,482)	(163,330)	(697,785)
	(116,604)	(122,434)	(128,556)	(134,983)	(148,482)	(163,330)	(697,785)
Utility user fees	(32,060)	(27,480)	(28,304)	(29,154)	(30,028)	(30,929)	(145,895)
Interdepartmental recoveries	(1,296)	(210)	(210)	(210)	(210)	(210)	(1,050)
Total Operating Revenues	(149,960)	(150,124)	(157,070)	(164,347)	(178,720)	(194,469)	(844,730)
Operating Expenditures							
Administration	11,717	12,687	12,858	12,689	12,979	12,678	63,891
Professional fees	9,844	2,224	2,224	2,224	2,224	2,224	11,120
Building ops	16,168	17,492	18,016	18,557	19,114	19,687	92,866
Veh & Equip ops	9,223	25,125	10,879	11,205	11,542	11,888	70,639
Operating costs	36,368	26,867	27,673	28,503	29,358	30,239	142,640
Wages & benefits	40,651	41,489	42,319	43,165	44,244	45,350	216,567
Contributions to reserve funds	54,955	16,563	29,597	34,510	45,749	59,003	185,422
Debt interest	4,455	6,492	4,863	4,863	4,863	4,863	25,944
Total Operating Expenditures	183,381	148,939	148,429	155,716	170,073	185,932	809,089
Operating (surplus)/deficit	33,421	(1,185)	(8,641)	(8,631)	(8,647)	(8,537)	(35,641)
Capital Asset Expenditures							
Capital expenditures	586,375	940,500	36,122	2,288	60,332	222	1,039,464
Transfer from reserves	(40,884)	(9,811)	(35,796)	(1,972)	(60,000)		(107,579)
Grants and other	(398,360)	(930,524)					(930,524)
New borrowing	(146,969)						
Net Capital Assets funded from Operations	162	165	326	316	332	222	1,361
Capital Financing Charges							
Existing debt (principal)	1,777	1,777	8,315	8,315	8,315	8,315	35,037
New debt (principal & interest)	1,470						
Total Capital Financing Charges	3,247	1,777	8,315	8,315	8,315	8,315	35,037
Net (surplus)/deficit for the year	36,830	757					757
Add: Transfer from appropriated surplus	(804)						
Add: Prior year (surplus) / deficit	(36,026)	(757)					(757)
(Surplus) applied to future years							

Water - Whiskey Creek

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	728	35,975	873	60,300		97,876
PC-2039 COMPUTER - WATER WHISKEY CREEK	166	328	318	334	223	1,369
VH-2039 VEHICLE - WATER WHISKEY CREEK	1,109		1,109			2,218
WT-0023 WHISKEY CRK PMP STN & DISTRIBTN	7,984					7,984
WT-0031 WHISKEY CREEK WATER SUPPLY UPGRADE	930,524					930,524
Total Water - Whiskey Creek	940,511	36,303	2,300	60,634	223	1,039,971

**Water - Whiskey Creek
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	126,419	135,274	130,524	166,195	154,688
Contributions	15,983	29,017	33,930	45,169	58,423
Interest earned	1,580	2,029	2,610	3,324	3,094
Withdrawals for capital projects:					
MAJOR CAP - WATER WHISKEY CREEK	(724)	(35,796)	(869)	(60,000)	
WHISKEY CRK PMP STN & DISTRIBTN	(7,984)				
Total Withdrawals for capital projects	(8,708)	(35,796)	(869)	(60,000)	
Closing Balance Reserve Fund	135,274	130,524	166,195	154,688	216,205
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER WHISKEY CREEK	(1,103)		(1,103)		
Total Withdrawals for capital projects	(1,103)		(1,103)		
Closing Balance Reserve Account	(1,103)		(1,103)		

**Water - Decourcy
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		20.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(10,817)	(12,984)	(13,374)	(13,775)	(14,188)	(14,614)	(68,935)
	(10,817)	(12,984)	(13,374)	(13,775)	(14,188)	(14,614)	(68,935)
Utility user fees	(1,191)	(916)	(943)	(972)	(1,001)	(1,031)	(4,863)
Interdepartmental recoveries	(56)	(11)	(11)	(11)	(11)	(11)	(55)
Miscellaneous						(6,000)	(6,000)
Total Operating Revenues	(12,064)	(13,911)	(14,328)	(14,758)	(15,200)	(21,656)	(79,853)
Operating Expenditures							
Administration	848	1,076	901	901	901	901	4,680
Professional fees	1,084	530	530	530	530	530	2,650
Building ops	702	1,779	833	858	883	6,910	11,263
Veh & Equip ops	620	635	655	674	694	715	3,373
Operating costs	4,540	4,603	4,741	4,884	5,030	5,181	24,439
Wages & benefits	1,559	1,612	1,644	1,677	1,719	1,762	8,414
Contributions to reserve funds	6,075	6,554	5,012	5,222	5,430	5,649	27,867
Total Operating Expenditures	15,428	16,789	14,316	14,746	15,187	21,648	82,686
Operating (surplus)/deficit	3,364	2,878	(12)	(12)	(13)	(8)	2,833
Capital Asset Expenditures							
Capital expenditures	10,042	40,979	45	91	13	8	41,136
Transfer from reserves	(10,036)	(40,973)	(33)	(79)			(41,085)
Net Capital Assets funded from Operations	6	6	12	12	13	8	51
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,370	2,884					2,884
Add: Transfer from appropriated surplus	(29)						
Add: Prior year (surplus) / deficit	(3,341)	(2,884)					(2,884)
(Surplus) applied to future years							

Water - Decourcy

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2042 MAJOR CAP - WATER DECOURCY	41,105	33	36			41,174
PC-2042 COMPUTER - WATER DECOURCY	6	12	12	13	8	51
VH-2042 VEHICLE - WATER DECOURCY	43		43			86
Total Water - Decourcy	41,154	45	91	13	8	41,311

**Water - Decourcy
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	34,003	23	4,973	10,229	15,835
Contributions	6,525	4,983	5,193	5,401	5,620
Interest earned	425		99	205	317
Withdrawals for capital projects:					
MAJOR CAP - WATER DECOURCY	(40,930)	(33)	(36)		
Total Withdrawals for capital projects	(40,930)	(33)	(36)		
Other transfers out of Reserve					(6,000)
Closing Balance Reserve Fund	23	4,973	10,229	15,835	27,772
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER DECOURCY	(43)		(43)		
Total Withdrawals for capital projects	(43)		(43)		
Closing Balance Reserve Account	(43)		(43)		

**Water - San Pareil
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		5.0%	15.0%	15.0%	15.0%	15.0%	
Parcel taxes	(169,457)	(177,930)	(204,619)	(235,312)	(270,609)	(311,200)	(1,199,670)
	(169,457)	(177,930)	(204,619)	(235,312)	(270,609)	(311,200)	(1,199,670)
Operations	(5,460)	(5,460)	(5,460)	(5,460)	(5,460)	(5,460)	(27,300)
Utility user fees	(77,860)	(82,440)	(84,913)	(87,461)	(90,084)	(92,787)	(437,685)
Interdepartmental recoveries	(4,475)	(485)	(485)	(485)	(485)	(485)	(2,425)
Miscellaneous		(40,000)				(20,000)	(60,000)
Total Operating Revenues	(257,252)	(306,315)	(295,477)	(328,718)	(366,638)	(429,932)	(1,727,080)
Operating Expenditures							
Administration	18,370	18,521	18,336	18,349	18,326	18,375	91,907
Professional fees	10,441	46,660	6,660	6,660	6,660	6,660	73,300
Building ops	5,778	10,149	10,454	10,767	11,090	11,423	53,883
Veh & Equip ops	15,226	26,035	26,816	27,620	28,449	29,302	138,222
Operating costs	57,511	57,804	59,538	61,324	63,164	65,058	306,888
Wages & benefits	93,555	95,642	97,554	99,506	101,993	104,543	499,238
Contributions to reserve funds	72,992	88,899	49,284	69,132	52,468	35,696	295,479
Debt interest	5,241	3,352	3,049	2,746	54	54	9,255
Total Operating Expenditures	279,114	347,062	271,691	296,104	282,204	271,111	1,468,172
Operating (surplus)/deficit	21,862	40,747	(23,786)	(32,614)	(84,434)	(158,821)	(258,908)
Capital Asset Expenditures							
Capital expenditures	137,406	50,703	2,577	890,374	957,446	764,041	2,665,141
Transfer from reserves	(137,035)	(49,823)	(1,826)	(4,537)		(10,000)	(66,186)
New borrowing		(500)		(885,109)	(956,682)	(753,528)	(2,595,819)
Net Capital Assets funded from Operations	371	380	751	728	764	513	3,136
Capital Financing Charges							
Existing debt (principal)	24,314	23,000	23,000	23,000	3,134	3,134	75,268
New debt (principal & interest)		5	35	8,886	80,536	155,174	244,636
Total Capital Financing Charges	24,314	23,005	23,035	31,886	83,670	158,308	319,904
Net (surplus)/deficit for the year	46,547	64,132					64,132
Add: Transfer from appropriated surplus	(1,866)	(10,000)					(10,000)
Add: Prior year (surplus) / deficit	(44,681)	(54,132)					(54,132)
(Surplus) applied to future years							

Water - San Pareil

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2043 MAJOR CAP - WATER SAN PAREIL	47,461	1,835	2,002		10,050	61,348
PC-2043 COMPUTER - WATER SAN PAREIL	382	755	732	768	516	3,153
VH-2043 VEHICLE - WATER SAN PAREIL	2,558		2,558			5,116
WT-0032 SAN PAREIL ASBESTOS CEMENT WM REPLACEMNT	500		885,109	956,682	753,528	2,595,819
Total Water - San Pareil	50,901	2,590	890,401	957,450	764,094	2,665,436

**Water - San Pareil
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	203,971	286,797	337,212	409,751	469,069
Contributions	87,554	47,939	67,787	51,123	34,351
Interest earned	2,550	4,302	6,744	8,195	9,381
Withdrawals for capital projects:					
MAJOR CAP - WATER SAN PAREIL	(47,278)	(1,826)	(1,992)		(10,000)
Total Withdrawals for capital projects	(47,278)	(1,826)	(1,992)		(10,000)
Other transfers out of Reserve	(40,000)				(20,000)
Closing Balance Reserve Fund	286,797	337,212	409,751	469,069	522,801
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER SAN PAREIL	(2,545)		(2,545)		
Total Withdrawals for capital projects	(2,545)		(2,545)		
Closing Balance Reserve Account	(2,545)		(2,545)		
New Borrowing					
SAN PAREIL ASBESTOS CEMENT WM REPLACEMNT	500		885,109	956,682	753,528
Total New Borrowing	500		885,109	956,682	753,528
New Debt Principal/Int		35		70,934	76,670
New Debt Principal/Int(Cumulative)		35	35	70,969	147,639
Borrowing cost	5		8,851	9,567	7,535

**Water - Driftwood
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.5%	(30.0%)	(100.0%)			
Parcel taxes	(5,910)	(5,940)	(4,159)				(10,099)
	(5,910)	(5,940)	(4,159)				(10,099)
Miscellaneous			(1,782)				(1,782)
Total Operating Revenues	(5,910)	(5,940)	(5,941)				(11,881)
Operating Expenditures							
Administration		30	30				60
Debt interest	2,868	2,868	2,868				5,736
Total Operating Expenditures	2,868	2,898	2,898				5,796
Operating (surplus)/deficit	(3,042)	(3,042)	(3,043)				(6,085)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	3,043	3,043	3,043				6,086
Total Capital Financing Charges	3,043	3,043	3,043				6,086
Net (surplus)/deficit for the year	1	1					1
Add: Prior year (surplus) / deficit	(1)	(1)					(1)
(Surplus) applied to future years							

**Water - Englishman River
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		20.0%	25.0%	40.0%	40.0%	20.0%	
Parcel taxes	(43,554)	(52,265)	(65,331)	(91,464)	(128,049)	(153,659)	(490,768)
	(43,554)	(52,265)	(65,331)	(91,464)	(128,049)	(153,659)	(490,768)
Operations	(580)	(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	(1,622)	(263)	(263)	(263)	(263)	(263)	(1,315)
Miscellaneous	(250)	(250)	(10,250)	(5,250)	(250)	(250)	(16,250)
Total Operating Revenues	(123,866)	(131,218)	(156,620)	(180,159)	(214,222)	(242,384)	(924,603)
Operating Expenditures							
Administration	10,453	19,560	19,279	19,486	19,374	11,423	89,122
Professional fees	6,205	7,314	7,314	7,314	7,314	7,314	36,570
Building ops	7,299	9,047	9,319	14,598	10,036	10,337	53,337
Veh & Equip ops	9,040	9,504	9,789	10,083	10,385	10,697	50,458
Operating costs	23,151	21,697	32,348	23,318	24,018	24,738	126,119
Wages & benefits	50,775	51,682	52,716	53,770	55,114	56,492	269,774
Contributions to reserve funds	45,617	27,550	20,448	8,625	4,925	3,392	64,940
Total Operating Expenditures	152,540	146,354	151,213	137,194	131,166	124,393	690,320
Operating (surplus)/deficit	28,674	15,136	(5,407)	(42,965)	(83,056)	(117,991)	(234,283)
Capital Asset Expenditures							
Capital expenditures	71,308	141,990	521,404	562,859	540,414	10,278	1,776,945
Transfer from reserves	(71,105)	(141,784)	(20,997)	(62,465)	(40,000)	(10,000)	(275,246)
New borrowing			(500,000)	(500,000)	(500,000)		(1,500,000)
Net Capital Assets funded from Operations	203	206	407	394	414	278	1,699
Capital Financing Charges							
New debt (principal & interest)			5,000	42,571	82,642	117,713	247,926
Total Capital Financing Charges			5,000	42,571	82,642	117,713	247,926
Net (surplus)/deficit for the year	28,877	15,342					15,342
Add: Transfer from appropriated surplus	(1,005)						
Add: Prior year (surplus) / deficit	(27,872)	(15,342)					(15,342)
(Surplus) applied to future years							

Water - Englishman River

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2045 MAJOR CAP - WATER ENGLISHMAN RIVER	148,586	528,902	569,192	548,000	10,050	1,804,730
PC-2045 COMPUTER - WATER ENGLISHMAN RIVER	207	409	396	416	279	1,707
VH-2045 VEHICLE - WATER ENGLISHMAN RIVER	1,385		1,385			2,770
Total Water - Englishman River	150,178	529,311	570,973	548,416	10,329	1,809,207

**Water - Englishman River
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	370,681	261,734	274,386	231,687	200,521
Contributions	26,825	19,723	7,900	4,200	2,667
Interest earned	4,634	3,926	5,488	4,634	4,010
Withdrawals for capital projects:					
MAJOR CAP - WATER ENGLISHMAN RIVER	(140,406)	(20,997)	(61,087)	(40,000)	(10,000)
Total Withdrawals for capital projects	(140,406)	(20,997)	(61,087)	(40,000)	(10,000)
Other transfers out of Reserve		(10,000)	(5,000)		
Closing Balance Reserve Fund	261,734	274,386	231,687	200,521	197,198
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER ENGLISHMAN RIVER	(1,378)		(1,378)		
Total Withdrawals for capital projects	(1,378)		(1,378)		
Closing Balance Reserve Account	(1,378)		(1,378)		
New Borrowing					
MAJOR CAP - WATER ENGLISHMAN RIVER		500,000	500,000	500,000	
Total New Borrowing		500,000	500,000	500,000	
New Debt Principal/Int			37,571	40,071	40,071
New Debt Principal/Int(Cumulative)			37,571	77,642	117,713
Borrowing cost		5,000	5,000	5,000	

**Water - Melrose Terrace
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		25.0%	25.0%	20.0%	3.0%	3.0%	
Parcel taxes	(28,990)	(36,238)	(45,298)	(54,357)	(55,988)	(57,667)	(249,548)
	(28,990)	(36,238)	(45,298)	(54,357)	(55,988)	(57,667)	(249,548)
Utility user fees	(4,580)	(5,038)	(5,189)	(5,345)	(5,505)	(5,670)	(26,747)
Interdepartmental recoveries	(289)	(46)	(46)	(46)	(46)	(46)	(230)
Miscellaneous					(20,000)		(20,000)
Total Operating Revenues	(33,859)	(41,322)	(50,533)	(59,748)	(81,539)	(63,383)	(296,525)
Operating Expenditures							
Administration	2,880	4,620	4,059	4,110	3,983	4,233	21,005
Professional fees	1,052	2,162	662	662	662	662	4,810
Building ops	4,464	2,227	5,294	2,453	22,526	3,202	35,702
Veh & Equip ops	2,269	7,368	7,589	9,317	8,096	4,839	37,209
Operating costs	14,498	11,149	11,484	11,828	12,183	12,549	59,193
Wages & benefits	9,123	9,222	9,407	9,595	9,835	10,080	48,139
Contributions to reserve funds	497	15,276	8,668	18,415	20,883	24,472	87,714
Total Operating Expenditures	34,783	52,024	47,163	56,380	78,168	60,037	293,772
Operating (surplus)/deficit	924	10,702	(3,370)	(3,368)	(3,371)	(3,346)	(2,753)
Capital Asset Expenditures							
Capital expenditures	106,985	127,446	251	15,512	74	25,049	168,332
Transfer from reserves	(9,949)	(30,409)	(178)	(15,441)		(25,000)	(71,028)
Grants and other	(50,000)	(50,000)					(50,000)
New borrowing	(47,000)	(47,000)					(47,000)
Net Capital Assets funded from Operations	36	37	73	71	74	49	304
Capital Financing Charges							
New debt (principal & interest)		470	3,297	3,297	3,297	3,297	13,658
Total Capital Financing Charges		470	3,297	3,297	3,297	3,297	13,658
Net (surplus)/deficit for the year	960	11,209					11,209
Add: Transfer from appropriated surplus	(172)						
Add: Prior year (surplus) / deficit	(788)	(11,209)					(11,209)
(Surplus) applied to future years							

Water - Melrose Terrace

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE	30,313	254	15,320		25,250	71,137
PC-2046 COMPUTER - WATER MELROSE TERRACE	37	73	71	74	49	304
VH-2046 VEHICLE - WATER MELROSE TERRACE	248		248			496
WT-0029 MELROSE TERRACE RESERVOIR REPLACEMENT	97,485					97,485
Total Water - Melrose Terrace	128,083	327	15,639	74	25,299	169,422

**Water - Melrose Terrace
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	29,634	14,993	23,583	27,151	68,452
Contributions	15,151	8,543	18,290	20,758	24,347
Interest earned	370	225	472	543	1,369
Withdrawals for capital projects:					
MAJOR CAP - WATER MELROSE TERRACE	(30,162)	(178)	(15,194)		(25,000)
Total Withdrawals for capital projects	(30,162)	(178)	(15,194)		(25,000)
Other transfers out of Reserve				(20,000)	
Closing Balance Reserve Fund	14,993	23,583	27,151	68,452	69,168
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WATER MELROSE TERRACE	(247)		(247)		
Total Withdrawals for capital projects	(247)		(247)		
Closing Balance Reserve Account	(247)		(247)		
New Borrowing					
MELROSE TERRACE RESERVOIR REPLACEMENT	47,000				
Total New Borrowing	47,000				
New Debt Principal/Int		3,297			
New Debt Principal/Int(Cumulative)		3,297	3,297	3,297	3,297
Borrowing cost	470				

**Water - Nanoose Peninsula
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		15.0%	15.0%	10.0%	4.0%	4.0%	
Parcel taxes	(1,204,617)	(1,385,310)	(1,593,107)	(1,752,417)	(1,822,514)	(1,895,414)	(8,448,762)
	(1,204,617)	(1,385,310)	(1,593,107)	(1,752,417)	(1,822,514)	(1,895,414)	(8,448,762)
Operations	(16,000)	(16,380)	(16,380)	(16,380)	(16,380)	(16,380)	(81,900)
Utility user fees	(755,700)	(755,700)	(778,371)	(801,722)	(825,774)	(850,547)	(4,012,114)
Grants in lieu of taxes		(1,427)	(1,427)	(1,427)	(1,427)	(1,427)	(7,135)
Interdepartmental recoveries	(25,549)	(4,174)	(4,174)	(4,174)	(4,174)	(4,174)	(20,870)
Miscellaneous		(52,000)					(52,000)
Total Operating Revenues	(2,001,866)	(2,214,991)	(2,393,459)	(2,576,120)	(2,670,269)	(2,767,942)	(12,622,781)
Operating Expenditures							
Administration	150,431	169,355	170,613	150,555	147,460	162,349	800,332
Professional fees	68,207	57,750	47,750	47,750	47,750	47,750	248,750
Building ops	164,377	207,166	213,381	219,783	226,376	243,167	1,109,873
Veh & Equip ops	97,603	141,456	113,700	131,111	127,044	133,855	647,166
Operating costs	464,635	567,034	564,045	580,966	598,395	616,347	2,926,787
Wages & benefits	813,929	833,103	849,765	866,760	888,429	910,640	4,348,697
Contributions to reserve funds	486,183	521,140	213,582	274,603	287,836	299,031	1,596,192
Debt interest	23,575	58,614	49,465	49,465	49,465	49,465	256,474
Total Operating Expenditures	2,268,940	2,555,618	2,222,301	2,320,993	2,372,755	2,462,604	11,934,271
Operating (surplus)/deficit	267,074	340,627	(171,158)	(255,127)	(297,514)	(305,338)	(688,510)
Capital Asset Expenditures							
Capital expenditures	1,552,842	2,011,891	1,707,213	895,589	276,639	1,074,463	5,965,795
Transfer from reserves	(497,530)	(950,285)	(500,675)	(289,252)	(270,000)	(70,000)	(2,080,212)
New borrowing	(1,052,058)	(1,070,298)	(1,200,000)	(600,000)		(1,000,000)	(3,870,298)
Net Capital Assets funded from Operations	3,254	(8,692)	6,538	6,337	6,639	4,463	15,285
Capital Financing Charges							
Existing debt (principal)	48,361	48,361	77,547	77,547	77,547	77,547	358,549
New debt (principal & interest)	14,321	10,703	87,073	171,243	213,328	223,328	705,675
Total Capital Financing Charges	62,682	59,064	164,620	248,790	290,875	300,875	1,064,224
Net (surplus)/deficit for the year	333,010	390,999					390,999
Add: Transfer from appropriated surplus	(19,187)	(7,500)					(7,500)
Add: Prior year (surplus) / deficit	(313,823)	(383,499)					(383,499)
(Surplus) applied to future years							

Water - Nanoose Peninsula
5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	257,601	491,228	874,136	274,050	1,088,950	2,985,965
PC-2047 COMPUTER - WATER NANOOSE PENINSULA	3,325	6,571	6,369	6,672	4,485	27,422
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	22,263		22,263			44,526
WT-0005 NB WT - FAIRWINDS RESERVOIR	106,500	1,206,500				1,313,000
WT-0006 NB WT - OUTRIGGER RD MAIN 2017	155,081					155,081
WT-0007 NB WT - DORCAS PT RD WTR MAIN	1,067,634					1,067,634
WT-0018 NB WT - WEST BAY PUMPHOUSE UPGRD 2018	24,467					24,467
WT-0019 NB WT - DOLPHIN DRIVE MAIN 2018	388,212					388,212
WT-0020 NB WT - DCC MAJOR UPDATE STUDY		30,150				30,150
WT-0030 FAIRWINDS #1 WELL IN-SITU REPLACEMENT	12,787					12,787
Total Water - Nanoose Peninsula	2,037,870	1,734,449	902,768	280,722	1,093,435	6,049,244

**Water - Nanoose Peninsula
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	976,756	693,275	404,398	407,806	421,615
Contributions	580,443	201,399	262,420	275,653	286,848
Interest earned	12,209	10,399	8,088	8,156	8,432
Withdrawals for capital projects:					
MAJOR CAP - WATER NANOOSE PENINSULA	(250,250)	(470,675)	(267,100)	(270,000)	(70,000)
NB WT - FAIRWINDS RESERVOIR	(100,000)				
NB WT - OUTRIGGER RD MAIN 2017	(67,942)				
NB WT - DORCAS PT RD WTR MAIN	(472,687)				
NB WT - WEST BAY PUMPHOUSE UPGRD 2018	(24,467)				
NB WT - DCC MAJOR UPDATE STUDY		(30,000)			
FAIRWINDS #1 WELL IN-SITU REPLACEMENT	(12,787)				
Total Withdrawals for capital projects	(928,133)	(500,675)	(267,100)	(270,000)	(70,000)
Other transfers out of Reserve	(52,000)				
Closing Balance Reserve Fund	693,275	404,398	407,806	421,615	646,895
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	77,440	78,408	79,584	81,176	82,800
Interest earned	968	1,176	1,592	1,624	1,656
Withdrawals for capital projects:					
Closing Balance DCC Fund	78,408	79,584	81,176	82,800	84,456
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	67,112	48,703	69,456	51,597	72,651
Contributions	20,022	20,022	20,022	20,022	20,022
Interest earned	839	731	1,389	1,032	1,453
Withdrawals for capital projects:					
VEHICLE - WATER NANOOSE PENINSULA	(22,152)		(22,152)		
Total Withdrawals for capital projects	(22,152)		(22,152)		
Other transfers out of Reserve	17,118		17,118		
Closing Balance Reserve Account	48,703	69,456	51,597	72,651	94,126
New Borrowing					
MAJOR CAP - WATER NANOOSE PENINSULA			600,000		1,000,000



**Water - Nanoose Peninsula
Fund Manager Summary**

	2022	2023	2024	2025	2026
NB WT - FAIRWINDS RESERVOIR		1,200,000			
NB WT - OUTRIGGER RD MAIN 2017	87,139				
NB WT - DORCAS PT RD WTR MAIN	594,947				
NB WT - DOLPHIN DRIVE MAIN 2018	388,212				
Total New Borrowing	1,070,298	1,200,000	600,000		1,000,000
New Debt Principal/Int		75,073	90,170	48,085	
New Debt Principal/Int(Cumulative)		75,073	165,243	213,328	213,328
Borrowing cost	10,703	12,000	6,000		10,000

**Bulk Water Nanoose Bay
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		2.0%	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(1,217,997)	(1,242,357)	(1,267,204)	(1,292,548)	(1,318,399)	(1,344,767)	(6,465,275)
	(1,217,997)	(1,242,357)	(1,267,204)	(1,292,548)	(1,318,399)	(1,344,767)	(6,465,275)
Interdepartmental recoveries	(225,709)	(300,547)	(300,547)	(300,547)	(300,547)	(300,547)	(1,502,735)
Total Operating Revenues	(1,443,706)	(1,542,904)	(1,567,751)	(1,593,095)	(1,618,946)	(1,645,314)	(7,968,010)
Operating Expenditures							
Administration	12,461	14,710	14,296	14,773	15,162	15,577	74,518
Professional fees	33,424	29,508	4,508	4,508	4,508	4,508	47,540
Building ops	22,750	41,945	43,203	47,499	45,924	47,302	225,873
Veh & Equip ops	3,372	3,649	3,758	3,871	3,987	4,107	19,372
Operating costs	334,257	565,528	489,693	480,384	494,796	509,640	2,540,041
Wages & benefits	90,652	93,510	95,380	97,288	99,720	102,213	488,111
Contributions to reserve funds	573,871	541,729	595,875	634,074	643,942	650,838	3,066,458
Debt interest	167,263	148,054	148,054	143,030	143,030	143,030	725,198
Total Operating Expenditures	1,238,050	1,438,633	1,394,767	1,425,427	1,451,069	1,477,215	7,187,111
Operating (surplus)/deficit	(205,656)	(104,271)	(172,984)	(167,668)	(167,877)	(168,099)	(780,899)
Capital Asset Expenditures							
Capital expenditures	214,193	213,583	8,712	101,864	16,178	8,600	348,937
Transfer from reserves	(213,813)	(213,178)	(8,359)	(101,495)	(15,600)	(7,800)	(346,432)
Net Capital Assets funded from Operations	380	405	353	369	578	800	2,505
Capital Financing Charges							
Existing debt (principal)	239,020	172,631	172,631	167,299	167,299	167,299	847,159
Total Capital Financing Charges	239,020	172,631	172,631	167,299	167,299	167,299	847,159
Net (surplus)/deficit for the year	33,744	68,765					68,765
Add: Transfer from appropriated surplus	(574)	(25,000)					(25,000)
Add: Prior year (surplus) / deficit	(33,170)	(43,765)					(43,765)
(Surplus) applied to future years							

Water - Bulk Water Nanoose Bay

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	146,875	8,401	100,798	15,639	7,800	279,513
PC-2048 COMPUTER - BULK WATER NANOOSE BAY	407	355	371	581	804	2,518
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	789		789			1,578
WT-0025 NANOOSE BAY PENINSULA PUMP STATION	66,385					66,385
Total Water - Bulk Water Nanoose Bay	214,456	8,756	101,958	16,220	8,604	349,994

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	1,406,783	1,747,141	2,354,301	2,928,188	3,608,531
Contributions	535,166	589,312	627,511	637,379	644,275
Interest earned	17,585	26,207	47,086	58,564	72,171
Withdrawals for capital projects:					
MAJOR CAP - BULK WATER NANOOSE BAY	(146,008)	(8,359)	(100,710)	(15,600)	(7,800)
NANOOSE BAY PENINSULA PUMP STATION	(66,385)				
Total Withdrawals for capital projects	(212,393)	(8,359)	(100,710)	(15,600)	(7,800)
Closing Balance Reserve Fund	1,747,141	2,354,301	2,928,188	3,608,531	4,317,177
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	163,112	165,151	167,628	170,981	174,401
Interest earned	2,039	2,477	3,353	3,420	3,488
Withdrawals for capital projects:					
Closing Balance DCC Fund	165,151	167,628	170,981	174,401	177,889
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - BULK WATER NANOOSE BAY	(785)		(785)		
Total Withdrawals for capital projects	(785)		(785)		
Closing Balance Reserve Account	(785)		(785)		

**Bulk Water French Creek
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	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	(42,800)	(58,877)	(60,294)	(61,875)	(63,740)	(65,491)	(310,277)
Total Operating Revenues	(47,120)	(63,197)	(64,614)	(66,195)	(68,060)	(69,811)	(331,877)
Operating Expenditures							
Administration	1,000	1,388	1,429	1,472	1,517	1,563	7,369
Building ops		7,103	7,316	7,536	7,762	7,994	37,711
Veh & Equip ops	263	289	298	307	316	326	1,536
Operating costs	17,908	24,681	25,421	26,184	26,969	27,779	131,034
Wages & benefits	25,369	26,075	26,597	27,128	27,807	28,502	136,109
Contributions to reserve funds	2,515	3,475	3,475	3,475	3,475	3,475	17,375
Total Operating Expenditures	47,055	63,011	64,536	66,102	67,846	69,639	331,134
Operating (surplus)/deficit	(65)	(186)	(78)	(93)	(214)	(172)	(743)
Capital Asset Expenditures							
Capital expenditures	172	186	78	93	214	172	743
Net Capital Assets funded from Operations	172	186	78	93	214	172	743
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	107						
Add: Prior year (surplus) / deficit	(107)						
(Surplus) applied to future years							

Water - Bulk Water French Creek

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-2049 COMPUTER - BULK WATER FRENCH CREEK	187	78	93	215	173	746
Total Water - Bulk Water French Creek	187	78	93	215	173	746

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	697,394	647,234	596,649	546,707	493,901
Interest earned	8,717	9,709	11,933	10,934	9,878
Withdrawals for capital projects:					
Other transfers out of Reserve	58,877	60,294	61,875	63,740	65,491
Closing Balance Reserve Fund	647,234	596,649	546,707	493,901	438,288

**Water - San Pareil Fire
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.5%					
Parcel taxes	(73,935)	(74,306)	(74,306)	(74,285)	(74,264)	(74,264)	(371,425)
	(73,935)	(74,306)	(74,306)	(74,285)	(74,264)	(74,264)	(371,425)
Operations	(277)	(277)	(277)	(298)	(319)	(319)	(1,490)
Total Operating Revenues	(74,212)	(74,583)	(74,583)	(74,583)	(74,583)	(74,583)	(372,915)
Operating Expenditures							
Administration		371	371	371	371	371	1,855
Debt interest	36,782	36,782	36,782	36,782	36,782	36,782	183,910
Total Operating Expenditures	36,782	37,153	37,153	37,153	37,153	37,153	185,765
Operating (surplus)/deficit	(37,430)	(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							
(Surplus) applied to future years							

**Water - Westurne Heights
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		25.8%	2.0%	2.0%	2.0%	2.0%	
Parcel taxes	(22,132)	(27,833)	(28,390)	(28,957)	(29,537)	(30,127)	(144,844)
	(22,132)	(27,833)	(28,390)	(28,957)	(29,537)	(30,127)	(144,844)
Utility user fees	(2,492)	(2,492)	(2,566)	(2,643)	(2,723)	(2,804)	(13,228)
Interdepartmental recoveries	(497)	(44)	(44)	(44)	(44)	(44)	(220)
Total Operating Revenues	(25,121)	(30,369)	(31,000)	(31,644)	(32,304)	(32,975)	(158,292)
Operating Expenditures							
Administration	1,456	1,890	1,679	1,680	1,678	1,678	8,605
Professional fees	1,835	162	162	162	162	162	810
Building ops	745	1,062	1,094	1,127	1,161	1,195	5,639
Veh & Equip ops	939	1,086	1,119	1,152	1,187	1,223	5,767
Operating costs	5,357	5,615	5,784	5,957	6,136	6,320	29,812
Wages & benefits	5,519	5,606	5,718	5,832	5,978	6,127	29,261
Contributions to reserve funds	10,414	15,177	11,277	11,568	11,835	12,117	61,974
Debt interest	1,890	1,890	1,890	1,890	1,890	1,890	9,450
Total Operating Expenditures	28,155	32,488	28,723	29,368	30,027	30,712	151,318
Operating (surplus)/deficit	3,034	2,119	(2,277)	(2,276)	(2,277)	(2,263)	(6,974)
Capital Asset Expenditures							
Capital expenditures	10,158	44,583	222	386	44	30	45,265
Transfer from reserves	(10,136)	(44,561)	(178)	(343)			(45,082)
Net Capital Assets funded from Operations	22	22	44	43	44	30	183
Capital Financing Charges							
Existing debt (principal)	2,233	2,233	2,233	2,233	2,233	2,233	11,165
Total Capital Financing Charges	2,233	2,233	2,233	2,233	2,233	2,233	11,165
Net (surplus)/deficit for the year	5,289	4,374					4,374
Add: Transfer from appropriated surplus	(115)						
Add: Prior year (surplus) / deficit	(5,174)	(4,374)					(4,374)
(Surplus) applied to future years							

Water - Westurne Heights

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2051 MAJOR CAP - WATER WESTURNE HEIGHTS	44,623	179	195			44,997
PC-2051 COMPUTER - WESTURNE HEIGHTS	22	44	43	44	30	183
VH-2051 VEHICLE - WESTURNE HEIGHTS	150		150			300
Total Water - Westurne Heights	44,795	223	388	44	30	45,480

**Water - Westurne Heights
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	32,189	3,276	14,344	25,925	38,198
Contributions	15,097	11,197	11,488	11,755	12,037
Interest earned	402	49	287	518	764
Withdrawals for capital projects:					
MAJOR CAP - WATER WESTURNE HEIGHTS	(44,412)	(178)	(194)		
Total Withdrawals for capital projects	(44,412)	(178)	(194)		
Closing Balance Reserve Fund	3,276	14,344	25,925	38,198	50,999
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - WESTURNE HEIGHTS	(149)		(149)		
Total Withdrawals for capital projects	(149)		(149)		
Closing Balance Reserve Account	(149)		(149)		

**Drinking Water/Watershed Protection
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		17.9%	14.6%	0.3%	0.3%	0.3%	
Property taxes	(591,012)	(698,180)	(799,922)	(802,802)	(805,682)	(808,562)	(3,915,148)
Parcel taxes	(251,496)	(294,826)	(337,822)	(338,782)	(339,742)	(340,702)	(1,651,874)
	(842,508)	(993,006)	(1,137,744)	(1,141,584)	(1,145,424)	(1,149,264)	(5,567,022)
Operating grants	(160,000)						
Grants in lieu of taxes	(480)	(588)	(588)	(588)	(588)	(588)	(2,940)
Miscellaneous	(20,000)	(30,000)					(30,000)
Total Operating Revenues	(1,022,988)	(1,023,594)	(1,138,332)	(1,142,172)	(1,146,012)	(1,149,852)	(5,599,962)
Operating Expenditures							
Administration	62,830	81,814	81,814	81,814	81,814	81,814	409,070
Professional fees	506,966	346,871	306,808	300,245	284,949	272,648	1,511,521
Building ops	2,625	30,448	31,057	31,678	32,312	32,958	158,453
Veh & Equip ops	1,778	1,778	1,813	1,850	1,887	1,924	9,252
Operating costs	38,216	45,928	31,847	32,484	33,133	33,796	177,188
Program costs	234,508	214,375	173,896	175,871	177,871	179,896	921,909
Wages & benefits	478,057	490,211	500,016	510,016	522,766	535,835	2,558,844
Contributions to reserve funds	13,779	18,939	8,020	7,903	7,737	7,609	50,208
Total Operating Expenditures	1,338,759	1,230,364	1,135,271	1,141,861	1,142,469	1,146,480	5,796,445
Operating (surplus)/deficit	315,771	206,770	(3,061)	(311)	(3,543)	(3,372)	196,483
Capital Asset Expenditures							
Capital expenditures	3,372	3,422	3,061	311	3,543	3,372	13,709
Net Capital Assets funded from Operations	3,372	3,422	3,061	311	3,543	3,372	13,709
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	319,143	210,192					210,192
Add: Transfer from appropriated surplus	(184,836)	(123,021)					(123,021)
Add: Prior year (surplus) / deficit	(134,307)	(87,171)					(87,171)
(Surplus) applied to future years							



Drinking Water/Watershed Protection

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-4500 COMPUTER - DRINKING WTR/WTRSHD PROTECT	3,422	261	311	3,543	572	8,109
PC-4501 COMPUTER - TEAM WATERSMART		2,800			2,800	5,600
Total Drinking Water/Watershed Protection	3,422	3,061	311	3,543	3,372	13,709

**Sewer - French Creek
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		13.0%	4.0%	3.0%	3.0%	3.0%	
Parcel taxes	(898,185)	(1,014,949)	(1,055,547)	(1,087,213)	(1,119,830)	(1,153,425)	(5,430,964)
	(898,185)	(1,014,949)	(1,055,547)	(1,087,213)	(1,119,830)	(1,153,425)	(5,430,964)
Operations	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(30,000)
Utility user fees	(342,584)	(345,332)	(355,692)	(366,363)	(377,354)	(388,674)	(1,833,415)
Interdepartmental recoveries	(2,214)	(2,214)	(2,214)	(2,214)	(2,214)	(2,214)	(11,070)
Total Operating Revenues	(1,248,983)	(1,368,495)	(1,419,453)	(1,461,790)	(1,505,398)	(1,550,313)	(7,305,449)
Operating Expenditures							
Administration	28,660	25,951	25,779	25,804	25,779	25,777	129,090
Professional fees	17,297	6,000	6,000	6,000	6,000	6,000	30,000
Building ops	16,671	25,974	26,753	27,555	28,382	29,234	137,898
Veh & Equip ops	15,777	16,297	16,786	17,289	17,808	18,342	86,522
Operating costs	975,300	1,098,315	1,131,265	1,165,203	1,200,159	1,236,163	5,831,105
Wages & benefits	189,761	195,440	199,349	203,336	208,419	213,630	1,020,174
Contributions to reserve funds	42,941	42,516	12,031	15,159	17,337	20,149	107,192
Total Operating Expenditures	1,286,407	1,410,493	1,417,963	1,460,346	1,503,884	1,549,295	7,341,981
Operating (surplus)/deficit	37,424	41,998	(1,490)	(1,444)	(1,514)	(1,018)	36,532
Capital Asset Expenditures							
Capital expenditures	63,237	35,805	1,490	6,494	1,514	1,018	46,321
Transfer from reserves	(50,639)	(35,050)		(5,050)			(40,100)
Net Capital Assets funded from Operations	12,598	755	1,490	1,444	1,514	1,018	6,221
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	50,022	42,753					42,753
Add: Transfer from appropriated surplus	(15,558)						
Add: Prior year (surplus) / deficit	(34,464)	(42,753)					(42,753)
(Surplus) applied to future years							



Sewer - French Creek

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION	30,150					30,150
PC-7550 COMPUTER - SEWER FRENCH CR COLLECTION	759	1,497	1,451	1,522	1,023	6,252
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	5,075		5,075			10,150
Total Sewer - French Creek	35,984	1,497	6,526	1,522	1,023	46,552

**Sewer - French Creek
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	583,925	601,080	619,467	644,355	671,919
Contributions	39,856	9,371	12,499	14,677	17,489
Interest earned	7,299	9,016	12,389	12,887	13,438
Withdrawals for capital projects:					
MAJOR CAP - SEWER FRENCH CR COLLECTION	(30,000)				
Total Withdrawals for capital projects	(30,000)				
Closing Balance Reserve Fund	601,080	619,467	644,355	671,919	702,846
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER FRENCH CR COLLECTION	(5,050)		(5,050)		
Total Withdrawals for capital projects	(5,050)		(5,050)		
Closing Balance Reserve Account	(5,050)		(5,050)		

**Sewer Fairwinds
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		12.0%	6.0%	3.0%	3.0%	3.0%	
Parcel taxes	(53,805)	(60,262)	(63,878)	(65,794)	(67,768)	(69,801)	(327,503)
	(53,805)	(60,262)	(63,878)	(65,794)	(67,768)	(69,801)	(327,503)
Operations	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Utility user fees	(64,120)	(68,700)	(70,761)	(72,884)	(75,070)	(77,322)	(364,737)
Grants in lieu of taxes	(2,663)	(3,057)	(3,057)	(3,057)	(3,057)	(3,057)	(15,285)
Interdepartmental recoveries	(946)	(946)	(946)	(946)	(946)	(946)	(4,730)
Total Operating Revenues	(124,534)	(135,965)	(141,642)	(145,681)	(149,841)	(154,126)	(727,255)
Operating Expenditures							
Administration	12,870	13,113	13,104	13,114	13,104	13,103	65,538
Professional fees	11,936	6,500	6,500	6,500	6,500	6,500	32,500
Building ops	7,219	11,211	11,547	11,894	12,250	12,618	59,520
Veh & Equip ops	6,426	6,613	6,811	7,016	7,226	7,443	35,109
Operating costs	14,550	15,118	15,572	16,039	16,520	17,016	80,265
Wages & benefits	77,046	78,517	80,088	81,689	83,732	85,825	409,851
Contributions to reserve funds	21,945	38,811	7,401	8,829	9,881	11,198	76,120
Total Operating Expenditures	151,992	169,883	141,023	145,081	149,213	153,703	758,903
Operating (surplus)/deficit	27,458	33,918	(619)	(600)	(628)	(423)	31,648
Capital Asset Expenditures							
Capital expenditures	27,043	2,410	619	2,697	628	423	6,777
Transfer from reserves	(21,655)	(2,097)		(2,097)			(4,194)
Net Capital Assets funded from Operations	5,388	313	619	600	628	423	2,583
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	32,846	34,231					34,231
Add: Transfer from appropriated surplus	(6,601)						
Add: Prior year (surplus) / deficit	(26,245)	(34,231)					(34,231)
(Surplus) applied to future years							



**Sewer Fairwinds
5 Year Capital Plan**

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-7551 COMPUTER - SEWER FAIRWINDS COLLECTION	315	622	603	631	425	2,596
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	2,107		2,107			4,214
Total Sewer Fairwinds	2,422	622	2,710	631	425	6,810

**Sewer Fairwinds
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	182,220	222,214	231,853	244,224	257,894
Contributions	37,716	6,306	7,734	8,786	10,103
Interest earned	2,278	3,333	4,637	4,884	5,158
Withdrawals for capital projects:					
Closing Balance Reserve Fund	222,214	231,853	244,224	257,894	273,155
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER FAIRWINDS COLLECTION	(2,097)		(2,097)		
Total Withdrawals for capital projects	(2,097)		(2,097)		
Closing Balance Reserve Account	(2,097)		(2,097)		

**Sewer - Pacific Shores
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		4.0%	4.0%	4.0%	3.0%	3.0%	
Parcel taxes	(83,429)	(86,766)	(90,237)	(93,846)	(96,661)	(99,561)	(467,071)
	(83,429)	(86,766)	(90,237)	(93,846)	(96,661)	(99,561)	(467,071)
Interdepartmental recoveries	(151)	(151)	(151)	(151)	(151)	(151)	(755)
Total Operating Revenues	(83,580)	(86,917)	(90,388)	(93,997)	(96,812)	(99,712)	(467,826)
Operating Expenditures							
Administration	2,120	2,088	1,962	2,064	1,962	2,087	10,163
Professional fees	2,253	1,500	1,500	1,500	1,500	1,500	7,500
Building ops	1,067	1,608	1,657	1,706	1,757	1,810	8,538
Veh & Equip ops	1,447	1,486	1,531	1,577	1,624	1,673	7,891
Operating costs	56,707	63,457	65,361	67,322	69,341	71,422	336,903
Wages & benefits	12,629	12,851	13,108	13,370	13,704	14,047	67,080
Contributions to reserve funds	11,947	10,644	5,168	6,360	6,822	7,104	36,098
Total Operating Expenditures	88,170	93,634	90,287	93,899	96,710	99,643	474,173
Operating (surplus)/deficit	4,590	6,717	(101)	(98)	(102)	(69)	6,347
Capital Asset Expenditures							
Capital expenditures	29,298	25,393	101	20,440	102	25,069	71,105
Transfer from reserves	(28,442)	(25,342)		(20,342)		(25,000)	(70,684)
Net Capital Assets funded from Operations	856	51	101	98	102	69	421
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	5,446	6,768					6,768
Add: Transfer from appropriated surplus	(1,064)						
Add: Prior year (surplus) / deficit	(4,382)	(6,768)					(6,768)
(Surplus) applied to future years							

Sewer - Pacific Shores

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-7554 MAJOR CAP - SEWER PACIFIC SHORES	25,125		20,100		25,125	70,350
PC-7554 COMPUTER - SEWER PACIFIC SHORES	51	102	98	103	69	423
VH-7554 VEHICLE - SEWER PACIFIC SHORES	344		344			688
Total Sewer - Pacific Shores	25,520	102	20,542	103	25,194	71,461

**Sewer - Pacific Shores
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	101,580	88,308	94,615	82,681	90,971
Contributions	10,458	4,982	6,174	6,636	6,918
Interest earned	1,270	1,325	1,892	1,654	1,819
Withdrawals for capital projects:					
MAJOR CAP - SEWER PACIFIC SHORES	(25,000)		(20,000)		(25,000)
Total Withdrawals for capital projects	(25,000)		(20,000)		(25,000)
Closing Balance Reserve Fund	88,308	94,615	82,681	90,971	74,708
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER PACIFIC SHORES	(342)		(342)		
Total Withdrawals for capital projects	(342)		(342)		
Closing Balance Reserve Account	(342)		(342)		

**Sewer - Surfside
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		13.0%	3.0%	3.0%	3.0%	3.0%	
Parcel taxes	(26,797)	(30,280)	(31,188)	(32,124)	(33,088)	(34,080)	(160,760)
	(26,797)	(30,280)	(31,188)	(32,124)	(33,088)	(34,080)	(160,760)
Utility user fees	(5,862)	(5,954)	(6,133)	(6,317)	(6,506)	(6,701)	(31,611)
Interdepartmental recoveries	(33)	(33)	(33)	(33)	(33)	(33)	(165)
Total Operating Revenues	(32,692)	(36,267)	(37,354)	(38,474)	(39,627)	(40,814)	(192,536)
Operating Expenditures							
Administration	2,050	708	708	708	708	708	3,540
Professional fees	367	200	200	200	200	200	1,000
Building ops	214	314	323	333	343	353	1,666
Veh & Equip ops	440	446	460	474	488	502	2,370
Operating costs	26,549	29,040	29,911	30,809	31,733	32,685	154,178
Wages & benefits	2,576	2,624	2,676	2,730	2,798	2,868	13,696
Contributions to reserve funds	4,065	6,742	3,055	3,200	3,337	3,484	19,818
Total Operating Expenditures	36,261	40,074	37,333	38,454	39,607	40,800	196,268
Operating (surplus)/deficit	3,569	3,807	(21)	(20)	(20)	(14)	3,732
Capital Asset Expenditures							
Capital expenditures	120,945	165,081	21	91	20	14	165,227
Transfer from reserves	(757)	(47,071)		(71)			(47,142)
Grants and other	(120,000)	(118,000)					(118,000)
Net Capital Assets funded from Operations	188	10	21	20	20	14	85
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,757	3,817					3,817
Add: Transfer from appropriated surplus	(235)						
Add: Prior year (surplus) / deficit	(3,522)	(3,817)					(3,817)
(Surplus) applied to future years							

**Sewer - Surfside
5 Year Capital Plan**

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-7555 MAJOR CAP - SEWER SURFSIDE	165,000					165,000
PC-7555 COMPUTER - SEWER SURFSIDE	10	21	20	21	14	86
VH-7555 VEHICLE - SEWER SURFSIDE	71		71			142
Total Sewer - Surfside	165,081	21	91	21	14	165,228

**Sewer - Surfside
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	45,580	5,847	8,945	12,279	15,817
Contributions	6,697	3,010	3,155	3,292	3,439
Interest earned	570	88	179	246	316
Withdrawals for capital projects:					
MAJOR CAP - SEWER SURFSIDE	(47,000)				
Total Withdrawals for capital projects	(47,000)				
Closing Balance Reserve Fund	5,847	8,945	12,279	15,817	19,572
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER SURFSIDE	(71)		(71)		
Total Withdrawals for capital projects	(71)		(71)		
Closing Balance Reserve Account	(71)		(71)		

**Sewer - Cedar
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		9.4%	1.2%	1.0%	1.1%	1.1%	
Parcel taxes	(107,361)	(117,493)	(118,899)	(120,139)	(121,417)	(122,732)	(600,680)
	(107,361)	(117,493)	(118,899)	(120,139)	(121,417)	(122,732)	(600,680)
Operations		(300)	(300)	(300)	(300)	(300)	(1,500)
Utility user fees	(66,793)	(69,693)	(71,784)	(73,937)	(76,155)	(78,440)	(370,009)
Interdepartmental recoveries	(98)	(98)	(98)	(98)	(98)	(98)	(490)
Total Operating Revenues	(174,252)	(187,584)	(191,081)	(194,474)	(197,970)	(201,570)	(972,679)
Operating Expenditures							
Administration	3,080	3,265	3,164	3,165	3,164	3,164	15,922
Professional fees	2,002	1,500	1,500	1,500	1,500	1,500	7,500
Building ops	6,274	6,733	6,935	7,143	7,285	7,431	35,527
Veh & Equip ops	2,639	2,317	2,386	2,458	2,532	2,607	12,300
Operating costs	81,107	92,021	89,581	92,269	95,037	97,888	466,796
Wages & benefits	8,060	8,141	8,303	8,469	8,681	8,898	42,492
Contributions to reserve funds	4,041	8,088	1,979	2,239	2,537	2,868	17,711
Debt interest	29,927	29,008	29,008	29,008	29,008	29,008	145,040
Total Operating Expenditures	137,130	151,073	142,856	146,251	149,744	153,364	743,288
Operating (surplus)/deficit	(37,122)	(36,511)	(48,225)	(48,223)	(48,226)	(48,206)	(229,391)
Capital Asset Expenditures							
Capital expenditures	49,790	20,248	63	277	64	44	20,696
Transfer from reserves	(49,234)	(20,216)		(216)			(20,432)
Net Capital Assets funded from Operations	556	32	63	61	64	44	264
Capital Financing Charges							
Existing debt (principal)	47,998	48,162	48,162	48,162	48,162	48,162	240,810
Total Capital Financing Charges	47,998	48,162	48,162	48,162	48,162	48,162	240,810
Net (surplus)/deficit for the year	11,432	11,683					11,683
Add: Transfer from appropriated surplus	(696)						
Add: Prior year (surplus) / deficit	(10,736)	(11,683)					(11,683)
(Surplus) applied to future years							

**Sewer - Cedar
5 Year Capital Plan**

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION	20,100					20,100
PC-7558 COMPUTER - SEWER CEDAR COLLECTION	32	63	61	64	44	264
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	217		217			434
Total Sewer - Cedar	20,349	63	278	64	44	20,798

**Sewer - Cedar
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	173,453	163,584	167,892	173,364	179,243
Contributions	7,963	1,854	2,114	2,412	2,743
Interest earned	2,168	2,454	3,358	3,467	3,585
Withdrawals for capital projects:					
MAJOR CAP - SEWER CEDAR COLLECTION	(20,000)				
Total Withdrawals for capital projects	(20,000)				
Closing Balance Reserve Fund	163,584	167,892	173,364	179,243	185,571
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER CEDAR COLLECTION	(216)		(216)		
Total Withdrawals for capital projects	(216)		(216)		
Closing Balance Reserve Account	(216)		(216)		

**Sewer - Barclay
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		15.0%	2.2%	2.2%	2.2%	2.2%	
Parcel taxes	(158,851)	(182,676)	(186,649)	(190,741)	(194,956)	(199,298)	(954,320)
	(158,851)	(182,676)	(186,649)	(190,741)	(194,956)	(199,298)	(954,320)
Operations	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(1,690)	(8,450)
Utility user fees	(59,540)	(62,288)	(64,157)	(66,081)	(68,064)	(70,106)	(330,696)
Interdepartmental recoveries	(291)	(291)	(291)	(291)	(291)	(291)	(1,455)
Miscellaneous			(6,000)		(6,000)		(12,000)
Total Operating Revenues	(220,372)	(246,945)	(258,787)	(258,803)	(271,001)	(271,385)	(1,306,921)
Operating Expenditures							
Administration	4,712	4,585	4,582	4,585	4,582	4,582	22,916
Professional fees	2,423	1,000	1,000	1,000	1,000	1,000	5,000
Building ops	3,207	4,167	4,292	4,421	4,553	4,690	22,123
Veh & Equip ops	1,963	6,042	12,223	6,590	12,787	7,171	44,813
Operating costs	127,915	143,309	147,608	152,037	156,598	161,296	760,848
Wages & benefits	24,174	25,171	25,675	26,188	26,843	27,514	131,391
Contributions to reserve funds	14,633	23,782	12,979	13,559	14,206	14,763	79,289
Debt interest	20,155	20,155	20,155	20,155	20,155	20,155	100,775
Total Operating Expenditures	199,182	228,211	228,514	228,535	240,724	241,171	1,167,155
Operating (surplus)/deficit	(21,190)	(18,734)	(30,273)	(30,268)	(30,277)	(30,214)	(139,766)
Capital Asset Expenditures							
Capital expenditures	14,285	6,749	191	838	195	132	8,105
Transfer from reserves	(12,639)	(6,652)		(652)			(7,304)
Net Capital Assets funded from Operations	1,646	97	191	186	195	132	801
Capital Financing Charges							
Existing debt (principal)	30,082	30,082	30,082	30,082	30,082	30,082	150,410
Total Capital Financing Charges	30,082	30,082	30,082	30,082	30,082	30,082	150,410
Net (surplus)/deficit for the year	10,538	11,445					11,445
Add: Transfer from appropriated surplus	(2,044)						
Add: Prior year (surplus) / deficit	(8,494)	(11,445)					(11,445)
(Surplus) applied to future years							

**Sewer - Barclay
5 Year Capital Plan**

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-7557 MAJOR CAP - SEWER BARCLAY CRESCENT	6,000					6,000
PC-7557 COMPUTER - SEWER BARCLAY CRESCENT	97	192	187	196	133	805
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	655		655			1,310
Total Sewer - Barclay	6,752	192	842	196	133	8,115

**Sewer - Barclay
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	32,316	38,248	33,547	35,523	32,185
Contributions	23,432	12,629	13,209	13,856	14,413
Interest earned	404	574	671	710	644
Withdrawals for capital projects:					
MAJOR CAP - SEWER BARCLAY CRESCENT	(6,000)				
Total Withdrawals for capital projects	(6,000)				
Other transfers out of Reserve	11,904	17,904	11,904	17,904	11,904
Closing Balance Reserve Fund	38,248	33,547	35,523	32,185	35,338
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VEHICLE - SEWER BARCLAY CRESCENT	(652)		(652)		
Total Withdrawals for capital projects	(652)		(652)		
Closing Balance Reserve Account	(652)		(652)		

**Sewer - Reid Rd Debt
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.5%					
Parcel taxes	(3,624)	(3,642)	(3,642)	(3,642)	(3,642)	(3,642)	(18,210)
	(3,624)	(3,642)	(3,642)	(3,642)	(3,642)	(3,642)	(18,210)
Total Operating Revenues	(3,624)	(3,642)	(3,642)	(3,642)	(3,642)	(3,642)	(18,210)
Operating Expenditures							
Administration		18	18	18	18	18	90
Debt interest	1,585	1,585	1,585	1,585	1,585	1,585	7,925
Total Operating Expenditures	1,585	1,603	1,603	1,603	1,603	1,603	8,015
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
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.5%					
Parcel taxes	(9,940)	(9,990)	(9,991)	(9,991)	(9,991)	(9,991)	(49,954)
	(9,940)	(9,990)	(9,991)	(9,991)	(9,991)	(9,991)	(49,954)
Total Operating Revenues	(9,940)	(9,990)	(9,991)	(9,991)	(9,991)	(9,991)	(49,954)
Operating Expenditures							
Administration		50	50	50	50	50	250
Debt interest	3,813	3,813	3,813	3,813	3,813	3,813	19,065
Total Operating Expenditures	3,813	3,863	3,863	3,863	3,863	3,863	19,315
Operating (surplus)/deficit	(6,127)	(6,127)	(6,128)	(6,128)	(6,128)	(6,128)	(30,639)
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	1					1
Add: Prior year (surplus) / deficit	(1)	(1)					(1)
(Surplus) applied to future years							

**Englishman River Stormwater
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(33.1%)	58.7%	3.0%	3.0%	3.0%	
Property taxes	(5,535)	(3,701)	(5,872)	(6,048)	(6,230)	(6,417)	(28,268)
	(5,535)	(3,701)	(5,872)	(6,048)	(6,230)	(6,417)	(28,268)
Total Operating Revenues	(5,535)	(3,701)	(5,872)	(6,048)	(6,230)	(6,417)	(28,268)
Operating Expenditures							
Administration	500	373	373	373	373	373	1,865
Operating costs	3,000	4,000	4,120	4,244	4,371	4,502	21,237
Wages & benefits	1,144	1,166	1,189	1,213	1,243	1,275	6,086
Contributions to reserve funds	909	1,162	190	218	243	267	2,080
Total Operating Expenditures	5,553	6,701	5,872	6,048	6,230	6,417	31,268
Operating (surplus)/deficit	18	3,000					3,000
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	18	3,000					3,000
Add: Prior year (surplus) / deficit	(18)	(3,000)					(3,000)
(Surplus) applied to future years							

**Englishman River Stormwater
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	43,477	45,182	46,050	47,161	48,319
Contributions	1,162	190	190	215	239
Interest earned	543	678	921	943	966
Withdrawals for capital projects:					
Closing Balance Reserve Fund	45,182	46,050	47,161	48,319	49,524

**Cedar Estates Stormwater
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(16.6%)	26.4%	3.0%	3.0%	3.0%	
Property taxes	(5,114)	(4,267)	(5,395)	(5,557)	(5,724)	(5,895)	(26,838)
	(5,114)	(4,267)	(5,395)	(5,557)	(5,724)	(5,895)	(26,838)
Total Operating Revenues	(5,114)	(4,267)	(5,395)	(5,557)	(5,724)	(5,895)	(26,838)
Operating Expenditures							
Administration	500	193	193	193	193	193	965
Operating costs	1,000	1,400	1,442	1,485	1,530	1,576	7,433
Wages & benefits	1,144	1,166	1,189	1,213	1,243	1,275	6,086
Contributions to reserve funds	3,470	2,508	2,571	2,666	2,758	2,851	13,354
Total Operating Expenditures	6,114	5,267	5,395	5,557	5,724	5,895	27,838
Operating (surplus)/deficit	1,000	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	1,000	1,000					1,000
Add: Prior year (surplus) / deficit	(1,000)	(1,000)					(1,000)
(Surplus) applied to future years							



**Cedar Estates Stormwater
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	42,838	45,881	49,140	52,789	56,603
Contributions	2,508	2,571	2,666	2,758	2,851
Interest earned	535	688	983	1,056	1,132
Withdrawals for capital projects:					
Closing Balance Reserve Fund	45,881	49,140	52,789	56,603	60,586

**Streetlighting - Rural Areas
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(60.9%)	3.0%	3.0%	3.0%	3.0%	
Property taxes	(20,308)	(7,948)	(8,186)	(8,432)	(8,685)	(8,946)	(42,197)
	(20,308)	(7,948)	(8,186)	(8,432)	(8,685)	(8,946)	(42,197)
Total Operating Revenues	(20,308)	(7,948)	(8,186)	(8,432)	(8,685)	(8,946)	(42,197)
Operating Expenditures							
Administration	1,523	596	596	596	596	596	2,980
Operating costs	17,300	6,775	6,978	7,188	7,403	7,626	35,970
Wages & benefits	124	126	129	131	134	138	658
Contributions to reserve funds	3,153	1,190	483	517	552	586	3,328
Total Operating Expenditures	22,100	8,687	8,186	8,432	8,685	8,946	42,936
Operating (surplus)/deficit	1,792	739					739
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,792	739					739
Add: Prior year (surplus) / deficit	(1,792)	(739)					(739)
(Surplus) applied to future years							

**Streetlighting - Rural Areas
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	14,128	15,495	16,210	17,051	17,944
Contributions	1,190	483	517	552	586
Interest earned	177	232	324	341	359
Withdrawals for capital projects:					
Closing Balance Reserve Fund	15,495	16,210	17,051	17,944	18,889

**Streetlighting - Fairwinds
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(24,910)	(25,657)	(26,427)	(27,220)	(28,036)	(28,877)	(136,217)
	(24,910)	(25,657)	(26,427)	(27,220)	(28,036)	(28,877)	(136,217)
Grants in lieu of taxes	(68)	(61)	(61)	(61)	(61)	(61)	(305)
Total Operating Revenues	(24,978)	(25,718)	(26,488)	(27,281)	(28,097)	(28,938)	(136,522)
Operating Expenditures							
Administration	2,099	2,018	2,018	2,018	2,018	2,018	10,090
Operating costs	22,300	22,616	23,294	23,993	24,713	25,455	120,071
Wages & benefits	124	126	129	131	134	138	658
Contributions to reserve funds	3,621	6,594	1,047	1,139	1,232	1,327	11,339
Total Operating Expenditures	28,144	31,354	26,488	27,281	28,097	28,938	142,158
Operating (surplus)/deficit	3,166	5,636					5,636
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,166	5,636					5,636
Add: Prior year (surplus) / deficit	(3,166)	(5,636)					(5,636)
(Surplus) applied to future years							

**Streetlighting - Fairwinds
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	49,563	56,777	58,676	60,989	63,441
Contributions	6,594	1,047	1,139	1,232	1,327
Interest earned	620	852	1,174	1,220	1,269
Withdrawals for capital projects:					
Closing Balance Reserve Fund	56,777	58,676	60,989	63,441	66,037

**Streetlighting - French Creek Village
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		401.2%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(10,276)	(51,500)	(53,045)	(54,636)	(56,275)	(57,964)	(273,420)
	(10,276)	(51,500)	(53,045)	(54,636)	(56,275)	(57,964)	(273,420)
Total Operating Revenues	(10,276)	(51,500)	(53,045)	(54,636)	(56,275)	(57,964)	(273,420)
Operating Expenditures							
Administration	829	5,050	5,050	5,050	5,050	5,050	25,250
Operating costs	9,300	43,000	44,290	45,619	46,987	48,397	228,293
Wages & benefits	124	300	306	312	320	328	1,566
Contributions to reserve funds	238	376	3,399	3,655	3,918	4,189	15,537
Total Operating Expenditures	10,491	48,726	53,045	54,636	56,275	57,964	270,646
Operating (surplus)/deficit	215	(2,774)					(2,774)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	215	(2,774)					(2,774)
Add: Prior year (surplus) / deficit	(215)	2,774					2,774
(Surplus) applied to future years							



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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	1,461	1,855	5,282	9,043	13,142
Contributions	376	3,399	3,655	3,918	4,189
Interest earned	18	28	106	181	263
Withdrawals for capital projects:					
Closing Balance Reserve Fund	1,855	5,282	9,043	13,142	17,594

**Streetlighting - Englishman River
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(7,374)	(7,595)	(7,823)	(8,058)	(8,299)	(8,548)	(40,323)
	(7,374)	(7,595)	(7,823)	(8,058)	(8,299)	(8,548)	(40,323)
Total Operating Revenues	(7,374)	(7,595)	(7,823)	(8,058)	(8,299)	(8,548)	(40,323)
Operating Expenditures							
Administration	599	599	599	599	599	599	2,995
Operating costs	6,536	6,653	6,852	7,058	7,270	7,488	35,321
Wages & benefits	124	126	129	131	134	138	658
Contributions to reserve funds	1,059	877	243	270	296	323	2,009
Total Operating Expenditures	8,318	8,255	7,823	8,058	8,299	8,548	40,983
Operating (surplus)/deficit	944	660					660
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	944	660					660
Add: Prior year (surplus) / deficit	(944)	(660)					(660)
(Surplus) applied to future years							

**Streetlighting - Englishman River
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	12,214	13,244	13,686	14,230	14,811
Contributions	877	243	270	296	323
Interest earned	153	199	274	285	296
Withdrawals for capital projects:					
Closing Balance Reserve Fund	13,244	13,686	14,230	14,811	15,430

**Streetlighting - Highway Intersections
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(24.2%)	34.3%	3.2%	3.2%	3.2%	
Property taxes	(2,973)	(2,253)	(3,026)	(3,122)	(3,223)	(3,327)	(14,951)
	(2,973)	(2,253)	(3,026)	(3,122)	(3,223)	(3,327)	(14,951)
Operating grants	(536)	(536)	(536)	(536)	(536)	(536)	(2,680)
Total Operating Revenues	(3,509)	(2,789)	(3,562)	(3,658)	(3,759)	(3,863)	(17,631)
Operating Expenditures							
Administration	500	281	281	281	281	281	1,405
Operating costs	3,000	3,060	3,152	3,246	3,344	3,444	16,246
Wages & benefits	124	126	129	131	134	138	658
Contributions to reserve funds	412						
Total Operating Expenditures	4,036	3,467	3,562	3,658	3,759	3,863	18,309
Operating (surplus)/deficit	527	678					678
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	527	678					678
Add: Prior year (surplus) / deficit	(527)	(678)					(678)
(Surplus) applied to future years							

**Streetlighting - Highway#4
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(4,682)	(4,822)	(4,967)	(5,116)	(5,269)	(5,427)	(25,601)
	(4,682)	(4,822)	(4,967)	(5,116)	(5,269)	(5,427)	(25,601)
Total Operating Revenues	(4,682)	(4,822)	(4,967)	(5,116)	(5,269)	(5,427)	(25,601)
Operating Expenditures							
Administration	500	374	374	374	374	374	1,870
Operating costs	4,033	4,114	4,237	4,364	4,495	4,630	21,840
Wages & benefits	124	126	129	131	134	138	658
Contributions to reserve funds	157	1,117	227	247	266	285	2,142
Total Operating Expenditures	4,814	5,731	4,967	5,116	5,269	5,427	26,510
Operating (surplus)/deficit	132	909					909
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	132	909					909
Add: Prior year (surplus) / deficit	(132)	(909)					(909)
(Surplus) applied to future years							

**EV Charging Station
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Property taxes		(10,118)	(10,118)	(10,118)	(10,118)	(10,118)	(50,590)
		(10,118)	(10,118)	(10,118)	(10,118)	(10,118)	(50,590)
Total Operating Revenues		(10,118)	(10,118)	(10,118)	(10,118)	(10,118)	(50,590)
Operating Expenditures							
Operating costs		10,118	10,118	10,118	10,118	10,118	50,590
Total Operating Expenditures		10,118	10,118	10,118	10,118	10,118	50,590
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							

**Solid Waste Management
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		13.0%	10.0%	15.0%	20.0%	20.0%	
Property taxes	(1,220,463)	(1,379,123)	(1,517,035)	(1,744,591)	(2,093,509)	(2,512,210)	(9,246,468)
	(1,220,463)	(1,379,123)	(1,517,035)	(1,744,591)	(2,093,509)	(2,512,210)	(9,246,468)
Operations	(159,500)	(184,500)	(188,016)	(191,602)	(195,260)	(198,992)	(958,370)
Landfill tipping fees	(9,650,000)	(9,900,000)	(9,900,000)	(9,697,227)	(9,842,849)	(9,695,842)	(49,035,918)
Operating grants		(3,000,000)					(3,000,000)
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	(966,700)	(1,032,988)	(1,053,648)	(2,372,280)	(1,495,646)	(1,118,139)	(7,072,701)
Total Operating Revenues	(12,106,470)	(15,606,418)	(12,768,506)	(14,115,507)	(13,737,071)	(13,634,990)	(69,862,492)
Operating Expenditures							
Administration	803,918	969,340	999,938	1,027,644	1,058,579	1,105,669	5,161,170
Professional fees	532,667	570,454	523,894	539,611	555,799	572,473	2,762,231
Building ops	214,713	276,166	284,451	342,985	353,275	403,874	1,660,751
Veh & Equip ops	641,513	707,734	728,966	750,835	773,360	796,561	3,757,456
Operating costs	3,889,429	4,215,724	4,183,771	4,009,285	4,129,564	4,253,451	20,791,795
Wages & benefits	3,870,100	4,095,113	4,177,015	4,260,556	4,367,069	4,476,246	21,375,999
Transfer to other gov/org		3,000,000					3,000,000
Contributions to reserve funds	4,334,727	3,896,014	1,184,929	2,621,624	2,172,191	1,730,507	11,605,265
Total Operating Expenditures	14,287,067	17,730,545	12,082,964	13,552,540	13,409,837	13,338,781	70,114,667
Operating (surplus)/deficit	2,180,597	2,124,127	(685,542)	(562,967)	(327,234)	(296,209)	252,175
Capital Asset Expenditures							
Capital expenditures	5,664,602	5,370,299	1,555,542	2,706,967	927,234	2,596,209	13,156,251
Transfer from reserves	(3,968,310)	(3,314,644)	(870,000)	(2,144,000)	(600,000)	(2,300,000)	(9,228,644)
Net Capital Assets funded from Operations	1,696,292	2,055,655	685,542	562,967	327,234	296,209	3,927,607
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,876,889	4,179,782					4,179,782
Add: Transfer from appropriated surplus	(1,044,174)	(1,211,484)					(1,211,484)
Add: Prior year (surplus) / deficit	(2,832,715)	(2,968,298)					(2,968,298)
(Surplus) applied to future years							

Solid Waste Management

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-1202 MAJOR CAP - SOLID WASTE CHURCH ROAD	642,114	522,600	251,250	70,350	135,675	1,621,989
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	936,660	85,425	140,700	120,600	87,938	1,371,323
PC-1200 COMPUTER - SOLID WASTE MANAGEMENT	46,799	5,570	23,082	17,320	18,803	111,574
SW-0001 SW- CELL 1 CAPITAL PROJECTS (2010)	1,994,644					1,994,644
SW-0007 SW - CELL ONE SOUTH WEST BERM CLOSURE		513,000	2,013,000	113,000		2,639,000
SW-0010 SW - CELL TWO SOUTH EAST BERM CONSTRUCT					1,025,000	1,025,000
SW-0012 SW - FLARE STATION REPLACEMENT	287,254					287,254
SW-0014 SW - PLC UPGRADE & CONTROL VALVE	241,200					241,200
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	1,237,900	447,225	295,470	623,100	1,361,775	3,965,470
Total Solid Waste Management	5,386,571	1,573,820	2,723,502	944,370	2,629,191	13,257,454

**Solid Waste Management
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	10,957,943	11,369,164	11,547,508	10,651,400	11,730,065
Contributions	3,888,891	1,177,806	2,614,501	2,165,068	1,723,384
Interest earned	136,974	170,538	230,950	213,028	234,601
Withdrawals for capital projects:					
SW- CELL 1 CAPITAL PROJECTS (2010)	(1,994,644)				
SW - CELL ONE SOUTH WEST BERM CLOSURE		(500,000)	(2,000,000)	(100,000)	
SW - CELL TWO SOUTH EAST BERM CONSTRUCT					(1,000,000)
SW - PLC UPGRADE & CONTROL VALVE	(240,000)				
VEHICLE - SOLID WASTE ENG & DISP OPS	(1,080,000)	(370,000)	(144,000)	(500,000)	(1,300,000)
Total Withdrawals for capital projects	(3,314,644)	(870,000)	(2,144,000)	(600,000)	(2,300,000)
Other transfers out of Reserve	300,000	300,000	1,597,559	699,431	300,000
Closing Balance Reserve Fund	11,369,164	11,547,508	10,651,400	11,730,065	11,088,050
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	2,788,554	3,123,411	3,470,262	3,839,667	4,216,460
Contributions	300,000	300,000	300,000	300,000	300,000
Interest earned	34,857	46,851	69,405	76,793	84,329
Withdrawals for capital projects:					
Closing Balance Reserve Account	3,123,411	3,470,262	3,839,667	4,216,460	4,600,789

**Solid Waste Collection & Recycling
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Operations	(1,094,021)	(1,117,406)	(1,122,406)	(1,127,406)	(1,132,406)	(1,137,406)	(5,637,030)
Utility user fees	(4,776,366)	(5,127,322)	(5,281,142)	(5,473,576)	(5,637,783)	(5,840,917)	(27,360,740)
Miscellaneous	(19,490)	(19,490)	(19,490)	(19,490)	(19,490)	(19,490)	(97,450)
Total Operating Revenues	(5,889,877)	(6,264,218)	(6,423,038)	(6,620,472)	(6,789,679)	(6,997,813)	(33,095,220)
Operating Expenditures							
Administration	518,463	542,262	558,529	575,284	592,543	610,333	2,878,951
Professional fees	10,000	40,000	11,200	11,536	11,882	12,239	86,857
Building ops	2,815	22,322	22,992	23,682	24,392	25,124	118,512
Veh & Equip ops	1,930	1,974	2,034	2,095	2,157	2,222	10,482
Operating costs	5,036,745	5,524,497	5,402,191	5,564,257	5,731,185	5,903,120	28,125,250
Wages & benefits	319,356	327,418	333,966	340,645	349,161	357,890	1,709,080
Contributions to reserve funds	483,980	405,460	91,995	102,817	78,081	83,799	762,152
Total Operating Expenditures	6,373,289	6,863,933	6,422,907	6,620,316	6,789,401	6,994,727	33,691,284
Operating (surplus)/deficit	483,412	599,715	(131)	(156)	(278)	(3,086)	596,064
Capital Asset Expenditures							
Capital expenditures	3,211	436	131	156	278	3,086	4,087
Net Capital Assets funded from Operations	3,211	436	131	156	278	3,086	4,087
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	486,623	600,151					600,151
Add: Transfer from appropriated surplus		(225,000)					(225,000)
Add: Prior year (surplus) / deficit	(486,623)	(375,151)					(375,151)
(Surplus) applied to future years							

Solid Waste Collection & Recycling

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MN-1213 MINOR CAP - GARBAGE COLLECTION & RECYC	125					125
PC-1213 COMPUTER - GARBAGE COLLECTION & RECYC	313	132	157	279	3,101	3,982
Total Solid Waste Collection & Recycling	438	132	157	279	3,101	4,107

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	590,469	999,695	1,103,070	1,224,333	1,323,286
Contributions	401,845	88,380	99,202	74,466	80,184
Interest earned	7,381	14,995	22,061	24,487	26,466
Withdrawals for capital projects:					
Closing Balance Reserve Fund	999,695	1,103,070	1,224,333	1,323,286	1,429,936

**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Operating grants	(234,981)	(1,321,084)	(384,981)	(384,981)	(384,981)	(384,981)	(2,861,008)
Total Operating Revenues	(234,981)	(1,321,084)	(384,981)	(384,981)	(384,981)	(384,981)	(2,861,008)
Operating Expenditures							
Professional fees	214,981	364,981	364,981	364,981	364,981	364,981	1,824,905
Operating costs	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Transfer to other gov/org		936,103					936,103
Total Operating Expenditures	234,981	1,321,084	384,981	384,981	384,981	384,981	2,861,008
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	106,469	53,715					53,715
Grants and other	(106,469)	(53,715)					(53,715)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year (Surplus) applied to future years							

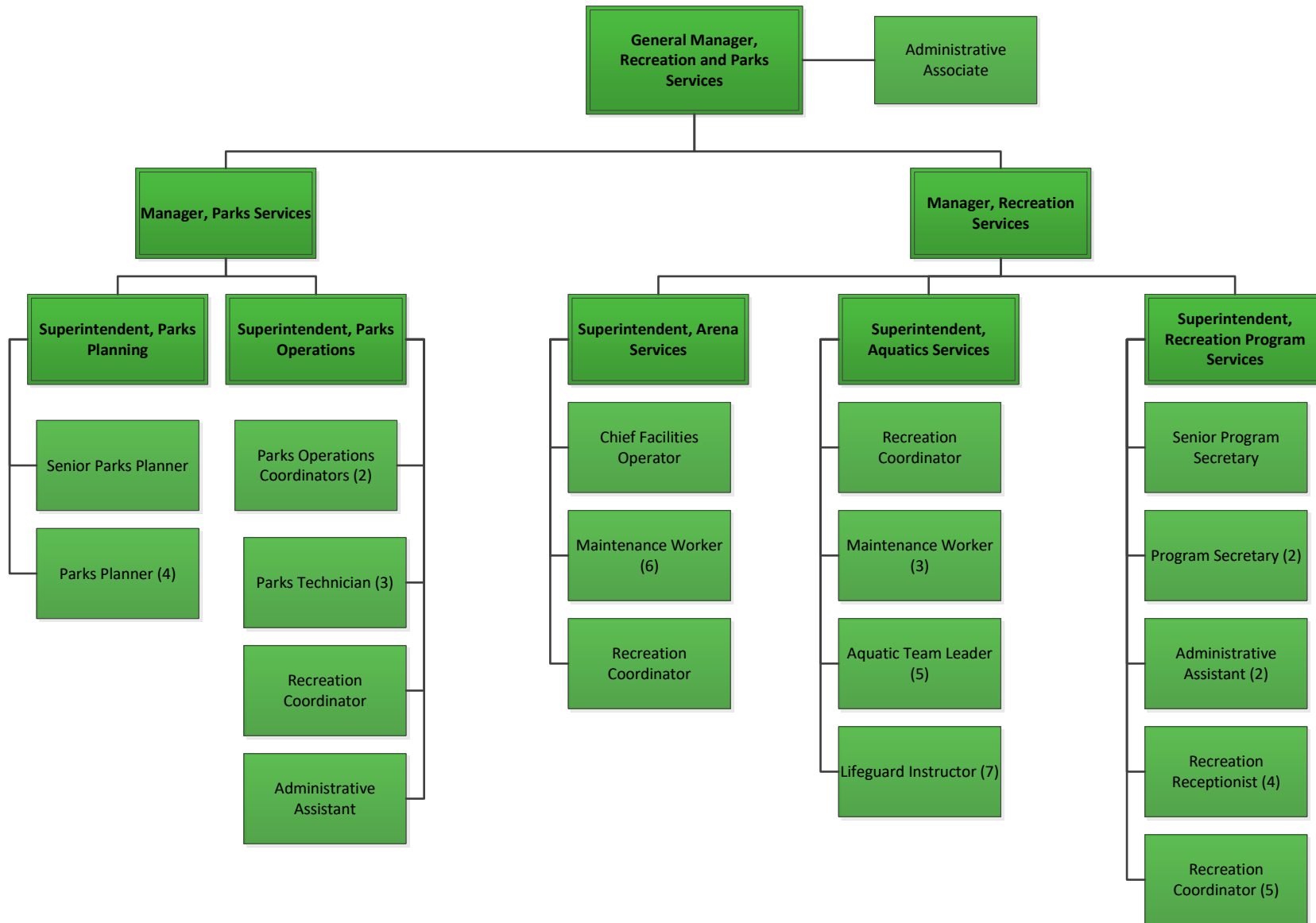


Community Works fund Projects - Regional & Community Utilities

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
WT-0021 CWF - WATER CONDITION/ MONITORING EA E	1,615					1,615
WT-0022 CWF - WHISKEY CREEK WELL DEVELOPMENT	52,100					52,100
Total Community Works fund Projects - Regional & Community Utilities	53,715					53,715

RECREATION AND PARKS SERVICES



**RECREATION & PARKS SERVICES
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		12.6%	7.9%	7.2%	3.7%	2.4%	
Property taxes	(12,514,322)	(14,565,052)	(15,717,161)	(16,847,857)	(17,471,252)	(17,897,804)	(82,499,126)
Parcel taxes	(419,160)						
	(12,933,482)	(14,565,052)	(15,717,161)	(16,847,857)	(17,471,252)	(17,897,804)	(82,499,126)
Operations	(16,505)	(23,880)	(34,324)	(34,390)	(34,457)	(34,526)	(161,577)
Recreation fees	(427,388)	(582,463)	(659,241)	(664,626)	(669,816)	(675,354)	(3,251,500)
Recreation facility rentals	(318,127)	(454,190)	(613,784)	(639,622)	(672,151)	(700,898)	(3,080,645)
Recreation vending sales	(2,500)	(2,800)	(4,331)	(4,332)	(4,333)	(4,334)	(20,130)
Recreation concession	(2,250)	(5,500)	(8,815)	(8,815)	(8,815)	(8,815)	(40,760)
Recreation other	(271,900)	(442,800)	(573,382)	(579,436)	(812,045)	(818,901)	(3,226,564)
Operating grants	(962,864)	(455,301)	(377,301)	(377,301)	(377,301)	(377,301)	(1,964,505)
Grants in lieu of taxes	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(5,750)
Interdepartmental recoveries	(13,270)	(13,270)	(13,270)	(13,270)	(13,270)	(13,270)	(66,350)
Miscellaneous	(308,877)	(205,650)	(608,251)	(1,252)	(1,254)	(1,255)	(817,662)
Total Operating Revenues	(15,258,313)	(16,752,056)	(18,611,010)	(19,172,051)	(20,065,844)	(20,533,608)	(95,134,569)
Operating Expenditures							
Administration	702,210	1,011,806	1,090,558	1,135,891	1,092,957	1,103,152	5,434,364
Legislative	1,100	1,100	1,100	1,100	1,100	1,100	5,500
Professional fees	668,544	885,370	482,100	299,100	334,100	309,100	2,309,770
Building ops	768,025	816,703	826,920	851,439	876,690	902,694	4,274,446
Veh & Equip ops	229,414	248,337	255,390	262,649	320,121	279,310	1,365,807
Operating costs	1,570,274	1,754,942	1,425,576	1,453,754	1,481,156	1,513,748	7,629,176
Program costs	612,265	727,799	740,248	753,380	766,816	780,567	3,768,810
Wages & benefits	5,476,232	6,270,807	6,446,625	6,575,559	7,260,431	7,441,944	33,995,366
Transfer to other gov/org	2,577,657	2,754,466	3,162,089	2,640,366	2,729,741	2,823,207	14,109,869
Contributions to reserve funds	4,030,990	3,259,990	2,557,076	2,242,980	2,387,448	2,618,399	13,065,893
Debt interest	408,238	405,182	250,256	91,703	90,310	85,064	922,515
Total Operating Expenditures	17,044,949	18,136,502	17,237,938	16,307,921	17,340,870	17,858,285	86,881,516
Operating (surplus)/deficit	1,786,636	1,384,446	(1,373,072)	(2,864,130)	(2,724,974)	(2,675,323)	(8,253,053)
Capital Asset Expenditures							
Capital expenditures	14,973,892	21,643,013	12,261,978	16,060,151	4,183,510	2,713,358	56,862,010
Transfer from reserves	(6,196,923)	(5,155,882)	(6,615,000)	(656,200)	(3,818,600)	(1,049,050)	(17,294,732)
Grants and other	(7,053,165)	(5,376,273)	(387,875)			(162,000)	(5,926,148)
New borrowing	(1,000,000)	(10,339,017)	(5,077,000)	(13,925,421)		(1,150,000)	(30,491,438)
Net Capital Assets funded from Operations	723,804	771,841	182,103	1,478,530	364,910	352,308	3,149,692
Capital Financing Charges							
Existing debt (principal)	418,311	418,436	414,999	139,650	137,356	88,807	1,199,248
New debt (principal & interest)	10,000	103,390	775,970	1,245,950	2,222,708	2,234,208	6,582,226
Total Capital Financing Charges	428,311	521,826	1,190,969	1,385,600	2,360,064	2,323,015	7,781,474
Net (surplus)/deficit for the year	2,938,751	2,678,113					2,678,113
Less: Transfer to appropriated surplus	36,000						
Add: Transfer from appropriated surplus	(481,038)	(1,269,357)					(1,269,357)
Add: Prior year (surplus) / deficit	(2,493,713)	(1,408,756)					(1,408,756)
(Surplus) applied to future years							

**RECREATION & PARKS SERVICES
SUMMARY OF TAX REQUISITIONS
2022 to 2026**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	2026
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(2,389,382)	31.9%	(2,532,745)	6.0%	(2,684,710)	6.0%	(2,792,098)	4.0%	(2,903,782)	4.0%
2703 REGIONAL PARKS - CAPITAL	(1,408,980)	0.3%	(1,549,878)	10.0%	(1,627,372)	5.0%	(1,676,193)	3.0%	(1,726,479)	3.0%
	(\$3,798,362)		(\$4,082,623)		(\$4,312,082)		(\$4,468,291)		(\$4,630,261)	
Community Parks										
2080 COMMUNITY PARKS - AREA A	(252,663)	5.0%	(262,770)	4.0%	(268,025)	2.0%	(273,385)	2.0%	(281,587)	3.0%
2081 COMMUNITY PARKS - AREA B	(355,350)	4.4%	(369,183)	3.9%	(376,567)	2.0%	(384,098)	2.0%	(391,780)	2.0%
2082 COMMUNITY PARKS - AREA C (Extension)	(90,024)	14.1%	(98,321)	9.2%	(100,066)	1.8%	(102,370)	2.3%	(105,097)	2.7%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(104,670)	8.4%	(117,429)	12.2%	(120,952)	3.0%	(124,580)	3.0%	(128,318)	3.0%
2084 COMMUNITY PARKS - AREA E	(332,653)	51.8%	(362,592)	9.0%	(369,844)	2.0%	(377,240)	2.0%	(384,785)	2.0%
2085 COMMUNITY PARKS - AREA F	(274,151)	15.4%	(282,376)	3.0%	(290,847)	3.0%	(299,572)	3.0%	(308,559)	3.0%
2086 COMMUNITY PARKS - AREA G	(194,198)	(10.5%)	(248,447)	27.9%	(253,047)	1.9%	(258,765)	2.3%	(267,063)	3.2%
2087 COMMUNITY PARKS - AREA H	(278,066)	18.5%	(313,662)	12.8%	(357,575)	14.0%	(407,635)	14.0%	(415,788)	2.0%
	(\$1,881,775)		(\$2,054,780)		(\$2,136,923)		(\$2,227,645)		(\$2,282,977)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(257,123)	10.0%	(269,979)	5.0%	(275,379)	2.0%	(280,886)	2.0%	(286,504)	2.0%
	(\$257,123)		(\$269,979)		(\$275,379)		(\$280,886)		(\$286,504)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(1,505,046)	23.9%	(1,750,789)	16.3%	(1,797,067)	2.6%	(1,736,834)	(3.4%)	(1,763,235)	1.5%
2915 NORTH COMM REC - SPORTFIELDS	(348,096)	10.2%	(352,539)	1.3%	(363,115)	3.0%	(374,008)	3.0%	(385,229)	3.0%
	(\$1,853,142)		(\$2,103,328)		(\$2,160,182)		(\$2,110,842)		(\$2,148,464)	
Oceanside Place										
3070 OCEANSIDE PLACE	(2,088,159)	4.0%	(2,129,922)	2.0%	(2,172,521)	2.0%	(2,215,971)	2.0%	(2,249,211)	1.5%
	(\$2,088,159)		(\$2,129,922)		(\$2,172,521)		(\$2,215,971)		(\$2,249,211)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(3,085,082)	10.0%	(3,393,590)	10.0%	(4,072,308)	20.0%	(4,337,008)	6.5%	(4,423,748)	2.0%
	(\$3,085,082)		(\$3,393,590)		(\$4,072,308)		(\$4,337,008)		(\$4,423,748)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(119,755)	9.2%	(162,557)	35.7%	(125,329)	(22.9%)	(126,184)	0.7%	(127,204)	0.8%
	(\$119,755)		(\$162,557)		(\$125,329)		(\$126,184)		(\$127,204)	
Southern Community Recreation & Culture										
2780 PORT THEATER - AREA A	(17,028)	0.5%	(17,738)	4.2%	(18,270)	3.0%	(18,819)	3.0%	(19,383)	3.0%
2781 PORT THEATER - AREA B	(33,205)	0.8%	(34,393)	3.6%	(35,425)	3.0%	(36,488)	3.0%	(37,583)	3.0%
2782 PORT THEATER - AREA C (Extension)	(17,038)	1.0%	(17,749)	4.2%	(18,281)	3.0%	(18,830)	3.0%	(19,394)	3.0%
2783 PORT THEATER - AREA C (E Wellington)	(4,382)	0.5%	(4,564)	4.2%	(4,702)	3.0%	(4,843)	3.0%	(4,989)	3.0%
2784 PORT THEATER - AREA E	(24,441)	0.5%	(25,461)	4.2%	(26,225)	3.0%	(27,012)	3.0%	(27,823)	3.0%
3170 SOUTH COMMUNITY REC - B/L 1059	(1,385,560)	9.0%	(1,420,477)	2.5%	(1,490,230)	4.9%	(1,598,433)	7.3%	(1,640,263)	2.6%
	(\$1,481,654)		(\$1,520,382)		(\$1,593,133)		(\$1,704,425)		(\$1,749,435)	
Total RECREATION & PARKS SERVICES	(14,565,052)	12.6%	(15,717,161)	7.9%	(16,847,857)	7.2%	(17,471,252)	3.7%	(17,897,804)	2.4%

**Oceanside Place
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		4.0%	2.0%	2.0%	2.0%	1.5%	
Property taxes	(2,007,669)	(2,088,159)	(2,129,922)	(2,172,521)	(2,215,971)	(2,249,211)	(10,855,784)
	(2,007,669)	(2,088,159)	(2,129,922)	(2,172,521)	(2,215,971)	(2,249,211)	(10,855,784)
Operations	(7,525)	(16,700)	(27,079)	(27,079)	(27,079)	(27,079)	(125,016)
Recreation fees	(48,750)	(87,000)	(103,662)	(103,766)	(103,869)	(103,973)	(502,270)
Recreation facility rentals	(273,437)	(380,000)	(514,770)	(540,509)	(572,939)	(601,586)	(2,609,804)
Recreation vending sales	(1,500)	(1,800)	(3,330)	(3,330)	(3,330)	(3,330)	(15,120)
Recreation concession	(2,250)	(5,500)	(8,815)	(8,815)	(8,815)	(8,815)	(40,760)
Recreation other	(74,400)	(95,800)	(121,735)	(127,337)	(133,445)	(139,622)	(617,939)
Operating grants	(158,563)						
Interdepartmental recoveries	(13,270)	(13,270)	(13,270)	(13,270)	(13,270)	(13,270)	(66,350)
Miscellaneous	(103,270)	(50)	(50)	(50)	(50)	(50)	(250)
Total Operating Revenues	(2,690,634)	(2,688,279)	(2,922,633)	(2,996,677)	(3,078,768)	(3,146,936)	(14,833,293)
Operating Expenditures							
Administration	138,191	186,430	192,532	201,005	206,944	211,534	998,445
Legislative	100	100	100	100	100	100	500
Professional fees	33,500	22,500	27,500	27,500	27,500	27,500	132,500
Building ops	344,718	347,804	348,238	358,685	369,446	380,529	1,804,702
Veh & Equip ops	66,124	99,540	102,526	105,601	108,770	112,032	528,469
Operating costs	77,794	87,222	89,839	92,534	95,310	98,169	463,074
Program costs	40,008	91,000	93,730	96,542	99,438	102,421	483,131
Wages & benefits	1,178,079	1,332,559	1,359,210	1,386,395	1,421,054	1,456,581	6,955,799
Contributions to reserve funds	531,974	115,727	171,622	273,880	471,869	459,382	1,492,480
Debt interest	312,532	312,532	156,266				468,798
Total Operating Expenditures	2,723,020	2,595,414	2,541,563	2,542,242	2,800,431	2,848,248	13,327,898
Operating (surplus)/deficit	32,386	(92,865)	(381,070)	(454,435)	(278,337)	(298,688)	(1,505,395)
Capital Asset Expenditures							
Capital expenditures	371,663	16,986	108,018	650,635	651,937	347,738	1,775,314
Transfer from reserves	(357,725)			(196,200)	(373,600)	(49,050)	(618,850)
Net Capital Assets funded from Operations	13,938	16,986	108,018	454,435	278,337	298,688	1,156,464
Capital Financing Charges							
Existing debt (principal)	273,052	273,052	273,052				546,104
Total Capital Financing Charges	273,052	273,052	273,052				546,104
Net (surplus)/deficit for the year	319,376	197,173					197,173
Add: Transfer from appropriated surplus		(21,000)					(21,000)
Add: Prior year (surplus) / deficit	(319,376)	(176,173)					(176,173)
(Surplus) applied to future years							

Oceanside Place

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-3070 MAJOR CAP - OCEANSIDE PLACE		103,766	445,567	651,843	271,702	1,472,878
PC-3070 COMPUTER - OCEANSIDE PLACE	17,016	4,792	7,321	3,354	23,053	55,536
VH-3070 VEHICLE - OCEANSIDE PLACE			201,000		54,722	255,722
Total Oceanside Place	17,016	108,558	653,888	655,197	349,477	1,784,136

**Oceanside Place
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	498,210	616,361	793,424	883,168	995,296
Contributions	111,923	167,818	270,076	468,065	455,578
Interest earned	6,228	9,245	15,868	17,663	19,906
Withdrawals for capital projects:					
MAJOR CAP - OCEANSIDE PLACE				(373,600)	(49,050)
VEHICLE - OCEANSIDE PLACE			(196,200)		
Total Withdrawals for capital projects			(196,200)	(373,600)	(49,050)
Closing Balance Reserve Fund	616,361	793,424	883,168	995,296	1,421,730

**Ravensong Aquatic Centre
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		10.0%	10.0%	20.0%	6.5%	2.0%	
Property taxes	(2,804,620)	(3,085,082)	(3,393,590)	(4,072,308)	(4,337,008)	(4,423,748)	(19,311,736)
	(2,804,620)	(3,085,082)	(3,393,590)	(4,072,308)	(4,337,008)	(4,423,748)	(19,311,736)
Operations	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(88,695)	(130,695)	(186,051)	(186,237)	(186,423)	(186,609)	(876,015)
Recreation facility rentals	(44,690)	(74,190)	(99,014)	(99,113)	(99,212)	(99,312)	(470,841)
Recreation vending sales	(1,000)	(1,000)	(1,001)	(1,002)	(1,003)	(1,004)	(5,010)
Recreation other	(197,500)	(347,000)	(451,647)	(452,099)	(678,600)	(679,279)	(2,608,625)
Operating grants	(374,000)						
Miscellaneous	(1,200)	(1,200)	(1,201)	(1,202)	(1,204)	(1,205)	(6,012)
Total Operating Revenues	(3,514,445)	(3,641,907)	(4,135,244)	(4,814,701)	(5,306,190)	(5,393,897)	(23,291,939)
Operating Expenditures							
Administration	159,131	216,838	292,296	305,070	253,578	245,795	1,313,577
Legislative	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	178,500	188,500	118,500	8,500	8,500	18,500	342,500
Building ops	272,146	272,146	280,310	288,719	297,381	306,302	1,444,858
Veh & Equip ops	29,589	31,026	31,957	32,916	33,903	34,921	164,723
Operating costs	275,908	275,908	167,685	171,215	174,352	179,582	968,742
Program costs	84,975	84,975	87,524	90,150	92,854	95,640	451,143
Wages & benefits	1,707,952	1,768,767	1,804,142	1,840,225	2,406,717	2,466,885	10,286,736
Contributions to reserve funds	1,308,638	1,508,751	1,245,032	599,067	921,626	960,622	5,235,098
Total Operating Expenditures	4,017,839	4,347,911	4,028,446	3,336,862	4,189,911	4,309,247	20,212,377
Operating (surplus)/deficit	503,394	706,004	(106,798)	(1,477,839)	(1,116,279)	(1,084,650)	(3,079,562)
Capital Asset Expenditures							
Capital expenditures	638,938	395,856	10,633,028	9,338,510	1,712,567	185,938	22,265,899
Transfer from reserves	(466,000)	(201,650)	(5,500,000)		(1,645,000)	(150,000)	(7,496,650)
New borrowing			(5,077,000)	(8,325,421)			(13,402,421)
Net Capital Assets funded from Operations	172,938	194,206	56,028	1,013,089	67,567	35,938	1,366,828
Capital Financing Charges							
New debt (principal & interest)			50,770	464,750	1,048,712	1,048,712	2,612,944
Total Capital Financing Charges			50,770	464,750	1,048,712	1,048,712	2,612,944
Net (surplus)/deficit for the year	676,332	900,210					900,210
Add: Transfer from appropriated surplus		(395,000)					(395,000)
Add: Prior year (surplus) / deficit	(676,332)	(505,210)					(505,210)
(Surplus) applied to future years							

Ravensong Aquatic Centre

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-3200 MAJOR CAP - RAVENSONG	383,558	10,653,568	9,361,147	1,678,350	170,850	22,247,473
PC-3200 COMPUTER - RAVENSONG	14,222	6,058	8,502	7,605	16,018	52,405
VH-3200 VEHICLE - RAVENSONG				35,175		35,175
Total Ravensong Aquatic Centre	397,780	10,659,626	9,369,649	1,721,130	186,868	22,335,053

**Ravensong Aquatic Centre
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	3,800,064	5,152,095	971,837	1,587,770	893,580
Contributions	1,506,180	1,242,461	596,496	919,055	958,051
Interest earned	47,501	77,281	19,437	31,755	17,872
Withdrawals for capital projects:					
MAJOR CAP - RAVENSONG	(201,650)	(5,500,000)		(1,610,000)	(150,000)
VEHICLE - RAVENSONG				(35,000)	
Total Withdrawals for capital projects	(201,650)	(5,500,000)		(1,645,000)	(150,000)
Closing Balance Reserve Fund	5,152,095	971,837	1,587,770	893,580	1,719,503
New Borrowing					
MAJOR CAP - RAVENSONG		5,077,000	8,325,421		
Total New Borrowing		5,077,000	8,325,421		
New Debt Principal/Int			381,496	667,216	
New Debt Principal/Int(Cumulative)			381,496	1,048,712	1,048,712
Borrowing cost		50,770	83,254		

**Northern Community Recreation
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		21.1%	13.5%	2.7%	(2.3%)	1.8%	
Property taxes	(1,530,082)	(1,853,142)	(2,103,328)	(2,160,182)	(2,110,842)	(2,148,464)	(10,375,958)
	(1,530,082)	(1,853,142)	(2,103,328)	(2,160,182)	(2,110,842)	(2,148,464)	(10,375,958)
Operations	(5,040)	(3,240)	(3,305)	(3,371)	(3,438)	(3,507)	(16,861)
Recreation fees	(279,503)	(335,018)	(339,778)	(344,873)	(349,774)	(355,022)	(1,724,465)
Operating grants	(70,301)	(70,301)	(17,301)	(17,301)	(17,301)	(17,301)	(139,505)
Miscellaneous	(204,407)	(204,400)	(607,000)				(811,400)
Total Operating Revenues	(2,089,333)	(2,466,101)	(3,070,712)	(2,525,727)	(2,481,355)	(2,524,294)	(13,068,189)
Operating Expenditures							
Administration	128,969	181,844	218,439	222,809	227,326	230,681	1,081,099
Professional fees	144,000	120,000	84,000	84,000	84,000	84,000	456,000
Building ops	14,770	14,770	14,992	15,216	15,445	15,676	76,099
Veh & Equip ops	17,548	19,961	20,360	20,767	21,183	21,606	103,877
Operating costs	96,867	95,690	97,265	98,871	100,509	102,181	494,516
Program costs	464,188	502,169	509,339	517,033	524,869	532,851	2,586,261
Wages & benefits	820,296	893,748	911,623	929,855	953,101	976,929	4,665,256
Transfer to other gov/org	729,653	738,298	1,102,096	524,411	539,336	554,690	3,458,831
Contributions to reserve funds	110,180	323,091	110,180	110,180	879	1,594	545,924
Total Operating Expenditures	2,526,471	2,889,571	3,068,294	2,523,142	2,466,648	2,520,208	13,467,863
Operating (surplus)/deficit	437,138	423,470	(2,418)	(2,585)	(14,707)	(4,086)	399,674
Capital Asset Expenditures							
Capital expenditures	74,086	72,216	2,418	2,585	14,707	4,086	96,012
Transfer from reserves	(70,000)	(70,000)					(70,000)
Net Capital Assets funded from Operations	4,086	2,216	2,418	2,585	14,707	4,086	26,012
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	441,224	425,686					425,686
Less: Transfer to appropriated surplus	6,000						
Add: Transfer from appropriated surplus	(226,000)	(154,251)					(154,251)
Add: Prior year (surplus) / deficit	(221,224)	(271,435)					(271,435)
(Surplus) applied to future years							



Northern Community Recreation

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-2900 COMPUTER - NORTH COMM REC OVERALL	2,227	2,430	2,598	14,781	4,106	26,142
VH-2900 VEHICLE - NORTH COMM REC OVERALL	70,350					70,350
Total Northern Community Recreation	72,577	2,430	2,598	14,781	4,106	96,492

**Northern Community Recreation
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	201,639	134,159	136,171	138,894	141,672
Interest earned	2,520	2,012	2,723	2,778	2,833
Withdrawals for capital projects:					
VEHICLE - NORTH COMM REC OVERALL	(70,000)				
Total Withdrawals for capital projects	(70,000)				
Closing Balance Reserve Fund	134,159	136,171	138,894	141,672	144,505
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	586,167	712,185	226,048	340,749	348,443
Contributions	323,091	110,180	110,180	879	1,594
Interest earned	7,327	10,683	4,521	6,815	6,969
Withdrawals for capital projects:					
Other transfers out of Reserve	204,400	607,000			
Closing Balance Reserve Account	712,185	226,048	340,749	348,443	357,006

**Gabriola Island Recreation
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		9.2%	35.7%	(22.9%)	0.7%	0.8%	
Property taxes	(109,699)	(119,755)	(162,557)	(125,329)	(126,184)	(127,204)	(661,029)
	(109,699)	(119,755)	(162,557)	(125,329)	(126,184)	(127,204)	(661,029)
Grants in lieu of taxes	(520)	(520)	(520)	(520)	(520)	(520)	(2,600)
Total Operating Revenues	(110,219)	(120,275)	(163,077)	(125,849)	(126,704)	(127,724)	(663,629)
Operating Expenditures							
Administration	4,898	5,078	5,231	5,388	5,549	5,716	26,962
Professional fees	3,000	3,000	41,000	3,000	3,000	3,000	53,000
Veh & Equip ops	171	175	179	182	186	189	911
Operating costs	3,099	2,541	2,592	2,644	2,697	2,751	13,225
Wages & benefits	25,788	27,212	27,757	28,312	29,020	29,745	142,046
Transfer to other gov/org	86,205	86,205	86,205	86,205	86,205	86,205	431,025
Total Operating Expenditures	123,161	124,211	162,964	125,731	126,657	127,606	667,169
Operating (surplus)/deficit	12,942	3,936	(113)	(118)	(47)	(118)	3,540
Capital Asset Expenditures							
Capital expenditures	118	56	113	118	47	118	452
Net Capital Assets funded from Operations	118	56	113	118	47	118	452
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	13,060	3,992					3,992
Add: Prior year (surplus) / deficit	(13,060)	(3,992)					(3,992)
(Surplus) applied to future years							

Gabriola Island Recreation

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-3681 COMPUTER - RECREATION EA B - GABRIOLA	56	114	119	47	119	455
Total Gabriola Island Recreation	56	114	119	47	119	455



**Gabriola Island Recreation
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	80,291	81,295	82,514	84,164	85,847
Interest earned	1,004	1,219	1,650	1,683	1,717
Withdrawals for capital projects:					
Closing Balance Reserve Fund	81,295	82,514	84,164	85,847	87,564

**Area A Recreation & Culture
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		10.0%	5.0%	2.0%	2.0%	2.0%	
Property taxes	(233,699)	(257,123)	(269,979)	(275,379)	(280,886)	(286,504)	(1,369,871)
	(233,699)	(257,123)	(269,979)	(275,379)	(280,886)	(286,504)	(1,369,871)
Recreation fees		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
Total Operating Revenues	(233,699)	(277,123)	(289,979)	(295,379)	(300,886)	(306,504)	(1,469,871)
Operating Expenditures							
Administration	10,595	17,235	17,688	18,219	18,764	19,328	91,234
Professional fees	105,000	102,830	17,000	17,000	17,000	17,000	170,830
Building ops	13,000	12,600	12,978	13,367	13,768	14,181	66,894
Veh & Equip ops	550	2,050	2,112	2,175	2,240	2,307	10,884
Operating costs	5,184	14,851	15,297	15,756	16,229	16,715	78,848
Program costs	10,000	40,000	40,000	40,000	40,000	40,000	200,000
Wages & benefits	33,117	154,974	158,073	161,235	165,266	169,397	808,945
Transfer to other gov/org		20,000	20,000	20,000	20,000	20,000	100,000
Contributions to reserve funds	200,677	11,049	6,717	7,509	7,572	7,341	40,188
Total Operating Expenditures	378,123	375,589	289,865	295,261	300,839	306,269	1,567,823
Operating (surplus)/deficit	144,424	98,466	(114)	(118)	(47)	(235)	97,952
Capital Asset Expenditures							
Capital expenditures	15,235	1,410,122	114	118	47	235	1,410,636
Transfer from reserves		(192,566)					(192,566)
Grants and other		(1,190,000)					(1,190,000)
Net Capital Assets funded from Operations	15,235	27,556	114	118	47	235	28,070
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	159,659	126,022					126,022
Add: Transfer from appropriated surplus	(50,000)	(100,830)					(100,830)
Add: Prior year (surplus) / deficit	(109,659)	(25,192)					(25,192)
(Surplus) applied to future years							

Area A Recreation & Culture

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-3171 MAJOR CAP - REC & CULTURE EA A	27,563					27,563
PC-3171 COMPUTER - REC & CULTURE EA A	56	115	119	47	236	573
PR-0048 EA A STH WELLINGTON COMM CENTRE FAC UPG	1,382,566					1,382,566
Total Area A Recreation & Culture	1,410,185	115	119	47	236	1,410,702

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	1,334,964	1,170,134	1,194,403	1,225,800	1,257,888
Contributions	11,049	6,717	7,509	7,572	7,341
Interest earned	16,687	17,552	23,888	24,516	25,158
Withdrawals for capital projects:					
EA A STH WELLINGTON COMM CENTRE FAC UPG	(192,566)				
Total Withdrawals for capital projects	(192,566)				
Closing Balance Reserve Fund	1,170,134	1,194,403	1,225,800	1,257,888	1,290,387

**Southern Community Recreation & Culture
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		9.0%	2.5%	4.9%	7.3%	2.6%	
Property taxes	(1,271,458)	(1,385,560)	(1,420,477)	(1,490,230)	(1,598,433)	(1,640,263)	(7,534,963)
	(1,271,458)	(1,385,560)	(1,420,477)	(1,490,230)	(1,598,433)	(1,640,263)	(7,534,963)
Operating grants		(25,000)					(25,000)
Total Operating Revenues	(1,271,458)	(1,410,560)	(1,420,477)	(1,490,230)	(1,598,433)	(1,640,263)	(7,559,963)
Operating Expenditures							
Administration	15,400	23,176	23,871	24,587	25,325	26,085	123,044
Professional fees	17,000	47,000	2,000	2,000	37,000	2,000	90,000
Building ops	40,600	69,600	67,688	69,719	71,810	73,966	352,783
Operating costs	6,840	6,840	(32,955)	(33,943)	(34,962)	(36,011)	(131,031)
Transfer to other gov/org	1,208,763	1,318,927	1,359,873	1,427,867	1,499,260	1,574,223	7,180,150
Total Operating Expenditures	1,288,603	1,465,543	1,420,477	1,490,230	1,598,433	1,640,263	7,614,946
Operating (surplus)/deficit	17,145	54,983					54,983
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	17,145	54,983					54,983
Less: Transfer to appropriated surplus	30,000						
Add: Transfer from appropriated surplus	(30,000)	(49,000)					(49,000)
Add: Prior year (surplus) / deficit	(17,145)	(5,983)					(5,983)
(Surplus) applied to future years							

**Regional Parks Operations
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		31.9%	6.0%	6.0%	4.0%	4.0%	
Property taxes	(1,811,797)	(2,389,382)	(2,532,745)	(2,684,710)	(2,792,098)	(2,903,782)	(13,302,717)
	(1,811,797)	(2,389,382)	(2,532,745)	(2,684,710)	(2,792,098)	(2,903,782)	(13,302,717)
Operations	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,000)
Recreation fees	(10,440)	(9,750)	(9,750)	(9,750)	(9,750)	(9,750)	(48,750)
Total Operating Revenues	(1,823,437)	(2,400,332)	(2,543,695)	(2,695,660)	(2,803,048)	(2,914,732)	(13,357,467)
Operating Expenditures							
Administration	131,460	169,643	174,700	179,914	185,287	190,863	900,407
Professional fees	69,544	274,541	105,100	105,100	105,100	105,100	694,941
Building ops	58,055	72,555	74,701	76,912	79,188	81,533	384,889
Veh & Equip ops	57,800	33,498	34,353	35,234	86,141	38,575	227,801
Operating costs	697,160	704,743	611,415	622,605	629,036	638,058	3,205,857
Program costs	13,094	9,655	9,655	9,655	9,655	9,655	48,275
Wages & benefits	913,955	1,212,134	1,286,779	1,312,514	1,345,327	1,378,961	6,535,715
Transfer to other gov/org	55,000	70,000	70,000	70,000	70,000	70,000	350,000
Contributions to reserve funds	249,738	59,923	170,128	279,551	291,061	393,622	1,194,285
Total Operating Expenditures	2,245,806	2,606,692	2,536,831	2,691,485	2,800,795	2,906,367	13,542,170
Operating (surplus)/deficit	422,369	206,360	(6,864)	(4,175)	(2,253)	(8,365)	184,703
Capital Asset Expenditures							
Capital expenditures	55,867	100,246	6,864	4,175	2,253	8,365	121,903
Net Capital Assets funded from Operations	55,867	100,246	6,864	4,175	2,253	8,365	121,903
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	478,236	306,606					306,606
Add: Transfer from appropriated surplus	(31,444)	(89,441)					(89,441)
Add: Prior year (surplus) / deficit	(446,792)	(217,165)					(217,165)
(Surplus) applied to future years							



Regional Parks Operations

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2707 MAJOR CAP - REG PARKS - BENSON CRK FALLS	90,450					90,450
PC-2700 COMPUTER - REGIONAL PARKS	10,297	6,898	4,196	2,264	8,407	32,062
Total Regional Parks Operations	100,747	6,898	4,196	2,264	8,407	122,512

**Regional Parks Capital
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.3%	10.0%	5.0%	3.0%	3.0%	
Property taxes	(985,020)	(1,408,980)	(1,549,878)	(1,627,372)	(1,676,193)	(1,726,479)	(7,988,902)
Parcel taxes	(419,160)						
	(1,404,180)	(1,408,980)	(1,549,878)	(1,627,372)	(1,676,193)	(1,726,479)	(7,988,902)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Total Operating Revenues	(1,404,810)	(1,409,610)	(1,550,508)	(1,628,002)	(1,676,823)	(1,727,109)	(7,992,052)
Operating Expenditures							
Administration		52,050	17,519	24,845	13,569	10,630	118,613
Professional fees	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Contributions to reserve funds	1,246,069	1,131,746	713,408	727,576	394,877	436,602	3,404,209
Debt interest	79,066	79,066	79,066	79,066	79,066	79,066	395,330
Total Operating Expenditures	1,345,135	1,282,862	829,993	851,487	507,512	546,298	4,018,152
Operating (surplus)/deficit	(59,675)	(126,748)	(720,515)	(776,515)	(1,169,311)	(1,180,811)	(3,973,900)
Capital Asset Expenditures							
Capital expenditures	5,654,898	12,285,039	907,875	6,000,000	1,770,000	1,700,000	22,662,914
Transfer from reserves	(4,378,094)	(2,771,679)	(870,000)	(400,000)	(1,770,000)	(550,000)	(6,361,679)
Grants and other	(62,469)		(37,875)				(37,875)
New borrowing	(1,000,000)	(9,289,000)		(5,600,000)		(1,150,000)	(16,039,000)
Net Capital Assets funded from Operations	214,335	224,360					224,360
Capital Financing Charges							
Existing debt (principal)	68,965	68,965	68,965	68,965	68,965	68,965	344,825
New debt (principal & interest)	10,000	92,890	651,550	707,550	1,100,346	1,111,846	3,664,182
Total Capital Financing Charges	78,965	161,855	720,515	776,515	1,169,311	1,180,811	4,009,007
Net (surplus)/deficit for the year	233,625	259,467					259,467
Add: Transfer from appropriated surplus	(78,835)	(258,360)					(258,360)
Add: Prior year (surplus) / deficit	(154,790)	(1,107)					(1,107)
(Surplus) applied to future years							

Regional Parks Capital
5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
LD-2703 LAND - REGIONAL PARKS CAPITAL			5,618,665			5,618,665
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	32,160	100,500	402,000		502,500	1,037,160
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	261,439	279,314		1,781,439		2,322,192
PR-0011 PARKLAND PROPERTY PURCHASE - SOUTH	3,510,000					3,510,000
PR-0012 MOORECROFT GATHERING PLACE	97,800	201,400				299,200
PR-0013 NOTCH, EA E					1,206,000	1,206,000
PR-0016 LIGHTHOUSE CRT - NILE CREEK	251,250					251,250
PR-0018 BENSON CREEK FALLS ACCESS IMPROVEMENT	194,279					194,279
PR-0027 QUALICUM TO ACRD REGIONAL TRAIL	328,360					328,360
PR-0049 DESCANSO BAY BUILDING REPLACEMENT	482,000					482,000
PR-0053 PARKLAND PROPERTY PURCHASE - NORTH	7,023,331					7,023,331
PR-0056 COATS MARSH REG PARK WEIR REPLACEMENT	72,050	342,050				414,100
VH-2703 VEHICLE - REGIONAL PARKS	84,420					84,420
Total Regional Parks Capital	12,337,089	923,264	6,020,665	1,781,439	1,708,500	22,770,957

**Regional Parks Capital
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	2,462,189	927,777	955,050	1,581,098	528,478
Contributions	1,191,489	883,356	1,006,947	685,758	830,044
Interest earned	30,778	13,917	19,101	31,622	10,569
Withdrawals for capital projects:					
MAJOR CAP - REGIONAL PARKS CAPITAL	(32,000)	(100,000)	(400,000)		(500,000)
MAJOR CAP - REG PARKS - BENSON CRK FALLS	(90,000)				
NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	(200,000)	(230,000)		(1,770,000)	
PARKLAND PROPERTY PURCHASE - SOUTH	(1,211,000)				
MOORECROFT GATHERING PLACE	(96,400)	(200,000)			
NOTCH, EA E					(50,000)
LIGHTHOUSE CRT - NILE CREEK	(250,000)				
BENSON CREEK FALLS ACCESS IMPROVEMENT	(194,279)				
QUALICUM TO ACRD REGIONAL TRAIL	(200,000)				
DESCANSO BAY BUILDING REPLACEMENT	(400,000)				
COATS MARSH REG PARK WEIR REPLACEMENT	(70,000)	(340,000)			
VEHICLE - REGIONAL PARKS	(28,000)				
Total Withdrawals for capital projects	(2,771,679)	(870,000)	(400,000)	(1,770,000)	(550,000)
Closing Balance Reserve Fund	912,777	955,050	1,581,098	528,478	819,091
New Borrowing					
LAND - REGIONAL PARKS CAPITAL			5,600,000		
PARKLAND PROPERTY PURCHASE - SOUTH	2,289,000				
NOTCH, EA E					1,150,000
PARKLAND PROPERTY PURCHASE - NORTH	7,000,000				
Total New Borrowing	9,289,000		5,600,000		1,150,000
New Debt Principal/Int		651,550		448,796	
New Debt Principal/Int(Cumulative)		651,550	651,550	1,100,346	1,100,346
Borrowing cost	92,890		56,000		11,500

**Community Parks - Area A
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		5.0%	4.0%	2.0%	2.0%	3.0%	
Property taxes	(240,631)	(252,663)	(262,770)	(268,025)	(273,385)	(281,587)	(1,338,430)
	(240,631)	(252,663)	(262,770)	(268,025)	(273,385)	(281,587)	(1,338,430)
Total Operating Revenues	(240,631)	(252,663)	(262,770)	(268,025)	(273,385)	(281,587)	(1,338,430)
Operating Expenditures							
Administration	18,794	24,589	22,828	23,509	24,213	24,941	120,080
Professional fees	17,500	2,500	2,500	2,500	2,500	2,500	12,500
Building ops	3,038	3,038	3,130	3,224	3,320	3,419	16,131
Veh & Equip ops	12,763	17,893	18,430	18,983	19,552	20,139	94,997
Operating costs	58,178	67,916	69,953	72,052	74,213	76,440	360,574
Wages & benefits	115,123	127,401	129,949	132,548	135,862	139,259	665,019
Transfer to other gov/org	12,000	12,000	12,000	12,000	12,000	12,000	60,000
Contributions to reserve funds		55,825	2,759	2,636	1,446	2,192	64,858
Total Operating Expenditures	237,396	311,162	261,549	267,452	273,106	280,890	1,394,159
Operating (surplus)/deficit	(3,235)	58,499	(1,221)	(573)	(279)	(697)	55,729
Capital Asset Expenditures							
Capital expenditures	826,972	701,963	201,221	573	279	697	904,733
Transfer from reserves	(594,900)	(479,979)					(479,979)
Grants and other	(200,000)	(185,642)	(200,000)				(385,642)
Net Capital Assets funded from Operations	32,072	36,342	1,221	573	279	697	39,112
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	28,837	94,841					94,841
Add: Transfer from appropriated surplus		(30,000)					(30,000)
Add: Prior year (surplus) / deficit	(28,837)	(64,841)					(64,841)
(Surplus) applied to future years							

Community Parks - Area A

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
LD-2080 LAND - COMM PARKS EA A	432,129					432,129
MJ-2080 MAJOR CAP - COMM PARKS EA A	50,250	200,000				250,250
PC-2080 COMPUTER - COMM PARKS EA A	2,354	1,227	576	280	700	5,137
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMENT	215,642					215,642
VH-2080 VEHICLE - COMM PARKS EA A	4,020					4,020
Total Community Parks - Area A	704,395	201,227	576	280	700	907,178

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	451,900	463,374	473,084	485,182	496,332
Contributions	55,825	2,759	2,636	1,446	2,192
Interest earned	5,649	6,951	9,462	9,704	9,927
Withdrawals for capital projects:					
LAND - COMM PARKS EA A	(429,979)				
MAJOR CAP - COMM PARKS EA A	(50,000)				
Total Withdrawals for capital projects	(479,979)				
Closing Balance Reserve Fund	33,395	473,084	485,182	496,332	508,451

**Community Parks - Area B
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		4.4%	3.9%	2.0%	2.0%	2.0%	
Property taxes	(340,377)	(355,350)	(369,183)	(376,567)	(384,098)	(391,780)	(1,876,978)
	(340,377)	(355,350)	(369,183)	(376,567)	(384,098)	(391,780)	(1,876,978)
Total Operating Revenues	(340,377)	(355,350)	(369,183)	(376,567)	(384,098)	(391,780)	(1,876,978)
Operating Expenditures							
Administration	17,602	22,542	23,466	23,884	24,598	25,338	119,828
Professional fees	41,000	71,333	43,000	8,000	8,000	8,000	138,333
Building ops	5,088	5,088	5,241	5,398	5,560	5,727	27,014
Veh & Equip ops	4,763	4,643	4,782	4,926	5,074	5,226	24,651
Operating costs	78,994	84,155	86,680	89,280	91,959	94,718	446,792
Wages & benefits	115,116	127,393	129,941	132,540	135,853	139,249	664,976
Transfer to other gov/org		5,000	5,000	5,000	5,000	5,000	25,000
Contributions to reserve funds	102,045			41,698	46,194	100,039	187,931
Debt interest	15,140	14,729	11,338	9,051	7,658	2,412	45,188
Total Operating Expenditures	379,748	334,883	309,448	319,777	329,896	385,709	1,679,713
Operating (surplus)/deficit	39,371	(20,467)	(59,735)	(56,790)	(54,202)	(6,071)	(197,265)
Capital Asset Expenditures							
Capital expenditures	1,414,172	150,288	21,221	573	279	697	173,058
Transfer from reserves	(124,000)	(61,600)	(20,000)				(81,600)
Grants and other	(1,205,754)						
Net Capital Assets funded from Operations	84,418	88,688	1,221	573	279	697	91,458
Capital Financing Charges							
Existing debt (principal)	61,294	61,419	58,514	56,217	53,923	5,374	235,447
Total Capital Financing Charges	61,294	61,419	58,514	56,217	53,923	5,374	235,447
Net (surplus)/deficit for the year	185,083	129,640					129,640
Add: Transfer from appropriated surplus		(92,346)					(92,346)
Add: Prior year (surplus) / deficit	(185,083)	(37,294)					(37,294)
(Surplus) applied to future years							

Community Parks - Area B

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2081 MAJOR CAP - COMM PARKS EA B		20,275				20,275
PC-2081 COMPUTER - COMM PARKS EA B	2,354	1,227	576	280	700	5,137
PR-0037 HUXLEY PARK SKATE PARK & PARKING CONSTR.	143,946					143,946
VH-2081 VEHICLE - COMM PARKS EA B	4,020					4,020
Total Community Parks - Area B	150,320	21,502	576	280	700	173,378

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	151,272	98,163	79,635	122,926	171,579
Contributions			41,698	46,194	100,039
Interest earned	1,891	1,472	1,593	2,459	3,432
Withdrawals for capital projects:					
MAJOR CAP - COMM PARKS EA B		(20,000)			
HUXLEY PARK SKATE PARK & PARKING CONSTR.	(55,000)				
Total Withdrawals for capital projects	(55,000)	(20,000)			
Closing Balance Reserve Fund	98,163	79,635	122,926	171,579	275,050

**Community Parks - Area C (Extension)
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		14.1%	9.2%	1.8%	2.3%	2.7%	
Property taxes	(78,865)	(90,024)	(98,321)	(100,066)	(102,370)	(105,097)	(495,878)
	(78,865)	(90,024)	(98,321)	(100,066)	(102,370)	(105,097)	(495,878)
Total Operating Revenues	(78,865)	(90,024)	(98,321)	(100,066)	(102,370)	(105,097)	(495,878)
Operating Expenditures							
Administration	5,776	8,290	8,525	8,779	9,042	9,314	43,950
Professional fees	3,000	4,000	4,000	4,000	4,000	4,000	20,000
Building ops	1,279	1,610	1,658	1,708	1,759	1,812	8,547
Veh & Equip ops	2,347	2,297	2,366	2,437	2,510	2,585	12,195
Operating costs	11,139	17,619	13,148	13,542	13,949	14,367	72,625
Wages & benefits	57,696	63,739	65,013	66,314	67,971	69,671	332,708
Transfer to other gov/org		3,000	3,000	3,000	3,000	3,000	15,000
Contributions to reserve funds	33,550						
Total Operating Expenditures	114,787	100,555	97,710	99,780	102,231	104,749	505,025
Operating (surplus)/deficit	35,922	10,531	(611)	(286)	(139)	(348)	9,147
Capital Asset Expenditures							
Capital expenditures	157,415	324,062	611	286	139	348	325,446
Transfer from reserves	(4,955)	(4,100)					(4,100)
Grants and other	(151,420)	(316,786)					(316,786)
Net Capital Assets funded from Operations	1,040	3,176	611	286	139	348	4,560
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	36,962	13,707					13,707
Add: Prior year (surplus) / deficit	(36,962)	(13,707)					(13,707)
(Surplus) applied to future years							

Community Parks - Area C (Extension)

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-2082 COMPUTER - COMM PARKS EA C	1,182	614	287	140	350	2,573
PR-0042 CWF - EA C SCANNEL CREEK TRAIL	180,000					180,000
PR-0045 EA C EXT MINERS CP COAL CART PROJECT	140,886					140,886
VH-2082 VEHICLE - COMM PARKS EA C	2,010					2,010
Total Community Parks - Area C (Extension)	324,078	614	287	140	350	325,469

**Community Parks - Area C (Extension)
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	112,422	109,727	111,373	113,600	115,872
Interest earned	1,405	1,646	2,227	2,272	2,317
Withdrawals for capital projects:					
EA C EXT MINERS CP COAL CART PROJECT	(4,100)				
Total Withdrawals for capital projects	(4,100)				
Closing Balance Reserve Fund	109,727	111,373	113,600	115,872	118,189

**Community Parks - Area C (East Wellington)
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		8.4%	12.2%	3.0%	3.0%	3.0%	
Property taxes	(96,573)	(104,670)	(117,429)	(120,952)	(124,580)	(128,318)	(595,949)
	(96,573)	(104,670)	(117,429)	(120,952)	(124,580)	(128,318)	(595,949)
Total Operating Revenues	(96,573)	(104,670)	(117,429)	(120,952)	(124,580)	(128,318)	(595,949)
Operating Expenditures							
Administration	7,156	9,504	9,776	10,067	10,369	10,681	50,397
Professional fees	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Building ops	1,229	1,560	1,607	1,655	1,705	1,756	8,283
Veh & Equip ops	2,347	2,422	2,495	2,569	2,647	2,726	12,859
Operating costs	25,933	35,414	36,476	37,570	38,697	39,858	188,015
Wages & benefits	57,696	63,690	64,964	66,263	67,920	69,618	332,455
Contributions to reserve funds	20,652			1,042	1,603	1,831	4,476
Total Operating Expenditures	116,513	114,090	116,818	120,666	124,441	127,970	603,985
Operating (surplus)/deficit	19,940	9,420	(611)	(286)	(139)	(348)	8,036
Capital Asset Expenditures							
Capital expenditures	282,313	549,728	70,611	286	139	348	621,112
Transfer from reserves			(70,000)				(70,000)
Grants and other	(260,000)	(525,279)					(525,279)
Net Capital Assets funded from Operations	22,313	24,449	611	286	139	348	25,833
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	42,253	33,869					33,869
Add: Transfer from appropriated surplus	(21,273)	(21,273)					(21,273)
Add: Prior year (surplus) / deficit	(20,980)	(12,596)					(12,596)
(Surplus) applied to future years							



Community Parks - Area C (East Wellington)

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-2083 COMPUTER - COMM PARKS EA D	1,182	614	287	140	350	2,573
PR-0039 ANDERS DORRIT PARK DEVELOPMENT	196,552					196,552
PR-0043 EA C MEADOW WAY CP PLAYGRND & NATURE WLK	350,000	70,000				420,000
VH-2083 VEHICLE - COMM PARKS EA D	2,010					2,010
Total Community Parks - Area C (East Wellington)	549,744	70,614	287	140	350	621,135



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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	163,383	165,425	97,906	100,906	104,527
Contributions			1,042	1,603	1,831
Interest earned	2,042	2,481	1,958	2,018	2,091
Withdrawals for capital projects:					
EA C MEADOW WAY CP PLAYGRND & NATURE WLK		(70,000)			
Total Withdrawals for capital projects		(70,000)			
Closing Balance Reserve Fund	165,425	97,906	100,906	104,527	108,449

**Community Parks - Area E
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		51.8%	9.0%	2.0%	2.0%	2.0%	
Property taxes	(219,203)	(332,653)	(362,592)	(369,844)	(377,240)	(384,785)	(1,827,114)
	(219,203)	(332,653)	(362,592)	(369,844)	(377,240)	(384,785)	(1,827,114)
Total Operating Revenues	(219,203)	(332,653)	(362,592)	(369,844)	(377,240)	(384,785)	(1,827,114)
Operating Expenditures							
Administration	16,543	26,985	22,176	23,112	23,645	24,201	120,119
Professional fees	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Building ops	3,458	4,108	4,231	4,358	4,489	4,624	21,810
Veh & Equip ops	20,763	20,643	21,262	21,900	22,557	23,234	109,596
Operating costs	54,733	97,475	62,399	60,271	62,079	63,942	346,166
Wages & benefits	115,707	127,983	130,543	133,154	136,482	139,894	668,056
Contributions to reserve funds	25,567	34,566	50,493	56,209	57,442	57,926	256,636
Total Operating Expenditures	241,771	316,760	296,104	304,004	311,694	318,821	1,547,383
Operating (surplus)/deficit	22,568	(15,893)	(66,488)	(65,840)	(65,546)	(65,964)	(279,731)
Capital Asset Expenditures							
Capital expenditures	1,174,504	2,173,401	6,221	60,573	30,279	697	2,271,171
Transfer from reserves	(120,000)	(270,481)	(5,000)	(60,000)	(30,000)		(365,481)
Grants and other	(1,014,576)	(937,886)					(937,886)
New borrowing		(930,500)					(930,500)
Net Capital Assets funded from Operations	39,928	34,534	1,221	573	279	697	37,304
Capital Financing Charges							
New debt (principal & interest)		9,305	65,267	65,267	65,267	65,267	270,373
Total Capital Financing Charges		9,305	65,267	65,267	65,267	65,267	270,373
Net (surplus)/deficit for the year	62,496	27,946					27,946
Add: Transfer from appropriated surplus		(27,856)					(27,856)
Add: Prior year (surplus) / deficit	(62,496)	(90)					(90)
(Surplus) applied to future years							

Community Parks - Area E

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
LD-2084 LAND - COMM PARKS EA E	1,065,803					1,065,803
MJ-2084 MAJOR CAP - COMM PARKS EA E	40,150	5,025	60,300	30,150		135,625
PC-2084 COMPUTER - COMM PARKS EA E	2,690	1,227	576	280	700	5,473
PR-0044 CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	1,066,223					1,066,223
VH-2084 VEHICLE - COMM PARKS EA E	4,020					4,020
Total Community Parks - Area E	2,178,886	6,252	60,876	30,430	700	2,277,144

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	296,915	64,712	111,175	109,607	139,241
Contributions	34,566	50,493	56,209	57,442	57,926
Interest earned	3,712	970	2,223	2,192	2,785
Withdrawals for capital projects:					
LAND - COMM PARKS EA E	(130,000)				
MAJOR CAP - COMM PARKS EA E	(30,000)	(5,000)	(60,000)	(30,000)	
CWF-EA E JACK BAGLEY COMM PARK PH 1 DEV	(110,481)				
Total Withdrawals for capital projects	(270,481)	(5,000)	(60,000)	(30,000)	
Closing Balance Reserve Fund	64,712	111,175	109,607	139,241	199,952
New Borrowing					
LAND - COMM PARKS EA E	930,500				
Total New Borrowing	930,500				
New Debt Principal/Int		65,267			
New Debt Principal/Int(Cumulative)		65,267	65,267	65,267	65,267
Borrowing cost	9,305				

**Community Parks - Area F
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		15.4%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(237,474)	(274,151)	(282,376)	(290,847)	(299,572)	(308,559)	(1,455,505)
	(237,474)	(274,151)	(282,376)	(290,847)	(299,572)	(308,559)	(1,455,505)
Total Operating Revenues	(237,474)	(274,151)	(282,376)	(290,847)	(299,572)	(308,559)	(1,455,505)
Operating Expenditures							
Administration	16,632	19,963	19,247	19,634	19,831	20,235	98,910
Professional fees	8,000	6,000	1,000	1,000	1,000	1,000	10,000
Building ops	2,808	3,208	3,272	3,338	3,404	3,472	16,694
Veh & Equip ops	4,763	4,643	4,736	4,831	4,927	5,026	24,163
Operating costs	50,857	72,365	59,813	61,009	62,229	63,474	318,890
Wages & benefits	111,331	122,571	125,023	127,523	130,711	133,979	639,807
Transfer to other gov/org	30,000	45,000	45,000	30,000	30,000	30,000	180,000
Contributions to reserve funds	97,233	12,810	23,064	42,939	47,191	50,676	176,680
Debt interest	1,500	50					50
Total Operating Expenditures	323,124	286,610	281,155	290,274	299,293	307,862	1,465,194
Operating (surplus)/deficit	85,650	12,459	(1,221)	(573)	(279)	(697)	9,689
Capital Asset Expenditures							
Capital expenditures	2,796,413	1,125,708	1,221	573	279	697	1,128,478
Transfer from reserves	(30,820)	(155,517)					(155,517)
Grants and other	(2,763,521)	(963,849)					(963,849)
Net Capital Assets funded from Operations	2,072	6,342	1,221	573	279	697	9,112
Capital Financing Charges							
Existing debt (principal)	15,000	15,000					15,000
Total Capital Financing Charges	15,000	15,000					15,000
Net (surplus)/deficit for the year	102,722	33,801					33,801
Add: Transfer from appropriated surplus	(30,000)	(30,000)					(30,000)
Add: Prior year (surplus) / deficit	(72,722)	(3,801)					(3,801)
(Surplus) applied to future years							

Community Parks - Area F

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
LD-2085 LAND - COMM PARKS EA F	125,320					125,320
MJ-2085 MAJOR CAP - COMM PARKS EA F	65,000					65,000
PC-2085 COMPUTER - COMM PARKS EA F	2,354	1,227	576	280	700	5,137
PR-0032 MEADOWOOD COMM REC CTR CONSTRUCTION	340,628					340,628
PR-0041 ERRINGTON PLAYGROUND - EA F	589,041					589,041
VH-2085 VEHICLE - COMM PARKS EA F	4,020					4,020
Total Community Parks - Area F	1,126,363	1,227	576	280	700	1,129,146

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	235,494	220,428	246,798	294,673	347,757
Contributions	12,810	23,064	42,939	47,191	50,676
Interest earned	2,944	3,306	4,936	5,893	6,955
Withdrawals for capital projects:					
LAND - COMM PARKS EA F	(124,697)				
ERRINGTON PLAYGROUND - EA F	(30,820)				
Total Withdrawals for capital projects	(155,517)				
Closing Balance Reserve Fund	95,731	246,798	294,673	347,757	405,388
Net to Borrow	124,697				

**Community Parks - Area G
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(10.5%)	27.9%	1.9%	2.3%	3.2%	
Property taxes	(217,068)	(194,198)	(248,447)	(253,047)	(258,765)	(267,063)	(1,221,520)
	(217,068)	(194,198)	(248,447)	(253,047)	(258,765)	(267,063)	(1,221,520)
Total Operating Revenues	(217,068)	(194,198)	(248,447)	(253,047)	(258,765)	(267,063)	(1,221,520)
Operating Expenditures							
Administration	15,096	27,292	21,334	22,014	22,716	23,442	116,798
Professional fees	18,000	9,333	6,000	6,000	6,000	6,000	33,333
Building ops	4,558	5,308	5,467	5,631	5,800	5,974	28,180
Veh & Equip ops	5,123	5,003	5,153	5,308	5,467	5,631	26,562
Operating costs	69,888	73,950	59,168	60,943	62,772	64,655	321,488
Wages & benefits	109,260	121,243	123,667	126,141	129,294	132,527	632,872
Contributions to reserve funds	25,300					1,700	1,700
Debt interest		(1,195)	3,586	3,586	3,586	3,586	13,149
Total Operating Expenditures	247,225	240,934	224,375	229,623	235,635	243,515	1,174,082
Operating (surplus)/deficit	30,157	46,736	(24,072)	(23,424)	(23,130)	(23,548)	(47,438)
Capital Asset Expenditures							
Capital expenditures	188,972	1,357,201	1,221	573	279	162,697	1,521,971
Transfer from reserves		(941,483)					(941,483)
Grants and other	(172,000)	(289,859)				(162,000)	(451,859)
New borrowing		(119,517)					(119,517)
Net Capital Assets funded from Operations	16,972	6,342	1,221	573	279	697	9,112
Capital Financing Charges							
Existing debt (principal)			14,468	14,468	14,468	14,468	57,872
New debt (principal & interest)		1,195	8,383	8,383	8,383	8,383	34,727
Total Capital Financing Charges		1,195	22,851	22,851	22,851	22,851	92,599
Net (surplus)/deficit for the year	47,129	54,273					54,273
Add: Transfer from appropriated surplus	(13,486)						
Add: Prior year (surplus) / deficit	(33,643)	(54,273)					(54,273)
(Surplus) applied to future years							

Community Parks - Area G

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
LD-2086 LAND - COMM PARKS EA G	1,036,155					1,036,155
MJ-2086 MAJOR CAP - COMM PARKS EA G	319,859				162,000	481,859
PC-2086 COMPUTER - COMM PARKS EA G	2,354	1,227	576	280	700	5,137
VH-2086 VEHICLE - COMM PARKS EA G	4,020					4,020
Total Community Parks - Area G	1,362,388	1,227	576	280	162,700	1,527,171

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	1,063,348	135,157	137,184	139,928	142,727
Contributions					1,700
Interest earned	13,292	2,027	2,744	2,799	2,854
Withdrawals for capital projects:					
LAND - COMM PARKS EA G	(911,483)				
MAJOR CAP - COMM PARKS EA G	(30,000)				
Total Withdrawals for capital projects	(941,483)				
Closing Balance Reserve Fund	135,157	137,184	139,928	142,727	147,281
New Borrowing					
LAND - COMM PARKS EA G	119,517				
Total New Borrowing	119,517				
New Debt Principal/Int		8,383			
New Debt Principal/Int(Cumulative)		8,383	8,383	8,383	8,383
Borrowing cost	1,195				

**Community Parks - Area H
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		18.5%	12.8%	14.0%	14.0%	2.0%	
Property taxes	(234,623)	(278,066)	(313,662)	(357,575)	(407,635)	(415,788)	(1,772,726)
	(234,623)	(278,066)	(313,662)	(357,575)	(407,635)	(415,788)	(1,772,726)
Total Operating Revenues	(234,623)	(278,066)	(313,662)	(357,575)	(407,635)	(415,788)	(1,772,726)
Operating Expenditures							
Administration	15,967	19,385	19,940	22,035	21,149	23,285	105,794
Professional fees	4,000	7,333	4,000	4,000	4,000	4,000	23,333
Building ops	3,278	3,308	3,407	3,509	3,615	3,723	17,562
Veh & Equip ops	4,763	4,543	4,679	4,820	4,964	5,113	24,119
Operating costs	57,700	118,253	86,801	89,405	92,087	94,849	481,395
Wages & benefits	115,116	127,393	129,941	132,540	135,853	139,249	664,976
Contributions to reserve funds	79,367	6,502	63,673	100,693	145,688	144,872	461,428
Total Operating Expenditures	280,191	286,717	312,441	357,002	407,356	415,091	1,778,607
Operating (surplus)/deficit	45,568	8,651	(1,221)	(573)	(279)	(697)	5,881
Capital Asset Expenditures							
Capital expenditures	569,161	939,720	301,221	573	279	300,697	1,542,490
Transfer from reserves	(50,429)	(6,827)	(150,000)			(300,000)	(456,827)
Grants and other	(470,260)	(926,551)	(150,000)				(1,076,551)
Net Capital Assets funded from Operations	48,472	6,342	1,221	573	279	697	9,112
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	94,040	14,993					14,993
Add: Prior year (surplus) / deficit	(94,040)	(14,993)					(14,993)
(Surplus) applied to future years							

Community Parks - Area H

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2087 MAJOR CAP - COMM PARKS EA H	20,000					20,000
PC-2087 COMPUTER - COMM PARKS EA H	2,354	1,227	576	280	700	5,137
PR-0046 DUNSMUIR CP PH II PLAYGROUND CONST-EA H	406,551					406,551
PR-0050 EA H LIONS PARK PH 1 DETL PLAN & IMPROV	506,827					506,827
PR-0051 EA H LIONS PARK PH 2 IMPROVEMENTS		301,500				301,500
PR-0052 EA H LIONS PARK PH 3 IMPROVEMENTS					301,500	301,500
VH-2087 VEHICLE - COMM PARKS EA H	4,020					4,020
Total Community Parks - Area H	939,752	302,727	576	280	302,200	1,545,535

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	110,348	111,402	26,746	127,974	276,221
Contributions	6,502	63,673	100,693	145,688	144,872
Interest earned	1,379	1,671	535	2,559	5,524
Withdrawals for capital projects:					
EA H LIONS PARK PH 1 DETL PLAN & IMPROV	(6,827)				
EA H LIONS PARK PH 2 IMPROVEMENTS		(150,000)			
EA H LIONS PARK PH 3 IMPROVEMENTS					(300,000)
Total Withdrawals for capital projects	(6,827)	(150,000)			(300,000)
Closing Balance Reserve Fund	111,402	26,746	127,974	276,221	126,617

**Port Theatre EA A
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.5%	4.2%	3.0%	3.0%	3.0%	
Property taxes	(16,949)	(17,028)	(17,738)	(18,270)	(18,819)	(19,383)	(91,238)
	(16,949)	(17,028)	(17,738)	(18,270)	(18,819)	(19,383)	(91,238)
Total Operating Revenues	(16,949)	(17,028)	(17,738)	(18,270)	(18,819)	(19,383)	(91,238)
Operating Expenditures							
Administration		171	176	181	187	192	907
Transfer to other gov/org	17,052	17,052	17,562	18,089	18,632	19,191	90,526
Total Operating Expenditures	17,052	17,223	17,738	18,270	18,819	19,383	91,433
Operating (surplus)/deficit	103	195					195
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	103	195					195
Add: Prior year (surplus) / deficit	(103)	(195)					(195)
(Surplus) applied to future years							

**Port Theatre EA B
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.8%	3.6%	3.0%	3.0%	3.0%	
Property taxes	(32,957)	(33,205)	(34,393)	(35,425)	(36,488)	(37,583)	(177,094)
	(32,957)	(33,205)	(34,393)	(35,425)	(36,488)	(37,583)	(177,094)
Total Operating Revenues	(32,957)	(33,205)	(34,393)	(35,425)	(36,488)	(37,583)	(177,094)
Operating Expenditures							
Administration		331	341	351	362	373	1,758
Transfer to other gov/org	33,060	33,060	34,052	35,074	36,126	37,210	175,522
Total Operating Expenditures	33,060	33,391	34,393	35,425	36,488	37,583	177,280
Operating (surplus)/deficit	103	186					186
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	103	186					186
Add: Prior year (surplus) / deficit	(103)	(186)					(186)
(Surplus) applied to future years							

**Port Theatre EA C (Extension)
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		1.0%	4.2%	3.0%	3.0%	3.0%	
Property taxes	(16,869)	(17,038)	(17,749)	(18,281)	(18,830)	(19,394)	(91,292)
	(16,869)	(17,038)	(17,749)	(18,281)	(18,830)	(19,394)	(91,292)
Total Operating Revenues	(16,869)	(17,038)	(17,749)	(18,281)	(18,830)	(19,394)	(91,292)
Operating Expenditures							
Administration		171	176	181	187	192	907
Transfer to other gov/org	17,061	17,061	17,573	18,100	18,643	19,202	90,579
Total Operating Expenditures	17,061	17,232	17,749	18,281	18,830	19,394	91,486
Operating (surplus)/deficit	192	194					194
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	192	194					194
Add: Prior year (surplus) / deficit	(192)	(194)					(194)
(Surplus) applied to future years							

**Port Theatre EA C (East Wellington)
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.5%	4.2%	3.0%	3.0%	3.0%	
Property taxes	(4,362)	(4,382)	(4,564)	(4,702)	(4,843)	(4,989)	(23,480)
	(4,362)	(4,382)	(4,564)	(4,702)	(4,843)	(4,989)	(23,480)
Total Operating Revenues	(4,362)	(4,382)	(4,564)	(4,702)	(4,843)	(4,989)	(23,480)
Operating Expenditures							
Administration		44	45	47	48	50	234
Transfer to other gov/org	4,388	4,388	4,519	4,655	4,795	4,939	23,296
Total Operating Expenditures	4,388	4,432	4,564	4,702	4,843	4,989	23,530
Operating (surplus)/deficit	26	50					50
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	26	50					50
Add: Prior year (surplus) / deficit	(26)	(50)					(50)
(Surplus) applied to future years							

**Port Theatre EA E
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		0.5%	4.2%	3.0%	3.0%	3.0%	
Property taxes	(24,327)	(24,441)	(25,461)	(26,225)	(27,012)	(27,823)	(130,962)
	(24,327)	(24,441)	(25,461)	(26,225)	(27,012)	(27,823)	(130,962)
Total Operating Revenues	(24,327)	(24,441)	(25,461)	(26,225)	(27,012)	(27,823)	(130,962)
Operating Expenditures							
Administration		245	252	260	268	276	1,301
Transfer to other gov/org	24,475	24,475	25,209	25,965	26,744	27,547	129,940
Total Operating Expenditures	24,475	24,720	25,461	26,225	27,012	27,823	131,241
Operating (surplus)/deficit	148	279					279
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	148	279					279
Add: Prior year (surplus) / deficit	(148)	(279)					(279)
(Surplus) applied to future years							

**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Operating grants	(360,000)	(360,000)	(360,000)	(360,000)	(360,000)	(360,000)	(1,800,000)
Total Operating Revenues	(360,000)	(360,000)	(360,000)	(360,000)	(360,000)	(360,000)	(1,800,000)
Operating Expenditures							
Transfer to other gov/org	360,000	360,000	360,000	360,000	360,000	360,000	1,800,000
Total Operating Expenditures	360,000	360,000	360,000	360,000	360,000	360,000	1,800,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	753,165	40,421					40,421
Grants and other	(753,165)	(40,421)					(40,421)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

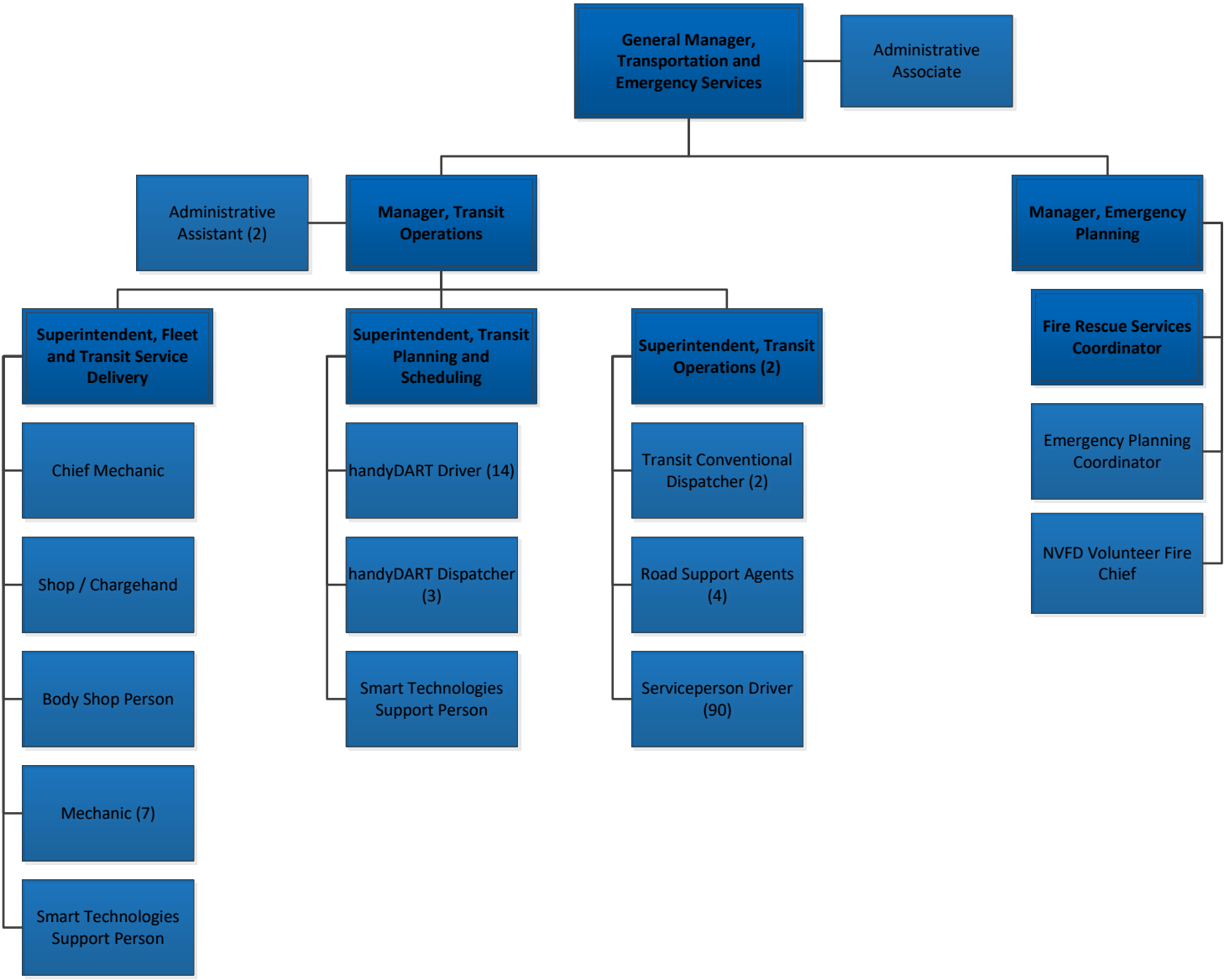


Community Works Fund Projects - Parks & Recreation

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PR-0006 GABRIOLA VILLAGE TRAIL	27,055					27,055
Total Community Works Fund Projects - Parks & Recreation	27,055					27,055

TRANSPORTATION AND EMERGENCY SERVICES



**TRANSIT & EMERGENCY SERVICES
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		9.5%	16.8%	14.3%	12.2%	6.1%	
Property taxes	(19,525,199)	(21,373,650)	(24,971,193)	(28,572,396)	(32,065,956)	(34,048,128)	(141,031,323)
Parcel taxes	(132,641)	(148,968)	(175,152)	(175,204)	(175,257)	(175,313)	(849,894)
	(19,657,840)	(21,522,618)	(25,146,345)	(28,747,600)	(32,241,213)	(34,223,441)	(141,881,217)
Municipal agreements	(34,831)	(36,588)	(37,686)	(38,816)	(39,981)	(41,180)	(194,251)
Operations	(56,239)	(56,239)	(57,126)	(58,030)	(58,949)	(59,885)	(290,229)
Transit fares	(3,955,836)	(4,047,307)	(4,830,962)	(5,232,142)	(5,652,559)	(5,915,375)	(25,678,345)
Operating grants	(8,509,514)	(9,052,293)	(10,221,113)	(12,004,737)	(13,867,948)	(14,773,159)	(59,919,250)
Grants other	(3,911,425)	(973,454)	(5,923)	(5,923)	(5,923)	(5,923)	(997,146)
Grants in lieu of taxes	(84,944)	(145,144)	(145,144)	(145,144)	(145,144)	(145,144)	(725,720)
Interdepartmental recoveries	(2,367,843)	(3,131,744)	(3,252,636)	(3,344,984)	(3,442,502)	(3,545,620)	(16,717,486)
Miscellaneous	(101,796)	(3,365,971)	(1,158,105)	(309,327)	(21,436)	(21,436)	(4,876,275)
Total Operating Revenues	(38,680,268)	(42,331,358)	(44,855,040)	(49,886,703)	(55,475,655)	(58,731,163)	(251,279,919)
Operating Expenditures							
Administration	2,271,088	2,978,444	3,338,181	3,827,378	4,294,995	4,627,683	19,066,681
Professional fees	943,150	667,242	200,806	203,191	205,647	208,177	1,485,063
Building ops	630,358	737,850	611,702	629,691	648,298	667,463	3,295,004
Veh & Equip ops	5,549,582	7,001,740	7,180,486	7,393,110	7,612,117	7,837,691	37,025,144
Operating costs	5,918,520	6,755,268	7,530,429	9,723,508	12,178,710	13,900,005	50,087,920
Program costs	25,000	11,115					11,115
Wages & benefits	15,858,964	17,748,881	19,890,875	21,728,253	23,753,806	24,347,650	107,469,465
Transfer to other gov/org	3,689,800	6,917,192	3,922,451	4,014,356	4,108,166	4,221,106	23,183,271
Contributions to reserve funds	6,801,257	1,516,249	1,236,536	1,469,129	1,489,709	1,691,511	7,403,134
Debt interest	164,472	169,867	121,764	121,418	130,418	151,418	694,885
Total Operating Expenditures	41,852,191	44,503,848	44,033,230	49,110,034	54,421,866	57,652,704	249,721,682
Operating (surplus)/deficit	3,171,923	2,172,490	(821,810)	(776,669)	(1,053,789)	(1,078,459)	(1,558,237)
Capital Asset Expenditures							
Capital expenditures	13,136,369	11,505,566	1,679,470	5,340,500	673,570	5,152,240	24,351,346
Transfer from reserves	(7,049,294)	(3,852,804)	(1,602,250)	(1,857,250)	(588,000)	(1,358,000)	(9,258,304)
Grants and other	(1,921,815)	(953,085)					(953,085)
New borrowing	(4,000,000)	(6,529,724)		(3,400,000)		(3,700,000)	(13,629,724)
Net Capital Assets funded from Operations	165,260	169,953	77,220	83,250	85,570	94,240	510,233
Capital Financing Charges							
Existing debt (principal)	274,882	277,110	286,581	201,410	237,727	216,727	1,219,555
New debt (principal & interest)	40,000	65,297	458,009	492,009	730,492	767,492	2,513,299
Total Capital Financing Charges	314,882	342,407	744,590	693,419	968,219	984,219	3,732,854
Net (surplus)/deficit for the year	3,652,065	2,684,850					2,684,850
Add: Transfer from appropriated surplus	(302,382)	(450,307)					(450,307)
Add: Prior year (surplus) / deficit	(3,349,683)	(2,234,543)					(2,234,543)
(Surplus) applied to future years							

**TRANSIT & EMERGENCY SERVICES
SUMMARY OF TAX REQUISITIONS
2022 to 2026**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	2026
	\$	%	\$	%	\$	%	\$	%	\$	%
Transit										
0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL	(12,437,526)	11.0%	(14,925,031)	20.0%	(17,910,037)	20.0%	(20,775,643)	16.0%	(22,229,938)	7.0%
0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION	(149,211)	4.3%	(152,211)	2.0%	(155,272)	2.0%	(158,396)	2.0%	(161,583)	2.0%
0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER	(8,705)		(8,720)	0.2%	(8,735)	0.2%	(8,751)	0.2%	(8,768)	0.2%
0611 TRANSIT - NORTHERN COMM - CONVENTIONAL	(1,681,064)	12.0%	(2,017,277)	20.0%	(2,279,523)	13.0%	(2,575,861)	13.0%	(2,763,627)	7.3%
7700 DESCANSO BAY EMERGENCY WHARF	(17,490)	12.6%	(17,315)	(1.0%)	(17,142)	(1.0%)	(17,485)	2.0%	(17,834)	2.0%
	(\$14,293,996)		(\$17,120,554)		(\$20,370,709)		(\$23,536,136)		(\$25,181,750)	
Fire Protection										
2017 FIRE PROTECTION-DASHWOOD FIREHALL CONSTF	(43,743)	(12.5%)	(408,367)	833.6%	(408,398)		(408,431)		(408,465)	
2018 FIRE PROTECTION - MEADOWOOD	(89,157)	90.9%	(89,158)		(89,158)		(89,158)		(89,158)	
2019 FIRE PROTECTION - NANAIMO RIVER	(17,262)	(3.0%)	(17,262)		(17,262)		(17,262)		(17,262)	
2020 FIRE PROTECTION - COOMBS HILLIERS	(745,761)	18.0%	(783,049)	5.0%	(822,202)	5.0%	(855,090)	4.0%	(889,293)	4.0%
2021 FIRE PROTECTION - ERRINGTON	(864,484)	8.7%	(933,643)	8.0%	(1,008,334)	8.0%	(1,078,918)	7.0%	(1,132,863)	5.0%
2022 FIRE PROTECTION - FRENCH CREEK	(736,978)	(0.7%)	(767,032)	4.1%	(790,042)	3.0%	(813,743)	3.0%	(838,156)	3.0%
2023 FIRE PROTECTION - NANOOSE BAY	(979,675)	1.4%	(1,009,065)	3.0%	(1,039,337)	3.0%	(1,070,517)	3.0%	(1,102,633)	3.0%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(128,783)	34.5%	(131,417)	2.0%	(135,329)	3.0%	(139,360)	3.0%	(143,511)	3.0%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(241,162)	7.0%	(258,043)	7.0%	(276,106)	7.0%	(287,151)	4.0%	(310,123)	8.0%
2026 FIRE PROTECTION - DASHWOOD	(918,442)	8.7%	(964,364)	5.0%	(1,002,939)	4.0%	(1,033,027)	3.0%	(1,064,018)	3.0%
2027 FIRE PROTECTION - EXTENSION	(230,989)	13.4%	(254,088)	10.0%	(279,497)	10.0%	(299,061)	7.0%	(319,996)	7.0%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(166,651)	14.0%	(171,651)	3.0%	(176,800)	3.0%	(182,104)	3.0%	(187,567)	3.0%
2029 FIRE PROTECTION - BOW HORN BAY	(645,304)	16.4%	(709,834)	10.0%	(780,818)	10.0%	(858,900)	10.0%	(927,612)	8.0%
	(\$5,808,391)		(\$6,496,973)		(\$6,826,222)		(\$7,132,722)		(\$7,430,657)	
Emergency Planning										
1900 EMERGENCY PLANNING	(441,973)	3.2%	(455,233)	3.0%	(468,889)	3.0%	(482,956)	3.0%	(497,444)	3.0%
	(\$441,973)		(\$455,233)		(\$468,889)		(\$482,956)		(\$497,444)	
D68 Search & Rescue										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS	(52,051)	(5.2%)	(53,752)	3.3%	(53,795)	0.1%	(53,839)	0.1%	(53,885)	0.1%
	(\$52,051)		(\$53,752)		(\$53,795)		(\$53,839)		(\$53,885)	
D69 Marine Search & Rescue										
1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION	(17,700)	96.7%	(17,706)		(17,712)		(17,719)		(17,725)	
	(\$17,700)		(\$17,706)		(\$17,712)		(\$17,719)		(\$17,725)	
D69 Land Search & Rescue										
1903 D69 LAND SEARCH & RESCUE CONTRIBUTION	(17,272)	64.5%	(30,280)	75.3%	(30,289)		(30,297)		(30,306)	
	(\$17,272)		(\$30,280)		(\$30,289)		(\$30,297)		(\$30,306)	
D68 E911										
0800 EMERGENCY 9-1-1 - D68	(119,697)	(26.2%)	(133,203)	11.3%	(137,198)	3.0%	(141,315)	3.0%	(145,554)	3.0%
	(\$119,697)		(\$133,203)		(\$137,198)		(\$141,315)		(\$145,554)	
D69 E911										
0900 EMERGENCY 9-1-1 - D69	(671,565)	2.4%	(689,335)	2.6%	(694,494)	0.7%	(698,986)	0.6%	(719,955)	3.0%
	(\$671,565)		(\$689,335)		(\$694,494)		(\$698,986)		(\$719,955)	
Community Justice										
0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS	(21,420)	(0.4%)	(21,433)	0.1%	(21,446)	0.1%	(21,459)	0.1%	(21,473)	0.1%
0199 D69 COMMUNITY JUSTICE	(115,141)	(30.4%)	(165,562)	43.8%	(165,662)	0.1%	(165,765)	0.1%	(165,872)	0.1%
	(\$136,561)		(\$186,995)		(\$187,108)		(\$187,224)		(\$187,345)	
Total TRANSIT & EMERGENCY SERVICES	(21,559,206)	9.5%	(25,184,031)	16.8%	(28,786,416)	14.3%	(32,281,194)	12.1%	(34,264,621)	6.1%

**Transit Southern Community
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		11.0%	20.0%	20.0%	16.0%	7.0%	
Property taxes	(11,204,978)	(12,437,526)	(14,925,031)	(17,910,037)	(20,775,643)	(22,229,938)	(88,278,175)
	(11,204,978)	(12,437,526)	(14,925,031)	(17,910,037)	(20,775,643)	(22,229,938)	(88,278,175)
Operations	(51,839)	(51,839)	(52,726)	(53,630)	(54,549)	(55,485)	(268,229)
Transit fares	(3,712,618)	(3,811,089)	(4,543,838)	(4,939,276)	(5,323,502)	(5,579,737)	(24,197,442)
Operating grants	(6,848,556)	(7,591,873)	(8,904,246)	(10,583,661)	(12,312,504)	(13,106,287)	(52,498,571)
Grants other	(3,415,007)	(843,426)					(843,426)
Grants in lieu of taxes	(73,000)	(133,200)	(133,200)	(133,200)	(133,200)	(133,200)	(666,000)
Interdepartmental recoveries	(2,088,768)	(2,883,828)	(2,968,354)	(3,055,417)	(3,145,091)	(3,237,455)	(15,290,145)
Miscellaneous	(5,100)	(3,090,130)	(1,030,783)	(251,882)	(5,100)	(5,100)	(4,382,995)
Total Operating Revenues	(27,399,866)	(30,842,911)	(32,558,178)	(36,927,103)	(41,749,589)	(44,347,202)	(186,424,983)
Operating Expenditures							
Administration	1,702,549	2,327,605	2,670,024	3,117,331	3,574,400	3,870,111	15,559,471
Professional fees	203,500	75,000	77,250	79,568	81,955	84,413	398,186
Building ops	469,128	434,128	447,152	460,488	474,303	488,532	2,304,603
Veh & Equip ops	5,221,319	6,650,659	6,850,179	7,055,684	7,267,355	7,485,376	35,309,253
Operating costs	3,690,939	4,160,220	4,980,878	6,888,264	9,087,886	10,533,222	35,650,470
Wages & benefits	13,767,757	15,374,795	17,353,195	19,139,818	20,955,937	21,479,835	94,303,580
Transfer to other gov/org		3,085,030					3,085,030
Contributions to reserve funds	4,930,750	295,383	105,500	105,500	223,073	318,713	1,048,169
Total Operating Expenditures	29,985,942	32,402,820	32,484,178	36,846,653	41,664,909	44,260,202	187,658,762
Operating (surplus)/deficit	2,586,076	1,559,909	(74,000)	(80,450)	(84,680)	(87,000)	1,233,779
Capital Asset Expenditures							
Capital expenditures	5,667,190	2,422,990	366,250	172,700	209,680	127,000	3,298,620
Transfer from reserves	(3,668,375)	(1,352,105)	(292,250)	(92,250)	(125,000)	(40,000)	(1,901,605)
Grants and other	(1,896,815)	(953,085)					(953,085)
Net Capital Assets funded from Operations	102,000	117,800	74,000	80,450	84,680	87,000	443,930
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,688,076	1,677,709					1,677,709
Add: Transfer from appropriated surplus	(160,000)	(100,360)					(100,360)
Add: Prior year (surplus) / deficit	(2,528,076)	(1,577,349)					(1,577,349)
(Surplus) applied to future years							

Transit Southern Community

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	211,150	265,325	65,325	65,325	65,325	672,450
PC-0500 COMPUTER - TRANSIT STHRN CONVENTIONAL	42,914	8,291	13,165	17,417	19,748	101,535
PC-0501 COMPUTER - TRANSIT STHRN HANDYDART		754	2,362	2,362	2,362	7,840
TR-0004 TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	1,572,595					1,572,595
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	472,595					472,595
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	125,000	92,250	92,250	125,000	40,000	474,500
Total Transit Southern Community	2,424,254	366,620	173,102	210,104	127,435	3,301,515

**Transit Southern Community
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	10,043,022	6,024,763	4,789,670	4,608,777	4,796,981
Contributions	293,338	103,455	103,455	221,028	316,668
Interest earned	125,538	90,371	95,793	92,176	95,940
Withdrawals for capital projects:					
MAJOR CAP - TRANSIT STHRN CONVENTIONAL	(135,000)	(200,000)			
TRANSIT - WOODGROVE EXCHANGE IMPROVEMENT	(839,257)				
TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD	(252,848)				
VEHICLE - TRANSIT STHRN CONVENTIONAL	(125,000)	(92,250)	(92,250)	(125,000)	(40,000)
Total Withdrawals for capital projects	(1,352,105)	(292,250)	(92,250)	(125,000)	(40,000)
Other transfers out of Reserve	3,085,030	1,136,669	287,891		
Closing Balance Reserve Fund	6,024,763	4,789,670	4,608,777	4,796,981	5,169,589

**Transit Northern Community
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		12.0%	20.0%	13.0%	13.0%	7.3%	
Property taxes	(1,500,950)	(1,681,064)	(2,017,277)	(2,279,523)	(2,575,861)	(2,763,627)	(11,317,352)
	(1,500,950)	(1,681,064)	(2,017,277)	(2,279,523)	(2,575,861)	(2,763,627)	(11,317,352)
Operations	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)	(22,000)
Transit fares	(243,218)	(236,218)	(287,124)	(292,866)	(329,057)	(335,638)	(1,480,903)
Operating grants	(887,114)	(1,016,220)	(1,138,480)	(1,242,689)	(1,377,057)	(1,488,485)	(6,262,931)
Grants other	(496,418)	(130,028)	(5,923)	(5,923)	(5,923)	(5,923)	(153,720)
Miscellaneous		(132,205)	(110,986)	(41,109)			(284,300)
Total Operating Revenues	(3,132,100)	(3,200,135)	(3,564,190)	(3,866,510)	(4,292,298)	(4,598,073)	(19,521,206)
Operating Expenditures							
Administration	196,365	140,800	147,840	155,232	162,993	171,143	778,008
Operating costs	1,329,704	1,769,457	1,739,143	2,000,526	2,231,061	2,481,230	10,221,417
Wages & benefits	1,396,046	1,515,779	1,677,207	1,710,752	1,898,244	1,945,700	8,747,682
Contributions to reserve funds	677,113						
Total Operating Expenditures	3,599,228	3,426,036	3,564,190	3,866,510	4,292,298	4,598,073	19,747,107
Operating (surplus)/deficit	467,128	225,901					225,901
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	467,128	225,901					225,901
Add: Prior year (surplus) / deficit	(467,128)	(225,901)					(225,901)
(Surplus) applied to future years							

**Gabriola Island Emergency Wharf
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		12.6%	(1.0%)	(1.0%)	2.0%	2.0%	
Property taxes	(15,535)	(17,490)	(17,315)	(17,142)	(17,485)	(17,834)	(87,266)
	(15,535)	(17,490)	(17,315)	(17,142)	(17,485)	(17,834)	(87,266)
Total Operating Revenues	(15,535)	(17,490)	(17,315)	(17,142)	(17,485)	(17,834)	(87,266)
Operating Expenditures							
Administration	561	776	799	823	848	874	4,120
Professional fees	500	500	515	531	546	563	2,655
Operating costs	10,520	12,976	10,836	11,161	11,496	11,841	58,310
Contributions to reserve funds	15,144	9,981	5,165	4,627	4,595	4,556	28,924
Total Operating Expenditures	26,725	24,233	17,315	17,142	17,485	17,834	94,009
Operating (surplus)/deficit	11,190	6,743					6,743
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	11,190	6,743					6,743
Add: Prior year (surplus) / deficit	(11,190)	(6,743)					(6,743)
(Surplus) applied to future years							

**Gabriola Island Emergency Wharf
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	249,790	262,893	272,002	282,069	292,305
Contributions	9,981	5,165	4,627	4,595	4,556
Interest earned	3,122	3,944	5,440	5,641	5,846
Withdrawals for capital projects:					
Closing Balance Reserve Fund	262,893	272,002	282,069	292,305	302,707

**Transit - Gabriola Transit Contribution
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		4.3%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(143,002)	(149,211)	(152,211)	(155,272)	(158,396)	(161,583)	(776,673)
	(143,002)	(149,211)	(152,211)	(155,272)	(158,396)	(161,583)	(776,673)
Operating grants	(27,235)						
Total Operating Revenues	(170,237)	(149,211)	(152,211)	(155,272)	(158,396)	(161,583)	(776,673)
Operating Expenditures							
Administration	2,736	3,404	3,506	3,611	3,720	3,831	18,072
Transfer to other gov/org	170,183	145,807	148,705	151,661	154,676	157,752	758,601
Total Operating Expenditures	172,919	149,211	152,211	155,272	158,396	161,583	776,673
Operating (surplus)/deficit	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						
Add: Prior year (surplus) / deficit	(2,682)						
(Surplus) applied to future years							

**Transit - Gabriola Island Taxi Saver
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues			0.2%	0.2%	0.2%	0.2%	
Property taxes		(8,705)	(8,720)	(8,735)	(8,751)	(8,768)	(43,679)
		(8,705)	(8,720)	(8,735)	(8,751)	(8,768)	(43,679)
Total Operating Revenues		(8,705)	(8,720)	(8,735)	(8,751)	(8,768)	(43,679)
Operating Expenditures							
Administration	500	500	515	530	546	563	2,654
Transfer to other gov/org	8,084	8,163	8,205	8,205	8,205	8,205	40,983
Total Operating Expenditures	8,584	8,663	8,720	8,735	8,751	8,768	43,637
Operating (surplus)/deficit	8,584	(42)					(42)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	8,584	(42)					(42)
Add: Prior year (surplus) / deficit	(8,584)	42					42
(Surplus) applied to future years							

**Emergency Planning
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(393,578)	(405,385)	(417,547)	(430,073)	(442,975)	(456,264)	(2,152,244)
	(393,578)	(405,385)	(417,547)	(430,073)	(442,975)	(456,264)	(2,152,244)
Municipal agreements	(34,831)	(36,588)	(37,686)	(38,816)	(39,981)	(41,180)	(194,251)
Operating grants	(682,447)	(374,680)	(178,387)	(178,387)	(178,387)	(178,387)	(1,088,228)
Total Operating Revenues	(1,110,856)	(816,653)	(633,620)	(647,276)	(661,343)	(675,831)	(3,434,723)
Operating Expenditures							
Administration	51,229	75,715	77,986	80,325	82,721	85,218	401,965
Professional fees	663,500	457,092	114,467	114,467	114,467	114,467	914,960
Building ops	800	800	824	849	874	900	4,247
Veh & Equip ops	14,558	20,558	15,175	15,630	16,099	16,582	84,044
Operating costs	68,172	65,472	67,437	69,460	71,544	73,690	347,603
Program costs	25,000	11,115					11,115
Wages & benefits	239,550	323,175	329,638	336,231	344,637	353,253	1,686,934
Transfer to other gov/org	22,000	22,000	22,660	23,340	24,040	24,761	116,801
Contributions to reserve funds	82,271	86,301	2,633	4,174	6,726	3,760	103,594
Total Operating Expenditures	1,167,080	1,062,228	630,820	644,476	661,108	672,631	3,671,263
Operating (surplus)/deficit	56,224	245,575	(2,800)	(2,800)	(235)	(3,200)	236,540
Capital Asset Expenditures							
Capital expenditures	128,200	2,800	2,800	2,800	235	3,200	11,835
Transfer from reserves	(100,000)						
Grants and other	(25,000)						
Net Capital Assets funded from Operations	3,200	2,800	2,800	2,800	235	3,200	11,835
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	59,424	248,375					248,375
Add: Transfer from appropriated surplus	(18,000)	(157,447)					(157,447)
Add: Prior year (surplus) / deficit	(41,424)	(90,928)					(90,928)
(Surplus) applied to future years							

Emergency Planning

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-1900 COMPUTER - EMERGENCY PLANNING	2,814	2,814	2,814	236	3,216	11,894
Total Emergency Planning	2,814	2,814	2,814	236	3,216	11,894

**Emergency Planning
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	271,192	360,883	368,929	380,482	394,818
Contributions	86,301	2,633	4,174	6,726	3,760
Interest earned	3,390	5,413	7,379	7,610	7,896
Withdrawals for capital projects:					
Closing Balance Reserve Fund	360,883	368,929	380,482	394,818	406,474
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	27,802	28,150	28,572	29,143	29,726
Interest earned	348	422	571	583	595
Withdrawals for capital projects:					
Closing Balance Reserve Account	28,150	28,572	29,143	29,726	30,321

**D68 Search & Rescue
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(5.2%)	3.3%	0.1%	0.1%	0.1%	
Property taxes	(54,930)	(52,051)	(53,752)	(53,795)	(53,839)	(53,885)	(267,322)
	(54,930)	(52,051)	(53,752)	(53,795)	(53,839)	(53,885)	(267,322)
Grants in lieu of taxes	(144)	(144)	(144)	(144)	(144)	(144)	(720)
Interdepartmental recoveries		(1,229)	(3)	(3)	(3)	(3)	(1,241)
Miscellaneous	(16,660)						
Total Operating Revenues	(71,734)	(53,424)	(53,899)	(53,942)	(53,986)	(54,032)	(269,283)
Operating Expenditures							
Administration	2,630	1,383	1,424	1,467	1,511	1,557	7,342
Transfer to other gov/org	69,135	52,475	52,475	52,475	52,475	52,475	262,375
Total Operating Expenditures	71,765	53,858	53,899	53,942	53,986	54,032	269,717
Operating (surplus)/deficit	31	434					434
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	31	434					434
Add: Prior year (surplus) / deficit	(31)	(434)					(434)
(Surplus) applied to future years							

**D69 Marine Search & Rescue
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		96.7%					
Property taxes	(9,000)	(17,700)	(17,706)	(17,712)	(17,719)	(17,725)	(88,562)
	(9,000)	(17,700)	(17,706)	(17,712)	(17,719)	(17,725)	(88,562)
Operating grants	(1,500)						
Total Operating Revenues	(10,500)	(17,700)	(17,706)	(17,712)	(17,719)	(17,725)	(88,562)
Operating Expenditures							
Administration	500	200	206	212	219	225	1,062
Transfer to other gov/org	10,000	17,500	17,500	17,500	17,500	17,500	87,500
Total Operating Expenditures	10,500	17,700	17,706	17,712	17,719	17,725	88,562
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**D69 Land Search & Rescue
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		64.5%	75.3%				
Property taxes	(10,500)	(17,272)	(30,280)	(30,289)	(30,297)	(30,306)	(138,444)
	(10,500)	(17,272)	(30,280)	(30,289)	(30,297)	(30,306)	(138,444)
Operating grants	(3,588)						
Total Operating Revenues	(14,088)	(17,272)	(30,280)	(30,289)	(30,297)	(30,306)	(138,444)
Operating Expenditures							
Administration	500	272	280	289	297	306	1,444
Transfer to other gov/org	13,588	17,000	30,000	30,000	30,000	30,000	137,000
Total Operating Expenditures	14,088	17,272	30,280	30,289	30,297	30,306	138,444
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**D68 E911
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(26.2%)	11.3%	3.0%	3.0%	3.0%	
Property taxes	(162,226)	(119,697)	(133,203)	(137,198)	(141,315)	(145,554)	(676,967)
	(162,226)	(119,697)	(133,203)	(137,198)	(141,315)	(145,554)	(676,967)
Miscellaneous	(75,000)	(11,300)	(11,300)	(11,300)	(11,300)	(11,300)	(56,500)
Total Operating Revenues	(237,226)	(130,997)	(144,503)	(148,498)	(152,615)	(156,854)	(733,467)
Operating Expenditures							
Administration	10,200	12,464	12,838	13,223	13,620	14,028	66,173
Veh & Equip ops	26,100	26,100	11,883	12,239	12,607	12,985	75,814
Operating costs	10,300	11,020	11,351	11,691	12,042	12,403	58,507
Transfer to other gov/org	197,600	94,302	97,131	100,045	103,046	106,138	500,662
Contributions to reserve funds	800	11,300	11,300	11,300	11,300	11,300	56,500
Total Operating Expenditures	245,000	155,186	144,503	148,498	152,615	156,854	757,656
Operating (surplus)/deficit	7,774	24,189					24,189
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	7,774	24,189					24,189
Add: Transfer from appropriated surplus		(15,000)					(15,000)
Add: Prior year (surplus) / deficit	(7,774)	(9,189)					(9,189)
(Surplus) applied to future years							



D68 E911
Fund Manager Summary

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	117,756	119,228	121,016	123,436	125,905
Interest earned	1,472	1,788	2,420	2,469	2,518
Withdrawals for capital projects:					
Closing Balance Reserve Fund	119,228	121,016	123,436	125,905	128,423

**D69 E911
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		2.4%	2.6%	0.7%	0.6%	3.0%	
Property taxes	(656,131)	(671,565)	(689,335)	(694,494)	(698,986)	(719,955)	(3,474,335)
	(656,131)	(671,565)	(689,335)	(694,494)	(698,986)	(719,955)	(3,474,335)
Total Operating Revenues	(656,131)	(671,565)	(689,335)	(694,494)	(698,986)	(719,955)	(3,474,335)
Operating Expenditures							
Administration	17,000	20,137	20,741	21,363	22,004	22,664	106,909
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	632,175	644,928	661,384	665,705	669,333	689,412	3,330,762
Total Operating Expenditures	656,175	672,065	689,335	694,494	698,986	719,955	3,474,835
Operating (surplus)/deficit	44	500					500
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	44	500					500
Add: Prior year (surplus) / deficit	(44)	(500)					(500)
(Surplus) applied to future years							

**D68 Community Justice
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(0.4%)	0.1%	0.1%	0.1%	0.1%	
Property taxes	(21,500)	(21,420)	(21,433)	(21,446)	(21,459)	(21,473)	(107,231)
	(21,500)	(21,420)	(21,433)	(21,446)	(21,459)	(21,473)	(107,231)
Total Operating Revenues	(21,500)	(21,420)	(21,433)	(21,446)	(21,459)	(21,473)	(107,231)
Operating Expenditures							
Administration	500	420	433	446	459	473	2,231
Transfer to other gov/org	21,000	21,000	21,000	21,000	21,000	21,000	105,000
Total Operating Expenditures	21,500	21,420	21,433	21,446	21,459	21,473	107,231
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**D69 Community Justice
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(30.4%)	43.8%	0.1%	0.1%	0.1%	
Property taxes	(79,558)	(55,330)	(79,568)	(79,616)	(79,666)	(79,717)	(373,897)
Parcel taxes	(85,940)	(59,811)	(85,994)	(86,046)	(86,099)	(86,155)	(404,105)
	(165,498)	(115,141)	(165,562)	(165,662)	(165,765)	(165,872)	(778,002)
Total Operating Revenues	(165,498)	(115,141)	(165,562)	(165,662)	(165,765)	(165,872)	(778,002)
Operating Expenditures							
Administration	3,244	3,244	3,342	3,442	3,545	3,652	17,225
Transfer to other gov/org	162,220	162,220	162,220	162,220	162,220	162,220	811,100
Total Operating Expenditures	165,464	165,464	165,562	165,662	165,765	165,872	828,325
Operating (surplus)/deficit	(34)	50,323					50,323
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(34)	50,323					50,323
Add: Prior year (surplus) / deficit	34	(50,323)					(50,323)
(Surplus) applied to future years							

**Fire - Administration
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Interdepartmental recoveries	(239,075)	(246,687)	(284,279)	(289,564)	(297,408)	(308,162)	(1,426,100)
Total Operating Revenues	(239,075)	(246,687)	(284,279)	(289,564)	(297,408)	(308,162)	(1,426,100)
Operating Expenditures							
Administration	4,900	6,600	6,798	7,002	7,212	7,428	35,040
Professional fees	51,000	51,000	1,000	1,000	1,000	1,000	55,000
Veh & Equip ops	2,384	3,386	3,386	3,386	3,386	3,386	16,930
Operating costs	4,600	4,600	4,738	4,880	5,027	5,177	24,422
Wages & benefits	255,367	262,683	267,937	273,296	280,128	287,131	1,371,175
Total Operating Expenditures	318,251	328,269	283,859	289,564	296,753	304,122	1,502,567
Operating (surplus)/deficit	79,176	81,582	(420)		(655)	(4,040)	76,467
Capital Asset Expenditures							
Capital expenditures	3,200	353	420		655	4,040	5,468
Net Capital Assets funded from Operations	3,200	353	420		655	4,040	5,468
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	82,376	81,935					81,935
Add: Transfer from appropriated surplus	(50,000)	(50,000)					(50,000)
Add: Prior year (surplus) / deficit	(32,376)	(31,935)					(31,935)
(Surplus) applied to future years							

Fire - Administration

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-2000 COMPUTER - FIRE ADMINISTRATION	353	420		655	4,040	5,468
Total Fire - Administration	353	420		655	4,040	5,468

**Fire - Meadowood
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		90.9%					
Parcel taxes	(46,701)	(89,157)	(89,158)	(89,158)	(89,158)	(89,158)	(445,789)
	(46,701)	(89,157)	(89,158)	(89,158)	(89,158)	(89,158)	(445,789)
Total Operating Revenues	(46,701)	(89,157)	(89,158)	(89,158)	(89,158)	(89,158)	(445,789)
Operating Expenditures							
Administration	500	1,264	1,264	1,264	1,264	1,264	6,320
Debt interest	22,700	22,700	22,700	22,700	22,700	22,700	113,500
Total Operating Expenditures	23,200	23,964	23,964	23,964	23,964	23,964	119,820
Operating (surplus)/deficit	(23,501)	(65,193)	(65,194)	(65,194)	(65,194)	(65,194)	(325,969)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	65,194	65,194	65,194	65,194	65,194	65,194	325,970
Total Capital Financing Charges	65,194	65,194	65,194	65,194	65,194	65,194	325,970
Net (surplus)/deficit for the year	41,693	1					1
Add: Prior year (surplus) / deficit	(41,693)	(1)					(1)
(Surplus) applied to future years							

**Fire - Nanaimo River
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(3.0%)					
Property taxes	(17,797)	(17,262)	(17,262)	(17,262)	(17,262)	(17,262)	(86,310)
	(17,797)	(17,262)	(17,262)	(17,262)	(17,262)	(17,262)	(86,310)
Miscellaneous		(20,000)					(20,000)
Total Operating Revenues	(17,797)	(37,262)	(17,262)	(17,262)	(17,262)	(17,262)	(106,310)
Operating Expenditures							
Administration	1,075	586	586	586	586	586	2,930
Professional fees		22,000					22,000
Contributions to reserve funds	15,661	13,670	15,661	15,661	15,661	15,661	76,314
Debt interest	363	318	318	318	318	318	1,590
Total Operating Expenditures	17,099	36,574	16,565	16,565	16,565	16,565	102,834
Operating (surplus)/deficit	(698)	(688)	(697)	(697)	(697)	(697)	(3,476)
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	(1)	9					9
Add: Prior year (surplus) / deficit	1	(9)					(9)
(Surplus) applied to future years							

**Fire - Nanaimo River
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	231,731	228,298	247,383	267,992	289,013
Contributions	13,670	15,661	15,661	15,661	15,661
Interest earned	2,897	3,424	4,948	5,360	5,780
Withdrawals for capital projects:					
Other transfers out of Reserve	20,000				
Closing Balance Reserve Fund	228,298	247,383	267,992	289,013	310,454

**Fire - Coombs Hilliers
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		18.0%	5.0%	5.0%	4.0%	4.0%	
Property taxes	(631,828)	(745,761)	(783,049)	(822,202)	(855,090)	(889,293)	(4,095,395)
	(631,828)	(745,761)	(783,049)	(822,202)	(855,090)	(889,293)	(4,095,395)
Operating grants	(10,409)	(50,000)					(50,000)
Miscellaneous		(32,300)					(32,300)
Total Operating Revenues	(642,237)	(828,061)	(783,049)	(822,202)	(855,090)	(889,293)	(4,177,695)
Operating Expenditures							
Administration	32,898	51,453	49,711	52,711	51,404	52,943	258,222
Professional fees	300	30,300	1,209	1,245	1,283	1,321	35,358
Building ops	25,086	102,586	28,664	29,524	30,409	31,322	222,505
Veh & Equip ops	85,725	96,865	89,565	89,565	89,565	89,565	455,125
Operating costs	106,213	107,251	110,468	113,782	117,196	120,712	569,409
Wages & benefits	196,244	257,449	262,598	267,850	274,546	281,410	1,343,853
Contributions to reserve funds	224,681	153,010	208,030	232,721	241,855	263,188	1,098,804
Debt interest	4,200	4,200	4,200	4,200	4,200	4,200	21,000
Total Operating Expenditures	675,347	803,114	754,445	791,598	810,458	844,661	4,004,276
Operating (surplus)/deficit	33,110	(24,947)	(28,604)	(30,604)	(44,632)	(44,632)	(173,419)
Capital Asset Expenditures							
Capital expenditures	879,100	907,980	225,000	560,000			1,692,980
Transfer from reserves	(879,100)	(855,147)	(225,000)	(360,000)			(1,440,147)
New borrowing		(52,833)		(200,000)			(252,833)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	17,446	17,446	24,898	24,898	24,898	24,898	117,038
New debt (principal & interest)		528	3,706	5,706	19,734	19,734	49,408
Total Capital Financing Charges	17,446	17,974	28,604	30,604	44,632	44,632	166,446
Net (surplus)/deficit for the year	50,556	(6,973)					(6,973)
Add: Prior year (surplus) / deficit	(50,556)	6,973					6,973
(Surplus) applied to future years							

Fire - Coombs Hilliers

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	264,280					264,280
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	648,225	226,125	562,800			1,437,150
Total Fire - Coombs Hilliers	912,505	226,125	562,800			1,701,430

**Fire - Coombs Hilliers
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	884,212	155,828	136,195	6,640	243,628
Contributions	148,010	203,030	227,721	236,855	258,188
Interest earned	11,053	2,337	2,724	133	4,873
Withdrawals for capital projects:					
MAJOR CAP - FIRE COOMBS HILLIERS	(210,147)				
VEHICLE - FIRE COOMBS HILLIERS	(645,000)	(225,000)	(360,000)		
Total Withdrawals for capital projects	(855,147)	(225,000)	(360,000)		
Other transfers out of Reserve	32,300				
Closing Balance Reserve Fund	155,828	136,195	6,640	243,628	506,689
New Borrowing					
MAJOR CAP - FIRE COOMBS HILLIERS	52,833				
VEHICLE - FIRE COOMBS HILLIERS			200,000		
Total New Borrowing	52,833		200,000		
New Debt Principal/Int		3,706		16,028	
New Debt Principal/Int(Cumulative)		3,706	3,706	19,734	19,734
Borrowing cost	528		2,000		

**Fire - Errington
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		8.7%	8.0%	8.0%	7.0%	5.0%	
Property taxes	(794,933)	(864,484)	(933,643)	(1,008,334)	(1,078,918)	(1,132,863)	(5,018,242)
	(794,933)	(864,484)	(933,643)	(1,008,334)	(1,078,918)	(1,132,863)	(5,018,242)
Operating grants	(5,500)						
Miscellaneous		(60,000)					(60,000)
Total Operating Revenues	(800,433)	(924,484)	(933,643)	(1,008,334)	(1,078,918)	(1,132,863)	(5,078,242)
Operating Expenditures							
Administration	27,095	36,856	37,601	56,229	40,106	42,088	212,880
Professional fees	400	400	400	400	400	400	2,000
Building ops	4,954	64,954	6,902	7,109	7,323	7,542	93,830
Veh & Equip ops	9,924	10,122	10,426	10,738	11,061	11,392	53,739
Operating costs	1,749	1,784	1,838	1,893	1,950	2,008	9,473
Transfer to other gov/org	559,037	607,692	625,923	644,700	664,041	683,963	3,226,319
Contributions to reserve funds	118,648	138,756	168,036	258,265	121,625	153,058	839,740
Debt interest	3,509	1,281	346				1,627
Total Operating Expenditures	725,316	861,845	851,472	979,334	846,506	900,451	4,439,608
Operating (surplus)/deficit	(75,117)	(62,639)	(82,171)	(29,000)	(232,412)	(232,412)	(638,634)
Capital Asset Expenditures							
Capital expenditures	91,298	70,000		3,500,000	43,000	200,000	3,813,000
Transfer from reserves	(91,298)	(70,000)		(600,000)	(43,000)	(200,000)	(913,000)
New borrowing				(2,900,000)			(2,900,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	97,852	100,080	82,171				182,251
New debt (principal & interest)				29,000	232,412	232,412	493,824
Total Capital Financing Charges	97,852	100,080	82,171	29,000	232,412	232,412	676,075
Net (surplus)/deficit for the year	22,735	37,441					37,441
Add: Prior year (surplus) / deficit	(22,735)	(37,441)					(37,441)
(Surplus) applied to future years							

**Fire - Errington
5 Year Capital Plan**

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
FR-0003 ERRINGTON SEISMIC UPGRADE HALL #2			3,015,000			3,015,000
MJ-2021 MAJOR CAP - FIRE ERRINGTON				43,215	201,000	244,215
VH-2021 VEHICLE - FIRE ERRINGTON	70,350		502,500			572,850
Total Fire - Errington	70,350		3,517,500	43,215	201,000	3,832,065

**Fire - Errington
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	362,993	371,287	539,742	203,652	281,200
Contributions	133,756	162,886	253,115	116,475	147,908
Interest earned	4,538	5,569	10,795	4,073	5,624
Withdrawals for capital projects:					
ERRINGTON SEISMIC UPGRADE HALL #2			(300,000)		
MAJOR CAP - FIRE ERRINGTON				(43,000)	(200,000)
VEHICLE - FIRE ERRINGTON	(70,000)		(300,000)		
Total Withdrawals for capital projects	(70,000)		(600,000)	(43,000)	(200,000)
Other transfers out of Reserve	60,000				
Closing Balance Reserve Fund	371,287	539,742	203,652	281,200	234,732
New Borrowing					
ERRINGTON SEISMIC UPGRADE HALL #2			2,700,000		
VEHICLE - FIRE ERRINGTON			200,000		
Total New Borrowing			2,900,000		
New Debt Principal/Int				232,412	
New Debt Principal/Int(Cumulative)				232,412	232,412
Borrowing cost			29,000		

**Fire - French Creek
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(0.7%)	4.1%	3.0%	3.0%	3.0%	
Property taxes	(741,964)	(736,978)	(767,032)	(790,042)	(813,743)	(838,156)	(3,945,951)
	(741,964)	(736,978)	(767,032)	(790,042)	(813,743)	(838,156)	(3,945,951)
Total Operating Revenues	(741,964)	(736,978)	(767,032)	(790,042)	(813,743)	(838,156)	(3,945,951)
Operating Expenditures							
Administration	42,114	57,097	58,810	60,574	62,391	64,263	303,135
Operating costs	106,158	93,189	78,081	80,423	82,836	85,321	419,850
Transfer to other gov/org	611,134	611,787	630,141	649,045	668,516	688,572	3,248,061
Total Operating Expenditures	759,406	762,073	767,032	790,042	813,743	838,156	3,971,046
Operating (surplus)/deficit	17,442	25,095					25,095
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	17,442	25,095					25,095
Add: Prior year (surplus) / deficit	(17,442)	(25,095)					(25,095)
(Surplus) applied to future years							

**Fire - Nanoose Bay
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		1.4%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(966,141)	(979,675)	(1,009,065)	(1,039,337)	(1,070,517)	(1,102,633)	(5,201,227)
	(966,141)	(979,675)	(1,009,065)	(1,039,337)	(1,070,517)	(1,102,633)	(5,201,227)
Operating grants	(2,660)						
Grants in lieu of taxes	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(55,000)
Total Operating Revenues	(979,801)	(990,675)	(1,020,065)	(1,050,337)	(1,081,517)	(1,113,633)	(5,256,227)
Operating Expenditures							
Administration	91,934	119,835	126,577	129,027	130,838	134,763	641,040
Professional fees	15,500	1,000	1,000	1,000	1,000	1,000	5,000
Building ops	53,405	53,405	44,007	45,327	46,687	48,087	237,513
Veh & Equip ops	58,500	63,500	65,405	67,367	69,388	71,470	337,130
Operating costs	380,236	391,536	403,282	415,381	427,842	440,677	2,078,718
Wages & benefits	4,000						
Contributions to reserve funds	256,702	223,124	202,401	214,842	228,369	240,243	1,108,979
Debt interest	83,700	83,700	83,700	83,700	83,700	83,700	418,500
Total Operating Expenditures	943,977	936,100	926,372	956,644	987,824	1,019,940	4,826,880
Operating (surplus)/deficit	(35,824)	(54,575)	(93,693)	(93,693)	(93,693)	(93,693)	(429,347)
Capital Asset Expenditures							
Capital expenditures	486,381	67,941	650,000	400,000			1,117,941
Transfer from reserves	(478,521)	(67,941)	(650,000)	(400,000)			(1,117,941)
Net Capital Assets funded from Operations	7,860						
Capital Financing Charges							
Existing debt (principal)	93,693	93,693	93,693	93,693	93,693	93,693	468,465
Total Capital Financing Charges	93,693	93,693	93,693	93,693	93,693	93,693	468,465
Net (surplus)/deficit for the year	65,729	39,118					39,118
Add: Transfer from appropriated surplus	(18,860)	(11,000)					(11,000)
Add: Prior year (surplus) / deficit	(46,869)	(28,118)					(28,118)
(Surplus) applied to future years							

Fire - Nanoose Bay

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	68,041	100,500				168,541
VH-2023 VEHICLE - FIRE NANOOSE BAY		552,750	402,000			954,750
Total Fire - Nanoose Bay	68,041	653,250	402,000			1,123,291

**Fire - Nanoose Bay
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	831,498	992,075	554,357	375,287	606,162
Contributions	218,124	197,401	209,842	223,369	235,243
Interest earned	10,394	14,881	11,088	7,506	12,124
Withdrawals for capital projects:					
MAJOR CAP - FIRE NANOOSE BAY	(67,941)	(100,000)			
VEHICLE - FIRE NANOOSE BAY		(550,000)	(400,000)		
Total Withdrawals for capital projects	(67,941)	(650,000)	(400,000)		
Closing Balance Reserve Fund	992,075	554,357	375,287	606,162	853,529

**Fire - Wellington
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		34.5%	2.0%	3.0%	3.0%	3.0%	
Property taxes	(95,765)	(128,783)	(131,417)	(135,329)	(139,360)	(143,511)	(678,400)
	(95,765)	(128,783)	(131,417)	(135,329)	(139,360)	(143,511)	(678,400)
Total Operating Revenues	(95,765)	(128,783)	(131,417)	(135,329)	(139,360)	(143,511)	(678,400)
Operating Expenditures							
Administration	4,245	5,183	5,338	5,499	5,664	5,834	27,518
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	88,222	117,849	121,385	125,026	128,777	132,641	625,678
Total Operating Expenditures	97,053	127,618	131,417	135,329	139,360	143,511	677,235
Operating (surplus)/deficit	1,288	(1,165)					(1,165)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,288	(1,165)					(1,165)
Add: Prior year (surplus) / deficit	(1,288)	1,165					1,165
(Surplus) applied to future years							

**Fire - Cassidy Waterloo
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		7.0%	7.0%	7.0%	4.0%	8.0%	
Property taxes	(225,385)	(241,162)	(258,043)	(276,106)	(287,151)	(310,123)	(1,372,585)
	(225,385)	(241,162)	(258,043)	(276,106)	(287,151)	(310,123)	(1,372,585)
Operating grants	(342)						
Total Operating Revenues	(225,727)	(241,162)	(258,043)	(276,106)	(287,151)	(310,123)	(1,372,585)
Operating Expenditures							
Administration	11,517	14,739	15,181	15,637	26,856	27,339	99,752
Professional fees	2,500	17,500	2,500	2,500	2,500	2,500	27,500
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	61,875	64,969	66,918	68,926	70,993	73,123	344,929
Contributions to reserve funds	51,042	102,678	106,854	120,739	116,732	119,273	566,276
Total Operating Expenditures	191,859	264,811	258,043	276,106	287,151	294,123	1,380,234
Operating (surplus)/deficit	(33,868)	23,649				(16,000)	7,649
Capital Asset Expenditures							
Capital expenditures	114,000	99,000			50,000	2,100,000	2,249,000
Transfer from reserves	(65,000)	(50,000)			(50,000)	(500,000)	(600,000)
New borrowing						(1,600,000)	(1,600,000)
Net Capital Assets funded from Operations	49,000	49,000					49,000
Capital Financing Charges							
New debt (principal & interest)						16,000	16,000
Total Capital Financing Charges						16,000	16,000
Net (surplus)/deficit for the year	15,132	72,649					72,649
Add: Transfer from appropriated surplus		(51,500)					(51,500)
Add: Prior year (surplus) / deficit	(15,132)	(21,149)					(21,149)
(Surplus) applied to future years							

Fire - Cassidy Waterloo

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
FR-0004 CASSIDY WATERLOO SEISMIC UPGRD				60,750	2,110,750	2,171,500
MJ-2025 MAJOR CAP - FIRE CASSIDY WATERLOO	99,000					99,000
Total Fire - Cassidy Waterloo	99,000			60,750	2,110,750	2,270,500

**Fire - Cassidy Waterloo
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	600,685	660,872	777,639	913,931	998,942
Contributions	102,678	106,854	120,739	116,732	119,273
Interest earned	7,509	9,913	15,553	18,279	19,979
Withdrawals for capital projects:					
CASSIDY WATERLOO SEISMIC UPGRD				(50,000)	(500,000)
MAJOR CAP - FIRE CASSIDY WATERLOO	(50,000)				
Total Withdrawals for capital projects	(50,000)			(50,000)	(500,000)
Closing Balance Reserve Fund	660,872	777,639	913,931	998,942	638,194
New Borrowing					
CASSIDY WATERLOO SEISMIC UPGRD					1,600,000
Total New Borrowing					1,600,000
Borrowing cost					16,000

**Fire - Dashwood
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		8.7%	5.0%	4.0%	3.0%	3.0%	
Property taxes	(845,260)	(918,442)	(964,364)	(1,002,939)	(1,033,027)	(1,064,018)	(4,982,790)
	(845,260)	(918,442)	(964,364)	(1,002,939)	(1,033,027)	(1,064,018)	(4,982,790)
Operating grants	(6,300)						
Grants in lieu of taxes	(800)	(800)	(800)	(800)	(800)	(800)	(4,000)
Miscellaneous		(15,000)					(15,000)
Total Operating Revenues	(852,360)	(934,242)	(965,164)	(1,003,739)	(1,033,827)	(1,064,818)	(5,001,790)
Operating Expenditures							
Administration	24,701	37,423	35,705	36,691	36,007	38,670	184,496
Professional fees	3,900	400	400	400	400	400	2,000
Building ops	29,908	29,400	30,282	31,190	32,126	33,090	156,088
Veh & Equip ops	11,000	10,000	10,300	10,609	10,927	11,255	53,091
Operating costs	43,500	3,659	3,769	3,882	3,998	4,118	19,426
Wages & benefits		15,000	300	306	314	321	16,241
Transfer to other gov/org	527,364	582,664	600,144	618,148	636,693	655,793	3,093,442
Contributions to reserve funds	270,101	272,763	284,264	302,513	313,362	321,171	1,494,073
Total Operating Expenditures	910,474	951,309	965,164	1,003,739	1,033,827	1,064,818	5,018,857
Operating (surplus)/deficit	58,114	17,067					17,067
Capital Asset Expenditures							
Capital expenditures	504,000	950,000	400,000	395,000	50,000	368,000	2,163,000
Transfer from reserves	(504,000)	(950,000)	(400,000)	(395,000)	(50,000)	(368,000)	(2,163,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	58,114	17,067					17,067
Add: Transfer from appropriated surplus	(40,000)						
Add: Prior year (surplus) / deficit	(18,114)	(17,067)					(17,067)
(Surplus) applied to future years							

Fire - Dashwood

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-2026 MAJOR CAP - FIRE DASHWOOD			396,975		18,090	415,065
VH-2026 VEHICLE - FIRE DASHWOOD	954,700	402,000		50,250	351,750	1,758,700
Total Fire - Dashwood	954,700	402,000	396,975	50,250	369,840	2,173,765

**Fire - Dashwood
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	1,203,243	310,046	186,961	86,213	339,299
Contributions	260,763	272,264	290,513	301,362	309,171
Interest earned	15,040	4,651	3,739	1,724	6,786
Withdrawals for capital projects:					
MAJOR CAP - FIRE DASHWOOD			(395,000)		(18,000)
VEHICLE - FIRE DASHWOOD	(950,000)	(400,000)		(50,000)	(350,000)
Total Withdrawals for capital projects	(950,000)	(400,000)	(395,000)	(50,000)	(368,000)
Other transfers out of Reserve	219,000				
Closing Balance Reserve Fund	310,046	186,961	86,213	339,299	287,256
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	9,376	1,493	1,515	1,545	1,576
Contributions	7,000				
Interest earned	117	22	30	31	32
Withdrawals for capital projects:					
Other transfers out of Reserve	15,000				
Closing Balance Reserve Account	1,493	1,515	1,545	1,576	1,608

**Fire - Dashwood Firehall Construction
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(12.5%)	833.6%				
Property taxes	(50,000)	(43,743)	(408,367)	(408,398)	(408,431)	(408,465)	(1,677,404)
	(50,000)	(43,743)	(408,367)	(408,398)	(408,431)	(408,465)	(1,677,404)
Interdepartmental recoveries	(40,000)						
Total Operating Revenues	(90,000)	(43,743)	(408,367)	(408,398)	(408,431)	(408,465)	(1,677,404)
Operating Expenditures							
Administration		1,025	1,056	1,087	1,120	1,154	5,442
Professional fees		10,000					10,000
Debt interest	50,000	61,168					61,168
Total Operating Expenditures	50,000	72,193	1,056	1,087	1,120	1,154	76,610
Operating (surplus)/deficit	(40,000)	28,450	(407,311)	(407,311)	(407,311)	(407,311)	(1,600,794)
Capital Asset Expenditures							
Capital expenditures	4,150,000	6,345,891					6,345,891
Transfer from reserves	(150,000)	(219,000)					(219,000)
New borrowing	(4,000,000)	(6,126,891)					(6,126,891)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)			(22,442)	(22,442)	(22,442)	(22,442)	(89,768)
New debt (principal & interest)	40,000	61,269	429,753	429,753	429,753	429,753	1,780,281
Total Capital Financing Charges	40,000	61,269	407,311	407,311	407,311	407,311	1,690,513
Net (surplus)/deficit for the year		89,719					89,719
Add: Transfer from appropriated surplus		(40,000)					(40,000)
Add: Prior year (surplus) / deficit		(49,719)					(49,719)
(Surplus) applied to future years							



Fire - Dashwood Firehall Construction

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
FR-0012 DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	6,345,891					6,345,891
Total Fire - Dashwood Firehall Construction	6,345,891					6,345,891

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

	2022	2023	2024	2025	2026
Contributions	219,000				
DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	(219,000)				
Total Withdrawals for capital projects	(219,000)				
New Borrowing					
DASHWOOD FIREHALL REPLCMNT CONSTRUCTION	6,126,891				
Total New Borrowing	6,126,891				
New Debt Principal/Int		429,753			
New Debt Principal/Int(Cumulative)		429,753	429,753	429,753	429,753
Borrowing cost	61,269				

**Fire - Extension
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		13.4%	10.0%	10.0%	7.0%	7.0%	
Property taxes	(203,732)	(230,989)	(254,088)	(279,497)	(299,061)	(319,996)	(1,383,631)
	(203,732)	(230,989)	(254,088)	(279,497)	(299,061)	(319,996)	(1,383,631)
Operating grants	(26,863)	(19,520)					(19,520)
Total Operating Revenues	(230,595)	(250,509)	(254,088)	(279,497)	(299,061)	(319,996)	(1,403,151)
Operating Expenditures							
Administration	10,423	18,919	19,487	20,071	20,673	21,294	100,444
Professional fees	150	150	150	150	150	150	750
Building ops	31,096	36,596	37,694	38,825	39,989	41,189	194,293
Veh & Equip ops	74,522	75,000	77,250	79,568	81,955	84,413	398,186
Operating costs	104,713	102,229	85,776	88,349	91,000	93,730	461,084
Contributions to reserve funds	46,681	70,941	33,731	52,534	65,294	79,220	301,720
Total Operating Expenditures	267,585	303,835	254,088	279,497	299,061	319,996	1,456,477
Operating (surplus)/deficit	36,990	53,326					53,326
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	36,990	53,326					53,326
Add: Transfer from appropriated surplus	(15,522)						
Add: Prior year (surplus) / deficit	(21,468)	(53,326)					(53,326)
(Surplus) applied to future years							

**Fire - Extension
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	125,702	193,214	224,843	276,874	342,705
Contributions	65,941	28,731	47,534	60,294	74,220
Interest earned	1,571	2,898	4,497	5,537	6,854
Withdrawals for capital projects:					
Closing Balance Reserve Fund	193,214	224,843	276,874	342,705	423,779

**Fire - Parksville Local
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		14.0%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(146,193)	(166,651)	(171,651)	(176,800)	(182,104)	(187,567)	(884,773)
	(146,193)	(166,651)	(171,651)	(176,800)	(182,104)	(187,567)	(884,773)
Total Operating Revenues	(146,193)	(166,651)	(171,651)	(176,800)	(182,104)	(187,567)	(884,773)
Operating Expenditures							
Administration	10,935	12,760	13,143	13,537	13,943	14,361	67,744
Transfer to other gov/org	135,258	153,891	158,508	163,263	168,161	173,206	817,029
Total Operating Expenditures	146,193	166,651	171,651	176,800	182,104	187,567	884,773
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Fire - Bow Horn Bay
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		16.4%	10.0%	10.0%	10.0%	8.0%	
Property taxes	(554,313)	(645,304)	(709,834)	(780,818)	(858,900)	(927,612)	(3,922,468)
	(554,313)	(645,304)	(709,834)	(780,818)	(858,900)	(927,612)	(3,922,468)
Operating grants	(7,000)						
Miscellaneous	(5,036)	(5,036)	(5,036)	(5,036)	(5,036)	(5,036)	(25,180)
Total Operating Revenues	(566,349)	(650,340)	(714,870)	(785,854)	(863,936)	(932,648)	(3,947,648)
Operating Expenditures							
Administration	20,237	27,784	26,990	29,169	30,048	41,051	155,042
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	30,700	859	885	911	939	967	4,561
Transfer to other gov/org	400,925	507,915	498,152	513,097	528,490	544,345	2,591,999
Contributions to reserve funds	111,663	138,342	92,961	146,253	141,117	161,368	680,041
Debt interest		(3,500)	10,500	10,500	19,500	40,500	77,500
Total Operating Expenditures	581,461	689,336	647,950	718,934	739,656	808,368	3,604,244
Operating (surplus)/deficit	15,112	38,996	(66,920)	(66,920)	(124,280)	(124,280)	(343,404)
Capital Asset Expenditures							
Capital expenditures	413,000	638,611	35,000	310,000	320,000	2,350,000	3,653,611
Transfer from reserves	(413,000)	(288,611)	(35,000)	(10,000)	(320,000)	(250,000)	(903,611)
New borrowing		(350,000)		(300,000)		(2,100,000)	(2,750,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)			42,370	39,370	75,687	54,687	212,114
New debt (principal & interest)		3,500	24,550	27,550	48,593	69,593	173,786
Total Capital Financing Charges		3,500	66,920	66,920	124,280	124,280	385,900
Net (surplus)/deficit for the year	15,112	42,496					42,496
Add: Transfer from appropriated surplus		(25,000)					(25,000)
Add: Prior year (surplus) / deficit	(15,112)	(17,496)					(17,496)
(Surplus) applied to future years							

Fire - Bow Horn Bay

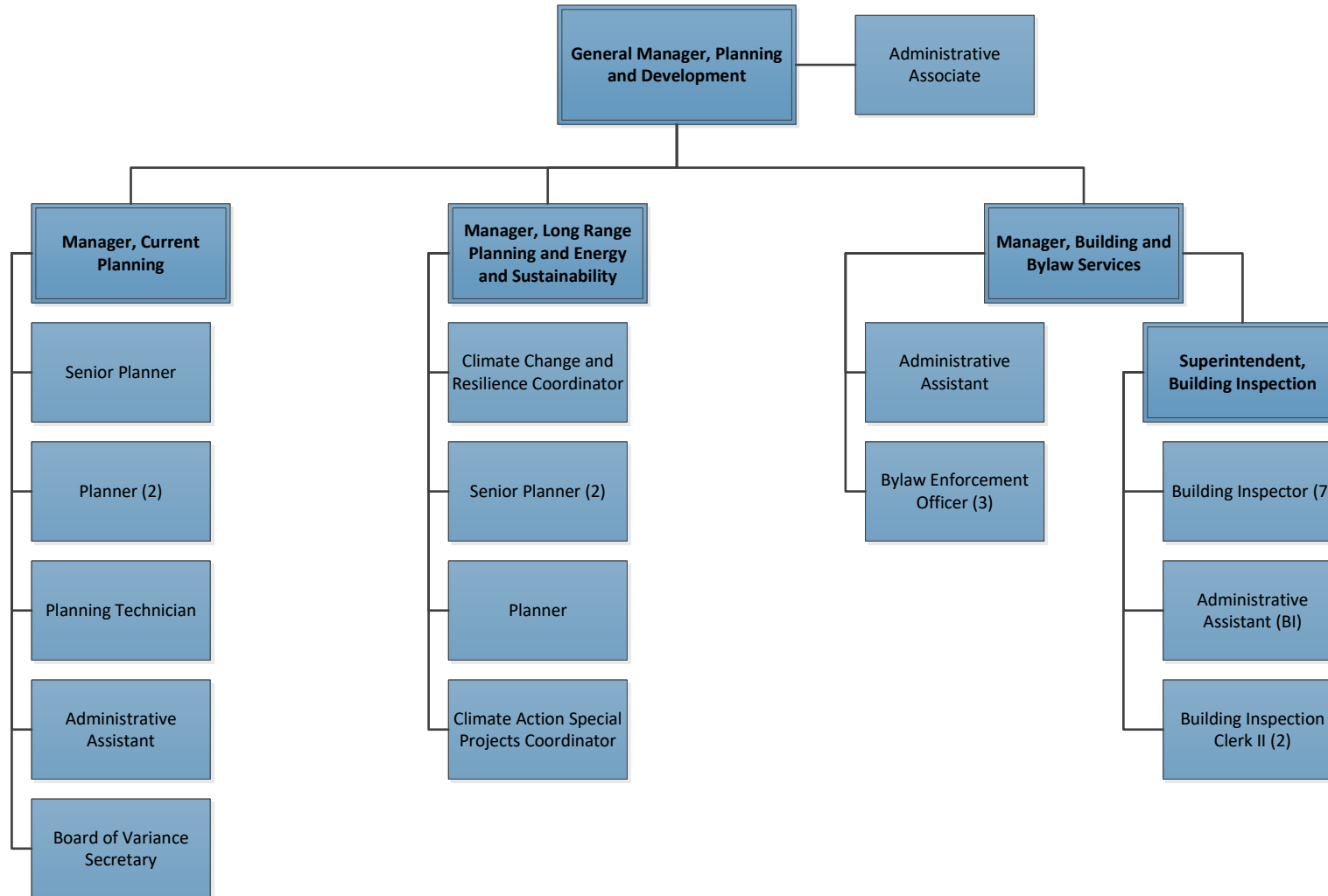
5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
FR-0007 BHB SATELLITE HALL DESIGN & CONST					2,361,750	2,361,750
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	351,750	35,175	10,050	20,100		417,075
VH-2029 VEHICLE - FIRE BOW HORN BAY	288,611		301,500	301,500		891,611
Total Fire - Bow Horn Bay	640,361	35,175	311,550	321,600	2,361,750	3,670,436

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	651,492	504,367	564,893	707,444	537,710
Contributions	133,342	87,961	141,253	136,117	156,368
Interest earned	8,144	7,565	11,298	14,149	10,755
Withdrawals for capital projects:					
BHB SATELLITE HALL DESIGN & CONST					(250,000)
MAJOR CAP - FIRE BOW HORN BAY		(35,000)	(10,000)	(20,000)	
VEHICLE - FIRE BOW HORN BAY	(288,611)			(300,000)	
Total Withdrawals for capital projects	(288,611)	(35,000)	(10,000)	(320,000)	(250,000)
Closing Balance Reserve Fund	504,367	564,893	707,444	537,710	454,833
New Borrowing					
BHB SATELLITE HALL DESIGN & CONST					2,100,000
MAJOR CAP - FIRE BOW HORN BAY	350,000				
VEHICLE - FIRE BOW HORN BAY			300,000		
Total New Borrowing	350,000		300,000		2,100,000
New Debt Principal/Int		24,550		24,043	
New Debt Principal/Int(Cumulative)		24,550	24,550	48,593	48,593
Borrowing cost	3,500		3,000		21,000

STRATEGIC AND COMMUNITY DEVELOPMENT



**PLANNING & DEVELOPMENT
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		19.2%	29.2%	1.8%	3.0%	2.4%	
Property taxes	(3,037,637)	(3,588,354)	(4,637,351)	(4,722,207)	(4,865,966)	(4,982,566)	(22,796,444)
Parcel taxes	26,606						
	(3,011,031)	(3,588,354)	(4,637,351)	(4,722,207)	(4,865,966)	(4,982,566)	(22,796,444)
Operations	(1,311,300)	(1,511,300)	(1,750,945)	(1,852,543)	(1,960,157)	(2,187,035)	(9,261,980)
Operating grants	(517,770)	(762,906)	(16,293)	(16,781)	(17,285)	(17,803)	(831,068)
Grants in lieu of taxes	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Interdepartmental recoveries	(612,144)	(868,915)	(868,444)	(888,727)	(909,051)	(932,955)	(4,468,092)
Miscellaneous	(543,259)	(873,839)	(824,523)	(674,449)	(635,288)	(463,557)	(3,471,656)
Total Operating Revenues	(6,000,004)	(7,609,814)	(8,102,056)	(8,159,207)	(8,392,247)	(8,588,416)	(40,851,740)
Operating Expenditures							
Administration	469,314	604,733	1,018,731	1,050,011	1,081,447	1,113,763	4,868,685
Professional fees	1,504,225	1,453,941	774,142	597,367	615,287	633,746	4,074,483
Building ops	42,679	523,933	726,013	745,738	766,051	786,976	3,548,711
Veh & Equip ops	85,398	183,254	188,752	194,414	200,247	206,254	972,921
Operating costs	1,063,483	1,175,916	1,079,695	1,116,946	1,150,455	1,184,969	5,707,981
Program costs	370,575	374,750	354,918	356,565	358,262	360,010	1,804,505
Wages & benefits	3,487,515	4,107,380	3,845,204	3,922,108	4,020,161	4,120,663	20,015,516
Transfer to other gov/org	65,000	123,174	65,000	65,000	65,000	65,000	383,174
Contributions to reserve funds	493,422	467,107	35,051	94,129	95,933	97,795	790,015
Total Operating Expenditures	7,581,611	9,014,188	8,087,506	8,142,278	8,352,843	8,569,176	42,165,991
Operating (surplus)/deficit	1,581,607	1,404,374	(14,550)	(16,929)	(39,404)	(19,240)	1,314,251
Capital Asset Expenditures							
Capital expenditures	706,930	775,020	14,550	46,929	39,404	19,240	895,143
Transfer from reserves	(60,000)	(89,000)		(30,000)			(119,000)
Grants and other	(627,470)	(627,470)					(627,470)
Net Capital Assets funded from Operations	19,460	58,550	14,550	16,929	39,404	19,240	148,673
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,601,067	1,462,924					1,462,924
Add: Transfer from appropriated surplus	(865,577)	(361,830)					(361,830)
Add: Prior year (surplus) / deficit	(735,490)	(1,101,094)					(1,101,094)
(Surplus) applied to future years							

**PLANNING & DEVELOPMENT
SUMMARY OF TAX REQUISITIONS
2022 to 2026**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	2026
	\$	%	\$	%	\$	%	\$	%	\$	%
EA Community Planning										
0200 PLANNING - CURRENT PLANNING	(2,443,765)	27.1%	(3,107,385)	27.2%	(3,044,039)	(2.0%)	(3,137,923)	3.1%	(3,210,799)	2.3%
	(\$2,443,765)		(\$3,107,385)		(\$3,044,039)		(\$3,137,923)		(\$3,210,799)	
Economic Development South										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	(65,000)	(203.4%)	(65,650)	1.0%	(65,650)		(65,650)		(65,650)	
	(\$65,000)		(\$65,650)		(\$65,650)		(\$65,650)		(\$65,650)	
Economic Development North										
0204 ECONOMIC DEV - NORTHERN COMMUNITY		(100.0%)								
Regional Growth Strategy										
0400 REGIONAL GROWTH STRATEGY	(738,398)	(19.9%)	(1,058,683)	43.4%	(1,189,712)	12.4%	(1,227,339)	3.2%	(1,258,444)	2.5%
	(\$738,398)		(\$1,058,683)		(\$1,189,712)		(\$1,227,339)		(\$1,258,444)	
Bylaw Enforcement										
2060 NOISE CONTROL - AREA A	(23,061)	35.3%	(29,652)	28.6%	(30,968)	4.4%	(31,785)	2.6%	(32,624)	2.6%
2061 NOISE CONTROL - AREA B	(21,368)	38.8%	(27,515)	28.8%	(28,728)	4.4%	(29,503)	2.7%	(30,302)	2.7%
2062 NOISE CONTROL - AREA C	(19,863)	96.0%	(25,383)	27.8%	(26,895)	6.0%	(27,705)	3.0%	(28,538)	3.0%
2064 NOISE CONTROL - AREA E	(22,243)	50.3%	(27,276)	22.6%	(28,795)	5.6%	(29,591)	2.8%	(30,412)	2.8%
2066 NOISE CONTROL - AREA G	(21,540)	31.7%	(26,940)	25.1%	(28,345)	5.2%	(29,139)	2.8%	(29,958)	2.8%
2068 UNSIGHTLY PREMISES	(21,798)	65.1%	(25,886)	18.8%	(27,192)	5.0%	(27,997)	3.0%	(28,827)	3.0%
2069 HAZARDOUS PROPERTIES	(22,965)	25.8%	(31,112)	35.5%	(33,430)	7.5%	(34,312)	2.6%	(35,221)	2.6%
2070 ANIMAL CONTROL - AREA F B/L940.2	(28,595)	13.2%	(38,502)	34.6%	(40,228)	4.5%	(41,344)	2.8%	(42,495)	2.8%
2071 ANIMAL CONTROL - AREA A,B,C B/L1065	(61,483)	12.0%	(66,900)	8.8%	(69,336)	3.6%	(71,306)	2.8%	(73,337)	2.8%
2072 ANIMAL CONTROL - AREA E,G,H	(98,275)	3.5%	(106,467)	8.3%	(108,889)	2.3%	(112,372)	3.2%	(115,959)	3.2%
	(\$341,191)		(\$405,633)		(\$422,806)		(\$435,054)		(\$447,673)	
Total PLANNING & DEVELOPMENT	(3,588,354)	19.2%	(4,637,351)	29.2%	(4,722,207)	1.8%	(4,865,966)	3.0%	(4,982,566)	2.4%

**EA Community Planning
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		27.1%	27.2%	(2.0%)	3.1%	2.3%	
Property taxes	(1,923,463)	(2,443,765)	(3,107,385)	(3,044,039)	(3,137,923)	(3,210,799)	(14,943,911)
	(1,923,463)	(2,443,765)	(3,107,385)	(3,044,039)	(3,137,923)	(3,210,799)	(14,943,911)
Operations	(87,950)	(87,950)	(87,950)	(90,589)	(93,306)	(96,105)	(455,900)
Operating grants	(10,000)	(457,000)					(457,000)
Grants in lieu of taxes	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Interdepartmental recoveries	(90,618)	(94,348)	(5,000)	(5,000)	(5,000)	(5,000)	(114,348)
Miscellaneous	(40,500)	(80,500)					(80,500)
Total Operating Revenues	(2,157,031)	(3,168,063)	(3,204,835)	(3,144,128)	(3,240,729)	(3,316,404)	(16,074,159)
Operating Expenditures							
Administration	302,820	349,846	607,289	625,509	644,329	663,598	2,890,571
Professional fees	419,000	748,937	500,948	315,977	325,456	335,220	2,226,538
Building ops	39,179	261,450	267,236	273,197	279,335	285,659	1,366,877
Veh & Equip ops	43,690	134,291	138,320	142,469	146,744	151,146	712,970
Operating costs	262,960	359,730	318,523	328,078	337,922	348,060	1,692,313
Wages & benefits	1,324,804	1,512,980	1,363,860	1,391,137	1,425,916	1,461,563	7,155,456
Contributions to reserve funds	246,948	244,449	1,159	60,237	62,042	63,903	431,790
Total Operating Expenditures	2,639,401	3,611,683	3,197,335	3,136,604	3,221,744	3,309,149	16,476,515
Operating (surplus)/deficit	482,370	443,620	(7,500)	(7,524)	(18,985)	(7,255)	402,356
Capital Asset Expenditures							
Capital expenditures	694,945	704,820	7,500	7,524	18,986	7,255	746,085
Transfer from reserves	(60,000)	(60,000)					(60,000)
Grants and other	(627,470)	(627,470)					(627,470)
Net Capital Assets funded from Operations	7,475	17,350	7,500	7,524	18,986	7,255	58,615
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	489,845	460,970			1		460,971
Add: Transfer from appropriated surplus	(272,000)	(118,000)					(118,000)
Add: Prior year (surplus) / deficit	(217,845)	(342,970)					(342,970)
(Surplus) applied to future years					1		1

EA Community Planning

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-0202 MAJOR CAP - LONG RANGE PLANNING	687,470					687,470
PC-0200 COMPUTER - CURRENT PLANNING	15,075	7,538	7,562	14,781	6,166	51,122
PC-0202 COMPUTER - LONG RANGE PLANNING	2,362			4,300	1,126	7,788
Total EA Community Planning	704,907	7,538	7,562	19,081	7,292	746,380

**EA Community Planning
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	289,047	212,661	215,851	279,211	345,607
Contributions			59,043	60,812	62,637
Interest earned	3,614	3,190	4,317	5,584	6,912
Withdrawals for capital projects:					
Other transfers out of Reserve	80,000				
Closing Balance Reserve Fund	212,661	215,851	279,211	345,607	415,156

**Regional Growth Strategy
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(19.9%)	43.4%	12.4%	3.2%	2.5%	
Property taxes	(921,334)	(738,398)	(1,058,683)	(1,189,712)	(1,227,339)	(1,258,444)	(5,472,576)
	(921,334)	(738,398)	(1,058,683)	(1,189,712)	(1,227,339)	(1,258,444)	(5,472,576)
Operating grants	(255,000)	(119,850)					(119,850)
Miscellaneous	(105,000)	(51,850)	(100,000)				(151,850)
Total Operating Revenues	(1,281,334)	(910,098)	(1,158,683)	(1,189,712)	(1,227,339)	(1,258,444)	(5,744,276)
Operating Expenditures							
Administration	83,866	118,442	174,995	180,250	185,679	191,234	850,600
Professional fees	953,500	623,500	253,500	261,105	268,938	277,006	1,684,049
Building ops	3,500	96,150	154,035	158,656	163,415	168,318	740,574
Veh & Equip ops	7,156	7,611	7,839	8,075	8,317	8,566	40,408
Operating costs	45,019	74,365	76,596	78,894	81,261	83,698	394,814
Program costs	16,000	16,000	16,480	16,974	17,484	18,008	84,946
Wages & benefits	547,868	555,326	474,488	483,978	496,077	508,479	2,518,348
Contributions to reserve funds	195,989	20,317	750	750	750	750	23,317
Total Operating Expenditures	1,852,898	1,511,711	1,158,683	1,188,682	1,221,921	1,256,059	6,337,056
Operating (surplus)/deficit	571,564	601,613		(1,030)	(5,418)	(2,385)	592,780
Capital Asset Expenditures							
Capital expenditures	2,385			1,030	5,418	2,385	8,833
Net Capital Assets funded from Operations	2,385			1,030	5,418	2,385	8,833
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	573,949	601,613					601,613
Add: Transfer from appropriated surplus	(450,000)	(211,000)					(211,000)
Add: Prior year (surplus) / deficit	(123,949)	(390,613)					(390,613)
(Surplus) applied to future years							



Regional Growth Strategy

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-0400 COMPUTER - REGIONAL GROWTH STRATEGY			1,035	5,445	2,397	8,877
Total Regional Growth Strategy			1,035	5,445	2,397	8,877

**Regional Growth Strategy
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	420,817	393,794	299,701	305,695	311,809
Contributions	19,567				
Interest earned	5,260	5,907	5,994	6,114	6,236
Withdrawals for capital projects:					
Other transfers out of Reserve	51,850	100,000			
Closing Balance Reserve Fund	393,794	299,701	305,695	311,809	318,045

**Economic Development South
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(203.4%)	1.0%				
Property taxes	62,847	(65,000)	(65,650)	(65,650)	(65,650)	(65,650)	(327,600)
	62,847	(65,000)	(65,650)	(65,650)	(65,650)	(65,650)	(327,600)
Total Operating Revenues	62,847	(65,000)	(65,650)	(65,650)	(65,650)	(65,650)	(327,600)
Operating Expenditures							
Administration			650	650	650	650	2,600
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	65,650	65,650	65,650	65,650	327,600
Operating (surplus)/deficit	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						
Add: Transfer from appropriated surplus	(127,847)						
(Surplus) applied to future years							

**Building Inspection
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Operations	(1,209,675)	(1,409,675)	(1,649,320)	(1,748,279)	(1,853,176)	(2,077,255)	(8,737,705)
Operating grants	(33,075)	(37,250)	(16,293)	(16,781)	(17,285)	(17,803)	(105,412)
Interdepartmental recoveries	(13,500)	(21,500)	(22,145)	(22,809)	(23,494)	(24,198)	(114,146)
Miscellaneous	(93,759)	(441,489)	(424,523)	(374,449)	(335,288)	(163,557)	(1,739,306)
Total Operating Revenues	(1,350,009)	(1,909,914)	(2,112,281)	(2,162,318)	(2,229,243)	(2,282,813)	(10,696,569)
Operating Expenditures							
Administration	56,584	80,115	132,207	136,176	140,309	144,487	633,294
Professional fees	7,500	7,500	7,500	7,725	7,957	8,195	38,877
Building ops		111,924	195,924	201,802	207,856	214,091	931,597
Veh & Equip ops	23,800	26,800	27,604	28,432	29,285	30,164	142,285
Operating costs	351,613	316,555	309,055	318,327	327,876	337,713	1,609,526
Program costs	54,575	58,750	38,438	39,591	40,778	42,002	219,559
Wages & benefits	1,153,490	1,462,601	1,391,853	1,419,690	1,455,182	1,491,561	7,220,887
Contributions to reserve funds	14,537	157,302	5,000	5,000	5,000	5,000	177,302
Total Operating Expenditures	1,662,099	2,221,547	2,107,581	2,156,743	2,214,243	2,273,213	10,973,327
Operating (surplus)/deficit	312,090	311,633	(4,700)	(5,575)	(15,000)	(9,600)	276,758
Capital Asset Expenditures							
Capital expenditures	9,600	65,050	4,700	5,575	15,000	9,600	99,925
Transfer from reserves		(29,000)					(29,000)
Net Capital Assets funded from Operations	9,600	36,050	4,700	5,575	15,000	9,600	70,925
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	321,690	347,683					347,683
Add: Prior year (surplus) / deficit	(321,690)	(347,683)					(347,683)
(Surplus) applied to future years							

Building Inspection

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-0300 COMPUTER - BLDG INSPECTION	7,085	4,724	5,603	15,075	9,648	42,135
VH-0300 VEHICLE - BLDG INSPECTION	58,290					58,290
Total Building Inspection	65,375	4,724	5,603	15,075	9,648	100,425

**Building Inspection
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	1,622,422	1,363,515	969,445	624,385	311,585
Contributions	152,302				
Interest earned	20,280	20,453	19,389	12,488	6,232
Withdrawals for capital projects:					
Other transfers out of Reserve	431,489	414,523	364,449	325,288	153,557
Closing Balance Reserve Fund	1,363,515	969,445	624,385	311,585	164,260
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	116,714	94,173	100,586	107,598	114,750
Contributions	5,000	5,000	5,000	5,000	5,000
Interest earned	1,459	1,413	2,012	2,152	2,295
Withdrawals for capital projects:					
VEHICLE - BLDG INSPECTION	(29,000)				
Total Withdrawals for capital projects	(29,000)				
Closing Balance Reserve Account	94,173	100,586	107,598	114,750	122,045

**Bylaw Enforcement
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Interdepartmental recoveries	(508,026)	(753,067)	(841,299)	(860,918)	(880,557)	(903,757)	(4,239,598)
Total Operating Revenues	(508,026)	(753,067)	(841,299)	(860,918)	(880,557)	(903,757)	(4,239,598)
Operating Expenditures							
Administration	1,000	26,066	68,834	71,050	73,013	75,203	314,166
Professional fees	1,700	31,674	2,624	2,703	2,784	2,868	42,653
Building ops		54,409	108,818	112,083	115,445	118,908	509,663
Veh & Equip ops	10,752	14,552	14,989	15,438	15,901	16,378	77,258
Operating costs	26,002	27,846	28,681	29,541	30,428	31,340	147,836
Wages & benefits	461,353	576,473	615,003	627,303	642,986	659,060	3,120,825
Contributions to reserve funds	7,103	16,897					16,897
Total Operating Expenditures	507,910	747,917	838,949	858,118	880,557	903,757	4,229,298
Operating (surplus)/deficit	(116)	(5,150)	(2,350)	(2,800)			(10,300)
Capital Asset Expenditures							
Capital expenditures		5,150	2,350	32,800			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	(116)						
Add: Prior year (surplus) / deficit	116						
(Surplus) applied to future years							

Bylaw Enforcement

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-0301 COMPUTER - BYLAW	5,176	2,362	2,814			10,352
VH-0301 VEHICLE - BYLAW			30,150			30,150
Total Bylaw Enforcement	5,176	2,362	32,964			40,502

**Bylaw Enforcement
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	19,047	65,182	39,263	15,048	20,349
Contributions	45,897	5,000	5,000	5,000	5,000
Interest earned	238	978	785	301	407
Withdrawals for capital projects:					
VEHICLE - BYLAW			(30,000)		
Total Withdrawals for capital projects			(30,000)		
Other transfers out of Reserve		31,897			
Closing Balance Reserve Account	65,182	39,263	15,048	20,349	25,756

**Animal Control EA A,B & C
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		12.0%	8.8%	3.6%	2.8%	2.8%	
Property taxes	(54,874)	(61,483)	(66,900)	(69,336)	(71,306)	(73,337)	(342,362)
	(54,874)	(61,483)	(66,900)	(69,336)	(71,306)	(73,337)	(342,362)
Operations	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(5,625)
Total Operating Revenues	(55,999)	(62,608)	(68,025)	(70,461)	(72,431)	(74,462)	(347,987)
Operating Expenditures							
Administration	5,133	4,323	4,453	4,586	4,724	4,866	22,952
Professional fees	2,500	2,500	1,075	1,107	1,140	1,175	6,997
Operating costs	45,537	53,667	57,703	59,974	61,773	63,627	296,744
Contributions to reserve funds	4,794	4,794	4,794	4,794	4,794	4,794	23,970
Total Operating Expenditures	57,964	65,284	68,025	70,461	72,431	74,462	350,663
Operating (surplus)/deficit	1,965	2,676					2,676
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,965	2,676					2,676
Add: Transfer from appropriated surplus		(1,500)					(1,500)
Add: Prior year (surplus) / deficit	(1,965)	(1,176)					(1,176)
(Surplus) applied to future years							



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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	53,508	58,971	64,650	70,737	76,946
Contributions	4,794	4,794	4,794	4,794	4,794
Interest earned	669	885	1,293	1,415	1,539
Withdrawals for capital projects:					
Closing Balance Reserve Fund	58,971	64,650	70,737	76,946	83,279

**Animal Control E,G & H
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		3.5%	8.3%	2.3%	3.2%	3.2%	
Property taxes	(94,996)	(98,275)	(106,467)	(108,889)	(112,372)	(115,959)	(541,962)
	(94,996)	(98,275)	(106,467)	(108,889)	(112,372)	(115,959)	(541,962)
Operations	(10,525)	(10,525)	(10,525)	(10,525)	(10,525)	(10,525)	(52,625)
Total Operating Revenues	(105,521)	(108,800)	(116,992)	(119,414)	(122,897)	(126,484)	(594,587)
Operating Expenditures							
Administration	9,235	9,392	11,725	10,548	10,864	11,190	53,719
Professional fees	13,230	13,230	1,397	1,439	1,482	1,526	19,074
Operating costs	91,127	101,204	100,566	104,123	107,247	110,464	523,604
Contributions to reserve funds	3,304	3,304	3,304	3,304	3,304	3,304	16,520
Total Operating Expenditures	116,896	127,130	116,992	119,414	122,897	126,484	612,917
Operating (surplus)/deficit	11,375	18,330					18,330
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	11,375	18,330					18,330
Add: Transfer from appropriated surplus	(15,730)	(18,330)					(18,330)
Add: Prior year (surplus) / deficit	4,355						
(Surplus) applied to future years							

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

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	40,129	43,935	47,898	52,160	56,507
Contributions	3,304	3,304	3,304	3,304	3,304
Interest earned	502	659	958	1,043	1,130
Withdrawals for capital projects:					
Closing Balance Reserve Fund	43,935	47,898	52,160	56,507	60,941

**Animal Control EA F
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		13.2%	34.6%	4.5%	2.8%	2.8%	
Property taxes	(25,265)	(28,595)	(38,502)	(40,228)	(41,344)	(42,495)	(191,164)
	(25,265)	(28,595)	(38,502)	(40,228)	(41,344)	(42,495)	(191,164)
Operations	(750)	(750)	(750)	(750)	(750)	(750)	(3,750)
Total Operating Revenues	(26,015)	(29,345)	(39,252)	(40,978)	(42,094)	(43,245)	(194,914)
Operating Expenditures							
Administration	1,965	2,143	3,117	3,332	3,432	3,535	15,559
Professional fees	2,500	2,500	1,075	1,107	1,140	1,175	6,997
Operating costs	21,311	28,034	31,301	32,780	33,763	34,776	160,654
Contributions to reserve funds	3,759	3,759	3,759	3,759	3,759	3,759	18,795
Total Operating Expenditures	29,535	36,436	39,252	40,978	42,094	43,245	202,005
Operating (surplus)/deficit	3,520	7,091					7,091
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,520	7,091					7,091
Add: Transfer from appropriated surplus		(1,500)					(1,500)
Add: Prior year (surplus) / deficit	(3,520)	(5,591)					(5,591)
(Surplus) applied to future years							

**Animal Control EA F
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	45,805	50,137	54,648	59,500	64,449
Contributions	3,759	3,759	3,759	3,759	3,759
Interest earned	573	752	1,093	1,190	1,289
Withdrawals for capital projects:					
Closing Balance Reserve Fund	50,137	54,648	59,500	64,449	69,497

**NOISE CONTROL - AREA A
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		35.3%	28.6%	4.4%	2.6%	2.6%	
Property taxes	(17,046)	(23,061)	(29,652)	(30,968)	(31,785)	(32,624)	(148,090)
	(17,046)	(23,061)	(29,652)	(30,968)	(31,785)	(32,624)	(148,090)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Total Operating Revenues	(17,271)	(23,286)	(29,877)	(31,193)	(32,010)	(32,849)	(149,215)
Operating Expenditures							
Administration	1,236	1,393	2,246	2,313	2,383	2,454	10,789
Professional fees	2,600	2,600	1,178	1,213	1,250	1,287	7,528
Operating costs	12,877	19,444	22,453	23,667	24,377	25,108	115,049
Contributions to reserve funds	4,234	4,000	4,000	4,000	4,000	4,000	20,000
Total Operating Expenditures	20,947	27,437	29,877	31,193	32,010	32,849	153,366
Operating (surplus)/deficit	3,676	4,151					4,151
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,676	4,151					4,151
Add: Transfer from appropriated surplus		(1,500)					(1,500)
Add: Prior year (surplus) / deficit	(3,676)	(2,651)					(2,651)
(Surplus) applied to future years							



**Noise Control EA A
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	13,529	17,698	17,963	18,322	18,688
Contributions	4,000				
Interest earned	169	265	359	366	374
Withdrawals for capital projects:					
Closing Balance Reserve Fund	17,698	17,963	18,322	18,688	19,062

**NOISE CONTROL - AREA B
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		38.8%	28.8%	4.4%	2.7%	2.7%	
Property taxes	(15,397)	(21,368)	(27,515)	(28,728)	(29,503)	(30,302)	(137,416)
	(15,397)	(21,368)	(27,515)	(28,728)	(29,503)	(30,302)	(137,416)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Total Operating Revenues	(15,622)	(21,593)	(27,740)	(28,953)	(29,728)	(30,527)	(138,541)
Operating Expenditures							
Administration	1,177	1,424	2,239	2,240	2,307	2,376	10,586
Professional fees	3,000	3,000					3,000
Operating costs	12,827	19,394	22,402	23,614	24,322	25,052	114,784
Contributions to reserve funds	3,099	3,099	3,099	3,099	3,099	3,099	15,495
Total Operating Expenditures	20,103	26,917	27,740	28,953	29,728	30,527	143,865
Operating (surplus)/deficit	4,481	5,324					5,324
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,481	5,324					5,324
Add: Transfer from appropriated surplus		(3,000)					(3,000)
Add: Prior year (surplus) / deficit	(4,481)	(2,324)					(2,324)
(Surplus) applied to future years							

**Noise Control EA B
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	17,136	20,449	23,855	27,431	31,079
Contributions	3,099	3,099	3,099	3,099	3,099
Interest earned	214	307	477	549	622
Withdrawals for capital projects:					
Closing Balance Reserve Fund	20,449	23,855	27,431	31,079	34,800

**NOISE CONTROL - AREA C
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		96.0%	27.8%	6.0%	3.0%	3.0%	
Property taxes	(10,134)	(19,863)	(25,383)	(26,895)	(27,705)	(28,538)	(128,384)
	(10,134)	(19,863)	(25,383)	(26,895)	(27,705)	(28,538)	(128,384)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Miscellaneous	(4,000)						
Total Operating Revenues	(14,359)	(20,088)	(25,608)	(27,120)	(27,930)	(28,763)	(129,509)
Operating Expenditures							
Administration	1,078	1,235	2,129	2,400	2,472	2,546	10,782
Professional fees	1,000	2,000	1,060	1,092	1,125	1,158	6,435
Operating costs	12,727	19,294	22,299	23,508	24,213	24,939	114,253
Contributions to reserve funds	120	120	120	120	120	120	600
Total Operating Expenditures	14,925	22,649	25,608	27,120	27,930	28,763	132,070
Operating (surplus)/deficit	566	2,561					2,561
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	566	2,561					2,561
Add: Transfer from appropriated surplus		(1,000)					(1,000)
Add: Prior year (surplus) / deficit	(566)	(1,561)					(1,561)
(Surplus) applied to future years							

**Noise Control EA C
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	19,613	19,978	20,398	20,926	21,465
Contributions	120	120	120	120	120
Interest earned	245	300	408	419	429
Withdrawals for capital projects:					
Closing Balance Reserve Fund	19,978	20,398	20,926	21,465	22,014

**NOISE CONTROL - AREA E
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		50.3%	22.6%	5.6%	2.8%	2.8%	
Property taxes	(14,798)	(22,243)	(27,276)	(28,795)	(29,591)	(30,412)	(138,317)
	(14,798)	(22,243)	(27,276)	(28,795)	(29,591)	(30,412)	(138,317)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Total Operating Revenues	(15,023)	(22,468)	(27,501)	(29,020)	(29,816)	(30,637)	(139,442)
Operating Expenditures							
Administration	1,125	1,283	2,132	2,425	2,498	2,573	10,911
Professional fees	1,500	2,000	560	577	594	612	4,343
Operating costs	12,752	19,319	22,325	23,534	24,240	24,968	114,386
Contributions to reserve funds	2,484	2,484	2,484	2,484	2,484	2,484	12,420
Total Operating Expenditures	17,861	25,086	27,501	29,020	29,816	30,637	142,060
Operating (surplus)/deficit	2,838	2,618					2,618
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,838	2,618					2,618
Add: Transfer from appropriated surplus		(1,500)					(1,500)
Add: Prior year (surplus) / deficit	(2,838)	(1,118)					(1,118)
(Surplus) applied to future years							

**Noise Control EA E
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	14,181	16,842	19,579	22,455	25,388
Contributions	2,484	2,484	2,484	2,484	2,484
Interest earned	177	253	392	449	508
Withdrawals for capital projects:					
Closing Balance Reserve Fund	16,842	19,579	22,455	25,388	28,380

**NOISE CONTROL - AREA G
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		31.7%	25.1%	5.2%	2.8%	2.8%	
Property taxes	(16,355)	(21,540)	(26,940)	(28,345)	(29,139)	(29,958)	(135,922)
	(16,355)	(21,540)	(26,940)	(28,345)	(29,139)	(29,958)	(135,922)
Operations	(225)	(225)	(225)	(225)	(225)	(225)	(1,125)
Total Operating Revenues	(16,580)	(21,765)	(27,165)	(28,570)	(29,364)	(30,183)	(137,047)
Operating Expenditures							
Administration	1,623	1,285	2,173	2,350	2,420	2,493	10,721
Professional fees	1,500	2,000	560	577	594	612	4,343
Operating costs	12,777	19,344	22,350	23,561	24,268	24,996	114,519
Contributions to reserve funds	2,082	2,082	2,082	2,082	2,082	2,082	10,410
Total Operating Expenditures	17,982	24,711	27,165	28,570	29,364	30,183	139,993
Operating (surplus)/deficit	1,402	2,946					2,946
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	1,402	2,946					2,946
Add: Transfer from appropriated surplus		(1,500)					(1,500)
Add: Prior year (surplus) / deficit	(1,402)	(1,446)					(1,446)
(Surplus) applied to future years							

**Noise Control EA G
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	8,930	11,124	13,373	15,722	18,118
Contributions	2,082	2,082	2,082	2,082	2,082
Interest earned	112	167	267	314	362
Withdrawals for capital projects:					
Closing Balance Reserve Fund	11,124	13,373	15,722	18,118	20,562

**Hazardous Properties
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		25.8%	35.5%	7.5%	2.6%	2.7%	
Property taxes	(18,251)	(22,965)	(31,112)	(33,430)	(34,312)	(35,221)	(157,040)
	(18,251)	(22,965)	(31,112)	(33,430)	(34,312)	(35,221)	(157,040)
Miscellaneous	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Total Operating Revenues	(168,251)	(172,965)	(181,112)	(183,430)	(184,312)	(185,221)	(907,040)
Operating Expenditures							
Administration	1,308	1,465	2,328	3,902	4,019	4,139	15,853
Professional fees	3,500	3,500	2,105	2,168	2,233	2,300	12,306
Operating costs	12,777	19,344	22,679	23,360	24,060	24,782	114,225
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	4,840	4,000	4,000	4,000	4,000	4,000	20,000
Total Operating Expenditures	172,425	178,309	181,112	183,430	184,312	185,221	912,384
Operating (surplus)/deficit	4,174	5,344					5,344
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	4,174	5,344					5,344
Add: Transfer from appropriated surplus		(1,500)					(1,500)
Add: Prior year (surplus) / deficit	(4,174)	(3,844)					(3,844)
(Surplus) applied to future years							

**Hazardous Properties
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	80,733	85,742	91,028	96,849	102,786
Contributions	4,000	4,000	4,000	4,000	4,000
Interest earned	1,009	1,286	1,821	1,937	2,056
Withdrawals for capital projects:					
Closing Balance Reserve Fund	85,742	91,028	96,849	102,786	108,842

**Unsightly Premises
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		65.1%	18.8%	5.0%	3.0%	3.0%	
Property taxes	(13,202)	(21,798)	(25,886)	(27,192)	(27,997)	(28,827)	(131,700)
	(13,202)	(21,798)	(25,886)	(27,192)	(27,997)	(28,827)	(131,700)
Operations	(150)	(150)	(150)	(150)	(150)	(150)	(750)
Miscellaneous	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Total Operating Revenues	(163,352)	(171,948)	(176,036)	(177,342)	(178,147)	(178,977)	(882,450)
Operating Expenditures							
Administration	1,164	1,321	2,214	2,280	2,348	2,419	10,582
Professional fees	1,500	2,000	560	577	594	612	4,343
Operating costs	13,177	19,744	22,762	23,985	24,705	25,446	116,642
Program costs	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Contributions to reserve funds	129	500	500	500	500	500	2,500
Total Operating Expenditures	165,970	173,565	176,036	177,342	178,147	178,977	884,067
Operating (surplus)/deficit	2,618	1,617					1,617
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,618	1,617					1,617
Add: Transfer from appropriated surplus		(1,500)					(1,500)
Add: Prior year (surplus) / deficit	(2,618)	(117)					(117)
(Surplus) applied to future years							

**Unightly Premises
Fund Manager Summary**

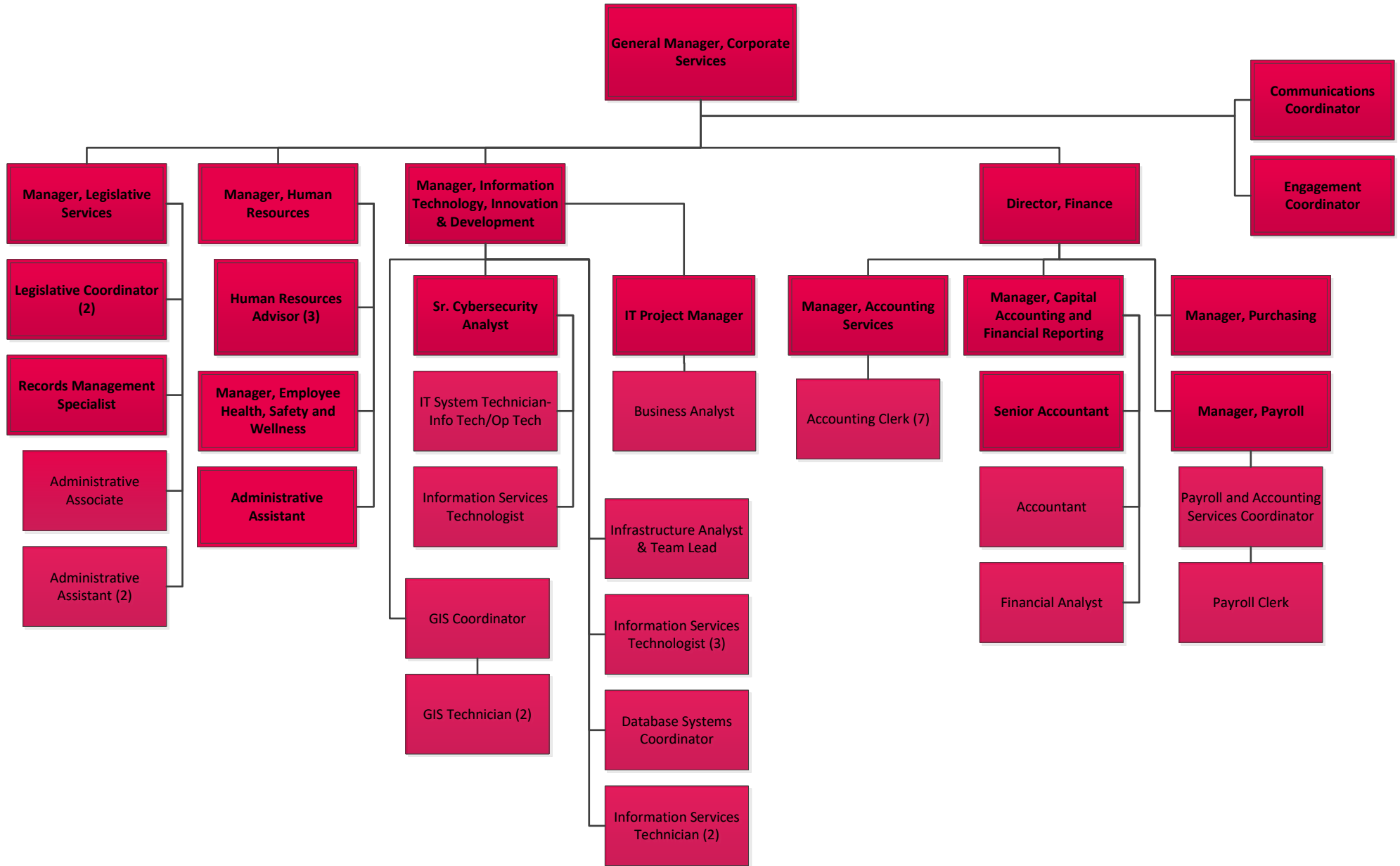
	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	32,588	33,495	34,497	35,687	36,901
Contributions	500	500	500	500	500
Interest earned	407	502	690	714	738
Withdrawals for capital projects:					
Closing Balance Reserve Fund	33,495	34,497	35,687	36,901	38,139



Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2022 to 2026

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Operating grants	(125,000)	(36,662)					(36,662)
Total Operating Revenues	(125,000)	(36,662)					(36,662)
Operating Expenditures							
Operating costs	125,000	36,662					36,662
Total Operating Expenditures	125,000	36,662					36,662
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



**CORPORATE SERVICES
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		18.4%	21.7%	0.7%	3.6%	8.0%	
Property taxes	(6,245,305)	(7,392,410)	(8,998,184)	(9,064,495)	(9,391,670)	(10,146,644)	(44,993,403)
	(6,245,305)	(7,392,410)	(8,998,184)	(9,064,495)	(9,391,670)	(10,146,644)	(44,993,403)
Municipal agreements	(13,490)	(18,256)	(18,032)	(20,117)	(19,065)	(21,181)	(96,651)
Operations	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Interest income	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Operating grants	(1,608,724)	(1,037,500)	(975,000)	(915,000)	(915,000)	(915,000)	(4,757,500)
Grants in lieu of taxes	(67,935)	(65,435)	(65,435)	(65,435)	(65,435)	(65,435)	(327,175)
Interdepartmental recoveries	(7,082,245)	(8,867,771)	(9,329,482)	(9,920,966)	(10,182,162)	(10,632,184)	(48,932,565)
Miscellaneous	(6,091,699)	(7,401,696)	(6,489,468)	(6,428,887)	(6,418,307)	(6,094,653)	(32,833,011)
Total Operating Revenues	(21,369,398)	(25,043,068)	(26,135,601)	(26,674,900)	(27,251,639)	(28,135,097)	(133,240,305)
Operating Expenditures							
Administration	336,848	360,362	372,732	383,873	395,319	408,652	1,920,938
Community grants	119,250	228,250	128,250	128,250	128,250	128,250	741,250
Legislative	841,924	1,046,779	826,489	851,284	876,822	1,085,631	4,687,005
Professional fees	1,877,021	2,031,326	1,470,197	1,491,012	1,399,774	1,564,358	7,956,667
Building ops	554,294	686,043	548,905	565,371	582,332	599,803	2,982,454
Veh & Equip ops	694,611	1,004,210	561,662	575,337	589,423	603,930	3,334,562
Operating costs	2,170,324	1,557,762	1,553,590	1,624,285	1,612,403	1,720,160	8,068,200
Wages & benefits	6,354,624	7,651,816	8,350,914	8,381,387	8,590,922	8,833,195	41,808,234
Transfer to other gov/org	3,264,486	3,352,008	3,399,728	3,477,720	3,558,052	3,640,793	17,428,301
Contributions to reserve funds	1,935,756	2,182,631	2,462,836	2,774,011	3,154,823	3,612,210	14,186,511
Debt interest	2,512,852	2,591,704	2,561,667	2,548,782	2,535,834	2,526,740	12,764,727
Total Operating Expenditures	20,661,990	22,692,891	22,236,970	22,801,312	23,423,954	24,723,722	115,878,849
Operating (surplus)/deficit	(707,408)	(2,350,177)	(3,898,631)	(3,873,588)	(3,827,685)	(3,411,375)	(17,361,456)
Capital Asset Expenditures							
Capital expenditures	1,584,940	2,980,930	276,328	293,998	209,457	325,953	4,086,666
Transfer from reserves	(1,205,850)	(2,241,975)	(63,128)	(107,060)	(69,672)	(89,263)	(2,571,098)
Grants and other	(2,730)	(500,000)					(500,000)
Net Capital Assets funded from Operations	376,360	238,955	213,200	186,938	139,785	236,690	1,015,568
Capital Financing Charges							
Existing debt (principal)	3,279,007	3,707,378	3,685,431	3,686,650	3,687,900	3,174,685	17,942,044
Total Capital Financing Charges	3,279,007	3,707,378	3,685,431	3,686,650	3,687,900	3,174,685	17,942,044
Net (surplus)/deficit for the year	2,947,959	1,596,156					1,596,156
Add: Transfer from appropriated surplus	(585,595)	(622,405)					(622,405)
Add: Prior year (surplus) / deficit	(2,362,364)	(973,751)					(973,751)
(Surplus) applied to future years							

**CORPORATE SERVICES
SUMMARY OF TAX REQUISITIONS
2022 to 2026**

	2022	2022	2023	2023	2024	2024	2025	2025	2026	2026
	\$	%	\$	%	\$	%	\$	%	\$	%
Administration										
0100 ADMINISTRATION - OVERALL	(3,439,475)	19.8%	(4,952,461)	44.0%	(5,056,504)	2.1%	(5,270,346)	4.2%	(5,872,788)	11.4%
0113 ADMINISTRATION - GIS/MAPPING	(16,396)	40.7%	(16,172)	(1.4%)	(18,257)	12.9%	(17,205)	(5.8%)	(19,321)	12.3%
0198 COMMUNITY GRANTS	(256,487)	121.5%	(127,815)	(50.2%)	(127,815)		(127,815)		(127,815)	
	(\$3,712,358)		(\$5,096,448)		(\$5,202,576)		(\$5,415,366)		(\$6,019,924)	
Electoral Area Administration										
1500 ELECTORAL AREAS ONLY	(306,619)	(18.6%)	(433,470)	41.4%	(441,726)	1.9%	(455,278)	3.1%	(484,236)	6.4%
1502 EA'S ONLY - BUILDING POLICY AND ADVICE	(598,809)	85.4%	(617,694)	3.2%	(656,524)	6.3%	(692,031)	5.4%	(732,864)	5.9%
	(\$905,428)		(\$1,051,164)		(\$1,098,250)		(\$1,147,309)		(\$1,217,100)	
Regional Library										
1300 VAN ISL REGIONAL LIBRARY	(2,524,008)	3.4%	(2,599,728)	3.0%	(2,677,720)	3.0%	(2,758,052)	3.0%	(2,840,793)	3.0%
	(\$2,524,008)		(\$2,599,728)		(\$2,677,720)		(\$2,758,052)		(\$2,840,793)	
Feasibility Studies										
8000 FEASIBILITY STUDY FND AREA A	(20,000)		(20,000)		(4,658)	(76.7%)	(100.0%)			
8001 FEASIBILITY STUDY FUND AREA B	(20,000)		(20,000)		(11,400)	(43.0%)	(100.0%)			
8002 FEASIBILITY STUDY FUND AREA C	(10,000)		(20,000)	100.0%	(20,000)		(20,000)		(20,000)	
8004 FEASIBILITY STUDY FUND AREA E	(7,750)		(7,750)		(7,750)		(7,750)		(7,750)	
8005 FEASIBILITY STUDY FUND AREA F	(158,867)	694.3%	(20,000)	(87.4%)	(10,000)	(50.0%)	(10,000)		(10,000)	
8006 FEASIBILITY STUDY FUND AREA G	(10,000)		(138,868)	1,288.7%	(10,000)	(92.8%)	(10,000)		(10,000)	
8007 FEASIBILITY STUDY FUND AREA H	(20,000)		(20,000)		(20,000)		(20,000)		(20,000)	
	(\$246,617)		(\$246,618)		(\$83,808)		(\$67,750)		(\$67,750)	
House Numbering										
4300 HOUSE NUMBERING	(22,255)		(22,258)		(22,258)		(22,258)		(22,258)	
	(\$22,255)		(\$22,258)		(\$22,258)		(\$22,258)		(\$22,258)	
Total CORPORATE SERVICES	(7,410,666)	18.4%	(9,016,216)	21.7%	(9,084,612)	0.8%	(9,410,735)	3.6%	(10,167,825)	8.0%

**Administration
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		19.8%	44.0%	2.1%	4.2%	11.4%	
Property taxes	(2,870,472)	(3,439,475)	(4,952,461)	(5,056,504)	(5,270,346)	(5,872,788)	(24,591,574)
	(2,870,472)	(3,439,475)	(4,952,461)	(5,056,504)	(5,270,346)	(5,872,788)	(24,591,574)
Municipal agreements	(11,654)	(16,396)	(16,172)	(18,257)	(17,205)	(19,321)	(87,351)
Operations	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Interest income	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)
Operating grants	(748,724)	(127,500)	(65,000)	(65,000)	(65,000)	(65,000)	(387,500)
Grants in lieu of taxes	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(325,000)
Interdepartmental recoveries	(6,858,691)	(8,700,959)	(9,182,670)	(9,789,750)	(10,067,009)	(10,533,577)	(48,273,965)
Miscellaneous	(264,722)	(693,814)	(192,370)	(193,455)	(194,573)	(195,724)	(1,469,936)
Total Operating Revenues	(11,079,263)	(13,303,144)	(14,733,673)	(15,447,966)	(15,939,133)	(17,011,410)	(76,435,326)
Operating Expenditures							
Administration	259,881	275,597	287,024	295,649	304,504	313,667	1,476,441
Legislative	575,889	575,495	592,760	610,543	628,859	647,725	3,055,382
Professional fees	1,832,021	1,856,326	1,354,597	1,469,793	1,377,919	1,541,847	7,600,482
Building ops	533,708	654,617	516,536	532,031	547,992	564,433	2,815,609
Veh & Equip ops	689,509	999,108	556,407	569,924	583,848	598,188	3,307,475
Operating costs	1,725,843	985,792	944,368	1,007,700	977,932	1,067,269	4,983,061
Wages & benefits	6,121,578	7,248,041	7,969,790	8,129,186	8,332,416	8,540,726	40,220,159
Transfer to other gov/org	23,287						
Contributions to reserve funds	1,693,731	2,003,778	2,303,891	2,649,008	3,045,878	3,502,265	13,504,820
Total Operating Expenditures	13,455,447	14,598,754	14,525,373	15,263,834	15,799,348	16,776,120	76,963,429
Operating (surplus)/deficit	2,376,184	1,295,610	(208,300)	(184,132)	(139,785)	(235,290)	528,103
Capital Asset Expenditures							
Capital expenditures	1,583,540	2,951,930	271,428	291,192	209,457	324,553	4,048,560
Transfer from reserves	(1,205,850)	(2,241,975)	(63,128)	(107,060)	(69,672)	(89,263)	(2,571,098)
Grants and other	(2,730)	(500,000)					(500,000)
Net Capital Assets funded from Operations	374,960	209,955	208,300	184,132	139,785	235,290	977,462
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	2,751,144	1,505,565					1,505,565
Add: Transfer from appropriated surplus	(585,595)	(622,405)					(622,405)
Add: Prior year (surplus) / deficit	(2,165,549)	(883,160)					(883,160)
(Surplus) applied to future years							

**Administration
5 Year Capital Plan**

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
MJ-0108 MAJOR CAP - BLDG OPS/OTHER	17,525	10,000	10,000	10,000		47,525
MJ-0109 MAJOR CAP - BUILDING OPS	1,225,000					1,225,000
MJ-0113 MAJOR CAP - GIS & MAPPING	25,000					25,000
PC-0103 COMPUTER - CAO		2,800	750	5,150		8,700
PC-0104 COMPUTER - HUMAN RESOURCES	7,950	6,130	3,173		2,350	19,603
PC-0105 COMPUTER - FINANCE	10,750	13,790	7,168	9,850	10,750	52,308
PC-0106 COMPUTER - INFO SYSTEMS	9,850	13,940	5,855	2,800	5,600	38,045
PC-0107 COMPUTER - LEGISLATIVE SERVICES	24,800	840	7,755	7,950	25,290	66,635
PC-0108 COMPUTER - GENERAL ADMIN	280	2,800	6,631	3,035	2,800	15,546
PC-0110 COMPUTER - COMMUNICATIONS	2,800			5,150	2,350	10,300
PC-0112 COMPUTER - INFO SERVICES CAPITAL	1,480,850	155,850	198,600	115,850	178,350	2,129,500
PC-0113 COMPUTER - GIS & MAPPING	41,000	18,000			41,000	100,000
PC-0208 COMPUTER - STRATEGIC INITIATIVES OVERALL			1,407			1,407
PC-0209 COMPUTER - ASSET MANAGEMENT			1,407		2,362	3,769
PC-0210 COMPUTER - INTERGOVERNMENTAL LIAISON					2,814	2,814
VH-0108 VEHICLE - BLDG OPS/OTHER	106,125	47,278	48,460	49,672	50,913	302,448
Total Administration	2,951,930	271,428	291,206	209,457	324,579	4,048,600



**Corporate Administration Summary
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	5,176,010	5,104,860	7,465,583	10,201,295	13,427,070
Contributions	2,000,000	2,300,000	2,645,000	3,041,750	3,498,013
Interest earned	64,700	76,573	149,312	204,025	268,542
Withdrawals for capital projects:					
MAJOR CAP - BUILDING OPS	(725,000)				
COMPUTER - INFO SERVICES CAPITAL	(1,410,850)	(15,850)	(58,600)	(20,000)	(38,350)
Total Withdrawals for capital projects	(2,135,850)	(15,850)	(58,600)	(20,000)	(38,350)
Closing Balance Reserve Fund	5,104,860	7,465,583	10,201,295	13,427,070	17,155,275
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	842,370	746,774	710,698	676,451	640,308
Interest earned	10,529	11,202	14,213	13,529	12,806
Withdrawals for capital projects:					
VEHICLE - BLDG OPS/OTHER	(106,125)	(47,278)	(48,460)	(49,672)	(50,913)
Total Withdrawals for capital projects	(106,125)	(47,278)	(48,460)	(49,672)	(50,913)
Closing Balance Reserve Account	746,774	710,698	676,451	640,308	602,201

**Community Grants
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		121.5%	(50.2%)				
Property taxes	(115,813)	(256,487)	(127,815)	(127,815)	(127,815)	(127,815)	(767,747)
	(115,813)	(256,487)	(127,815)	(127,815)	(127,815)	(127,815)	(767,747)
Grants in lieu of taxes	(435)	(435)	(435)	(435)	(435)	(435)	(2,175)
Total Operating Revenues	(116,248)	(256,922)	(128,250)	(128,250)	(128,250)	(128,250)	(769,922)
Operating Expenditures							
Administration	200						
Community grants	119,250	228,250	128,250	128,250	128,250	128,250	741,250
Operating costs		1,229					1,229
Transfer to other gov/org		28,000					28,000
Total Operating Expenditures	119,450	257,479	128,250	128,250	128,250	128,250	770,479
Operating (surplus)/deficit	3,202	557					557
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,202	557					557
Add: Prior year (surplus) / deficit	(3,202)	(557)					(557)
(Surplus) applied to future years							

**House Numbering
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		(0.1%)					
Property taxes	(20,410)	(20,395)	(20,398)	(20,398)	(20,398)	(20,398)	(101,987)
	(20,410)	(20,395)	(20,398)	(20,398)	(20,398)	(20,398)	(101,987)
Municipal agreements	(1,836)	(1,860)	(1,860)	(1,860)	(1,860)	(1,860)	(9,300)
Total Operating Revenues	(22,246)	(22,255)	(22,258)	(22,258)	(22,258)	(22,258)	(111,287)
Operating Expenditures							
Administration	1,836	1,838	1,838	1,838	1,838	1,838	9,190
Operating costs	20,400	20,420	20,420	20,420	20,420	20,420	102,100
Total Operating Expenditures	22,236	22,258	22,258	22,258	22,258	22,258	111,290
Operating (surplus)/deficit	(10)	3					3
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(10)	3					3
Add: Prior year (surplus) / deficit	10	(3)					(3)
(Surplus) applied to future years							

**Electoral Area Administration
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		29.4%	16.1%	4.5%	4.5%	6.1%	
Property taxes	(699,661)	(905,428)	(1,051,164)	(1,098,250)	(1,147,309)	(1,217,100)	(5,419,251)
	(699,661)	(905,428)	(1,051,164)	(1,098,250)	(1,147,309)	(1,217,100)	(5,419,251)
Operating grants	(60,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
Grants in lieu of taxes	(2,500)						
Interdepartmental recoveries	(223,554)	(166,812)	(146,812)	(131,216)	(115,153)	(98,607)	(658,600)
Miscellaneous	(10,118)	(298,800)				(197,504)	(496,304)
Total Operating Revenues	(995,833)	(1,421,040)	(1,247,976)	(1,279,466)	(1,312,462)	(1,563,211)	(6,824,155)
Operating Expenditures							
Administration	74,931	82,927	83,870	86,386	88,977	93,147	435,307
Legislative	266,035	471,284	233,729	240,741	247,963	437,906	1,631,623
Professional fees	20,000	20,000	20,600	21,219	21,855	22,511	106,185
Building ops	20,586	31,426	32,369	33,340	34,340	35,370	166,845
Veh & Equip ops	5,102	5,102	5,255	5,413	5,575	5,742	27,087
Operating costs	424,081	530,321	578,802	596,165	614,051	632,471	2,951,810
Wages & benefits	233,046	269,908	247,256	252,201	258,506	292,469	1,320,340
Contributions to reserve funds	144,275	71,103	41,195	41,195	41,195	42,195	236,883
Total Operating Expenditures	1,188,056	1,482,071	1,243,076	1,276,660	1,312,462	1,561,811	6,876,080
Operating (surplus)/deficit	192,223	61,031	(4,900)	(2,806)		(1,400)	51,925
Capital Asset Expenditures							
Capital expenditures	1,400	29,000	4,900	2,806		1,400	38,106
Net Capital Assets funded from Operations	1,400	29,000	4,900	2,806		1,400	38,106
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	193,623	90,031					90,031
Add: Prior year (surplus) / deficit	(193,623)	(90,031)					(90,031)
(Surplus) applied to future years							



Electoral Areas Only Building Policy & Advice

5 Year Capital Plan

	2022 Capital	2023 Capital	2024 Capital	2025 Capital	2026 Capital	Total
PC-1502 COMPUTER - EA'S ONLY BLD POLICY & ADV			2,806		1,400	4,206
VH-1502 VEHICLE - EA'S ONLY BLD POLICY & ADV	29,000					29,000
Total Electoral Areas Only Building Policy & Advice	29,000		2,806		1,400	33,206



**Electoral Area Administration
Fund Manager Summary**

	2022	2023	2024	2025	2026
RESERVE FUNDS					
Opening Balance Reserve Fund	284,705	29,464	69,906	111,304	153,530
Contributions	40,000	40,000	40,000	40,000	41,000
Interest earned	3,559	442	1,398	2,226	3,071
Withdrawals for capital projects:					
Other transfers out of Reserve	298,800				197,504
Closing Balance Reserve Fund	29,464	69,906	111,304	153,530	97



Feasibility Study Fund Regional
FINANCIAL PLAN SUMMARY
 2022 to 2026

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Miscellaneous		(10,000)					(10,000)
Total Operating Revenues		(10,000)					(10,000)
Operating Expenditures							
Professional fees		10,000					10,000
Total Operating Expenditures		10,000					10,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



**Feasibility Study Fund EA A
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Property taxes	(20,000)	(20,000)	(20,000)	(4,658)	(100.0%)		(44,658)
	(20,000)	(20,000)	(20,000)	(4,658)			(44,658)
Total Operating Revenues	(20,000)	(20,000)	(20,000)	(4,658)			(44,658)
Operating Expenditures							
Contributions to reserve funds	20,000	20,000	20,000	4,658			44,658
Total Operating Expenditures	20,000	20,000	20,000	4,658			44,658
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							

**Feasibility Study Fund EA B
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Property taxes	(20,000)	(20,000)	(20,000)	(11,400)	(100.0%)		(51,400)
	(20,000)	(20,000)	(20,000)	(11,400)			(51,400)
Total Operating Revenues	(20,000)	(20,000)	(20,000)	(11,400)			(51,400)
Operating Expenditures							
Contributions to reserve funds	20,000	20,000	20,000	11,400			51,400
Total Operating Expenditures	20,000	20,000	20,000	11,400			51,400
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							



**Feasibility Study Fund EA C
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues			100.0%				
Property taxes		(10,000)	(20,000)	(20,000)	(20,000)	(20,000)	(90,000)
		(10,000)	(20,000)	(20,000)	(20,000)	(20,000)	(90,000)
Total Operating Revenues		(10,000)	(20,000)	(20,000)	(20,000)	(20,000)	(90,000)
Operating Expenditures							
Contributions to reserve funds		10,000	20,000	20,000	20,000	20,000	90,000
Total Operating Expenditures		10,000	20,000	20,000	20,000	20,000	90,000
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Feasibility Study Fund EA E
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Property taxes	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(38,750)
	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(38,750)
Miscellaneous	(25,000)	(5,000)					(5,000)
Total Operating Revenues	(32,750)	(12,750)	(7,750)	(7,750)	(7,750)	(7,750)	(43,750)
Operating Expenditures							
Professional fees	25,000	5,000					5,000
Contributions to reserve funds	7,750	7,750	7,750	7,750	7,750	7,750	38,750
Total Operating Expenditures	32,750	12,750	7,750	7,750	7,750	7,750	43,750
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Feasibility Study Fund EA F
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		694.3%	(87.4%)	(50.0%)			
Property taxes	(20,000)	(158,867)	(20,000)	(10,000)	(10,000)	(10,000)	(208,867)
	(20,000)	(158,867)	(20,000)	(10,000)	(10,000)	(10,000)	(208,867)
Operating grants		(60,000)					(60,000)
Miscellaneous		(50,000)					(50,000)
Total Operating Revenues	(20,000)	(268,867)	(20,000)	(10,000)	(10,000)	(10,000)	(318,867)
Operating Expenditures							
Professional fees		95,000					95,000
Operating costs		20,000					20,000
Wages & benefits		133,867					133,867
Contributions to reserve funds	20,000	20,000	20,000	10,000	10,000	10,000	70,000
Total Operating Expenditures	20,000	268,867	20,000	10,000	10,000	10,000	318,867
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Feasibility Study Fund EA G
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues			1,288.7%	(92.8%)			
Property taxes	(10,000)	(10,000)	(138,868)	(10,000)	(10,000)	(10,000)	(178,868)
	(10,000)	(10,000)	(138,868)	(10,000)	(10,000)	(10,000)	(178,868)
Operating grants			(60,000)				(60,000)
Miscellaneous		(20,000)	(50,000)				(70,000)
Total Operating Revenues	(10,000)	(30,000)	(248,868)	(10,000)	(10,000)	(10,000)	(308,868)
Operating Expenditures							
Professional fees		20,000	95,000				115,000
Operating costs			10,000				10,000
Wages & benefits			133,868				133,868
Contributions to reserve funds	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Total Operating Expenditures	10,000	30,000	248,868	10,000	10,000	10,000	308,868
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Feasibility Study Fund EA H
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Property taxes	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
Miscellaneous		(25,000)					(25,000)
Total Operating Revenues	(20,000)	(45,000)	(20,000)	(20,000)	(20,000)	(20,000)	(125,000)
Operating Expenditures							
Professional fees		25,000					25,000
Contributions to reserve funds	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Total Operating Expenditures	20,000	45,000	20,000	20,000	20,000	20,000	125,000
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							

**Regional Library
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues		3.4%	3.0%	3.0%	3.0%	3.0%	
Property taxes	(2,441,199)	(2,524,008)	(2,599,728)	(2,677,720)	(2,758,052)	(2,840,793)	(13,400,301)
	(2,441,199)	(2,524,008)	(2,599,728)	(2,677,720)	(2,758,052)	(2,840,793)	(13,400,301)
Miscellaneous	(940,869)	(818,219)	(818,219)	(818,219)	(818,219)	(818,219)	(4,091,095)
Total Operating Revenues	(3,382,068)	(3,342,227)	(3,417,947)	(3,495,939)	(3,576,271)	(3,659,012)	(17,491,396)
Operating Expenditures							
Transfer to other gov/org	2,441,199	2,524,008	2,599,728	2,677,720	2,758,052	2,840,793	13,400,301
Debt interest	591,485	449,085	449,085	449,085	449,085	449,085	2,245,425
Total Operating Expenditures	3,032,684	2,973,093	3,048,813	3,126,805	3,207,137	3,289,878	15,645,726
Operating (surplus)/deficit	(349,384)	(369,134)	(369,134)	(369,134)	(369,134)	(369,134)	(1,845,670)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	349,384	369,134	369,134	369,134	369,134	369,134	1,845,670
Total Capital Financing Charges	349,384	369,134	369,134	369,134	369,134	369,134	1,845,670
Net (surplus)/deficit for the year (Surplus) applied to future years							

**Municipal Debt Transfers
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Miscellaneous	(4,850,990)	(5,480,863)	(5,428,879)	(5,417,213)	(5,405,515)	(4,883,206)	(26,615,676)
Total Operating Revenues	(4,850,990)	(5,480,863)	(5,428,879)	(5,417,213)	(5,405,515)	(4,883,206)	(26,615,676)
Operating Expenditures							
Debt interest	1,921,367	2,142,619	2,112,582	2,099,697	2,086,749	2,077,655	10,519,302
Total Operating Expenditures	1,921,367	2,142,619	2,112,582	2,099,697	2,086,749	2,077,655	10,519,302
Operating (surplus)/deficit	(2,929,623)	(3,338,244)	(3,316,297)	(3,317,516)	(3,318,766)	(2,805,551)	(16,096,374)
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	2,929,623	3,338,244	3,316,297	3,317,516	3,318,766	2,805,551	16,096,374
Total Capital Financing Charges	2,929,623	3,338,244	3,316,297	3,317,516	3,318,766	2,805,551	16,096,374
Net (surplus)/deficit for the year							
(Surplus) applied to future years							



**Community Works Fund Projects
FINANCIAL PLAN SUMMARY
2022 to 2026**

	2021 Budget	2022 Proposed Budget	2023	2024	2025	2026	Total
Operating Revenues							
Operating grants	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(4,000,000)
Total Operating Revenues	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(4,000,000)
Operating Expenditures							
Transfer to other gov/org	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
Total Operating Expenditures	800,000	800,000	800,000	800,000	800,000	800,000	4,000,000
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							



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