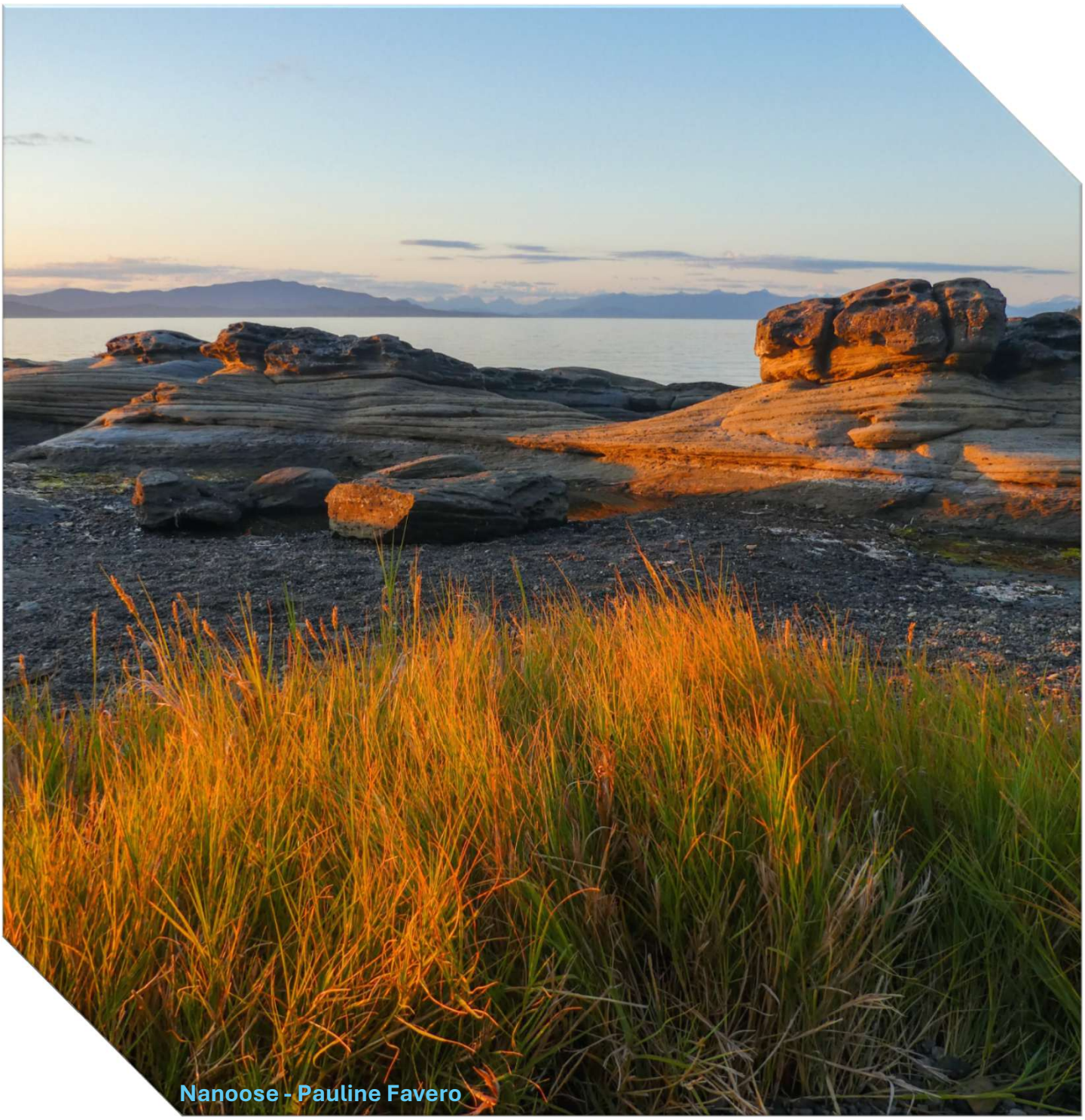

Nanoose - Pauline Favero

REGIONAL DISTRICT OF NANAIMO

2027 – 2031 FINANCIAL PLAN

NOVEMBER 12, 2026

REGIONAL DISTRICT OF NANAIMO

REGIONAL DISTRICT OF NANAIMO

FINANCIAL PLAN 2027 to 2031

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RDN SERVICES AND PARTICIPANTS

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

RDN SERVICES AND PARTICIPANTS

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

RDN SERVICES AND PARTICIPANTS

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Service Count	**Final List**	**NANAIMO**	**PARKSVILLE**	**QUALICUM BEACH**	**LANTZVILLE**	**AREA A**	**AREA B**	**AREA C**	**AREA E**	**AREA F**	**AREA G**	**AREA H**	**Requisition Allocation**
	Bulk Water												
71	Nanoose Bulk Water (Area E)								O				Parcel Tax
72	French Creek Bulk Water (Area G)										O		Parcel Tax
	Water Supply												
73	Surfside Water (Area G)										O		Parcel Tax
74	Nanoose Peninsula Water (Area E)								O				Parcel Tax
75	French Creek Water (Area G)										O		Parcel Tax
76	Decourcey Water (Area A)					O							Parcel Tax
77	San Pareil Water (Area G)										O		Parcel Tax
78	Driftwood Water (Debt Only) (Area E)								O				Parcel Tax
79	River's Edge Water (Area G)										O		Parcel Tax
80	Melrose Terrace Water (Area F)									O			Parcel Tax
81	Whiskey Creek Water (Area F)									O			Parcel Tax
82	Westurne Heights Water (Area F)									O			Parcel Tax
83	San Pareil Water System (Fire Protection Improvements) (Area G)										O		Parcel Tax
	Emergency Services												
84	D68 Emergency 911				X	X	X	X					Assessment
85	D69 Emergency 911		X	X					X	X	X	X	Assessment
86	Emergency Planning				Contract	X	X	X	X	X	X	X	Assessment
	Fire Protection												
87	French Creek Fire Contract (Area F, G)									O	O		Assessment
88	Errington Fire (Area F, G)									O	O		Assessment
89	Dashwood Fire (Area F, G, H)									O	O	O	Assessment
90	Dashwood Fire Hall (Area F, G, H)									O	O	O	Assessment
91	Meadowood Fire (Area F)									O			Parcel Tax
92	Nanoose Bay Fire (Area E, F, G)								O	O	O		Assessment
93	Wellington Fire Contract (Area C - Pleasant Valley)							O					Assessment
94	Parksville (Local) Fire Contract (Area G)										O		Assessment
95	Coombs-Hilliers Fire (Area F, G)									O	O		Assessment
96	Bow Horn Bay Fire (Area F, H)									O		O	Assessment
97	Cassidy Waterloo Fire Contract (Area A, C)					O		O					Assessment
98	Extension Fire (Area C)							O					Assessment
99	Nanaimo River Fire (Area C)							O					Assessment
	Streetlighting (Separate Services)												
100	Rural Areas Streetlighting (Area A, E, H)					O			O			O	Assessment
101	Fairwinds Streetlighting (Area E)								O				Assessment
102	Morningstar Streetlighting (Area G)										O		Assessment
103	Sandpiper Streetlighting (Area G)										O		Assessment
104	Highway #4 Streetlighting (Area F)									X			Assessment
105	French Creek Village Streetlighting (Area G)										O		Assessment
106	Highway Intersection Streetlighting (Area G)										O		Assessment
107	River's Edge Streetlighting (Area G)										O		Assessment
108	Wellington Streetlighting (Area C)							O					Assessment

RDN SERVICES AND PARTICIPANTS													
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Service Count	**Final List**	**NANAIMO**	**PARKSVILLE**	**QUALICUM BEACH**	**LANTZVILLE**	**AREA A**	**AREA B**	**AREA C**	**AREA E**	**AREA F**	**AREA G**	**AREA H**	**Requisition Allocation**
	Noise Control												
109	Noise Control Area A					X							Assessment
110	Noise Control Area B						O						Assessment
111	Noise Control Area C							X					Assessment
112	Noise Control Area E								X				Assessment
113	Noise Control Area G										X		Assessment
	Stormwater												
114	River's Edge Stormwater (Area F, G)									O	O		Assessment
115	Cedar Estates Stormwater (Area A)					O							Assessment

REGIONAL DISTRICT OF NANAIMO

2027 - 2031 Financial Plan

MEMBER SUMMARY
ESTIMATED GENERAL SERVICES PROPERTY TAX CHANGE
PER $100,000

	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
2027 Total Requisition	$ 41,730,179	$ 1,795,425	$ 11,149,521	$ 7,751,984	$ 4,222,369	$ 2,609,498	$ 2,272,282	$ 5,256,358	$ 4,576,817	$ 5,522,114	$ 3,288,088
2026 Total Requisition	$ 37,594,920	$ 1,552,925	$ 9,431,920	$ 6,665,689	$ 3,750,854	$ 2,341,464	$ 2,028,983	$ 4,703,427	$ 4,045,421	$ 5,005,919	$ 2,984,002
Change from prior year	$ 4,135,259	$ 242,500	$ 1,717,601	$ 1,086,295	$ 471,515	$ 268,034	$ 243,299	$ 552,931	$ 531,396	$ 516,195	$ 304,086
General Services Property Tax											
2027	$ 103.05	$ 80.28	$ 150.79	$ 147.79	$ 129.06	$ 92.48	$ 108.14	$ 107.74	$ 129.69	$ 130.82	$ 122.39
2026	$ 93.35	$ 70.03	$ 128.35	$ 127.22	$ 115.21	$ 83.34	$ 97.64	$ 97.05	$ 115.42	$ 119.40	$ 111.95
Change per $100,000	$ 9.71	$ 10.25	$ 22.44	$ 20.56	$ 13.85	$ 9.14	$ 10.50	$ 10.68	$ 14.27	$ 11.41	$ 10.44
Regional Parcel Taxes											
2027	$ 16.00	$ 16.00	$ 23.76	$ 23.76	$ 16.00	$ 16.00	$ 16.00	$ 23.76	$ 23.76	$ 23.76	$ 23.76
2026	$ 16.00	$ 16.00	$ 23.71	$ 23.71	$ 16.00	$ 16.00	$ 16.00	$ 23.71	$ 23.71	$ 23.71	$ 23.71
Change per property	$ -	$ -	$ 0.05	$ 0.05	$ -	$ -	$ -	$ 0.05	$ 0.05	$ 0.05	$ 0.05
2027 RDN Property Tax at:											
$600,000	$ 634	$ 498	$ 928	$ 910	$ 790	$ 571	$ 665	$ 670	$ 802	$ 809	$ 758
$700,000	$ 737	$ 578	$ 1,079	$ 1,058	$ 919	$ 663	$ 773	$ 778	$ 932	$ 939	$ 880
$800,000	$ 840	$ 658	$ 1,230	$ 1,206	$ 1,048	$ 756	$ 881	$ 886	$ 1,061	$ 1,070	$ 1,003
$900,000	$ 943	$ 738	$ 1,381	$ 1,354	$ 1,178	$ 848	$ 989	$ 993	$ 1,191	$ 1,201	$ 1,125
$1,000,000	$ 1,047	$ 819	$ 1,532	$ 1,502	$ 1,307	$ 941	$ 1,097	$ 1,101	$ 1,321	$ 1,332	$ 1,248
$1,100,000	$ 1,150	$ 899	$ 1,682	$ 1,649	$ 1,436	$ 1,033	$ 1,206	$ 1,209	$ 1,450	$ 1,463	$ 1,370
$1,200,000	$ 1,253	$ 979	$ 1,833	$ 1,797	$ 1,565	$ 1,126	$ 1,314	$ 1,317	$ 1,580	$ 1,594	$ 1,492

REGIONAL DISTRICT OF NANAIMO

2027 - 2031 Financial Plan

MEMBER SUMMARY
ESTIMATED GENERAL SERVICES PROPERTY TAX CHANGE
FOR AVERAGE RESIDENTIAL VALUE

	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
2027 Total Requisition	$ 41,730,179	$ 1,795,425	$ 11,149,521	$ 7,751,984	$ 4,222,369	$ 2,609,498	$ 2,272,282	$ 5,256,358	$ 4,576,817	$ 5,522,114	$ 3,288,088
2026 Total Requisition	$ 37,594,920	$ 1,552,925	$ 9,431,920	$ 6,665,689	$ 3,750,854	$ 2,341,464	$ 2,028,983	$ 4,703,427	$ 4,045,421	$ 5,005,919	$ 2,984,002
Change from prior year	$ 4,135,259	$ 242,500	$ 1,717,601	$ 1,086,295	$ 471,515	$ 268,034	$ 243,299	$ 552,931	$ 531,396	$ 516,195	$ 304,086
General Services Property Tax											
2027	$ 103.05	$ 80.28	$ 150.79	$ 147.79	$ 129.06	$ 92.48	$ 108.14	$ 107.74	$ 129.69	$ 130.82	$ 122.39
2026	$ 93.35	$ 70.03	$ 128.35	$ 127.22	$ 115.21	$ 83.34	$ 97.64	$ 97.05	$ 115.42	$ 119.40	$ 111.95
Change per $100,000	$ 9.71	$ 10.25	$ 22.44	$ 20.56	$ 13.85	$ 9.14	$ 10.50	$ 10.68	$ 14.27	$ 11.41	$ 10.44
Regional Parcel Taxes											
2027	$ 16.00	$ 16.00	$ 23.76	$ 23.76	$ 16.00	$ 16.00	$ 16.00	$ 23.76	$ 23.76	$ 23.76	$ 23.76
2026	$ 16.00	$ 16.00	$ 23.71	$ 23.71	$ 16.00	$ 16.00	$ 16.00	$ 23.71	$ 23.71	$ 23.71	$ 23.71
Change per property	$ -	$ -	$ 0.05	$ 0.05	$ -	$ -	$ -	$ 0.05	$ 0.05	$ 0.05	$ 0.05
2027 Average Residential Value	$ 777,123	$ 1,157,604	$ 786,182	$ 953,821	$ 821,241	$ 684,200	$ 1,092,481	$ 1,289,431	$ 735,877	$ 1,019,942	$ 928,876
2026 Average Residential Value	$ 777,123	$ 1,157,604	$ 786,182	$ 953,821	$ 821,241	$ 684,200	$ 1,092,481	$ 1,289,431	$ 735,877	$ 1,019,942	$ 928,876
2027 RDN Property Tax based on average residential value	$ 817	$ 945	$ 1,209	$ 1,433	$ 1,076	$ 649	$ 1,197	$ 1,413	$ 978	$ 1,358	$ 1,161
2026 RDN Property Tax based on average residential value	$ 741	$ 827	$ 1,033	$ 1,237	$ 962	$ 586	$ 1,083	$ 1,275	$ 873	$ 1,242	$ 1,064
Change for average residential value	$ 75	$ 119	$ 176	$ 196	$ 114	$ 63	$ 115	$ 138	$ 105	$ 116	$ 97

REGIONAL DISTRICT OF NANAIMO
2027-2031 Financial Plan

JURISDICTION	Average Residential Value*	2026	2027	2028	2029	2030	2031
City of Nanaimo							
	$777,123	$741	$817	$934	$1,131	$1,293	$1,415
Dollar Change		$17	$75	$117	$197	$162	$121
% change		2%	10%	14%	21%	14%	9%
District of Lantzville							
	$1,157,604	$827	$945	$1,037	$1,198	$1,320	$1,410
Dollar Change		$82	$119	$92	$161	$123	$89
% change		11%	14%	10%	16%	10%	7%
City of Parksville							
	$786,182	$1,033	$1,209	$1,306	$1,371	$1,443	$1,623
Dollar Change		$106	$176	$97	$65	$72	$180
% change		11%	17%	8%	5%	5%	12%
Town of Qualicum Beach							
	$953,821	$1,237	$1,433	$1,545	$1,624	$1,711	$1,918
Dollar Change		$97	$196	$111	$79	$87	$207
% change		9%	16%	8%	5%	5%	12%
Electoral Area A							
	$821,241	$962	$1,076	$1,156	$1,238	$1,287	$1,325
Dollar Change		$37	$114	$80	$82	$49	$37
% change		4%	12%	7%	7%	4%	3%
Electoral Area B							
	$684,200	$586	$649	$680	$723	$713	$733
Dollar Change		$10	$63	$31	$43	($10)	$20
% change		2%	11%	5%	6%	-1%	3%
Electoral Area C							
	$1,092,481	$1,083	$1,197	$1,259	$1,338	$1,383	$1,419
Dollar Change		$110	$115	$62	$79	$45	$36
% change		10%	11%	5%	6%	3%	3%
Electoral Area E							
	$1,289,431	$1,275	$1,413	$1,489	$1,595	$1,695	$1,744
Dollar Change		$43	$138	$76	$106	$101	$48
% change		3%	11%	5%	7%	6%	3%
Electoral Area F							
	$735,877	$873	$978	$1,032	$1,095	$1,128	$1,158
Dollar Change		$16	$105	$54	$63	$33	$30
% change		2%	12%	5%	6%	3%	3%
Electoral Area G							
	$1,019,942	$1,242	$1,358	$1,425	$1,519	$1,607	$1,654
Dollar Change		$65	$116	$67	$94	$88	$46
% change		6%	9%	5%	7%	6%	3%
Electoral Area H							
	$928,876	$1,064	$1,161	$1,219	$1,297	$1,365	$1,398
Dollar Change		$59	$97	$58	$78	$68	$33
% change		6%	9%	5%	6%	5%	2%

*Average residential values are based on 2026 Revised Roll

REGIONAL DISTRICT OF NANAIMO

City of Nanaimo



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

CITY OF NANAIMO

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All City of Nanaimo taxpayers participate in **10 General Services** (highlighted in blue), and a portion of its taxpayers participate in **1 Local Service**, the Duke Point Wastewater Treatment (highlighted in green), as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $103.05 which is up $9.71 from $93.35 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$103.05	=	General Services Taxes
Add: Parcel Tax				$16
Total General Services Taxes (including Parcel Tax)				$XXX

It is important to note that the rates for both 2026 and 2027 are only estimates calculated using the total tax requisition and assuming all assessments are residential. When the City of Nanaimo receives the tax requisition amounts, they have their own legal process to follow in relation to how the tax requisition is allocated across taxpayers, including distribution across taxation Classes (i.e. Residential, Commercial, etc.) as well as how the general services will be represented on the property tax notice (e.g. for 2026, general services for the City of Nanaimo were divided amongst Regional District General, Regional District Parks and Regional District Sewer Benefitting Area). For this reason, tax rates as provided in the following table can and will vary and are provided solely to identify services that have more impact than other services on the tax rate change for 2027.

CITY OF NANAIMO

	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
#	***General Services***			
1	Administration	$1,818,567	$2,583,444	$764,877
2	Community Grants	97,865	61,534	(36,331)
3	Regional Growth Management	676,810	697,150	20,340
4	Southern Community Transit	16,203,127	16,711,065	507,938
5	Solid Waste Management & Disposal	705,695	1,577,269	871,574
6	Regional Parks and Trails	2,629,221	3,586,600	957,379
7	Southern Community Wastewater Treatment	14,615,861	15,660,599	1,044,738
8	Liquid Waste Management Planning	143,455	147,745	4,290
9	Southern Community Search and Rescue Contribution	93,743	94,197	454
10	Drinking Water/Watershed Protection	610,576	610,576	0
	Total General Services Requisition	**$37,594,920**	**$41,730,179**	**$4,135,259**
	Local Services			
	Tax Requisition			
1	Duke Point Wastewater Treatment	$485,501	$529,196	$43,695

CITY OF NANAIMO

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.25	0.15	(0.09)
3	Regional Growth Management	per $100,000	1.70	1.70	0.00
4	Southern Community Transit	per $100,000	40.90	41.90	1.00
5	Solid Waste Management & Disposal	per $100,000	1.80	4.00	2.20
6	Regional Parks and Trails	per $100,000	6.60	9.00	2.40
7	Southern Community Wastewater Treatment	per $100,000	36.90	39.20	2.30
8	Liquid Waste Management Planning	per $100,000	0.40	0.40	0.00
9	Southern Community Search and Rescue Contribution	per $100,000	0.20	0.20	0.00
	Total General Services Cost per $100,000		**$93.35**	**$103.05**	**$9.71**
10	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
	Local Services				
1	Duke Point Wastewater Treatment	per $100,000	$78.38	$84.59	$6.21

CITY OF NANAIMO - 5 Year Forecast

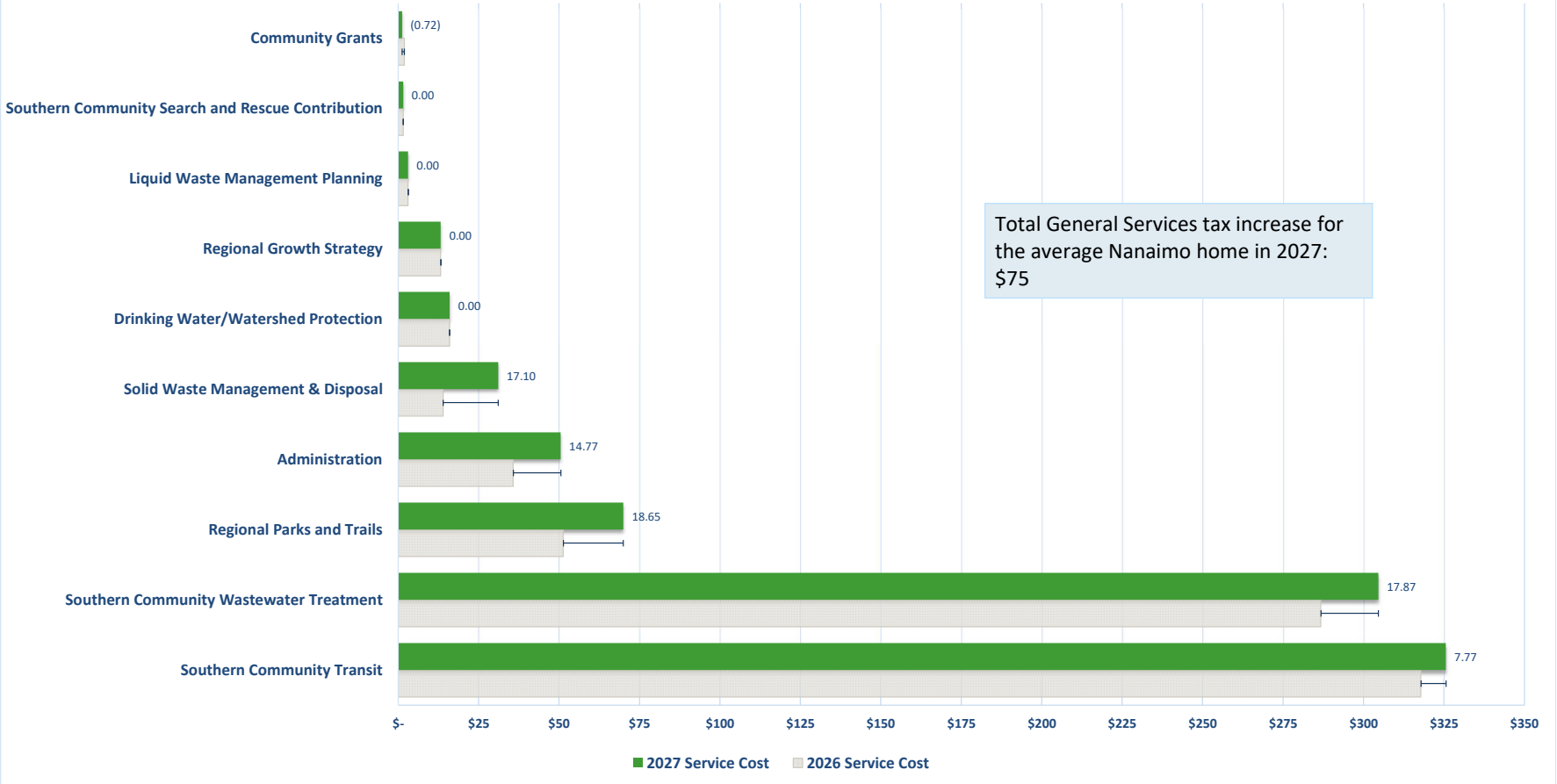
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$1,818,567	$2,583,444	$3,582,896	$5,466,426	$6,106,420	$6,610,586
2	Community Grants	97,865	61,534	66,149	66,149	61,534	66,149
3	Regional Growth Management	676,810	697,150	717,347	738,150	759,578	781,649
4	Southern Community Transit	16,203,127	16,711,065	19,645,358	22,200,277	24,836,762	26,700,265
5	Solid Waste Management & Disposal	705,695	1,577,269	1,616,701	1,657,118	1,698,546	1,741,009
6	Regional Parks and Trails	2,629,221	3,586,600	3,906,763	4,137,337	4,350,532	4,577,252
7	Southern Community Wastewater Treatment	14,615,861	15,660,599	17,817,579	23,826,724	29,491,381	33,948,715
8	Liquid Waste Management Planning	143,455	147,745	152,177	156,743	161,445	166,288
9	Southern Community Search and Rescue Contribution	93,743	94,197	93,837	93,837	93,837	93,837
10	Drinking Water/Watershed Protection	610,576	610,576	612,336	614,096	615,856	617,616
	Total General Services Requisition	**$37,594,920**	**$ 41,730,179**	**$48,211,143**	**$58,956,857**	**$68,175,891**	**$ 75,303,366**
	Local Services						
	Tax Requisition						
1	Duke Point Wastewater Treatment	$485,501	$529,196	$576,824	$628,738	$685,324	$747,003

CITY OF NANAIMO - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
#	***General Services***							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.25	0.15	0.16	0.16	0.15	0.16
3	Regional Growth Management	per $100,000	1.70	1.70	1.80	1.80	1.80	1.90
4	Southern Community Transit	per $100,000	40.90	41.90	48.80	54.60	60.40	64.40
5	Solid Waste Management & Disposal	per $100,000	1.80	4.00	4.00	4.10	4.10	4.20
6	Regional Parks and Trails	per $100,000	6.60	9.00	9.70	10.20	10.60	11.00
7	Southern Community Wastewater Treatment	per $100,000	36.90	39.20	44.20	58.60	71.80	81.80
8	Liquid Waste Management Planning	per $100,000	0.40	0.40	0.40	0.40	0.40	0.40
9	Southern Community Search and Rescue Contribution	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
	Total General Services Cost per $100,000		**$93.35**	**$103.05**	**$118.16**	**$143.46**	**$164.35**	**$179.96**
10	Drinking Water/Watershed Protection	Parcel tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
	Local Services							
1	Duke Point Wastewater Treatment	per $100,000	$78.38	$84.59	$91.30	$98.55	$106.39	$114.86

REGIONAL DISTRICT OF NANAIMO
City of Nanaimo General Services Graphic

2027 Total General Services Cost for the average City of Nanaimo home ($777,123) = $817



This does not include local services

REGIONAL DISTRICT OF NANAIMO

District of Lantzville



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

DISTRICT OF LANTZVILLE

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All District of Lantzville taxpayers participate in **12 General Services** (highlighted in blue), and do not participate in any **Local Services**, as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $80.28 which is up $10.25 from $70.03 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$80.28	=	General Services Taxes
Add: Parcel Tax				$16
Total General Services Taxes (including Parcel Tax)				$XXX

It is important to note that the rates for both 2026 and 2027 are only estimates calculated using the total tax requisition and assuming all assessments are residential. When the District of Lantzville receives the tax requisition amounts, they have their own legal process to follow in relation to how the tax requisition is allocated across taxpayers, including distribution across taxation Classes (i.e. Residential, Commercial, etc.) as well as how the general services will be represented on the property tax notice (e.g. for 2026, general services for the District of Lantzville were included as one line item). For this reason, tax rates as provided in the following table can and will vary and are provided solely to identify services that have more impact than other services on the tax rate change for 2027.

REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

REGIONAL DISTRICT OF NANAIMO
SERVICES AND TAX REQUISITIONS

DISTRICT OF LANTZVILLE

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$100,049	$142,543	$42,494
2	Community Grants	5,038	3,895	(1,143)
3	Regional Growth Management	31,169	32,157	988
4	Southern Community Transit	227,934	231,176	3,242
5	Solid Waste Management & Disposal	32,486	72,724	40,238
6	Regional Parks and Trails	121,032	165,368	44,336
7	Southern Community Recreation	615,910	639,268	23,358
8	Southern Community Wastewater Treatment	341,017	418,045	77,028
9	Liquid Waste Management Planning	6,604	6,812	208
10	Southern Community Search and Rescue Contribution	3,583	3,601	18
11	D68 Emergency 911	39,575	51,308	11,733
12	Drinking Water/Watershed Protection	28,528	28,528	0
	Total General Services Requisition	**$1,552,925**	**$1,795,425**	**$242,500**

DISTRICT OF LANTZVILLE

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.23	0.18	(0.05)
3	Regional Growth Management	per $100,000	1.40	1.50	0.10
4	Southern Community Transit	per $100,000	10.50	10.50	0.00
5	Solid Waste Management & Disposal	per $100,000	1.50	3.30	1.80
6	Regional Parks and Trails	per $100,000	5.60	7.50	1.90
7	Southern Community Recreation	per $100,000	28.30	29.00	0.70
8	Southern Community Wastewater Treatment	per $100,000	15.60	19.00	3.40
9	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.00
10	Southern Community Search and Rescue Contribution	per $100,000	0.20	0.20	0.00
11	D68 Emergency 911	per $100,000	1.80	2.30	0.50
	Total General Services Cost per $100,000		**$70.03**	**$80.28**	**$10.25**
12	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00

DISTRICT OF LANTZVILLE - 5 Year Forecast

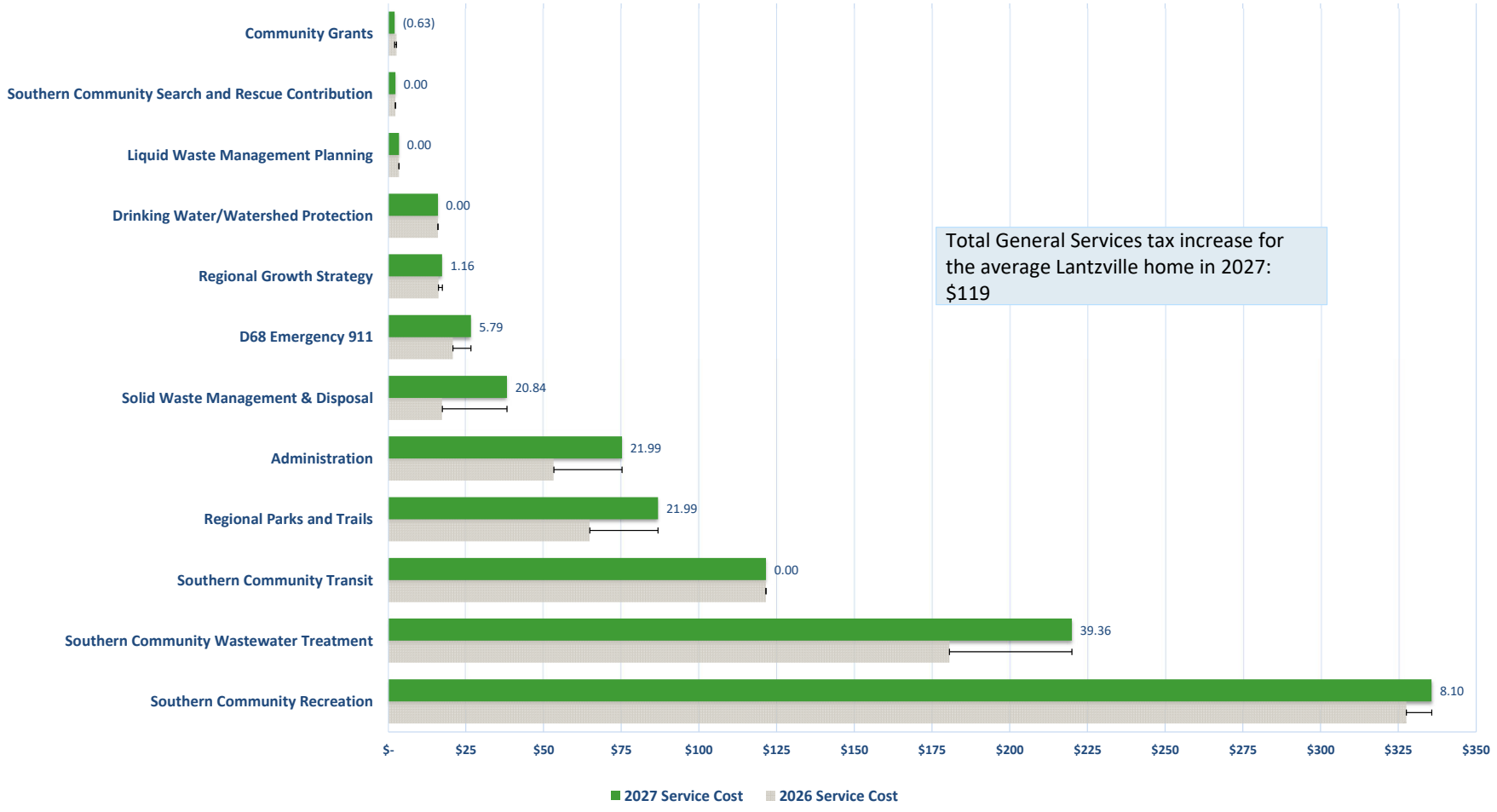
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$100,049	$142,543	$197,688	$301,612	$336,924	$364,742
2	Community Grants	5,038	3,895	4,150	4,150	3,895	4,150
3	Regional Growth Management	31,169	32,157	33,089	34,049	35,037	36,055
4	Southern Community Transit	227,934	231,176	271,768	307,112	343,584	369,364
5	Solid Waste Management & Disposal	32,486	72,724	74,542	76,405	78,315	80,273
6	Regional Parks and Trails	121,032	165,368	180,130	190,761	200,591	211,044
7	Southern Community Recreation	615,910	639,268	652,768	672,365	692,519	706,043
8	Southern Community Wastewater Treatment	341,017	418,045	475,623	636,032	787,244	906,229
9	Liquid Waste Management Planning	6,604	6,812	7,016	7,227	7,444	7,667
10	Southern Community Search and Rescue Contribution	3,583	3,601	3,585	3,585	3,585	3,585
11	D68 Emergency 911	39,575	51,308	57,328	60,871	64,664	68,726
12	Drinking Water/Watershed Protection	28,528	28,528	28,688	28,848	29,008	29,168
	Regional District General Services Requisition	**$1,552,925**	**$1,795,425**	**$1,986,375**	**$2,323,017**	**$2,582,810**	**$2,787,046**

DISTRICT OF LANTZVILLE - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
	General Services							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.23	0.18	0.19	0.18	0.17	0.18
3	Regional Growth Management	per $100,000	1.40	1.50	1.50	1.50	1.50	1.60
4	Southern Community Transit	per $100,000	10.50	10.50	12.20	13.70	15.20	16.10
5	Solid Waste Management & Disposal	per $100,000	1.50	3.30	3.40	3.40	3.50	3.50
6	Regional Parks and Trails	per $100,000	5.60	7.50	8.10	8.50	8.80	9.20
7	Southern Community Recreation	per $100,000	28.30	29.00	29.40	29.90	30.50	30.80
8	Southern Community Wastewater Treatment	per $100,000	15.60	19.00	21.40	28.30	34.70	39.60
9	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
10	Southern Community Search and Rescue Contribution	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
11	D68 Emergency 911	per $100,000	1.80	2.30	2.60	2.70	2.90	3.00
	Total General Services Cost per $100,000		**$70.03**	**$80.28**	**$88.19**	**$102.08**	**$112.67**	**$120.38**
12	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00

REGIONAL DISTRICT OF NANAIMO
District of Lantzville General Services Graphic

2027 Total General Services Cost for the average District of Lantzville home ($1,157,604) = $945



REGIONAL DISTRICT OF NANAIMO

City of Parksville



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

CITY OF PARKSVILLE

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All City of Parksville taxpayers participate in **16 General Services** (highlighted in blue), and do not participate in any **Local Services**, as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $150.79 which is up $22.44 from $128.35 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$150.79	=	General Services Taxes
Add: Parcel Tax				$23.76
Total General Services Taxes (including Parcel Tax)				$XXX

It is important to note that the rates for both 2026 and 2027 are only estimates calculated using the total tax requisition and assuming all assessments are residential. When the City of Parksville receives the tax requisition amounts, they have their own legal process to follow in relation to how the tax requisition is allocated across taxpayers, including distribution across taxation Classes (i.e. Residential, Commercial, etc.) as well as how the general services will be represented on the property tax notice (e.g. for 2026, general services for the City of Parksville were split between two line items - RDN Requisition and RDN Wastewater). For this reason, tax rates as provided in the following table can and will vary and are provided to identify services that have more impact than other services on the tax rate change for 2027.

CITY OF PARKSVILLE

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$330,985	$471,127	$140,142
2	Community Grants	46,598	13,601	(32,997)
3	Regional Growth Management	106,784	110,109	3,325
4	Northern Community Transit	1,006,013	1,034,540	28,527
5	Solid Waste Management & Disposal	111,304	249,033	137,729
6	Regional Parks and Trails	414,688	566,283	151,595
7	Northern Community Recreation	564,989	585,848	20,859
8	Oceanside Place Arena	792,398	832,577	40,179
9	Ravensong Aquatic Centre	875,917	902,194	26,277
10	Liquid Waste Management Planning	22,626	23,327	701
11	Northern Community Wastewater Treatment	4,743,413	5,893,275	1,149,862
12	Northern Community Marine Search & Rescue Contribution	6,994	7,030	36
13	Northern Community Land Search & Rescue Contribution	8,295	21,848	13,553
14	D69 Emergency 911	225,970	263,346	37,376
15	Drinking Water/Watershed Protection	118,080	118,080	0
16	Northern Community Justice	56,866	57,303	437
	Total General Services Requisition	**$9,431,920**	**$11,149,521**	**$1,717,601**

CITY OF PARKSVILLE

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.65	0.19	(0.46)
3	Regional Growth Management	per $100,000	1.50	1.50	0.00
4	Northern Community Transit	per $100,000	14.00	14.20	0.20
5	Solid Waste Management & Disposal	per $100,000	1.50	3.40	1.90
6	Regional Parks and Trails	per $100,000	5.80	7.80	2.00
7	Northern Community Recreation	per $100,000	7.80	8.10	0.30
8	Oceanside Place Arena	per $100,000	11.00	11.40	0.40
9	Ravensong Aquatic Centre	per $100,000	12.10	12.40	0.30
10	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.00
11	Northern Community Wastewater Treatment	per $100,000	65.80	81.00	15.20
12	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.00
13	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.30	0.20
14	D69 Emergency 911	per $100,000	3.10	3.60	0.50
	Total General Services Cost per $100,000		**$128.35**	**$150.79**	**$22.44**
15	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
16	Northern Community Justice	Parcel Tax	7.71	7.76	0.05
	Total Parcel Tax		**$23.71**	**$23.76**	**$0.05**

CITY OF PARKSVILLE - 5 Year Forecast

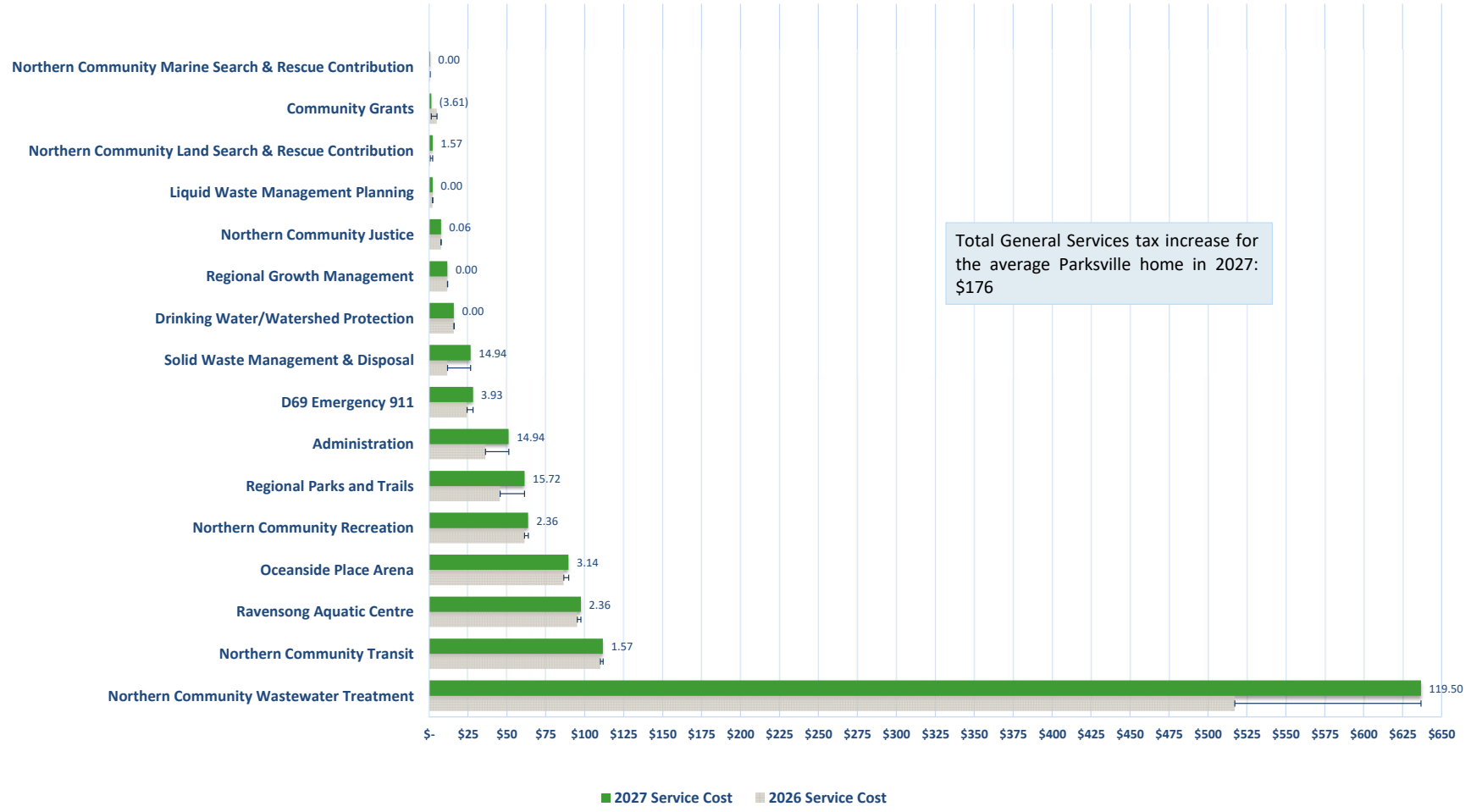
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$330,985	$471,127	$653,391	$996,879	$1,113,590	$1,205,532
2	Community Grants	46,598	13,601	12,063	12,063	11,222	12,063
3	Regional Growth Management	106,784	110,109	113,299	116,585	119,969	123,454
4	Northern Community Transit	1,006,013	1,034,540	1,044,539	1,177,953	1,651,702	1,716,519
5	Solid Waste Management & Disposal	111,304	249,033	255,258	261,639	268,181	274,885
6	Regional Parks and Trails	414,688	566,283	616,833	653,237	686,898	722,696
7	Northern Community Recreation	564,989	585,848	620,931	672,031	689,311	703,274
8	Oceanside Place Arena	792,398	832,577	874,206	917,917	963,813	1,012,003
9	Ravensong Aquatic Centre	875,917	902,194	929,260	957,138	985,852	1,015,427
10	Liquid Waste Management Planning	22,626	23,327	24,027	24,748	25,490	26,255
11	Northern Community Wastewater Treatment	4,743,413	5,893,275	6,540,995	7,064,276	7,629,418	8,239,771
12	Northern Community Marine Search & Rescue Contribution	6,994	7,030	7,030	7,030	7,030	7,030
13	Northern Community Land Search & Rescue Contribution	8,295	21,848	22,120	22,120	22,120	22,120
14	D69 Emergency 911	225,970	263,346	276,605	290,039	304,136	318,930
15	Drinking Water/Watershed Protection	118,080	118,080	118,720	119,360	120,000	120,640
16	Northern Community Justice	56,866	57,303	57,859	58,367	58,889	59,424
	Regional District General Services Requisition	**$9,431,920**	**$11,149,521**	**$12,167,136**	**$13,351,382**	**$14,657,621**	**$15,580,024**

CITY OF PARKSVILLE - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
#	***General Services***							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.65	0.19	0.16	0.16	0.15	0.16
3	Regional Growth Management	per $100,000	1.50	1.50	1.50	1.60	1.60	1.60
4	Northern Community Transit	per $100,000	14.00	14.20	14.20	15.90	22.00	22.70
5	Solid Waste Management & Disposal	per $100,000	1.50	3.40	3.50	3.50	3.60	3.60
6	Regional Parks and Trails	per $100,000	5.80	7.80	8.40	8.80	9.20	9.60
7	Northern Community Recreation	per $100,000	7.80	8.10	8.40	9.10	9.20	9.30
8	Oceanside Place Arena	per $100,000	11.00	11.40	11.90	12.40	12.90	13.40
9	Ravensong Aquatic Centre	per $100,000	12.10	12.40	12.60	12.90	13.20	13.40
10	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
11	Northern Community Wastewater Treatment	per $100,000	65.80	81.00	89.00	89.00	89.00	108.90
12	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
13	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.30	0.30	0.30	0.30	0.30
14	D69 Emergency 911	per $100,000	3.10	3.60	3.80	3.90	4.10	4.20
	Total General Services Cost per $100,000		**$128.35**	**$150.79**	**$163.06**	**$171.36**	**$180.55**	**$203.46**
15	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
16	Northern Community Justice	Parcel Tax	7.71	7.76	7.76	7.76	7.76	7.76
	Total Parcel Tax		**$23.71**	**$23.76**	**$23.76**	**$23.76**	**$23.76**	**$23.76**

REGIONAL DISTRICT OF NANAIMO
City of Parksville General Services Graphic

2027 Total General Services Cost for the average City of Parksville home ($786,182) = $1,209



REGIONAL DISTRICT OF NANAIMO

Town of Qualicum Beach



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

TOWN OF QUALICUM BEACH

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All Town of Qualicum Beach taxpayers participate in **16 General Services** (highlighted in blue), and do not participate in any **Local Services**, as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $147.79 which is up $20.56 from $127.22 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$147.79	=	General Services Taxes
Add: Parcel Tax				$23.76
Total General Services Taxes (including Parcel Tax)				$XXX

It is important to note that the rates for both 2026 and 2027 are only estimates calculated using the total tax requisition and assuming all assessments are residential. When the Town of Qualicum Beach receives the tax requisition amounts, they have their own legal process to follow in relation to how the tax requisition is allocated across taxpayers, including distribution across taxation Classes (i.e. Residential, Commercial, etc.) as well as how the general services will be represented on the property tax notice (e.g. for 2026, general services for the Town of Qualicum Beach were split between two line items - Regional District and RDN Wastewater). For this reason, tax rates as provided in the following table can and will vary and are provided to identify services that have more impact than other services on the tax rate change for 2027.

TOWN OF QUALICUM BEACH

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$236,010	$334,275	$98,265
2	Community Grants	32,047	9,650	(22,397)
3	Regional Growth Management	74,607	76,723	2,116
4	Northern Community Transit	715,759	725,376	9,617
5	Solid Waste Management & Disposal	77,762	173,515	95,753
6	Regional Parks and Trails	289,719	394,562	104,843
7	Northern Community Recreation	402,868	415,672	12,804
8	Oceanside Place Arena	441,692	462,892	21,200
9	Ravensong Aquatic Centre	899,142	926,116	26,974
10	Liquid Waste Management Planning	15,808	16,253	445
11	Northern Community Wastewater Treatment	3,188,956	3,890,368	701,412
12	Northern Community Marine Search & Rescue Contribution	4,987	4,988	1
13	Northern Community Land Search & Rescue Contribution	5,657	14,899	9,242
14	D69 Emergency 911	161,129	186,850	25,721
15	Drinking Water/Watershed Protection	80,688	80,688	0
16	Northern Community Justice	38,858	39,157	299
	Total General Services Requisition	**$6,665,689**	**$7,751,984**	**$1,086,295**

TOWN OF QUALICUM BEACH

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.62	0.19	(0.44)
3	Regional Growth Management	per $100,000	1.50	1.50	0.00
4	Northern Community Transit	per $100,000	13.90	14.00	0.10
5	Solid Waste Management & Disposal	per $100,000	1.50	3.40	1.90
6	Regional Parks and Trails	per $100,000	5.60	7.60	2.00
7	Northern Community Recreation	per $100,000	7.80	8.10	0.30
8	Oceanside Place Arena	per $100,000	8.60	9.00	0.40
9	Ravensong Aquatic Centre	per $100,000	17.50	17.90	0.40
10	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.00
11	Northern Community Wastewater Treatment	per $100,000	62.00	75.30	13.30
12	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.00
13	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.30	0.20
14	D69 Emergency 911	per $100,000	3.10	3.60	0.50
	Total General Services Cost per $100,000		**$127.22**	**$147.79**	**$20.56**
15	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
16	Northern Community Justice	Parcel Tax	7.71	7.76	0.05
	Total Parcel Tax		**$23.71**	**$23.76**	**$0.05**

TOWN OF QUALICUM BEACH - 5 Year Forecast

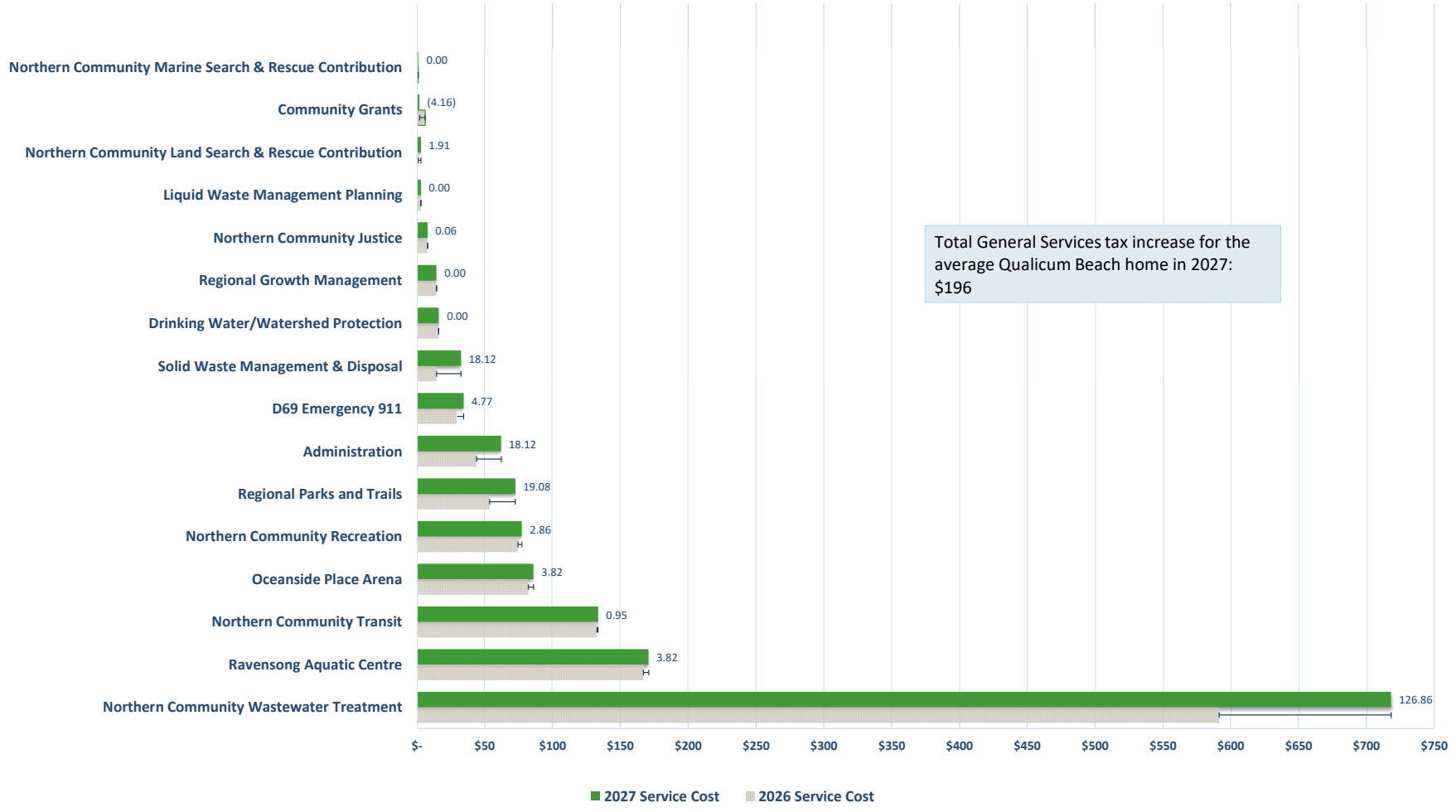
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$236,010	$334,275	$463,595	$707,308	$790,117	$855,352
2	Community Grants	32,047	9,650	8,559	8,559	7,962	8,559
3	Regional Growth Management	74,607	76,723	78,945	81,234	83,593	86,022
4	Northern Community Transit	715,759	725,376	732,387	825,931	1,158,106	1,203,552
5	Solid Waste Management & Disposal	77,762	173,515	177,853	182,299	186,856	191,528
6	Regional Parks and Trails	289,719	394,562	429,783	455,147	478,602	503,542
7	Northern Community Recreation	402,868	415,672	440,564	476,821	489,081	498,989
8	Oceanside Place Arena	441,692	462,892	486,036	510,338	535,855	562,648
9	Ravensong Aquatic Centre	899,142	926,116	953,899	982,516	1,011,992	1,042,352
10	Liquid Waste Management Planning	15,808	16,253	16,741	17,243	17,761	18,293
11	Northern Community Wastewater Treatment	3,188,956	3,890,368	4,319,116	4,664,646	5,037,818	5,440,843
12	Northern Community Marine Search & Rescue Contribution	4,987	4,988	4,988	4,988	4,988	4,988
13	Northern Community Land Search & Rescue Contribution	5,657	14,899	15,084	15,084	15,084	15,084
14	D69 Emergency 911	161,129	186,850	196,257	205,789	215,791	226,288
15	Drinking Water/Watershed Protection	80,688	80,688	81,008	81,328	81,648	81,968
16	Northern Community Justice	38,858	39,157	39,480	39,770	40,069	40,376
	Regional District General Services Requisition	**$6,665,689**	**$7,751,984**	**$8,444,295**	**$9,259,001**	**$10,155,322**	**$10,780,384**

TOWN OF QUALICUM BEACH - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
#	***General Services***							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.62	0.19	0.16	0.16	0.15	0.16
3	Regional Growth Management	per $100,000	1.50	1.50	1.50	1.50	1.60	1.60
4	Northern Community Transit	per $100,000	13.90	14.00	14.00	15.70	21.80	22.40
5	Solid Waste Management & Disposal	per $100,000	1.50	3.40	3.40	3.50	3.50	3.60
6	Regional Parks and Trails	per $100,000	5.60	7.60	8.20	8.60	9.00	9.40
7	Northern Community Recreation	per $100,000	7.80	8.10	8.40	9.10	9.20	9.30
8	Oceanside Place Arena	per $100,000	8.60	9.00	9.30	9.70	10.10	10.50
9	Ravensong Aquatic Centre	per $100,000	17.50	17.90	18.30	18.70	19.00	19.40
10	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
11	Northern Community Wastewater Treatment	per $100,000	62.00	75.30	82.80	82.80	82.80	101.40
12	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
13	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.30	0.30	0.30	0.30	0.30
14	D69 Emergency 911	per $100,000	3.10	3.60	3.80	3.90	4.10	4.20
	Total General Services Cost per $100,000		**$127.22**	**$147.79**	**$159.46**	**$167.76**	**$176.85**	**$198.56**
15	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
16	Northern Community Justice	Parcel Tax	7.71	7.76	7.76	7.76	7.76	7.76
	Total Parcel Tax		**$23.71**	**$23.76**	**$23.76**	**$23.76**	**$23.76**	**$23.76**

REGIONAL DISTRICT OF NANAIMO
Town of Qualicum Beach General Services Graphic

2027 Total General Services Cost for the average Town of Qualicum Beach home ($953,821) = $1,433



REGIONAL DISTRICT OF NANAIMO

Electoral Area A

Cedar, South Wellington, Yellowpoint, Cassidy



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

ELECTORAL AREA A

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All Electoral Area A taxpayers participate in **25 General Services** (highlighted in blue), and a portion of its taxpayers participate in one or more of **5 Local Services** (highlighted in green), as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $129.06 which is up $13.85 from $115.21 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$129.06	=	General Services Taxes
Add: Parcel Tax				$16
Total General Services Taxes (including Parcel Tax)				$XXX

Regional District of Nanaimo taxes are invoiced and collected by the Surveyor of Taxes (SOT) on the Rural Property Tax Notice and may show up on that notice under a number of different line items such as:

- 'AREA A NANAIMO' for General Services
- 'WTR/WTRSHD PROTEC' for the Drinking Water/Watershed Protection parcel tax, and/or
- Name assigned by SOT for each individual local service and local service parcel tax

Only a portion of the taxpayers participate in each Local Service. You can refer to a previous property tax notice to determine which local service(s) apply to your property. To the extent that the local service is a flat rate, then that is the total cost; however, if it is a per $100,000 rate, the calculation is as follows:

Assessed Value / 100,000	X	Rate	=	$XXX

A collection fee of 5.25% is applied to the RDN rates by the Surveyor of Taxes to cover their tax collection costs.

ELECTORAL AREA A

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$147,660	$209,537	$61,877
2	Community Grants	8,130	5,491	(2,639)
3	Electoral Areas Administration	157,937	173,949	16,012
4	Southern Community Restorative Justice/Victim Services	8,854	8,847	(7)
5	Electoral Area Community Planning	478,778	495,013	16,235
6	Regional Growth Management	52,685	54,239	1,554
7	Building Inspection	0	51,068	51,068
8	House Numbering	2,757	2,752	(5)
9	Hazardous Properties	5,213	5,440	227
10	Unsightly Premises	5,073	5,219	146
11	Southern Community Transit	304,460	308,907	4,447
12	Solid Waste Management & Disposal	54,928	122,702	67,774
13	Animal Control Area A, B, C	42,116	45,335	3,219
14	Noise Control	30,862	31,792	930
15	Regional Parks and Trails	204,646	279,016	74,370
16	Community Parks & Halls	470,025	522,244	52,219
17	Southern Community Recreation	522,953	541,232	18,279
18	Area A Recreation & Culture	414,746	476,958	62,212
19	Port Theatre/Cultural Centre Contribution	17,391	17,391	0
20	Liquid Waste Management Planning	11,166	11,494	328
21	Southern Community Search and Rescue Contribution	7,022	7,057	35
22	D68 Emergency 911	58,408	75,423	17,015
23	Emergency Planning	127,672	139,345	11,673
24	Vancouver Island Regional Library	570,844	585,390	14,546
25	Drinking Water/Watershed Protection	46,528	46,528	0
	Total General Services Requisition	**$3,750,854**	**$4,222,369**	**$471,515**
	Local Services			
	Tax Requisition			
1	Cassidy Waterloo Fire Contract	$244,587	$267,129	$22,542
2	Rural Areas Streetlighting	2,595	2,673	78
3	Cedar Estates Stormwater	4,896	5,141	245
	Parcel Tax			
4	Decourcey Water	14,609	15,015	406
5	Cedar Sewer (Operating and Capital Financing)			
	Cedar Sewer (Operating)	82,107	92,870	10,763
	Cedar Small Residential (Capital Financing)	8,195	8,195	0
	Cedar Large Residential (Capital Financing)	4,732	5,943	1,211
	Cedar Commercial (Capital Financing)	69,767	69,767	0
	Cedar Sportsfield (Capital Financing)	4,610	4,610	0
	Cedar Sewer Phase 2 (Capital Financing)	17,571	16,554	(1,017)

ELECTORAL AREA A

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.25	0.17	(0.08)
3	Electoral Areas Administration	per $100,000	4.90	5.40	0.50
4	Southern Community Restorative Justice/Victim Services	per $100,000	0.30	0.30	0.00
5	Electoral Area Community Planning	per $100,000	14.90	15.30	0.40
6	Regional Growth Management	per $100,000	1.60	1.70	0.10
7	Building Inspection	per $100,000	0.00	1.60	1.60
8	House Numbering	per $100,000	0.10	0.10	0.00
9	Hazardous Properties	per $100,000	0.16	0.17	0.01
10	Unsightly Premises	per $100,000	0.20	0.20	0.00
11	Southern Community Transit	per $100,000	9.50	9.50	0.00
12	Solid Waste Management & Disposal	per $100,000	1.70	3.80	2.10
13	Animal Control Area A, B, C	per $100,000	1.30	1.40	0.10
14	Noise Control	per $100,000	0.96	0.98	0.02
15	Regional Parks and Trails	per $100,000	6.40	8.60	2.20
16	Community Parks & Halls	per $100,000	14.60	16.10	1.50
17	Southern Community Recreation	per $100,000	16.30	16.70	0.40
18	Area A Recreation & Culture	per $100,000	12.90	14.70	1.80
19	Port Theatre/Cultural Centre Contribution	per $100,000	0.54	0.54	(0.00)
20	Liquid Waste Management Planning	per $100,000	0.30	0.40	0.10
21	Southern Community Search and Rescue Contribution	per $100,000	0.20	0.20	0.00
22	D68 Emergency 911	per $100,000	1.80	2.30	0.50
23	Emergency Planning	per $100,000	4.00	4.30	0.30
24	Vancouver Island Regional Library	per $100,000	17.70	18.10	0.40
	Total General Services Cost per $100,000		**$115.21**	**$129.06**	**$13.85**
25	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
	Local Services				
1	Cassidy Waterloo Fire Contract	per $100,000	$79.10	$86.30	$7.20
2	Rural Areas Streetlighting	per $100,000	5.90	6.00	0.10
3	Cedar Estates Stormwater	per $100,000	11.30	11.74	0.44
4	Decourcey Water	Parcel Tax	2,922	3,003	81
5	Cedar Sewer (Operating and Capital Financing)				
	Cedar Sewer (Operating)	per Unit *	1,520	1,720	200
	Cedar Small Residential (Capital Financing)	Parcel Tax	911	911	(0)
	Cedar Large Residential (Capital Financing)	per Unit **	1,183	1,486	303
	Cedar Commercial (Capital Financing)	per Unit ***	16,934	16,934	(0)
	Cedar Sportsfield (Capital Financing)	Parcel Tax	4,610	4,610	0
	Cedar Sewer Phase 2 (Capital Financing)	per Unit **	1,952	1,839	(113)

* Units based on hectares (ha), as follows:
<= 0.2 ha = 0.5 units
> 0.2 ha up to 1 ha = 1 unit
> 1 ha to 2.55 ha = 2.5 units
> 2.55 ha to 3.55 ha = 3 units
> 3.55 ha = 5 units

** Units based on Single Family Dwelling Equivalent Allocations (2.4 persons = 1 unit)

*** Units based on Commercial Land Area (Ha)

ELECTORAL AREA A - 5 Year Forecast

#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$147,660	$209,537	$290,601	$443,370	$495,278	$536,170
2	Community Grants	8,130	5,491	5,865	5,865	5,491	5,865
3	Electoral Areas Administration	157,937	173,949	185,170	195,654	203,402	208,991
4	Southern Community Restorative Justice/Victim Services	8,854	8,847	8,847	8,847	8,847	8,847
5	Electoral Area Community Planning	478,778	495,013	519,764	538,995	557,860	574,596
6	Regional Growth Management	52,685	54,239	55,810	57,429	59,096	60,813
7	Building Inspection	0	51,068	52,643	54,570	57,107	56,524
8	House Numbering	2,757	2,752	2,689	2,689	2,689	2,689
9	Hazardous Properties	5,213	5,440	5,707	5,936	6,144	6,359
10	Unsightly Premises	5,073	5,219	5,404	5,594	5,790	5,993
11	Southern Community Transit	304,460	308,907	363,148	410,376	459,112	493,559
12	Solid Waste Management & Disposal	54,928	122,702	125,770	128,913	132,136	135,440
13	Animal Control Area A, B, C	42,116	45,335	47,034	48,814	50,660	52,576
14	Noise Control	30,862	31,792	32,905	34,041	35,228	36,456
15	Regional Parks and Trails	204,646	279,016	303,923	321,860	338,446	356,082
16	Community Parks & Halls	470,025	522,244	572,020	589,152	606,827	625,032
17	Southern Community Recreation	522,953	541,232	552,056	568,631	585,674	596,330
18	Area A Recreation & Culture	414,746	476,958	534,193	587,612	608,179	628,161
19	Port Theatre/Cultural Centre Contribution	17,391	17,391	17,391	17,391	17,391	17,391
20	Liquid Waste Management Planning	11,166	11,494	11,838	12,194	12,559	12,936
21	Southern Community Search and Rescue Contribution	7,022	7,057	7,029	7,029	7,029	7,029
22	D68 Emergency 911	58,408	75,423	84,273	89,480	95,055	101,027
23	Emergency Planning	127,672	139,345	147,509	152,103	156,430	159,978
24	Vancouver Island Regional Library	570,844	585,390	604,708	624,663	645,277	666,571
25	Drinking Water/Watershed Protection	46,528	46,528	46,688	46,848	47,008	47,168
	Total General Services Requisition	**$3,750,854**	**$4,222,369**	**$4,582,985**	**$4,958,056**	**$5,198,715**	**$5,402,583**
	Local Services						
	Tax Requisition						
1	Cassidy Waterloo Fire Contract	$244,587	$267,129	$291,171	$317,377	$345,940	$377,075
2	Rural Areas Streetlighting	2,595	2,673	2,753	2,835	2,921	3,008
3	Cedar Estates Stormwater	4,896	5,141	5,398	5,668	5,951	6,249
	Parcel Tax						
4	Decourcey Water	14,609	15,015	15,465	15,929	16,407	16,900
5	Cedar Sewer (Operating and Capital Financing)						
	Cedar Sewer (Operating)	82,107	92,870	97,214	100,131	103,134	106,228
	Cedar Small Residential (Capital Financing)	8,195	8,195	8,198	8,201	0	0
	Cedar Large Residential (Capital Financing)	4,732	5,943	5,724	5,726	3,699	3,686
	Cedar Commercial (Capital Financing)	69,767	69,767	69,788	69,809	0	0
	Cedar Sportsfield (Capital Financing)	4,610	4,610	4,611	4,613	0	0
	Cedar Sewer Phase 2 (Capital Financing)	17,571	16,554	16,559	16,564	12,644	0

ELECTORAL AREA A - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
	General Services							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.25	0.17	0.18	0.18	0.16	0.17
3	Electoral Area Administration	per $100,000	4.90	5.40	5.70	5.90	6.10	6.20
4	Southern Community Restorative Justice/Victim Services	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
5	Electoral Area Community Planning	per $100,000	14.90	15.30	15.90	16.30	16.70	17.10
6	Regional Growth Management	per $100,000	1.60	1.70	1.70	1.70	1.80	1.80
7	Building Inspection	per $100,000	0.00	1.60	1.60	1.70	1.70	1.70
8	House Numbering	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
9	Hazardous Properties	per $100,000	0.16	0.17	0.17	0.18	0.18	0.19
10	Unsightly Premises	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
11	Southern Community Transit	per $100,000	9.50	9.50	11.10	12.40	13.80	14.70
12	Solid Waste Management & Disposal	per $100,000	1.70	3.80	3.80	3.90	4.00	4.00
13	Animal Control Area A, B, C	per $100,000	1.30	1.40	1.40	1.50	1.50	1.60
14	Noise Control	per $100,000	0.96	0.98	1.01	1.03	1.06	1.08
15	Regional Parks and Trails	per $100,000	6.40	8.60	9.30	9.80	10.20	10.60
16	Community Parks & Halls	per $100,000	14.60	16.10	17.50	17.90	18.20	18.60
17	Southern Community Recreation	per $100,000	16.30	16.70	16.90	17.20	17.60	17.70
18	Area A Recreation & Culture	per $100,000	12.90	14.70	16.30	17.80	18.20	18.70
19	Port Theatre/Cultural Centre Contribution	per $100,000	0.54	0.54	0.53	0.53	0.52	0.52
20	Liquid Waste Management Planning	per $100,000	0.30	0.40	0.40	0.40	0.40	0.40
21	Southern Community Search and Rescue Contribution	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
22	D68 Emergency 911	per $100,000	1.80	2.30	2.60	2.70	2.90	3.00
23	Emergency Planning	per $100,000	4.00	4.30	4.50	4.60	4.70	4.80
24	Vancouver Island Regional Library	per $100,000	17.70	18.10	18.50	18.90	19.40	19.80
	Total General Services Cost per $100,000		**$115.21**	**$129.06**	**$138.79**	**$148.82**	**$154.82**	**$159.36**
25	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
	Local Services							
1	Cassidy Waterloo Fire Contract	per $100,000	$79.10	$86.30	$93.15	$100.54	$108.54	$117.18
2	Rural Area Streetlighting	per $100,000	5.90	6.00	6.10	6.20	6.30	6.50
3	Cedar Estates Stormwater	per $100,000	11.30	11.74	12.21	12.70	13.20	13.73
4	Decourcy Water	Parcel Tax	2,922	3,003	3,093	3,186	3,281	3,380
5	Cedar Sewer (Operating and Capital Financing)							
	Cedar Sewer (Operating)	per Unit *	1,520	1,720	1,800	1,854	1,910	1,967
	Cedar Small Residential (Capital Financing)	Parcel Tax	911	911	911	911	0	0
	Cedar Large Residential (Capital Financing)	per Unit **	1,183	1,486	1,431	1,432	925	922
	Cedar Commercial (Capital Financing)	per Unit ***	16,934	16,934	16,939	16,944	0	0
	Cedar Sportsfield (Capital Financing)	Parcel Tax	4,610	4,610	4,611	4,613	0	0
	Cedar Sewer Phase 2 (Capital Financing)	per Unit **	1,952	1,839	1,840	1,840	1,405	0

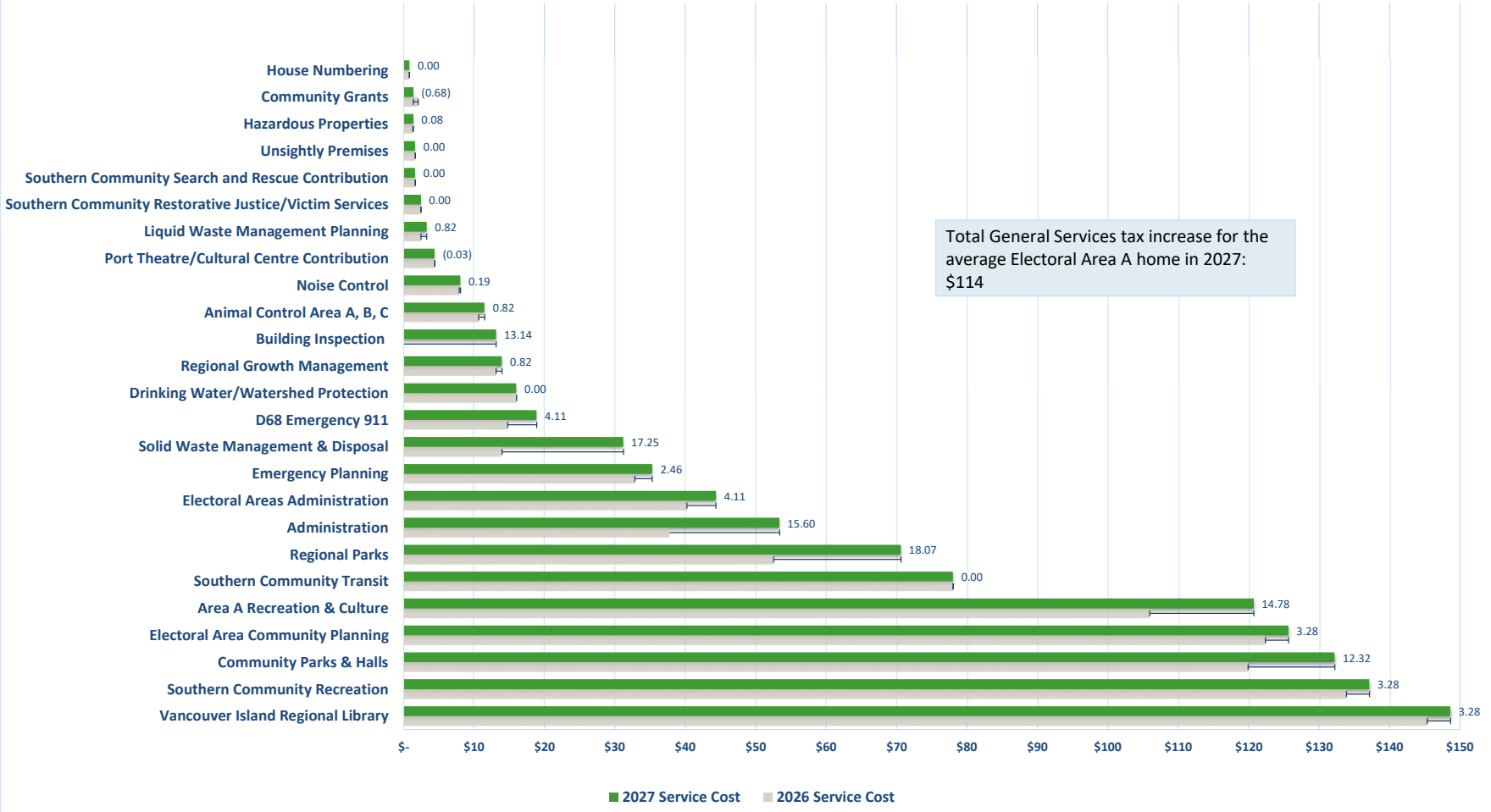
* Units based on hectares (ha), as follows:
<= 0.2 ha = 0.5 units
> 0.2 ha up to 1 ha = 1 unit
> 1 ha to 2.55 ha = 2.5 units
> 2.55 ha to 3.55 ha = 3 units
> 3.55 ha = 5 units

** Units based on Single Family Dwelling Equivalent Allocations (2.4 persons = 1 unit)

*** Units based on Commercial Land Area (Ha)

REGIONAL DISTRICT OF NANAIMO
Electoral Area A General Services Graphic

2027 Total General Services Cost for the average Electoral Area A home ($821,241) = $1,076



This does not include local services

REGIONAL DISTRICT OF NANAIMO

Electoral Area B

Gabriola, DeCourcy, Mudge Islands



ELECTORAL AREA B

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All Electoral Area B taxpayers participate in **25 General Services** (highlighted in blue), and a portion of its taxpayers participate in one or more of **4 Local Services** (highlighted in green), as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $92.48 which is up $9.14 from $83.34 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$92.48	=	General Services Taxes
Add: Parcel Tax				$16
Total General Services Taxes (including Parcel Tax)				$XXX

Regional District of Nanaimo taxes are invoiced and collected by the Surveyor of Taxes (SOT) on the Rural Property Tax Notice and may show up on that notice under a number of different line items such as:

- 'AREA B NANAIMO' for General Services
- 'WTR/WTRSHD PROTEC' for the Drinking Water/Watershed Protection parcel tax, and/or
- For those living on Gabriola Island:
    - GABRIOLA HEALTH AND WELLBEING' for Gabriola Island Health and Wellbeing Contribution,
    - GABRIOLA ISL NOISE' for Noise Control
    - GABRIOLA ISL TAX SAVER' for Gabriola Island Taxi Saver Contribution
    - GABRIOLA ISL REC' for Gabriola Island Recreation

Only a portion of the taxpayers participate in each local service. Unique to EA B, only those taxpayers residing on Gabriola Island will participate in the four local services listed above. You can refer to a previous property tax notice to determine which local service(s) apply to your property. To the extent that the local service is a flat rate, then that is the total costs; however, if it is a per $100,000 rate, the calculation is as follows:

Assessed Value / 100,000	X	Rate	=	$XXX

A collection fee of 5.25% is applied to the RDN rates by the Surveyor of Taxes to cover their tax collection costs.

ELECTORAL AREA B

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$125,773	$178,765	$52,992
2	Community Grants	6,055	4,758	(1,297)
3	Electoral Areas Administration	134,526	148,403	13,877
4	Southern Community Restorative Justice/Victim Services	6,885	6,891	6
5	Regional Growth Management	18,745	19,314	569
6	Building Inspection	0	43,568	43,568
7	House Numbering	2,349	2,348	(1)
8	Southern Community Economic Development	70,420	71,656	1,236
9	Hazardous Properties	4,440	4,641	201
10	Unsightly Premises	4,321	4,453	132
11	Descanso Bay Emergency Wharf	30,873	31,799	926
12	Gabriola Island Transit Contribution	216,544	220,732	4,188
13	Solid Waste Management & Disposal	39,710	88,779	49,069
14	Animal Control Area A, B, C	35,873	38,676	2,803
15	Regional Parks and Trails	147,948	201,879	53,931
16	Community Parks & Halls	696,481	705,894	9,413
17	Southern Community Recreation	100,157	103,606	3,449
18	Port Theatre/Cultural Centre Contribution	58,808	59,018	210
19	Liquid Waste Management Planning	8,072	8,316	244
20	Southern Community Search and Rescue Contribution	4,224	4,245	21
21	D68 Emergency 911	49,750	64,347	14,597
22	Emergency Planning	108,747	118,881	10,134
23	EV Charging Stations	2,881	0	(2,881)
24	Vancouver Island Regional Library	406,650	417,313	10,663
25	Drinking Water/Watershed Protection	61,232	61,216	(16)
	General Services Requisition	**$2,341,464**	**$2,609,498**	**$268,034**
	Local Services			
	Tax Requisition			
1	Gabriola Island Health & Wellbeing Contribution	$27,243	$51,376	$24,133
2	Gabriola Island Taxi Saver Contribution	12,620	11,873	(747)
3	Noise Control	29,986	30,896	910
4	Gabriola Island Recreation	141,737	150,919	9,182

ELECTORAL AREA B

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
	General Services				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.22	0.17	(0.05)
3	Electoral Areas Administration	per $100,000	4.90	5.40	0.50
4	Southern Community Restorative Justice/Victim Services	per $100,000	0.30	0.20	(0.10)
5	Regional Growth Management	per $100,000	0.70	0.70	0.00
6	Building Inspection	per $100,000	0.00	1.60	1.60
7	House Numbering	per $100,000	0.10	0.10	0.00
8	Southern Community Economic Development	per $100,000	2.60	2.60	0.00
9	Hazardous Properties	per $100,000	0.16	0.17	0.01
10	Unsightly Premises	per $100,000	0.20	0.20	0.00
11	Descanso Bay Emergency Wharf	per $100,000	1.10	1.20	0.10
12	Gabriola Island Transit Contribution	per $100,000	7.90	8.00	0.10
13	Solid Waste Management & Disposal	per $100,000	1.40	3.20	1.80
14	Animal Control Area A, B, C	per $100,000	1.30	1.40	0.10
15	Regional Parks and Trails	per $100,000	5.40	7.30	1.90
16	Community Parks & Halls	per $100,000	25.40	25.60	0.20
17	Southern Community Recreation	per $100,000	3.70	3.80	0.10
18	Port Theatre/Cultural Centre Contribution	per $100,000	2.15	2.14	(0.01)
19	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.00
20	Southern Community Search and Rescue Contribution	per $100,000	0.20	0.20	0.00
21	D68 Emergency 911	per $100,000	1.80	2.30	0.50
22	Emergency Planning	per $100,000	4.00	4.30	0.30
23	EV Charging Stations	per $100,000	0.11	0.00	(0.11)
24	Vancouver Island Regional Library	per $100,000	14.80	15.10	0.30
	Total General Services Cost per $100,000		**$83.34**	**$92.48**	**$9.14**
25	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
	Local Services				
1	Gabriola Island Health & Wellbeing Contribution	per $100,000	$1.10	$2.00	$0.90
2	Gabriola Island Taxi Saver Contribution	per $100,000	0.50	0.50	0.00
3	Noise Control	per $100,000	1.19	1.22	0.03
4	Gabriola Island Recreation	per $100,000	5.60	6.00	0.40

ELECTORAL AREA B - 5 Year Forecast

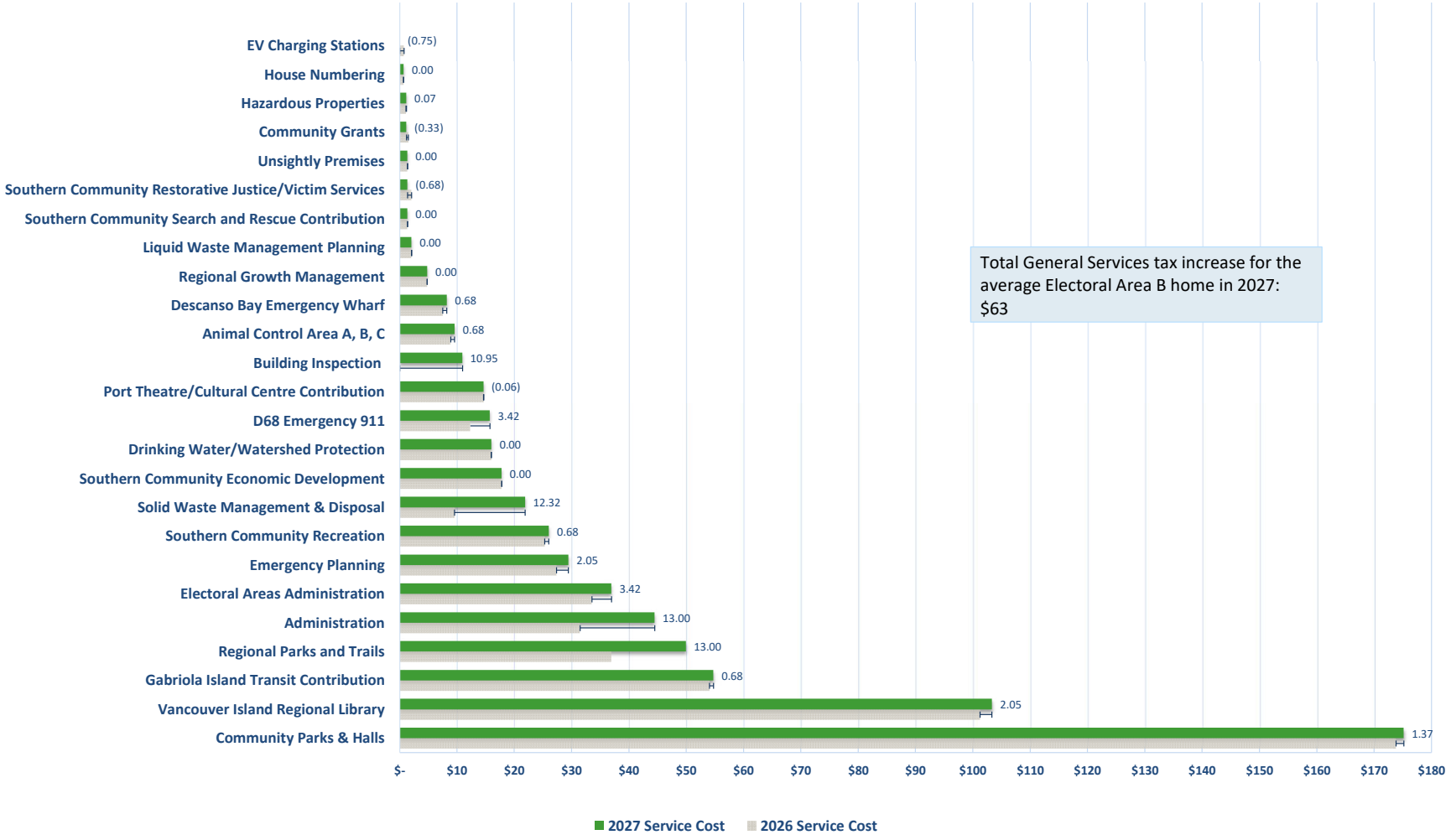
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$125,773	$178,765	$247,923	$378,257	$422,542	$457,428
2	Community Grants	6,055	4,758	5,077	5,077	4,758	5,077
3	Electoral Areas Administration	134,526	148,403	157,976	166,920	173,530	178,299
4	Southern Community Restorative Justice/Victim Services	6,885	6,891	6,891	6,891	6,891	6,891
5	Regional Growth Management	18,745	19,314	19,873	20,450	21,043	21,655
6	Building Inspection	0	43,568	44,912	46,556	48,720	48,223
7	House Numbering	2,349	2,348	2,294	2,294	2,294	2,294
8	Southern Community Economic Development	70,420	71,656	73,089	74,551	74,579	74,579
9	Hazardous Properties	4,440	4,641	4,869	5,064	5,241	5,425
10	Unsightly Premises	4,321	4,453	4,611	4,772	4,939	5,113
11	Descanso Bay Emergency Wharf	30,873	31,799	32,753	33,736	34,748	35,790
12	Gabriola Island Transit Contribution	216,544	220,732	225,189	229,737	234,377	239,110
13	Solid Waste Management & Disposal	39,710	88,779	90,998	93,274	95,605	97,996
14	Animal Control Area A, B, C	35,873	38,676	40,127	41,645	43,220	44,855
15	Regional Parks and Trails	147,948	201,879	219,899	232,877	244,878	257,638
16	Community Parks & Halls	696,481	705,894	720,012	734,412	624,250	642,978
17	Southern Community Recreation	100,157	103,606	105,658	108,831	112,092	114,106
18	Port Theatre/Cultural Centre Contribution	58,808	59,018	59,018	59,018	59,018	59,018
19	Liquid Waste Management Planning	8,072	8,316	8,566	8,823	9,087	9,360
20	Southern Community Search and Rescue Contribution	4,224	4,245	4,227	4,227	4,227	4,227
21	D68 Emergency 911	49,750	64,347	71,896	76,339	81,096	86,190
22	Emergency Planning	108,747	118,881	125,846	129,766	133,457	136,484
23	EV Charging Stations	2,881	0	0	0	0	0
24	Vancouver Island Regional Library	406,650	417,313	431,084	445,309	460,004	475,185
24	Drinking Water/Watershed Protection	61,232	61,216	61,392	61,552	61,712	61,872
	General Services Requisition	**$2,341,464**	**$2,609,498**	**$2,764,180**	**$2,970,378**	**$2,962,308**	**$3,069,793**
	Local Services						
	Tax Requisition						
1	Gabriola Island Health & Wellbeing Contribution	$27,243	$51,376	$51,376	$51,376	$51,376	$51,376
2	Gabriola Island Taxi Saver Contribution	12,620	11,873	11,984	12,020	12,057	12,098
3	Noise Control	29,986	30,896	32,314	33,448	34,624	35,840
4	Gabriola Island Recreation	141,737	150,919	158,187	162,955	167,720	172,314

ELECTORAL AREA B - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
	General Services							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.22	0.17	0.18	0.18	0.17	0.18
3	Electoral Area Administration	per $100,000	4.90	5.40	5.70	5.90	6.10	6.20
4	Southern Community Restorative Justice/Victim Services	per $100,000	0.30	0.20	0.20	0.20	0.20	0.20
5	Regional Growth Management	per $100,000	0.70	0.70	0.70	0.70	0.70	0.80
6	Building Inspection	per $100,000	0.00	1.60	1.60	1.70	1.70	1.70
7	House Numbering	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
8	Southern Community Economic Development	per $100,000	2.60	2.60	2.60	2.60	2.60	2.60
9	Hazardous Properties	per $100,000	0.16	0.17	0.17	0.18	0.18	0.19
10	Unsightly Premises	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
11	Descanso Bay Emergency Wharf	per $100,000	1.10	1.20	1.20	1.20	1.20	1.20
12	Gabriola Island Transit Contribution	per $100,000	7.90	8.00	8.10	8.20	8.20	8.30
13	Solid Waste Management & Disposal	per $100,000	1.40	3.20	3.30	3.30	3.40	3.40
14	Animal Control Area A, B, C	per $100,000	1.30	1.40	1.40	1.50	1.50	1.60
15	Regional Parks and Trails	per $100,000	5.40	7.30	7.90	8.30	8.60	9.00
16	Community Parks & Halls	per $100,000	25.40	25.60	25.80	26.10	22.00	22.40
17	Southern Community Recreation	per $100,000	3.70	3.80	3.80	3.90	3.90	4.00
18	Port Theatre/Cultural Centre Contribution	per $100,000	2.15	2.14	2.12	2.10	2.08	2.06
19	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
20	Southern Community Search and Rescue Contribution	per $100,000	0.20	0.20	0.20	0.20	0.10	0.10
21	D68 Emergency 911	per $100,000	1.80	2.30	2.60	2.70	2.90	3.00
22	Emergency Planning	per $100,000	4.00	4.30	4.50	4.60	4.70	4.80
23	EV Charging Stations	per $100,000	0.11	0.00	0.00	0.00	0.00	0.00
24	Vancouver Island Regional Library	per $100,000	14.80	15.10	15.50	15.80	16.20	16.60
	Total General Services Cost per $100,000		**$83.34**	**$92.48**	**$97.07**	**$103.36**	**$101.92**	**$104.82**
25	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
	Local Services							
1	Gabriola Island Health & Wellbeing Contribution	per $100,000	$1.10	$2.00	$2.00	$2.00	$2.00	$2.00
2	Gabriola Island Taxi Saver Contribution	per $100,000	0.50	0.50	0.50	0.50	0.50	0.50
3	Noise Control	per $100,000	1.19	1.22	1.26	1.30	1.33	1.36
4	Gabriola Island Recreation	per $100,000	5.60	6.00	6.20	6.30	6.40	6.50

REGIONAL DISTRICT OF NANAIMO
Electoral Area B General Services Graphic

2027 Total General Services Cost for the average Electoral Area B home ($684,200) = $649



This does not include local services

REGIONAL DISTRICT OF NANAIMO

Electoral Area C

Extension, Nanaimo Lakes, East Wellington, Pleasant Valley



ELECTORAL AREA C

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All Electoral Area C taxpayers residing in the Wellington area participate in **25 General Services** (highlighted in blue), and a portion of its taxpayers participate in one or more of **5 Local Services** (highlighted in green), as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $108.14 which is up $10.50 from $97.64 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

For Electoral Area C (E. Wellington):

Assessed Value / 100,000	X	$108.14	=	General Services Taxes
Add: Parcel Tax				$16
Total General Services Taxes (including Parcel Tax)				$XXX

Electoral Area C taxpayers residing in the Extension area participate in only **24 General Services** as they are not participants in Southern Community Transit. For these taxpayers, in 2027, the general services cost per $100,000 is $99.76 which is up $10.51 from $89.24 last year. To calculate the total general services taxes, taxpayers would need to know their assessed value, and set out below is the calculation:

For Electoral Area C (Extension):

Assessed Value / 100,000	X	$99.76	=	General Services Taxes
Add: Parcel Tax				$16
Total General Services Taxes (including Parcel Tax)				$XXX

Regional District of Nanaimo taxes are invoiced and collected by the Surveyor of Taxes (SOT) on the Rural Property Tax Notice and may show up on that notice under a number of different line items such as:

- 'AREA C NANAIMO' for General Services
- 'WTR/WTRSHD PROTEC' for the Drinking Water/Watershed Protection parcel tax, and/or
- Name assigned by SOT for each individual local service and local service parcel tax

While only a portion of the taxpayers participate in each local service, all EA C taxpayers will likely participate in at least one local service, which will be a Fire service. Individuals can refer to a previous property tax notice to determine which local service(s) apply to that property. When a local service is allocated as a flat rate (as identified in the following table), then the flat rate represents the total cost. If the local service is allocated as a per $100,000 rate, the calculation is as follows:

Assessed Value / 100,000	X	Rate	=	$XXX

A collection fee of 5.25% is applied to the RDN rates by the Surveyor of Taxes to cover their tax collection costs.

REGIONAL DISTRICT OF NANAIMO
2027-2031 Financial Plan

ELECTORAL AREA C

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$99,569	$141,418	$41,849
2	Community Grants	4,788	3,868	(920)
3	Electoral Areas Administration	106,499	117,400	10,901
4	Southern Community Restorative Justice/Victim Services	5,681	5,682	1
5	Electoral Area Community Planning	322,847	334,088	11,241
6	Regional Growth Management	29,375	30,253	878
7	Building Inspection	0	34,466	34,466
8	House Numbering	1,859	1,858	(1)
9	Hazardous Properties	3,515	3,672	157
10	Unsightly Premises	3,421	3,523	102
11	Southern Community Transit (E. Wellington)	849	1,801	952
12	Solid Waste Management & Disposal	30,611	68,408	37,797
13	Animal Control Area A, B, C	28,399	30,596	2,197
14	Noise Control	29,522	30,703	1,181
15	Regional Parks and Trails	114,050	155,555	41,505
16	Community Parks & Halls - Extension	148,588	164,942	16,354
16A	Community Parks & Halls - E. Wellington	194,363	206,594	12,231
17	Southern Community Recreation	392,012	406,662	14,650
18	Port Theatre/Cultural Centre Contribution - Extension	17,303	17,317	14
18A	Port Theatre/Cultural Centre Contribution - E. Wellington	4,475	4,475	0
19	Liquid Waste Management Planning	6,223	6,408	185
20	Southern Community Search and Rescue Contribution	3,139	3,155	16
21	D68 Emergency 911	39,385	50,904	11,519
22	Emergency Planning	86,091	94,045	7,954
23	Feasibility Studies	20,000	10,000	(10,000)
24	Vancouver Island Regional Library	312,643	320,713	8,070
25	Drinking Water/Watershed Protection	23,776	23,776	0
	General Services Requisition - all Electoral Area C residents	**$1,663,405**	**$1,877,153**	**$213,748**
	General Services Requisition - additional recovery from Extension residents only	**$165,891**	**$182,259**	**$16,368**
	General Services Requisition - additional recovery from E. Wellington residents only	**$199,687**	**$212,870**	**$13,183**
	Total General Services Requisition	**$2,028,983**	**$2,272,282**	**$243,299**
	Local Services			
	Tax Requisition			
1	Nanaimo River Fire	($257,222)	($5,166)	$252,056
2	Extension Fire	368,500	401,665	33,165
3	Cassidy Waterloo Fire Contract	85,378	93,247	7,869
4	Wellington Fire Contract	157,690	176,796	19,106
5	Wellington Streetlighting	3,700	4,144	444

ELECTORAL AREA C

	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.22	0.18	(0.04)
3	Electoral Areas Administration	per $100,000	4.90	5.40	0.50
4	Southern Community Restorative Justice/Victim Services	per $100,000	0.30	0.30	0.00
5	Electoral Area Community Planning	per $100,000	14.90	15.30	0.40
6	Regional Growth Management	per $100,000	1.40	1.40	0.00
7	Building Inspection	per $100,000	0.00	1.60	1.60
8	House Numbering	per $100,000	0.10	0.10	0.00
9	Hazardous Properties	per $100,000	0.16	0.17	0.01
10	Unsightly Premises	per $100,000	0.20	0.20	0.00
11	Southern Community Transit (E. Wellington)	per $100,000	0.10	0.20	0.10
12	Solid Waste Management & Disposal	per $100,000	1.40	3.10	1.70
13	Animal Control Area A, B, C	per $100,000	1.30	1.40	0.10
14	Noise Control	per $100,000	1.36	1.41	0.04
15	Regional Parks and Trails	per $100,000	5.30	7.10	1.80
16	Community Parks & Halls - Extension	per $100,000	12.10	13.40	1.30
16A	Community Parks & Halls - E. Wellington	per $100,000	21.30	22.50	1.20
17	Southern Community Recreation	per $100,000	18.10	18.60	0.50
18	Port Theatre/Cultural Centre Contribution - Extension	per $100,000	1.40	1.40	0.00
18A	Port Theatre/Cultural Centre Contribution - E. Wellington	per $100,000	0.50	0.49	(0.01)
19	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.00
20	Southern Community Search and Rescue Contribution	per $100,000	0.10	0.10	0.00
21	D68 Emergency 911	per $100,000	1.80	2.30	0.50
22	Emergency Planning	per $100,000	4.00	4.30	0.30
23	Feasibility Studies	per $100,000	0.90	0.50	(0.40)
24	Vancouver Island Regional Library	per $100,000	14.40	14.70	0.30
	Total General Services Cost per $100,000 - Extension		**$89.24**	**$99.76**	**$10.51**
	Total General Services Cost per $100,000 - E. Wellington		**$97.64**	**$108.14**	**$10.50**
25	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
	Local Services				
1	Nanaimo River Fire	per $100,000	($334.70)	($6.70)	$328.00
2	Extension Fire	per $100,000	93.40	101.10	7.70
3	Cassidy Waterloo Fire Contract	per $100,000	79.10	86.30	7.20
4	Wellington Fire Contract	per $100,000	82.40	93.20	10.80
5	Wellington Streetlighting	per $100,000	1.90	2.20	0.30

ELECTORAL AREA C - 5 Year Forecast

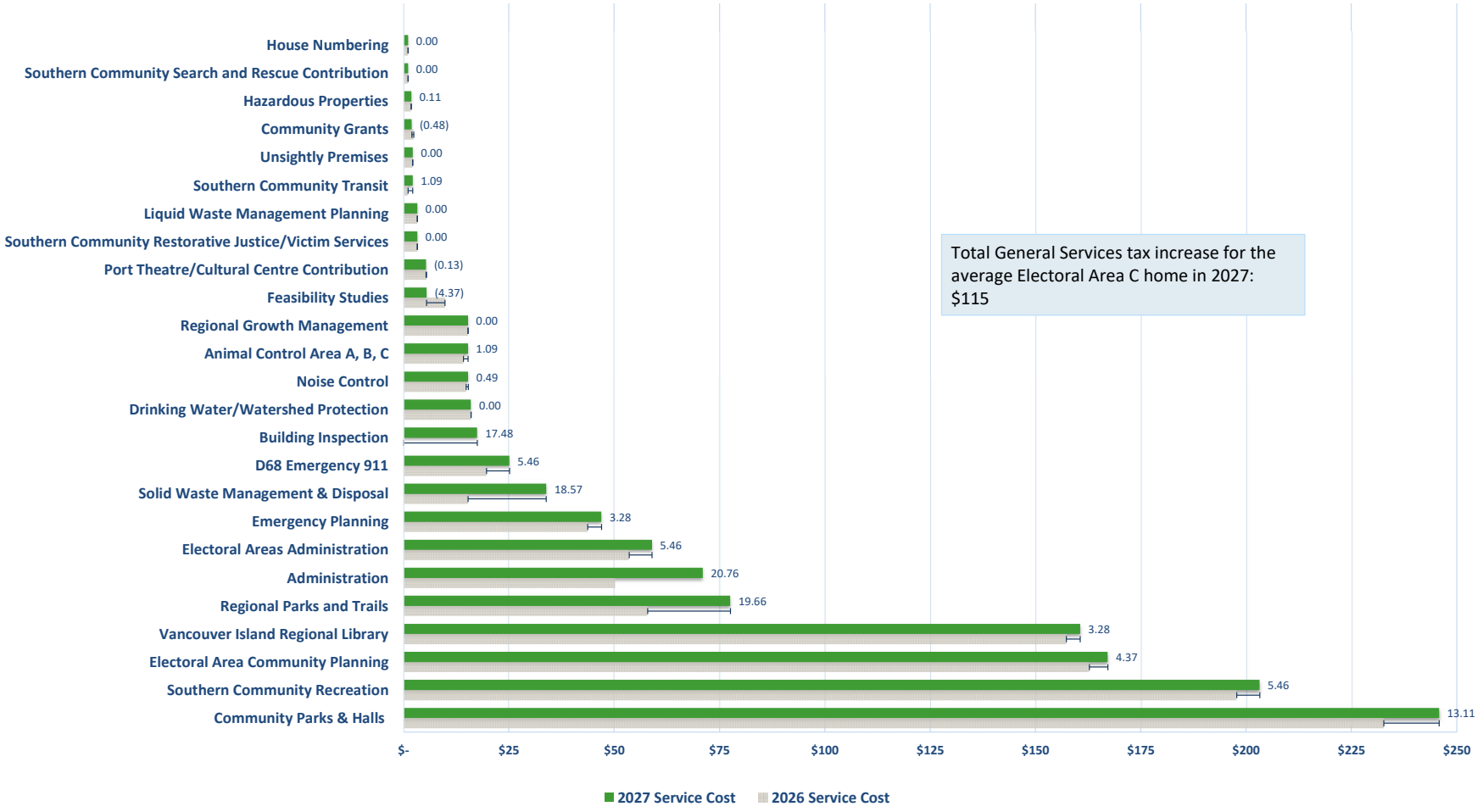
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$99,569	$141,418	$196,128	$299,233	$334,267	$361,865
2	Community Grants	4,788	3,868	4,121	4,121	3,868	4,121
3	Electoral Areas Administration	106,499	117,400	124,973	132,048	137,277	141,050
4	Southern Community Restorative Justice/Victim Services	5,681	5,682	5,682	5,682	5,682	5,682
5	Electoral Area Community Planning	322,847	334,088	350,792	363,772	376,504	387,799
6	Regional Growth Management	29,375	30,253	31,130	32,033	32,963	33,920
7	Building Inspection	0	34,466	35,529	36,830	38,542	38,149
8	House Numbering	1,859	1,858	1,815	1,815	1,815	1,815
9	Hazardous Properties	3,515	3,672	3,852	4,006	4,146	4,291
10	Unsightly Premises	3,421	3,523	3,647	3,775	3,908	4,044
11	Southern Community Transit (E. Wellington)	849	1,801	2,117	2,393	2,677	2,878
12	Solid Waste Management & Disposal	30,611	68,408	70,118	71,871	73,668	75,509
13	Animal Control Area A, B, C	28,399	30,596	31,744	32,945	34,191	35,484
14	Noise Control	29,522	30,703	32,147	33,277	34,446	35,656
15	Regional Parks and Trails	114,050	155,555	169,441	179,442	188,688	198,520
16	Community Parks & Halls - Extension	148,588	164,942	181,436	190,508	196,339	202,229
16A	Community Parks & Halls - E. Wellington	194,363	206,594	218,210	224,997	231,747	238,700
17	Southern Community Recreation	392,012	406,662	415,164	427,628	440,445	448,938
18	Port Theatre/Cultural Centre Contribution - Extension	17,303	17,317	17,401	17,401	17,401	17,401
18A	Port Theatre/Cultural Centre Contribution - E. Wellington	4,475	4,475	4,475	4,475	4,475	4,475
19	Liquid Waste Management Planning	6,223	6,408	6,600	6,798	7,002	7,212
20	Southern Community Search and Rescue Contribution	3,139	3,155	3,141	3,141	3,141	3,141
21	D68 Emergency 911	39,385	50,904	56,877	60,390	64,153	68,184
22	Emergency Planning	86,091	94,045	99,555	102,656	105,576	107,970
23	Feasibility Studies	20,000	10,000	0	0	0	0
24	Vancouver Island Regional Library	312,643	320,713	331,296	342,229	353,522	365,189
25	Drinking Water/Watershed Protection	23,776	23,776	23,936	24,096	24,256	24,416
	General Services Requisition - all Electoral Area C residents	**$1,663,405**	**$1,877,153**	**$1,997,688**	**$2,167,788**	**$2,268,060**	**$2,352,955**
	General Services Requisition - additional recovery from Extension residents only	**$165,891**	**$182,259**	**$198,837**	**$207,909**	**$213,740**	**$219,630**
	General Services Requisition - additional recovery from E. Wellington residents only	**$199,687**	**$212,870**	**$224,802**	**$231,865**	**$238,899**	**$246,053**
	Total General Services Requisition	**$2,028,983**	**$2,272,282**	**$2,421,327**	**$2,607,562**	**$2,720,699**	**$2,818,638**
	Local Services						
	Tax Requisition						
1	Nanaimo River Fire	($257,222)	($5,166)	$0	$0	$0	$0
2	Extension Fire	368,500	401,665	437,815	477,218	520,168	566,983
3	Cassidy Waterloo Fire Contract	85,378	93,247	101,639	110,786	120,757	131,625
4	Wellington Fire Contract	157,690	176,796	184,074	189,597	195,285	201,143
5	Wellington Streetlighting	3,700	4,144	4,268	4,396	4,528	4,664

ELECTORAL AREA C - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
	General Services							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.22	0.18	0.19	0.19	0.17	0.18
3	Electoral Area Administration	per $100,000	4.90	5.40	5.70	5.90	6.10	6.20
4	Southern Community Restorative Justice/Victim Services	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
5	Electoral Area Community Planning	per $100,000	14.90	15.30	15.90	16.30	16.70	17.10
6	Regional Growth Management	per $100,000	1.40	1.40	1.40	1.40	1.50	1.50
7	Building Inspection	per $100,000	0.00	1.60	1.60	1.70	1.70	1.70
8	House Numbering	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
9	Hazardous Properties	per $100,000	0.16	0.17	0.17	0.18	0.18	0.19
10	Unsightly Premises	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
11	Southern Community Transit (E. Wellington)	per $100,000	0.10	0.20	0.20	0.30	0.30	0.30
12	Solid Waste Management & Disposal	per $100,000	1.40	3.10	3.20	3.20	3.30	3.30
13	Animal Control Area A, B, C	per $100,000	1.30	1.40	1.40	1.50	1.50	1.60
14	Noise Control	per $100,000	1.36	1.41	1.46	1.49	1.53	1.57
15	Regional Parks and Trails	per $100,000	5.30	7.10	7.70	8.10	8.40	8.70
16	Community Parks & Halls - Extension	per $100,000	12.10	13.40	14.60	15.10	15.40	15.80
16A	Community Parks & Halls - E. Wellington	per $100,000	21.30	22.50	23.60	24.00	24.50	25.00
17	Southern Community Recreation	per $100,000	18.10	18.60	18.80	19.20	19.60	19.80
18	Port Theatre/Cultural Centre Contribution - Extension	per $100,000	1.40	1.40	1.40	1.38	1.37	1.36
18A	Port Theatre/Cultural Centre Contribution - E. Wellington	per $100,000	0.50	0.49	0.48	0.48	0.47	0.47
19	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
20	Southern Community Search and Rescue Contribution	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
21	D68 Emergency 911	per $100,000	1.80	2.30	2.60	2.70	2.90	3.00
22	Emergency Planning	per $100,000	4.00	4.30	4.50	4.60	4.70	4.80
23	Feasibility Studies	per $100,000	0.90	0.50	0.00	0.00	0.00	0.00
24	Vancouver Island Regional Library	per $100,000	14.40	14.70	15.00	15.40	15.70	16.10
	Total General Services Cost per $100,000 - Extension		**$89.24**	**$99.76**	**$105.51**	**$112.74**	**$116.65**	**$119.80**
	Total General Services Cost per $100,000 - E. Wellington		**$97.64**	**$108.14**	**$113.80**	**$121.04**	**$125.16**	**$128.41**
25	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
	Local Services							
1	Nanaimo River Fire	per $100,000	($334.70)	($6.70)	$0.00	$0.00	$0.00	$0.00
2	Extension Fire	per $100,000	93.40	101.10	109.10	117.80	127.20	137.30
3	Cassidy Waterloo Fire Contract	per $100,000	79.10	86.30	93.15	100.54	108.54	117.18
4	Wellington Fire Contract	per $100,000	82.40	93.20	96.10	98.00	99.90	102.00
5	Wellington Streetlighting	per $100,000	1.90	2.20	2.30	2.40	2.50	2.50

REGIONAL DISTRICT OF NANAIMO
Electoral Area C General Services Graphic

2027 Total General Services Cost for the average Electoral Area C home ($1,092,481) = $1,197



This does not include local services

REGIONAL DISTRICT OF NANAIMO

Electoral Area E

Nanoose Bay



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

ELECTORAL AREA E

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All Electoral Area E taxpayers participate in **29 General Services** (highlighted in blue), and a portion of its taxpayers participate in one or more of **7 Local Services** (highlighted in green), as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $107.74 which is up $10.68 from $97.06 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$107.74	=	General Services Taxes
Add: Parcel Tax				$23.76
Total General Services Taxes (including Parcel Tax)				$XXX

Regional District of Nanaimo taxes are invoiced and collected by the Surveyor of Taxes (SOT) on the Rural Property Tax Notice and may show up on that notice under a number of different line items such as:

- 'AREA E NANAIMO' for General Services
- 'WTR/WTRSHD PROTEC' for the Drinking Water/Watershed Protection parcel tax,
- 'E D69 COMM JUSTICE' for the Northern Community Justice parcel tax, and/or
- Name assigned by SOT for each individual local service and local service parcel tax

Only a portion of the taxpayers participate in each local service. Unique to EA E, the majority of taxpayers will participate in the Nanoose Bay Fire service. You can refer to a previous property tax notice to determine which local service(s) apply to your property. To the extent that the local service is a flat rate, then that is the total cost; however, if it is a per $100,000 rate, the calculation is as follows:

Assessed Value / 100,000	X	Rate	=	$XXX

A collection fee of 5.25% is applied to the RDN rates by the Surveyor of Taxes to cover their tax collection costs.

ELECTORAL AREA E

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$220,055	$312,726	$92,671
2	Community Grants	24,569	9,028	(15,541)
3	Electoral Areas Administration	235,369	259,613	24,244
4	Electoral Area Community Planning	685,457	709,668	24,211
5	Regional Growth Management	62,658	64,555	1,897
6	Building Inspection	0	76,217	76,217
7	House Numbering	4,109	4,108	(1)
8	Hazardous Properties	7,769	8,119	350
9	Unsightly Premises	7,560	7,790	230
10	Northern Community Transit	403,164	408,545	5,381
11	Solid Waste Management & Disposal	65,289	145,954	80,665
12	Animal Control Area E, G, H	67,239	69,911	2,672
13	Noise Control	31,230	32,153	923
14	Regional Parks and Trails	243,248	331,889	88,641
15	Community Parks & Halls	470,095	525,695	55,600
16	Northern Community Recreation	495,894	524,858	28,964
17	Oceanside Place Arena	388,348	407,751	19,403
18	Ravensong Aquatic Centre	149,304	153,783	4,479
19	Port Theatre/Cultural Centre Contribution	24,961	24,961	0
20	Liquid Waste Management Planning	13,272	13,672	400
21	Southern Community Search and Rescue Contribution	1,789	1,791	2
22	Northern Community Land Search & Rescue Contribution	4,113	10,835	6,722
23	D69 Emergency 911	150,236	174,805	24,569
24	Emergency Planning	190,267	207,967	17,700
25	EV Charging Stations	5,041	0	(5,041)
26	Feasibility Studies	5,000	5,000	0
27	Vancouver Island Regional Library	664,375	681,740	17,365
28	Drinking Water/Watershed Protection	56,032	56,032	0
29	Northern Community Justice	26,984	27,192	208
	Total General Services Requisition	**$4,703,427**	**$5,256,358**	**$552,931**
	Local Services			
	Tax Requisition			
1	Nanoose Bay Fire	$1,380,187	$1,421,593	$41,406
2	Rural Areas Streetlighting	10,532	10,848	316
3	Fairwinds Streetlighting	27,734	28,565	831
	Parcel Tax			
4	Nanoose Peninsula Water	1,908,892	2,219,320	310,428
5	Nanoose Bulk Water	1,041,142	1,072,376	31,234
6	Fairwinds Sewer	1,598,948	1,810,578	211,630
7	Pacific Shores Sewer	117,278	134,216	16,938

ELECTORAL AREA E

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.51	0.19	(0.33)
3	Electoral Areas Administration	per $100,000	4.90	5.40	0.50
4	Electoral Area Community Planning	per $100,000	14.90	15.30	0.40
5	Regional Growth Management	per $100,000	1.30	1.30	0.00
6	Building Inspection	per $100,000	0.00	1.60	1.60
7	House Numbering	per $100,000	0.10	0.10	0.00
8	Hazardous Properties	per $100,000	0.16	0.17	0.01
9	Unsightly Premises	per $100,000	0.20	0.20	0.00
10	Northern Community Transit	per $100,000	8.40	8.50	0.10
11	Solid Waste Management & Disposal	per $100,000	1.40	3.00	1.60
12	Animal Control Area E, G, H	per $100,000	1.40	1.40	0.00
13	Noise Control	per $100,000	0.65	0.67	0.01
14	Regional Parks and Trails	per $100,000	5.10	6.90	1.80
15	Community Parks & Halls	per $100,000	9.80	10.90	1.10
16	Northern Community Recreation	per $100,000	10.30	10.90	0.60
17	Oceanside Place Arena	per $100,000	8.10	8.40	0.30
18	Ravensong Aquatic Centre	per $100,000	3.10	3.20	0.10
19	Port Theatre/Cultural Centre Contribution	per $100,000	0.52	0.52	(0.00)
20	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.00
21	Southern Community Search and Rescue Contribution	per $100,000	0.00	0.00	0.00
22	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.20	0.10
23	D69 Emergency 911	per $100,000	3.10	3.60	0.50
24	Emergency Planning	per $100,000	4.00	4.30	0.30
25	EV Charging Stations	per $100,000	0.11	0.00	(0.11)
26	Feasibility Studies	per $100,000	0.10	0.10	0.00
27	Vancouver Island Regional Library	per $100,000	13.90	14.10	0.20
	Total General Services Cost per $100,000		**$97.06**	**$107.74**	**$10.68**
28	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
29	Northern Community Justice	Parcel Tax	7.71	7.76	0.05
	Total Parcel Tax		**$23.71**	**$23.76**	**$0.05**
	Local Services				
1	Nanoose Bay Fire	per $100,000	$29.00	$29.60	$0.60
2	Rural Areas Streetlighting	per $100,000	5.90	6.00	0.10
3	Fairwinds Streetlighting	per $100,000	2.40	2.50	0.10
4	Nanoose Peninsula Water	Parcel Tax	742	862	120
5	Nanoose Bulk Water	Parcel Tax	404	416	12
6	Fairwinds Sewer	Parcel Tax	1,917	2,171	254
7	Pacific Shores Sewer	Parcel Tax	888	1,017	129

ELECTORAL AREA E - 5 Year Forecast

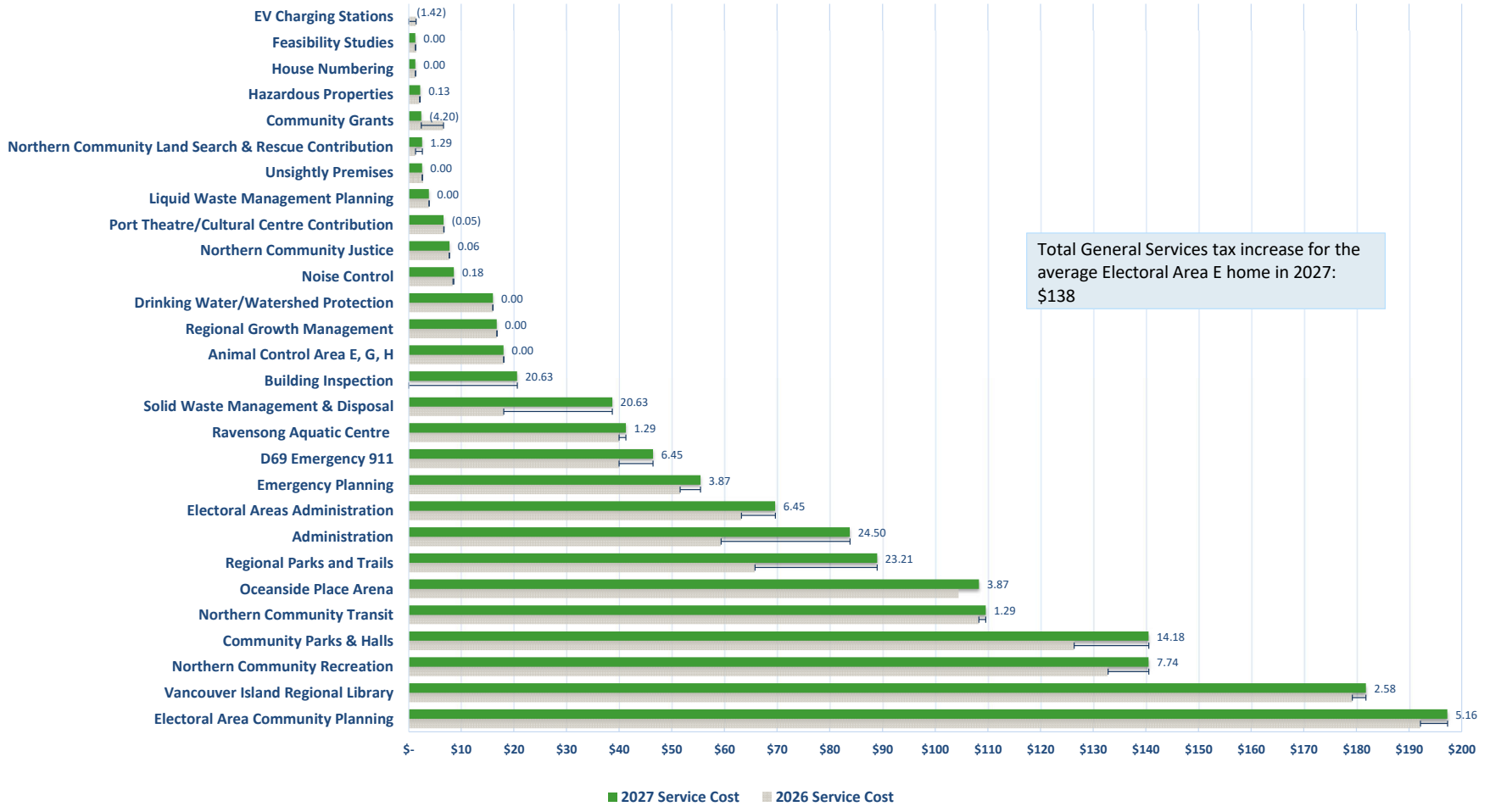
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$220,055	$312,726	$433,710	$661,711	$739,183	$800,212
2	Community Grants	24,569	9,028	8,007	8,007	7,449	8,007
3	Electoral Areas Administration	235,369	259,613	276,359	292,005	303,569	311,911
4	Electoral Area Community Planning	685,457	709,668	745,151	772,721	799,766	823,758
5	Regional Growth Management	62,658	64,555	66,425	68,351	70,335	72,379
6	Building Inspection	0	76,217	78,567	81,444	85,230	84,360
7	House Numbering	4,109	4,108	4,013	4,013	4,013	4,013
8	Hazardous Properties	7,769	8,119	8,518	8,859	9,169	9,490
9	Unsightly Premises	7,560	7,790	8,066	8,348	8,641	8,944
10	Northern Community Transit	403,164	408,545	412,494	465,180	652,267	677,864
11	Solid Waste Management & Disposal	65,289	145,954	149,603	153,343	157,176	161,106
12	Animal Control Area E, G, H	67,239	69,911	73,104	76,031	79,024	82,129
13	Noise Control	31,230	32,153	33,278	34,453	35,670	36,922
14	Regional Parks and Trails	243,248	331,889	361,516	382,852	402,580	423,560
15	Community Parks & Halls	470,094	525,695	541,466	557,710	574,441	591,674
16	Northern Community Recreation	495,894	524,858	548,824	586,843	602,536	616,155
17	Oceanside Place Arena	388,348	407,751	428,138	449,546	472,023	495,624
18	Ravensong Aquatic Centre	149,304	153,783	158,397	163,148	168,043	173,084
19	Port Theatre/Cultural Centre Contribution	24,961	24,961	24,961	24,961	24,961	24,961
20	Liquid Waste Management Planning	13,272	13,672	14,082	14,504	14,939	15,388
21	Southern Community Search and Rescue Contribution	1,789	1,791	2,634	2,634	2,634	2,634
22	Northern Community Land Search & Rescue Contribution	4,113	10,835	10,969	10,969	10,969	10,969
23	D69 Emergency 911	150,236	174,805	183,606	192,523	201,880	211,701
24	Emergency Planning	190,267	207,967	220,151	227,008	233,466	238,761
25	EV Charging Stations	5,041	0	0	0	0	0
26	Feasibility Studies	5,000	5,000	5,000	0	0	0
27	Vancouver Island Regional Library	664,375	681,740	704,238	727,477	751,484	776,283
28	Drinking Water/Watershed Protection	56,032	56,032	56,192	56,352	56,512	56,672
29	Northern Community Justice	26,984	27,192	27,387	27,558	27,734	27,917
	Total General Services Requisition	**$4,703,427**	**$5,256,358**	**$5,584,856**	**$6,058,551**	**$6,495,694**	**$6,746,478**
	Local Services						
	Tax Requisition						
1	Nanoose Bay Fire	$1,380,187	$1,421,593	$1,492,672	$1,567,306	$1,645,671	$1,727,956
2	Rural Areas Streetlighting	10,532	10,848	11,174	11,509	11,855	12,210
3	Fairwinds Streetlighting	27,734	28,565	29,423	30,306	31,215	32,151
	Parcel Tax						
4	Nanoose Peninsula Water	1,908,892	2,219,320	2,419,966	2,540,785	2,685,829	2,918,797
5	Nanoose Bulk Water	1,041,142	1,072,376	1,104,547	1,137,684	1,171,814	1,206,969
6	Fairwinds Sewer	1,598,948	1,810,578	2,039,816	2,257,173	2,497,765	2,859,822
7	Pacific Shores Sewer	117,278	134,216	150,141	164,108	179,224	195,419

ELECTORAL AREA E - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
#	***General Services***							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.51	0.19	0.16	0.16	0.15	0.16
3	Electoral Area Administration	per $100,000	4.90	5.40	5.70	5.90	6.10	6.20
4	Electoral Area Community Planning	per $100,000	14.90	15.30	15.90	16.30	16.70	17.10
5	Regional Growth Management	per $100,000	1.30	1.30	1.40	1.40	1.40	1.40
6	Building Inspection	per $100,000	0.00	1.60	1.60	1.70	1.70	1.70
7	House Numbering	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
8	Hazardous Properties	per $100,000	0.16	0.17	0.17	0.18	0.18	0.19
9	Unsightly Premises	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
10	Northern Community Transit	per $100,000	8.40	8.50	8.50	9.40	13.10	13.50
11	Solid Waste Management & Disposal	per $100,000	1.40	3.00	3.10	3.10	3.20	3.20
12	Animal Control Area E, G, H	per $100,000	1.40	1.40	1.50	1.50	1.60	1.60
13	Noise Control	per $100,000	0.65	0.67	0.68	0.70	0.72	0.74
14	Regional Parks and Trails	per $100,000	5.10	6.90	7.40	7.80	8.10	8.40
15	Community Parks & Halls	per $100,000	9.80	10.90	11.10	11.30	11.50	11.80
16	Northern Community Recreation	per $100,000	10.30	10.90	11.30	11.90	12.10	12.30
17	Oceanside Place Arena	per $100,000	8.10	8.40	8.80	9.10	9.50	9.90
18	Ravensong Aquatic Centre	per $100,000	3.10	3.20	3.20	3.30	3.40	3.40
19	Port Theatre/Cultural Centre Contribution	per $100,000	0.52	0.52	0.51	0.51	0.50	0.50
20	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
21	Southern Community Search and Rescue Contribution	per $100,000	0.00	0.00	0.10	0.10	0.10	0.10
22	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.20	0.20	0.20	0.20	0.20
23	D69 Emergency 911	per $100,000	3.10	3.60	3.80	3.90	4.10	4.20
24	Emergency Planning	per $100,000	4.00	4.30	4.50	4.60	4.70	4.80
25	EV Charging Stations	per $100,000	0.11	0.00	0.00	0.00	0.00	0.00
26	Feasibility Studies	per $100,000	0.10	0.10	0.10	0.00	0.00	0.00
27	Vancouver Island Regional Library	per $100,000	13.90	14.10	14.40	14.80	15.10	15.50
	Total General Services Cost per $100,000		**$97.06**	**$107.74**	**$113.63**	**$121.85**	**$129.65**	**$133.38**
28	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
29	Northern Community Justice	Parcel Tax	7.71	7.76	7.76	7.76	7.76	7.76
	Total Parcel Tax		**$23.71**	**$23.76**	**$23.76**	**$23.76**	**$23.76**	**$23.76**
	Local Services							
1	Nanoose Bay Fire	per $100,000	$29.00	$29.60	$30.80	$32.00	$33.30	$34.70
2	Rural Areas Streetlighting	per $100,000	5.90	6.00	6.10	6.20	6.30	6.50
3	Fairwinds Streetlighting	per $100,000	2.40	2.50	2.50	2.60	2.60	2.70
4	Nanoose Peninsula Water	Parcel Tax	742	862	940	987	1,043	1,134
5	Nanoose Bulk Water	Parcel Tax	404	416	429	442	455	469
6	Fairwinds Sewer	Parcel Tax	1,917	2,171	2,446	2,706	2,995	3,429
7	Pacific Shores Sewer	Parcel Tax	888	1,017	1,137	1,243	1,358	1,480

REGIONAL DISTRICT OF NANAIMO
Electoral Area E General Services Graphic

2027 Total General Services Cost for the average Electoral Area E home ($1,289,431) = $1,413



This does not include local services

REGIONAL DISTRICT OF NANAIMO

Electoral Area F

Coombs, Hilliers, Errington, Whiskey Creek, Meadowood



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

ELECTORAL AREA F

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All Electoral Area F taxpayers participate in **23 General Services** (highlighted in blue), and a portion of its taxpayers participate in one or more of **13 Local Services** (highlighted in green), as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $129.69 which is up $14.27 from $115.42 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$129.69	=	General Services Taxes
Add: Parcel Tax				$23.76
Total General Services Taxes (including Parcel Tax)				$XXX

Regional District of Nanaimo taxes are invoiced and collected by the Surveyor of Taxes (SOT) on the Rural Property Tax Notice and may show up on that notice under a number of different line items such as:

- 'AREA F NANAIMO for General Services
- 'WTR/WTRSHD PROTEC' for the Drinking Water/Watershed Protection parcel tax,
- 'F D69 COMM JUSTICE' for the Northern Community Justice parcel tax, and/or
- Name assigned by SOT for each individual local service and local service parcel tax

WhIle only a portion of the taxpayers participate in each local service, all EA F taxpayers will likely participate in at least one local service, which will be a Fire service. Individuals can refer to a previous property tax notice to determine which local service(s) apply to that property. When a local service is allocated as a flat rate (as identified in the following table), then the flat rate represents the total cost. If the local service is allocated as a per $100,000 rate, the calculation is as follows:

Assessed Value / 100,000	X	Rate	=	$XXX

A collection fee of 5.25% is applied to the RDN rates by the Surveyor of Taxes to cover their tax collection costs.

ELECTORAL AREA F

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$158,075	$224,934	$66,859
2	Community Grants	34,986	6,494	(28,492)
3	Electoral Areas Administration	169,077	186,731	17,654
4	Electoral Area Community Planning	512,548	531,387	18,839
5	Regional Growth Management	57,151	58,914	1,763
6	Building Inspection	0	54,820	54,820
7	House Numbering	2,952	2,955	3
8	Solid Waste Management & Disposal	59,586	133,283	73,697
9	Animal Control Area F	51,350	52,391	1,041
10	Regional Parks and Trails	222,000	303,078	81,078
11	Community Parks & Halls	502,122	636,391	134,269
12	Northern Community Recreation	430,183	461,017	30,834
13	Oceanside Place Arena	323,611	340,003	16,392
14	Ravensong Aquatic Centre	554,084	570,706	16,622
15	Liquid Waste Management Planning	12,113	12,485	372
16	Northern Community Marine Search & Rescue Contribution	3,340	3,357	17
17	Northern Community Land Search & Rescue Contribution	4,996	13,158	8,162
18	D69 Emergency 911	107,921	125,732	17,811
19	Emergency Planning	136,677	149,584	12,907
20	Feasibility Studies	10,000	0	(10,000)
21	Vancouver Island Regional Library	619,921	636,487	16,566
22	Drinking Water/Watershed Protection	49,088	49,088	0
23	Northern Community Justice	23,640	23,822	182
	Total General Services Requisition	**$4,045,421**	**$4,576,817**	**$531,396**
	Local Services			
	Tax Requisition			
1	Coombs-Hilliers Fire	$1,377,668	$1,446,552	$68,884
2	Errington Fire	1,461,664	1,569,351	107,687
3	Nanoose Bay Fire	12,926	13,313	387
4	Dashwood Fire	589,091	668,807	79,716
5	Dashwood Fire Hall	42,828	44,869	2,041
6	Bow Horn Bay Fire	2,392	2,625	233
7	French Creek Fire Contract	13,240	16,499	3,259
8	Hwy #4 Streetlighting	3,959	4,078	119
9	River's Edge Stormwater	21	22	1
	Parcel Tax			
10	Whiskey Creek Water	181,408	186,148	4,740
11	Melrose Terrace Water	43,527	51,017	7,490
12	Westurne Heights Water	30,404	30,907	503
13	Meadowood Fire	118,142	126,978	8,836

ELECTORAL AREA F

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	1.02	0.19	(0.83)
3	Electoral Areas Administration	per $100,000	4.90	5.40	0.50
4	Electoral Area Community Planning	per $100,000	14.90	15.30	0.40
5	Regional Growth Management	per $100,000	1.70	1.70	0.00
6	Building Inspection	per $100,000	0.00	1.60	1.60
7	House Numbering	per $100,000	0.10	0.10	0.00
8	Solid Waste Management & Disposal	per $100,000	1.70	3.80	2.10
9	Animal Control Area F	per $100,000	1.50	1.50	0.00
10	Regional Parks and Trails	per $100,000	6.40	8.70	2.30
11	Community Parks & Halls	per $100,000	14.60	18.30	3.70
12	Northern Community Recreation	per $100,000	12.50	13.30	0.80
13	Oceanside Place Arena	per $100,000	9.40	9.80	0.40
14	Ravensong Aquatic Centre	per $100,000	16.10	16.40	0.30
15	Liquid Waste Management Planning	per $100,000	0.40	0.40	0.00
16	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.00
17	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.40	0.30
18	D69 Emergency 911	per $100,000	3.10	3.60	0.50
19	Emergency Planning	per $100,000	4.00	4.30	0.30
20	Feasibility Studies	per $100,000	0.30	0.00	(0.30)
21	Vancouver Island Regional Library	per $100,000	18.00	18.30	0.30
	Total General Services Cost per $100,000		**$115.42**	**$129.69**	**$14.27**
22	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
23	Northern Community Justice	Parcel Tax	7.71	7.76	0.05
	Total Parcel Tax		**$23.71**	**$23.76**	**$0.05**
	Local Services				
1	Coombs-Hilliers Fire	per $100,000	$116.10	$120.90	$4.80
2	Errington Fire	per $100,000	92.00	97.90	5.90
3	Nanoose Bay Fire	per $100,000	29.00	29.60	0.60
4	Dashwood Fire	per $100,000	119.30	135.00	15.70
5	Dashwood Fire Hall	per $100,000	39.80	41.70	1.90
6	Bow Horn Bay Fire	per $100,000	107.60	117.00	9.40
7	French Creek Fire Contract	per $100,000	44.20	54.60	10.40
8	Hwy #4 Streetlighting	per $100,000	0.10	0.10	0.00
9	River's Edge Stormwater	per $100,000	2.35	2.45	0.10
10	Whiskey Creek Water	Parcel Tax	1,440	1,477	37
11	Melrose Terrace Water	Parcel Tax	1,555	1,822	267
12	Westurne Heights Water	Parcel Tax	1,788	1,818	30
13	Meadowood Fire	Parcel Tax	243	261	18

ELECTORAL AREA F - 5 Year Forecast

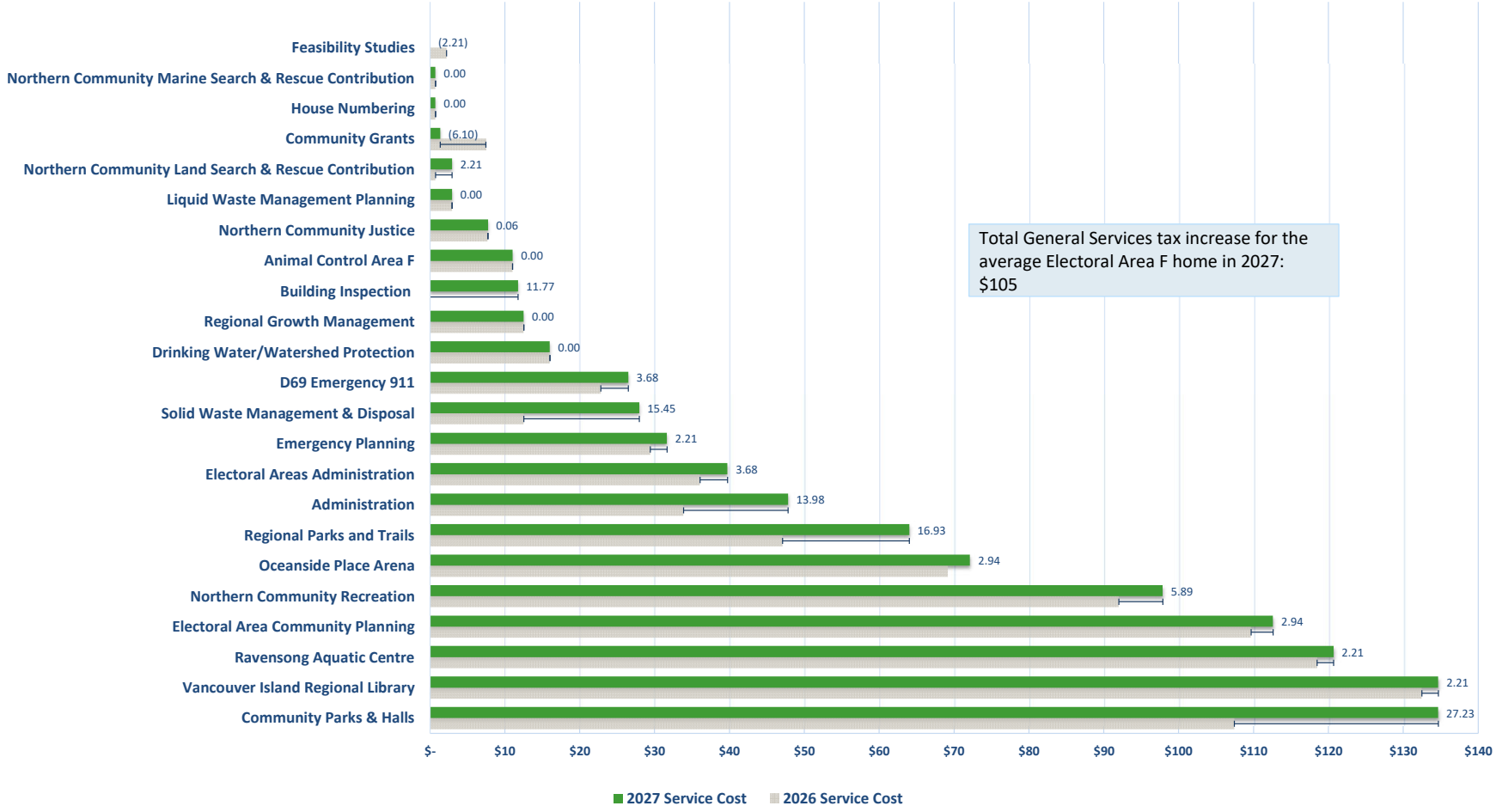
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$158,075	$224,934	$311,954	$475,949	$531,672	$575,568
2	Community Grants	34,986	6,494	5,759	5,759	5,358	5,759
3	Electoral Areas Administration	169,077	186,731	198,776	210,030	218,348	224,348
4	Electoral Area Community Planning	512,548	531,387	557,957	578,601	598,852	616,818
5	Regional Growth Management	57,151	58,914	60,621	62,380	64,191	66,056
6	Building Inspection	0	54,820	56,511	58,580	61,303	60,678
7	House Numbering	2,952	2,955	2,886	2,886	2,886	2,886
8	Solid Waste Management & Disposal	59,586	133,283	136,616	140,031	143,532	147,120
9	Animal Control Area F	51,350	52,391	53,956	55,574	57,242	58,959
10	Regional Parks and Trails	222,000	303,078	330,133	349,616	367,632	386,790
11	Community Parks & Halls	502,122	636,391	686,491	707,086	728,299	750,148
12	Northern Community Recreation	430,183	461,017	478,671	508,534	522,415	534,881
13	Oceanside Place Arena	323,611	340,003	357,003	374,854	393,597	413,277
14	Ravensong Aquatic Centre	554,084	570,706	587,827	605,462	623,626	642,335
15	Liquid Waste Management Planning	12,113	12,485	12,859	13,245	13,643	14,052
16	Northern Community Marine Search & Rescue Contribution	3,340	3,357	3,357	3,357	3,357	3,357
17	Northern Community Land Search & Rescue Contribution	4,996	13,158	13,322	13,322	13,322	13,322
18	D69 Emergency 911	107,921	125,732	132,062	138,476	145,206	152,270
19	Emergency Planning	136,677	149,584	158,348	163,280	167,925	171,733
20	Feasibility Studies	10,000	0	0	0	0	0
21	Vancouver Island Regional Library	619,921	636,487	657,492	679,189	701,601	724,755
22	Drinking Water/Watershed Protection	49,088	49,088	49,248	49,408	49,568	49,728
23	Northern Community Justice	23,640	23,822	24,002	24,161	24,325	24,495
	Total Requisition	**$4,045,421**	**$4,576,817**	**$4,875,851**	**$5,219,780**	**$5,437,900**	**$5,639,335**
	Local Services						
	Tax Requisition						
1	Coombs-Hilliers Fire	$1,377,668	$1,446,552	$1,518,880	$1,594,823	$1,674,564	$1,791,784
2	Errington Fire	1,461,664	1,569,351	1,687,053	1,813,582	1,958,668	2,115,362
3	Nanoose Bay Fire	12,926	13,313	13,979	14,678	15,412	16,182
4	Dashwood Fire	589,091	668,807	688,871	709,537	730,824	752,748
5	Dashwood Fire Hall	42,828	44,869	44,971	44,987	45,003	45,020
6	Bow Horn Bay Fire	2,392	2,625	2,819	3,019	3,172	3,332
7	French Creek Fire Contract	13,240	16,499	16,757	16,829	16,903	16,979
8	Hwy #4 Streetlighting	3,959	4,078	4,200	4,326	4,456	4,590
9	River's Edge Stormwater	21	22	23	24	25	26
	Parcel Tax						
10	Whiskey Creek Water	181,408	186,148	191,732	157,484	162,209	167,075
11	Melrose Terrace Water	43,527	51,017	54,367	62,379	66,828	67,830
12	Westurne Heights Water	30,404	30,907	31,527	32,160	32,805	33,463
13	Meadowood Fire	118,142	126,978	127,033	127,090	96,865	0

ELECTORAL AREA F - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
	General Services							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	1.02	0.19	0.16	0.16	0.15	0.16
3	Electoral Area Administration	per $100,000	4.90	5.40	5.70	5.90	6.10	6.20
4	Electoral Area Community Planning	per $100,000	14.90	15.30	15.90	16.30	16.70	17.10
5	Regional Growth Management	per $100,000	1.70	1.70	1.70	1.80	1.80	1.80
6	Building Inspection	per $100,000	0.00	1.60	1.60	1.70	1.70	1.70
7	House Numbering	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
8	Solid Waste Management & Disposal	per $100,000	1.70	3.80	3.90	4.00	4.00	4.10
9	Animal Control Area F	per $100,000	1.50	1.50	1.50	1.60	1.60	1.60
10	Regional Parks and Trails	per $100,000	6.40	8.70	9.40	9.90	10.30	10.70
11	Community Parks & Halls	per $100,000	14.60	18.30	19.60	20.00	20.40	20.80
12	Northern Community Recreation	per $100,000	12.50	13.30	13.60	14.40	14.60	14.80
13	Oceanside Place Arena	per $100,000	9.40	9.80	10.20	10.60	11.00	11.40
14	Ravensong Aquatic Centre	per $100,000	16.10	16.40	16.80	17.10	17.40	17.80
15	Liquid Waste Management Planning	per $100,000	0.40	0.40	0.40	0.40	0.40	0.40
16	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
17	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.40	0.40	0.40	0.40	0.40
18	D69 Emergency 911	per $100,000	3.10	3.60	3.80	3.90	4.10	4.20
19	Emergency Planning	per $100,000	4.00	4.30	4.50	4.60	4.70	4.80
20	Feasibility Studies	per $100,000	0.30	0.00	0.00	0.00	0.00	0.00
21	Vancouver Island Regional Library	per $100,000	18.00	18.30	18.70	19.20	19.60	20.10
	Total General Services Cost per $100,000		**$115.42**	**$129.69**	**$136.96**	**$145.56**	**$150.05**	**$154.16**
22	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
23	Northern Community Justice	Parcel Tax	7.71	7.76	7.76	7.76	7.76	7.76
	Total Parcel Tax		**$23.71**	**$23.76**	**$23.76**	**$23.76**	**$23.76**	**$23.76**
	Local Services							
1	Coombs-Hilliers Fire	per $100,000	$116.10	$120.90	$125.70	$130.70	$135.90	$144.00
2	Errington Fire	per $100,000	92.00	97.90	104.20	110.90	118.60	126.90
3	Nanoose Bay Fire	per $100,000	29.00	29.60	30.80	32.00	33.30	34.70
4	Dashwood Fire	per $100,000	119.30	135.00	137.70	140.50	143.30	146.20
5	Dashwood Fire Hall	per $100,000	39.80	41.70	41.30	41.00	40.60	40.20
6	Bow Horn Bay Fire	per $100,000	107.60	117.00	124.40	131.90	137.20	142.80
7	French Creek Fire Contract	per $100,000	44.20	54.60	54.90	54.60	54.30	54.00
8	Hwy #4 Streetlighting	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
9	River's Edge Stormwater	per $100,000	2.35	2.45	2.54	2.64	2.75	2.86
10	Whiskey Creek Water	Parcel Tax	1,440	1,477	1,522	1,250	1,287	1,326
11	Melrose Terrace Water	Parcel Tax	1,555	1,822	1,942	2,228	2,387	2,423
12	Westurne Heights Water	Parcel Tax	1,788	1,818	1,855	1,892	1,930	1,968
13	Meadowood Fire	Parcel Tax	243	261	261	261	199	0

REGIONAL DISTRICT OF NANAIMO
Electoral Area F General Services Graphic

2027 Total General Services Cost for the average Electoral Area F home ($735,877) = $978



This does not include local services

REGIONAL DISTRICT OF NANAIMO

Electoral Area G

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



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

ELECTORAL AREA G

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All Electoral Area G taxpayers participate in **28 General Services** (highlighted in blue), and a portion of its taxpayers participate in one or more of **22 Local Services** (highlighted in green), as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $130.82 which is up $11.41 from $119.40 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$130.82	=	General Services Taxes
Add: Parcel Tax				$23.76
Total General Services Taxes (including Parcel Tax)				$XXX

Regional District of Nanaimo taxes are invoiced and collected by the Surveyor of Taxes (SOT) on the Rural Property Tax Notice and may show up on that notice under a number of different line items such as:

- 'AREA G NANAIMO' for General Services
- 'WTR/WTRSHD PROTEC' for the Drinking Water/Watershed Protection parcel tax,
- 'G D69 COMM JUSTICE' for the Northern Community Justice parcel tax, and/or
- Name assigned by SOT for each individual local service and local service parcel tax

While only a portion of the taxpayers participate in each local service, all EA G taxpayers will likely participate in at least one local service, which will be a Fire service. Individuals can refer to a previous property tax notice to determine which local service(s) apply to that property. When a local service is allocated as a flat rate (as identified in the following table), then the flat rate represents the total cost. If the local service is allocated as a per $100,000 rate, the calculation is as follows:

Assessed Value / 100,000	X	Rate	=	$XXX

A collection fee of 5.25% is applied to the RDN rates by the Surveyor of Taxes to cover their tax collection costs.

ELECTORAL AREA G

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$189,120	$268,710	$79,590
2	Community Grants	32,499	7,757	(24,742)
3	Electoral Areas Administration	202,282	223,072	20,790
4	Electoral Area Community Planning	613,208	634,803	21,595
5	Regional Growth Management	62,152	64,024	1,872
6	Building Inspection	0	65,489	65,489
7	House Numbering	3,531	3,530	(1)
8	Hazardous Properties	6,677	6,977	300
9	Unsightly Premises	6,498	6,693	195
10	Northern Community Transit	383,776	390,609	6,833
11	Solid Waste Management & Disposal	64,785	144,810	80,025
12	Animal Control Area E, G, H	57,787	60,071	2,284
13	Noise Control	30,615	31,519	904
14	Regional Parks and Trails	241,371	329,288	87,917
15	Community Parks & Halls	420,204	462,224	42,020
16	Northern Community Recreation	505,550	540,751	35,201
17	Oceanside Place Arena	497,508	522,329	24,821
18	Ravensong Aquatic Centre	603,852	621,967	18,115
19	Liquid Waste Management Planning	13,170	13,565	395
20	Northern Community Marine Search & Rescue Contribution	3,996	4,010	14
21	Northern Community Land Search & Rescue Contribution	4,931	12,987	8,056
22	D69 Emergency 911	129,116	150,201	21,085
23	Emergency Planning	163,520	178,696	15,176
24	EV Charging Stations	4,332	0	(4,332)
25	Feasibility Studies	5,000	0	(5,000)
26	Vancouver Island Regional Library	668,533	685,944	17,411
27	Drinking Water/Watershed Protection	62,032	62,000	(32)
28	Northern Community Justice	29,874	30,088	214
	Total General Services Requisition	**$5,005,919**	**$5,522,114**	**$516,195**
	Local Services			
	Tax Requisition			
1	Coombs-Hilliers Fire	$228	$239	$11
2	Errington Fire	78,391	84,167	5,776
3	Nanoose Bay Fire	84,057	86,579	2,522
4	Dashwood Fire	638,072	724,416	86,344
5	Dashwood Fire Hall	210,752	220,793	10,041
6	Parksville (Local) Fire Contract	264,812	336,649	71,837
7	French Creek Fire Contract	1,133,266	1,412,152	278,886
8	French Creek Village Streetlighting	65,876	67,852	1,976
9	Highway Intersections Streetlighting	2,943	3,031	88
10	River's Edge Streetlighting	8,007	8,247	240
11	River's Edge Stormwater	6,608	6,938	330
	Parcel Tax			
12	Surfside Water	37,430	35,268	(2,162)
13	French Creek Water	150,978	189,746	38,768
14	River's Edge Water	120,231	123,838	3,607
15	San Pareil Water	196,242	198,233	1,991
16	San Pareil Water System (Fire Protection Improvement)	91,950	91,950	0
17	French Creek Bulk Water	4,312	14,312	10,000
18	Hawthorne Rise Sewer Debt Levy	14,106	13,365	(741)
19	Reid Road Sewer Debt Levy	3,861	3,824	(37)
20	French Creek Sewer	1,723,984	2,009,779	285,795
21	Surfside Sewer	43,196	48,949	5,753
22	Barclay Crescent Sewer	302,509	339,086	36,577

ELECTORAL AREA G

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
#	***General Services***				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	0.79	0.19	(0.60)
3	Electoral Areas Administration	per $100,000	4.90	5.40	0.50
4	Electoral Area Community Planning	per $100,000	14.90	15.30	0.40
5	Regional Growth Management	per $100,000	1.50	1.50	0.00
6	Building Inspection	per $100,000	0.00	1.60	1.60
7	House Numbering	per $100,000	0.10	0.10	0.00
8	Hazardous Properties	per $100,000	0.16	0.17	0.01
9	Unsightly Premises	per $100,000	0.20	0.20	0.00
10	Northern Community Transit	per $100,000	9.30	9.40	0.10
11	Solid Waste Management & Disposal	per $100,000	1.60	3.50	1.90
12	Animal Control Area E, G, H	per $100,000	1.40	1.40	0.00
13	Noise Control	per $100,000	0.74	0.76	0.02
14	Regional Parks and Trails	per $100,000	5.90	7.90	2.00
15	Community Parks & Halls	per $100,000	10.20	11.10	0.90
16	Northern Community Recreation	per $100,000	12.30	13.00	0.70
17	Oceanside Place Arena	per $100,000	12.10	12.60	0.50
18	Ravensong Aquatic Centre	per $100,000	14.70	15.00	0.30
19	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.00
20	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.00
21	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.40	0.30
22	D69 Emergency 911	per $100,000	3.10	3.60	0.50
23	Emergency Planning	per $100,000	4.00	4.30	0.30
24	EV Charging Stations	per $100,000	0.11	0.00	(0.11)
25	Feasibility Studies	per $100,000	0.10	0.00	(0.10)
26	Vancouver Island Regional Library	per $100,000	16.20	16.50	0.30
	Total General Services Cost per $100,000		**$119.40**	**$130.82**	**$11.41**
27	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
28	Northern Community Justice	Parcel Tax	7.71	7.76	0.05
	Total Parcel Tax		**$23.71**	**$23.76**	**$0.05**
	Local Services				
1	Coombs-Hilliers Fire	per $100,000	$116.10	$120.90	$4.80
2	Errington Fire	per $100,000	92.00	97.90	5.90
3	Nanoose Bay Fire	per $100,000	29.00	29.60	0.60
4	Dashwood Fire	per $100,000	119.30	135.00	15.70
5	Dashwood Fire Hall	per $100,000	39.80	41.70	1.90
6	Parksville (Local) Fire Contract	per $100,000	43.40	54.70	11.30
7	French Creek Fire Contract	per $100,000	44.20	54.60	10.40
8	French Creek Village Streetlighting	per $100,000	4.70	4.80	0.10
9	Highway Intersections Streetlighting	per $100,000	0.10	0.10	0.00
10	River's Edge Streetlighting	per $100,000	2.70	2.80	0.10
11	River's Edge Stormwater	per $100,000	2.35	2.45	0.10
12	Surfside Water	Parcel Tax	960	904	(56)
13	French Creek Water	Parcel Tax	632	794	162
14	River's Edge Water	Parcel Tax	766	789	23
15	San Pareil Water	Parcel Tax	656	663	7
16	San Pareil Water System (Fire Protection Improvement)	Parcel Tax	346	344	(2)
17	French Creek Bulk Water	Parcel Tax	2	6	4
18	Hawthorne Rise Sewer Debt Levy	Parcel Tax	1,008	955	(53)
19	Reid Road Sewer Debt Levy	Parcel Tax	429	425	(4)
20	French Creek Sewer	Parcel Tax	842	981	139
21	Surfside Sewer	Parcel Tax	1,600	1,813	213
22	Barclay Crescent Sewer				
	Capital Financing & Operating	Parcel Tax	1,243	1,384	141
	Operating Only	Parcel Tax	903	1,044	141

ELECTORAL AREA G - 5 Year Forecast

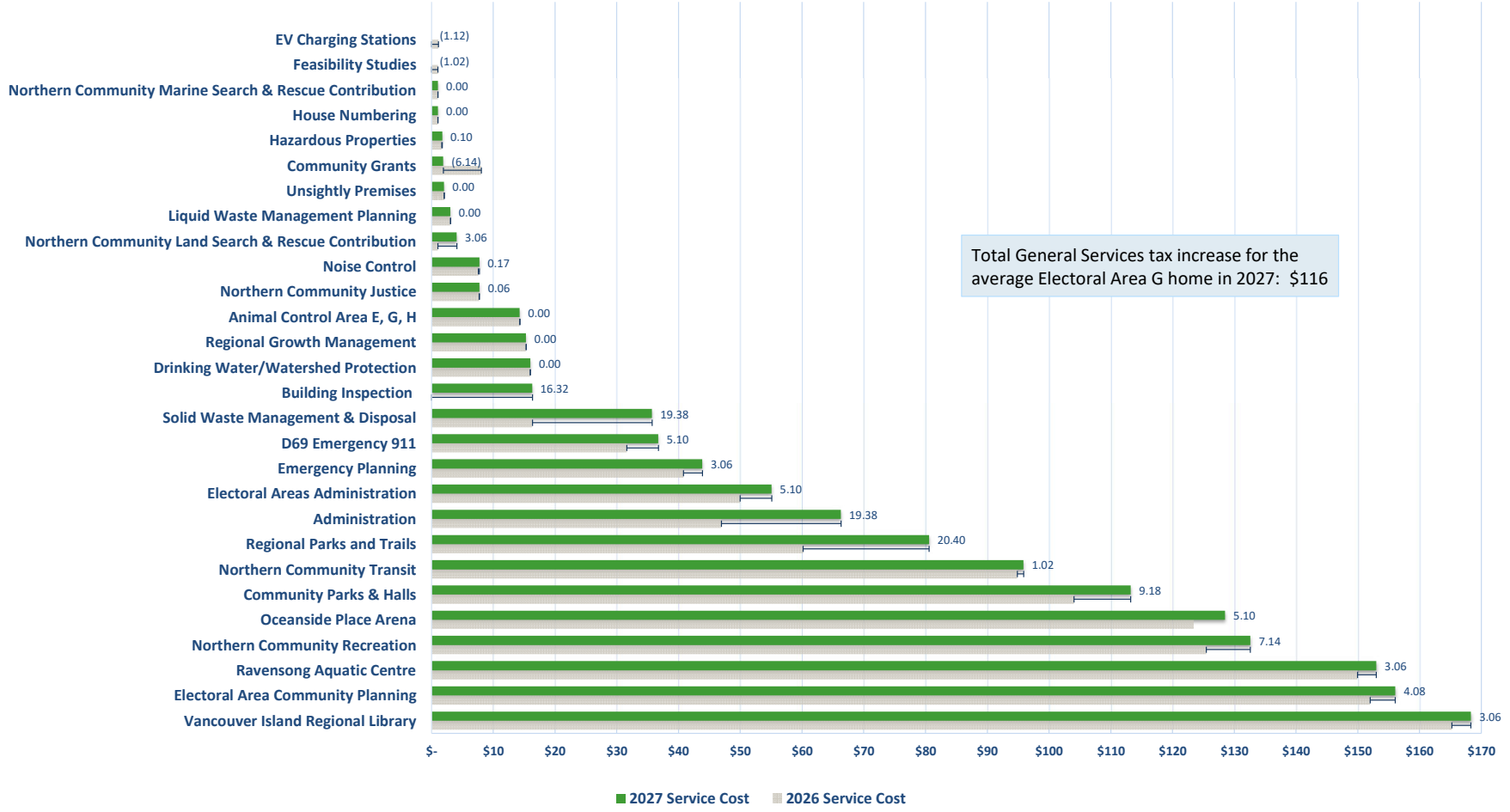
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$189,120	$268,710	$372,665	$568,576	$635,143	$687,582
2	Community Grants	32,499	7,757	6,880	6,880	6,400	6,880
3	Electoral Areas Administration	202,282	223,072	237,461	250,906	260,842	268,010
4	Electoral Area Community Planning	613,208	634,803	666,543	691,205	715,398	736,860
5	Regional Growth Management	62,152	64,024	65,879	67,790	69,758	71,784
6	Building Inspection	0	65,489	67,509	69,980	73,234	72,486
7	House Numbering	3,531	3,530	3,448	3,448	3,448	3,448
8	Hazardous Properties	6,677	6,977	7,319	7,612	7,878	8,154
9	Unsightly Premises	6,498	6,693	6,930	7,173	7,425	7,685
10	Northern Community Transit	383,776	390,609	394,385	444,758	623,631	648,104
11	Solid Waste Management & Disposal	64,785	144,810	148,430	152,141	155,944	159,843
12	Animal Control Area E, G, H	57,787	60,071	62,815	65,329	67,901	70,569
13	Noise Control	30,615	31,519	32,622	33,764	34,946	36,169
14	Regional Parks and Trails	241,371	329,288	358,683	379,851	399,425	420,240
15	Community Parks & Halls	420,204	462,224	482,122	497,428	512,191	527,556
16	Northern Community Recreation	505,550	540,751	561,791	597,165	613,437	628,010
17	Oceanside Place Arena	497,508	522,329	548,445	575,868	604,661	634,895
18	Ravensong Aquatic Centre	603,852	621,967	640,626	659,845	679,640	700,030
19	Liquid Waste Management Planning	13,170	13,565	13,971	14,391	14,822	15,267
20	Northern Community Marine Search & Rescue Contribution	3,996	4,010	4,010	4,010	4,010	4,010
21	Northern Community Land Search & Rescue Contribution	4,931	12,987	13,148	13,148	13,148	13,148
22	D69 Emergency 911	129,116	150,201	157,763	165,425	173,466	181,904
23	Emergency Planning	163,520	178,696	189,165	195,057	200,605	205,155
24	EV Charging Stations	4,332	0	0	0	0	0
25	Feasibility Studies	5,000	0	0	0	0	0
26	Vancouver Island Regional Library	668,533	685,944	708,579	731,962	756,117	781,068
27	Drinking Water/Watershed Protection	62,032	62,000	62,192	62,352	62,512	62,672
28	Northern Community Justice	29,874	30,088	30,310	30,491	30,678	30,871
	Total Requisition	**$5,005,919**	**$5,522,114**	**$5,843,691**	**$6,296,555**	**$6,726,660**	**$6,982,400**
	Local Services						
	Tax Requisition						
1	Coombs-Hilliers Fire	$228	$239	$251	$264	$277	$296
2	Errington Fire	78,391	84,167	90,479	97,265	105,046	113,450
3	Nanoose Bay Fire	84,057	86,579	90,908	95,453	100,226	105,237
4	Dashwood Fire	638,072	724,416	746,148	768,533	791,589	815,336
5	Dashwood Fire Hall	210,752	220,793	221,296	221,373	221,454	221,536
6	Parksville (Local) Fire Contract	264,812	336,649	337,237	337,843	338,466	339,109
7	French Creek Fire Contract	1,133,266	1,412,152	1,434,244	1,440,398	1,446,736	1,453,264
8	French Creek Village Streetlighting	65,876	67,852	69,888	71,984	74,144	76,368
9	Highway Intersections Streetlighting	2,943	3,031	3,122	3,216	3,312	3,411
10	River's Edge Streetlighting	8,007	8,247	8,494	8,749	9,012	9,282
11	River's Edge Stormwater	6,608	6,938	7,285	7,649	8,032	8,434
	Parcel Tax						
12	Surfside Water	37,430	35,268	35,973	36,693	37,427	38,175
13	French Creek Water	150,978	189,746	242,298	245,933	249,622	285,678
14	River's Edge Water	120,231	123,838	270,166	275,386	280,865	286,527
15	San Pareil Water	196,242	198,233	200,214	202,217	204,239	206,281
16	San Pareil Water System (Fire Protection Improvement)	91,950	91,950	91,977	91,996	92,015	92,045
17	French Creek Bulk Water	4,312	14,312	4,312	4,312	4,312	4,312
18	Hawthorne Rise Sewer Debt Levy	14,106	13,365	13,369	13,373	13,377	13,382
19	Reid Road Sewer Debt Levy	3,861	3,824	3,825	3,826	3,828	3,829
20	French Creek Sewer	1,723,984	2,009,779	2,286,340	2,529,734	2,793,313	3,077,597
21	Surfside Sewer	43,196	48,949	54,257	57,984	62,111	67,673
22	Barclay Crescent Sewer	302,509	339,086	324,272	332,369	346,267	378,304

ELECTORAL AREA G - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
	General Services							
1	Administration	per $100,000	$0.05	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	0.79	0.19	0.16	0.16	0.15	0.16
3	Electoral Area Administration	per $100,000	4.90	5.40	5.70	5.90	6.10	6.20
4	Electoral Area Community Planning	per $100,000	14.90	15.30	15.90	16.30	16.70	17.10
5	Regional Growth Strategy	per $100,000	1.50	1.50	1.60	1.60	1.60	1.70
6	Building Inspection	per $100,000	0.00	1.60	1.60	1.70	1.70	1.70
7	House Numbering	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
8	Hazardous Properties	per $100,000	0.16	0.17	0.17	0.18	0.18	0.19
9	Unsightly Premises	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
10	Northern Community Transit	per $100,000	9.30	9.40	9.40	10.50	14.60	15.00
11	Solid Waste Management & Disposal	per $100,000	1.60	3.50	3.50	3.60	3.60	3.70
12	Animal Control Area E, G, H	per $100,000	1.40	1.40	1.50	1.50	1.60	1.60
13	Noise Control	per $100,000	0.74	0.76	0.78	0.80	0.82	0.84
14	Regional Parks and Trails	per $100,000	5.90	7.90	8.60	9.00	9.30	9.70
15	Community Parks & Halls	per $100,000	10.20	11.10	11.50	11.80	12.00	12.20
16	Northern Community Recreation	per $100,000	12.30	13.00	13.40	14.10	14.40	14.60
17	Oceanside Place Arena	per $100,000	12.10	12.60	13.10	13.60	14.10	14.70
18	Ravensong Aquatic Centre	per $100,000	14.70	15.00	15.30	15.60	15.90	16.20
19	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.30	0.30	0.30	0.40
20	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
21	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.40	0.40	0.40	0.40	0.40
22	D69 Emergency 911	per $100,000	3.10	3.60	3.80	3.90	4.10	4.20
23	Emergency Planning	per $100,000	4.00	4.30	4.50	4.60	4.70	4.80
24	EV Charging Stations	per $100,000	0.11	0.00	0.00	0.00	0.00	0.00
25	Feasibility Studies	per $100,000	0.10	0.00	0.00	0.00	0.00	0.00
26	Vancouver Island Regional Library	per $100,000	16.20	16.50	16.90	17.30	17.70	18.10
	Total General Services Cost per $100,000		**$119.40**	**$130.82**	**$137.41**	**$146.64**	**$155.25**	**$159.79**
27	DWWP Parcel Tax (Flat Rate)	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
28	Community Justice Parcel Tax (Flat Rate)	Parcel Tax	7.71	7.76	7.76	7.76	7.76	7.76
	Total Parcel Tax		**$23.71**	**$23.76**	**$23.76**	**$23.76**	**$23.76**	**$23.76**
	Local Services							
1	Coombs-Hilliers Fire	per $100,000	$116.10	$120.90	$125.70	$130.70	$135.90	$144.00
2	Errington Fire	per $100,000	92.00	97.90	104.20	110.90	118.60	126.90
3	Nanoose Bay Fire	per $100,000	29.00	29.60	30.80	32.00	33.30	34.70
4	Dashwood Fire	per $100,000	119.30	135.00	137.70	140.50	143.30	146.20
5	Dashwood Fire Hall	per $100,000	39.80	41.70	41.30	41.00	40.60	40.20
6	Parksville (Local) Fire Contract	per $100,000	43.40	54.70	54.20	53.80	53.40	53.00
7	French Creek Fire Contract	per $100,000	44.20	54.60	54.90	54.60	54.30	54.00
8	French Creek Village Streetlighting	per $100,000	4.70	4.80	4.90	5.00	5.10	5.20
9	Highway Intersections Streetlighting	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
10	River's Edge Streetlighting	per $100,000	2.70	2.80	2.90	3.00	3.10	3.20
11	River's Edge Stormwater	per $100,000	2.35	2.45	2.54	2.64	2.75	2.86
12	Surfside Water	Parcel Tax	960	904	922	941	960	979
13	French Creek Water	Parcel Tax	632	794	1,014	1,029	1,044	1,195
14	River's Edge Water	Parcel Tax	766	789	1,721	1,754	1,789	1,825
15	San Pareil Water	Parcel Tax	656	663	670	676	683	690
16	San Pareil Water System (Fire Protection Improvement)	Parcel Tax	346	344	344	345	345	345
17	French Creek Bulk Water	Parcel Tax	2	6	2	2	2	2
18	Hawthorne Rise Sewer Debt Levy	Parcel Tax	1,008	955	955	955	956	956
19	Reid Road Sewer Debt Levy	Parcel Tax	429	425	425	425	425	425
20	French Creek Sewer	Parcel Tax	842	981	1,116	1,235	1,364	1,503
21	Surfside Sewer	Parcel Tax	1,600	1,813	2,010	2,148	2,300	2,506
22	Barclay Crescent Sewer							
	Capital Financing & Operating	Parcel Tax	1,243	1,384	1,252	1,283	1,337	1,461
	Operating Only	Parcel Tax	903	1,044	1,252	1,283	1,337	1,461

REGIONAL DISTRICT OF NANAIMO
Electoral Area G General Services Graphic

2027 Total General Services Cost for the average Electoral Area G home ($1,019,942) = $1,358



This does not include local services

REGIONAL DISTRICT OF NANAIMO

Electoral Area H

Bowser, Qualicum Bay, Deep Bay



REGIONAL DISTRICT OF NANAIMO

2027-2031 Financial Plan

ELECTORAL AREA H

The following information is being shared using rates per $100,000 to enhance comparability of services that are allocated based on assessed value and those that are done as a flat rate parcel tax.

All Electoral Area H taxpayers participate in **26 General Services** (highlighted in blue), and a portion of its taxpayers participate in one or more of **4 Local Services** (highlighted in green), as detailed in the following table.

For 2027, the estimated general services cost per $100,000 is $122.39 which is up $10.44 from $111.95 last year.

To calculate the general services taxes, taxpayers will need to know their assessed value, and set out below is the calculation:

Assessed Value / 100,000	X	$122.39	=	General Services Taxes
Add: Parcel Tax				$23.76
Total General Services Taxes (including Parcel Tax)				$XXX

Regional District of Nanaimo taxes are invoiced and collected by the Surveyor of Taxes (SOT) on the Rural Property Tax Notice and may show up on that notice under a number of different line items such as:

- 'AREA H NANAIMO' for General Services
- 'WTR/WTRSHD PROTEC' for the Drinking Water/Watershed Protection parcel tax, and/or
- Name assigned by SOT for each individual local service and local service parcel tax

While only a portion of the taxpayers participate in each local service, all EA H taxpayers will likely participate in at least one local service, which will be a Fire service. Individuals can refer to a previous property tax notice to determine which local service(s) apply to that property. When a local service is allocated as a flat rate (as identified in the following table), then the flat rate represents the total cost. If the local service is allocated as a per $100,000 rate, the calculation is as follows:

Assessed Value / 100,000	X	Rate	=	$XXX

A collection fee of 5.25% is applied to the RDN rates by the Surveyor of Taxes to cover their tax collection costs.

ELECTORAL AREA H

#	Services	2026 Final Requisition	2027 Recommended Requisition	Tax Requisition Change
	General Services			
1	Administration	$119,858	$170,580	$50,722
2	Community Grants	49,068	18,924	(30,144)
3	Electoral Areas Administration	128,199	141,609	13,410
4	Electoral Area Community Planning	388,631	402,979	14,348
5	Regional Growth Management	36,320	37,451	1,131
6	Building Inspection	0	41,574	41,574
7	House Numbering	2,239	2,241	2
8	Hazardous Properties	4,231	4,429	198
9	Unsightly Premises	4,118	4,248	130
10	Northern Community Transit	166,817	169,788	2,971
11	Solid Waste Management & Disposal	37,854	84,689	46,835
12	Animal Control Area E, G, H	36,624	38,134	1,510
13	Regional Parks and Trails	141,028	192,578	51,550
14	Community Parks & Halls	554,661	599,029	44,368
15	Northern Community Recreation	252,143	265,876	13,733
16	Oceanside Place Arena	176,279	185,276	8,997
17	Ravensong Aquatic Centre	235,567	242,636	7,069
18	Liquid Waste Management Planning	7,694	7,932	238
19	Northern Community Marine Search & Rescue Contribution	2,533	2,545	12
20	Northern Community Land Search & Rescue Contribution	2,608	6,873	4,265
21	D69 Emergency 911	81,830	95,348	13,518
22	Emergency Planning	103,634	113,438	9,804
23	EV Charging Stations	2,746	0	(2,746)
24	Vancouver Island Regional Library	387,639	398,075	10,436
25	Drinking Water/Watershed Protection	41,632	41,632	0
26	Northern Community Justice	20,049	20,204	155
	Total General Services Requisition	**$2,984,002**	**$3,288,088**	**$304,086**
	Local Services			
	Tax Requisition			
1	Dashwood Fire	$391,673	$444,674	$53,001
2	Dashwood Fire Hall	127,141	133,199	6,058
3	Bow Horn Bay Fire	1,301,424	1,428,211	126,787
4	Rural Areas Streetlighting	2,166	2,231	65

ELECTORAL AREA H

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	Tax Rate Change
	General Services				
1	Administration	per $100,000	$4.60	$6.50	$1.90
2	Community Grants	per $100,000	1.88	0.72	(1.16)
3	Electoral Areas Administration	per $100,000	4.90	5.40	0.50
4	Electoral Area Community Planning	per $100,000	14.90	15.30	0.40
5	Regional Growth Management	per $100,000	1.40	1.40	0.00
6	Building Inspection	per $100,000	0.00	1.60	1.60
7	House Numbering	per $100,000	0.10	0.10	0.00
8	Hazardous Properties	per $100,000	0.16	0.17	0.01
9	Unsightly Premises	per $100,000	0.20	0.20	0.00
10	Northern Community Transit	per $100,000	6.40	6.40	0.00
11	Solid Waste Management & Disposal	per $100,000	1.40	3.20	1.80
12	Animal Control Area E, G, H	per $100,000	1.40	1.40	0.00
13	Regional Parks and Trails	per $100,000	5.40	7.30	1.90
14	Community Parks & Halls	per $100,000	21.20	22.70	1.50
15	Northern Community Recreation	per $100,000	9.70	10.10	0.40
16	Oceanside Place Arena	per $100,000	6.80	7.00	0.20
17	Ravensong Aquatic Centre	per $100,000	9.00	9.20	0.20
18	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.00
19	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.00
20	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.30	0.20
21	D69 Emergency 911	per $100,000	3.10	3.60	0.50
22	Emergency Planning	per $100,000	4.00	4.30	0.30
23	EV Charging Stations	per $100,000	0.11	0.00	(0.11)
24	Vancouver Island Regional Library	per $100,000	14.80	15.10	0.30
	Total General Services Cost per $100,000		**$111.95**	**$122.39**	**$10.44**
25	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$0.00
26	Northern Community Justice	Parcel Tax	7.71	7.76	0.05
	Total Parcel Tax		**$23.71**	**$23.76**	**$0.05**
	Local Services				
1	Dashwood Fire	per $100,000	$119.30	$135.00	$15.70
2	Dashwood Fire Hall	per $100,000	39.80	41.70	1.90
3	Bow Horn Bay Fire	per $100,000	107.60	117.00	9.40
4	Rural Areas Streetlighting	per $100,000	5.90	6.00	0.10

ELECTORAL AREA H - 5 Year Forecast

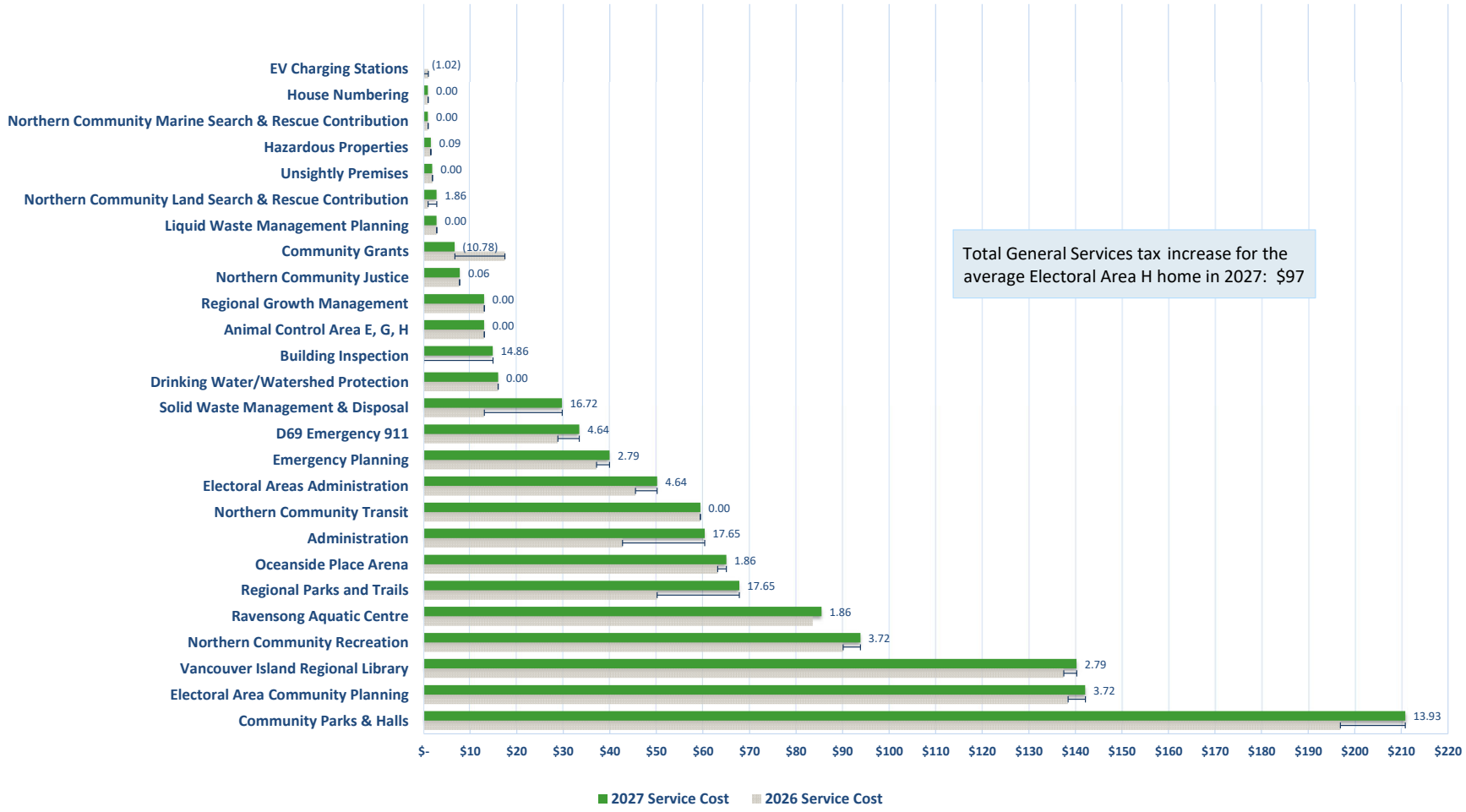
#	Services	2026 Final Requisition	2027 Recommended Requisition	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031
	General Services						
1	Administration	$119,858	$170,580	$236,572	$360,937	$403,194	$436,485
2	Community Grants	49,068	18,924	18,370	13,370	13,063	4,370
3	Electoral Areas Administration	128,199	141,609	150,743	159,277	165,584	170,135
4	Electoral Area Community Planning	388,631	402,979	423,128	438,784	454,141	467,766
5	Regional Growth Management	36,320	37,451	38,538	39,653	40,804	41,991
6	Building Inspection	0	41,574	42,855	44,424	46,489	46,015
7	House Numbering	2,239	2,241	3,241	3,852	4,482	5,131
8	Hazardous Properties	4,231	4,429	4,647	4,831	5,002	5,176
9	Unsightly Premises	4,118	4,248	4,400	4,554	4,713	4,878
10	Northern Community Transit	166,817	169,788	171,429	193,325	271,076	281,714
11	Solid Waste Management & Disposal	37,854	84,689	86,806	88,978	91,203	93,482
12	Animal Control Area E, G, H	36,624	38,134	39,876	41,472	43,105	44,798
13	Regional Parks and Trails	141,028	192,578	209,767	222,149	233,596	245,768
14	Community Parks & Halls	554,661	599,029	616,999	635,509	654,574	674,211
15	Northern Community Recreation	252,143	265,876	278,848	298,971	306,896	313,670
16	Oceanside Place Arena	176,279	185,276	194,541	204,265	214,478	225,202
17	Ravensong Aquatic Centre	235,567	242,636	249,915	257,413	265,134	273,088
18	Liquid Waste Management Planning	7,694	7,932	8,172	8,415	8,669	8,928
19	Northern Community Marine Search & Rescue Contribution	2,533	2,545	2,545	2,545	2,545	2,545
20	Northern Community Land Search & Rescue Contribution	2,608	6,873	6,957	6,957	6,957	6,957
21	D69 Emergency 911	81,830	95,348	100,149	105,013	110,119	115,474
22	Emergency Planning	103,634	113,438	120,085	123,824	127,346	130,234
23	EV Charging Stations	2,746	0	0	0	0	0
24	Vancouver Island Regional Library	387,639	398,075	411,212	424,784	438,802	453,282
25	Drinking Water/Watershed Protection	41,632	41,632	41,584	41,584	41,584	41,584
26	Northern Community Justice	20,049	20,204	20,368	20,515	20,666	20,822
	Total Requisition	**$2,984,002**	**$3,288,088**	**$3,481,747**	**$3,745,401**	**$3,974,222**	**$4,113,706**
	Local Services						
	Tax Requisition						
1	Dashwood Fire	$391,673	$444,674	$458,015	$471,755	$485,908	$500,485
2	Dashwood Fire Hall	127,141	133,199	133,502	133,549	133,597	133,647
3	Bow Horn Bay Fire	1,301,424	1,428,211	1,533,721	1,642,574	1,725,471	1,812,536
4	Rural Areas Streetlighting	2,166	2,231	2,298	2,367	2,438	2,511

ELECTORAL AREA H - 5 Year Forecast

#	Services	Type of Requisition Allocation	2026 Tax Rate per $100,000 or Parcel Tax as applicable	2027 Tax Rate per $100,000 or Parcel Tax as applicable	2028 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2029 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2030 Estimated Tax Rate per $100,000 or Parcel Tax as applicable	2031 Estimated Tax Rate per $100,000 or Parcel Tax as applicable
#	***General Services***							
1	Administration	per $100,000	$4.60	$6.50	$8.90	$13.40	$14.90	$15.90
2	Community Grants	per $100,000	1.88	0.72	0.69	0.50	0.48	0.16
3	Electoral Area Administration	per $100,000	4.90	5.40	5.70	5.90	6.10	6.20
4	Electoral Area Community Planning	per $100,000	14.90	15.30	15.90	16.30	16.70	17.10
5	Regional Growth Management	per $100,000	1.40	1.40	1.40	1.50	1.50	1.50
6	Building Inspection	per $100,000	0.00	1.60	1.60	1.70	1.70	1.70
7	House Numbering	per $100,000	0.10	0.10	0.10	0.10	0.20	0.20
8	Hazardous Properties	per $100,000	0.16	0.17	0.17	0.18	0.18	0.19
9	Unsightly Premises	per $100,000	0.20	0.20	0.20	0.20	0.20	0.20
10	Northern Community Transit	per $100,000	6.40	6.40	6.40	7.20	10.00	10.30
11	Solid Waste Management & Disposal	per $100,000	1.40	3.20	3.30	3.30	3.40	3.40
12	Animal Control Area E, G, H	per $100,000	1.40	1.40	1.50	1.50	1.60	1.60
13	Regional Parks and Trails	per $100,000	5.40	7.30	7.90	8.30	8.60	9.00
14	Community Parks & Halls	per $100,000	21.20	22.70	23.20	23.70	24.10	24.60
15	Northern Community Recreation	per $100,000	9.70	10.10	10.50	11.10	11.30	11.50
16	Oceanside Place Arena	per $100,000	6.80	7.00	7.30	7.60	7.90	8.20
17	Ravensong Aquatic Centre	per $100,000	9.00	9.20	9.40	9.60	9.80	10.00
18	Liquid Waste Management Planning	per $100,000	0.30	0.30	0.30	0.30	0.30	0.30
19	Northern Community Marine Search & Rescue Contribution	per $100,000	0.10	0.10	0.10	0.10	0.10	0.10
20	Northern Community Land Search & Rescue Contribution	per $100,000	0.10	0.30	0.30	0.30	0.30	0.30
21	D69 Emergency 911	per $100,000	3.10	3.60	3.80	3.90	4.10	4.20
22	Emergency Planning	per $100,000	4.00	4.30	4.50	4.60	4.70	4.80
23	EV Charging Stations	per $100,000	0.11	0.00	0.00	0.00	0.00	0.00
24	Vancouver Island Regional Library	per $100,000	14.80	15.10	15.50	15.80	16.20	16.50
	Total General Services Cost per $100,000		**$111.95**	**$122.39**	**$128.66**	**$137.08**	**$144.36**	**$147.95**
25	Drinking Water/Watershed Protection	Parcel Tax	$16.00	$16.00	$16.00	$16.00	$16.00	$16.00
26	Northern Community Justice	Parcel Tax	7.71	7.76	7.76	7.76	7.76	7.76
	Total Parcel Tax		**$23.71**	**$23.76**	**$23.76**	**$23.76**	**$23.76**	**$23.76**
	Local Services							
1	Dashwood Fire	per $100,000	$119.30	$135.00	$137.70	$140.50	$143.30	$146.20
2	Dashwood Fire Hall	per $100,000	39.80	41.70	41.30	41.00	40.60	40.20
3	Bow Horn Bay Fire	per $100,000	107.60	117.00	124.40	131.90	137.20	142.80
4	Rural Areas Streetlighting	per $100,000	5.90	6.00	6.10	6.20	6.30	6.50

REGIONAL DISTRICT OF NANAIMO
Electoral Area H General Services Graphic

2027 Total General Services Cost for the average Electoral Area H home ($928,876) = $1,161



This does not include local services

	2025 FINAL	2026 FINAL	2027 Recommended Nov 12, 2026	Change from 2026 Final $	Change from 2026 Final %
REGIONAL & COMMUNITY UTILITIES					
Southern Community Wastewater Treatment	13,491,416	14,956,878	16,078,644	1,121,766	7.5%
Northern Community Wastewater Treatment	6,605,895	7,932,369	9,783,643	1,851,274	23.3%
Liquid Waste Management Planning	239,049	260,203	268,009	7,806	3.0%
Drinking Water/Watershed Protection	1,160,608	1,178,192	1,178,144	(48)	(0.0%)
Solid Waste Management & Disposal	2,093,540	1,280,010	2,861,166	1,581,156	123.5%
EV Charging Stations	20,000	15,000	0	(15,000)	(100.0%)
Subtotal	23,610,508	25,622,652	30,169,606	4,546,954	17.7%
LOCAL SERVICE AREA TAX REVENUES					
Duke Point Wastewater Treatment (City of Nanaimo)	436,829	485,501	529,196	43,695	9.0%
WATER UTILITIES					
Nanoose Peninsula Water (Area E)	1,845,048	1,908,892	2,219,320	310,428	16.3%
Surfside Water (Area G)	30,805	37,430	35,268	(2,162)	(5.8%)
French Creek Water (Area G)	150,978	150,978	189,746	38,768	25.7%
River's Edge Water (Area G)	103,419	120,231	123,838	3,607	3.0%
Whiskey Creek Water (Area F)	177,993	181,408	186,148	4,740	2.6%
San Pareil Water (Area G)	196,242	196,242	198,233	1,991	1.0%
San Pareil Water System (Fire Protection Improvement) (Area G)	101,744	91,950	91,950	0	0.0%
Melrose Terrace Water (Area F)	42,290	43,527	51,017	7,490	17.2%
Decourcey Water (Area A)	14,188	14,609	15,015	406	2.8%
Nanoose Bulk Water (Area E)	1,152,120	1,041,142	1,072,376	31,234	3.0%
French Creek Bulk Water (Area G)	4,606	4,312	14,312	10,000	231.9%
Westurne Heights Water (Area F)	29,827	30,404	30,907	503	1.7%
SEWAGE COLLECTION UTILITIES					
Hawthorne Rise Sewer Debt Levy (Area G)	11,686	14,106	13,365	(741)	(5.3%)
Reid Road Sewer Debt Levy (Area G)	3,660	3,861	3,824	(37)	(1.0%)
French Creek Sewer (Area G)	1,433,957	1,723,984	2,009,779	285,795	16.6%
Fairwinds Sewer (Area E)	1,421,469	1,598,948	1,810,578	211,630	13.2%
Surfside Sewer (Area G)	39,740	43,196	48,949	5,753	13.3%
Pacific Shores Sewer (Area E)	100,666	117,278	134,216	16,938	14.4%
Barclay Crescent Sewer (Area G)	259,642	302,509	339,086	36,577	12.1%
Cedar Sewer (Operating) (Area A)	59,483	82,107	92,870	10,763	13.1%
Cedar Sewer (Capital Financing) (Area A)	105,743	104,875	105,069	194	0.2%
STREETLIGHTING					
Rural Areas Streetlighting (Area A, E, H)	16,488	15,293	15,752	459	3.0%
Fairwinds Streetlighting (Area E)	30,407	27,734	28,565	831	3.0%
French Creek Village Streetlighting (Area G)	68,423	65,876	67,852	1,976	3.0%
Highway Intersections Streetlighting (Area G)	2,603	2,943	3,031	88	3.0%
Hwy # 4 Streetlighting (Area F)	3,179	3,959	4,078	119	3.0%
River's Edge Streetlighting (Area G)	7,774	8,007	8,247	240	3.0%
Wellington Streetlighting (Area C)	0	3,700	4,144	444	12.0%
STORMWATER MANAGEMENT					
River's Edge Stormwater (Area F, G)	6,313	6,629	6,960	331	5.0%
Cedar Estates Stormwater (Area A)	4,663	4,896	5,141	245	5.0%
Subtotal	7,861,985	8,436,527	9,458,832	1,022,305	12.1%
TOTAL	**31,472,493**	**34,059,179**	**39,628,438**	**5,569,259**	**16.4%**

REGIONAL DISTRICT OF NANAIMO

Liquid Waste Management Planning

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(260,203)	**(268,009)**	(276,049)	(284,331)	(292,861)	(301,646)
	(260,203)	**(268,009)**	(276,049)	(284,331)	(292,861)	(301,646)
Operations	(94,000)	**(100,000)**	(103,000)	(106,090)	(109,273)	(112,551)
Miscellaneous		**(43,015)**	(14,792)	(15,158)	(14,744)	(62,661)
Total Operating Revenues	(354,203)	**(411,024)**	(393,841)	(405,579)	(416,878)	(476,858)
Operating Expenditures						
Administration	32,161	**32,325**	33,295	34,294	35,322	36,382
Professional fees	18,700	**30,700**	6,621	6,820	7,024	57,235
Building ops	14,265	**15,540**	15,540	15,540	15,540	15,540
Veh & Equip ops	1,688	**2,871**	3,469	3,573	3,681	3,791
Operating costs	15,505	**66,782**	43,786	45,099	46,452	47,846
Program costs	94,000	**94,000**	96,820	99,725	102,716	105,798
Wages & benefits	189,492	**187,739**	194,310	200,528	206,143	210,266
Contributions to reserve funds	151,976					
Total Operating Expenditures	517,787	**429,957**	393,841	405,579	416,878	476,858
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	163,584	**18,933**				
Add: Prior year (surplus) / Deficit	(163,584)	**(18,933)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Liquid Waste Management Planning

Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	426,459	434,988	443,688	452,562	461,613
Interest earned	8,529	8,700	8,874	9,051	9,232
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**434,988**	**443,688**	**452,562**	**461,613**	**470,845**

REGIONAL DISTRICT OF NANAIMO

Wastewater Treament - Southern Community

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**7.5%**	13.8%	33.7%	23.8%	15.1%
Property taxes	(14,956,878)	**(16,078,644)**	(18,293,202)	(24,462,756)	(30,278,625)	(34,854,944)
	(14,956,878)	**(16,078,644)**	(18,293,202)	(24,462,756)	(30,278,625)	(34,854,944)
Operations	(936,000)	**(1,036,000)**	(1,061,900)	(1,088,448)	(1,115,659)	(1,143,550)
Grants in lieu of taxes	(185,468)	**(254,046)**	(254,046)	(254,046)	(254,046)	(254,046)
Interdepartmental recoveries	(117,144)	**(131,634)**	(131,634)	(131,634)	(131,634)	(131,634)
Miscellaneous	(927,391)	**(830,293)**	(4,314,816)	(2,563,232)	(2,767,952)	(3,052,644)
Total Operating Revenues	(17,122,881)	**(18,330,617)**	(24,055,598)	(28,500,116)	(34,547,916)	(39,436,818)
Operating Expenditures						
Administration	1,064,534	**1,158,591**	1,193,349	1,229,149	1,266,023	1,304,004
Professional fees	597,423	**591,277**	520,915	536,543	552,639	569,218
Building ops	1,661,745	**1,735,436**	1,787,499	1,841,124	1,896,358	1,953,249
Veh & Equip ops	1,116,018	**1,075,145**	1,118,344	1,151,894	1,186,451	1,222,044
Operating costs	2,507,874	**2,624,461**	2,703,195	2,784,291	2,867,819	2,953,853
Wages & benefits	4,066,375	**4,485,922**	4,651,375	4,754,674	4,887,805	4,985,561
Contributions to reserve funds	1,730,933	**1,645,515**	2,538,055	2,538,680	3,039,365	3,040,156
Debt interest	2,225,294	**2,776,036**	2,294,201	2,294,201	2,294,201	2,294,201
Total Operating Expenditures	14,970,196	**16,092,383**	16,806,933	17,130,556	17,990,661	18,322,286
Capital Asset Expenditures						
Capital expenditures	75,354,942	**59,208,586**	59,851,712	71,691,134	70,377,134	22,300,357
Transfer from reserves	(4,088,437)	**(3,166,000)**	(6,376,425)	(3,198,750)	(2,843,550)	(3,057,550)
Grants and other	(3,812,000)	**(3,812,000)**	(3,812,000)	(3,812,000)	(3,812,000)	
New borrowing	(66,977,569)	**(51,843,650)**	(49,311,659)	(64,311,659)	(63,311,659)	(18,907,882)
Net Capital Assets funded from Operations	476,936	**386,936**	351,628	368,725	409,925	334,925
Capital Financing Charges						
Existing debt (principal)	2,120,454	**2,269,013**	2,247,107	2,247,107	2,247,107	2,247,107
New debt (principal & interest)	669,776	**518,437**	4,649,930	8,753,728	13,900,223	18,532,500
Total Capital Financing Charges	2,790,230	**2,787,450**	6,897,037	11,000,835	16,147,330	20,779,607
Net (surplus)/deficit for the year	1,114,481	**936,152**				
Add: Transfer from appropriated surplus	(518,781)	**(88,100)**				
Add: Prior year (surplus) / Deficit	(595,700)	**(848,052)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Wastewater Treament - Southern Community

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2871 MAJOR CAP - WASTEWATER NPCC	1,876,000	970,000	2,948,750	2,743,550	2,667,550
VH-2871 VEHICLE - WASTEWATER NPCC			35,000	75,000	
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION UPGRD	20,350,000	30,200,000	45,200,000	41,200,000	6,907,882
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWINNING	33,256,134	23,256,134	23,256,134	26,256,134	12,332,475
WW-0035 GNPCC - DIGESTER #1 UPGRADE	309,153	5,425,578			
WW-0036 GNPCC - WELLINGTON PUMP STATION UPGRADE	380,981				
WW-0038 GNPCC - GRIT & SED TANK RELINING	2,339,728				
WW-0047 GNPCC - OLD OUTFALL PIPE DECOM LAND SEC	696,590				
WW-0048 GNPCC - RECLAIM WATER				102,450	392,450
WW-0050 GNPCC - GRIT PIPING REPLACEMENT			251,250		
Total Wastewater Treament - Southern Community	59,208,586	59,851,712	71,691,134	70,377,134	22,300,357

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Southern Community

Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	6,548,070	6,106,546	2,390,307	1,778,043	2,009,419
Contributions	1,593,515	2,538,055	2,538,680	3,039,365	3,040,156
Interest earned	130,961	122,131	47,806	35,561	40,188
Withdrawals for capital projects:					
MJ-2871 MAJOR CAP - WASTEWATER NPCC	(1,876,000)	(970,000)	(2,948,750)	(2,743,550)	(2,667,550)
WW-0035 GNPCC - DIGESTER #1 UPGRADE	(290,000)	(5,406,425)			
WW-0048 GNPCC - RECLAIM WATER				(100,000)	(390,000)
WW-0050 GNPCC - GRIT PIPING REPLACEMENT			(250,000)		
Total Withdrawals for capital projects	(2,166,000)	(6,376,425)	(3,198,750)	(2,843,550)	(3,057,550)
Closing Balance Reserve Fund	**6,106,546**	**2,390,307**	**1,778,043**	**2,009,419**	**2,032,213**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund		1,222,350	10,380	500,000	810,000
Contributions	3,024,838	3,050,593	3,024,838	3,040,146	3,024,838
Interest earned		24,447	208	10,000	16,200
Withdrawals for capital projects:					
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION U	(1,000,000)				
Total Withdrawals for capital projects	(1,000,000)				
Other transfers out of DCCs	802,488	4,287,010	2,535,426	2,740,146	3,024,838
Closing Balance DCC Fund	**1,222,350**	**10,380**	**500,000**	**810,000**	**826,200**
New Borrowing					
WW-0023 GNPCC -DEPARTURE BAY PUMP STATION U	19,350,000	30,200,000	45,200,000	41,200,000	6,907,882
WW-0029 GNPCC - DEPARTURE BAY FORCEMAIN TWI	29,111,659	19,111,659	19,111,659	22,111,659	12,000,000
WW-0036 GNPCC - WELLINGTON PUMP STATION UPC	350,000				
WW-0038 GNPCC - GRIT & SED TANK RELINING	2,339,728				
WW-0047 GNPCC - OLD OUTFALL PIPE DECOM LAND S	692,263				
Total New Borrowing	**51,843,650**	**49,311,659**	**64,311,659**	**63,311,659**	**18,907,882**
New Debt Principal/Int		4,156,813	3,953,798	5,156,495	5,076,315
New Debt Principal/Int(Cumulative)		4,156,813	8,110,611	13,267,106	18,343,421
Borrowing cost	518,437	493,117	643,117	633,117	189,079

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Northern Community

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**23.3%**	11.0%	8.0%	8.0%	8.0%
Property taxes	(7,932,369)	**(9,783,643)**	(10,860,113)	(11,728,922)	(12,667,236)	(13,680,614)
	(7,932,369)	**(9,783,643)**	(10,860,113)	(11,728,922)	(12,667,236)	(13,680,614)
Operations	(666,168)	**(792,351)**	(812,160)	(832,464)	(853,276)	(874,608)
Grants in lieu of taxes	(8,729)	**(8,729)**	(8,729)	(8,729)	(8,729)	(8,729)
Interdepartmental recoveries	(1,951,060)	**(2,369,787)**	(2,628,670)	(2,837,854)	(3,063,774)	(3,307,767)
Miscellaneous	(99,000)	**(602,964)**	(1,887,907)	(1,887,907)	(1,887,907)	(2,048,903)
Total Operating Revenues	(10,657,326)	**(13,557,474)**	(16,197,579)	(17,295,876)	(18,480,922)	(19,920,621)
Operating Expenditures						
Administration	577,810	**708,627**	729,886	751,782	774,336	797,566
Professional fees	227,494	**235,787**	242,860	250,146	257,650	265,380
Building ops	412,977	**489,227**	503,904	519,021	534,591	550,629
Veh & Equip ops	938,258	**817,344**	851,526	877,072	903,384	930,485
Operating costs	946,101	**1,090,286**	882,395	908,866	936,132	964,217
Wages & benefits	3,463,964	**3,714,102**	3,875,561	3,966,455	4,077,515	4,159,066
Contributions to reserve funds	2,142,056	**2,479,574**	81,362	1,391,990	1,167,632	1,462,416
Debt interest	1,985,968	**3,324,652**	5,025,912	5,025,912	5,025,912	5,025,912
Total Operating Expenditures	10,694,628	**12,859,599**	12,193,406	13,691,244	13,677,152	14,155,671
Capital Asset Expenditures						
Capital expenditures	83,983,702	**10,406,552**	1,246,223	6,473,979	11,140,073	16,267,013
Transfer from reserves	(15,861,463)	**(2,241,401)**	(138,915)	(3,486,203)	(1,762,025)	(1,752,825)
Grants and other	(9,779,260)	**(654,084)**				
New borrowing	(57,477,039)	**(6,536,067)**	(92,610)	(2,403,150)	(7,841,350)	(12,693,550)
Net Capital Assets funded from Operations	865,940	**975,000**	1,014,698	584,626	1,536,698	1,820,638
Capital Financing Charges						
Existing debt (principal)	129,992	**1,040,020**	2,464,489	2,464,489	2,464,489	2,464,489
New debt (principal & interest)	574,770	**65,361**	524,986	555,517	802,583	1,479,823
Total Capital Financing Charges	704,762	**1,105,381**	2,989,475	3,020,006	3,267,072	3,944,312
Net (surplus)/deficit for the year	1,608,004	**1,382,506**				
Add: Transfer from appropriated surplus	(820,396)	**(647,600)**				
Add: Prior year (surplus) / Deficit	(787,608)	**(734,906)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Northern Community

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2872 MAJOR CAP - WASTEWATER FCPCC	935,000	960,000	513,000	2,982,000	3,100,000
VH-2872 VEHICLE - WASTEWATER FCPCC	40,000				100,000
WW-0010 FCPCC - PLANT EXPANSION (2016)	8,480,000				
WW-0018 FCPCC- ATAD MIXER UPGRADES	951,552				
WW-0026 FCPCC - HEADWORKS UPGRD & SLUDGE STORAGE			5,095,943		
WW-0027 FCPCC - OUTFALL REPLACEMENT		286,223	865,036	8,158,073	12,788,573
WW-0039 FCPCC - BAY AVE FORCEMAIN REPLACEMENT					278,440
Total Wastewater Treatment - Northern Community	10,406,552	1,246,223	6,473,979	11,140,073	16,267,013

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Northern Community

Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	5,547,078	7,315,700	7,543,376	6,086,234	5,875,591
Contributions	2,369,574	81,362	1,391,990	1,167,632	1,462,416
Interest earned	110,942	146,314	150,868	121,725	117,512
Withdrawals for capital projects:					
MJ-2872 MAJOR CAP - WASTEWATER FCPCC				(1,500,000)	(1,450,000)
WW-0018 FCPCC- ATAD MIXER UPGRADES	(711,894)				
WW-0026 FCPCC - HEADWORKS UPGRD & SLUDGE ST			(3,000,000)		
WW-0039 FCPCC - BAY AVE FORCEMAIN REPLACEMEI					(212,625)
Total Withdrawals for capital projects	(711,894)		(3,000,000)	(1,500,000)	(1,662,625)
Closing Balance Reserve Fund	**7,315,700**	**7,543,376**	**6,086,234**	**5,875,591**	**5,792,894**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	6,894,304	5,915,110	6,213,857	6,153,784	6,299,956
Contributions	1,649,689	1,625,462	1,607,955	1,591,223	1,578,496
Interest earned	137,886	118,302	124,277	123,076	125,999
Withdrawals for capital projects:					
WW-0010 FCPCC - PLANT EXPANSION (2016)	(1,289,849)				
WW-0018 FCPCC- ATAD MIXER UPGRADES	(239,658)				
WW-0027 FCPCC - OUTFALL REPLACEMENT		(138,915)	(486,203)	(262,025)	(40,325)
WW-0039 FCPCC - BAY AVE FORCEMAIN REPLACEMEI					(49,875)
Total Withdrawals for capital projects	(1,529,507)	(138,915)	(486,203)	(262,025)	(90,200)
Other transfers out of DCCs	1,237,262	1,306,102	1,306,102	1,306,102	1,467,098
Closing Balance DCC Fund	**5,915,110**	**6,213,857**	**6,153,784**	**6,299,956**	**6,447,153**
New Borrowing					
WW-0010 FCPCC - PLANT EXPANSION (2016)	6,536,067				
WW-0026 FCPCC - HEADWORKS UPGRD & SLUDGE ST			2,079,015		
WW-0027 FCPCC - OUTFALL REPLACEMENT		92,610	324,135	7,841,350	12,693,550
Total New Borrowing	**6,536,067**	**92,610**	**2,403,150**	**7,841,350**	**12,693,550**
New Debt Principal/Int		524,060	7,425	192,684	628,718
New Debt Principal/Int(Cumulative)		524,060	531,485	724,169	1,352,887
Borrowing cost	65,361	926	24,032	78,414	126,936

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Duke Point

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**9.0%**	9.0%	9.0%	9.0%	9.0%
Property taxes	(485,501)	**(529,196)**	(576,824)	(628,738)	(685,324)	(747,003)
	(485,501)	**(529,196)**	(576,824)	(628,738)	(685,324)	(747,003)
Operations	(18,000)	**(18,000)**	(18,000)	(18,000)	(18,000)	(18,000)
Utility user fees	(15,000)	**(15,000)**	(15,300)	(15,606)	(15,918)	(16,236)
Interdepartmental recoveries	(130,755)	**(125,895)**	(125,895)	(125,895)	(125,895)	(125,895)
Miscellaneous	(5,000)	**(5,000)**				
Total Operating Revenues	(654,256)	**(693,091)**	(736,019)	(788,239)	(845,137)	(907,134)
Operating Expenditures						
Administration	47,965	**60,432**	62,245	64,113	66,036	68,017
Professional fees	50,200	**76,520**	33,816	34,830	35,875	36,951
Building ops	28,314	**28,736**	29,598	30,486	31,400	32,342
Veh & Equip ops	83,415	**86,373**	89,345	92,025	94,786	97,630
Operating costs	203,039	**196,244**	202,101	208,134	214,348	220,748
Wages & benefits	181,209	**197,807**	204,791	210,102	215,985	220,305
Contributions to reserve funds	114,379	**67,529**	87,123	98,549	91,707	136,141
Total Operating Expenditures	708,521	**713,641**	709,019	738,239	750,137	812,134
Capital Asset Expenditures						
Capital expenditures	155,000	**60,000**	50,000	50,000	95,000	95,000
Transfer from reserves	(145,000)		(23,000)			
Net Capital Assets funded from Operations	10,000	**60,000**	27,000	50,000	95,000	95,000
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	64,265	**80,550**				
Add: Transfer from appropriated surplus	(50,000)	**(45,000)**				
Add: Prior year (surplus) / Deficit	(14,265)	**(35,550)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Duke Point

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2877 MAJOR CAP - WASTEWATER DUKE POINT	60,000	50,000	50,000	95,000	95,000
Total Wastewater Treatment - Duke Point	60,000	50,000	50,000	95,000	95,000

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Duke Point
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	911,013	996,762	1,080,820	1,200,986	1,316,712
Contributions	67,529	87,123	98,549	91,707	136,141
Interest earned	18,220	19,935	21,617	24,019	26,334
Withdrawals for capital projects:					
MJ-2877 MAJOR CAP - WASTEWATER DUKE POINT		(23,000)			
Total Withdrawals for capital projects		(23,000)			
Closing Balance Reserve Fund	**996,762**	**1,080,820**	**1,200,986**	**1,316,712**	**1,479,187**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	140,381	143,189	146,053	148,974	151,953
Interest earned	2,808	2,864	2,921	2,979	3,039
Withdrawals for capital projects:					
Closing Balance DCC Fund	**143,189**	**146,053**	**148,974**	**151,953**	**154,992**

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Nanoose

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**13.0%**	13.0%	11.0%	11.0%	15.0%
Parcel taxes	(1,527,709)	**(1,726,311)**	(1,950,731)	(2,165,312)	(2,403,496)	(2,764,021)
	(1,527,709)	**(1,726,311)**	(1,950,731)	(2,165,312)	(2,403,496)	(2,764,021)
Utility user fees	(55,000)	**(55,000)**	(55,000)	(55,000)	(55,000)	(55,000)
Miscellaneous	(15,000)	**(15,000)**				
Total Operating Revenues	(1,597,709)	**(1,796,311)**	(2,005,731)	(2,220,312)	(2,458,496)	(2,819,021)
Operating Expenditures						
Administration	78,885	**90,519**	93,235	96,032	98,913	101,880
Professional fees	55,776	**75,890**	72,157	74,321	76,551	78,848
Building ops	67,032	**65,996**	67,976	70,016	72,116	74,280
Veh & Equip ops	164,296	**187,285**	193,950	199,769	205,762	211,935
Operating costs	293,848	**294,559**	303,396	312,498	321,872	331,529
Wages & benefits	332,366	**484,490**	502,336	515,513	529,947	540,546
Contributions to reserve funds	489,837	**615,295**	468,402	517,900	719,072	995,740
Debt interest	39,451	**39,451**				
Total Operating Expenditures	1,521,491	**1,853,485**	1,701,452	1,786,049	2,024,233	2,334,758
Capital Asset Expenditures						
Capital expenditures	725,604	**234,604**	5,563,122	50,000	50,000	100,000
Transfer from reserves	(385,750)	**(185,750)**	(514,250)			
New borrowing			(4,792,518)			
Net Capital Assets funded from Operations	339,854	**48,854**	256,354	50,000	50,000	100,000
Capital Financing Charges						
New debt (principal & interest)			47,925	384,263	384,263	384,263
Total Capital Financing Charges			47,925	384,263	384,263	384,263
Net (surplus)/deficit for the year	263,636	**106,028**				
Add: Transfer from appropriated surplus	(147,975)	**(6,010)**				
Add: Prior year (surplus) / Deficit	(115,661)	**(100,018)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Nanoose

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2851 MAJOR CAP - WASTEWATER NANOOSE	30,500	50,000	50,000	50,000	50,000
VH-2851 VEHICLE - WASTEWATER NANOOSE		188,000			50,000
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEMENT PH 2	204,104	5,325,122			
Total Wastewater Treatment - Nanoose	234,604	5,563,122	50,000	50,000	100,000

REGIONAL DISTRICT OF NANAIMO

Wastewater Treatment - Nanoose
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	1,009,010	1,458,735	1,442,062	1,988,803	2,747,651
Contributions	615,295	468,402	517,900	719,072	995,740
Interest earned	20,180	29,175	28,841	39,776	54,953
Withdrawals for capital projects:					
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEME	(185,750)	(514,250)			
Total Withdrawals for capital projects	(185,750)	(514,250)			
Closing Balance Reserve Fund	**1,458,735**	**1,442,062**	**1,988,803**	**2,747,651**	**3,798,344**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	494,300	504,186	514,270	524,555	535,046
Interest earned	9,886	10,084	10,285	10,491	10,701
Withdrawals for capital projects:					
Closing Balance DCC Fund	**504,186**	**514,270**	**524,555**	**535,046**	**545,747**
New Borrowing					
WW-0045 NBPCC-NANOOSE FORCEMAIN REPLACEME		4,792,518			
Total New Borrowing		**4,792,518**			
New Debt Principal/Int			384,263		
New Debt Principal/Int(Cumulative)			384,263	384,263	384,263
Borrowing cost		47,925			

REGIONAL DISTRICT OF NANAIMO

Water - Surfside

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(5.8%)**	2.0%	2.0%	2.0%	2.0%
Parcel taxes	(37,430)	**(35,268)**	(35,973)	(36,693)	(37,427)	(38,175)
	(37,430)	**(35,268)**	(35,973)	(36,693)	(37,427)	(38,175)
Utility user fees	(10,651)	**(10,651)**	(10,757)	(10,865)	(10,974)	(11,083)
Grants in lieu of taxes	(526)	**(526)**	(526)	(526)	(526)	(526)
Interdepartmental recoveries	(65)	**(65)**	(65)	(65)	(65)	(65)
Miscellaneous	(4,035)	**(4,035)**	(100)	(100)	(100)	(100)
Total Operating Revenues	(52,707)	**(50,545)**	(47,421)	(48,249)	(49,092)	(49,949)
Operating Expenditures						
Administration	3,427	**4,389**	4,476	4,566	4,657	4,750
Professional fees	7,474	**2,474**	1,664	1,664	1,664	1,664
Building ops	2,037	**2,182**	1,988	2,107	2,234	2,301
Veh & Equip ops	3,103	**3,070**	2,399	2,471	2,545	2,621
Operating costs	10,466	**11,096**	8,860	6,126	6,310	6,499
Wages & benefits	16,762	**17,430**	18,040	18,617	19,138	19,521
Contributions to reserve funds	2,168	**14,456**	9,994	12,698	12,544	12,593
Total Operating Expenditures	45,437	**55,097**	47,421	48,249	49,092	49,949
Capital Asset Expenditures						
Capital expenditures	233,757	**734,786**	15,000		1,914	
Transfer from reserves	(20,174)	**(870)**	(15,000)		(1,914)	
Grants and other	(212,483)	**(733,916)**				
Net Capital Assets funded from Operations	1,100					
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	(6,170)	**4,552**				
Add: Prior year (surplus) / Deficit	6,170	**(4,552)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - Surfside

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2034 MAJOR CAP - WATER SURFSIDE		15,000			
VH-2034 VEHICLE - WATER SURFSIDE	870			1,914	
WT-0043 SURFSIDE NEW WELL AND TRANS MAIN	733,916				
Total Water - Surfside	734,786	15,000		1,914	

REGIONAL DISTRICT OF NANAIMO

Water - Surfside
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	34,016	41,564	48,736	58,756	68,822
Contributions	13,803	9,341	12,045	11,891	11,940
Interest earned	680	831	975	1,175	1,376
Withdrawals for capital projects:					
Other transfers out of Reserve	6,935	3,000	3,000	3,000	3,000
Closing Balance Reserve Fund	**41,564**	**48,736**	**58,756**	**68,822**	**79,138**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2034 MAJOR CAP - WATER SURFSIDE		(15,000)			
VH-2034 VEHICLE - WATER SURFSIDE	(870)			(1,914)	
Total Withdrawals for capital projects	(870)	(15,000)		(1,914)	

REGIONAL DISTRICT OF NANAIMO

Water - French Creek

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**25.7%**	27.7%	1.5%	1.5%	14.4%
Parcel taxes	(150,978)	**(189,746)**	(242,298)	(245,933)	(249,622)	(285,678)
	(150,978)	**(189,746)**	(242,298)	(245,933)	(249,622)	(285,678)
Utility user fees	(163,120)	**(216,985)**	(223,495)	(230,199)	(237,105)	(244,219)
Interdepartmental recoveries	(402)	**(402)**	(402)	(402)	(402)	(402)
Miscellaneous	(7,500)	**(23,500)**	(15,000)			
Total Operating Revenues	(322,000)	**(430,633)**	(481,195)	(476,534)	(487,129)	(530,299)
Operating Expenditures						
Administration	29,399	**30,806**	31,422	32,051	32,692	33,346
Professional fees	3,760	**8,760**	2,760	2,760	2,760	2,760
Building ops	11,498	**12,019**	26,380	12,171	12,536	12,912
Veh & Equip ops	14,569	**26,113**	17,126	17,640	18,169	18,714
Operating costs	151,688	**200,151**	192,156	197,920	203,858	209,973
Wages & benefits	102,611	**106,702**	110,436	113,970	117,162	119,505
Contributions to reserve funds	19,586	**14,005**	14,005	36,921	36,851	28,220
Debt interest		**20,100**				
Total Operating Expenditures	333,111	**418,656**	394,285	413,433	424,028	425,430
Capital Asset Expenditures						
Capital expenditures	42,125	**792,340**	188,809		11,748	1,819,665
Transfer from reserves	(42,125)	**(5,340)**	(165,000)		(11,748)	
New borrowing		**(787,000)**				(1,795,856)
Net Capital Assets funded from Operations			23,809			23,809
Capital Financing Charges						
New debt (principal & interest)		**7,870**	63,101	63,101	63,101	81,060
Total Capital Financing Charges		**7,870**	63,101	63,101	63,101	81,060
Net (surplus)/deficit for the year	11,111	**(4,107)**				
Add: Prior year (surplus) / Deficit	(11,111)	**4,107**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - French Creek

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	787,000	15,000			
VH-2038 VEHICLE - WATER FRENCH CREEK	5,340			11,748	
WT-0040 FRENCH CREEK AC PIPE REPLACEMENT		173,809			1,819,665
Total Water - French Creek	792,340	188,809		11,748	1,819,665

REGIONAL DISTRICT OF NANAIMO

Water - French Creek
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	206,125	204,248	38,333	72,016	106,302
Contributions	10,000	10,000	32,916	32,846	24,215
Interest earned	4,123	4,085	767	1,440	2,126
Withdrawals for capital projects:					
MJ-2038 MAJOR CAP - WATER FRENCH CREEK		(15,000)			
WT-0040 FRENCH CREEK AC PIPE REPLACEMENT		(150,000)			
Total Withdrawals for capital projects		(165,000)			
Other transfers out of Reserve	16,000	15,000			
Closing Balance Reserve Fund	**204,248**	**38,333**	**72,016**	**106,302**	**132,643**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2038 VEHICLE - WATER FRENCH CREEK	(5,340)			(11,748)	
Total Withdrawals for capital projects	(5,340)			(11,748)	
New Borrowing					
MJ-2038 MAJOR CAP - WATER FRENCH CREEK	787,000				
WT-0040 FRENCH CREEK AC PIPE REPLACEMENT					1,795,856
Total New Borrowing	**787,000**				**1,795,856**
New Debt Principal/Int		63,101			
New Debt Principal/Int(Cumulative)		63,101	63,101	63,101	63,101
Borrowing cost	7,870				17,959

REGIONAL DISTRICT OF NANAIMO

Water - Whiskey Creek
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**2.6%**	3.0%	(17.9%)	3.0%	3.0%
Parcel taxes	(181,408)	**(186,148)**	(191,732)	(157,484)	(162,209)	(167,075)
	(181,408)	**(186,148)**	(191,732)	(157,484)	(162,209)	(167,075)
Utility user fees	(27,600)	**(27,600)**	(28,428)	(29,281)	(30,159)	(31,064)
Interdepartmental recoveries	(210)	**(210)**	(210)	(210)	(210)	(210)
Miscellaneous	(18,500)	**(13,500)**		(10,000)		
Total Operating Revenues	(227,718)	**(227,458)**	(220,370)	(196,975)	(192,578)	(198,349)
Operating Expenditures						
Administration	11,242	**12,265**	12,633	13,012	13,403	13,805
Professional fees	3,440	**3,440**	1,940	1,940	1,940	1,940
Building ops	12,187	**14,462**	13,896	24,313	15,042	15,493
Veh & Equip ops	15,139	**12,026**	6,508	6,699	6,896	7,100
Operating costs	19,314	**21,830**	17,485	18,010	18,550	19,106
Wages & benefits	54,118	**56,170**	58,136	59,996	61,676	62,910
Contributions to reserve funds	75,764	**46,594**	53,690	57,923	59,989	62,913
Debt interest	12,938	**10,938**	8,938	7,938	7,938	7,938
Total Operating Expenditures	204,142	**177,725**	173,226	189,831	185,434	191,205
Capital Asset Expenditures						
Capital expenditures	69,956	**37,810**	35,000	120,000	16,182	10,000
Transfer from reserves	(69,956)	**(37,810)**	(35,000)	(120,000)	(16,182)	(10,000)
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	47,144	**47,144**	47,144	7,144	7,144	7,144
Total Capital Financing Charges	47,144	**47,144**	47,144	7,144	7,144	7,144
Net (surplus)/deficit for the year	23,568	**(2,589)**				
Add: Transfer from appropriated surplus	(2,500)					
Add: Prior year (surplus) / Deficit	(21,068)	**2,589**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - Whiskey Creek

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	35,000	35,000	120,000	10,000	10,000
VH-2039 VEHICLE - WATER WHISKEY CREEK	2,810			6,182	
Total Water - Whiskey Creek	37,810	35,000	120,000	16,182	10,000

REGIONAL DISTRICT OF NANAIMO

Water - Whiskey Creek
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	206,281	206,393	226,913	156,869	207,265
Contributions	44,486	51,392	55,418	57,259	60,183
Interest earned	4,126	4,128	4,538	3,137	4,145
Withdrawals for capital projects:					
MJ-2039 MAJOR CAP - WATER WHISKEY CREEK	(35,000)	(35,000)	(120,000)	(10,000)	(10,000)
Total Withdrawals for capital projects	(35,000)	(35,000)	(120,000)	(10,000)	(10,000)
Other transfers out of Reserve	13,500		10,000		
Closing Balance Reserve Fund	**206,393**	**226,913**	**156,869**	**207,265**	**261,593**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2039 VEHICLE - WATER WHISKEY CREEK	(2,810)			(6,182)	
Total Withdrawals for capital projects	(2,810)			(6,182)	

REGIONAL DISTRICT OF NANAIMO

Water - Decourcey

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**2.8%**	3.0%	3.0%	3.0%	3.0%
Parcel taxes	(14,609)	**(15,015)**	(15,465)	(15,929)	(16,407)	(16,900)
	(14,609)	**(15,015)**	(15,465)	(15,929)	(16,407)	(16,900)
Utility user fees	(920)	**(920)**	(948)	(976)	(1,005)	(1,035)
Interdepartmental recoveries	(11)	**(11)**	(11)	(11)	(11)	(11)
Miscellaneous	(7,400)	**(7,400)**			(6,000)	(5,000)
Total Operating Revenues	(22,940)	**(23,346)**	(16,424)	(16,916)	(23,423)	(22,946)
Operating Expenditures						
Administration	774	**1,184**	1,220	1,256	1,294	1,333
Professional fees	580	**580**	80	80	80	80
Building ops	6,781	**3,788**	1,015	1,076	1,141	1,175
Veh & Equip ops	545	**5,599**	458	472	6,486	5,681
Operating costs	5,252	**5,337**	4,997	5,146	5,301	5,460
Wages & benefits	2,114	**2,162**	2,238	2,310	2,374	2,422
Contributions to reserve funds	6,279	**4,132**	6,416	6,576	6,747	6,795
Total Operating Expenditures	22,325	**22,782**	16,424	16,916	23,423	22,946
Capital Asset Expenditures						
Capital expenditures	2,736	**110**	10,000		242	
Transfer from reserves	(2,736)	**(110)**	(10,000)		(242)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	(615)	**(564)**				
Add: Prior year (surplus) / Deficit	615	**564**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - Decourcey

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2042 MAJOR CAP - WATER DECOURCY		10,000			
VH-2042 VEHICLE - WATER DECOURCY	110			242	
Total Water - Decourcey	110	10,000		242	

REGIONAL DISTRICT OF NANAIMO

Water - Decourcey
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	26,167	30,740	35,088	49,683	58,741
Contributions	4,049	6,333	6,493	6,664	6,712
Interest earned	524	615	702	994	1,175
Withdrawals for capital projects:					
MJ-2042 MAJOR CAP - WATER DECOURCY		(10,000)			
Total Withdrawals for capital projects		(10,000)			
Other transfers out of Reserve		(7,400)	(7,400)	(1,400)	(2,400)
Closing Balance Reserve Fund	**30,740**	**35,088**	**49,683**	**58,741**	**69,028**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2042 VEHICLE - WATER DECOURCY	(110)			(242)	
Total Withdrawals for capital projects	(110)			(242)	

REGIONAL DISTRICT OF NANAIMO

Water - San Pareil

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**1.0%**	1.0%	1.0%	1.0%	1.0%
Parcel taxes	(196,242)	**(198,233)**	(200,214)	(202,217)	(204,239)	(206,281)
	(196,242)	**(198,233)**	(200,214)	(202,217)	(204,239)	(206,281)
Utility user fees	(82,800)	**(82,800)**	(85,284)	(87,843)	(90,478)	(93,192)
Interdepartmental recoveries	(485)	**(485)**	(485)	(485)	(485)	(485)
Miscellaneous	(21,500)	**(21,500)**				
Total Operating Revenues	(301,027)	**(303,018)**	(285,983)	(290,545)	(295,202)	(299,958)
Operating Expenditures						
Administration	21,944	**24,392**	25,124	25,877	26,654	27,453
Professional fees	7,320	**7,320**	4,320	4,320	4,320	4,320
Building ops	8,766	**9,073**	8,117	8,604	9,121	9,394
Veh & Equip ops	19,764	**32,902**	10,674	10,994	11,324	11,664
Operating costs	51,441	**57,684**	49,414	50,897	52,424	53,997
Wages & benefits	127,635	**130,042**	134,593	138,900	142,790	145,645
Contributions to reserve funds	63,757	**41,040**	53,741	50,953	48,569	47,485
Debt interest	721					
Total Operating Expenditures	301,348	**302,453**	285,983	290,545	295,202	299,958
Capital Asset Expenditures						
Capital expenditures	138,237	**6,480**		15,000	14,256	
Transfer from reserves	(137,187)	**(6,480)**		(15,000)	(14,256)	
Net Capital Assets funded from Operations	1,050					
Capital Financing Charges						
Existing debt (principal)	2,633					
Total Capital Financing Charges	2,633					
Net (surplus)/deficit for the year	4,004	**(565)**				
Add: Prior year (surplus) / Deficit	(4,004)	**565**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - San Pareil

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2043 MAJOR CAP - WATER SAN PAREIL			15,000		
VH-2043 VEHICLE - WATER SAN PAREIL	6,480			14,256	
Total Water - San Pareil	6,480		15,000	14,256	

REGIONAL DISTRICT OF NANAIMO

Water - San Pareil
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	254,160	273,923	328,282	365,940	416,968
Contributions	36,180	48,881	46,093	43,709	42,625
Interest earned	5,083	5,478	6,565	7,319	8,339
Withdrawals for capital projects:					
MJ-2043 MAJOR CAP - WATER SAN PAREIL			(15,000)		
Total Withdrawals for capital projects			(15,000)		
Other transfers out of Reserve	21,500				
Closing Balance Reserve Fund	**273,923**	**328,282**	**365,940**	**416,968**	**467,932**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2043 VEHICLE - WATER SAN PAREIL	(6,480)			(14,256)	
Total Withdrawals for capital projects	(6,480)			(14,256)	

REGIONAL DISTRICT OF NANAIMO

Water - River's Edge

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	118.2%	1.9%	2.0%	2.0%
Parcel taxes	(120,231)	**(123,838)**	(270,166)	(275,386)	(280,865)	(286,527)
	(120,231)	**(123,838)**	(270,166)	(275,386)	(280,865)	(286,527)
Utility user fees	(69,000)	**(84,500)**	(87,035)	(89,646)	(92,335)	(95,105)
Interdepartmental recoveries	(263)	**(263)**	(263)	(263)	(263)	(263)
Miscellaneous	(11,250)	**(11,250)**		(7,000)		
Total Operating Revenues	(200,744)	**(219,851)**	(357,464)	(372,295)	(373,463)	(381,895)
Operating Expenditures						
Administration	13,452	**15,199**	15,199	15,199	15,199	15,199
Professional fees	8,608	**12,108**	10,108	10,108	10,108	10,108
Building ops	9,546	**9,889**	9,482	17,051	11,074	11,406
Veh & Equip ops	20,893	**13,216**	10,763	11,086	11,419	11,762
Operating costs	22,974	**23,138**	18,831	19,396	19,979	20,578
Wages & benefits	67,432	**70,134**	72,589	74,911	77,009	78,549
Contributions to reserve funds	10,750	**31,959**	26,399	30,451	34,582	40,200
Debt interest	47,926	**64,219**	14,753	14,753	14,753	14,753
Total Operating Expenditures	201,581	**239,862**	178,124	192,955	194,123	202,555
Capital Asset Expenditures						
Capital expenditures	2,745,659	**2,277,504**	90,000		7,722	
Transfer from reserves	(433,791)	**(23,510)**	(90,000)		(7,722)	
Grants and other	(164,534)					
New borrowing	(2,130,063)	**(2,236,723)**				
Net Capital Assets funded from Operations	17,271	**17,271**				
Capital Financing Charges						
New debt (principal & interest)	21,301	**22,367**	179,340	179,340	179,340	179,340
Total Capital Financing Charges	21,301	**22,367**	179,340	179,340	179,340	179,340
Net (surplus)/deficit for the year	39,409	**59,649**				
Add: Transfer from appropriated surplus	(34,407)	**(21,301)**				
Add: Prior year (surplus) / Deficit	(5,002)	**(38,348)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - River's Edge

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2045 MAJOR CAP - WATER RIVER'S EDGE	20,000	90,000			
VH-2045 VEHICLE - WATER RIVER'S EDGE	3,510			7,722	
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	2,253,994				
Total Water - River's Edge	2,277,504	90,000		7,722	

REGIONAL DISTRICT OF NANAIMO

Water - River's Edge
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	194,785	186,007	108,728	112,904	124,163
Contributions	18,326	9,001	9,001	9,001	9,001
Interest earned	3,896	3,720	2,175	2,258	2,483
Withdrawals for capital projects:					
MJ-2045 MAJOR CAP - WATER RIVER'S EDGE	(20,000)	(90,000)			
Total Withdrawals for capital projects	(20,000)	(90,000)			
Other transfers out of Reserve	11,000		7,000		
Closing Balance Reserve Fund	**186,007**	**108,728**	**112,904**	**124,163**	**135,647**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2045 VEHICLE - WATER RIVER'S EDGE	(3,510)			(7,722)	
Total Withdrawals for capital projects	(3,510)			(7,722)	
New Borrowing					
WT-0034 RIVER'S EDGE WATER SUPPLY UPGRADE	2,236,723				
Total New Borrowing	**2,236,723**				
New Debt Principal/Int		179,340			
New Debt Principal/Int(Cumulative)		179,340	179,340	179,340	179,340
Borrowing cost	22,367				

REGIONAL DISTRICT OF NANAIMO

Water - Melrose Terrace

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**17.2%**	6.6%	14.7%	7.1%	1.5%
Parcel taxes	(43,527)	**(51,017)**	(54,367)	(62,379)	(66,828)	(67,830)
	(43,527)	**(51,017)**	(54,367)	(62,379)	(66,828)	(67,830)
Utility user fees	(5,060)	**(5,060)**	(5,212)	(5,368)	(5,529)	(5,695)
Interdepartmental recoveries	(46)	**(46)**	(46)	(46)	(46)	(46)
Miscellaneous	(11,500)	**(31,900)**				
Total Operating Revenues	(60,133)	**(88,023)**	(59,625)	(67,793)	(72,403)	(73,571)
Operating Expenditures						
Administration	4,011	**4,092**	4,215	4,341	4,472	4,606
Professional fees	1,320	**1,320**	320	320	320	320
Building ops	2,745	**2,806**	2,390	2,462	2,536	2,612
Veh & Equip ops	8,953	**29,346**	1,856	7,911	2,149	8,213
Operating costs	12,885	**17,399**	15,921	16,398	16,890	17,396
Wages & benefits	12,418	**12,999**	13,454	13,885	14,274	14,559
Contributions to reserve funds	17,931	**19,868**	21,469	22,476	31,762	25,865
Total Operating Expenditures	60,263	**87,830**	59,625	67,793	72,403	73,571
Capital Asset Expenditures						
Capital expenditures	24,635	**630**	10,000	55,000	40,386	10,000
Transfer from reserves	(13,754)	**(630)**	(10,000)	(55,000)	(40,386)	(10,000)
Grants and other	(10,881)					
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	130	**(193)**				
Add: Prior year (surplus) / Deficit	(130)	**193**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - Melrose Terrace

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE		10,000	55,000	39,000	10,000
VH-2046 VEHICLE - WATER MELROSE TERRACE	630			1,386	
Total Water - Melrose Terrace	630	10,000	55,000	40,386	10,000

REGIONAL DISTRICT OF NANAIMO

Water - Melrose Terrace
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	40,286	28,587	40,155	7,962	411
Contributions	39,795	20,996	22,003	31,289	25,392
Interest earned	806	572	804	160	9
Withdrawals for capital projects:					
MJ-2046 MAJOR CAP - WATER MELROSE TERRACE		(10,000)	(55,000)	(39,000)	(10,000)
Total Withdrawals for capital projects		(10,000)	(55,000)	(39,000)	(10,000)
Other transfers out of Reserve	52,300				
Closing Balance Reserve Fund	**28,587**	**40,155**	**7,962**	**411**	**15,812**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2046 VEHICLE - WATER MELROSE TERRACE	(630)			(1,386)	
Total Withdrawals for capital projects	(630)			(1,386)	

REGIONAL DISTRICT OF NANAIMO

Water - Nanoose Peninsula

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**16.3%**	9.0%	5.0%	5.7%	8.7%
Parcel taxes	(1,908,892)	**(2,219,320)**	(2,419,966)	(2,540,785)	(2,685,829)	(2,918,797)
	(1,908,892)	**(2,219,320)**	(2,419,966)	(2,540,785)	(2,685,829)	(2,918,797)
Operations	(7,800)	**(7,800)**	(7,800)	(7,800)	(7,800)	(7,800)
Utility user fees	(864,800)	**(974,800)**	(1,004,044)	(1,034,165)	(1,065,190)	(1,097,146)
Grants in lieu of taxes	(1,616)	**(1,616)**	(1,616)	(1,616)	(1,616)	(1,616)
Interdepartmental recoveries	(4,174)	**(4,174)**	(4,174)	(4,174)	(4,174)	(4,174)
Miscellaneous	(468,006)	**(262,808)**	(20,000)			(7,000)
Total Operating Revenues	(3,255,288)	**(3,470,518)**	(3,457,600)	(3,588,540)	(3,764,609)	(4,036,533)
Operating Expenditures						
Administration	186,927	**207,045**	213,256	219,654	226,244	233,031
Professional fees	93,520	**60,520**	30,520	30,520	30,520	30,520
Building ops	205,402	**215,913**	227,390	214,212	220,638	234,257
Veh & Equip ops	150,442	**218,712**	103,085	106,177	109,363	112,643
Operating costs	827,367	**924,135**	821,512	846,157	873,341	899,542
Wages & benefits	1,100,045	**1,129,547**	1,169,082	1,206,492	1,240,274	1,265,079
Contributions to reserve funds	513,366	**523,445**	377,386	445,141	455,141	404,431
Debt interest	87,365	**172,629**	99,794	99,794	99,794	91,024
Total Operating Expenditures	3,164,434	**3,451,946**	3,042,025	3,168,147	3,255,315	3,270,527
Capital Asset Expenditures						
Capital expenditures	646,490	**4,299,786**	271,383	808,256	3,860,499	3,553,747
Transfer from reserves	(383,761)	**(1,299,861)**	(199,000)	(422,979)	(625,102)	(276,438)
Grants and other	(251,500)	**(121,000)**	(65,000)			
New borrowing		**(2,851,572)**		(376,844)	(3,196,475)	(3,238,387)
Net Capital Assets funded from Operations	11,229	**27,353**	7,383	8,433	38,922	38,922
Capital Financing Charges						
Existing debt (principal)	90,710	**90,710**	179,554	179,554	179,554	179,554
New debt (principal & interest)		**28,516**	228,638	232,406	290,818	547,530
Total Capital Financing Charges	90,710	**119,226**	408,192	411,960	470,372	727,084
Net (surplus)/deficit for the year	11,085	**128,007**				
Add: Transfer from appropriated surplus	(12,600)					
Add: Prior year (surplus) / Deficit	1,515	**(128,007)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - Nanoose Peninsula

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	30,000	86,000	626,823	388,000	628,609
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	56,410			124,102	
WT-0005 NB WT - FAIRWINDS RESERVOIR	2,201,299				
WT-0020 NB WT - DCC MAJOR UPDATE STUDY			61,050		
WT-0035 NB ASBESTOS-CEMENT WATERMAIN REPLACEMENT				3,228,014	2,804,755
WT-0036 NB RESIDENTIAL WATERMETER REPLACEMENT	249,383	185,383	120,383	120,383	120,383
WT-0044 NB CARMICHAEL RD WATERMAIN REPLACEMENT	1,762,694				
Total Water - Nanoose Peninsula	4,299,786	271,383	808,256	3,860,499	3,553,747

REGIONAL DISTRICT OF NANAIMO

Water - Nanoose Peninsula
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	1,280,940	296,436	407,160	453,875	363,503
Contributions	496,137	323,796	461,551	401,551	350,841
Interest earned	25,618	5,928	8,143	9,077	7,270
Withdrawals for capital projects:					
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA	(30,000)	(86,000)	(249,979)	(388,000)	(163,438)
WT-0005 NB WT - FAIRWINDS RESERVOIR	(1,092,451)				
WT-0020 NB WT - DCC MAJOR UPDATE STUDY			(60,000)		
WT-0036 NB RESIDENTIAL WATERMETER REPLACEM	(121,000)	(113,000)	(113,000)	(113,000)	(113,000)
Total Withdrawals for capital projects	(1,243,451)	(199,000)	(422,979)	(501,000)	(276,438)
Other transfers out of Reserve	52,500	20,000			7,000
Closing Balance Reserve Fund	**506,744**	**407,160**	**453,875**	**363,503**	**438,176**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	143,899	146,777	149,713	152,707	155,761
Interest earned	2,878	2,936	2,994	3,054	3,115
Withdrawals for capital projects:					
Closing Balance DCC Fund	**146,777**	**149,713**	**152,707**	**155,761**	**158,876**
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	34,483	10,176	110,380	212,588	96,840
Contributions	75,003	100,000	100,000	100,000	100,000
Interest earned	690	204	2,208	4,252	1,937
Withdrawals for capital projects:					
VH-2047 VEHICLE - WATER NANOOSE PENINSULA	(56,410)			(124,102)	
Total Withdrawals for capital projects	(56,410)			(124,102)	
Other transfers out of Reserve	43,590			95,898	
Closing Balance Reserve Account	**10,176**	**110,380**	**212,588**	**96,840**	**198,777**
New Borrowing					
MJ-2047 MAJOR CAP - WATER NANOOSE PENINSULA			376,844		465,171
WT-0005 NB WT - FAIRWINDS RESERVOIR	1,097,648				
WT-0035 NB ASBESTOS-CEMENT WATERMAIN REPLA				3,196,475	2,773,216
WT-0044 NB CARMICHAEL RD WATERMAIN REPLACE	1,753,924				

REGIONAL DISTRICT OF NANAIMO

Water - Nanoose Peninsula
Fund Manager Summary

	2027	2028	2029	2030	2031
Total New Borrowing	**2,851,572**		**376,844**	**3,196,475**	**3,238,387**
New Debt Principal/Int		228,638		30,215	256,293
New Debt Principal/Int(Cumulative)		228,638	228,638	258,853	515,146
Borrowing cost	28,516		3,768	31,965	32,384

REGIONAL DISTRICT OF NANAIMO

Water - Nanoose Bulk Water

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Parcel taxes	(1,041,142)	**(1,072,376)**	(1,104,547)	(1,137,684)	(1,171,814)	(1,206,969)
	(1,041,142)	**(1,072,376)**	(1,104,547)	(1,137,684)	(1,171,814)	(1,206,969)
Grants in lieu of taxes	(1,449)	**(1,449)**	(1,449)	(1,449)	(1,449)	(1,449)
Interdepartmental recoveries	(576,018)	**(541,318)**	(548,418)	(562,918)	(571,718)	(582,476)
Miscellaneous	(15,000)	**(40,000)**				
Total Operating Revenues	(1,633,609)	**(1,655,143)**	(1,654,414)	(1,702,051)	(1,744,981)	(1,790,894)
Operating Expenditures						
Administration	19,388	**21,132**	21,766	22,419	23,091	23,784
Professional fees	5,000	**15,000**	1,000	1,000	1,000	1,000
Building ops	45,459	**46,734**	42,136	43,400	44,702	46,043
Veh & Equip ops	8,238	**10,619**	6,210	6,397	6,589	6,786
Operating costs	588,872	**641,012**	651,923	685,981	715,360	747,579
Wages & benefits	108,072	**100,944**	104,477	107,820	110,839	113,056
Contributions to reserve funds	701,581	**493,037**	516,573	524,705	533,071	542,317
Debt interest	143,030	**143,030**	143,030	143,030	143,030	143,030
Total Operating Expenditures	1,619,640	**1,471,508**	1,487,115	1,534,752	1,577,682	1,623,595
Capital Asset Expenditures						
Capital expenditures	585,140	**1,543,000**	517,000	891,600	260,400	154,000
Transfer from reserves	(390,857)	**(1,543,000)**	(517,000)	(891,600)	(260,400)	(154,000)
Grants and other	(192,533)					
Net Capital Assets funded from Operations	1,750					
Capital Financing Charges						
Existing debt (principal)	167,299	**167,299**	167,299	167,299	167,299	167,299
Total Capital Financing Charges	167,299	**167,299**	167,299	167,299	167,299	167,299
Net (surplus)/deficit for the year	155,080	**(16,336)**				
Add: Prior year (surplus) / Deficit	(155,080)	**16,336**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - Nanoose Bulk Water

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	1,541,000	517,000	891,600	256,000	154,000
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	2,000			4,400	
Total Water - Nanoose Bulk Water	1,543,000	517,000	891,600	260,400	154,000

REGIONAL DISTRICT OF NANAIMO

Water - Nanoose Bulk Water
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	3,993,921	2,984,337	3,337,597	3,035,454	3,371,235
Contributions	491,537	514,573	522,705	531,071	540,317
Interest earned	79,879	59,687	66,752	60,710	67,425
Withdrawals for capital projects:					
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY	(1,541,000)	(221,000)	(891,600)	(256,000)	(154,000)
Total Withdrawals for capital projects	(1,541,000)	(221,000)	(891,600)	(256,000)	(154,000)
Other transfers out of Reserve	40,000				
Closing Balance Reserve Fund	**2,984,337**	**3,337,597**	**3,035,454**	**3,371,235**	**3,824,977**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	312,960	319,219	29,603	30,195	30,799
Interest earned	6,259	6,384	592	604	616
Withdrawals for capital projects:					
MJ-2048 MAJOR CAP - BULK WATER NANOOSE BAY		(296,000)			
Total Withdrawals for capital projects		(296,000)			
Closing Balance DCC Fund	**319,219**	**29,603**	**30,195**	**30,799**	**31,415**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2048 VEHICLE - BULK WATER NANOOSE BAY	(2,000)			(4,400)	
Total Withdrawals for capital projects	(2,000)			(4,400)	

REGIONAL DISTRICT OF NANAIMO

Water - French Creek Bulk Water

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**231.9%**	(69.9%)			
Parcel taxes	(4,312)	**(14,312)**	(4,312)	(4,312)	(4,312)	(4,312)
	(4,312)	**(14,312)**	(4,312)	(4,312)	(4,312)	(4,312)
Miscellaneous	(55,596)	**(49,917)**	(48,192)	(49,785)	(51,317)	(52,709)
Total Operating Revenues	(59,908)	**(64,229)**	(52,504)	(54,097)	(55,629)	(57,021)
Operating Expenditures						
Administration	3,128	**3,211**	3,307	3,407	3,509	3,614
Professional fees		**10,000**				
Building ops	8,544	**9,307**	9,586	9,874	10,170	10,475
Veh & Equip ops	354	**530**	628	647	666	686
Operating costs	20,215	**16,181**	16,625	17,095	17,564	18,052
Wages & benefits	27,667	**21,602**	22,358	23,074	23,720	24,194
Total Operating Expenditures	59,908	**60,831**	52,504	54,097	55,629	57,021
Capital Asset Expenditures						
Capital expenditures	3,464					
Transfer from reserves	(3,464)					
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year		**(3,398)**				
Add: Prior year (surplus) / Deficit		**3,398**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - French Creek Bulk Water
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	587,920	549,761	512,564	473,030	431,174
Interest earned	11,758	10,995	10,251	9,461	8,623
Withdrawals for capital projects:					
Other transfers out of Reserve	49,917	48,192	49,785	51,317	52,709
Closing Balance Reserve Fund	**549,761**	**512,564**	**473,030**	**431,174**	**387,088**

REGIONAL DISTRICT OF NANAIMO

Water - San Pareil Fire Improvements

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Parcel taxes	(91,950)	**(91,950)**	(91,977)	(91,996)	(92,015)	(92,045)
	(91,950)	**(91,950)**	(91,977)	(91,996)	(92,015)	(92,045)
Operations	(319)	**(319)**	(319)	(329)	(339)	(339)
Total Operating Revenues	(92,269)	**(92,269)**	(92,296)	(92,325)	(92,354)	(92,384)
Operating Expenditures						
Administration	914	**914**	941	970	999	1,029
Debt interest	50,380	**50,380**	50,380	50,380	50,380	50,380
Total Operating Expenditures	51,294	**51,294**	51,321	51,350	51,379	51,409
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	40,975	**40,975**	40,975	40,975	40,975	40,975
Total Capital Financing Charges	40,975	**40,975**	40,975	40,975	40,975	40,975
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - Westurne Heights
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**1.7%**	2.0%	2.0%	2.0%	2.0%
Parcel taxes	(30,404)	**(30,907)**	(31,527)	(32,160)	(32,805)	(33,463)
	(30,404)	**(30,907)**	(31,527)	(32,160)	(32,805)	(33,463)
Utility user fees	(2,760)	**(2,760)**	(2,843)	(2,928)	(3,016)	(3,106)
Interdepartmental recoveries	(44)	**(44)**	(44)	(44)	(44)	(44)
Miscellaneous	(3,800)	**(11,300)**				
Total Operating Revenues	(37,008)	**(45,011)**	(34,414)	(35,132)	(35,865)	(36,613)
Operating Expenditures						
Administration	2,720	**2,176**	2,241	2,308	2,378	2,449
Professional fees	1,320	**1,320**	320	320	320	320
Building ops	1,052	**1,090**	1,155	1,225	1,298	1,337
Veh & Equip ops	1,921	**9,838**	2,649	2,728	2,810	2,894
Operating costs	8,013	**12,358**	5,429	5,592	5,760	5,932
Wages & benefits	7,319	**7,627**	7,893	8,146	8,374	8,542
Contributions to reserve funds	12,527	**1,159**	10,604	10,690	10,802	11,016
Debt interest	1,890	**1,890**	1,890	1,890	1,890	1,890
Total Operating Expenditures	36,762	**37,458**	32,181	32,899	33,632	34,380
Capital Asset Expenditures						
Capital expenditures	14,724	**380**			836	
Transfer from reserves	(14,724)	**(380)**			(836)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	2,233	**2,233**	2,233	2,233	2,233	2,233
Total Capital Financing Charges	2,233	**2,233**	2,233	2,233	2,233	2,233
Net (surplus)/deficit for the year	1,987	**(5,320)**				
Add: Prior year (surplus) / deficit	(1,987)	**5,320**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Water - Westurne Heights

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
VH-2051 VEHICLE - WESTURNE HEIGHTS	380			836	
Total Water - Westurne Heights	380			836	

REGIONAL DISTRICT OF NANAIMO

Water - Westurne Heights
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	40,102	30,478	41,311	52,447	63,918
Contributions	874	10,224	10,310	10,422	10,636
Interest earned	802	609	826	1,049	1,279
Withdrawals for capital projects:					
Other transfers out of Reserve	11,300				
Closing Balance Reserve Fund	**30,478**	**41,311**	**52,447**	**63,918**	**75,833**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-2051 VEHICLE - WESTURNE HEIGHTS	(380)			(836)	
Total Withdrawals for capital projects	(380)			(836)	

REGIONAL DISTRICT OF NANAIMO

Drinking Water/Watershed Protection

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues			0.3%	0.3%	0.3%	0.3%
Property taxes	(837,872)	**(837,872)**	(840,752)	(843,632)	(846,512)	(849,392)
Parcel taxes	(340,320)	**(340,272)**	(341,232)	(342,192)	(343,152)	(344,112)
	(1,178,192)	**(1,178,144)**	(1,181,984)	(1,185,824)	(1,189,664)	(1,193,504)
Operating grants	(10,000)					
Grants in lieu of taxes	(572)	**(572)**	(572)	(572)	(572)	(572)
Miscellaneous	(38,866)	**(51,945)**	(9,992)			
Total Operating Revenues	(1,227,630)	**(1,230,661)**	(1,192,548)	(1,186,396)	(1,190,236)	(1,194,076)
Operating Expenditures						
Administration	125,370	**137,436**	141,559	145,806	150,180	154,685
Professional fees	422,344	**221,000**	62,630	64,508	59,651	50,137
Building ops	28,504	**31,052**	31,984	32,943	33,931	34,949
Veh & Equip ops	178	**178**	183	189	194	200
Operating costs	85,245	**145,631**	151,073	155,515	160,090	164,803
Program costs	252,865	**243,565**	127,065	89,844	70,956	61,113
Wages & benefits	662,006	**681,854**	610,554	630,091	647,734	660,689
Transfer to other gov/org	80,550	**67,500**	67,500	67,500	67,500	67,500
Contributions to reserve funds	930					
Total Operating Expenditures	1,657,992	**1,528,216**	1,192,548	1,186,396	1,190,236	1,194,076
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	430,362	**297,555**				
Add: Transfer from appropriated surplus	(179,344)	**(125,000)**				
Add: Prior year (surplus) / deficit	(251,018)	**(172,555)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Drinking Water/Watershed Protection
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	185,707	137,476	130,234	132,839	135,496
Interest earned	3,714	2,750	2,605	2,657	2,710
Withdrawals for capital projects:					
Other transfers out of Reserve	51,945	9,992			
Closing Balance Reserve Fund	**137,476**	**130,234**	**132,839**	**135,496**	**138,206**

REGIONAL DISTRICT OF NANAIMO

Sewer - French Creek

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**16.6%**	13.8%	10.6%	10.4%	10.2%
Parcel taxes	(1,723,984)	**(2,009,779)**	(2,286,340)	(2,529,734)	(2,793,313)	(3,077,597)
	(1,723,984)	**(2,009,779)**	(2,286,340)	(2,529,734)	(2,793,313)	(3,077,597)
Operations	(6,000)	**(6,000)**	(6,000)	(6,000)	(6,000)	(6,000)
Utility user fees	(353,064)	**(356,238)**	(366,925)	(377,933)	(389,271)	(400,949)
Miscellaneous	(12,000)	**(12,000)**				
Total Operating Revenues	(2,095,048)	**(2,384,017)**	(2,659,265)	(2,913,667)	(3,188,584)	(3,484,546)
Operating Expenditures						
Administration	39,829	**36,356**	37,446	38,570	39,727	40,918
Professional fees	7,500	**7,500**	5,000	5,000	5,000	5,000
Building ops	27,511	**28,126**	28,470	29,324	30,204	31,110
Veh & Equip ops	18,169	**17,747**	17,853	18,389	18,941	19,509
Operating costs	1,658,798	**2,020,984**	2,289,928	2,533,249	2,797,841	3,085,458
Wages & benefits	256,959	**258,655**	267,708	276,275	284,011	289,691
Contributions to reserve funds	90,183	**9,645**	12,860	12,860	12,860	12,860
Total Operating Expenditures	2,098,949	**2,379,013**	2,659,265	2,913,667	3,188,584	3,484,546
Capital Asset Expenditures						
Capital expenditures	2,572	**162,860**		180,000	28,292	
Transfer from reserves	(2,572)	**(162,860)**		(180,000)	(28,292)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	3,901	**(5,004)**				
Add: Prior year (surplus) / deficit	(3,901)	**5,004**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Sewer - French Creek

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTION	150,000		180,000		
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	12,860			28,292	
Total Sewer - French Creek	162,860		180,000	28,292	

REGIONAL DISTRICT OF NANAIMO

Sewer - French Creek
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	917,849	786,206	801,930	637,969	650,728
Interest earned	18,357	15,724	16,039	12,759	13,015
Withdrawals for capital projects:					
MJ-7550 MAJOR CAP - SEWER FRENCH CR COLLECTI	(150,000)		(180,000)		
Total Withdrawals for capital projects	(150,000)		(180,000)		
Closing Balance Reserve Fund	**786,206**	**801,930**	**637,969**	**650,728**	**663,743**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7550 VEHICLE - SEWER FRENCH CR COLLECTION	(12,860)			(28,292)	
Total Withdrawals for capital projects	(12,860)			(28,292)	

REGIONAL DISTRICT OF NANAIMO

Sewer Fairwinds

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**18.3%**	5.7%	3.1%	2.6%	1.6%
Parcel taxes	(71,239)	**(84,267)**	(89,085)	(91,861)	(94,269)	(95,801)
	(71,239)	**(84,267)**	(89,085)	(91,861)	(94,269)	(95,801)
Operations	(3,000)	**(3,000)**	(3,000)	(3,000)	(3,000)	(3,000)
Utility user fees	(73,854)	**(75,372)**	(77,634)	(79,963)	(82,362)	(84,832)
Grants in lieu of taxes	(3,345)	**(3,345)**	(3,345)	(3,345)	(3,345)	(3,345)
Interdepartmental recoveries	(57)	**(57)**	(57)	(57)	(57)	(57)
Miscellaneous	(11,869)	**(6,500)**				
Total Operating Revenues	(163,364)	**(172,541)**	(173,121)	(178,226)	(183,033)	(187,035)
Operating Expenditures						
Administration	14,288	**15,581**	16,049	16,530	17,026	17,537
Professional fees	6,500	**6,500**	5,000	5,000	5,000	5,000
Building ops	11,083	**11,337**	11,177	11,512	11,858	12,214
Veh & Equip ops	7,431	**7,695**	7,657	7,887	8,124	8,367
Operating costs	15,191	**20,130**	16,734	17,236	17,752	18,285
Wages & benefits	106,441	**107,405**	111,164	114,721	117,933	120,292
Contributions to reserve funds	14,520	**4,005**	5,340	5,340	5,340	5,340
Total Operating Expenditures	175,454	**172,653**	173,121	178,226	183,033	187,035
Capital Asset Expenditures						
Capital expenditures	1,068	**5,340**			11,732	
Transfer from reserves	(1,068)	**(5,340)**			(11,732)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	12,090	**112**				
Add: Prior year (surplus) / deficit	(12,090)	**(112)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Sewer - Fairwinds

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	5,340			11,732	
Total Sewer - Fairwinds	5,340			11,732	

REGIONAL DISTRICT OF NANAIMO

Sewer Fairwinds
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	251,300	249,827	254,824	259,921	265,120
Interest earned	5,027	4,997	5,097	5,199	5,303
Withdrawals for capital projects:					
Other transfers out of Reserve	6,500				
Closing Balance Reserve Fund	**249,827**	**254,824**	**259,921**	**265,120**	**270,423**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7551 VEHICLE - SEWER FAIRWINDS COLLECTION	(5,340)			(11,732)	
Total Withdrawals for capital projects	(5,340)			(11,732)	

REGIONAL DISTRICT OF NANAIMO

Sewer - Pacific Shores

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**14.4%**	11.9%	9.3%	9.2%	9.0%
Parcel taxes	(117,278)	**(134,216)**	(150,141)	(164,108)	(179,224)	(195,419)
	(117,278)	**(134,216)**	(150,141)	(164,108)	(179,224)	(195,419)
Interdepartmental recoveries	(10)	**(10)**	(10)	(10)	(10)	(10)
Miscellaneous	(3,900)	**(3,900)**				
Total Operating Revenues	(121,188)	**(138,126)**	(150,151)	(164,118)	(179,234)	(195,429)
Operating Expenditures						
Administration	2,523	**2,739**	2,821	2,905	2,993	3,082
Professional fees	1,500	**1,500**				
Building ops	1,712	**1,753**	1,700	1,742	1,829	1,884
Veh & Equip ops	2,252	**2,303**	2,110	2,174	2,239	2,306
Operating costs	91,310	**111,018**	124,087	137,286	151,639	167,239
Wages & benefits	16,971	**17,472**	18,084	18,662	19,185	19,569
Contributions to reserve funds	10,320	**1,292**	1,349	1,349	1,349	1,349
Total Operating Expenditures	126,588	**138,077**	150,151	164,118	179,234	195,429
Capital Asset Expenditures						
Capital expenditures	174	**870**			1,914	
Transfer from reserves	(174)	**(870)**			(1,914)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	5,400	**(49)**				
Add: Prior year (surplus) / deficit	(5,400)	**49**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Sewer - Pacific Shores

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
VH-7554 VEHICLE - SEWER PACIFIC SHORES	870			1,914	
Total Sewer - Pacific Shores	870			1,914	

REGIONAL DISTRICT OF NANAIMO

Sewer - Pacific Shores
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	103,487	106,196	109,016	111,892	114,826
Contributions	639	696	696	696	696
Interest earned	2,070	2,124	2,180	2,238	2,297
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**106,196**	**109,016**	**111,892**	**114,826**	**117,819**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7554 VEHICLE - SEWER PACIFIC SHORES	(870)			(1,914)	
Total Withdrawals for capital projects	(870)			(1,914)	

REGIONAL DISTRICT OF NANAIMO

Sewer - Surfside

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**13.3%**	10.8%	6.9%	7.1%	9.0%
Parcel taxes	(43,196)	**(48,949)**	(54,257)	(57,984)	(62,111)	(67,673)
	(43,196)	**(48,949)**	(54,257)	(57,984)	(62,111)	(67,673)
Utility user fees	(6,044)	**(6,044)**	(6,225)	(6,412)	(6,604)	(6,802)
Interdepartmental recoveries	(2)	**(2)**	(2)	(2)	(2)	(2)
Miscellaneous	(4,100)	**(4,100)**				
Total Operating Revenues	(53,342)	**(59,095)**	(60,484)	(64,398)	(68,717)	(74,477)
Operating Expenditures						
Administration	1,059	**1,106**	1,140	1,174	1,209	1,245
Professional fees	1,000	**1,000**				
Building ops	197	**204**	110	113	117	120
Veh & Equip ops	1,261	**1,262**	308	318	327	337
Operating costs	41,948	**48,552**	52,015	56,809	62,006	67,639
Wages & benefits	3,431	**3,567**	3,692	3,810	3,917	3,995
Contributions to reserve funds	6,596	**3,321**	3,219	2,174	1,141	1,141
Total Operating Expenditures	55,492	**59,012**	60,484	64,398	68,717	74,477
Capital Asset Expenditures						
Capital expenditures	36	**180**			396	
Transfer from reserves	(36)	**(180)**			(396)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	2,150	**(83)**				
Add: Prior year (surplus) / deficit	(2,150)	**83**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Sewer - Surfside

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
VH-7555 VEHICLE - SEWER SURFSIDE	180			396	
Total Sewer - Surfside	180			396	

REGIONAL DISTRICT OF NANAIMO

Sewer - Surfside
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	55,376	59,670	63,902	67,174	69,478
Contributions	3,186	3,039	1,994	961	961
Interest earned	1,108	1,193	1,278	1,343	1,390
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**59,670**	**63,902**	**67,174**	**69,478**	**71,829**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7555 VEHICLE - SEWER SURFSIDE	(180)			(396)	
Total Withdrawals for capital projects	(180)			(396)	

REGIONAL DISTRICT OF NANAIMO

Sewer - Cedar

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**5.9%**	2.1%	1.5%	(41.7%)	(8.0%)
Parcel taxes	(186,982)	**(197,939)**	(202,094)	(205,044)	(119,477)	(109,914)
	(186,982)	**(197,939)**	(202,094)	(205,044)	(119,477)	(109,914)
Operations	(300)	**(300)**	(300)	(300)	(300)	(300)
Utility user fees	(70,576)	**(71,910)**	(74,067)	(76,289)	(78,578)	(80,935)
Interdepartmental recoveries	(6)	**(6)**	(6)	(6)	(6)	(6)
Miscellaneous		**(6,200)**				
Total Operating Revenues	(257,864)	**(276,355)**	(276,467)	(281,639)	(198,361)	(191,155)
Operating Expenditures						
Administration	3,731	**4,554**	4,690	4,832	4,082	4,006
Professional fees	1,500	**1,500**	1,500	1,500	1,500	1,500
Building ops	6,730	**6,700**	6,668	6,834	7,039	7,250
Veh & Equip ops	17,476	**8,708**	7,993	8,233	8,480	8,735
Operating costs	122,562	**127,062**	125,873	129,649	133,539	137,544
Wages & benefits	10,641	**10,986**	11,371	11,735	12,063	12,305
Contributions to reserve funds	2,801	**14,413**	14,551	15,035	15,545	16,167
Debt interest	54,667	**55,658**	55,659	55,659	5,676	1,750
Total Operating Expenditures	220,108	**229,581**	228,305	233,477	187,924	189,257
Capital Asset Expenditures						
Capital expenditures	187	**240,550**			1,210	
Transfer from reserves	(187)	**(240,550)**			(1,210)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	48,162	**48,162**	48,162	48,162	10,437	1,898
Total Capital Financing Charges	48,162	**48,162**	48,162	48,162	10,437	1,898
Net (surplus)/deficit for the year	10,406	**1,388**				
Add: Prior year (surplus) / deficit	(10,406)	**(1,388)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Sewer - Cedar

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION	240,000				
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	550			1,210	
Total Sewer - Cedar	240,550			1,210	

REGIONAL DISTRICT OF NANAIMO

Sewer - Cedar
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	247,798	26,754	41,289	56,599	72,725
Contributions	14,000	14,000	14,484	14,994	15,616
Interest earned	4,956	535	826	1,132	1,455
Withdrawals for capital projects:					
MJ-7558 MAJOR CAP - SEWER CEDAR COLLECTION	(240,000)				
Total Withdrawals for capital projects	(240,000)				
Closing Balance Reserve Fund	**26,754**	**41,289**	**56,599**	**72,725**	**89,796**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7558 VEHICLE - SEWER CEDAR COLLECTION	(550)			(1,210)	
Total Withdrawals for capital projects	(550)			(1,210)	

REGIONAL DISTRICT OF NANAIMO

Sewer - Barclay Crescent
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**12.1%**	(4.4%)	2.5%	4.2%	9.3%
Parcel taxes	(302,509)	**(339,086)**	(324,272)	(332,369)	(346,267)	(378,304)
	(302,509)	**(339,086)**	(324,272)	(332,369)	(346,267)	(378,304)
Operations	(1,690)	**(1,859)**	(900)	(900)	(900)	(900)
Utility user fees	(66,958)	**(66,958)**	(68,967)	(71,036)	(73,167)	(75,362)
Interdepartmental recoveries	(18)	**(18)**	(18)	(18)	(18)	(18)
Miscellaneous	(19,750)	**(19,750)**	(11,000)		(13,000)	
Total Operating Revenues	(390,925)	**(427,671)**	(405,157)	(404,323)	(433,352)	(454,584)
Operating Expenditures						
Administration	7,502	**7,492**	7,717	7,949	8,187	8,433
Professional fees	1,500	**1,500**				
Building ops	4,757	**4,835**	4,875	5,168	5,478	5,642
Veh & Equip ops	17,247	**17,259**	13,850	3,266	16,364	3,855
Operating costs	217,488	**262,956**	294,913	325,611	355,724	388,327
Wages & benefits	32,871	**33,348**	34,515	35,620	36,617	37,350
Contributions to reserve funds	60,214	**31,110**	49,287	26,709	10,982	10,977
Debt interest	34,935	**34,935**				
Total Operating Expenditures	376,514	**393,435**	405,157	404,323	433,352	454,584
Capital Asset Expenditures						
Capital expenditures	120,332	**1,660**			3,652	
Transfer from reserves	(120,332)	**(1,660)**			(3,652)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	33,638	**33,638**				
Total Capital Financing Charges	33,638	**33,638**				
Net (surplus)/deficit for the year	19,227	**(598)**				
Add: Prior year (surplus) / deficit	(19,227)	**598**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Sewer - Barclay Crescent

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	1,660			3,652	
Total Sewer - Barclay Crescent	1,660			3,652	

REGIONAL DISTRICT OF NANAIMO

Sewer - Barclay Crescent
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	83,071	96,508	146,065	168,035	180,718
Contributions	29,865	47,627	25,049	9,322	9,317
Interest earned	1,661	1,930	2,921	3,361	3,614
Withdrawals for capital projects:					
Other transfers out of Reserve	18,089		6,000		6,000
Closing Balance Reserve Fund	**96,508**	**146,065**	**168,035**	**180,718**	**187,649**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
VH-7557 VEHICLE - SEWER BARCLAY CRESCENT	(1,660)			(3,652)	
Total Withdrawals for capital projects	(1,660)			(3,652)	

REGIONAL DISTRICT OF NANAIMO

Sewer - Reid Road Debt Levy

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(1.0%)**			0.1%	
Parcel taxes	(3,861)	**(3,824)**	(3,825)	(3,826)	(3,828)	(3,829)
	(3,861)	**(3,824)**	(3,825)	(3,826)	(3,828)	(3,829)
Total Operating Revenues	(3,861)	**(3,824)**	(3,825)	(3,826)	(3,828)	(3,829)
Operating Expenditures						
Administration	36	**38**	39	40	42	43
Debt interest	1,747	**1,747**	1,747	1,747	1,747	1,747
Total Operating Expenditures	1,783	**1,785**	1,786	1,787	1,789	1,790
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
Total Capital Financing Charges	2,039	**2,039**	2,039	2,039	2,039	2,039
Net (surplus)/deficit for the year	(39)					
Add: Prior year (surplus) / deficit	39					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Sewer - Hawthorne Rise Debt Levy
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(5.3%)**				
Parcel taxes	(14,106)	**(13,365)**	(13,369)	(13,373)	(13,377)	(13,382)
	(14,106)	**(13,365)**	(13,369)	(13,373)	(13,377)	(13,382)
Total Operating Revenues	(14,106)	**(13,365)**	(13,369)	(13,373)	(13,377)	(13,382)
Operating Expenditures						
Administration	116	**132**	136	140	144	149
Debt interest	7,105	**7,105**	7,105	7,105	7,105	7,105
Total Operating Expenditures	7,221	**7,237**	7,241	7,245	7,249	7,254
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
Total Capital Financing Charges	6,128	**6,128**	6,128	6,128	6,128	6,128
Net (surplus)/deficit for the year	(757)					
Add: Prior year (surplus) / deficit	757					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

River's Edge Stormwater

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**5.0%**	5.0%	5.0%	5.0%	5.0%
Property taxes	(6,629)	**(6,960)**	(7,308)	(7,673)	(8,057)	(8,460)
	(6,629)	**(6,960)**	(7,308)	(7,673)	(8,057)	(8,460)
Total Operating Revenues	(6,629)	**(6,960)**	(7,308)	(7,673)	(8,057)	(8,460)
Operating Expenditures						
Administration	469	**514**	529	545	562	579
Operating costs	4,500	**4,500**	4,635	4,774	4,917	5,065
Wages & benefits	1,213	**1,213**	1,255	1,296	1,332	1,359
Contributions to reserve funds	113	**733**	889	1,058	1,246	1,457
Total Operating Expenditures	6,295	**6,960**	7,308	7,673	8,057	8,460
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	(334)					
Add: Prior year (surplus) / deficit	334					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

River's Edge Stormwater
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	49,544	51,268	53,182	55,135	57,315
Contributions	733	889	889	1,077	1,288
Interest earned	991	1,025	1,064	1,103	1,146
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**51,268**	**53,182**	**55,135**	**57,315**	**59,749**

REGIONAL DISTRICT OF NANAIMO

Cedar Estates Stormwater

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**5.0%**	5.0%	5.0%	5.0%	5.0%
Property taxes	(4,896)	**(5,141)**	(5,398)	(5,668)	(5,951)	(6,249)
	(4,896)	**(5,141)**	(5,398)	(5,668)	(5,951)	(6,249)
Total Operating Revenues	(4,896)	**(5,141)**	(5,398)	(5,668)	(5,951)	(6,249)
Operating Expenditures						
Administration	1,135	**289**	298	307	316	325
Operating costs	2,000	**2,000**	2,060	2,122	2,185	2,251
Wages & benefits	1,213	**1,213**	1,255	1,296	1,332	1,359
Contributions to reserve funds	1,948	**1,634**	1,785	1,943	2,118	2,314
Total Operating Expenditures	6,296	**5,136**	5,398	5,668	5,951	6,249
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	1,400	**(5)**				
Add: Prior year (surplus) / deficit	(1,400)	**5**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Cedar Estates Stormwater
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	48,909	51,521	54,336	57,366	60,631
Contributions	1,634	1,785	1,943	2,118	2,314
Interest earned	978	1,030	1,087	1,147	1,213
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**51,521**	**54,336**	**57,366**	**60,631**	**64,158**

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Rural Areas
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(15,293)	**(15,752)**	(16,225)	(16,711)	(17,213)	(17,729)
	(15,293)	**(15,752)**	(16,225)	(16,711)	(17,213)	(17,729)
Miscellaneous	(1,200)	**(1,200)**				
Total Operating Revenues	(16,493)	**(16,952)**	(16,225)	(16,711)	(17,213)	(17,729)
Operating Expenditures						
Administration	1,312	**1,357**	1,357	1,357	1,357	1,357
Operating costs	14,950	**14,950**	14,731	15,213	15,711	16,224
Wages & benefits	132	**132**	137	141	145	148
Contributions to reserve funds		**513**				
Total Operating Expenditures	16,394	**16,952**	16,225	16,711	17,213	17,729
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	(99)					
Add: Prior year (surplus) / deficit	99					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Rural Areas
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	18,205	18,569	18,940	19,319	19,705
Interest earned	364	371	379	386	394
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**18,569**	**18,940**	**19,319**	**19,705**	**20,099**

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Fairwinds

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(27,734)	**(28,565)**	(29,423)	(30,306)	(31,215)	(32,151)
	(27,734)	**(28,565)**	(29,423)	(30,306)	(31,215)	(32,151)
Grants in lieu of taxes	(61)	**(61)**	(61)	(61)	(61)	(61)
Miscellaneous	(2,000)	**(12,000)**				
Total Operating Revenues	(29,795)	**(40,626)**	(29,484)	(30,367)	(31,276)	(32,212)
Operating Expenditures						
Administration	1,998	**2,088**	2,088	2,088	2,088	2,088
Professional fees		**10,000**				
Operating costs	23,070	**23,070**	21,762	22,415	23,087	23,780
Wages & benefits	132	**132**	137	141	145	148
Contributions to reserve funds	2,000	**5,336**	5,497	5,723	5,956	6,196
Total Operating Expenditures	27,200	**40,626**	29,484	30,367	31,276	32,212
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	(2,595)					
Add: Prior year (surplus) / deficit	2,595					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Fairwinds
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	72,563	64,014	65,294	66,600	67,932
Interest earned	1,451	1,280	1,306	1,332	1,359
Withdrawals for capital projects:					
Other transfers out of Reserve	10,000				
Closing Balance Reserve Fund	**64,014**	**65,294**	**66,600**	**67,932**	**69,291**

REGIONAL DISTRICT OF NANAIMO

Streetlighting - French Creek Village

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(65,876)	**(67,852)**	(69,888)	(71,984)	(74,144)	(76,368)
	(65,876)	**(67,852)**	(69,888)	(71,984)	(74,144)	(76,368)
Miscellaneous	(4,500)	**(29,500)**				
Total Operating Revenues	(70,376)	**(97,352)**	(69,888)	(71,984)	(74,144)	(76,368)
Operating Expenditures						
Administration	5,563	**5,113**	5,113	5,113	5,113	5,113
Operating costs	56,500	**81,500**	54,445	56,078	57,761	59,494
Wages & benefits	313	**313**	324	334	344	351
Contributions to reserve funds	8,900	**10,426**	10,006	10,459	10,926	11,410
Total Operating Expenditures	71,276	**97,352**	69,888	71,984	74,144	76,368
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	900					
Add: Prior year (surplus) / deficit	(900)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Streetlighting - French Creek Village
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	24,056	5,463	15,578	26,349	37,802
Contributions	10,426	10,006	10,459	10,926	11,410
Interest earned	481	109	312	527	756
Withdrawals for capital projects:					
Other transfers out of Reserve	29,500				
Closing Balance Reserve Fund	**5,463**	**15,578**	**26,349**	**37,802**	**49,968**

REGIONAL DISTRICT OF NANAIMO

Streetlighting - River's Edge

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(8,007)	**(8,247)**	(8,494)	(8,749)	(9,012)	(9,282)
	(8,007)	**(8,247)**	(8,494)	(8,749)	(9,012)	(9,282)
Miscellaneous	(200)	**(200)**	(200)	(200)	(200)	(200)
Total Operating Revenues	(8,207)	**(8,447)**	(8,694)	(8,949)	(9,212)	(9,482)
Operating Expenditures						
Administration	642	**642**	642	642	642	642
Operating costs	7,000	**7,000**	7,210	7,426	7,649	7,879
Wages & benefits	132	**132**	137	141	145	148
Contributions to reserve funds	781	**673**	705	740	776	813
Total Operating Expenditures	8,555	**8,447**	8,694	8,949	9,212	9,482
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	348					
Add: Prior year (surplus) / deficit	(348)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Streetlighting - River's Edge
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	16,004	16,324	16,650	16,983	17,323
Interest earned	320	326	333	340	346
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**16,324**	**16,650**	**16,983**	**17,323**	**17,669**

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Highway Intersections
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(2,943)	**(3,031)**	(3,122)	(3,216)	(3,312)	(3,411)
	(2,943)	**(3,031)**	(3,122)	(3,216)	(3,312)	(3,411)
Operating grants	(536)	**(536)**	(552)	(569)	(586)	(603)
Total Operating Revenues	(3,479)	**(3,567)**	(3,674)	(3,785)	(3,898)	(4,014)
Operating Expenditures						
Administration	287	**287**	287	287	287	287
Operating costs	3,060	**3,060**	3,154	3,249	3,347	3,446
Wages & benefits	132	**132**	137	141	145	148
Contributions to reserve funds	280	**88**	96	108	119	133
Total Operating Expenditures	3,759	**3,567**	3,674	3,785	3,898	4,014
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	280					
Add: Prior year (surplus) / deficit	(280)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Highway Intersections
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	945	1,052	1,169	1,300	1,445
Contributions	88	96	108	119	133
Interest earned	19	21	23	26	29
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**1,052**	**1,169**	**1,300**	**1,445**	**1,607**

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Highway#4

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(3,959)	**(4,078)**	(4,200)	(4,326)	(4,456)	(4,590)
	(3,959)	**(4,078)**	(4,200)	(4,326)	(4,456)	(4,590)
Total Operating Revenues	(3,959)	**(4,078)**	(4,200)	(4,326)	(4,456)	(4,590)
Operating Expenditures						
Administration	327	**327**	336	347	360	373
Operating costs	3,500	**3,500**	3,607	3,718	3,831	3,947
Wages & benefits	132	**132**	137	141	145	148
Contributions to reserve funds	720	**119**	120	120	120	122
Total Operating Expenditures	4,679	**4,078**	4,200	4,326	4,456	4,590
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	720					
Add: Prior year (surplus) / deficit	(720)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Highway#4
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	4,344	4,431	4,520	4,610	4,702
Interest earned	87	89	90	92	94
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**4,431**	**4,520**	**4,610**	**4,702**	**4,796**

REGIONAL DISTRICT OF NANAIMO

Streetlighting - Wellington

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**12.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(3,700)	**(4,144)**	(4,268)	(4,396)	(4,528)	(4,664)
	(3,700)	**(4,144)**	(4,268)	(4,396)	(4,528)	(4,664)
Total Operating Revenues	(3,700)	**(4,144)**	(4,268)	(4,396)	(4,528)	(4,664)
Operating Expenditures						
Administration		**167**	172	177	182	188
Operating costs	3,700	**3,700**	3,811	3,926	4,044	4,164
Contributions to reserve funds		**277**	285	293	302	312
Total Operating Expenditures	3,700	**4,144**	4,268	4,396	4,528	4,664
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

EV Charging Stations

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(100.0%)**				
Property taxes	(15,000)					
	(15,000)					
Utility user fees	(5,000)	**(3,000)**	(3,090)	(3,183)	(3,278)	(3,377)
Miscellaneous		**(8,394)**	(8,646)	(8,906)	(9,174)	(9,445)
Total Operating Revenues	(20,000)	**(11,394)**	(11,736)	(12,089)	(12,452)	(12,822)
Operating Expenditures						
Administration	1,868	**2,524**	2,600	2,678	2,758	2,841
Operating costs	28,041	**8,870**	9,136	9,411	9,694	9,981
Contributions to reserve funds	14,193					
Total Operating Expenditures	44,102	**11,394**	11,736	12,089	12,452	12,822
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	24,102					
Add: Transfer from appropriated surplus	(23,379)					
Add: Prior year (surplus) / deficit	(723)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

EV Charging Stations
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	35,111	35,813	36,529	36,314	27,866
Interest earned	702	716	731	726	557
Withdrawals for capital projects:					
Other transfers out of Reserve			946	9,174	9,445
Closing Balance Reserve Fund	**35,813**	**36,529**	**36,314**	**27,866**	**18,978**

REGIONAL DISTRICT OF NANAIMO

Solid Waste Management & Disposal

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**123.5%**	2.5%	2.5%	2.5%	2.5%
Property taxes	(1,280,010)	**(2,861,166)**	(2,932,695)	(3,006,012)	(3,081,162)	(3,158,191)
	(1,280,010)	**(2,861,166)**	(2,932,695)	(3,006,012)	(3,081,162)	(3,158,191)
Operations	(311,000)	**(311,000)**	(317,046)	(323,213)	(329,503)	(335,919)
Landfill tipping fees	(16,553,581)	**(16,713,408)**	(17,387,726)	(18,072,821)	(18,768,707)	(19,650,901)
Grants in lieu of taxes	(6,800)	**(6,800)**	(6,800)	(6,800)	(6,800)	(6,800)
Miscellaneous	(3,195,175)	**(2,195,175)**	(2,106,292)	(1,128,418)	(1,150,986)	(1,174,006)
Total Operating Revenues	(21,346,566)	**(22,087,549)**	(22,750,559)	(22,537,264)	(23,337,158)	(24,325,817)
Operating Expenditures						
Administration	1,931,276	**2,010,024**	2,040,325	2,101,534	2,164,580	2,229,519
Professional fees	950,322	**1,000,322**	896,212	923,098	950,791	979,315
Building ops	489,079	**492,904**	464,441	478,373	492,725	507,508
Veh & Equip ops	2,542,160	**1,590,602**	1,316,070	1,355,552	1,396,219	1,438,106
Operating costs	7,014,584	**6,747,764**	5,097,826	5,258,716	5,424,433	5,595,120
Wages & benefits	7,341,500	**8,341,280**	8,633,223	8,909,487	9,158,953	9,342,132
Transfer to other gov/org	5,624	**300,000**	300,000	300,000	300,000	300,000
Contributions to reserve funds	3,954,510	**2,232,184**	3,334,837	2,518,004	3,073,457	3,444,117
Total Operating Expenditures	24,229,055	**22,715,080**	22,082,934	21,844,764	22,961,158	23,835,817
Capital Asset Expenditures						
Capital expenditures	8,078,214	**12,264,374**	6,592,625	1,987,500	1,781,000	2,140,000
Transfer from reserves	(5,643,499)	**(11,443,499)**	(5,925,000)	(1,295,000)	(1,405,000)	(1,650,000)
Net Capital Assets funded from Operations	2,434,715	**820,875**	667,625	692,500	376,000	490,000
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	5,317,204	**1,448,406**				
Add: Transfer from appropriated surplus	(2,835,451)	**(1,287,000)**				
Add: Prior year (surplus) / deficit	(2,481,753)	**(161,406)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Solid Waste Management & Disposal

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-1202 MAJOR CAP - SOLID WASTE CHURCH ROAD	25,000	200,000	200,000	25,000	350,000
MJ-1203 MAJOR CAP - SOLID WASTE ENG & DISP OPS	95,000	205,000	190,000	92,500	85,000
SW-0010 SW - PHASE 3 CONSTRUCTION	7,683,624	3,530,125			
SW-0015 SW - CR WWTP UPGRADE/REPLACEMENT	103,000	503,000			
SW-0019 SW - BACK UP POWER	743,750				
SW-0020 SW - LANDFILL GAS UTILIZATION		1,015,000			
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	3,614,000	1,139,500	1,597,500	1,663,500	1,705,000
Total Solid Waste Management & Disposal	12,264,374	6,592,625	1,987,500	1,781,000	2,140,000

REGIONAL DISTRICT OF NANAIMO

Solid Waste Management & Disposal
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	21,472,390	11,379,948	8,217,384	9,304,736	10,859,288
Contributions	1,932,184	3,034,837	2,218,004	2,773,457	3,144,117
Interest earned	429,448	227,599	164,348	186,095	217,186
Withdrawals for capital projects:					
SW-0010 SW - PHASE 3 CONSTRUCTION	(7,653,499)	(3,500,000)			
SW-0015 SW - CR WWTP UPGRADE/REPLACEMENT	(100,000)	(500,000)			
SW-0019 SW - BACK UP POWER	(740,000)				
SW-0020 SW - LANDFILL GAS UTILIZATION		(1,000,000)			
VH-1203 VEHICLE - SOLID WASTE ENG & DISP OPS	(2,950,000)	(925,000)	(1,295,000)	(1,405,000)	(1,650,000)
Total Withdrawals for capital projects	(11,443,499)	(5,925,000)	(1,295,000)	(1,405,000)	(1,650,000)
Other transfers out of Reserve	1,110,575	1,000,000			
Closing Balance Reserve Fund	**11,279,948**	**7,717,384**	**9,304,736**	**10,859,288**	**12,570,591**
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,507,058	5,917,199	6,335,543	6,762,254	7,197,499
Contributions	300,000	300,000	300,000	300,000	300,000
Interest earned	110,141	118,344	126,711	135,245	143,950
Withdrawals for capital projects:					
Closing Balance Reserve Account	**5,917,199**	**6,335,543**	**6,762,254**	**7,197,499**	**7,641,449**

REGIONAL DISTRICT OF NANAIMO

Solid Waste Collection & Recycling
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Operations	(1,446,665)	**(1,326,665)**	(1,331,665)	(1,336,665)	(1,341,665)	(1,346,665)
Utility user fees	(6,472,516)	**(6,766,556)**	(7,240,382)	(7,745,007)	(8,282,433)	(8,854,791)
Miscellaneous	(419,490)	**(222,818)**	(69,490)			
Total Operating Revenues	(8,338,671)	**(8,316,039)**	(8,641,537)	(9,081,672)	(9,624,098)	(10,201,456)
Operating Expenditures						
Administration	928,862	**757,538**	780,265	803,672	827,783	852,616
Professional fees	10,000	**10,000**	10,300	10,609	10,927	11,255
Building ops	14,265	**15,540**	16,006	16,486	16,981	17,490
Veh & Equip ops	2,507	**8,641**	10,666	10,986	11,316	11,655
Operating costs	6,787,874	**7,074,053**	7,073,893	7,465,499	7,960,987	8,496,414
Wages & benefits	682,588	**725,031**	750,407	774,420	796,104	812,026
Contributions to reserve funds	239,640					
Total Operating Expenditures	8,665,736	**8,590,803**	8,641,537	9,081,672	9,624,098	10,201,456
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	327,065	**274,764**				
Add: Prior year (surplus) / deficit	(327,065)	**(274,764)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Solid Waste Collection & Recycling
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	2,162,034	2,051,947	2,092,986	2,134,846	2,177,543
Interest earned	43,241	41,039	41,860	42,697	43,551
Withdrawals for capital projects:					
Other transfers out of Reserve	153,328				
Closing Balance Reserve Fund	**2,051,947**	**2,092,986**	**2,134,846**	**2,177,543**	**2,221,094**

	2025 FINAL	2026 FINAL	2027 Recommended Nov 12, 2026	Change from 2026 Final $	Change from 2026 Final %
RECREATION & PARKS					
Ravensong Aquatic Centre	2,758,986	3,317,866	3,417,402	99,536	3.0%
Oceanside Place Arena	2,415,783	2,619,836	2,750,828	130,992	5.0%
Northern Community Recreation	2,557,518	2,651,627	2,794,022	142,395	5.4%
Southern Community Recreation	1,523,526	1,631,032	1,690,768	59,736	3.7%
Area A Recreation & Culture	389,710	414,746	476,958	62,212	15.0%
Port Theatre/Cultural Centre Contribution	101,921	122,938	123,162	224	0.2%
Regional Parks and Trails	5,614,699	4,768,951	6,506,096	1,737,145	36.4%
Subtotal	15,362,143	15,526,996	17,759,236	2,232,240	14.4%
COMMUNITY PARKS & HALLS					
Community Parks & Halls Area A	431,776	470,025	522,244	52,219	11.1%
Community Parks & Halls Area B	652,203	696,481	705,894	9,413	1.4%
Community Parks & Halls Area C (Extension)	134,195	148,588	164,942	16,354	11.0%
Community Parks & Halls Area C (East Wellington)	163,238	194,363	206,594	12,231	6.3%
Community Parks & Halls Area E	454,846	470,095	525,695	55,600	11.8%
Community Parks & Halls Area F	490,000	502,122	636,391	134,269	26.7%
Community Parks & Halls Area G	381,488	420,204	462,224	42,020	10.0%
Community Parks & Halls Area H	487,141	554,661	599,029	44,368	8.0%
Subtotal	3,194,887	3,456,539	3,823,013	366,474	10.6%
LOCAL SERVICE AREA TAX REVENUES					
Gabriola Island Recreation	152,781	141,737	150,919	9,182	6.5%
TOTAL	**18,709,811**	**19,125,272**	**21,733,168**	**2,607,896**	**13.6%**

REGIONAL DISTRICT OF NANAIMO

Oceanside Place Arena

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**5.0%**	5.0%	5.0%	5.0%	5.0%
Property taxes	(2,619,836)	**(2,750,828)**	(2,888,369)	(3,032,788)	(3,184,427)	(3,343,649)
	(2,619,836)	**(2,750,828)**	(2,888,369)	(3,032,788)	(3,184,427)	(3,343,649)
Operations	(18,900)	**(16,100)**	(16,100)	(16,100)	(16,100)	(16,100)
Recreation fees	(92,000)	**(92,000)**	(94,760)	(97,603)	(100,531)	(103,547)
Recreation facility rentals	(550,000)	**(595,000)**	(612,850)	(631,236)	(650,173)	(669,678)
Recreation vending sales	(2,000)	**(4,000)**	(4,000)	(4,000)	(4,000)	(4,000)
Recreation concession	(9,000)	**(7,000)**	(7,000)	(7,000)	(7,000)	(7,000)
Recreation other	(74,150)	**(78,650)**	(80,730)	(82,868)	(85,069)	(87,332)
Operating grants	(500)	**(500)**	(500)	(500)	(500)	(500)
Interdepartmental recoveries	(13,436)	**(13,436)**	(13,436)	(13,436)	(13,436)	(13,436)
Total Operating Revenues	(3,379,822)	**(3,557,514)**	(3,717,745)	(3,885,531)	(4,061,236)	(4,245,242)
Operating Expenditures						
Administration	264,590	**286,785**	295,389	304,251	313,378	322,780
Professional fees	44,500	**82,000**	12,360	12,731	13,113	13,506
Building ops	596,071	**570,751**	567,273	584,291	601,820	619,875
Veh & Equip ops	124,752	**131,847**	141,606	145,854	150,229	154,737
Operating costs	127,245	**176,771**	140,675	144,696	148,837	153,103
Program costs	95,000	**102,250**	105,318	108,477	111,731	115,083
Wages & benefits	1,733,984	**2,008,412**	2,078,706	2,120,575	2,179,951	2,223,550
Contributions to reserve funds	787,700	**192,467**	223,468	315,906	397,627	502,258
Debt interest	14,000	**17,150**	12,950	8,750	4,550	350
Total Operating Expenditures	3,787,842	**3,568,433**	3,577,745	3,745,531	3,921,236	4,105,242
Capital Asset Expenditures						
Capital expenditures	3,023,351	**422,300**	311,900	201,450	500,000	620,000
Transfer from reserves	(2,267,939)	**(422,300)**	(311,900)	(201,450)	(500,000)	(620,000)
Grants and other	(55,412)					
New borrowing	(700,000)					
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)		**140,000**	140,000	140,000	140,000	140,000
Total Capital Financing Charges		**140,000**	140,000	140,000	140,000	140,000
Net (surplus)/deficit for the year	408,020	**150,919**				
Add: Transfer from appropriated surplus	(10,500)	**(20,000)**				
Add: Prior year (surplus) / deficit	(397,520)	**(130,919)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Oceanside Place Arena

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	422,300	241,900	201,450	500,000	620,000
VH-3070 VEHICLE - OCEANSIDE PLACE		70,000			
Total Oceanside Place Arena	422,300	311,900	201,450	500,000	620,000

REGIONAL DISTRICT OF NANAIMO

Oceanside Place Arena
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	738,317	523,250	445,283	568,645	477,645
Contributions	192,467	223,468	315,906	397,627	502,258
Interest earned	14,766	10,465	8,906	11,373	9,553
Withdrawals for capital projects:					
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	(422,300)	(241,900)	(201,450)	(500,000)	(620,000)
VH-3070 VEHICLE - OCEANSIDE PLACE		(70,000)			
Total Withdrawals for capital projects	(422,300)	(311,900)	(201,450)	(500,000)	(620,000)
Closing Balance Reserve Fund	**523,250**	**445,283**	**568,645**	**477,645**	**369,456**

REGIONAL DISTRICT OF NANAIMO

Ravensong Aquatic Centre
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(3,317,866)	**(3,417,402)**	(3,519,924)	(3,625,522)	(3,734,287)	(3,846,316)
	(3,317,866)	**(3,417,402)**	(3,519,924)	(3,625,522)	(3,734,287)	(3,846,316)
Operations	(1,000)	**(1,000)**	(1,000)	(1,000)	(1,000)	(1,000)
Recreation fees	(195,725)	**(205,725)**	(211,897)	(218,254)	(224,801)	(231,545)
Recreation facility rentals	(96,691)	**(98,691)**	(101,652)	(104,701)	(107,842)	(111,078)
Recreation vending sales	(2,000)	**(4,000)**	(4,120)	(4,244)	(4,371)	(4,502)
Recreation other	(458,632)	**(459,620)**	(468,812)	(478,189)	(487,752)	(497,507)
Miscellaneous	(23,000)	**(23,000)**	(3,003)	(3,006)	(3,009)	(3,012)
Total Operating Revenues	(4,094,914)	**(4,209,438)**	(4,310,408)	(4,434,916)	(4,563,062)	(4,694,960)
Operating Expenditures						
Administration	326,372	**349,707**	360,199	371,005	382,135	393,599
Professional fees	178,154	**43,000**	28,840	29,705	30,596	31,514
Building ops	395,659	**397,588**	409,516	421,802	434,456	447,489
Veh & Equip ops	55,584	**61,587**	71,843	73,998	76,218	78,505
Operating costs	206,211	**208,338**	214,356	220,555	226,940	233,517
Program costs	93,075	**93,075**	95,867	98,743	101,706	104,757
Wages & benefits	2,343,132	**2,566,796**	2,656,634	2,772,487	2,850,117	2,907,119
Contributions to reserve funds	507,159	**674,131**	439,440	412,908	460,894	498,460
Total Operating Expenditures	4,105,346	**4,394,222**	4,276,695	4,401,203	4,563,062	4,694,960
Capital Asset Expenditures						
Capital expenditures	13,842,775	**1,740,213**	5,211,713	8,343,713	585,000	325,000
Transfer from reserves	(6,765,000)	**(196,500)**	(1,678,000)	(6,310,000)	(585,000)	(325,000)
Grants and other	(7,000,000)	**(1,500,000)**	(3,500,000)	(2,000,000)		
Net Capital Assets funded from Operations	77,775	**43,713**	33,713	33,713		
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	88,207	**228,497**				
Less: Transfer to appropriated surplus	75,000					
Add: Transfer from appropriated surplus	(161,500)	**(105,000)**				
Add: Prior year (surplus) / deficit	(1,707)	**(123,497)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Ravensong Aquatic Centre

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-3200 MAJOR CAP - RAVENSONG	120,000	1,678,000		585,000	325,000
RC-0004 RAVENSONG RENOVATION	1,533,713	3,533,713	8,343,713		
VH-3200 VEHICLE - RAVENSONG	86,500				
Total Ravensong Aquatic Centre	1,740,213	5,211,713	8,343,713	585,000	325,000

REGIONAL DISTRICT OF NANAIMO

Ravensong Aquatic Centre
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	7,452,751	7,974,437	6,895,366	1,136,181	1,034,799
Contributions	569,131	439,440	412,908	460,894	498,460
Interest earned	149,055	159,489	137,907	22,724	20,696
Withdrawals for capital projects:					
MJ-3200 MAJOR CAP - RAVENSONG	(110,000)	(1,678,000)		(585,000)	(325,000)
RC-0004 RAVENSONG RENOVATION			(6,310,000)		
VH-3200 VEHICLE - RAVENSONG	(86,500)				
Total Withdrawals for capital projects	(196,500)	(1,678,000)	(6,310,000)	(585,000)	(325,000)
Closing Balance Reserve Fund	**7,974,437**	**6,895,366**	**1,136,181**	**1,034,799**	**1,228,955**

REGIONAL DISTRICT OF NANAIMO

Northern Community Recreation

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**5.4%**	4.9%	7.2%	2.7%	2.2%
Property taxes	(2,651,627)	**(2,794,022)**	(2,929,629)	(3,140,365)	(3,223,676)	(3,294,979)
	(2,651,627)	**(2,794,022)**	(2,929,629)	(3,140,365)	(3,223,676)	(3,294,979)
Operations	(4,540)	**(3,040)**	(3,131)	(3,225)	(3,322)	(3,422)
Recreation fees	(429,158)	**(437,168)**	(443,725)	(450,382)	(457,138)	(463,994)
Recreation other		**(3,600)**	(3,600)	(3,600)	(3,600)	(3,600)
Miscellaneous	(100,000)	**(100,000)**				
Total Operating Revenues	(3,185,325)	**(3,337,830)**	(3,380,085)	(3,597,572)	(3,687,736)	(3,765,995)
Operating Expenditures						
Administration	254,540	**255,593**	263,261	271,159	279,294	287,673
Community grants		**75,000**	75,000	75,000	75,000	75,000
Professional fees	104,000	**129,000**	4,120	4,244	4,371	4,502
Building ops	16,781	**16,781**	17,284	17,803	18,337	18,887
Veh & Equip ops	31,158	**34,501**	39,714	40,905	42,132	43,396
Operating costs	162,521	**165,510**	169,769	174,147	178,651	183,284
Program costs	600,284	**514,096**	523,779	533,668	543,765	554,077
Wages & benefits	1,435,396	**1,522,454**	1,575,741	1,753,259	1,802,350	1,838,398
Transfer to other gov/org	649,095	**684,942**	711,417	727,387	743,836	760,778
Contributions to reserve funds	257,806	**62,610**				
Total Operating Expenditures	3,511,581	**3,460,487**	3,380,085	3,597,572	3,687,736	3,765,995
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	326,256	**122,657**				
Add: Transfer from appropriated surplus	(11,500)					
Add: Prior year (surplus) / deficit	(314,756)	**(122,657)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Northern Community Recreation
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	274,016	279,496	285,086	290,788	296,604
Interest earned	5,480	5,590	5,702	5,816	5,932
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**279,496**	**285,086**	**290,788**	**296,604**	**302,536**

REGIONAL DISTRICT OF NANAIMO

Gabriola Island Recreation

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**6.5%**	4.8%	3.0%	2.9%	2.7%
Property taxes	(141,737)	**(150,919)**	(158,187)	(162,955)	(167,720)	(172,314)
	(141,737)	**(150,919)**	(158,187)	(162,955)	(167,720)	(172,314)
Total Operating Revenues	(141,737)	**(150,919)**	(158,187)	(162,955)	(167,720)	(172,314)
Operating Expenditures						
Administration	8,650	**7,498**	7,723	7,955	8,194	8,440
Professional fees	17,500	**1,500**	1,500	1,500	1,500	1,500
Veh & Equip ops	175	**175**	238	245	253	260
Operating costs	2,642	**2,608**	2,681	2,756	2,834	2,914
Wages & benefits	33,750	**35,170**	36,401	37,566	38,618	39,390
Transfer to other gov/org	98,517	**106,450**	109,644	112,933	116,321	119,810
Contributions to reserve funds	14,952					
Total Operating Expenditures	176,186	**153,401**	158,187	162,955	167,720	172,314
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	34,449	**2,482**				
Add: Transfer from appropriated surplus	(15,000)					
Add: Prior year (surplus) / deficit	(19,449)	**(2,482)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Gabriola Island Recreation
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	110,203	112,407	114,655	116,948	119,287
Interest earned	2,204	2,248	2,293	2,339	2,386
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**112,407**	**114,655**	**116,948**	**119,287**	**121,673**

REGIONAL DISTRICT OF NANAIMO

Area A Recreation & Culture
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**15.0%**	12.0%	10.0%	3.5%	3.3%
Property taxes	(414,746)	**(476,958)**	(534,193)	(587,612)	(608,179)	(628,161)
	(414,746)	**(476,958)**	(534,193)	(587,612)	(608,179)	(628,161)
Recreation fees	(52,299)	**(52,119)**	(52,901)	(53,694)	(54,500)	(55,317)
Recreation facility rentals	(81,300)	**(13,000)**	(13,260)	(13,525)	(13,796)	(14,072)
Recreation other		**(10,800)**	(10,800)	(10,800)	(10,800)	(10,800)
Operating grants		**(10,000)**				
Miscellaneous		**(156,496)**	(60,608)	(11,912)	(7,132)	
Total Operating Revenues	(548,345)	**(719,373)**	(671,762)	(677,543)	(694,407)	(708,350)
Operating Expenditures						
Administration	46,671	**57,647**	59,376	61,157	62,992	64,882
Community grants		**10,000**	10,150	10,302	10,457	10,614
Professional fees	2,500	**18,500**	1,545	1,591	1,639	1,688
Building ops	36,650	**47,650**	23,845	24,560	25,297	26,056
Veh & Equip ops	4,025	**6,775**	6,978	7,188	7,403	7,625
Operating costs	48,481	**80,549**	56,087	57,592	59,143	60,741
Program costs	82,181	**51,379**	52,135	52,901	53,679	54,471
Wages & benefits	345,982	**397,726**	411,646	412,252	423,797	432,273
Transfer to other gov/org	37,500	**50,000**	50,000	50,000	50,000	50,000
Contributions to reserve funds	38,578					
Total Operating Expenditures	642,568	**720,226**	671,762	677,543	694,407	708,350
Capital Asset Expenditures						
Capital expenditures	233,687	**72,443**				
Transfer from reserves	(233,687)	**(72,443)**				
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	94,223	**853**				
Add: Transfer from appropriated surplus	(63,242)					
Add: Prior year (surplus) / deficit	(30,981)	**(853)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Area A Recreation & Culture

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-3171 MAJOR CAP - REC & CULTURE EA A	72,443				
Total Area A Recreation & Culture	72,443				

REGIONAL DISTRICT OF NANAIMO

Area A Recreation & Culture
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	472,330	409,334	417,521	425,871	434,388
Interest earned	9,447	8,187	8,350	8,517	8,688
Withdrawals for capital projects:					
MJ-3171 MAJOR CAP - REC & CULTURE EA A	(72,443)				
Total Withdrawals for capital projects	(72,443)				
Closing Balance Reserve Fund	**409,334**	**417,521**	**425,871**	**434,388**	**443,076**

REGIONAL DISTRICT OF NANAIMO

Southern Community Recreation & Culture

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.7%**	2.1%	3.0%	3.0%	1.9%
Property taxes	(1,631,032)	**(1,690,768)**	(1,725,646)	(1,777,455)	(1,830,730)	(1,865,417)
	(1,631,032)	**(1,690,768)**	(1,725,646)	(1,777,455)	(1,830,730)	(1,865,417)
Operating grants	(77,945)					
Total Operating Revenues	(1,708,977)	**(1,690,768)**	(1,725,646)	(1,777,455)	(1,830,730)	(1,865,417)
Operating Expenditures						
Administration	41,009	**43,059**	44,351	45,681	47,052	48,463
Professional fees	2,000	**47,000**	2,060	2,122	2,185	2,251
Building ops	66,600	**72,100**	68,083	70,125	72,229	74,396
Operating costs	21,895	**18,488**	19,076	19,645	20,231	20,835
Wages & benefits	20,006	**24,883**	21,871	22,571	23,203	23,667
Transfer to other gov/org	1,600,264	**1,486,024**	1,570,205	1,617,311	1,665,830	1,695,805
Total Operating Expenditures	1,751,774	**1,691,554**	1,725,646	1,777,455	1,830,730	1,865,417
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	42,797	**786**				
Add: Transfer from appropriated surplus	(3,600)					
Add: Prior year (surplus) / deficit	(39,197)	**(786)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Regional Parks & Trails

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**36.4%**	8.9%	5.9%	5.2%	5.2%
Property taxes	(4,768,951)	**(6,506,096)**	(7,086,870)	(7,505,128)	(7,891,867)	(8,303,134)
	(4,768,951)	**(6,506,096)**	(7,086,870)	(7,505,128)	(7,891,867)	(8,303,134)
Operations	(31,700)	**(31,100)**	(31,100)	(31,100)	(31,100)	(31,100)
Recreation fees	(9,750)	**(13,305)**	(13,704)	(14,115)	(14,539)	(14,975)
Operating grants		**(78,186)**				
Interdepartmental recoveries		**(40,000)**				
Miscellaneous	(115,000)	**(113,000)**	(8,000)	(8,000)	(8,000)	(8,000)
Total Operating Revenues	(4,925,401)	**(6,781,687)**	(7,139,674)	(7,558,343)	(7,945,506)	(8,357,209)
Operating Expenditures						
Administration	369,420	**393,811**	405,626	417,794	430,328	443,238
Professional fees	449,000	**306,000**	139,050	143,222	147,518	151,944
Building ops	107,765	**115,265**	118,723	122,285	125,954	129,731
Veh & Equip ops	58,749	**83,749**	70,511	62,326	64,196	66,122
Operating costs	1,331,745	**1,633,541**	1,417,099	1,459,092	1,502,348	1,546,899
Program costs	11,655	**13,660**	14,070	14,492	14,927	15,374
Wages & benefits	1,660,754	**1,844,427**	1,935,329	1,997,259	2,053,182	2,094,245
Transfer to other gov/org	75,000	**75,000**	75,000	75,000	75,000	75,000
Contributions to reserve funds	1,214,843	**871,159**	816,930	928,868	652,969	1,031,072
Debt interest	145,325	**1,004,709**	1,004,709	1,004,709	1,004,709	1,029,209
Total Operating Expenditures	5,424,256	**6,341,321**	5,997,047	6,225,047	6,071,131	6,582,834
Capital Asset Expenditures						
Capital expenditures	35,185,054	**2,819,991**	7,319,766	6,225,000	520,000	3,650,000
Transfer from reserves	(10,625,980)	**(2,519,972)**	(1,278,322)	(225,000)	(400,000)	(250,000)
Grants and other	(188,669)					
New borrowing	(24,200,000)		(5,767,361)	(6,000,000)		(3,400,000)
Net Capital Assets funded from Operations	170,405	**300,019**	274,083		120,000	
Capital Financing Charges						
Existing debt (principal)	45,496	**810,870**	810,870	810,870	810,870	796,870
New debt (principal & interest)	242,000		57,674	522,426	943,505	977,505
Total Capital Financing Charges	287,496	**810,870**	868,544	1,333,296	1,754,375	1,774,375
Net (surplus)/deficit for the year	956,756	**670,523**				
Add: Transfer from appropriated surplus	(336,600)	**(136,000)**				
Add: Prior year (surplus) / deficit	(620,156)	**(534,523)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Regional Parks & Trails

5 Year Capital Plan

		2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
LD-2703	LAND - REGIONAL PARKS CAPITAL		1,000,000	6,000,000		3,500,000
MJ-2703	MAJOR CAP - REGIONAL PARKS CAPITAL	1,226,621	150,000	225,000	400,000	150,000
PC-2700	COMPUTER - REGIONAL PARKS		4,080			
PR-0010	NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	471,919	5,993,686			
PR-0027	QUALICUM TO ACRD REGIONAL TRAIL	311,200				
PR-0059	E&N RAIL TRAIL-DESPARD WAY TO TOP BRIDGE	690,251				
VH-2703	VEHICLE - REGIONAL PARKS	120,000	172,000		120,000	
Total Regional Parks & Trails		2,819,991	7,319,766	6,225,000	520,000	3,650,000

REGIONAL DISTRICT OF NANAIMO

Regional Parks & Trails
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	3,141,530	1,899,025	1,449,614	2,156,474	2,426,572
Contributions	845,159	790,930	902,868	626,969	1,005,072
Interest earned	62,830	37,981	28,992	43,129	48,531
Withdrawals for capital projects:					
LD-2703 LAND - REGIONAL PARKS CAPITAL					(100,000)
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	(998,578)	(75,000)	(225,000)	(400,000)	(150,000)
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY	(448,916)	(1,203,322)			
PR-0027 QUALICUM TO ACRD REGIONAL TRAIL	(198,000)				
PR-0059 E&N RAIL TRAIL-DESPARD WAY TO TOP BRI	(500,000)				
Total Withdrawals for capital projects	(2,145,494)	(1,278,322)	(225,000)	(400,000)	(250,000)
Closing Balance Reserve Fund	**1,904,025**	**1,449,614**	**2,156,474**	**2,426,572**	**3,230,175**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2703 MAJOR CAP - REGIONAL PARKS CAP - GCF	(188,043)				
PR-0059 E&N RAIL TRAIL-DESPARD WAY - GCF	(186,435)				
Total Withdrawals for capital projects	(374,478)				
New Borrowing					
LD-2703 LAND - REGIONAL PARKS CAPITAL		1,000,000	6,000,000		3,400,000
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY		4,767,361			
Total New Borrowing		**5,767,361**	**6,000,000**		**3,400,000**
New Debt Principal/Int			462,426	481,079	
New Debt Principal/Int(Cumulative)			462,426	943,505	943,505
Borrowing cost		57,674	60,000		34,000

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area A

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**11.1%**	9.5%	3.0%	3.0%	3.0%
Property taxes	(470,025)	**(522,244)**	(572,020)	(589,152)	(606,827)	(625,032)
	(470,025)	**(522,244)**	(572,020)	(589,152)	(606,827)	(625,032)
Operations	(100)	**(100)**	(100)	(100)	(100)	(100)
Miscellaneous	(43,344)	**(43,344)**	(4,000)	(4,000)	(4,000)	(4,000)
Total Operating Revenues	(513,469)	**(565,688)**	(576,120)	(593,252)	(610,927)	(629,132)
Operating Expenditures						
Administration	43,792	**49,840**	51,335	52,875	54,462	56,095
Professional fees	43,000	**18,000**	8,240	8,487	8,742	9,004
Building ops	4,978	**5,978**	6,157	6,342	6,532	6,728
Veh & Equip ops	8,041	**8,141**	8,385	8,636	8,895	9,162
Operating costs	228,198	**250,536**	257,723	265,455	273,418	281,621
Wages & benefits	189,396	**213,241**	224,280	231,457	237,938	242,697
Transfer to other gov/org	20,000	**20,000**	20,000	20,000	20,000	20,000
Contributions to reserve funds	85,146	**23,073**			940	3,825
Total Operating Expenditures	622,551	**588,809**	576,120	593,252	610,927	629,132
Capital Asset Expenditures						
Capital expenditures	1,197,084	**787,402**	175,000			
Transfer from reserves	(468,661)	**(308,979)**	(175,000)			
Grants and other	(689,079)	**(439,079)**				
Net Capital Assets funded from Operations	39,344	**39,344**				
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	148,426	**62,465**				
Add: Transfer from appropriated surplus	(46,350)	**(10,000)**				
Add: Prior year (surplus) / deficit	(102,076)	**(52,465)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area A

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2080 MAJOR CAP - COMM PARKS EA A	592,744	175,000			
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMENT	194,658				
Total Community Parks and Halls - Area A	787,402	175,000			

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area A
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	571,292	352,182	184,226	187,911	192,609
Contributions	23,073			940	3,825
Interest earned	11,426	7,044	3,685	3,758	3,852
Withdrawals for capital projects:					
MJ-2080 MAJOR CAP - COMM PARKS EA A	(235,000)	(175,000)			
PR-0047 EA A NELSON BOAT LAUNCH IMPROVEMEN	(18,609)				
Total Withdrawals for capital projects	(253,609)	(175,000)			
Closing Balance Reserve Fund	**352,182**	**184,226**	**187,911**	**192,609**	**200,286**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	2,697	2,751	2,806	2,862	2,919
Interest earned	54	55	56	57	58
Withdrawals for capital projects:					
Closing Balance DCC Fund	**2,751**	**2,806**	**2,862**	**2,919**	**2,977**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2080 MAJOR CAP - COMM PARKS EA A - GCF	(55,370)				
Total Withdrawals for capital projects	(55,370)				

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area B

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**1.4%**	2.0%	2.0%	(15.0%)	3.0%
Property taxes	(696,481)	**(705,894)**	(720,012)	(734,412)	(624,250)	(642,978)
	(696,481)	**(705,894)**	(720,012)	(734,412)	(624,250)	(642,978)
Operations	(450)	**(500)**	(500)	(500)	(500)	(500)
Miscellaneous	(4,000)	**(4,000)**	(4,000)	(4,000)	(4,000)	(4,000)
Total Operating Revenues	(700,931)	**(710,394)**	(724,512)	(738,912)	(628,750)	(647,478)
Operating Expenditures						
Administration	51,032	**53,269**	54,867	56,513	58,208	59,954
Professional fees	58,000	**8,000**	8,240	8,487	8,742	9,004
Building ops	7,080	**8,280**	8,528	8,784	9,048	9,319
Veh & Equip ops	8,198	**8,198**	8,443	8,697	8,958	9,226
Operating costs	227,487	**270,535**	209,312	215,592	222,059	228,721
Wages & benefits	191,929	**215,118**	226,223	233,462	239,999	244,799
Transfer to other gov/org	10,000	**10,000**	10,000	7,500	7,500	7,500
Contributions to reserve funds	87,732	**86,375**	43,649	49,439	74,236	78,955
Debt interest	19,207	**11,856**	5,250	438		
Total Operating Expenditures	660,665	**671,631**	574,512	588,912	628,750	647,478
Capital Asset Expenditures						
Capital expenditures	1,146,987	**1,051,892**	150,000	50,000	30,000	25,000
Transfer from reserves	(301,089)	**(296,892)**		(50,000)	(30,000)	(25,000)
Grants and other	(845,898)	**(755,000)**	(150,000)			
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	201,457	**153,322**	150,000	150,000		
Total Capital Financing Charges	201,457	**153,322**	150,000	150,000		
Net (surplus)/deficit for the year	161,191	**114,559**				
Add: Transfer from appropriated surplus	(64,350)					
Add: Prior year (surplus) / deficit	(96,841)	**(114,559)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area B

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2081 MAJOR CAP - COMM PARKS EA B	1,051,892	150,000	50,000	30,000	25,000
Total Community Parks and Halls - Area B	1,051,892	150,000	50,000	30,000	25,000

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area B
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	197,074	203,390	251,107	255,568	304,915
Contributions	86,375	43,649	49,439	74,236	78,955
Interest earned	3,941	4,068	5,022	5,111	6,098
Withdrawals for capital projects:					
MJ-2081 MAJOR CAP - COMM PARKS EA B	(84,000)		(50,000)	(30,000)	(25,000)
Total Withdrawals for capital projects	(84,000)		(50,000)	(30,000)	(25,000)
Closing Balance Reserve Fund	**203,390**	**251,107**	**255,568**	**304,915**	**364,968**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	36,508	37,238	37,983	38,743	39,518
Interest earned	730	745	760	775	790
Withdrawals for capital projects:					
Closing Balance DCC Fund	**37,238**	**37,983**	**38,743**	**39,518**	**40,308**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2081 MAJOR CAP - COMM PARKS EA B - GCF	(212,892)				
Total Withdrawals for capital projects	(212,892)				

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area C (Extension)
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**11.0%**	10.0%	5.0%	3.1%	3.0%
Property taxes	(148,588)	**(164,942)**	(181,436)	(190,508)	(196,339)	(202,229)
	(148,588)	**(164,942)**	(181,436)	(190,508)	(196,339)	(202,229)
Operations	(150)	**(170)**	(170)	(170)	(170)	(170)
Miscellaneous			(13,611)	(10,322)	12	12
Total Operating Revenues	(148,738)	**(165,112)**	(195,217)	(201,000)	(196,497)	(202,387)
Operating Expenditures						
Administration	15,053	**15,547**	16,013	16,494	16,988	17,498
Professional fees	3,000	**3,000**	3,090	3,183	3,278	3,377
Building ops	2,575	**3,075**	3,167	3,262	3,360	3,461
Veh & Equip ops	4,158	**4,158**	4,283	4,411	4,544	4,680
Operating costs	43,404	**44,491**	45,660	47,030	48,442	49,895
Wages & benefits	95,874	**107,465**	113,004	116,620	119,885	122,283
Transfer to other gov/org		**10,000**	10,000	10,000		
Contributions to reserve funds	21,951					1,193
Total Operating Expenditures	186,015	**187,736**	195,217	201,000	196,497	202,387
Capital Asset Expenditures						
Capital expenditures	584,801	**150,000**				
Transfer from reserves	(192,130)					
Grants and other	(392,671)	**(150,000)**				
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	37,277	**22,624**				
Add: Transfer from appropriated surplus	(125)					
Add: Prior year (surplus) / deficit	(37,152)	**(22,624)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area C (Extension)

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
PR-0058 EXTENSION COMMUNITY PARK IMPROVEMENT	150,000				
Total Community Parks and Halls - Area C (Extension)	150,000				

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area C (Extension)

Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	111,888	114,126	116,409	118,737	121,112
Interest earned	2,238	2,283	2,328	2,375	2,422
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**114,126**	**116,409**	**118,737**	**121,112**	**123,534**

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area C (East Wellington)
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**6.3%**	5.6%	3.1%	3.0%	3.0%
Property taxes	(194,363)	**(206,594)**	(218,210)	(224,997)	(231,747)	(238,700)
	(194,363)	**(206,594)**	(218,210)	(224,997)	(231,747)	(238,700)
Operations	(450)	**(450)**	(450)	(450)	(450)	(450)
Total Operating Revenues	(194,813)	**(207,044)**	(218,660)	(225,447)	(232,197)	(239,150)
Operating Expenditures						
Administration	17,448	**18,914**	19,481	20,066	20,668	21,288
Professional fees	3,000	**3,000**	3,090	3,183	3,278	3,377
Building ops	3,395	**3,895**	4,012	4,132	4,256	4,384
Veh & Equip ops	4,133	**4,133**	4,257	4,385	4,517	4,652
Operating costs	75,633	**72,787**	74,805	77,050	79,362	81,742
Wages & benefits	95,874	**107,475**	113,015	116,631	119,897	122,295
Contributions to reserve funds	28,585				219	1,412
Total Operating Expenditures	228,068	**210,204**	218,660	225,447	232,197	239,150
Capital Asset Expenditures						
Capital expenditures	175,000	**227,000**	125,000	125,000		
Transfer from reserves	(20,000)	**(20,000)**				
Grants and other	(155,000)	**(207,000)**	(125,000)	(125,000)		
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	33,255	**3,160**				
Add: Transfer from appropriated surplus	(3,600)					
Add: Prior year (surplus) / deficit	(29,655)	**(3,160)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area C (East Wellington)

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2083 MAJOR CAP - COMM PARKS EA D	227,000	125,000	125,000		
Total Community Parks and Halls - Area C (East Wellington)	227,000	125,000	125,000		

REGIONAL DISTRICT OF NANAIMO

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

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	110,672	92,885	94,743	96,638	98,790
Contributions				219	1,412
Interest earned	2,213	1,858	1,895	1,933	1,976
Withdrawals for capital projects:					
MJ-2083 MAJOR CAP - COMM PARKS EA D	(20,000)				
Total Withdrawals for capital projects	(20,000)				
Closing Balance Reserve Fund	**92,885**	**94,743**	**96,638**	**98,790**	**102,178**

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area E

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**11.8%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(470,095)	**(525,695)**	(541,466)	(557,710)	(574,441)	(591,674)
	(470,095)	**(525,695)**	(541,466)	(557,710)	(574,441)	(591,674)
Operations	(300)	**(300)**	(300)	(300)	(300)	(300)
Interdepartmental recoveries	(39,039)	**(46,818)**	(48,223)	(49,669)	(51,159)	(52,694)
Miscellaneous	(8,000)	**(15,970)**	(8,366)	(6,988)	(4,571)	(4,000)
Total Operating Revenues	(517,434)	**(588,783)**	(598,355)	(614,667)	(630,471)	(648,668)
Operating Expenditures						
Administration	40,622	**44,894**	46,241	47,628	49,057	50,528
Professional fees	8,000	**6,000**				
Building ops	10,520	**11,520**	11,866	12,222	12,588	12,966
Veh & Equip ops	8,126	**8,126**	8,369	8,620	8,879	9,145
Operating costs	189,233	**235,400**	215,398	221,859	228,515	235,370
Wages & benefits	210,021	**233,763**	245,521	253,378	260,472	265,682
Contributions to reserve funds	53,257					4,017
Debt interest	38,057	**38,057**	38,057	38,057	38,057	38,057
Total Operating Expenditures	557,836	**577,760**	565,452	581,764	597,568	615,765
Capital Asset Expenditures						
Capital expenditures	98,069	**65,000**				
Transfer from reserves	(65,000)	**(65,000)**				
Grants and other	(33,069)					
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	32,903	**32,903**	32,903	32,903	32,903	32,903
Total Capital Financing Charges	32,903	**32,903**	32,903	32,903	32,903	32,903
Net (surplus)/deficit for the year	73,305	**21,880**				
Add: Transfer from appropriated surplus	(12,350)					
Add: Prior year (surplus) / deficit	(60,955)	**(21,880)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area E

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2084 MAJOR CAP - COMM PARKS EA E	65,000				
PC-2084 COMPUTER - COMM PARKS EA E					
Total Community Parks and Halls - Area E	65,000				

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area E
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	230,171	169,775	173,171	176,635	180,167
Contributions					4,017
Interest earned	4,604	3,396	3,464	3,532	3,603
Withdrawals for capital projects:					
MJ-2084 MAJOR CAP - COMM PARKS EA E	(65,000)				
Total Withdrawals for capital projects	(65,000)				
Closing Balance Reserve Fund	**169,775**	**173,171**	**176,635**	**180,167**	**187,787**

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area F

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**26.7%**	7.9%	3.0%	3.0%	3.0%
Property taxes	(502,122)	**(636,391)**	(686,491)	(707,086)	(728,299)	(750,148)
	(502,122)	**(636,391)**	(686,491)	(707,086)	(728,299)	(750,148)
Operations	(450)	**(450)**	(450)	(450)	(450)	(450)
Miscellaneous		**(8,000)**	(8,000)	(8,000)	(8,000)	(8,000)
Total Operating Revenues	(502,572)	**(644,841)**	(694,941)	(715,536)	(736,749)	(758,598)
Operating Expenditures						
Administration	46,225	**46,737**	48,139	49,583	51,070	52,603
Professional fees	7,500	**5,000**	5,150	5,305	5,464	5,628
Building ops	9,930	**81,348**	83,788	86,302	88,891	91,558
Veh & Equip ops	8,276	**8,276**	8,524	8,779	9,043	9,314
Operating costs	197,337	**165,775**	149,162	153,636	158,246	162,993
Wages & benefits	226,303	**280,989**	294,415	303,836	312,343	318,590
Contributions to reserve funds	71,051			2,332	5,929	12,149
Debt interest	33,990	**35,518**	35,518	35,518	35,518	35,518
Total Operating Expenditures	600,612	**623,643**	624,696	645,291	666,504	688,353
Capital Asset Expenditures						
Capital expenditures	1,483,017					
Transfer from reserves	(388,275)					
Grants and other	(270,742)					
New borrowing	(824,000)					
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)		**70,245**	70,245	70,245	70,245	70,245
New debt (principal & interest)	8,240					
Total Capital Financing Charges	8,240	**70,245**	70,245	70,245	70,245	70,245
Net (surplus)/deficit for the year	106,280	**49,047**				
Add: Transfer from appropriated surplus	(34,100)					
Add: Prior year (surplus) / deficit	(72,180)	**(49,047)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area F
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	150,624	153,636	156,709	162,175	171,348
Contributions			2,332	5,929	12,149
Interest earned	3,012	3,073	3,134	3,244	3,427
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**153,636**	**156,709**	**162,175**	**171,348**	**186,924**

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area G
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**10.0%**	4.3%	3.2%	3.0%	3.0%
Property taxes	(420,204)	**(462,224)**	(482,122)	(497,428)	(512,191)	(527,556)
	(420,204)	**(462,224)**	(482,122)	(497,428)	(512,191)	(527,556)
Operations	(7,600)	**(7,600)**	(7,600)	(7,600)	(7,600)	(7,600)
Operating grants		**(55,000)**				
Miscellaneous	(45,967)	**(29,967)**	(4,000)	(4,000)	(4,000)	(4,000)
Total Operating Revenues	(473,771)	**(554,791)**	(493,722)	(509,028)	(523,791)	(539,156)
Operating Expenditures						
Administration	42,269	**46,450**	47,843	49,279	50,757	52,280
Professional fees	24,000	**64,000**	9,270	9,548	9,835	10,130
Building ops	10,180	**20,540**	21,156	21,791	22,445	23,118
Veh & Equip ops	7,336	**7,336**	7,556	7,782	8,016	8,256
Operating costs	191,919	**187,276**	160,714	165,535	170,502	175,617
Wages & benefits	217,340	**235,369**	247,183	255,093	262,236	267,480
Contributions to reserve funds	76,363	**28,369**				2,275
Total Operating Expenditures	569,407	**589,340**	493,722	509,028	523,791	539,156
Capital Asset Expenditures						
Capital expenditures	305,119	**584,694**	190,000			
Transfer from reserves		**(105,575)**				
Grants and other	(305,119)	**(479,119)**	(190,000)			
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	95,636	**34,549**				
Add: Transfer from appropriated surplus	(6,250)	**(5,000)**				
Add: Prior year (surplus) / deficit	(89,386)	**(29,549)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area G

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2086 MAJOR CAP - COMM PARKS EA G	584,694	190,000			
Total Community Parks and Halls - Area G	584,694	190,000			

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area G
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	283,734	205,203	209,307	213,493	217,763
Contributions	28,369				2,275
Interest earned	5,675	4,104	4,186	4,270	4,355
Withdrawals for capital projects:					
MJ-2086 MAJOR CAP - COMM PARKS EA G	(105,575)				
Total Withdrawals for capital projects	(105,575)				
Other transfers out of Reserve	7,000				
Closing Balance Reserve Fund	**205,203**	**209,307**	**213,493**	**217,763**	**224,393**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	17,728	18,083	18,445	18,814	19,190
Interest earned	355	362	369	376	384
Withdrawals for capital projects:					
Closing Balance DCC Fund	**18,083**	**18,445**	**18,814**	**19,190**	**19,574**

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area H

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**8.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(554,661)	**(599,029)**	(616,999)	(635,509)	(654,574)	(674,211)
	(554,661)	**(599,029)**	(616,999)	(635,509)	(654,574)	(674,211)
Operations	(600)	**(600)**	(600)	(600)	(600)	(600)
Operating grants	(50,000)	**(50,000)**				
Miscellaneous	(9,000)	**(4,000)**	(4,000)	(4,000)	(4,000)	(4,000)
Total Operating Revenues	(614,261)	**(653,629)**	(621,599)	(640,109)	(659,174)	(678,811)
Operating Expenditures						
Administration	46,533	**57,195**	58,911	60,678	62,498	64,373
Professional fees	58,000	**58,000**	8,240	8,487	8,742	9,004
Building ops	5,450	**6,450**	6,644	6,843	7,048	7,260
Veh & Equip ops	8,876	**8,876**	9,142	9,416	9,699	9,989
Operating costs	273,619	**257,345**	264,766	272,709	280,890	289,317
Wages & benefits	203,732	**227,362**	238,896	246,541	253,444	258,513
Transfer to other gov/org	35,000	**35,000**	35,000	25,000	25,000	25,000
Contributions to reserve funds	56,036	**21,436**		10,435	11,853	15,355
Total Operating Expenditures	687,246	**671,664**	621,599	640,109	659,174	678,811
Capital Asset Expenditures						
Capital expenditures	653,296	**545,830**				
Transfer from reserves	(250,000)	**(119,000)**				
Grants and other	(403,296)	**(426,830)**				
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	72,985	**18,035**				
Add: Transfer from appropriated surplus	(15,775)					
Add: Prior year (surplus) / deficit	(57,210)	**(18,035)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area H

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2087 MAJOR CAP - COMM PARKS EA H	545,830				
Total Community Parks and Halls - Area H	545,830				

REGIONAL DISTRICT OF NANAIMO

Community Parks and Halls - Area H
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	134,068	158,185	161,349	175,011	190,364
Contributions	21,436		10,435	11,853	15,355
Interest earned	2,681	3,164	3,227	3,500	3,807
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**158,185**	**161,349**	**175,011**	**190,364**	**209,526**
DEVELOPMENT COST CHARGES					
Opening Balance DCC Fund	69,004	70,384	71,792	73,228	74,693
Interest earned	1,380	1,408	1,436	1,465	1,494
Withdrawals for capital projects:					
Closing Balance DCC Fund	**70,384**	**71,792**	**73,228**	**74,693**	**76,187**
RESERVE ACCOUNT FUNDS					
Withdrawals for capital projects:					
MJ-2087 MAJOR CAP - COMM PARKS EA H - GCF	(119,000)				
Total Withdrawals for capital projects	(119,000)				

REGIONAL DISTRICT OF NANAIMO

Port Theatre EA A

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Property taxes	(17,391)	**(17,391)**	(17,391)	(17,391)	(17,391)	(17,391)
	(17,391)	**(17,391)**	(17,391)	(17,391)	(17,391)	(17,391)
Total Operating Revenues	(17,391)	**(17,391)**	(17,391)	(17,391)	(17,391)	(17,391)
Operating Expenditures						
Administration	341	**341**	341	341	341	341
Transfer to other gov/org	17,050	**17,050**	17,050	17,050	17,050	17,050
Total Operating Expenditures	17,391	**17,391**	17,391	17,391	17,391	17,391
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Port Theatre EA B

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**0.4%**				
Property taxes	(58,808)	**(59,018)**	(59,018)	(59,018)	(59,018)	(59,018)
	(58,808)	**(59,018)**	(59,018)	(59,018)	(59,018)	(59,018)
Total Operating Revenues	(58,808)	**(59,018)**	(59,018)	(59,018)	(59,018)	(59,018)
Operating Expenditures						
Administration	741	**951**	951	951	951	951
Transfer to other gov/org	58,067	**58,067**	58,067	58,067	58,067	58,067
Total Operating Expenditures	58,808	**59,018**	59,018	59,018	59,018	59,018
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Port Theatre EA C (Extension)

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**0.1%**	0.5%			
Property taxes	(17,303)	**(17,317)**	(17,401)	(17,401)	(17,401)	(17,401)
	(17,303)	**(17,317)**	(17,401)	(17,401)	(17,401)	(17,401)
Total Operating Revenues	(17,303)	**(17,317)**	(17,401)	(17,401)	(17,401)	(17,401)
Operating Expenditures						
Administration	341	**341**	341	341	341	341
Transfer to other gov/org	17,060	**17,060**	17,060	17,060	17,060	17,060
Total Operating Expenditures	17,401	**17,401**	17,401	17,401	17,401	17,401
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	98	**84**				
Add: Prior year (surplus) / deficit	(98)	**(84)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Port Theatre EA C (East Wellington)

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Property taxes	(4,475)	**(4,475)**	(4,475)	(4,475)	(4,475)	(4,475)
	(4,475)	**(4,475)**	(4,475)	(4,475)	(4,475)	(4,475)
Total Operating Revenues	(4,475)	**(4,475)**	(4,475)	(4,475)	(4,475)	(4,475)
Operating Expenditures						
Administration	88	**88**	88	88	88	88
Transfer to other gov/org	4,387	**4,387**	4,387	4,387	4,387	4,387
Total Operating Expenditures	4,475	**4,475**	4,475	4,475	4,475	4,475
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Port Theatre EA E

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Property taxes	(24,961)	**(24,961)**	(24,961)	(24,961)	(24,961)	(24,961)
	(24,961)	**(24,961)**	(24,961)	(24,961)	(24,961)	(24,961)
Total Operating Revenues	(24,961)	**(24,961)**	(24,961)	(24,961)	(24,961)	(24,961)
Operating Expenditures						
Administration	489	**489**	489	489	489	489
Transfer to other gov/org	24,472	**24,472**	24,472	24,472	24,472	24,472
Total Operating Expenditures	24,961	**24,961**	24,961	24,961	24,961	24,961
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						

	2025 FINAL	2026 FINAL	2027 Recommended Nov 12, 2026	Change from 2026 Final $	Change from 2026 Final %
DEVELOPMENT & EMERGENCY SERVICES					
Electoral Area Community Planning	2,858,399	3,001,469	3,107,938	106,469	3.5%
Regional Growth Management	1,168,112	1,208,456	1,244,889	36,433	3.0%
Building Inspection	0	0	367,202	367,202	0.0%
Southern Community Economic Development	76,000	70,420	71,656	1,236	1.8%
Animal Control Area A, B, C	98,641	106,388	114,607	8,219	7.7%
Animal Control Area E, G, H	154,738	161,650	168,116	6,466	4.0%
Animal Control Area F	50,581	51,350	52,391	1,041	2.0%
Hazardous Properties	30,472	31,845	33,278	1,433	4.5%
Unsightly Premises	30,089	30,991	31,926	935	3.0%
Noise Control Area A	29,821	30,862	31,792	930	3.0%
Noise Control Area C	28,528	29,522	30,703	1,181	4.0%
Noise Control Area E	30,179	31,230	32,153	923	3.0%
Noise Control Area G	29,585	30,615	31,519	904	3.0%
Emergency Planning	825,794	916,608	1,001,956	85,348	9.3%
Southern Community Search and Rescue Contribution	53,023	113,500	114,046	546	0.5%
Northern Community Marine Search & Rescue Contribution	17,850	21,850	21,930	80	0.4%
Northern Community Land Search & Rescue Contribution	30,600	30,600	80,600	50,000	163.4%
Southern Community Restorative Justice/Victim Services	21,420	21,420	21,420	0	0.0%
Northern Community Justice	184,292	196,272	197,765	1,493	0.8%
SD 68 Emergency 911	171,304	187,118	241,982	54,864	29.3%
SD 69 Emergency 911	821,297	856,202	996,282	140,080	16.4%
Subtotal	6,710,725	7,128,368	7,994,151	865,783	12.1%
LOCAL SERVICE AREA TAX REVENUES					
Gabriola Island Health & Wellbeing Contribution	44,858	27,243	51,376	24,133	88.6%
Noise Control Area B	28,838	29,986	30,896	910	3.0%
FIRE PROTECTION					
Nanaimo River Fire (Area C)	1,780	(257,222)	(5,166)	252,056	(98.0%)
Coombs-Hilliers Fire (Area F, G)	1,141,484	1,377,896	1,446,791	68,895	5.0%
Errington Fire (Area F, G)	1,257,360	1,540,055	1,653,518	113,463	7.4%
Nanoose Bay Fire (Area E, F, G)	1,356,704	1,477,170	1,521,485	44,315	3.0%
Dashwood Fire (Area F, G, H)	1,408,932	1,618,836	1,837,897	219,061	13.5%
Dashwood Fire Hall (Area F, G, H)	312,518	380,721	398,860	18,139	4.8%
Meadowood Fire (Area F)	125,346	118,142	126,978	8,836	7.5%
Extension Fire (Area C)	326,486	368,500	401,665	33,165	9.0%
Bow Horn Bay Fire (Area F, H)	1,170,032	1,303,816	1,430,836	127,020	9.7%
Cassidy Waterloo Fire Contract (Area A, C)	300,981	329,965	360,376	30,411	9.2%
Wellington Fire Contract (Area C - Pleasant Valley)	152,136	157,690	176,796	19,106	12.1%
Parksville (Local) Fire Contract (Area G)	264,397	264,812	336,649	71,837	27.1%
French Creek Fire Contract (Area F, G)	1,096,777	1,146,506	1,428,651	282,145	24.6%
Subtotal	8,988,629	9,884,116	11,197,608	1,313,492	13.3%
TOTAL	**15,699,354**	**17,012,484**	**19,191,759**	**2,179,275**	**12.8%**

REGIONAL DISTRICT OF NANAIMO

Electoral Area Community Planning
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.5%**	5.0%	3.7%	3.5%	3.0%
Property taxes	(3,001,469)	**(3,107,938)**	(3,263,335)	(3,384,078)	(3,502,521)	(3,607,597)
	(3,001,469)	**(3,107,938)**	(3,263,335)	(3,384,078)	(3,502,521)	(3,607,597)
Operations	(79,950)	**(79,950)**	(82,349)	(84,819)	(87,364)	(89,984)
Operating grants		**(39,375)**				
Grants in lieu of taxes	(4,500)	**(4,500)**	(4,500)	(4,500)	(4,500)	(4,500)
Interdepartmental recoveries	(5,000)	**(60,000)**	(5,000)	(5,000)	(5,000)	(5,000)
Miscellaneous	(741,836)	**(882,166)**	(70,702)	(55,578)	(36,144)	(30,500)
Total Operating Revenues	(3,832,755)	**(4,173,929)**	(3,425,886)	(3,533,975)	(3,635,529)	(3,737,581)
Operating Expenditures						
Administration	370,837	**431,945**	444,904	458,251	471,998	486,158
Professional fees	989,312	**1,180,717**	245,000	252,350	259,921	267,719
Building ops	216,218	**230,224**	237,130	244,245	251,572	259,104
Veh & Equip ops	74,822	**81,567**	88,261	90,909	93,636	96,446
Operating costs	483,233	**497,009**	512,424	527,311	542,644	558,439
Wages & benefits	1,846,004	**1,913,106**	1,898,167	1,958,909	2,013,758	2,054,033
Contributions to reserve funds	443,852	**374,178**		2,000	2,000	15,682
Total Operating Expenditures	4,424,278	**4,708,746**	3,425,886	3,533,975	3,635,529	3,737,581
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	591,523	**534,817**				
Add: Transfer from appropriated surplus	(277,430)	**(241,213)**				
Add: Prior year (surplus) / deficit	(314,093)	**(293,604)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Electoral Area Community Planning
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	2,060,656	1,620,650	1,582,861	1,561,441	1,559,025
Contributions	374,178		2,000	2,000	15,682
Interest earned	41,214	32,413	31,658	31,228	31,181
Withdrawals for capital projects:					
Other transfers out of Reserve	855,398	70,202	55,078	35,644	30,000
Closing Balance Reserve Fund	**1,620,650**	**1,582,861**	**1,561,441**	**1,559,025**	**1,575,888**

REGIONAL DISTRICT OF NANAIMO

Regional Growth Management

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	2.9%	2.9%	2.9%	2.9%
Property taxes	(1,208,456)	**(1,244,889)**	(1,280,956)	(1,318,104)	(1,356,367)	(1,395,778)
	(1,208,456)	**(1,244,889)**	(1,280,956)	(1,318,104)	(1,356,367)	(1,395,778)
Operating grants	(314,559)	**(158,900)**				
Miscellaneous	(751,485)	**(868,606)**	(225,000)			
Total Operating Revenues	(2,274,500)	**(2,272,395)**	(1,505,956)	(1,318,104)	(1,356,367)	(1,395,778)
Operating Expenditures						
Administration	197,814	**192,790**	196,646	202,545	208,622	214,880
Professional fees	1,317,273	**1,196,215**	431,500	206,500	212,695	219,076
Building ops	93,160	**98,582**	101,539	104,586	107,723	110,955
Veh & Equip ops	15,871	**17,481**	19,402	19,984	20,583	21,201
Operating costs	53,914	**47,871**	49,181	50,529	51,919	53,350
Program costs	16,000	**23,000**	23,690	24,401	25,133	25,887
Wages & benefits	687,844	**685,300**	674,188	695,762	715,243	729,548
Contributions to reserve funds	284,062	**248,900**	9,810	13,797	14,449	20,881
Total Operating Expenditures	2,665,938	**2,510,139**	1,505,956	1,318,104	1,356,367	1,395,778
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	391,438	**237,744**				
Add: Transfer from appropriated surplus	(239,371)	**(197,307)**				
Add: Prior year (surplus) / deficit	(152,067)	**(40,437)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Regional Growth Management
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	1,042,512	770,068	570,279	595,482	621,841
Contributions	248,900	9,810	13,797	14,449	20,881
Interest earned	20,850	15,401	11,406	11,910	12,437
Withdrawals for capital projects:					
Other transfers out of Reserve	542,194	225,000			
Closing Balance Reserve Fund	**770,068**	**570,279**	**595,482**	**621,841**	**655,159**

REGIONAL DISTRICT OF NANAIMO

Economic Development - Southern Community

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**1.8%**	2.0%	2.0%		
Property taxes	(70,420)	**(71,656)**	(73,089)	(74,551)	(74,579)	(74,579)
	(70,420)	**(71,656)**	(73,089)	(74,551)	(74,579)	(74,579)
Total Operating Revenues	(70,420)	**(71,656)**	(73,089)	(74,551)	(74,579)	(74,579)
Operating Expenditures						
Administration	1,520	**1,378**	1,406	1,434	1,462	1,462
Transfer to other gov/org	68,900	**70,278**	71,683	73,117	73,117	73,117
Total Operating Expenditures	70,420	**71,656**	73,089	74,551	74,579	74,579
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Gabriola Island Health & Wellbeing Contribution

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**88.6%**				
Property taxes	(27,243)	**(51,376)**	(51,376)	(51,376)	(51,376)	(51,376)
	(27,243)	**(51,376)**	(51,376)	(51,376)	(51,376)	(51,376)
Grants in lieu of taxes			(228)	(228)	(228)	(228)
Total Operating Revenues	(27,243)	**(51,376)**	(51,604)	(51,604)	(51,604)	(51,604)
Operating Expenditures						
Administration	1,509	**1,012**	1,012	1,012	1,012	1,012
Transfer to other gov/org	50,592	**50,592**	50,592	50,592	50,592	50,592
Total Operating Expenditures	52,101	**51,604**	51,604	51,604	51,604	51,604
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	24,858	**228**				
Add: Prior year (surplus) / deficit	(24,858)	**(228)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Building Inspection

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues			3.1%	3.7%	4.6%	(1.0%)
Property taxes		**(367,202)**	(378,526)	(392,384)	(410,625)	(406,435)
		(367,202)	(378,526)	(392,384)	(410,625)	(406,435)
Operations	(1,479,875)	**(1,464,875)**	(1,523,470)	(1,569,174)	(1,616,249)	(1,664,737)
Operating grants	(40,378)	**(195,625)**	(40,000)	(40,000)	(40,000)	(40,000)
Interdepartmental recoveries	(6,500)		(20,000)	(20,000)	(20,000)	(20,000)
Miscellaneous	(467,331)	**(66,500)**	(25,000)	(25,000)	(25,000)	(25,000)
Total Operating Revenues	(1,994,084)	**(2,094,202)**	(1,986,996)	(2,046,558)	(2,111,874)	(2,156,172)
Operating Expenditures						
Administration	162,280	**161,835**	166,690	171,691	176,841	182,147
Professional fees	2,800	**63,743**	2,792	2,876	2,962	3,051
Building ops	133,617	**142,273**	146,541	150,937	155,466	160,130
Veh & Equip ops	24,800	**21,800**	22,454	23,128	23,821	24,536
Operating costs	143,327	**58,130**	74,557	76,477	78,455	80,492
Program costs	89,500	**81,500**	60,000	60,000	60,000	60,000
Wages & benefits	1,402,760	**1,534,921**	1,483,962	1,531,449	1,574,329	1,605,816
Transfer to other gov/org	5,000					
Contributions to reserve funds	30,000	**30,000**	30,000	30,000	40,000	40,000
Total Operating Expenditures	1,994,084	**2,094,202**	1,986,996	2,046,558	2,111,874	2,156,172
Capital Asset Expenditures						
Capital expenditures	50,000					50,000
Transfer from reserves	(50,000)					(50,000)
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Building Inspection

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
VH-0300 VEHICLE - BLDG INSPECTION					50,000
Total Building Inspection					50,000

REGIONAL DISTRICT OF NANAIMO

Building Inspection
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	501,138	526,161	551,684	577,718	604,272
Contributions	15,000	15,000	15,000	15,000	15,000
Interest earned	10,023	10,523	11,034	11,554	12,085
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**526,161**	**551,684**	**577,718**	**604,272**	**631,357**
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	6,764	21,899	37,337	53,084	79,146
Contributions	15,000	15,000	15,000	25,000	25,000
Interest earned	135	438	747	1,062	1,583
Withdrawals for capital projects:					
VH-0300 VEHICLE - BLDG INSPECTION					(50,000)
Total Withdrawals for capital projects					(50,000)
Closing Balance Reserve Account	**21,899**	**37,337**	**53,084**	**79,146**	**55,729**

REGIONAL DISTRICT OF NANAIMO

Bylaw Enforcement

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Operations	(1,500)	**(1,500)**	(1,500)	(1,500)	(1,500)	(1,500)
Interdepartmental recoveries	(1,135,334)	**(1,184,132)**	(1,225,434)	(1,263,200)	(1,298,244)	(1,326,225)
Total Operating Revenues	(1,136,834)	**(1,185,632)**	(1,226,934)	(1,264,700)	(1,299,744)	(1,327,725)
Operating Expenditures						
Administration	91,471	**106,489**	109,684	112,974	116,363	119,854
Professional fees	5,674	**4,474**	4,608	4,746	4,889	5,036
Building ops	68,655	**73,103**	75,296	77,555	79,882	82,278
Veh & Equip ops	19,850	**14,850**	15,296	15,754	16,227	16,714
Operating costs	38,960	**44,353**	47,580	48,818	50,094	51,408
Wages & benefits	961,989	**917,363**	949,470	979,853	1,007,289	1,027,435
Contributions to reserve funds	25,000	**25,000**	25,000	25,000	25,000	25,000
Total Operating Expenditures	1,211,599	**1,185,632**	1,226,934	1,264,700	1,299,744	1,327,725
Capital Asset Expenditures						
Capital expenditures	57,665	**50,000**				
Transfer from reserves	(57,665)	**(50,000)**				
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	74,765					
Add: Transfer from appropriated surplus	(74,765)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Bylaw Enforcement

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
VH-0301 VEHICLE - BYLAW	50,000				
Total Bylaw Enforcement	50,000				

REGIONAL DISTRICT OF NANAIMO

Bylaw Enforcement
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	48,491	24,461	49,950	75,949	102,468
Contributions	25,000	25,000	25,000	25,000	25,000
Interest earned	970	489	999	1,519	2,049
Withdrawals for capital projects:					
VH-0301 VEHICLE - BYLAW	(50,000)				
Total Withdrawals for capital projects	(50,000)				
Closing Balance Reserve Account	**24,461**	**49,950**	**75,949**	**102,468**	**129,517**

REGIONAL DISTRICT OF NANAIMO

Animal Control Area A,B & C

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**7.7%**	3.8%	3.8%	3.8%	3.8%
Property taxes	(106,388)	**(114,607)**	(118,905)	(123,405)	(128,072)	(132,915)
	(106,388)	**(114,607)**	(118,905)	(123,405)	(128,072)	(132,915)
Operations	(1,100)	**(1,100)**	(1,100)	(1,100)	(1,100)	(1,100)
Miscellaneous	(3,275)	**(750)**				
Total Operating Revenues	(110,763)	**(116,457)**	(120,005)	(124,505)	(129,172)	(134,015)
Operating Expenditures						
Administration	6,743	**6,940**	7,148	7,363	7,584	7,811
Professional fees	1,000	**1,000**	530	546	562	579
Operating costs	105,696	**108,981**	112,327	116,596	121,026	125,625
Contributions to reserve funds		**1,926**				
Total Operating Expenditures	113,439	**118,847**	120,005	124,505	129,172	134,015
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	2,676	**2,390**				
Add: Prior year (surplus) / deficit	(2,676)	**(2,390)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Animal Control Area A,B,C
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	64,638	67,107	68,449	69,818	71,214
Contributions	1,926				
Interest earned	1,293	1,342	1,369	1,396	1,424
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	**67,107**	**68,449**	**69,818**	**71,214**	**72,638**

REGIONAL DISTRICT OF NANAIMO

Animal Control Area E,G & H
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**4.0%**	4.6%	4.0%	3.9%	3.9%
Property taxes	(161,650)	**(168,116)**	(175,795)	(182,832)	(190,030)	(197,496)
	(161,650)	**(168,116)**	(175,795)	(182,832)	(190,030)	(197,496)
Operations	(9,700)	**(9,700)**	(9,700)	(9,700)	(9,700)	(9,700)
Miscellaneous	(750)	**(38,239)**				
Total Operating Revenues	(172,100)	**(216,055)**	(185,495)	(192,532)	(199,730)	(207,196)
Operating Expenditures						
Administration	12,747	**13,078**	13,470	13,874	14,291	14,719
Professional fees	10,625	**41,014**	515	531	547	563
Operating costs	164,278	**178,381**	171,510	178,027	184,792	191,814
Contributions to reserve funds	2,348	**4,222**		100	100	100
Total Operating Expenditures	189,998	**236,695**	185,495	192,532	199,730	207,196
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	17,898	**20,640**				
Add: Transfer from appropriated surplus	(14,625)	**(14,625)**				
Add: Prior year (surplus) / deficit	(3,273)	**(6,015)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Animal Control Area E,G & H
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	58,888	26,049	26,570	27,201	27,845
Contributions	4,222		100	100	100
Interest earned	1,178	521	531	544	557
Withdrawals for capital projects:					
Other transfers out of Reserve	38,239				
Closing Balance Reserve Fund	**26,049**	**26,570**	**27,201**	**27,845**	**28,502**

REGIONAL DISTRICT OF NANAIMO

Animal Control Area F

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**2.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(51,350)	**(52,391)**	(53,956)	(55,574)	(57,242)	(58,959)
	(51,350)	**(52,391)**	(53,956)	(55,574)	(57,242)	(58,959)
Operations	(750)	**(750)**	(750)	(750)	(750)	(750)
Miscellaneous	(1,000)	**(1,000)**				
Total Operating Revenues	(53,100)	**(54,141)**	(54,706)	(56,324)	(57,992)	(59,709)
Operating Expenditures						
Administration	1,403	**1,436**	1,479	1,523	1,569	1,616
Professional fees	2,500	**2,500**	1,575	1,622	1,671	1,721
Operating costs	43,048	**44,719**	46,195	47,950	49,772	51,663
Contributions to reserve funds	13,213	**10,401**	5,457	5,229	4,980	4,709
Total Operating Expenditures	60,164	**59,056**	54,706	56,324	57,992	59,709
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	7,064	**4,915**				
Add: Prior year (surplus) / deficit	(7,064)	**(4,915)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Animal Control Area F
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	94,743	106,039	113,617	121,118	128,520
Contributions	10,401	5,457	5,229	4,980	4,709
Interest earned	1,895	2,121	2,272	2,422	2,570
Withdrawals for capital projects:					
Other transfers out of Reserve	1,000				
Closing Balance Reserve Fund	**106,039**	**113,617**	**121,118**	**128,520**	**135,799**

REGIONAL DISTRICT OF NANAIMO

NOISE CONTROL - AREA A

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.5%	3.5%	3.5%	3.5%
Property taxes	(30,862)	**(31,792)**	(32,905)	(34,041)	(35,228)	(36,456)
	(30,862)	**(31,792)**	(32,905)	(34,041)	(35,228)	(36,456)
Operations	(150)	**(150)**	(150)	(150)	(150)	(150)
Miscellaneous	(1,100)	**(1,100)**				
Total Operating Revenues	(32,112)	**(33,042)**	(33,055)	(34,191)	(35,378)	(36,606)
Operating Expenditures						
Administration	257	**257**	265	273	281	289
Professional fees	2,650	**1,150**	85	87	90	92
Operating costs	29,790	**31,075**	32,318	33,611	34,787	36,005
Contributions to reserve funds	5,397	**5,495**	387	220	220	220
Total Operating Expenditures	38,094	**37,977**	33,055	34,191	35,378	36,606
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	5,982	**4,935**				
Add: Transfer from appropriated surplus	(1,500)					
Add: Prior year (surplus) / deficit	(4,482)	**(4,935)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Noise Control Area A
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	41,708	46,937	48,263	49,448	50,657
Contributions	5,495	387	220	220	220
Interest earned	834	939	965	989	1,013
Withdrawals for capital projects:					
Other transfers out of Reserve	1,100				
Closing Balance Reserve Fund	**46,937**	**48,263**	**49,448**	**50,657**	**51,890**

REGIONAL DISTRICT OF NANAIMO

NOISE CONTROL - AREA B

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	4.6%	3.5%	3.5%	3.5%
Property taxes	(29,986)	**(30,896)**	(32,314)	(33,448)	(34,624)	(35,840)
	(29,986)	**(30,896)**	(32,314)	(33,448)	(34,624)	(35,840)
Operations	(150)	**(150)**	(150)	(150)	(150)	(150)
Miscellaneous	(750)	**(750)**				
Total Operating Revenues	(30,886)	**(31,796)**	(32,464)	(33,598)	(34,774)	(35,990)
Operating Expenditures						
Administration	150	**150**	155	159	164	169
Professional fees	1,520	**770**	43	44	46	47
Operating costs	29,740	**31,025**	32,266	33,395	34,564	35,774
Contributions to reserve funds	4,818	**4,932**				
Total Operating Expenditures	36,228	**36,877**	32,464	33,598	34,774	35,990
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	5,342	**5,081**				
Add: Transfer from appropriated surplus	(750)					
Add: Prior year (surplus) / deficit	(4,592)	**(5,081)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Noise Control Area B
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	40,216	45,202	46,106	47,028	47,969
Contributions	4,932				
Interest earned	804	904	922	941	959
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	**45,202**	**46,106**	**47,028**	**47,969**	**48,928**

REGIONAL DISTRICT OF NANAIMO

NOISE CONTROL - AREA C

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**4.0%**	4.7%	3.5%	3.5%	3.5%
Property taxes	(29,522)	**(30,703)**	(32,147)	(33,277)	(34,446)	(35,656)
	(29,522)	**(30,703)**	(32,147)	(33,277)	(34,446)	(35,656)
Operations	(150)	**(150)**	(150)	(150)	(150)	(150)
Miscellaneous	(500)	**(500)**				
Total Operating Revenues	(30,172)	**(31,353)**	(32,297)	(33,427)	(34,596)	(35,806)
Operating Expenditures						
Administration	96	**96**	99	102	105	108
Professional fees	1,020	**520**	36	37	38	39
Operating costs	29,640	**30,925**	32,162	33,288	34,453	35,659
Contributions to reserve funds	4,367	**4,747**				
Total Operating Expenditures	35,123	**36,288**	32,297	33,427	34,596	35,806
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	4,951	**4,935**				
Add: Transfer from appropriated surplus	(500)					
Add: Prior year (surplus) / deficit	(4,451)	**(4,935)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Noise Control Area C
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	37,521	42,518	43,368	44,235	45,120
Contributions	4,747				
Interest earned	750	850	867	885	902
Withdrawals for capital projects:					
Other transfers out of Reserve	500				
Closing Balance Reserve Fund	**42,518**	**43,368**	**44,235**	**45,120**	**46,022**

REGIONAL DISTRICT OF NANAIMO

NOISE CONTROL - AREA E

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.5%	3.5%	3.5%	3.5%
Property taxes	(31,230)	**(32,153)**	(33,278)	(34,453)	(35,670)	(36,922)
	(31,230)	**(32,153)**	(33,278)	(34,453)	(35,670)	(36,922)
Operations	(150)	**(150)**	(150)	(150)	(150)	(150)
Miscellaneous	(750)	**(750)**				
Total Operating Revenues	(32,130)	**(33,053)**	(33,428)	(34,603)	(35,820)	(37,072)
Operating Expenditures						
Administration	158	**158**	163	168	173	178
Professional fees	1,550	**800**	74	77	79	81
Operating costs	29,790	**31,075**	32,318	33,611	34,955	36,179
Contributions to reserve funds	5,990	**5,955**	873	747	613	634
Total Operating Expenditures	37,488	**37,988**	33,428	34,603	35,820	37,072
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	5,358	**4,935**				
Add: Transfer from appropriated surplus	(750)					
Add: Prior year (surplus) / deficit	(4,608)	**(4,935)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Noise Control Area E
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	38,946	44,930	46,702	48,383	49,964
Contributions	5,955	873	747	613	634
Interest earned	779	899	934	968	999
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	**44,930**	**46,702**	**48,383**	**49,964**	**51,597**

REGIONAL DISTRICT OF NANAIMO

NOISE CONTROL - AREA G

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.5%	3.5%	3.5%	3.5%
Property taxes	(30,615)	**(31,519)**	(32,622)	(33,764)	(34,946)	(36,169)
	(30,615)	**(31,519)**	(32,622)	(33,764)	(34,946)	(36,169)
Operations	(150)	**(150)**	(150)	(150)	(150)	(150)
Miscellaneous	(750)	**(750)**				
Total Operating Revenues	(31,515)	**(32,419)**	(32,772)	(33,914)	(35,096)	(36,319)
Operating Expenditures						
Administration	158	**158**	163	168	173	178
Professional fees	1,550	**800**	74	77	80	81
Operating costs	29,790	**31,075**	32,318	33,417	34,586	35,797
Contributions to reserve funds	5,354	**5,321**	217	252	257	263
Total Operating Expenditures	36,852	**37,354**	32,772	33,914	35,096	36,319
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	5,337	**4,935**				
Add: Transfer from appropriated surplus	(750)					
Add: Prior year (surplus) / deficit	(4,587)	**(4,935)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Noise Control Area G
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	32,457	37,677	38,648	39,673	40,723
Contributions	5,321	217	252	257	263
Interest earned	649	754	773	793	814
Withdrawals for capital projects:					
Other transfers out of Reserve	750				
Closing Balance Reserve Fund	**37,677**	**38,648**	**39,673**	**40,723**	**41,800**

REGIONAL DISTRICT OF NANAIMO

Hazardous Properties
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**4.5%**	4.9%	4.0%	3.5%	3.5%
Property taxes	(31,845)	**(33,278)**	(34,912)	(36,308)	(37,580)	(38,895)
	(31,845)	**(33,278)**	(34,912)	(36,308)	(37,580)	(38,895)
Miscellaneous	(152,000)	**(152,000)**	(150,000)	(150,000)	(150,000)	(150,000)
Total Operating Revenues	(183,845)	**(185,278)**	(184,912)	(186,308)	(187,580)	(188,895)
Operating Expenditures						
Administration	374	**374**	385	397	409	421
Professional fees	4,000	**4,000**	2,120	2,184	2,249	2,317
Operating costs	29,740	**31,025**	32,266	33,395	34,564	35,774
Program costs	150,000	**150,000**	150,000	150,000	150,000	150,000
Contributions to reserve funds	2,228	**141**	141	332	358	383
Total Operating Expenditures	186,342	**185,540**	184,912	186,308	187,580	188,895
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	2,497	**262**				
Add: Prior year (surplus) / deficit	(2,497)	**(262)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Hazardous Properties
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	92,608	92,601	94,594	96,818	99,112
Contributions	141	141	332	358	383
Interest earned	1,852	1,852	1,892	1,936	1,982
Withdrawals for capital projects:					
Other transfers out of Reserve	2,000				
Closing Balance Reserve Fund	**92,601**	**94,594**	**96,818**	**99,112**	**101,477**

REGIONAL DISTRICT OF NANAIMO

Unsightly Premises

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.5%	3.5%	3.5%	3.5%
Property taxes	(30,991)	**(31,926)**	(33,058)	(34,216)	(35,416)	(36,657)
	(30,991)	**(31,926)**	(33,058)	(34,216)	(35,416)	(36,657)
Operations	(150)	**(150)**	(150)	(150)	(150)	(150)
Miscellaneous	(150,000)	**(150,000)**	(150,000)	(150,000)	(150,000)	(150,000)
Total Operating Revenues	(181,141)	**(182,076)**	(183,208)	(184,366)	(185,566)	(186,807)
Operating Expenditures						
Administration	95	**95**	98	101	104	107
Professional fees	550	**550**	567	583	601	619
Operating costs	30,090	**31,375**	32,543	33,682	34,861	36,081
Program costs	150,000	**150,000**	150,000	150,000	150,000	150,000
Contributions to reserve funds	7,253	**6,941**				
Total Operating Expenditures	187,988	**188,961**	183,208	184,366	185,566	186,807
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	6,847	**6,885**				
Add: Prior year (surplus) / deficit	(6,847)	**(6,885)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Unsightly Premises
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	61,728	69,904	71,302	72,728	74,183
Contributions	6,941				
Interest earned	1,235	1,398	1,426	1,455	1,484
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**69,904**	**71,302**	**72,728**	**74,183**	**75,667**

REGIONAL DISTRICT OF NANAIMO

Emergency Planning

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**9.3%**	5.9%	3.1%	2.8%	2.3%
Property taxes	(916,608)	**(1,001,956)**	(1,060,659)	(1,093,694)	(1,124,805)	(1,150,315)
	(916,608)	**(1,001,956)**	(1,060,659)	(1,093,694)	(1,124,805)	(1,150,315)
Municipal agreements	(87,191)	**(94,672)**	(97,512)	(100,438)	(103,451)	(106,554)
Operating grants	(669,000)	**(454,670)**				
Miscellaneous	(83,000)	**(114,000)**				
Total Operating Revenues	(1,755,799)	**(1,665,298)**	(1,158,171)	(1,194,132)	(1,228,256)	(1,256,869)
Operating Expenditures						
Administration	173,308	**190,915**	196,642	202,541	208,617	214,876
Professional fees	310,250	**272,768**	96,100	98,983	101,953	105,011
Building ops	800	**800**	824	849	874	900
Veh & Equip ops	30,094	**32,094**	25,057	25,809	26,583	27,380
Operating costs	151,884	**149,939**	98,466	101,201	104,017	106,512
Program costs	709,000	**496,670**				
Wages & benefits	599,923	**692,801**	717,049	739,995	760,715	775,929
Transfer to other gov/org	32,000	**23,333**	24,033	24,754	25,497	26,261
Contributions to reserve funds	185,282	**141,076**				
Total Operating Expenditures	2,192,541	**2,000,396**	1,158,171	1,194,132	1,228,256	1,256,869
Capital Asset Expenditures						
Capital expenditures	170,000	**170,000**			210,000	
Transfer from reserves	(170,000)	**(170,000)**			(210,000)	
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	436,742	**335,098**				
Add: Transfer from appropriated surplus	(253,279)	**(212,851)**				
Add: Prior year (surplus) / deficit	(183,463)	**(122,247)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Emergency Planning

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	170,000			210,000	
Total Emergency Planning	170,000			210,000	

REGIONAL DISTRICT OF NANAIMO

Emergency Planning
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	778,492	673,138	686,601	700,333	504,340
Contributions	121,076				
Interest earned	15,570	13,463	13,732	14,007	10,087
Withdrawals for capital projects:					
MJ-1900 MAJOR CAP - EMERGENCY PLANNING	(170,000)			(210,000)	
Total Withdrawals for capital projects	(170,000)			(210,000)	
Other transfers out of Reserve	72,000				
Closing Balance Reserve Fund	**673,138**	**686,601**	**700,333**	**504,340**	**514,427**
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	80,929	102,548	104,599	106,691	108,825
Contributions	20,000				
Interest earned	1,619	2,051	2,092	2,134	2,177
Withdrawals for capital projects:					
Closing Balance Reserve Account	**102,548**	**104,599**	**106,691**	**108,825**	**111,002**

REGIONAL DISTRICT OF NANAIMO

Southern Community Search & Rescue Contribution

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**0.5%**	0.4%			
Property taxes	(113,500)	**(114,046)**	(114,452)	(114,452)	(114,452)	(114,452)
	(113,500)	**(114,046)**	(114,452)	(114,452)	(114,452)	(114,452)
Grants in lieu of taxes	(203)	**(203)**	(203)	(203)	(203)	(203)
Total Operating Revenues	(113,703)	**(114,249)**	(114,655)	(114,655)	(114,655)	(114,655)
Operating Expenditures						
Administration	1,050	**1,655**	1,655	1,655	1,655	1,655
Transfer to other gov/org	113,000	**113,000**	113,000	113,000	113,000	113,000
Total Operating Expenditures	114,050	**114,655**	114,655	114,655	114,655	114,655
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	347	**406**				
Add: Prior year (surplus) / deficit	(347)	**(406)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Northern Community Marine Search & Rescue Contribution

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**0.4%**				
Property taxes	(21,850)	**(21,930)**	(21,930)	(21,930)	(21,930)	(21,930)
	(21,850)	**(21,930)**	(21,930)	(21,930)	(21,930)	(21,930)
Total Operating Revenues	(21,850)	**(21,930)**	(21,930)	(21,930)	(21,930)	(21,930)
Operating Expenditures						
Administration	350	**430**	430	430	430	430
Transfer to other gov/org	21,500	**21,500**	21,500	21,500	21,500	21,500
Total Operating Expenditures	21,850	**21,930**	21,930	21,930	21,930	21,930
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Northern Community Land Search & Rescue Contribution

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**163.4%**	1.2%			
Property taxes	(30,600)	**(80,600)**	(81,600)	(81,600)	(81,600)	(81,600)
	(30,600)	**(80,600)**	(81,600)	(81,600)	(81,600)	(81,600)
Total Operating Revenues	(30,600)	**(80,600)**	(81,600)	(81,600)	(81,600)	(81,600)
Operating Expenditures						
Administration	600	**600**	1,600	1,600	1,600	1,600
Transfer to other gov/org	30,000	**80,000**	80,000	80,000	80,000	80,000
Total Operating Expenditures	30,600	**80,600**	81,600	81,600	81,600	81,600
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

D68 E911

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**29.3%**	11.7%	6.2%	6.2%	6.3%
Property taxes	(187,118)	**(241,982)**	(270,374)	(287,080)	(304,968)	(324,127)
	(187,118)	**(241,982)**	(270,374)	(287,080)	(304,968)	(324,127)
Operating grants	(3,112)					
Miscellaneous	(77,410)	**(40,143)**	(5,000)			
Total Operating Revenues	(267,640)	**(282,125)**	(275,374)	(287,080)	(304,968)	(324,127)
Operating Expenditures						
Administration	16,649	**56,388**	58,080	59,822	61,617	63,465
Professional fees	5,000	**5,000**	5,000			
Veh & Equip ops	26,350	**26,630**	22,429	23,102	23,795	24,509
Operating costs	55,032	**10,520**	10,836	11,161	11,495	11,840
Transfer to other gov/org	162,946	**183,907**	167,155	180,527	194,969	210,567
Contributions to reserve funds	29,238	**11,309**	11,874	12,468	13,092	13,746
Total Operating Expenditures	295,215	**293,754**	275,374	287,080	304,968	324,127
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	27,575	**11,629**				
Add: Transfer from appropriated surplus	(15,000)					
Add: Prior year (surplus) / deficit	(12,575)	**(11,629)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

D68 E911
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	138,035	140,796	143,612	146,484	149,414
Interest earned	2,761	2,816	2,872	2,930	2,988
Withdrawals for capital projects:					
Closing Balance Reserve Fund	**140,796**	**143,612**	**146,484**	**149,414**	**152,402**

REGIONAL DISTRICT OF NANAIMO

D69 E911

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**16.4%**	5.0%	4.9%	4.9%	4.9%
Property taxes	(856,202)	**(996,282)**	(1,046,442)	(1,097,265)	(1,150,598)	(1,206,567)
	(856,202)	**(996,282)**	(1,046,442)	(1,097,265)	(1,150,598)	(1,206,567)
Operating grants	(3,122)					
Miscellaneous	(10,500)	**(15,000)**				
Total Operating Revenues	(869,824)	**(1,011,282)**	(1,046,442)	(1,097,265)	(1,150,598)	(1,206,567)
Operating Expenditures						
Administration	28,249	**42,035**	43,296	44,595	45,933	47,311
Professional fees	5,500	**5,000**				
Operating costs	9,622	**6,500**	6,696	6,897	7,104	7,317
Transfer to other gov/org	826,987	**949,000**	986,450	1,035,773	1,087,561	1,141,939
Contributions to reserve funds	6,138	**10,000**	10,000	10,000	10,000	10,000
Total Operating Expenditures	876,496	**1,012,535**	1,046,442	1,097,265	1,150,598	1,206,567
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	6,672	**1,253**				
Add: Prior year (surplus) / deficit	(6,672)	**(1,253)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Southern Community Restorative Justice / Victim Services

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Property taxes	(21,420)	**(21,420)**	(21,420)	(21,420)	(21,420)	(21,420)
	(21,420)	**(21,420)**	(21,420)	(21,420)	(21,420)	(21,420)
Total Operating Revenues	(21,420)	**(21,420)**	(21,420)	(21,420)	(21,420)	(21,420)
Operating Expenditures						
Administration	420	**420**	420	420	420	420
Transfer to other gov/org	21,000	**21,000**	21,000	21,000	21,000	21,000
Total Operating Expenditures	21,420	**21,420**	21,420	21,420	21,420	21,420
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Northern Community Justice

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**0.8%**	0.8%	0.7%	0.7%	0.8%
Property taxes	(95,724)	**(96,432)**	(97,267)	(97,977)	(98,708)	(99,461)
Parcel taxes	(100,548)	**(101,333)**	(102,138)	(102,884)	(103,653)	(104,444)
	(196,272)	**(197,765)**	(199,405)	(200,861)	(202,361)	(203,905)
Total Operating Revenues	(196,272)	**(197,765)**	(199,405)	(200,861)	(202,361)	(203,905)
Operating Expenditures						
Administration	3,617	**3,857**	3,973	4,092	4,215	4,341
Transfer to other gov/org	192,874	**194,134**	195,432	196,769	198,146	199,564
Total Operating Expenditures	196,491	**197,991**	199,405	200,861	202,361	203,905
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	219	**226**				
Add: Prior year (surplus) / deficit	(219)	**(226)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Administration

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Operating grants	(57,975)	**(100,000)**				
Interdepartmental recoveries	(793,185)	**(854,604)**	(898,826)	(926,995)	(952,867)	(972,903)
Miscellaneous	(30,000)	**(70,000)**				
Total Operating Revenues	(881,160)	**(1,024,604)**	(898,826)	(926,995)	(952,867)	(972,903)
Operating Expenditures						
Administration	12,970	**22,596**	23,274	23,972	24,692	25,432
Professional fees	88,122	**26,150**	26,935	27,743	28,575	29,432
Veh & Equip ops	11,581	**15,285**	17,179	17,694	18,225	18,771
Operating costs	99,599	**142,302**	46,571	47,968	49,407	50,889
Wages & benefits	690,433	**747,309**	773,465	798,216	820,566	836,977
Transfer to other gov/org	30,000	**3,000**				
Contributions to reserve funds	75,000	**36,402**	11,402	11,402	11,402	11,402
Total Operating Expenditures	1,007,705	**993,044**	898,826	926,995	952,867	972,903
Capital Asset Expenditures						
Capital expenditures		**70,000**				
Net Capital Assets funded from Operations		**70,000**				
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	126,545	**38,440**				
Add: Transfer from appropriated surplus	(8,372)					
Add: Prior year (surplus) / deficit	(118,173)	**(38,440)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Administration

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
VH-2000 VEHICLE - FIRE ADMINISTRATION	70,000				
Total Fire - Administration	70,000				

REGIONAL DISTRICT OF NANAIMO

Fire - Dashwood Firehall Construction
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**4.8%**	0.2%			
Property taxes	(380,721)	**(398,860)**	(399,769)	(399,909)	(400,054)	(400,203)
	(380,721)	**(398,860)**	(399,769)	(399,909)	(400,054)	(400,203)
Grants in lieu of taxes		**(771)**	(771)	(771)	(771)	(771)
Total Operating Revenues	(380,721)	**(399,631)**	(400,540)	(400,680)	(400,825)	(400,974)
Operating Expenditures						
Administration	4,061	**4,551**	4,688	4,828	4,973	5,122
Debt interest	236,072	**236,072**	236,073	236,073	236,073	236,073
Total Operating Expenditures	240,133	**240,623**	240,761	240,901	241,046	241,195
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	159,779	**159,779**	159,779	159,779	159,779	159,779
Total Capital Financing Charges	159,779	**159,779**	159,779	159,779	159,779	159,779
Net (surplus)/deficit for the year	19,191	**771**				
Add: Prior year (surplus) / deficit	(19,191)	**(771)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Meadowood
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**7.5%**			(23.8%)	(100.0%)
Parcel taxes	(118,142)	**(126,978)**	(127,033)	(127,090)	(96,865)	
	(118,142)	**(126,978)**	(127,033)	(127,090)	(96,865)	
Total Operating Revenues	(118,142)	**(126,978)**	(127,033)	(127,090)	(96,865)	
Operating Expenditures						
Administration	1,814	**1,843**	1,898	1,955	1,700	
Debt interest	59,941	**59,941**	59,941	59,941	29,971	
Total Operating Expenditures	61,755	**61,784**	61,839	61,896	31,671	
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	
Total Capital Financing Charges	65,194	**65,194**	65,194	65,194	65,194	
Net (surplus)/deficit for the year	8,807					
Add: Prior year (surplus) / deficit	(8,807)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Nanaimo River

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(98.0%)**	(100.0%)			
Property taxes	257,222	**5,166**				
	257,222	**5,166**				
Miscellaneous	(258,454)	**(4,858)**				
Total Operating Revenues	(1,232)	**308**				
Operating Expenditures						
Administration	765	**692**				
Professional fees	1,000					
Debt interest	318					
Total Operating Expenditures	2,083	**692**				
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	697					
Total Capital Financing Charges	697					
Net (surplus)/deficit for the year	1,548	**1,000**				
Add: Transfer from appropriated surplus	(1,000)					
Add: Prior year (surplus) / deficit	(548)	**(1,000)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Nanaimo River
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	4,858				
Interest earned					
Withdrawals for capital projects:					
Other transfers out of Reserve	4,858				
Closing Balance Reserve Fund	-				

REGIONAL DISTRICT OF NANAIMO

Fire - Coombs Hilliers

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**5.0%**	5.0%	5.0%	5.0%	7.0%
Property taxes	(1,377,896)	**(1,446,791)**	(1,519,131)	(1,595,087)	(1,674,841)	(1,792,080)
	(1,377,896)	**(1,446,791)**	(1,519,131)	(1,595,087)	(1,674,841)	(1,792,080)
Total Operating Revenues	(1,377,896)	**(1,446,791)**	(1,519,131)	(1,595,087)	(1,674,841)	(1,792,080)
Operating Expenditures						
Administration	217,429	**229,725**	236,617	243,715	251,027	258,558
Professional fees	19,000	**35,000**	6,050	6,232	6,418	6,611
Building ops	99,012	**69,912**	72,010	74,170	76,395	78,687
Veh & Equip ops	117,220	**154,520**	159,156	163,930	168,848	173,914
Operating costs	239,700	**277,810**	287,075	295,607	304,394	313,445
Wages & benefits	429,018	**440,340**	455,752	470,336	483,506	493,176
Contributions to reserve funds	158,252	**133,636**	135,953	107,497	33,568	261,289
Debt interest	24,787	**17,004**	18,066	25,715	22,800	16,400
Total Operating Expenditures	1,304,418	**1,357,947**	1,370,679	1,387,202	1,346,956	1,602,080
Capital Asset Expenditures						
Capital expenditures	294,857	**120,000**	426,000	495,000	345,000	360,000
Transfer from reserves	(249,857)	**(120,000)**	(76,000)	(45,000)	(315,000)	(330,000)
Grants and other	(45,000)					
New borrowing			(350,000)	(450,000)		
Net Capital Assets funded from Operations					30,000	30,000
Capital Financing Charges						
Existing debt (principal)	165,898	**148,452**	144,952	175,322	233,741	95,856
New debt (principal & interest)			3,500	32,563	64,144	64,144
Total Capital Financing Charges	165,898	**148,452**	148,452	207,885	297,885	160,000
Net (surplus)/deficit for the year	92,420	**59,608**				
Add: Transfer from appropriated surplus	(30,000)					
Add: Prior year (surplus) / deficit	(62,420)	**(59,608)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Coombs Hilliers

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
FR-0011 COOMBS HILLIERS FIREHALL 2 RECONSTRUCT				345,000	345,000
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	30,000	76,000	45,000		15,000
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	90,000	350,000	450,000		
Total Fire - Coombs Hilliers	120,000	426,000	495,000	345,000	360,000

REGIONAL DISTRICT OF NANAIMO

Fire - Coombs Hilliers
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	262,886	276,780	337,269	401,511	123,109
Contributions	128,636	130,953	102,497	28,568	256,289
Interest earned	5,258	5,536	6,745	8,030	2,462
Withdrawals for capital projects:					
FR-0011 COOMBS HILLIERS FIREHALL 2 RECONSTRU				(315,000)	(315,000)
MJ-2020 MAJOR CAP - FIRE COOMBS HILLIERS	(30,000)	(76,000)	(45,000)		(15,000)
VH-2020 VEHICLE - FIRE COOMBS HILLIERS	(90,000)				
Total Withdrawals for capital projects	(120,000)	(76,000)	(45,000)	(315,000)	(330,000)
Closing Balance Reserve Fund	**276,780**	**337,269**	**401,511**	**123,109**	**51,860**
New Borrowing					
VH-2020 VEHICLE - FIRE COOMBS HILLIERS		350,000	450,000		
Total New Borrowing		**350,000**	**450,000**		
New Debt Principal/Int			28,063	36,081	
New Debt Principal/Int(Cumulative)			28,063	64,144	64,144
Borrowing cost		3,500	4,500		

REGIONAL DISTRICT OF NANAIMO

Fire - Errington

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**7.4%**	7.5%	7.5%	8.0%	8.0%
Property taxes	(1,540,055)	**(1,653,518)**	(1,777,532)	(1,910,847)	(2,063,714)	(2,228,812)
	(1,540,055)	**(1,653,518)**	(1,777,532)	(1,910,847)	(2,063,714)	(2,228,812)
Total Operating Revenues	(1,540,055)	**(1,653,518)**	(1,777,532)	(1,910,847)	(2,063,714)	(2,228,812)
Operating Expenditures						
Administration	136,513	**142,908**	147,195	151,611	156,159	160,844
Professional fees	5,000	**5,000**	5,150	5,305	5,464	5,628
Building ops	5,702	**5,702**	5,873	6,049	6,231	6,418
Veh & Equip ops	10,000	**32,000**	32,960	33,949	34,967	36,016
Operating costs	2,600	**3,100**	3,193	3,289	3,388	3,490
Transfer to other gov/org	953,744	**1,038,583**	1,069,740	1,101,833	1,134,888	1,168,934
Contributions to reserve funds	529,693	**536,989**	453,026	253,507	288,123	412,988
Total Operating Expenditures	1,643,252	**1,764,282**	1,717,137	1,555,543	1,629,220	1,794,318
Capital Asset Expenditures						
Capital expenditures	1,747,850	**348,395**	4,090,395	1,839,395	710,000	460,000
Transfer from reserves	(1,217,789)	**(328,000)**	(70,000)	(400,000)	(710,000)	(460,000)
Grants and other	(159,666)					
New borrowing	(350,000)		(4,000,000)	(1,419,000)		
Net Capital Assets funded from Operations	20,395	**20,395**	20,395	20,395		
Capital Financing Charges						
New debt (principal & interest)	3,500		40,000	334,909	434,494	434,494
Total Capital Financing Charges	3,500		40,000	334,909	434,494	434,494
Net (surplus)/deficit for the year	127,092	**131,159**				
Add: Prior year (surplus) / deficit	(127,092)	**(131,159)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Errington

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
FR-0003 ERRINGTON FIREHALL 2 CONSTRUCTION	320,395	4,020,395	1,439,395		
MJ-2021 MAJOR CAP - FIRE ERRINGTON	28,000	70,000	400,000	310,000	60,000
VH-2021 VEHICLE - FIRE ERRINGTON				400,000	400,000
Total Fire - Errington	348,395	4,090,395	1,839,395	710,000	460,000

REGIONAL DISTRICT OF NANAIMO

Fire - Errington
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	311,244	521,458	909,913	776,619	365,275
Contributions	531,989	448,026	248,507	283,123	407,988
Interest earned	6,225	10,429	18,199	15,533	7,305
Withdrawals for capital projects:					
FR-0003 ERRINGTON FIREHALL 2 CONSTRUCTION	(300,000)				
MJ-2021 MAJOR CAP - FIRE ERRINGTON	(28,000)	(70,000)	(400,000)	(310,000)	(60,000)
VH-2021 VEHICLE - FIRE ERRINGTON				(400,000)	(400,000)
Total Withdrawals for capital projects	(328,000)	(70,000)	(400,000)	(710,000)	(460,000)
Closing Balance Reserve Fund	**521,458**	**909,913**	**776,619**	**365,275**	**320,568**
New Borrowing					
FR-0003 ERRINGTON FIREHALL 2 CONSTRUCTION		4,000,000	1,419,000		
Total New Borrowing		**4,000,000**	**1,419,000**		
New Debt Principal/Int			320,719	113,775	
New Debt Principal/Int(Cumulative)			320,719	434,494	434,494
Borrowing cost		40,000	14,190		

REGIONAL DISTRICT OF NANAIMO

Fire - French Creek Contract

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**24.6%**	1.6%	0.4%	0.4%	0.5%
Property taxes	(1,146,506)	**(1,428,651)**	(1,451,001)	(1,457,227)	(1,463,639)	(1,470,243)
	(1,146,506)	**(1,428,651)**	(1,451,001)	(1,457,227)	(1,463,639)	(1,470,243)
Total Operating Revenues	(1,146,506)	**(1,428,651)**	(1,451,001)	(1,457,227)	(1,463,639)	(1,470,243)
Operating Expenditures						
Administration	82,521	**86,467**	89,061	91,733	94,485	97,319
Professional fees		**5,000**	5,000	5,000	5,000	5,000
Operating costs	111,000	**115,000**	118,450	122,004	125,664	129,434
Transfer to other gov/org	920,368	**1,238,490**	1,238,490	1,238,490	1,238,490	1,238,490
Contributions to reserve funds	31,378					
Total Operating Expenditures	1,145,267	**1,444,957**	1,451,001	1,457,227	1,463,639	1,470,243
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	(1,239)	**16,306**				
Add: Prior year (surplus) / deficit	1,239	**(16,306)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Nanoose Bay
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	5.0%	5.0%	5.0%	5.0%
Property taxes	(1,477,170)	**(1,521,485)**	(1,597,559)	(1,677,437)	(1,761,309)	(1,849,375)
	(1,477,170)	**(1,521,485)**	(1,597,559)	(1,677,437)	(1,761,309)	(1,849,375)
Grants in lieu of taxes	(13,000)	**(15,396)**	(15,396)	(15,396)	(15,396)	(15,396)
Miscellaneous		**(12,172)**				
Total Operating Revenues	(1,490,170)	**(1,549,053)**	(1,612,955)	(1,692,833)	(1,776,705)	(1,864,771)
Operating Expenditures						
Administration	261,876	**247,241**	254,658	262,298	270,167	278,272
Professional fees	18,544	**22,172**	5,665	5,835	6,010	6,190
Building ops	78,799	**81,869**	84,325	86,854	89,460	92,144
Veh & Equip ops	134,100	**135,600**	139,668	143,858	148,174	152,619
Operating costs	359,953	**363,806**	375,872	387,067	398,598	410,475
Wages & benefits	395,778	**440,225**	455,633	470,213	483,379	493,047
Contributions to reserve funds	63,185	**82,704**	84,623	124,197	168,406	219,513
Debt interest	114,390	**114,390**	114,390	114,390	114,390	114,390
Total Operating Expenditures	1,426,625	**1,488,007**	1,514,834	1,594,712	1,678,584	1,766,650
Capital Asset Expenditures						
Capital expenditures	604,214	**430,000**		20,000		10,000
Transfer from reserves	(146,789)	**(430,000)**		(20,000)		(10,000)
Grants and other	(457,425)					
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	98,121	**98,121**	98,121	98,121	98,121	98,121
Total Capital Financing Charges	98,121	**98,121**	98,121	98,121	98,121	98,121
Net (surplus)/deficit for the year	34,576	**37,075**				
Add: Transfer from appropriated surplus	(3,544)					
Add: Prior year (surplus) / deficit	(31,032)	**(37,075)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Nanoose Bay

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	30,000		20,000		10,000
VH-2023 VEHICLE - FIRE NANOOSE BAY	400,000				
Total Fire - Nanoose Bay	430,000		20,000		10,000

REGIONAL DISTRICT OF NANAIMO

Fire - Nanoose Bay
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	721,938	384,081	471,385	580,009	755,015
Contributions	77,704	79,623	119,197	163,406	214,513
Interest earned	14,439	7,681	9,427	11,600	15,100
Withdrawals for capital projects:					
MJ-2023 MAJOR CAP - FIRE NANOOSE BAY	(30,000)		(20,000)		(10,000)
VH-2023 VEHICLE - FIRE NANOOSE BAY	(400,000)				
Total Withdrawals for capital projects	(430,000)		(20,000)		(10,000)
Closing Balance Reserve Fund	**384,081**	**471,385**	**580,009**	**755,015**	**974,628**

REGIONAL DISTRICT OF NANAIMO

Fire - Wellington Contract

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**12.1%**	4.1%	3.0%	3.0%	3.0%
Property taxes	(157,690)	**(176,796)**	(184,074)	(189,597)	(195,285)	(201,143)
	(157,690)	**(176,796)**	(184,074)	(189,597)	(195,285)	(201,143)
Total Operating Revenues	(157,690)	**(176,796)**	(184,074)	(189,597)	(195,285)	(201,143)
Operating Expenditures						
Administration	7,586	**7,580**	7,807	8,042	8,283	8,531
Professional fees	2,000	**4,500**	2,135	2,199	2,265	2,333
Transfer to other gov/org	158,035	**169,060**	174,132	179,356	184,737	190,279
Total Operating Expenditures	167,621	**181,140**	184,074	189,597	195,285	201,143
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	9,931	**4,344**				
Add: Transfer from appropriated surplus	(1,000)					
Add: Prior year (surplus) / deficit	(8,931)	**(4,344)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Cassidy Waterloo Contract

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**9.2%**	9.0%	9.0%	9.0%	9.0%
Property taxes	(329,965)	**(360,376)**	(392,810)	(428,163)	(466,697)	(508,700)
	(329,965)	**(360,376)**	(392,810)	(428,163)	(466,697)	(508,700)
Total Operating Revenues	(329,965)	**(360,376)**	(392,810)	(428,163)	(466,697)	(508,700)
Operating Expenditures						
Administration	30,982	**29,780**	30,673	31,594	32,541	33,518
Professional fees	17,149	**22,149**	5,664	5,834	6,009	6,190
Building ops	10,141	**10,141**	10,141	10,141	10,141	10,141
Veh & Equip ops	41,400	**43,400**	44,702	46,043	47,424	48,847
Operating costs	22,730	**25,280**	26,038	26,820	27,624	28,453
Transfer to other gov/org	99,799	**102,793**	105,877	109,053	112,325	115,694
Contributions to reserve funds	138,288	**148,788**	169,715	179,678	196,883	110,842
Total Operating Expenditures	360,489	**382,331**	392,810	409,163	432,947	353,685
Capital Asset Expenditures						
Capital expenditures		**350,000**	880,000	269,000	1,794,000	1,794,000
Transfer from reserves		**(335,000)**	(880,000)	(250,000)	(300,000)	
Grants and other		**(15,000)**				
New borrowing					(1,475,000)	(1,775,000)
Net Capital Assets funded from Operations				19,000	19,000	19,000
Capital Financing Charges						
New debt (principal & interest)					14,750	136,015
Total Capital Financing Charges					14,750	136,015
Net (surplus)/deficit for the year	30,524	**21,955**				
Add: Transfer from appropriated surplus	(14,649)	**(17,149)**				
Add: Prior year (surplus) / deficit	(15,875)	**(4,806)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Cassidy Waterloo Contract

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
FR-0004 CASSIDY WATERLOO FIREHALL REPLACEMENT			269,000	1,794,000	1,794,000
MJ-2025 MAJOR CAP - FIRE CASSIDY WATERLOO		130,000			
VH-2025 VEHICLE - CASSIDY WATERLOO	350,000	750,000			
Total Fire - Cassidy Waterloo Contract	350,000	880,000	269,000	1,794,000	1,794,000

REGIONAL DISTRICT OF NANAIMO

Fire - Cassidy Waterloo Contract
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	1,240,944	1,079,551	390,857	328,352	231,802
Contributions	148,788	169,715	179,678	196,883	110,842
Interest earned	24,819	21,591	7,817	6,567	4,636
Withdrawals for capital projects:					
FR-0004 CASSIDY WATERLOO FIREHALL REPLACEME			(250,000)	(300,000)	
MJ-2025 MAJOR CAP - FIRE CASSIDY WATERLOO		(130,000)			
VH-2025 VEHICLE - CASSIDY WATERLOO	(335,000)	(750,000)			
Total Withdrawals for capital projects	(335,000)	(880,000)	(250,000)	(300,000)	
Closing Balance Reserve Fund	**1,079,551**	**390,857**	**328,352**	**231,802**	**347,280**
New Borrowing					
FR-0004 CASSIDY WATERLOO FIREHALL REPLACEME				1,475,000	1,775,000
Total New Borrowing				**1,475,000**	**1,775,000**
New Debt Principal/Int					118,265
New Debt Principal/Int(Cumulative)					118,265
Borrowing cost				14,750	17,750

REGIONAL DISTRICT OF NANAIMO

Fire - Dashwood

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**13.5%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(1,618,836)	**(1,837,897)**	(1,893,034)	(1,949,825)	(2,008,320)	(2,068,569)
	(1,618,836)	**(1,837,897)**	(1,893,034)	(1,949,825)	(2,008,320)	(2,068,569)
Grants in lieu of taxes	(2,300)	**(2,428)**	(2,428)	(2,428)	(2,428)	(2,428)
Miscellaneous			(50,000)			
Total Operating Revenues	(1,621,136)	**(1,840,325)**	(1,945,462)	(1,952,253)	(2,010,748)	(2,070,997)
Operating Expenditures						
Administration	153,479	**152,711**	157,292	162,011	166,871	171,878
Professional fees	5,000	**5,000**	5,150	5,305	5,464	5,628
Building ops	39,118	**59,118**	65,892	47,868	49,304	50,783
Veh & Equip ops	12,000	**11,000**	11,330	11,670	12,020	12,381
Operating costs	4,405	**8,205**	8,451	8,705	8,966	9,235
Transfer to other gov/org	949,600	**1,115,224**	1,148,681	1,183,141	1,218,635	1,255,194
Contributions to reserve funds	440,000	**397,454**	548,666	533,553	549,488	565,898
Debt interest	3,956	**200**				
Total Operating Expenditures	1,607,558	**1,748,912**	1,945,462	1,952,253	2,010,748	2,070,997
Capital Asset Expenditures						
Capital expenditures	224,000	**720,000**	750,000	300,000	592,000	145,000
Transfer from reserves	(179,000)	**(720,000)**	(750,000)	(300,000)	(592,000)	(145,000)
Grants and other	(45,000)					
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	30,547	**91,643**				
Total Capital Financing Charges	30,547	**91,643**				
Net (surplus)/deficit for the year	16,969	**230**				
Add: Prior year (surplus) / deficit	(16,969)	**(230)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Dashwood

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2026 MAJOR CAP - FIRE DASHWOOD	20,000			132,000	15,000
VH-2026 VEHICLE - FIRE DASHWOOD	700,000	750,000	300,000	460,000	130,000
Total Fire - Dashwood	720,000	750,000	300,000	592,000	145,000

REGIONAL DISTRICT OF NANAIMO

Fire - Dashwood
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	626,691	311,679	111,578	342,363	301,699
Contributions	392,454	543,666	528,553	544,488	560,898
Interest earned	12,534	6,233	2,232	6,848	6,034
Withdrawals for capital projects:					
MJ-2026 MAJOR CAP - FIRE DASHWOOD	(20,000)			(132,000)	(15,000)
VH-2026 VEHICLE - FIRE DASHWOOD	(700,000)	(750,000)	(300,000)	(460,000)	(130,000)
Total Withdrawals for capital projects	(720,000)	(750,000)	(300,000)	(592,000)	(145,000)
Closing Balance Reserve Fund	**311,679**	**111,578**	**342,363**	**301,699**	**723,631**

REGIONAL DISTRICT OF NANAIMO

Fire - Extension

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**9.0%**	9.0%	9.0%	9.0%	9.0%
Property taxes	(368,500)	**(401,665)**	(437,815)	(477,218)	(520,168)	(566,983)
	(368,500)	**(401,665)**	(437,815)	(477,218)	(520,168)	(566,983)
Operating grants	(30,000)					
Total Operating Revenues	(398,500)	**(401,665)**	(437,815)	(477,218)	(520,168)	(566,983)
Operating Expenditures						
Administration	59,368	**70,741**	72,863	75,049	77,301	79,620
Professional fees	58,968	**5,500**	5,665	5,835	6,010	6,190
Building ops	38,420	**68,600**	70,658	72,778	74,961	77,210
Veh & Equip ops	99,000	**69,500**	71,585	73,733	75,945	78,223
Operating costs	45,570	**68,020**	70,061	72,162	74,327	76,557
Transfer to other gov/org	75,000	**75,000**	77,250	79,568	81,955	84,413
Contributions to reserve funds	163,625	**133,760**	69,733	98,093	129,669	138,356
Total Operating Expenditures	539,951	**491,121**	437,815	477,218	520,168	540,569
Capital Asset Expenditures						
Capital expenditures	685,000		100,000			151,414
Transfer from reserves	(405,000)		(100,000)			(125,000)
Grants and other	(280,000)					
Net Capital Assets funded from Operations						26,414
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	141,451	**89,456**				
Add: Transfer from appropriated surplus	(48,468)					
Add: Prior year (surplus) / deficit	(92,983)	**(89,456)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Extension

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
FR-0006 EXTENSION FIREHALL REBUILD					151,414
MJ-2027 MAJOR CAP - FIRE EXTENSION		100,000			
VH-2027 VEHICLE - FIRE EXTENSION					
Total Fire - Extension		100,000			151,414

REGIONAL DISTRICT OF NANAIMO

Fire - Extension
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	177,863	310,180	381,117	481,832	616,138
Contributions	128,760	64,733	93,093	124,669	133,356
Interest earned	3,557	6,204	7,622	9,637	12,323
Withdrawals for capital projects:					
FR-0006 EXTENSION FIREHALL REBUILD					(125,000)
MJ-2027 MAJOR CAP - FIRE EXTENSION		(100,000)			
Total Withdrawals for capital projects		(100,000)			(125,000)
Closing Balance Reserve Fund	**310,180**	**281,117**	**481,832**	**616,138**	**636,817**

REGIONAL DISTRICT OF NANAIMO

Fire - Parksville Local Contract

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**27.1%**	0.2%	0.2%	0.2%	0.2%
Property taxes	(264,812)	**(336,649)**	(337,237)	(337,843)	(338,466)	(339,109)
	(264,812)	**(336,649)**	(337,237)	(337,843)	(338,466)	(339,109)
Total Operating Revenues	(264,812)	**(336,649)**	(337,237)	(337,843)	(338,466)	(339,109)
Operating Expenditures						
Administration	19,171	**19,599**	20,187	20,793	21,416	22,059
Transfer to other gov/org	245,641	**317,050**	317,050	317,050	317,050	317,050
Total Operating Expenditures	264,812	**336,649**	337,237	337,843	338,466	339,109
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Bow Horn Bay

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**9.7%**	7.4%	7.1%	5.0%	5.0%
Property taxes	(1,303,816)	**(1,430,836)**	(1,536,540)	(1,645,593)	(1,728,643)	(1,815,868)
	(1,303,816)	**(1,430,836)**	(1,536,540)	(1,645,593)	(1,728,643)	(1,815,868)
Miscellaneous	(12,130)	**(12,130)**	(12,494)	(87,869)	(13,255)	(13,652)
Total Operating Revenues	(1,315,946)	**(1,442,966)**	(1,549,034)	(1,733,462)	(1,741,898)	(1,829,520)
Operating Expenditures						
Administration	132,635	**128,081**	131,923	135,881	139,958	144,156
Professional fees	5,000	**5,000**	5,150	30,305	6,214	6,400
Building ops	8,378	**8,378**	8,629	8,888	9,155	9,429
Veh & Equip ops	48,380	**48,380**	12,451	12,825	13,210	13,606
Operating costs	2,297	**2,497**	2,572	2,650	2,729	2,811
Transfer to other gov/org	870,647	**911,982**	939,341	967,522	996,547	1,026,444
Contributions to reserve funds	142,038	**279,754**	218,194	344,859	351,795	498,674
Debt interest	35,951	**18,021**	24,726	24,484	16,242	8,000
Total Operating Expenditures	1,245,326	**1,402,093**	1,342,986	1,527,414	1,535,850	1,709,520
Capital Asset Expenditures						
Capital expenditures	546,000	**440,000**		420,000	511,000	240,000
Transfer from reserves	(196,000)	**(40,000)**		(420,000)	(511,000)	(240,000)
New borrowing	(350,000)	**(400,000)**				
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	147,565	**178,113**	173,976	173,976	173,976	87,928
New debt (principal & interest)	3,500	**4,000**	32,072	32,072	32,072	32,072
Total Capital Financing Charges	151,065	**182,113**	206,048	206,048	206,048	120,000
Net (surplus)/deficit for the year	80,445	**141,240**				
Add: Transfer from appropriated surplus	(37,380)	**(37,380)**				
Add: Prior year (surplus) / deficit	(43,065)	**(103,860)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Fire - Bow Horn Bay

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	40,000		20,000		
VH-2029 VEHICLE - FIRE BOW HORN BAY	400,000		400,000	511,000	240,000
Total Fire - Bow Horn Bay	440,000		420,000	511,000	240,000

REGIONAL DISTRICT OF NANAIMO

Fire - Bow Horn Bay
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	469,764	688,913	865,885	803,061	654,918
Contributions	249,754	163,194	339,859	346,795	493,674
Interest earned	9,395	13,778	17,317	16,062	13,099
Withdrawals for capital projects:					
MJ-2029 MAJOR CAP - FIRE BOW HORN BAY	(40,000)		(20,000)		
VH-2029 VEHICLE - FIRE BOW HORN BAY			(400,000)	(511,000)	(240,000)
Total Withdrawals for capital projects	(40,000)		(420,000)	(511,000)	(240,000)
Closing Balance Reserve Fund	**688,913**	**865,885**	**803,061**	**654,918**	**921,691**
New Borrowing					
VH-2029 VEHICLE - FIRE BOW HORN BAY	400,000				
Total New Borrowing	**400,000**				
New Debt Principal/Int		32,072			
New Debt Principal/Int(Cumulative)		32,072	32,072	32,072	32,072
Borrowing cost	4,000				

	2025 FINAL	2026 FINAL	2027 Recommended Nov 12, 2026	Change from 2026 Final $	Change from 2026 Final %
TRANSIT SERVICES					
Southern Community Transit	16,484,056	16,736,370	17,252,949	516,579	3.1%
Northern Community Transit	2,655,110	2,675,529	2,728,858	53,329	2.0%
Descanso Bay Emergency Wharf	29,909	30,873	31,799	926	3.0%
Gabriola Island Transit Contribution	219,460	216,544	220,732	4,188	1.9%
Subtotal	19,388,535	19,659,316	20,234,338	575,022	2.9%
LOCAL SERVICE AREA TAX REVENUES					
Gabriola Island Taxi Saver Contribution	15,130	12,620	11,873	(747)	(5.9%)
TOTAL	**19,403,665**	**19,671,936**	**20,246,211**	**574,275**	**2.9%**

REGIONAL DISTRICT OF NANAIMO

Transit - Southern Community
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.1%**	17.6%	13.0%	11.9%	7.5%
Property taxes	(16,736,370)	**(17,252,949)**	(20,282,391)	(22,920,158)	(25,642,135)	(27,566,066)
	(16,736,370)	**(17,252,949)**	(20,282,391)	(22,920,158)	(25,642,135)	(27,566,066)
Operations	(91,178)	**(80,033)**	(79,774)	(81,332)	(82,673)	(84,038)
Transit fares	(5,266,563)	**(5,118,868)**	(5,129,792)	(5,135,428)	(5,141,234)	(5,147,214)
Operating grants	(10,442,507)	**(11,244,358)**	(12,229,709)	(13,612,226)	(15,144,568)	(15,837,005)
Grants other		**(1,233,029)**	(1,485,819)	(1,497,985)	(1,497,985)	(1,497,985)
Grants in lieu of taxes	(167,280)	**(195,000)**	(198,900)	(202,878)	(206,936)	(211,074)
Interdepartmental recoveries	(5,929,520)	**(4,922,254)**	(5,213,415)	(5,563,515)	(5,975,972)	(6,266,743)
Miscellaneous	(338,440)	**(4,875,392)**	(124,400)	(126,848)	(129,345)	(131,892)
Total Operating Revenues	(38,971,858)	**(44,921,883)**	(44,744,200)	(49,140,370)	(53,820,848)	(56,742,017)
Operating Expenditures						
Administration	3,461,291	**3,502,247**	3,807,315	3,921,534	4,039,180	4,160,356
Professional fees	117,000	**249,000**	141,470	145,714	150,086	154,588
Building ops	681,402	**936,029**	461,109	474,943	489,191	503,867
Veh & Equip ops	8,779,868	**8,330,362**	8,485,962	8,750,310	9,023,107	9,304,632
Operating costs	6,761,566	**6,512,981**	7,772,850	9,448,893	11,569,317	12,728,168
Wages & benefits	20,557,869	**22,025,590**	23,697,504	25,799,274	27,787,193	28,825,809
Transfer to other gov/org		**3,431,172**				
Contributions to reserve funds	3,064,676	**1,767,014**	350,789	345,847	341,385	338,108
Total Operating Expenditures	43,423,672	**46,754,395**	44,716,999	48,886,515	53,399,459	56,015,528
Capital Asset Expenditures						
Capital expenditures	202,589	**1,020,000**	3,481,544	5,605,857	8,089,754	1,344,253
Transfer from reserves	(202,589)	**(1,020,000)**	(802,848)	(110,000)	(55,000)	(160,000)
Grants and other			(219,747)	(3,673,242)	(3,731,582)	(533,083)
New borrowing			(2,413,946)	(1,780,111)	(4,260,669)	(608,667)
Net Capital Assets funded from Operations			45,003	42,504	42,503	42,503
Capital Financing Charges						
New debt (principal & interest)			24,139	211,351	378,886	683,986
Total Capital Financing Charges			24,139	211,351	378,886	683,986
Net (surplus)/deficit for the year	4,451,814	**1,832,512**	41,941			
Less: Transfer to appropriated surplus	41,941	**41,941**				
Add: Transfer from appropriated surplus	(235,071)	**(41,941)**	(41,941)			
Add: Prior year (surplus) / deficit	(4,258,684)	**(1,832,512)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Transit - Southern Community

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIONAL	740,000	500,000			50,000
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE UPGRD		475,095			
TR-0010 TRANSIT - OP. AND MAINT. FACILITY PH1		2,456,449	5,495,857	8,034,754	1,184,253
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	280,000	50,000	110,000	55,000	110,000
Total Transit - Southern Community	1,020,000	3,481,544	5,605,857	8,089,754	1,344,253

REGIONAL DISTRICT OF NANAIMO

Transit - Southern Community
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	18,034,993	18,642,707	18,584,537	19,218,052	19,919,237
Contributions	1,267,014	371,824	371,824	371,824	371,824
Interest earned	360,700	372,854	371,691	384,361	398,385
Withdrawals for capital projects:					
MJ-0500 MAJOR CAP - TRANSIT STHRN CONVENTIOI	(740,000)	(500,000)			(50,000)
TR-0009 TRANSIT-COUNTRY CLUB MALL EXCHANGE		(252,848)			
VH-0500 VEHICLE - TRANSIT STHRN CONVENTIONAL	(280,000)	(50,000)	(110,000)	(55,000)	(265,000)
Total Withdrawals for capital projects	(1,020,000)	(802,848)	(110,000)	(55,000)	(315,000)
Closing Balance Reserve Fund	**18,642,707**	**18,584,537**	**19,218,052**	**19,919,237**	**20,374,446**
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	5,059,971	877,778	895,334	913,241	931,506
Contributions	500,000				
Interest earned	101,199	17,556	17,907	18,265	18,630
Withdrawals for capital projects:					
Other transfers out of Reserve	4,783,392				
Closing Balance Reserve Account	**877,778**	**895,334**	**913,241**	**931,506**	**950,136**
New Borrowing					
TR-0010 TRANSIT - OP. AND MAINT. FACILITY PH1		2,413,946	1,780,111	4,260,669	608,667
Total New Borrowing		**2,413,946**	**1,780,111**	**4,260,669**	**608,667**
New Debt Principal/Int			193,550	142,729	341,620
New Debt Principal/Int(Cumulative)			193,550	336,279	677,899
Borrowing cost		24,139	17,801	42,607	6,087

REGIONAL DISTRICT OF NANAIMO

Transit - Northern Community

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**2.0%**	1.0%	12.8%	40.2%	3.9%
Property taxes	(2,675,529)	**(2,728,858)**	(2,755,235)	(3,107,148)	(4,356,782)	(4,527,752)
	(2,675,529)	**(2,728,858)**	(2,755,235)	(3,107,148)	(4,356,782)	(4,527,752)
Operations	(25,859)	**(9,398)**	(9,680)	(9,970)	(10,269)	(10,578)
Transit fares	(786,839)	**(769,897)**	(770,215)	(770,542)	(770,879)	(771,226)
Operating grants	(1,398,436)	**(1,414,992)**	(1,453,337)	(1,593,441)	(2,511,163)	(2,661,272)
Grants other		**(177,239)**	(209,618)	(209,618)	(209,618)	(209,618)
Miscellaneous	(360,387)	**(30,000)**				
Total Operating Revenues	(5,247,050)	**(5,130,384)**	(5,198,085)	(5,690,719)	(7,858,711)	(8,180,446)
Operating Expenditures						
Administration	198,792	**195,068**	226,790	255,999	304,242	326,536
Professional fees		**30,000**				
Operating costs	2,876,943	**2,330,677**	2,563,495	2,949,871	4,233,978	4,467,009
Wages & benefits	1,943,680	**2,261,114**	2,407,800	2,484,849	3,320,491	3,386,901
Contributions to reserve funds		**90,476**				
Total Operating Expenditures	5,019,415	**4,907,335**	5,198,085	5,690,719	7,858,711	8,180,446
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	(227,635)	**(223,049)**				
Add: Prior year (surplus) / deficit	227,635	**223,049**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Descanso Bay Wharf

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**3.0%**	3.0%	3.0%	3.0%	3.0%
Property taxes	(30,873)	**(31,799)**	(32,753)	(33,736)	(34,748)	(35,790)
	(30,873)	**(31,799)**	(32,753)	(33,736)	(34,748)	(35,790)
Miscellaneous	(21,925)	**(18,625)**				
Total Operating Revenues	(52,798)	**(50,424)**	(32,753)	(33,736)	(34,748)	(35,790)
Operating Expenditures						
Administration	1,513	**2,277**	2,345	2,416	2,488	2,563
Professional fees	17,600	**5,000**				
Operating costs	16,181	**27,183**	9,373	9,655	9,944	10,242
Contributions to reserve funds	17,599	**15,464**	21,035	21,665	22,316	22,985
Total Operating Expenditures	52,893	**49,924**	32,753	33,736	34,748	35,790
Capital Asset Expenditures						
Capital expenditures	55,052					
Grants and other	(55,052)					
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	95	**(500)**				
Add: Prior year (surplus) / decifit	(95)	**500**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Descanso Bay Wharf
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	353,648	358,600	387,848	418,310	450,033
Contributions	16,504	22,075	22,705	23,356	24,025
Interest earned	7,073	7,172	7,757	8,366	9,001
Withdrawals for capital projects:					
Other transfers out of Reserve	18,625				
Closing Balance Reserve Fund	**358,600**	**387,847**	**418,310**	**450,032**	**483,059**

REGIONAL DISTRICT OF NANAIMO

Transit - Gabriola Island Transit Contribution
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**1.9%**	2.0%	2.0%	2.0%	2.0%
Property taxes	(216,544)	**(220,732)**	(225,189)	(229,737)	(234,377)	(239,110)
	(216,544)	**(220,732)**	(225,189)	(229,737)	(234,377)	(239,110)
Total Operating Revenues	(216,544)	**(220,732)**	(225,189)	(229,737)	(234,377)	(239,110)
Operating Expenditures						
Administration	4,302	**4,245**	4,372	4,504	4,639	4,778
Transfer to other gov/org	212,242	**216,487**	220,817	225,233	229,738	234,332
Total Operating Expenditures	216,544	**220,732**	225,189	229,737	234,377	239,110
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Transit - Gabriola Island Taxi Saver
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(5.9%)**	0.9%	0.3%	0.3%	0.3%
Property taxes	(12,620)	**(11,873)**	(11,984)	(12,020)	(12,057)	(12,098)
	(12,620)	**(11,873)**	(11,984)	(12,020)	(12,057)	(12,098)
Total Operating Revenues	(12,620)	**(11,873)**	(11,984)	(12,020)	(12,057)	(12,098)
Operating Expenditures						
Administration	236	**234**	234	235	236	241
Transfer to other gov/org	11,683	**11,716**	11,750	11,785	11,821	11,857
Total Operating Expenditures	11,919	**11,950**	11,984	12,020	12,057	12,098
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	(701)	**77**				
Add: Prior year (surplus) / deficit	701	**(77)**				
(Surplus) applied to future years						

	2025 FINAL	2026 FINAL	2027 Recommended Nov 12, 2026	Change from 2026 Final $	Change from 2026 Final %
CORPORATE SERVICES					
Administration	3,363,912	3,545,721	5,038,059	1,492,338	42.1%
House Numbering	19,788	19,796	19,792	(4)	(0.0%)
Electoral Areas Admin/Building Policy & Advice	1,093,313	1,133,889	1,250,777	116,888	10.3%
Community Grants	170,925	341,643	145,000	(196,643)	(57.6%)
Feasibility Studies/Referendums	45,000	40,000	15,000	(25,000)	(62.5%)
Vancouver Island Regional Library	3,496,811	3,630,605	3,725,662	95,057	2.6%
TOTAL	**8,189,749**	**8,711,654**	**10,194,290**	**1,482,636**	**17.0%**

REGIONAL DISTRICT OF NANAIMO

Corporate Administration Summary
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**42.1%**	38.7%	52.6%	11.7%	8.3%
Property taxes	(3,545,721)	**(5,038,059)**	(6,987,123)	(10,660,258)	(11,908,330)	(12,891,522)
	(3,545,721)	**(5,038,059)**	(6,987,123)	(10,660,258)	(11,908,330)	(12,891,522)
Municipal agreements	(23,891)	**(31,000)**	(31,930)	(32,889)	(33,876)	(34,891)
Operations	(8,500)	**(8,500)**	(8,500)	(8,500)	(8,500)	(8,500)
Interest income	(1,000,000)	**(1,000,000)**	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Operating grants	(510,000)	**(50,000)**	(50,000)	(50,000)	(50,000)	(50,000)
Grants in lieu of taxes	(65,000)	**(65,000)**	(65,000)	(65,000)	(65,000)	(65,000)
Interdepartmental recoveries	(12,916,485)	**(13,733,200)**	(13,992,914)	(14,419,249)	(14,898,891)	(15,398,540)
Miscellaneous	(3,844,646)	**(4,498,012)**	(689,713)	(654,713)	(689,713)	(654,713)
Total Operating Revenues	(21,914,243)	**(24,423,771)**	(22,825,180)	(26,890,609)	(28,654,310)	(30,103,166)
Operating Expenditures						
Administration	582,688	**614,024**	548,299	578,286	613,248	654,560
Legislative	704,951	**709,501**	672,160	692,325	713,094	734,487
Professional fees	2,910,994	**1,893,033**	1,187,348	1,359,436	1,547,928	1,777,587
Building ops	717,912	**577,162**	559,457	576,240	593,528	611,333
Veh & Equip ops	3,771,296	**5,219,455**	2,758,303	3,314,451	4,041,619	4,907,144
Operating costs	1,388,034	**1,667,505**	1,573,951	1,554,277	1,675,581	1,662,549
Wages & benefits	12,281,498	**13,091,556**	13,311,827	13,996,898	14,666,397	15,098,002
Contributions to reserve funds	2,606,465	**2,148,461**	1,118,035	1,814,996	1,892,315	1,840,004
Debt interest		**71,750**	275,800	343,700	250,600	157,500
Total Operating Expenditures	24,963,838	**25,992,447**	22,005,180	24,230,609	25,994,310	27,443,166
Capital Asset Expenditures						
Capital expenditures	3,669,277	**7,972,225**	9,270,000	820,000	1,031,300	1,174,000
Transfer from reserves	(3,139,277)	**(3,872,225)**	(70,000)	(820,000)	(1,031,300)	(1,174,000)
Grants and other	(500,000)					
New borrowing		**(4,100,000)**	(9,200,000)			
Net Capital Assets funded from Operations	30,000					
Capital Financing Charges						
Existing debt (principal)			820,000	2,660,000	2,660,000	2,660,000
Total Capital Financing Charges			820,000	2,660,000	2,660,000	2,660,000
Net (surplus)/deficit for the year	3,079,595	**1,568,676**				
Add: Transfer from appropriated surplus	(1,682,110)	**(1,290,220)**				
Add: Prior year (surplus) / deficit	(1,397,485)	**(278,456)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Corporate Administration Summary

5 Year Capital Plan

	2027 Capital	2028 Capital	2029 Capital	2030 Capital	2031 Capital
AD-0004 CALINDA PARKING PROJECT	2,000,000				
MJ-0109 MAJOR CAP - BUILDING OPS	5,047,225	9,200,000		131,300	884,000
PC-0112 COMPUTER - INFO SERVICES CAPITAL	880,000	70,000	730,000	855,000	230,000
VH-0119 VEHICLE - VEHICLE POOL	45,000		90,000	45,000	60,000
Total Corporate Administration Summary	7,972,225	9,270,000	820,000	1,031,300	1,174,000

REGIONAL DISTRICT OF NANAIMO

Corporate Administration Summary
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	9,498,650	4,596,052	5,338,160	6,155,112	6,762,100
Contributions	1,894,929	1,142,262	1,827,262	1,892,262	1,827,262
Interest earned	189,973	91,921	106,765	123,101	135,242
Withdrawals for capital projects:					
AD-0004 CALINDA PARKING PROJECT	(2,000,000)				
MJ-0109 MAJOR CAP - BUILDING OPS	(447,225)			(131,300)	(884,000)
PC-0112 COMPUTER - INFO SERVICES CAPITAL	(880,000)	(70,000)	(730,000)	(855,000)	(230,000)
Total Withdrawals for capital projects	(3,327,225)	(70,000)	(730,000)	(986,300)	(1,114,000)
Other transfers out of Reserve	3,660,275	422,075	387,075	422,075	387,075
Closing Balance Reserve Fund	**4,596,052**	**5,338,160**	**6,155,112**	**6,762,100**	**7,223,529**
RESERVE ACCOUNT FUNDS					
Opening Balance Reserve Account	306,517	281,808	291,605	211,598	174,991
Contributions	514,161	4,161	4,161	4,161	4,161
Interest earned	6,130	5,636	5,832	4,232	3,500
Withdrawals for capital projects:					
MJ-0109 MAJOR CAP - BUILDING OPS - GCF	(500,000)				
VH-0119 VEHICLE - VEHICLE POOL	(45,000)		(90,000)	(45,000)	(60,000)
Total Withdrawals for capital projects	(545,000)		(90,000)	(45,000)	(60,000)
Closing Balance Reserve Account	**281,808**	**291,605**	**211,598**	**174,991**	**122,652**
New Borrowing					
MJ-0109 MAJOR CAP - BUILDING OPS	4,100,000	9,200,000			
Total New Borrowing	**4,100,000**	**9,200,000**			
New Debt Principal/Int			1,790,281		
New Debt Principal/Int(Cumulative)			1,790,281	1,790,281	1,790,281
Borrowing cost		225,300			

REGIONAL DISTRICT OF NANAIMO

Community Grants

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(57.6%)**		(3.4%)	(6.4%)	
Property taxes	(341,643)	**(145,000)**	(145,000)	(140,000)	(131,000)	(131,000)
	(341,643)	**(145,000)**	(145,000)	(140,000)	(131,000)	(131,000)
Total Operating Revenues	(341,643)	**(145,000)**	(145,000)	(140,000)	(131,000)	(131,000)
Operating Expenditures						
Community grants	397,637	**145,000**	145,000	140,000	131,000	131,000
Transfer to other gov/org	25,000					
Total Operating Expenditures	422,637	**145,000**	145,000	140,000	131,000	131,000
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	80,994					
Add: Transfer from appropriated surplus	(80,994)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

House Numbering

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues			3.0%	3.0%	3.0%	3.0%
Property taxes	(19,796)	**(19,792)**	(20,386)	(20,997)	(21,627)	(22,276)
	(19,796)	**(19,792)**	(20,386)	(20,997)	(21,627)	(22,276)
Municipal agreements	(1,868)	**(1,872)**	(1,928)	(1,986)	(2,046)	(2,107)
Total Operating Revenues	(21,664)	**(21,664)**	(22,314)	(22,983)	(23,673)	(24,383)
Operating Expenditures						
Operating costs	21,664	**21,664**	22,314	22,983	23,673	24,383
Total Operating Expenditures	21,664	**21,664**	22,314	22,983	23,673	24,383
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Electoral Area Administration
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**10.3%**	6.5%	5.7%	4.0%	2.7%
Property taxes	(1,133,889)	**(1,250,777)**	(1,331,458)	(1,406,840)	(1,462,552)	(1,502,744)
	(1,133,889)	**(1,250,777)**	(1,331,458)	(1,406,840)	(1,462,552)	(1,502,744)
Operating grants	(50,000)	**(50,000)**	(50,000)	(50,000)	(50,000)	(50,000)
Interdepartmental recoveries	(86,812)				(99,000)	
Miscellaneous	(377,000)	**(123,226)**	(46,128)	(13,396)	(250,000)	
Total Operating Revenues	(1,647,701)	**(1,424,003)**	(1,427,586)	(1,470,236)	(1,861,552)	(1,552,744)
Operating Expenditures						
Administration	86,612	**98,331**	101,281	104,319	108,949	110,672
Legislative	515,740	**330,138**	308,061	317,302	646,821	336,626
Professional fees	45,000	**45,000**	6,350	6,541	6,737	6,939
Building ops	32,525	**29,734**	30,626	31,545	32,491	33,466
Veh & Equip ops	5,602	**5,602**	5,770	5,943	6,121	6,305
Operating costs	513,515	**537,367**	558,279	574,656	591,525	608,899
Wages & benefits	458,557	**383,787**	397,219	409,930	448,908	429,837
Contributions to reserve funds	108,449	**20,000**	20,000	20,000	20,000	20,000
Total Operating Expenditures	1,766,000	**1,449,959**	1,427,586	1,470,236	1,861,552	1,552,744
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	118,299	**25,956**				
Add: Transfer from appropriated surplus	(3,250)					
Add: Prior year (surplus) / deficit	(115,049)	**(25,956)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Electoral Area Administration
Fund Manager Summary

	2027	2028	2029	2030	2031
RESERVE FUNDS					
Opening Balance Reserve Fund	175,067	198,568	222,539	246,990	21,930
Contributions	20,000	20,000	20,000	20,000	20,000
Interest earned	3,501	3,971	4,451	4,940	439
Withdrawals for capital projects:					
Other transfers out of Reserve				250,000	
Closing Balance Reserve Fund	**198,568**	**222,539**	**246,990**	**21,930**	**42,369**

REGIONAL DISTRICT OF NANAIMO

Feasibility Study Fund EA C

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(50.0%)**	(100.0%)			
Property taxes	(20,000)	**(10,000)**				
	(20,000)	**(10,000)**				
Total Operating Revenues	(20,000)	**(10,000)**				
Operating Expenditures						
Contributions to reserve funds	20,000	**10,000**				
Total Operating Expenditures	20,000	**10,000**				
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Feasibility Study Fund EA E

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues				(100.0%)		
Property taxes	(5,000)	**(5,000)**	(5,000)			
	(5,000)	**(5,000)**	(5,000)			
Total Operating Revenues	(5,000)	**(5,000)**	(5,000)			
Operating Expenditures						
Contributions to reserve funds	5,000	**5,000**	5,000			
Total Operating Expenditures	5,000	**5,000**	5,000			
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Feasibility Study Fund EA F

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(100.0%)**				
Property taxes	(10,000)					
	(10,000)					
Miscellaneous	(80,000)	**(80,000)**				
Total Operating Revenues	(90,000)	**(80,000)**				
Operating Expenditures						
Professional fees	149,435	**123,435**				
Contributions to reserve funds	10,000					
Total Operating Expenditures	159,435	**123,435**				
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	69,435	**43,435**				
Add: Transfer from appropriated surplus	(69,435)	**(43,435)**				
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Feasibility Study Fund EA G

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**(100.0%)**				
Property taxes	(5,000)					
	(5,000)					
Miscellaneous		**(118,456)**				
Total Operating Revenues	(5,000)	**(118,456)**				
Operating Expenditures						
Professional fees		**118,456**				
Contributions to reserve funds	103,746					
Total Operating Expenditures	103,746	**118,456**				
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Total Capital Financing Charges						
Net (surplus)/deficit for the year	98,746					
Add: Transfer from appropriated surplus	(98,746)					
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Regional Library

FINANCIAL PLAN SUMMARY

2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**2.6%**	3.3%	3.3%	3.3%	3.3%
Property taxes	(3,630,605)	**(3,725,662)**	(3,848,609)	(3,975,613)	(4,106,808)	(4,242,333)
	(3,630,605)	**(3,725,662)**	(3,848,609)	(3,975,613)	(4,106,808)	(4,242,333)
Miscellaneous	(899,862)	**(1,053,462)**	(1,053,462)	(1,053,462)	(1,053,462)	(1,053,462)
Total Operating Revenues	(4,530,467)	**(4,779,124)**	(4,902,071)	(5,029,075)	(5,160,270)	(5,295,795)
Operating Expenditures						
Transfer to other gov/org	3,630,605	**3,725,662**	3,848,609	3,975,613	4,106,808	4,242,333
Debt interest	506,772	**660,372**	660,372	660,372	660,372	660,372
Total Operating Expenditures	4,137,377	**4,386,034**	4,508,981	4,635,985	4,767,180	4,902,705
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	393,090	**393,090**	393,090	393,090	393,090	393,090
Total Capital Financing Charges	393,090	**393,090**	393,090	393,090	393,090	393,090
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

REGIONAL DISTRICT OF NANAIMO

Municipal Debt Transfers
FINANCIAL PLAN SUMMARY
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues						
Miscellaneous	(5,657,551)	**(5,498,755)**	(4,334,534)	(4,334,534)	(4,334,534)	(4,334,534)
Total Operating Revenues	(5,657,551)	**(5,498,755)**	(4,334,534)	(4,334,534)	(4,334,534)	(4,334,534)
Operating Expenditures						
Debt interest	2,679,204	**2,654,192**	2,253,692	2,253,692	2,253,692	2,253,692
Total Operating Expenditures	2,679,204	**2,654,192**	2,253,692	2,253,692	2,253,692	2,253,692
Capital Asset Expenditures						
Net Capital Assets funded from Operations						
Capital Financing Charges						
Existing debt (principal)	2,978,347	**2,844,563**	2,080,842	2,080,842	2,080,842	2,080,842
Total Capital Financing Charges	2,978,347	**2,844,563**	2,080,842	2,080,842	2,080,842	2,080,842
Net (surplus)/deficit for the year						
(Surplus) applied to future years						

SUMMARY OF RESERVE FUND ACCOUNT BALANCES
As at September 30, 2026

RESERVE FUND BALANCES		Bylaw No.	2024	2025	2026
Wastewater Management					
Liquid Waste Management Plan	Operating	1822	176,239	269,438	428,586
Southern Community Wastewater	Capital	989	4,797,922	5,945,566	7,314,117
Southern Community Wastewater	Operating	1952	-	197,558	262,065
Northern Community Wastewater	Capital	1537	21,537,712	11,945,214	12,507,537
Northern Community Wastewater	Operating	1953	-	70,783	337,417
Fairwinds Wastewater Treatment	Capital	1310	516,985	1,255,426	1,072,172
Fairwinds Wastewater Treatment	Operating	1951	-	15,181	65,755
Duke Point Wastewater	Capital	1535	707,922	796,674	915,842
Duke Point Wastewater	Operating	1954	-	5,040	20,224
Water					
Nanoose Bay Peninsula Water	Capital	1503	1,060,361	805,140	1,302,470
Madrona Water	Capital	1071	250,527	258,661	264,956
Nanoose Bay Water	Capital	1533	78,854	81,415	83,396
Nanoose Bay Peninsula Water	Operating	1919	50,721	473,421	484,851
French Creek Water	Capital	1167	204,808	226,475	248,990
Surfside Water	Capital	1360	26,760	33,460	34,273
Surfside Water	Operating	1864	3,889	2,178	3,903
Decourcey Water	Capital	1502	12,362	17,116	21,247
Decourcey Water	Operating	1881	7,341	12,454	15,286
River's Edge Water	Capital	1534	298,486	313,648	330,318
River's Edge Water	Operating	1918	16,121	16,644	17,050
Melrose Water	Capital	1667	21,829	33,635	52,156
Melrose Water	Operating	1882	7,986	13,369	13,693
San Pareil Water	Capital	1607 & 1781	346,110	324,695	378,450
San Pareil Water	Operating	1866	62,613	108,977	133,967
Whiskey Creek Water	Capital	1645	151,927	199,644	273,009
Whiskey Creek Water	Operating	1865	983	16,603	19,011
Westurne Heights Water	Capital	1768	26,834	35,094	41,069
Westurne Heights Water	Operating	1867	14,754	10,372	17,880
French Creek Bulk Water	Capital	1585	608,363	582,395	574,429
Nanoose Bay Bulk Water	Capital	1586	3,023,393	3,440,056	4,198,591
Nanoose Bay Bulk Water	Operating	1883	180,518	198,524	204,388
Drinking Water/Watershed Protection	Capital/ Operating	1608	87,328	197,672	203,393
Sewer					
French Creek Sewer	Capital	1070	775,652	863,121	924,639
French Creek Sewer	Operating	1955	-	47,314	92,011
Surfside Sewer	Capital	1252	43,984	52,113	55,786
Surfside Sewer	Operating	1945	-	4,122	8,330
Pacific Shores Sewer	Capital	1253	92,756	96,274	104,249
Pacific Shores Sewer	Operating	1956	-	6,264	10,704
Cedar Sewer Collection	Capital	1691	213,201	241,280	249,659
Fairwinds Sewer	Capital	1311	201,726	210,300	227,338
Fairwinds Sewer	Operating	1886	10,643	36,885	37,777
Barclay Crescent Sewer	Capital	1767	101,347	152,968	204,443
Cedar Estates Stormwater	Capital	1669	51,776	46,190	49,272
River's Edge Stormwater	Capital	1644	45,812	48,621	49,917
Streetlighting					
River's Edge Streetlighting	Capital	1668	15,215	15,709	16,091
River's Edge Streetlighting	Operating	1948	-	1,049	1,830
French Creek Village Streetlighting	Capital/ Operating	1820	10,063	19,335	28,741
Highway #4 Streetlighting	Capital/ Operating	1821	3,562	3,582	4,367
Fairwinds Streetlighting	Capital	1613	68,094	71,224	72,958
Fairwinds Streetlighting	Operating	1944	-	-	2,000
Morningstar Streetlighting	Capital	1614	9,146	9,443	9,673
Rural Area Streetlighting	Capital	1716	17,307	17,869	18,304
Highway Intersection Streetlighting	Operating	1887	665	665	945
Public Safety & Fire Protection					
Coombs-Hilliers	Buildings & Equipment	833	373,787	354,380	425,125
Dashwood	Vehicle & Equipment	711	183,299	376,743	599,306
	Buildings	1164	27,805	11,884	19,215

REGIONAL DISTRICT OF NANAIMO

2027 - 2031 Financial Plan

SUMMARY OF RESERVE FUND ACCOUNT BALANCES
As at September 30, 2026

RESERVE FUND BALANCES		Bylaw No.	2024	2025	2026
Meadowood	Buildings	1164	7,468	10,644	13,906
Errington	Vehicle & Equipment	745	520,126	651,053	128,938
	Buildings	745	264,055	290,787	317,944
	Operating	1880	10,549	10,892	11,157
Extension	Vehicle & Equipment	1470	328,512	434,836	585,857
Nanoose Bay	Vehicle & Equipment	707	962,516	534,066	530,263
	Buildings	1312	43,570	103,623	106,132
	Operating Reserve	1981			58,428
Bow Horn Bay	Vehicle & Equipment	1415 & 1414	340,589	163,667	291,805
	Buildings	1411	293,916	355,333	358,772
Nanaimo River	Buildings & Equipment	1612	250,326	258,454	4,858
Cassidy Waterloo	Buildings & Equipment	1666	921,197	1,082,341	1,247,519
District 68 E-911	Capital/ Operating	1069 & 1824	294,410	323,221	360,443
District 69 E-911	Operating	1947	-	7,215	13,553
Development Cost Charges					
French Creek Bulk Water	Capital	1089	917,579	947,373	970,429
Nanoose Bay Bulk Water	Capital	1715	215,896	300,980	313,821
Nanoose Bay Peninsula Water Service	Capital	1715	101,129	138,515	144,295
Northern Community Wastewater	Capital	1442	21,686,283	12,501,355	12,106,074
Nanoose (Fairwinds) Wastewater	Capital	1715	437,855	482,180	496,985
Duke Point Wastewater	Capital	1498	133,457	137,791	141,144
Southern Community Sewer	Capital	1547	4,113,778	1,820,365	1,828,938
Barclay Crescent Sewer	Capital	1557	8,736	9,019	9,239
Electoral Area A Community Parks	Capital	1839	1,479	2,262	2,697
Electoral Area B Community Parks	Capital	1840	26,351	32,597	36,609
Electoral Area G Community Parks	Capital	1841	10,069	14,082	17,446
Electoral Area H Community Parks	Capital	1842	43,940	53,903	69,183
Other Services					
Administration	Building - Capital	997	7,113,598	7,538,833	7,682,626
Administration	Building - Operating	1879	359,332	283,024	430,515
Administration	Computer Equipment	924	1,733,637	1,548,774	1,562,779
Administration	Operating	1917	46,794	951,970	1,199,162
Local Government Elections	Operating	1501	307,670	317,660	375,600
Solid Waste Management	Capital	1600	10,947,410	10,217,116	13,784,479
Solid Waste Management	Operating	1819	7,032,090	9,671,150	9,905,989
Solid Waste Collection & Recycling	Capital/ Operating	1778	1,643,453	1,886,968	2,173,490
Transit	Capital	1664	13,690,251	15,141,111	18,084,755
Descanso Bay Emergency Wharf	Capital	1536	69,489	87,694	107,497
Regional Growth Management	Operating	1465	568,953	768,558	1,072,471
Community Planning	Legal	1665	319,701	355,382	364,026
Emergency Planning	Capital/ Operating	1582	430,526	655,928	782,587
CARIP Program	Capital/ Operating	1650	808,464	528,823	541,759
Carbon Neutral	Capital/ Operating	1662	56,771	58,614	60,041
Building Inspection	Operating	1643	1,076,497	784,465	818,690
Unsightly Premises	Operating	1466	45,006	52,927	61,497
Hazardous Properties	Operating	1779	100,755	108,467	113,343
Green's Landing Wharf	Operating	1748	246,458	253,784	259,960
EV Charging Station	Capital/ Operating	1797	14,256	20,533	35,284
Recreation & Parks					
Ravensong Aquatic Centre	Capital	1464	6,638,041	7,084,721	7,714,706
Ravensong Aquatic Centre	Operating	1920	67,973	420	435
Regional Parks Acquisition	Capital	1477	1,349,087	1,392,892	104,126
Regional Parks Development	Capital	1670	4,195,896	5,736,672	3,243,903
Regional Parks Development	Operating	1950		363,083	397,948
D69 Arena/Multiplex	Capital	1504	1,359,520	1,992,642	1,215,852
Northern Community Recreation	Capital	1588	260,503	268,961	275,507
Northern Community Recreation	Operating	1949	-	310,898	577,279
Electoral Area A Recreation and Culture	Capital	1599	1,488,609	656,247	573,137
Electoral Area A Recreation and Culture	Operating	1885	200,504	212,247	256,150
Electoral Area B Recreation	Capital/ Operating	1671	90,553	93,493	110,783
Extension Recreation Commission	Capital	162	35,492	36,047	35,768

REGIONAL DISTRICT OF NANAIMO
2027 - 2031 Financial Plan

SUMMARY OF RESERVE FUND ACCOUNT BALANCES
As at September 30, 2026

RESERVE FUND BALANCES		Bylaw No.	2024	2025	2026
Community Parks (Cash in lieu)					
Electoral Area A	Capital	1830	67,363	69,550	71,242
Electoral Area B	Capital	1831	519	519	519
Electoral Area C - Extension	Capital	1832	29,532	30,491	31,233
Electoral Area C - E. Wellington	Capital	1833	16,551	17,089	17,505
Electoral Area E	Capital	1834	61,860	168,923	173,020
Electoral Area F	Capital	1835	137,645	142,114	7,202
Electoral Area G	Capital	1836	551,094	568,988	582,835
Electoral Area H	Capital	1837	291,525	300,991	339,110
Community Parks					
Electoral Area A	Capital	1455	533,667	555,403	638,188
Electoral Area A	Operating	1946	-	17,977	18,410
Electoral Area B	Capital	1456	122,420	138,879	214,319
Electoral Area C - Extension	Capital	1642	106,370	109,823	112,496
Electoral Area C - Extension	Operating	1884	28,444	32,593	55,428
Electoral Area C - E. Wellington	Capital	1558	177,179	108,615	139,979
Electoral Area E	Capital	1457	125,801	129,886	186,527
Electoral Area E	Operating	1959	-	43,774	44,830
Electoral Area F	Capital	1458	292,864	316,482	151,344
Electoral Area G	Capital	1609	209,431	225,179	307,290
Electoral Area H	Capital	1559	130,010	137,481	169,602
Animal Control					
Animal Control A,B,C	Operating	1452	60,822	62,688	64,214
Animal Control E,G,H	Operating	1453	49,790	54,955	58,649
Animal Control F	Operating	1454	61,344	79,210	94,402
Noise Control					
Electoral Area A	Operating	1459	27,816	36,232	42,532
Electoral Area B	Operating	1717	28,166	34,992	40,680
Electoral Area C - Extension	Operating	1460	26,245	32,543	37,719
Electoral Area C - E. Wellington	Operating	1461	5,441	5,618	5,755
Electoral Area E	Operating	1462	24,471	32,595	39,402
Electoral Area G	Operating	1463	19,466	26,850	32,878
Reserve Fund Balance Total			$133,942,394	$124,116,960	$132,819,063

SUMMARY OF RESERVE FUND ACCOUNT BALANCES
As at September 30, 2026

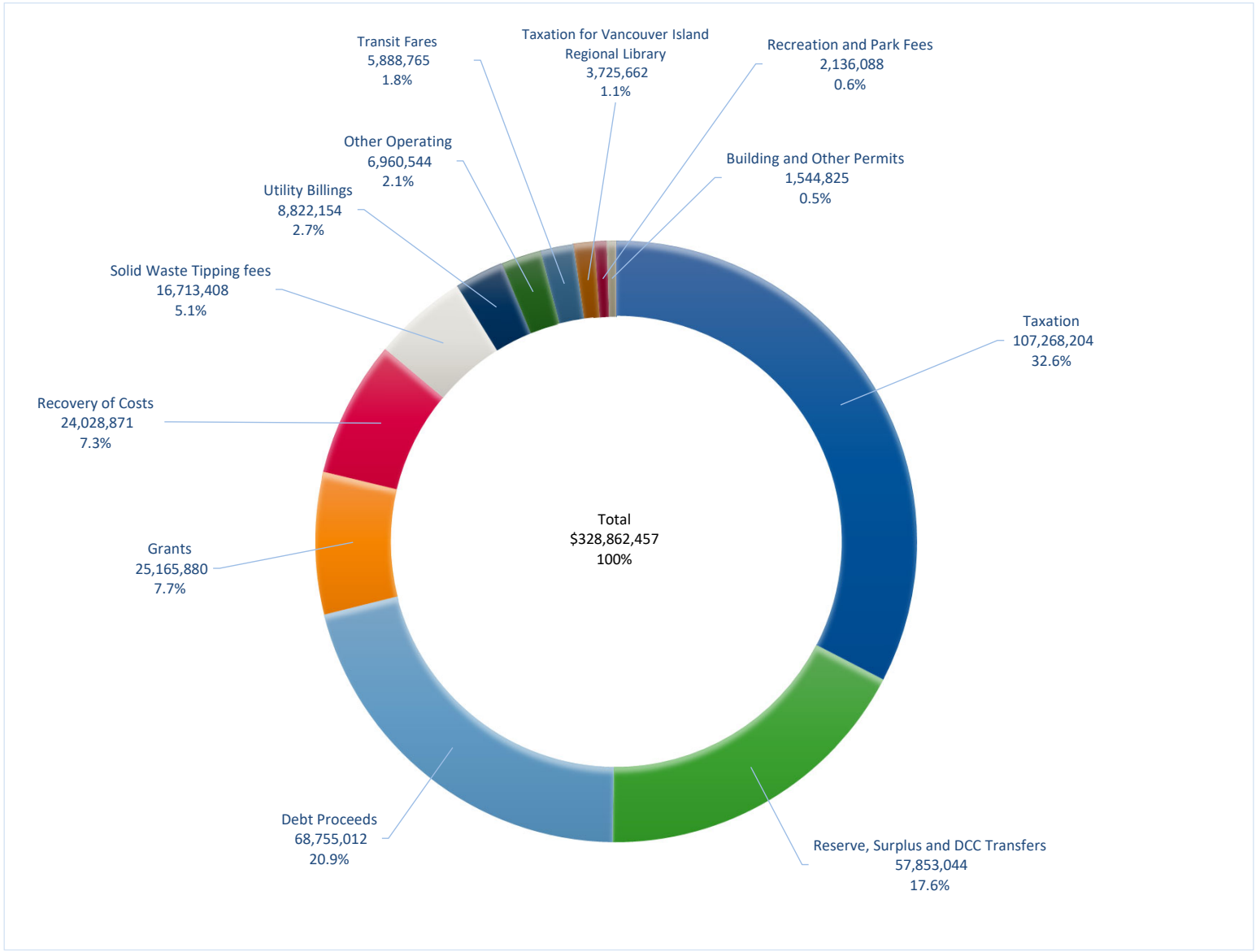
RESERVE FUND BALANCES RESERVE ACCOUNT BALANCES		Bylaw No.	2024	2025	2026
Feasibility Study					
Regional	Operating	Reserve Account	166,750	172,165	176,355
Electoral Area A	Operating	Reserve Account	83,096	85,794	87,882
Electoral Area B	Operating	Reserve Account	37,978	39,211	40,165
Electoral Area C	Operating	Reserve Account	66,342	88,736	110,975
Electoral Area E	Operating	Reserve Account	69,589	76,908	83,800
Electoral Area F	Operating	Reserve Account	107,062	120,659	133,635
Electoral Area G	Operating	Reserve Account	87,850	100,823	207,454
Electoral Area H	Operating	Reserve Account	107,122	110,600	113,292
Other Services					
Landfill Closure	Capital	Reserve Account	4,446,636	5,097,038	5,522,226
Coombs-Hilliers Fire Department	Insurance Deductible	Reserve Account	33,107	44,302	55,420
Errington Fire Department	Insurance Deductible	Reserve Account	33,218	39,357	45,335
Nanoose Bay Fire Department	Insurance Deductible	Reserve Account	32,793	38,918	44,885
Dashwood Fire Department	Insurance Deductible	Reserve Account	32,733	38,856	44,822
Extension Fire Department	Insurance Deductible	Reserve Account	33,003	39,134	45,107
Bow Horn Bay Fire Department	Insurance Deductible	Reserve Account	32,733	33,701	39,541
Municipal Insurance Association	Insurance Deductible	Reserve Account	181,104	186,984	191,535
Errington Fire Department	Water Storage	Reserve Account	19,907	20,553	21,054
Information Services	Operating	Reserve Account	1,182,636	1,881,822	2,416,511
Information Services	Operating - Dept. Computers	Reserve Account	45,376	92,407	351,058
French Creek Fire Department	Operating - Maintenance	Reserve Account	21,731	22,436	22,982
French Creek Fire Department	Operating	Reserve Account	43,961	66,497	99,620
Northern Community Recreation	Capital/ Operating	Reserve Account	796,382	822,241	842,251
Local Government Climate Action Program	Capital/ Operating	Reserve Account	507,485	405,390	405,658
Electoral Area Community Planning	Operating	Reserve Account	1,097,787	1,380,295	1,859,538
Electoral Areas Only Building Policy & Advice	Operating	Reserve Account	81,135	83,770	144,502
Electoral Area Administration	Operating	Reserve Account	37,392	43,865	44,931
Housing Initiatives Bill 44 & 46	Operating	Reserve Account	324,348	112,487	77,298
Solid Waste	Operating - Convertus to Curbside	Reserve Account	755,330	779,856	798,835
Administration	Operating	Reserve Account	281,790	809,539	1,660,663
Administration	Pacific Blue Cross Renewal	Reserve Account	255,167	263,452	269,864
Administration	Operating - GIS	Reserve Account	79,525	199,719	361,616
Growing Communities Fund	Capital	Reserve Account	3,837,955	3,206,135	2,769,844
Transit	Operating	Reserve Account	4,751,321	5,142,371	5,769,556
Fire Protection Administration	Operating	Reserve Account	-	-	75,313
Administration- Vehicle Pool	Vehicle Replacement	Reserve Account	301,912	284,647	297,478
Bylaw Enforcement	Vehicle Replacement	Reserve Account	55,925	69,324	42,418
Utilities	Vehicle Replacement	Reserve Account	39,306	27,043	77,968
Building Inspection	Vehicle Replacement	Reserve Account	71,218	38,323	3,085
Emergency Planning	Vehicle Replacement	Reserve Account	5,306	5,478	62,487
Rural Area Streetlighting	Operating	Reserve Account	-	2,511	2,511
Reserve Account Balance Total			$20,144,014	$22,073,351	$25,419,470
RESERVE FUND/RESERVE ACCOUNT BALANCE TOTAL			**$154,086,408**	**$146,190,311**	**$158,238,532**

REGIONAL DISTRICT OF NANAIMO

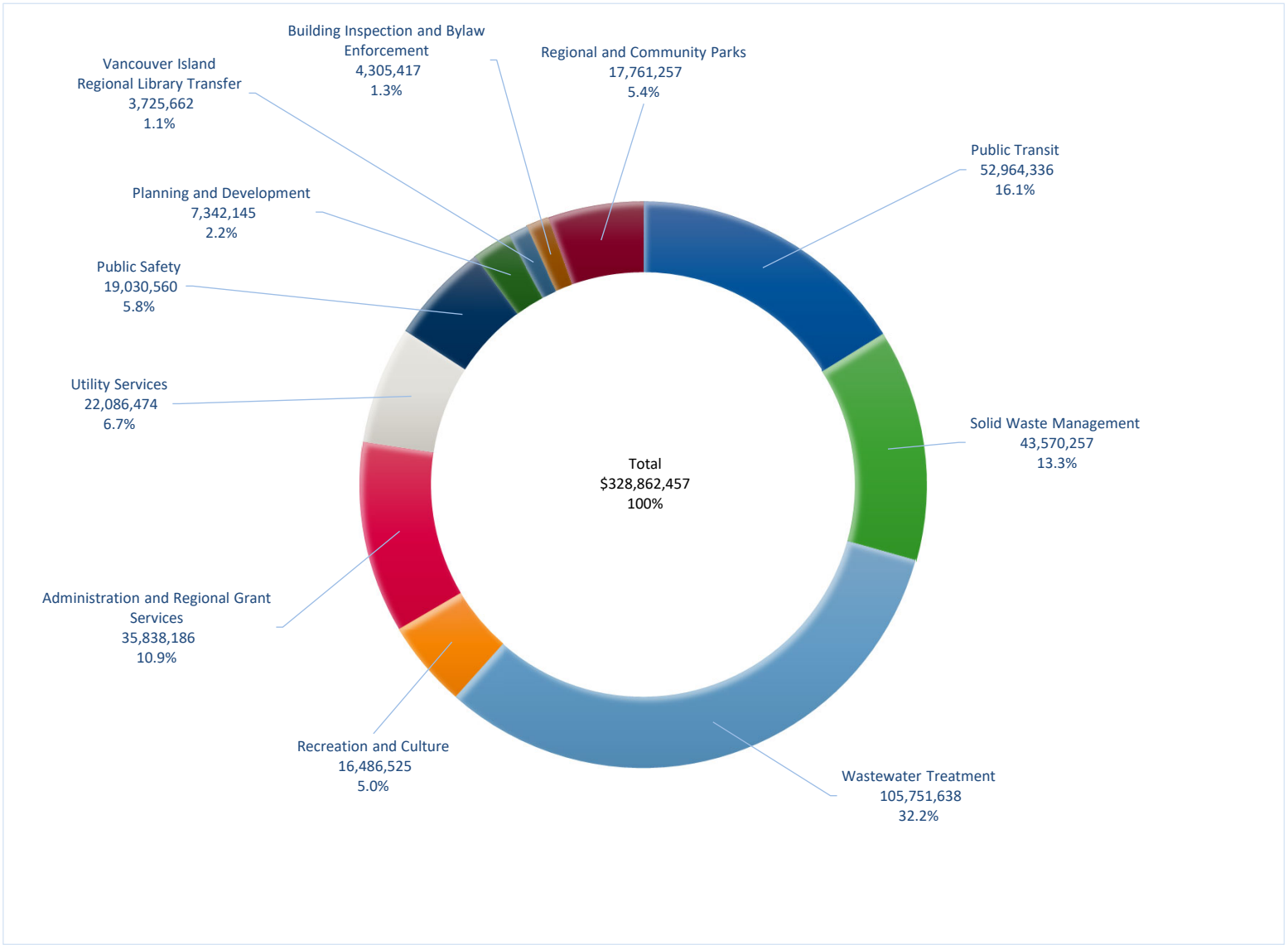
CONSOLIDATED FINANCIAL PLAN
2027 to 2031

	2026	**2027**	2028	2029	2030	2031
Operating Revenues		**12.6%**	10.6%	13.5%	10.5%	7.6%
Property taxes	(90,209,526)	**(101,639,417)**	(112,425,729)	(128,411,775)	(142,371,163)	(153,197,816)
Parcel taxes	(8,370,999)	**(9,354,449)**	(10,307,061)	(10,938,735)	(11,563,404)	(12,478,548)
	(98,580,525)	**(110,993,866)**	(122,732,790)	(139,350,510)	(153,934,567)	(165,676,364)
Municipal agreements	(112,950)	**(127,544)**	(131,370)	(135,313)	(139,373)	(143,552)
Operations	(5,256,494)	**(5,321,410)**	(5,441,314)	(5,552,549)	(5,666,412)	(5,783,211)
Interest income	(1,000,000)	**(1,000,000)**	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Transit fares	(6,053,402)	**(5,888,765)**	(5,900,007)	(5,905,970)	(5,912,113)	(5,918,440)
Landfill tipping fees	(16,553,581)	**(16,713,408)**	(17,387,726)	(18,072,821)	(18,768,707)	(19,650,901)
Recreation fees	(778,932)	**(800,317)**	(816,987)	(834,048)	(851,509)	(869,378)
Recreation facility rentals	(727,991)	**(706,691)**	(727,762)	(749,462)	(771,811)	(794,828)
Recreation vending sales	(4,000)	**(8,000)**	(8,120)	(8,244)	(8,371)	(8,502)
Recreation concession	(9,000)	**(7,000)**	(7,000)	(7,000)	(7,000)	(7,000)
Recreation other	(532,782)	**(552,670)**	(563,942)	(575,457)	(587,221)	(599,239)
Utility user fees	(8,344,723)	**(8,822,154)**	(9,355,636)	(9,921,700)	(10,522,402)	(11,159,929)
Operating grants	(14,835,542)	**(13,902,142)**	(13,824,098)	(15,346,736)	(17,796,817)	(18,639,380)
Grants other		**(1,410,268)**	(1,695,437)	(1,707,603)	(1,707,603)	(1,707,603)
Grants in lieu of taxes	(460,849)	**(560,442)**	(564,570)	(568,548)	(572,606)	(576,744)
Interdepartmental recoveries	(23,706,081)	**(24,028,871)**	(24,857,658)	(25,925,158)	(27,213,383)	(28,209,106)
Miscellaneous	(20,094,671)	**(23,772,183)**	(15,560,448)	(12,386,334)	(12,779,533)	(12,995,421)
Total Operating Revenues	(197,051,523)	**(214,615,731)**	(220,574,865)	(238,047,453)	(258,239,428)	(273,739,598)
Operating Expenditures						
Administration	13,311,559	**13,868,191**	14,393,019	14,859,416	15,362,324	15,854,400
Community grants	397,637	**230,000**	230,150	225,302	216,457	216,614
Legislative	1,220,691	**1,039,639**	980,221	1,009,627	1,359,915	1,071,113
Professional fees	9,648,841	**8,566,254**	4,343,189	4,389,729	4,635,206	4,994,048
Building ops	6,579,681	**7,007,497**	6,593,575	6,753,369	6,939,294	7,153,685
Veh & Equip ops	18,710,098	**18,820,788**	16,117,494	17,068,883	18,231,971	19,526,032
Operating costs	39,117,076	**40,150,278**	39,480,710	42,758,830	47,661,818	50,501,704
Program costs	2,343,560	**2,013,195**	1,398,744	1,382,251	1,384,613	1,396,560
Wages & benefits	70,235,232	**76,062,478**	79,226,807	83,402,516	88,074,481	90,429,075
Transfer to other gov/org	13,617,221	**17,028,915**	13,962,384	14,319,343	14,690,399	15,064,989
Contributions to reserve funds	22,494,632	**16,969,443**	12,529,462	14,022,895	15,111,157	17,053,644
Debt interest	8,605,387	**11,642,002**	12,442,953	12,508,248	12,319,400	12,189,291
Total Operating Expenditures	206,281,615	**213,398,680**	201,698,708	212,700,409	225,987,035	235,451,155
Capital Asset Expenditures						
Capital expenditures	240,612,470	**112,435,787**	106,922,192	107,036,884	102,622,642	56,798,449
Transfer from reserves	(55,352,774)	**(31,577,987)**	(20,210,660)	(18,815,982)	(12,275,859)	(10,824,813)
Grants and other	(27,753,261)	**(9,293,028)**	(8,061,747)	(9,610,242)	(7,543,582)	(533,083)
New borrowing	(153,008,671)	**(68,755,012)**	(75,928,094)	(76,740,764)	(80,085,153)	(42,419,342)
Net Capital Assets funded from Operations	4,497,764	**2,809,760**	2,721,691	1,869,896	2,718,048	3,021,211
Capital Financing Charges						
Existing debt (principal)	7,010,501	**8,933,656**	10,345,102	12,175,472	12,046,166	11,734,500
New debt (principal & interest)	1,523,087	**646,551**	5,851,305	11,301,676	17,488,179	23,532,732
Total Capital Financing Charges	8,533,588	**9,580,207**	16,196,407	23,477,148	29,534,345	35,267,232
Net (surplus)/deficit for the year	22,261,444	**11,172,916**	41,941			
Less: Transfer to appropriated surplus	116,941	**41,941**				
Add: Transfer from appropriated surplus	(8,602,414)	**(4,592,132)**	(41,941)			
Add: Prior year (surplus) / deficit	(13,775,971)	**(6,622,725)**				
(Surplus) applied to future years						

2027 SOURCES OF REVENUE
WHERE DOES THE MONEY COME FROM?



2027 EXPENDITURE BY SERVICE
WHERE DOES THE MONEY GO?



REGIONAL DISTRICT OF NANAIMO

GENERAL REVENUE FUND
2027 Budget

	CORPORATE SERVICES Budget 2026	CORPORATE SERVICES Budget 2027	DEVELOPMENT & Budget 2026	EMERGENCY SERV Budget 2027
OPERATING REVENUES				
TAX REQUISITION	(8,711,654)	(10,194,290)	(17,012,484)	(19,191,759)
OPERATING GRANTS	(1,266,386)	(165,000)	(1,138,149)	(971,868)
OPERATING REVENUE	(34,259)	(41,372)	(1,660,966)	(1,653,447)
OTHER REVENUE	(24,902,356)	(26,105,111)	(4,683,040)	(4,530,150)
TOTAL OPERATING REVENUES	**(34,914,655)**	**(36,505,773)**	**(24,494,639)**	**(26,347,224)**
OPERATING EXPENDITURES				
OFFICE OPERATING	669,300	712,355	2,193,025	2,359,006
COMMUNITY GRANTS	397,637	145,000	0	0
LEGISLATIVE	1,220,691	1,039,639	0	0
PROFESSIONAL FEES	3,145,429	2,179,924	2,882,557	2,916,492
BUILDING - OPER & MAINT	750,436	606,895	792,020	848,702
VEH & EQUIP - OPER & MAINT	3,776,899	5,225,058	665,468	704,107
OTHER OPERATING COSTS	1,923,213	2,226,535	2,345,428	2,369,998
WAGES & BENEFITS	12,740,054	13,475,342	7,013,752	7,371,365
PROGRAM COSTS	0	0	1,114,500	901,170
DEBT - FINANCING - INTEREST	3,185,976	3,386,314	482,415	449,628
DEBT - FINANCING - PRINCIPAL	3,371,437	3,237,653	667,801	741,302
TRANSFER TO RESERVE FUND	2,853,660	2,183,461	2,795,999	2,640,031
TRANSFER TO OTHER GOV'T/AGENCIES	4,296,991	3,725,662	5,827,633	6,677,926
TOTAL OPERATING EXPENDITURES	**38,331,723**	**38,143,838**	**26,780,598**	**27,979,727**
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	3,669,277	7,972,225	4,379,586	2,698,395
TRANSFERS FROM RESERVES	(3,139,277)	(3,872,225)	(2,672,100)	(2,193,000)
CAPITAL GRANTS AND OTHER	(500,000)	0	(987,091)	(15,000)
NEW BORROWING	0	(4,100,000)	(700,000)	(400,000)
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	**30,000**	**0**	**20,395**	**90,395**
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	3,447,068	1,638,065	2,306,354	1,722,898
TRANSFER TO APPROPRIATED SURPLUS	0	0	0	0
TRANSFER FROM APPROPRIATED SURPLUS	(1,934,535)	(1,333,655)	(1,023,133)	(720,525)
PRIOR YEARS (SURPLUS) DEFICIT	(1,512,534)	(304,412)	(1,283,218)	(1,002,373)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFIC	**(1)**	**(2)**	**3**	**0**

REGIONAL DISTRICT OF NANAIMO

GENERAL REVENUE FUND
2027 Budget

	REGIONAL & Budget 2026	COMM UTILITIES Budget 2027	RECREATION & Budget 2026	PARKS SERVICES Budget 2027
OPERATING REVENUES				
TAX REQUISITION	(34,059,179)	(39,628,438)	(19,125,272)	(21,733,168)
OPERATING GRANTS	(219,102)	(277,680)	(664,531)	(193,686)
OPERATING REVENUE	(28,389,245)	(29,138,856)	(2,118,945)	(2,136,088)
OTHER REVENUE	(8,164,298)	(7,721,491)	(400,786)	(598,031)
TOTAL OPERATING REVENUES	**(70,831,824)**	**(76,766,465)**	**(22,309,534)**	**(24,660,973)**
OPERATING EXPENDITURES				
OFFICE OPERATING	5,166,881	5,363,611	1,616,226	1,729,156
COMMUNITY GRANTS	0	0	92,942	85,000
LEGISLATIVE	0	0	0	0
PROFESSIONAL FEES	2,484,101	2,393,838	1,002,154	792,000
BUILDING - OPER & MAINT	3,082,189	3,254,651	1,273,634	1,361,221
VEH & EQUIP - OPER & MAINT	5,156,282	4,185,389	331,586	375,878
OTHER OPERATING COSTS	21,866,185	22,912,961	3,327,569	3,769,950
WAGES & BENEFITS	18,976,404	20,908,411	9,003,474	10,020,652
PROGRAM COSTS	346,865	337,565	789,252	774,459
DEBT - FINANCING - INTEREST	5,959,264	7,345,321	500,819	1,107,290
DEBT - FINANCING - PRINCIPAL	2,691,406	3,747,360	279,856	1,207,340
TRANSFER TO RESERVE FUND	10,461,539	8,313,377	3,301,159	1,959,620
TRANSFER TO OTHER GOV'T/AGENCIES	86,174	367,500	3,182,498	2,598,452
TOTAL OPERATING EXPENDITURES	**76,277,290**	**79,129,984**	**24,701,169**	**25,781,018**
CAPITAL ASSET EXPENDITURES				
CAPITAL EXPENDITURES	174,377,726	92,278,402	57,928,240	8,466,765
TRANSFERS FROM RESERVES	(27,761,047)	(20,366,101)	(21,577,761)	(4,126,661)
CAPITAL GRANTS AND OTHER	(15,872,163)	(5,321,000)	(10,338,955)	(3,957,028)
NEW BORROWING	(126,584,671)	(64,255,012)	(25,724,000)	0
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	**4,159,845**	**2,336,289**	**287,524**	**383,076**
ACCUMULATED SURPLUS				
NET (SURPLUS) DEFICIT	9,605,311	4,699,808	2,679,159	1,503,121
TRANSFER TO APPROPRIATED SURPLUS	0	0	75,000	0
TRANSFER FROM APPROPRIATED SURPLUS	(4,624,833)	(2,220,011)	(784,842)	(276,000)
PRIOR YEARS (SURPLUS) DEFICIT	(4,980,457)	(2,479,780)	(1,969,319)	(1,227,120)
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFIC	**21**	**17**	**(2)**	**1**

REGIONAL DISTRICT OF NANAIMO

GENERAL REVENUE FUND
2027 Budget

	TRANSPORTATION SERVICES Budget 2026	Budget 2027	TOTAL Budget 2026	BUDGET Budget 2027	% Change
OPERATING REVENUES					
TAX REQUISITION	(19,671,936)	(20,246,211)	(98,580,525)	(110,993,866)	12.6%
OPERATING GRANTS	(12,008,223)	(14,264,618)	(15,296,391)	(15,872,852)	
OPERATING REVENUE	(6,170,438)	(5,978,196)	(38,373,853)	(38,947,959)	
OTHER REVENUE	(6,650,272)	(9,846,272)	(44,800,752)	(48,801,055)	
TOTAL OPERATING REVENUES	**(44,500,869)**	**(50,335,297)**	**(197,051,521)**	**(214,615,732)**	
OPERATING EXPENDITURES					
OFFICE OPERATING	3,666,134	3,704,071	13,311,566	13,868,199	
COMMUNITY GRANTS	0	0	490,579	230,000	
LEGISLATIVE	0	0	1,220,691	1,039,639	
PROFESSIONAL FEES	134,600	284,000	9,648,841	8,566,254	
BUILDING - OPER & MAINT	681,401	936,028	6,579,680	7,007,497	
VEH & EQUIP - OPER & MAINT	8,779,868	8,330,362	18,710,103	18,820,794	
OTHER OPERATING COSTS	9,654,690	8,870,841	39,117,085	40,150,285	
WAGES & BENEFITS	22,501,553	24,286,705	70,235,237	76,062,475	
PROGRAM COSTS	0	0	2,250,617	2,013,194	
DEBT - FINANCING - INTEREST	0	0	10,128,474	12,288,553	
DEBT - FINANCING - PRINCIPAL	0	0	7,010,500	8,933,655	
TRANSFER TO RESERVE FUND	3,082,275	1,872,954	22,494,632	16,969,443	
TRANSFER TO OTHER GOV'T/AGENCIES	223,925	3,659,375	13,617,221	17,028,915	
TOTAL OPERATING EXPENDITURES	**48,724,446**	**51,944,336**	**214,815,226**	**222,978,903**	3.8%
CAPITAL ASSET EXPENDITURES					
CAPITAL EXPENDITURES	257,641	1,020,000	240,612,470	112,435,787	
TRANSFERS FROM RESERVES	(202,589)	(1,020,000)	(55,352,774)	(31,577,987)	
CAPITAL GRANTS AND OTHER	(55,052)	0	(27,753,261)	(9,293,028)	
NEW BORROWING	0	0	(153,008,671)	(68,755,012)	
NET CAPITAL ASSETS FUNDED FROM OPERATIONS	**0**	**0**	**4,497,764**	**2,809,760**	
ACCUMULATED SURPLUS					
NET (SURPLUS) DEFICIT	4,223,577	1,609,039	22,261,469	11,172,931	
TRANSFER TO APPROPRIATED SURPLUS	41,941	41,941	116,941	41,941	
TRANSFER FROM APPROPRIATED SURPLUS	(235,071)	(41,941)	(8,602,414)	(4,592,132)	
PRIOR YEARS (SURPLUS) DEFICIT	(4,030,443)	(1,609,040)	(13,775,971)	(6,622,725)	
CURRENT YEAR UNAPPROPRIATED (SURPLUS) DEFIC	**4**	**(1)**	**25**	**15**	

REGIONAL DISTRICT OF NANAIMO

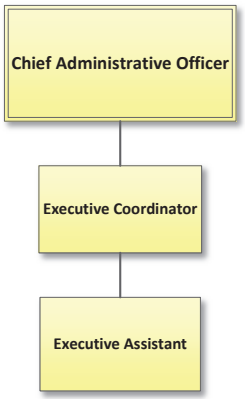
EXEMPT STAFF

Updated to October 22, 2026



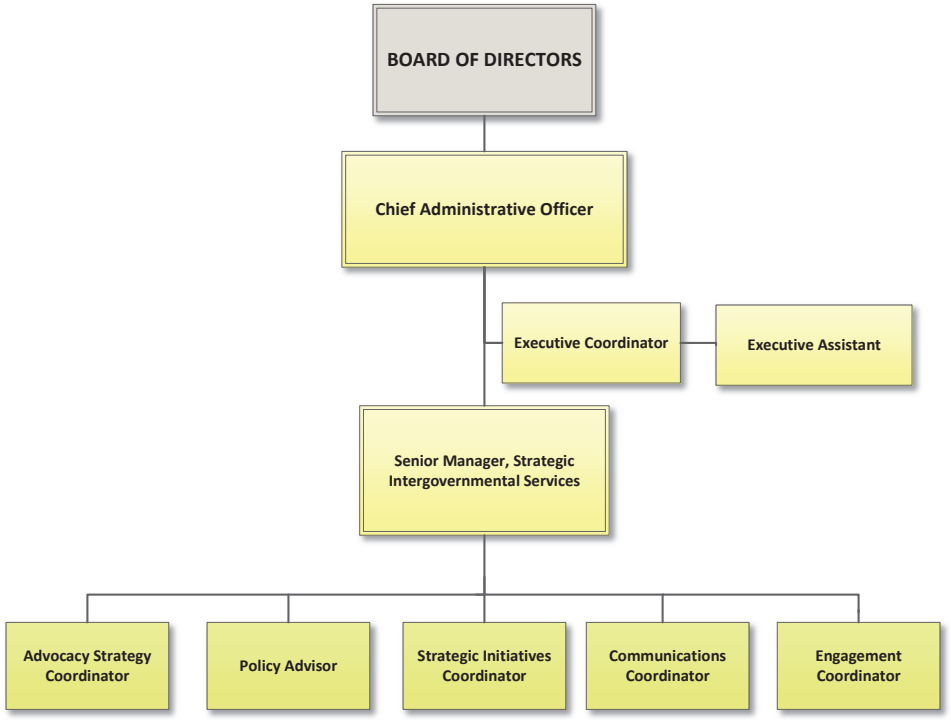
CHIEF ADMINISTRATIVE OFFICE

Updated to October 22, 2026



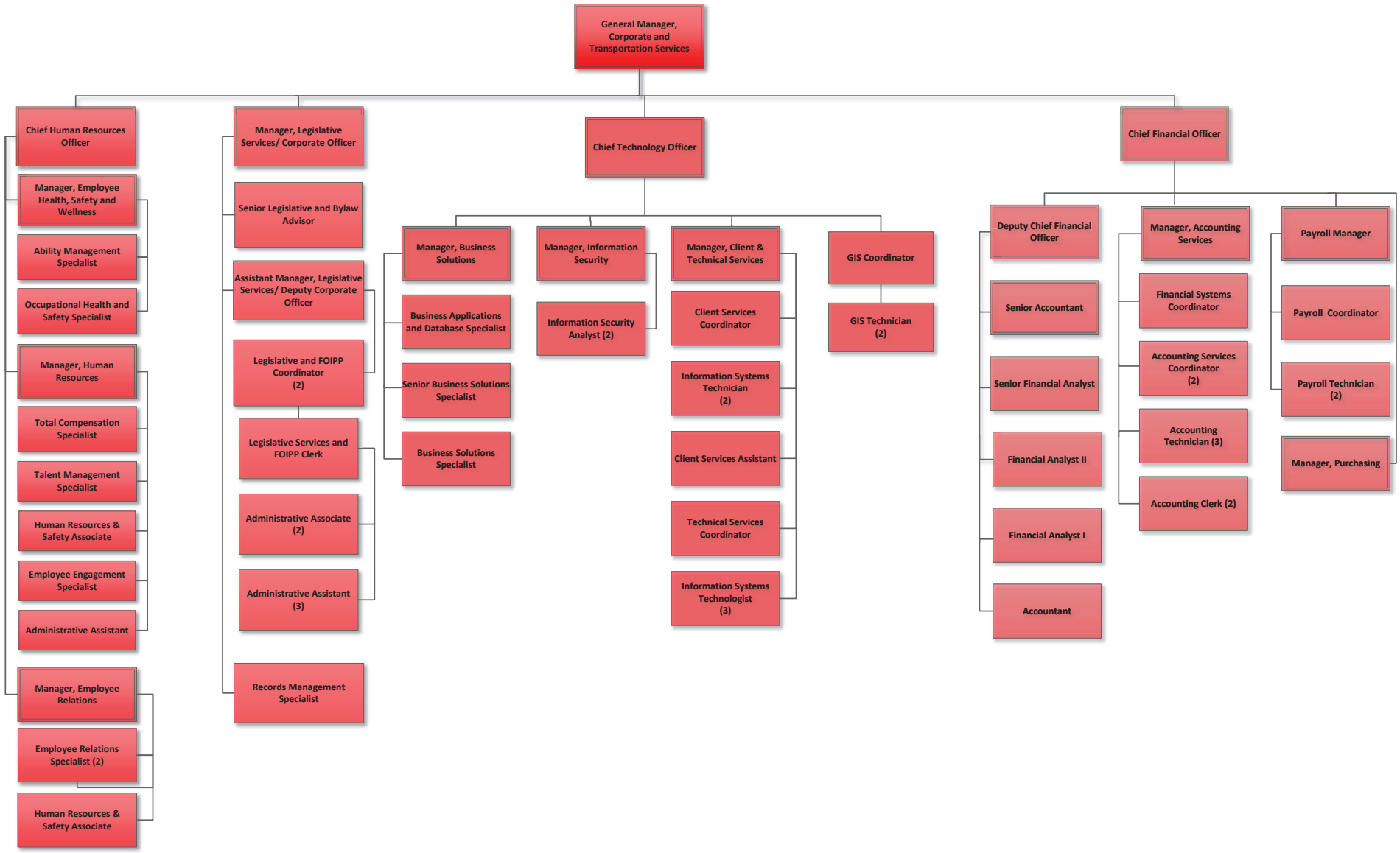
STRATEGIC INTERGOVERNMENTAL SERVICES

Updated to October 22, 2026



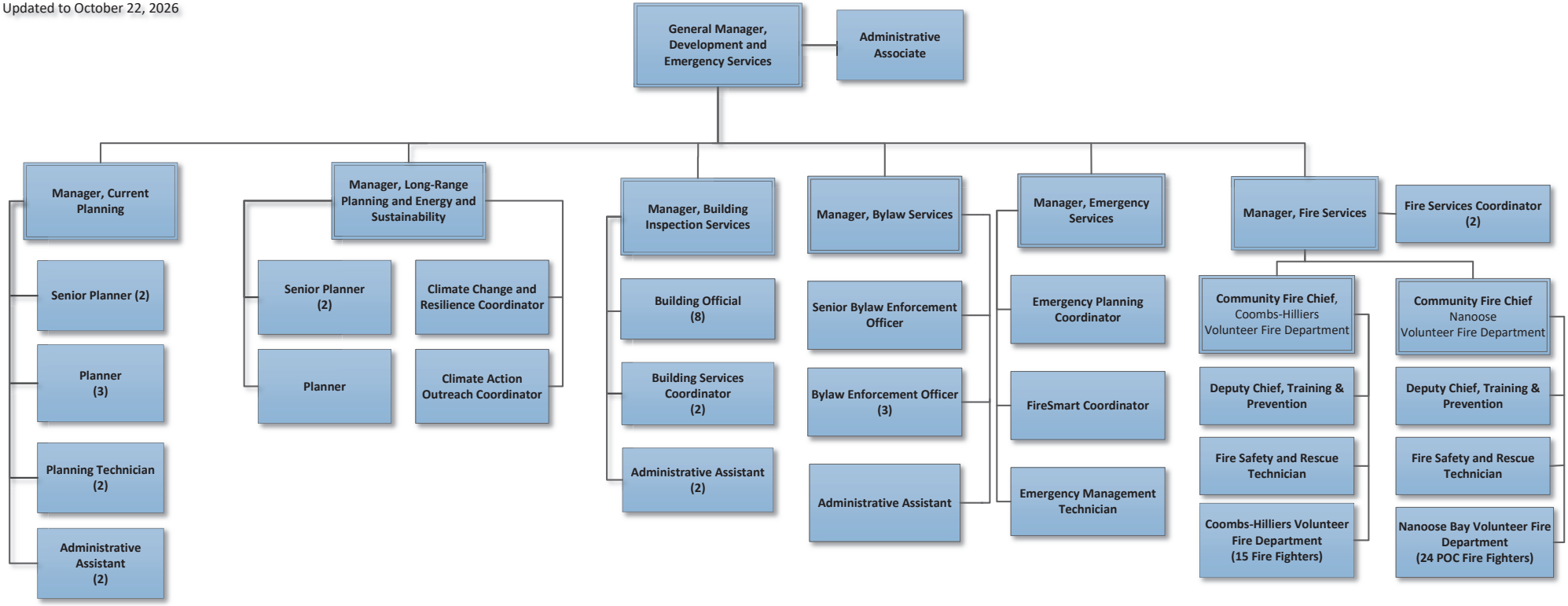
CORPORATE AND TRANSPORTATION SERVICES

Updated to October 22, 2026



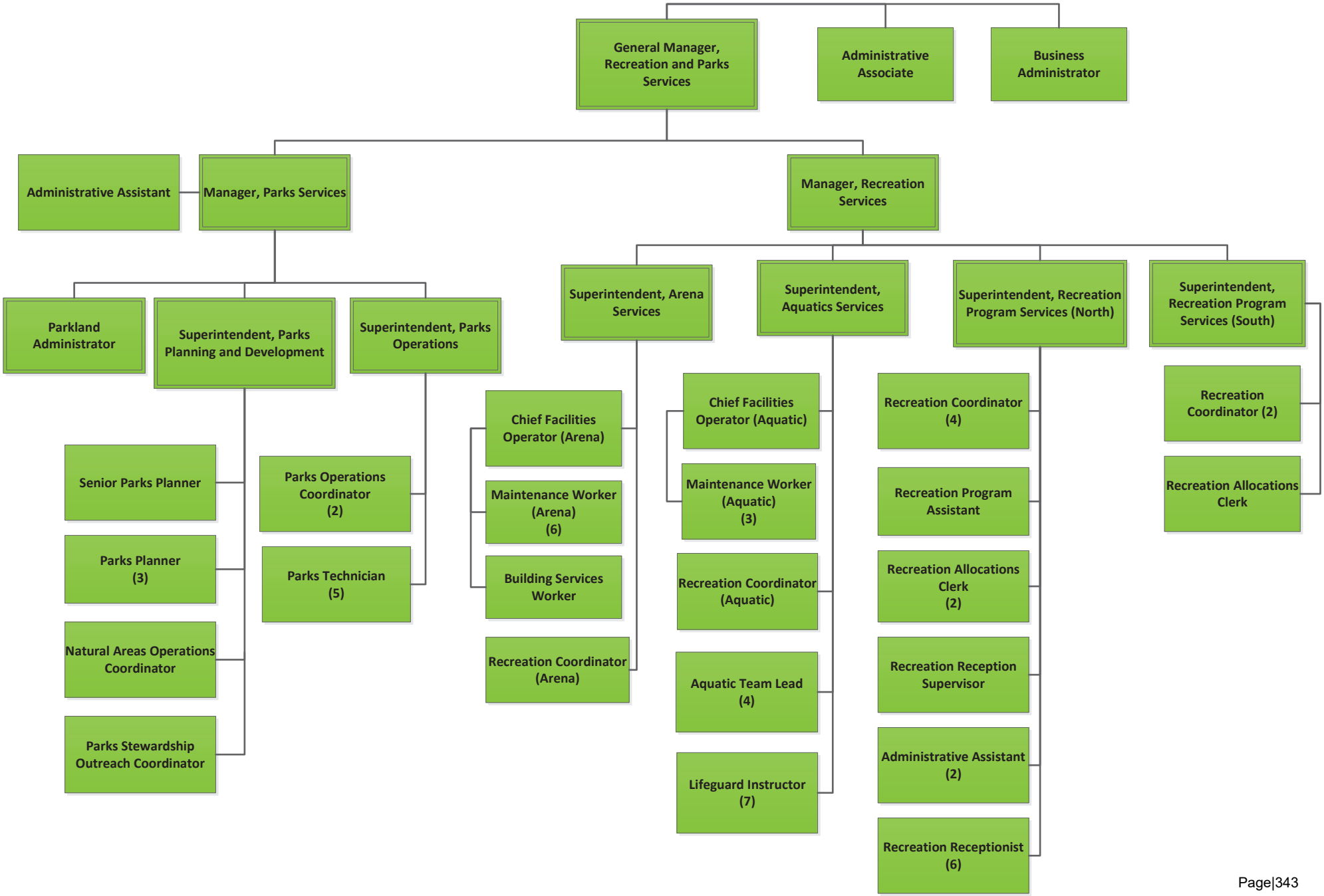
DEVELOPMENT AND EMERGENCY SERVICES

Updated to October 22, 2026



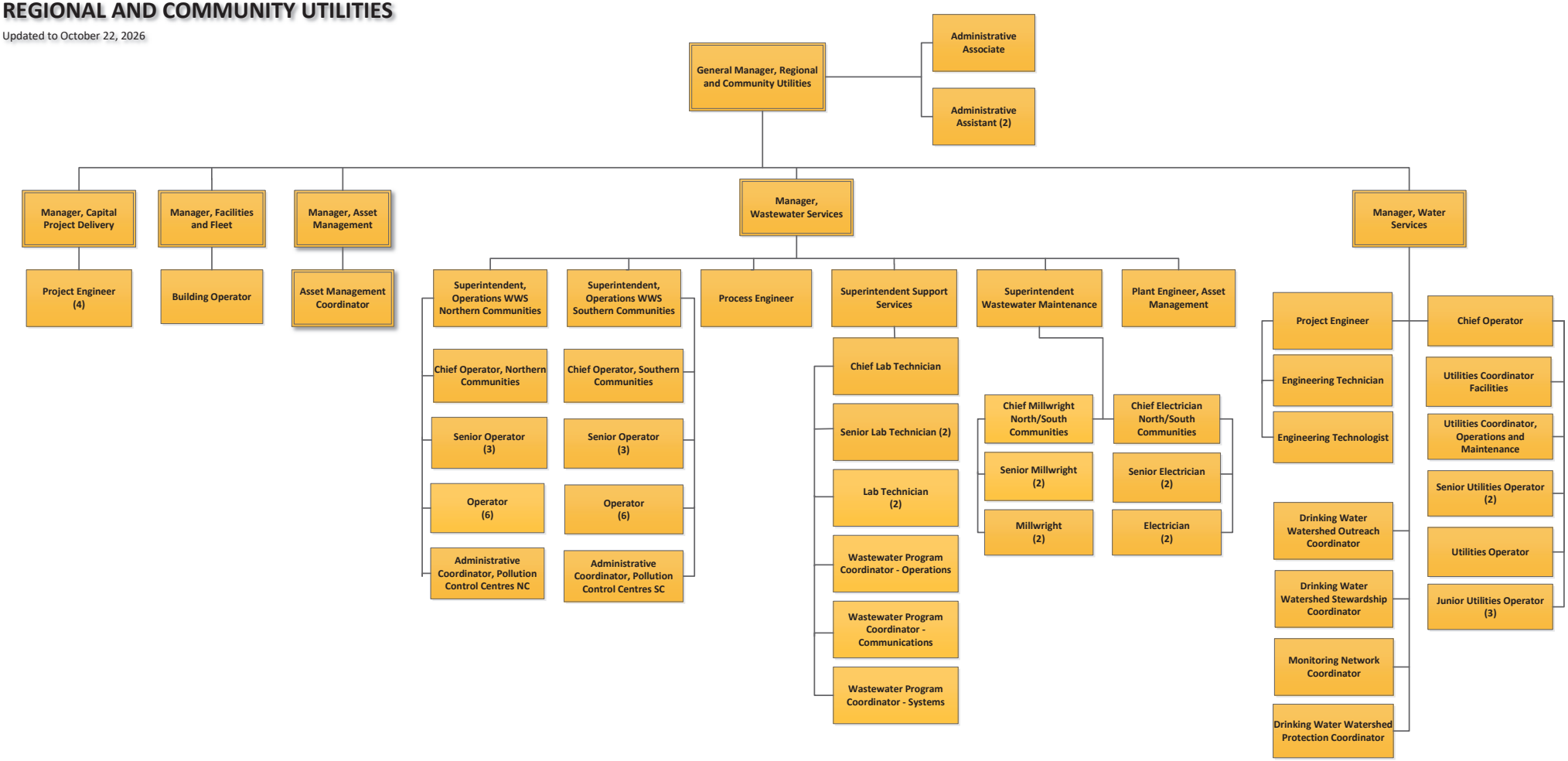
RECREATION AND PARKS SERVICES

Updated to October 22, 2026



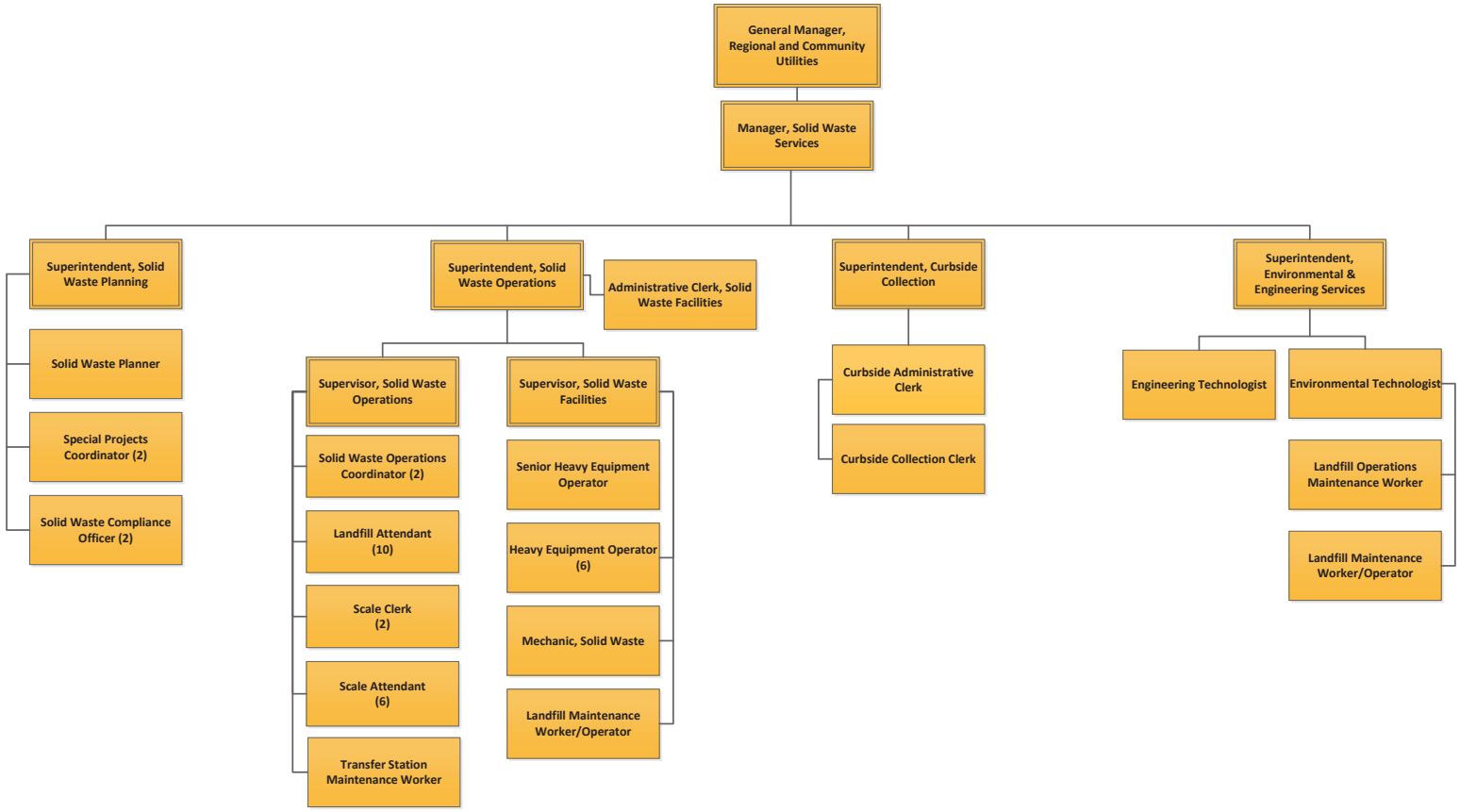
REGIONAL AND COMMUNITY UTILITIES

Updated to October 22, 2026



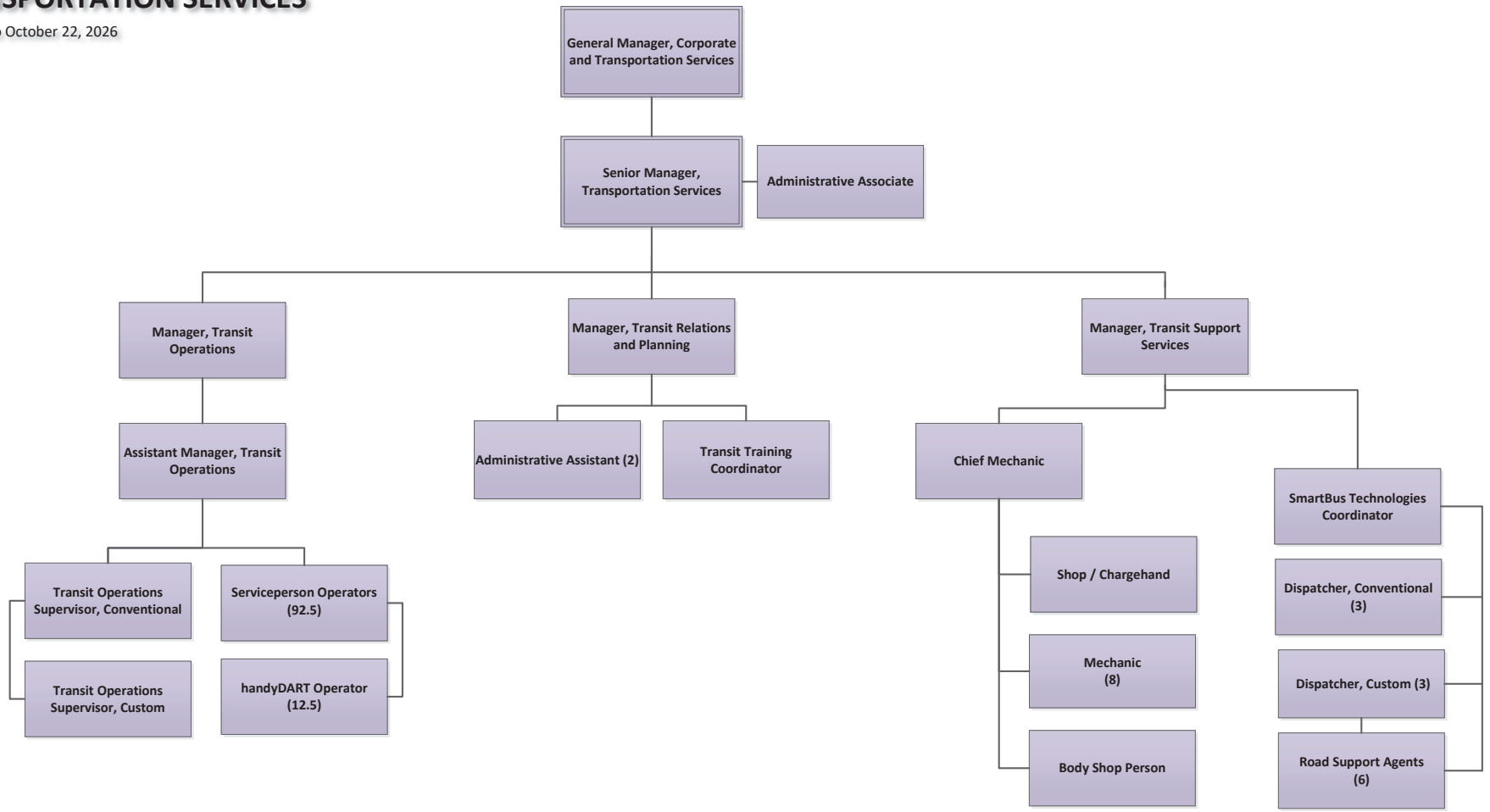
SOLID WASTE SERVICES

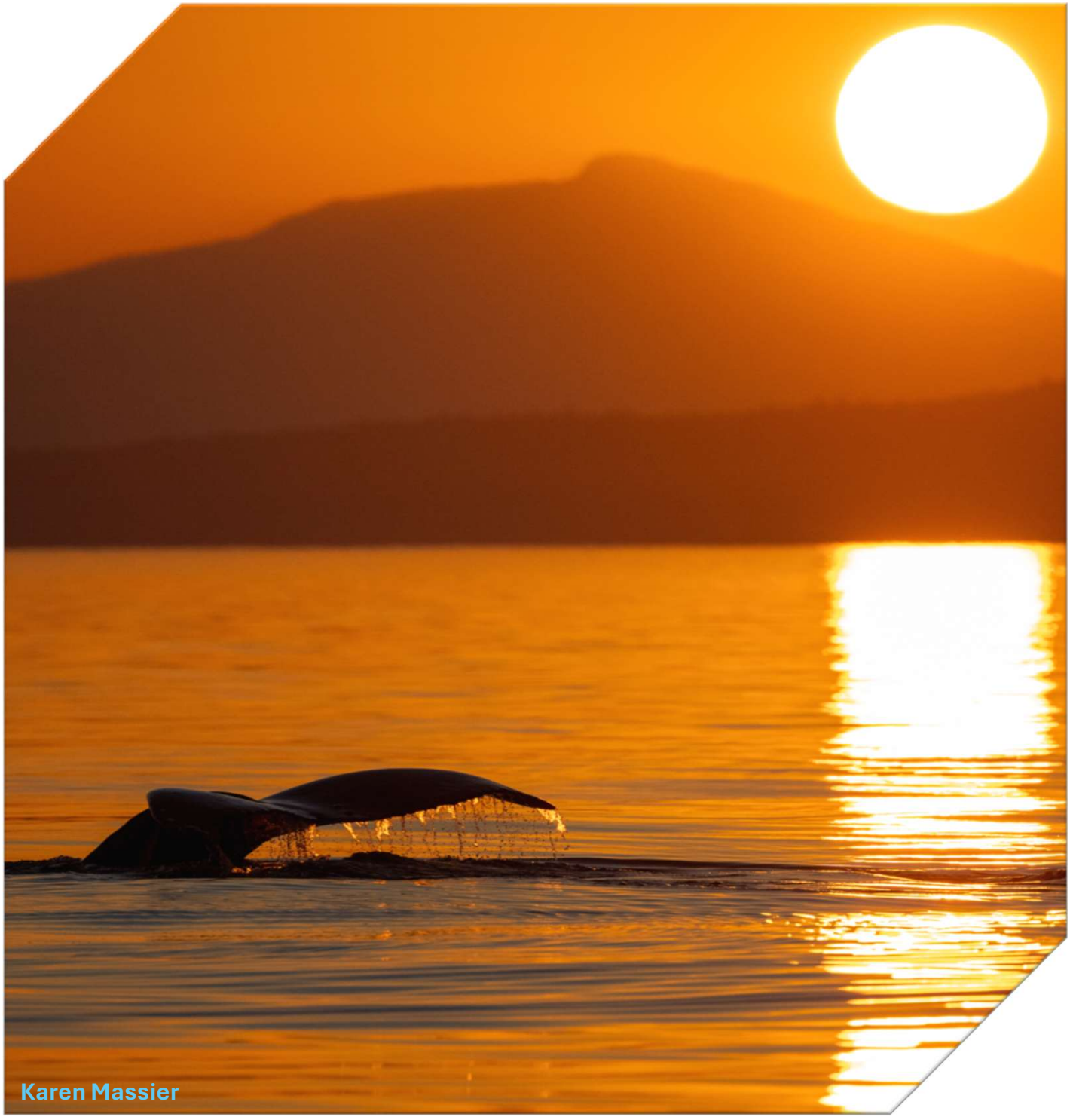
Updated to October 22, 2026



TRANSPORTATION SERVICES

Updated to October 22, 2026





Karen Massier

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