

# District of Lantzville

## *Draft 2025 – 2029 Financial Plan*



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**This Draft Financial Plan has been  
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**Your feedback is welcomed:**

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## Introduction

### The Financial Planning/Budgeting Process

#### Overview

The District's process for preparing the Draft 2025 – 2029 Financial Plan entailed the following:

- Searching for potential budget savings;
- Investigating new revenue opportunities;
- Eliminating any structural deficits (where expenditure commitments exceed existing budgets or where existing revenue budget targets will not be realized);
- Considering alternative or new service delivery methods;
- Separating one-time or limited duration revenues & expenditures from ongoing revenues & expenditures;
- Matching ongoing or regular expenditures with ongoing and stable revenue sources;
- Matching one-time or limited duration expenditures (projects) with limited funding sources (such as reserves or deferred revenues);
- Isolating the core budgets (General, Sewer & Water) for maintaining existing services and service levels with any increases to core budgets separated as spending packages).

#### Core Operating Budgets

The District's financial plan identifies the core operating budgets needed to maintain the District's existing services and programs.

The District must be able to deliver on-going programs and services that residents and citizens expect in a cost-effective manner. The District must also have the capacity to respond in emergencies to protect the District's citizens, businesses, and assets.

*The District's financial plan identifies the core operating budgets (both revenues and expenses) that are needed to maintain the District's existing services and programs.*

Typical examples of operating expenses include the following:

- Employee salary and wages
- Supplies, materials, and equipment
- Property, liability, and vehicle insurance
- Maintenance of vehicles, landscaping, and sewer/water pipes
- Heat, light, and electricity
- Roadwork including snow clearing

#### Operating Spending Packages

During the budgeting process, departments were asked to submit requests for new or enhanced programs or services, as well as requests for increased service levels (Operating Spending Package Requests). Any additional capital costs associated with these operational requests were also identified. These spending packages, when presented, undergo greater scrutiny than the base operating budgets and are subject to Council's approval.

#### Capital Budgets

The District's capital plans provide for larger projects of a long-term nature. Most are related to maintaining, upgrading, and replacing the District's existing infrastructure and facilities.

## Utilities

The District operates its own internal water distribution and sewer conveyance systems, with the wastewater being conveyed to the Nanaimo Regional District (RDN) sewer treatment plant. The District's financial plan considers the long-term health of these key infrastructure systems, including the user rate levels required to maintain these systems into the future.

*Inherent to the financial planning process is the forecasting of future events or outcomes based on certain assumptions and the best information available. These estimates are subject to change based on new information. This does not diminish the importance of long-term financial planning and its value in moving the community towards long-term financial sustainability.*

The RDN also provides for the collection and processing of garbage waste, recyclables and organics on behalf of the District of Lantzville. RDN's cost of these services is passed on to the users.

## Estimates

The financial planning and budgeting exercise involves many variables that are subject to change. Inherent to the process is the forecasting and estimating of various numbers based on the latest and best information available at the time of producing the financial plan. As such, the plan will change when new or better information becomes available, including completed asset management plans, new master plans, etc. This does not diminish the importance of long-term financial planning, and the value

contributed to moving the community towards long-term financial sustainability.

## Amending the Financial Plan after Adoption

Changes to the District's financial plan are sometimes required after the adoption of the financial plan bylaw. The reasons for amendments vary and can include unforeseen events, project scope changes, new projects, or specific direction from Council, etc. Although staff work to anticipate budgetary requirements based on the latest information, modifications to plans are sometimes required to accommodate changes in circumstances or direction.

Individual budget changes are brought forward to Council throughout the year as the need arises. Individual budget amendment items are accumulated over the year, and if the amendments exceed the macro bottom-line departmental budgets as shown in the financial plan bylaw schedule, an amending financial plan bylaw is brought forward to Council for consideration, which includes three readings and final adoption, as required under the *Community Charter*.



## Balanced Budget

Pursuant to the *Community Charter*, local governments must adopt a balanced budget whereby total proposed expenditures and transfers to other funds for the year must not exceed the total of the proposed funding sources and transfers from other funds for the year. The District's Draft Financial Plan conforms to this balanced budget requirement.

## Reserves and Surpluses

The District's Reserve Fund and Surplus accounts have been recently reviewed and Council has approved a comprehensive restructuring of these accounts which will be coming forward in the form of new reserve fund establishment bylaws and a policy which will spell out the purpose and intent of all of these accounts including minimal and optimal balances for specific reserves and surpluses. The District recognizes that the key to building a sustainable financial future for the community is the proactive buildup of its reserves and surpluses. The reserves provide an internal funding source for infrastructure & capital improvements and major operating projects. They also provide a cushion against unrealized revenues or emergency expenditures.

## Budget Monitoring and Accountability

Departments are responsible for monitoring their expenditures and revenues to ensure they remain within their budget targets. Each department compares actual results to their budget, and they are expected to work within their overall departmental budgets. Any deviations from the overall budget, and any new programs or services must be approved by Council through budget amendments.

## Use of One-Time Revenue and Separation of One-Time or Limited Duration Expenses

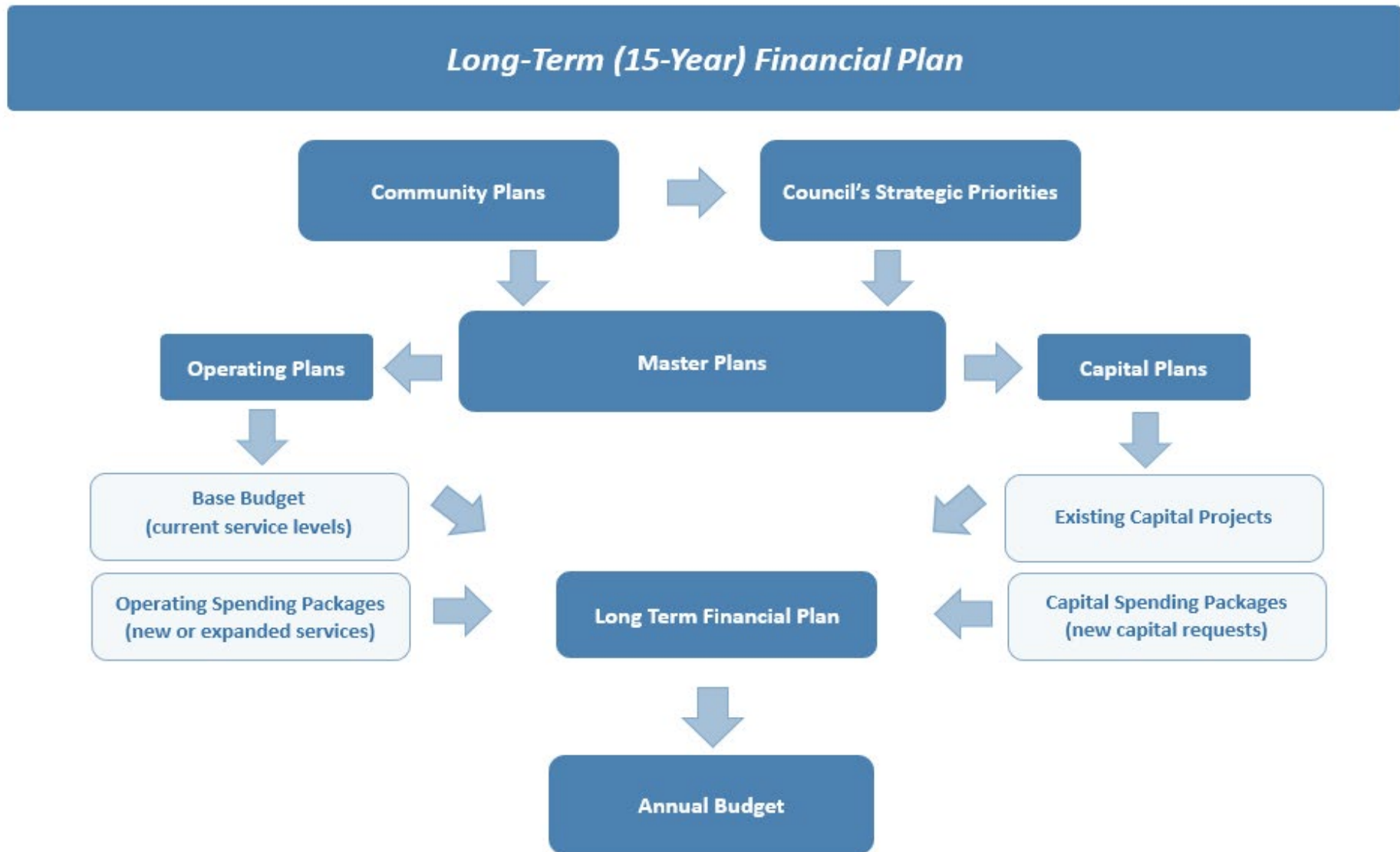
Funding ongoing services or programs with limited funding sources is financially risky. Considering this, the District strives to restrict the use of one-time revenues to funding one-time expenditures or projects. This ensures that the District does not rely on one-time or limited source revenues to offset the operational costs of ongoing programs.

## Use of Unpredictable Revenue

Some revenue sources can fluctuate and are difficult to forecast, e.g., development related revenue. To ensure the District budget does not rely on these types of revenue, a conservative base line amount of these revenues is established to fund ongoing programs. Any revenue received over the base line amount can be transferred to reserves for future one-time expenditures.



## How It Fits Together





## Economic Indicators & Outlook

The District of Lantzville and its citizens do not live and operate in an “economic vacuum”. The global, Canadian and Provincial economies affect the organization and its residents.

According to the Toronto Dominion Bank recent economic forecast for BC published September 19, 2024 (<https://economics.td.com/provincial-economic-forecast>):

“B.C.’s economy is set to underperform the nation this year, largely reflecting the ongoing squeeze on consumer spending from interest rate increases in 2022-23. In fact, B.C. is one of the only provinces to record a contraction in retail sales over the first half of the year, while our internal TD spend data points to continued caution in the third quarter. What sets B.C. apart is its lofty average household debt burden, which is the highest among the provinces. High mortgage debt, in particular, exacerbates the headwinds on spending from the further large tranche of mortgages renewing this year at higher rates.

On housing, the recent 75 bps in combined short-term rate relief has spurred a modest pickup in homebuying activity, with more pronounced home sales growth expected in the coming quarters.

On the external side, prospects are mixed. A recently implemented doubling of duties on Canadian softwood lumber exports by the U.S. Department of Commerce further casts a pall on the province’s forestry

industry. Lumber exports account for an outsized 12% of B.C.’s outbound shipments. On the flip side, natural gas production volumes are grinding higher, helped by a moderately positive outlook for natural gas prices and the anticipated startup of LNG Canada next year.

For its part, B.C.’s labour market has held up comparatively well this year. Employment growth as of August has advanced at a healthy 2.6% y/y, nearly keeping pace with elevated labour force growth. This has allowed the province to maintain the third lowest unemployment rate across jurisdictions. The dispersion between public and private sector hiring, however, is starkly apparent in B.C. where public sector hiring has done most of the heavy lifting.

In its first quarter report, the B.C. government revealed a wider expected deficit for the current fiscal year of around \$9 billion (over 2% of GDP), with no path to balance in sight. With a bigger deficit and a debt burden projected to sharply rise, the runway for continued spending is shortening. For now, the government has pushed ahead with an ambitious spending program which has aided near-term economic activity.”

The above will continue to impact the District of Lantzville and its resident throughout 2025, as will the high inflation which has occurred over the last two (2) years.

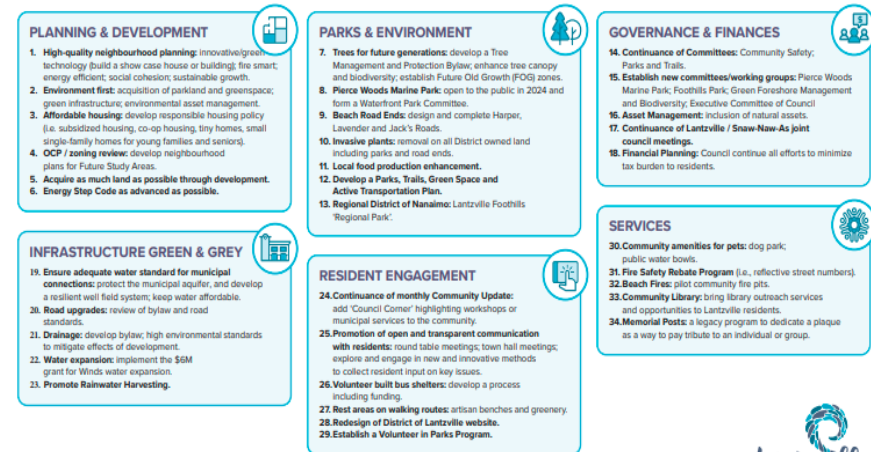
# Strategic Direction & Priorities

## Council's Strategic Priorities

Council at the beginning of their term of office established the following strategic priorities:

### District of Lantzville Council Strategic Priorities 2023 – 2026

**Mission Statement:** Provide efficient, effective and environmentally and economically sustainable services and good governance for the public while managing growth of the community and respecting Lantzville's diverse character and charm.



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## Our Mission & Values

### Our Mission Statement:

Provide efficient, effective and environmentally and economically sustainable services and good governance for the public while managing growth of the community and respecting Lantzville's diverse character and charm.

### Council Values:

Act in a professional manner at all times, having respect for: the public, staff, Council members; the roles of Council, staff and the public; the decision-making process, and to carry out adequate research and thoughtfully consider the issues before us, while serving and representing all of our community.



## Draft 2025 Budget

### 2025 Operating Plans

#### Overview

The District's Draft 2025 Budgets are summarized below. 5-year, longer-term and more detailed operating plans are provided for the General Operating Fund, the Water Operating Fund and the Sewer Operating Fund in the attached appendices. The District's garbage, recyclables and organics collection services programs, as provided by the Regional District of Nanaimo, is included in the General Operating Fund – in the Environmental Services Department.

These plans represent the District's core or base budgets for maintaining existing services and service levels.

*The District's draft 2025 Budgets represent the cost of maintain existing services and service levels. Requests for new or enhanced service (termed Operating Spending Packages) are identified separately in this report, as these items are subject to a separate Council approval process, from that of the approval of the base budgets.*



## General Operating Fund

### Overview

The highlights and a summary of the District's Draft 2025 General Operating Fund Budget follows including a summary of core budget changes. Comparative numbers for the 2021 – 2024 period are provided.

#### Highlights of 2025 General Operating Fund Budget

A 0% increase in property taxes is currently reflected in the base budget

Loss of grant revenue has been offset by increased interest income and lower reserve transfers

Expenses are on par with 2024

\$237,000 of Community Works Funds are being transferred to reserve under a new Provincial/Federal agreement

Covid-19 grant funds which were previously used to increase reserve transfers and support operations have been fully utilized

Reserve transfers have been lowered to balance budget and provide for a 0% tax increase

*The Draft 2025 General Operating Fund Budget includes \$6.3 million of operating revenue & cost recoveries and \$6.3 million of operating expenditures and reserve transfers. Every 1% tax increase property taxes generates approximately \$31,000 of additional revenue.*

## General Operating Fund Core Budget Changes

A summary of the core budget changes in the General Operating Fund follows. Loss of grant revenue, Covid funding allocated for operations & other project funds has resulted in a reduction in overall revenue; however, this has been offset by increased interest income and lower reserve transfers.

### 2025 Draft Budget Changes

**Budget  
Dollars**      **% Property  
Tax Impact**

### Comments & Notes

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### Revenue Increases (-) and Decreases (+)

Administration recovery	(43,420)	-1.4%	Increased charges to Sewer & Water functions
Covid & other one-time project funds (including grant) used for operating	167,298	5.3%	Covid funds have been fully utilized & use of other one-time funds has been eliminated with corresponding reduction on expense side
Development revenue	0	0.0%	Conservative approach to revenue; if revenue exceed budget excess can be transferred to reserves
Grant revenue	145,530	4.6%	2024 grant revenue overbudgeted for BC Small Communities Grant; unrealized grant revenue from emergency management grant (grant was sent to RDN; other unrealized grant revenue
Net leases	(200)	0.0%	
Other revenue	10,329	0.3%	Lower school tax commission (over budgeted in 2024) & lower business license, event and MTI revenue
Solid waste revenue	(8,000)	-0.3%	See corresponding increase on expense side
Taxes in-lieu, penalties & interest	(39,058)	-1.2%	Increase in grants-in-lieu mainly BC Hydro
Agreement revenue	(6,100)	-0.2%	Fire Nation fire suppression agreement
<b>Total Revenue Reductions over Prior Year</b>	<b>\$226,379</b>	<b>7.1%</b>	

**SUMMARY OF MAIN CORE BUDGET CHANGES IN GENERAL OPERATING FUND**  
(from 2024 approved budget to 2025 Draft Budget)

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	<b>2025 Draft Budget Changes</b>	<b>% Property</b>	
	<b>Budget</b>	<b>Tax Impact</b>	
	<b>Dollars</b>		<b>Comments &amp; Notes</b>
<b>Expenditure Increases (+) and Decreases (-)</b>			
Animal control contract	(18,936)	-0.6%	Change in service delivery; staff now allocated to function shown in wages & benefits
Consulting/contracts	4,400	0.1%	Includes building inspections
Contingency	(50,000)	-1.6%	No budget for contingency
Emergency preparedness	0	0.0%	Based on detailed budget review
Equipment	1,100	0.0%	Based on detailed budget review
Fiscal services	(800)	0.0%	Based on detailed budget review
Governance	(5,079)	-0.2%	Based on detailed budget review
Grants expense	0	0.0%	Based on detailed budget review
Human resources	5,554	0.2%	Based on detailed budget review
Insurance	2,500	0.1%	Based on detailed budget review
Information technology	(7,459)	-0.2%	Based on detailed budget review
Legal/audit	8,600	0.3%	Based on detailed budget review
Lease expenses	(200)	0.0%	Based on detailed budget review
Maintenance & Supplies	(10,370)	-0.3%	Based on detailed budget review
Office	(4,606)	-0.1%	Based on detailed budget review
Other expenses	(15,676)	-0.5%	Based on detailed budget review
Regional District of Nanaimo	(6,934)	-0.2%	RDN contractual service for emergency management over budgeted
Snow removal	0	0.0%	Based on having a Financial Stabilization Reserve in place
Solid waste	(8,000)	-0.3%	See corresponding revenue
Utilities	9,597	0.3%	Base on history
Wages & benefits	93,803	3.0%	Includes allocation in part of additional position & volunteer fire fighters
<b>Total Expenditure Reductions over Prior Year</b>	<b>(2,506)</b>	<b>0%</b>	
<b>Other Changes</b>			
Interest revenue	(246,333)	-7.8%	Increase in interest revenue; mostly transferred to reserves
Community Works Fund grant	(237,214)	-7.5%	
Community Works Fund transfer to reserve	237,214	7.5%	
Covid capital funding	122,405	3.9%	Funding fully utilized
Reserve transfers	(99,945)	-3.2%	Reserve transfers lowered to balance budget
Estimated new construction revenue	To be determined	To be determined	
<b>Total Other Increases (Decreases) over Prior Year</b>	<b>(223,873)</b>	<b>-7.1%</b>	
<b>Net Changes to General Operating Fund Core Budget</b>	<b>0</b>	<b>0.0%</b>	No increase from all general core operating budget changes



## General Operating Fund Draft 2025 Budget Summary

General Operating Fund Summary							
	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget	% Change 2025 Draft Budget & 2024 Budget
<b>General Government</b>							
Regular Revenue	(727,479)	(821,588)	(716,414)	(754,112)	(926,398)	(756,042)	-18.4%
Regular Expenses	1,512,772	1,496,579	1,738,411	1,798,885	1,737,398	1,694,673	-2.5%
<b>Net Financial Plan</b>	<b>785,293</b>	<b>674,991</b>	<b>1,021,997</b>	<b>1,044,773</b>	<b>811,000</b>	<b>938,631</b>	<b>15.7%</b>
<b>Protective Services</b>							
Regular Revenue	(34,284)	(35,125)	(41,224)	(39,383)	(33,900)	(40,000)	18.0%
Regular Expenses	386,586	437,212	491,301	537,702	590,013	600,768	1.8%
Irregular Revenue	0	0	0	(10,000)	(50,000)	(10,000)	-80.0%
Irregular Expenses	0	0	0	10,000	10,000	10,000	0.0%
Protective Services Regional District of Nanaimo (RDN)	73,093	40,067	49,252	72,858	91,900	78,172	-14.9%
<b>Net Financial Plan</b>	<b>425,395</b>	<b>442,154</b>	<b>499,329</b>	<b>571,177</b>	<b>608,013</b>	<b>638,940</b>	<b>5.1%</b>
<b>Environmental Health Services</b>							
Regular Revenue	(251,939)	(269,567)	(276,516)	(300,738)	(270,000)	(353,313)	30.9%
Regular Expenses	245,571	205,000	259,439	285,057	282,500	358,613	26.9%
<b>Net Financial Plan</b>	<b>(6,368)</b>	<b>(64,567)</b>	<b>(17,077)</b>	<b>(15,681)</b>	<b>12,500</b>	<b>5,300</b>	<b>-57.6%</b>
<b>Parks &amp; Recreation</b>							
Regular Revenue	0	(951)	(1,538)	(1,004)	(1,700)	(1,000)	-41.2%
Regular Expenses	156,756	210,551	237,816	223,162	277,303	242,014	-12.7%
Irregular Revenue	(8,550)	(5,300)	(250)	(314)	(5,000)	(5,000)	0.0%
Irregular Expenses	5,994	4,568	105	1,172	5,000	5,000	0.0%
<b>Net Financial Plan</b>	<b>154,200</b>	<b>208,868</b>	<b>236,133</b>	<b>223,016</b>	<b>275,603</b>	<b>241,014</b>	<b>-12.6%</b>
<b>Public Works/Transportation Services</b>							
Regular Expenses	374,946	487,469	434,173	557,696	482,698	574,166	18.9%
<b>Net Financial Plan</b>	<b>374,946</b>	<b>487,469</b>	<b>434,173</b>	<b>557,696</b>	<b>482,698</b>	<b>574,166</b>	<b>18.9%</b>
<b>Bylaw Enforcement</b>							
Regular Revenue	(7,500)	0	0	(300)	0	0	0.0%
Regular Expenses	68,910	73,501	81,970	79,689	90,836	100,470	10.6%
<b>Net Financial Plan</b>	<b>61,410</b>	<b>73,501</b>	<b>81,970</b>	<b>79,389</b>	<b>90,836</b>	<b>100,470</b>	<b>10.6%</b>
<b>Planning</b>							
Regular Revenue	(149,858)	(147,831)	(60,323)	(33,850)	(53,300)	(52,000)	-2.4%
Regular Expenses	292,107	244,521	234,237	263,534	292,276	305,223	4.4%
Irregular Revenue	(77,629)	(187,000)	(50,000)	(50,860)	(167,793)	(144,933)	-13.6%
Irregular Expenses	0	0	0	50,860	167,793	144,933	-13.6%
<b>Net Financial Plan</b>	<b>64,620</b>	<b>(90,310)</b>	<b>123,914</b>	<b>229,684</b>	<b>238,976</b>	<b>253,223</b>	<b>6.0%</b>
<b>Building Inspection</b>							
Regular Revenue	(169,000)	(182,000)	(107,250)	(110,000)	(133,000)	(133,000)	0.0%
Regular Expenses	107,240	126,210	91,841	159,916	167,679	142,160	-15.2%
<b>Net Financial Plan</b>	<b>(61,760)</b>	<b>(55,790)</b>	<b>(15,409)</b>	<b>49,916</b>	<b>34,679</b>	<b>9,160</b>	<b>-73.6%</b>
<b>Street Lighting/Other</b>							
Regular Expenses	82,084	84,209	86,427	85,757	88,900	88,900	0.0%
Other Expenses	0	0	0	0	9,200	0	-100.0%
<b>Net Financial Plan</b>	<b>82,084</b>	<b>84,209</b>	<b>86,427</b>	<b>85,757</b>	<b>98,100</b>	<b>88,900</b>	<b>-9.4%</b>
<b>Costin Hall</b>							
Regular Revenue	0	0	0	(22,047)	0	(22,095)	>100.0%
Regular Expenses	0	0	0	23,838	5,000	24,551	391.0%
<b>Net Financial Plan</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,791</b>	<b>5,000</b>	<b>2,456</b>	<b>-50.9%</b>
<b>Fiscal Services</b>							
Property Taxation	(2,447,417)	(3,067,447)	(3,087,443)	(3,158,571)	(3,159,100)	(3,159,100)	0.0%
Grants-in-Lieu of Taxes & Penalties/Interest on Taxes	(119,680)	(136,527)	(165,390)	(179,464)	(142,000)	(181,030)	27.5%
Interest Revenue	(37,701)	(114,861)	(319,549)	(457,189)	(220,000)	(466,333)	112.0%
Transfer from Reserves & Grants	(80,113)	(582,226)	(1,977,725)	(359,405)	(189,505)	(237,214)	25.2%
Amortization Offset & Other Recoveries	(923,938)	(715,251)	(873,952)	(746,574)	(893,900)	(768,928)	-14.0%
Amortization & Other Recoveries/Expenses	799,382	826,813	886,912	747,522	893,900	769,876	-13.9%
Interest Allocated to General Fund Reserves	0	0	0	35,963	0	419,700	>100.0%
Other Transfers to Reserves	1,189,892	1,164,900	1,041,882	1,290,200	1,053,200	770,769	-26.8%
<b>Net Financial Plan</b>	<b>(1,619,575)</b>	<b>(2,624,599)</b>	<b>(4,495,265)</b>	<b>(2,827,518)</b>	<b>(2,657,405)</b>	<b>(2,852,260)</b>	<b>7.3%</b>
<b>GENERAL OPERATING FUND FINANCIAL PLAN BALANCE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>





## Water Utility Operating Fund

### Overview

The highlights and a summary of the District's Draft 2025 Water Utility Operating Fund Budget follows. Again, comparative numbers for the 2021 – 2024 period are shown.

#### Highlights of Draft 2025 Water Operating Fund Budget

Provision for a 3% increase in water user rates in 2025 to keep pace with inflation

The 2024 budgeted parcel taxes and related debt servicing costs for the Winds water project have been removed in the 2025 budget

An increase in the Administrative cost allocation from the General Operating Fund has been provided for based on a review of the General Government support costs

\$421,402 is available for transfer to water reserve versus a budgeted amount of \$442,416 in 2024

Provision has been provided for the transfer of all estimated connection charges to the water reserve

Portion of interest earning are being transferred to water reserves

Water rates including a history of rate increases are discussed further on in this document. Incremental utility rate increases are preferable to rate spikes, and as such the Draft Water Operating Fund includes an inflationary increase in rates of 3%.

*The Draft 2025 Water Operating Fund Budget includes approximately \$1.4 million of operating revenue and \$1.4 million expenditures/transfers. Every 1% increase in water user rates generates approximately \$6,100 of additional revenue that can be transferred to water reserves.*



## Water Operating Fund Draft 2025 Budget Summary

	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget	% Change 2025 Draft Budget & 2024 Budget
<b><u>Water Operating</u></b>							
Regular Revenue	(836,195)	(869,977)	(868,317)	(1,056,929)	(992,700)	(1,076,406)	8.4%
Regular Expenses	488,262	548,425	589,181	522,489	717,995	655,004	-8.8%
Irregular Revenue (Amortization)	(213,395)	(239,225)	(300,820)	(250,000)	(250,000)	(250,000)	0.0%
Irregular Expenses (Amortization)	213,395	239,225	300,820	250,000	250,000	250,000	0.0%
Connection Charges	(585,934)	(59,743)	(242,403)	(130,070)	(167,711)	(118,240)	-29.5%
Contribution of Connection Charges to Reserve	585,934	59,743	242,403	130,070	0	118,240	>100.0%
<b>Financial Plan Balance before Reserve Transfers</b>	<b>(347,933)</b>	<b>(321,552)</b>	<b>(279,136)</b>	<b>(534,440)</b>	<b>(442,416)</b>	<b>(421,402)</b>	<b>-4.7%</b>
<b>Contributions to Reserves</b>							
Interest Earnings	0	0	0	54,863	0	55,944	>100.0%
Surplus	347,933	321,552	279,136	479,577	442,416	365,458	-17.4%
<b>Total Contributions to Reserves</b>	<b>347,933</b>	<b>321,552</b>	<b>279,136</b>	<b>534,440</b>	<b>442,416</b>	<b>421,402</b>	<b>-4.7%</b>
<b>Water Operating Financial Plan Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

## Sewer Utility Operating Fund

### Overview

The highlights and a summary of the District's Draft 2025 Sewer Operating Fund Budget follows. Again, comparative numbers for the 2021 – 2024 period are shown.

#### Highlights of Draft 2025 Sewer Operating Fund Budget

Provision for a 3.0% increase in sewer user rates in 2025 to keep pace with inflation

An increase in the Administrative cost allocation from the General Operating Fund has been provided for based on a review of the General Government support costs

Elimination of a \$165,000 budget in 2024 for regional wastewater treatment as this cost is requisitioned through the Nanaimo Regional District

\$325,220 is available for transfer to sewer reserve versus a budgeted amount of \$188,800 in 2024

Portion of interest earnings are being transferred to sewer reserve

Council previously adopted the following motion in regards to sewer user rates:

*“THAT Council directs staff to amend how sewer fees are charged by reducing the current percentage figure of 66% of water consumption to 44% of water consumption on or before March 31, 2024; to 22% on or before March 31, 2025; and 0% on or before March 31, 2026 resulting in sewer fees becoming a flat rate charge; AND FURTHER THAT feedback from sewer users be measured each year to determine if sewer fees being charged at a flat rate should continue or if a preferred fee formula be adopted by Council.”*

A 3.9% increase in flat rate sewer rates is required to implement the above shift and to remain revenue neutral. Sewer rates including a history of rate increases are discussed further on in this document. Again, incremental utility rate increases are preferable to rate spikes, and as such the Draft Sewer Operating Fund includes an inflationary increase in rates of 3%, in addition to the 3.9% shift.

*The Draft 2025 Sewer Operating Fund Budget includes approximately \$943,000 of operating revenue and \$943,000 of expenditures/transfers (see charts below). Every 1% increase in sewer user rates generates approximately \$4,800 of additional revenue that can be transferred to sewer reserves.*



## Sewer Operating Fund Draft 2025 Budget Summary

							% Change 2025
	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget	Draft Budget & 2024 Budget
<b>Sewer Operating</b>							
Regular Revenue	(587,532)	(628,821)	(682,123)	(732,497)	(752,800)	(747,906)	-0.7%
Regular Expenses	376,689	448,952	193,613	398,615	564,000	422,686	-25.1%
Irregular Revenue (Amortization)	(156,039)	(191,898)	(192,751)	(195,000)	(195,000)	(195,000)	0.0%
Irregular Expenses (Amortization)	156,039	191,898	192,751	195,000	195,000	195,000	0.0%
<b>Financial Plan Balance before Reserve Transfers</b>	<b>(210,843)</b>	<b>(179,869)</b>	<b>(488,510)</b>	<b>(333,882)</b>	<b>(188,800)</b>	<b>(325,220)</b>	<b>72.3%</b>
<b>Contributions to Reserves</b>							
Interest Earnings	0	0	0	27,431	0	27,980	>100.0%
Surplus	210,843	179,869	488,510	306,451	188,800	297,240	57.4%
<b>Total Contributions to Reserves</b>	<b>210,843</b>	<b>179,869</b>	<b>488,510</b>	<b>333,882</b>	<b>188,800</b>	<b>325,220</b>	<b>72.3%</b>
<b>Sewer Operating Financial Plan Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

## Residential Curbside Collection Services

The Regional District of Nanaimo (RDN) provides the District of Lantzville with Residential Curbside Collection Services for garbage, recyclables and organics. The compulsory service consists of a variable service fee based on the size of garbage cart selected by residents. These user fees are subject to RDN Board approval in February 2025 and will be based on the final CPI % for October 2024. The projected fee increases for the various size garbage containers for 2025 are as follows:

**Figure 1**

Garbage Cart Size	2024 Curbside Collection Fee	2025 Curbside Collection Fee Projection	Difference	Difference as %
80L	\$ 184.00	\$ 192.00	\$ 8.00	4%
100L	\$ 195.00	\$ 205.00	\$ 10.00	5%
240L	\$ 279.00	\$ 290.00	\$ 11.00	4%

In 2025, the RDN is expanding the organics collection program, to provide residents with the option to increase the size of their green organics cart. This optional service will allow residents to upsize their green bin from a 100L cart to a 240L cart, or to add a 240L cart to their service. The intent is to provide residents with greater capacity for yard waste at the curb. The fee for this optional service upgrade is \$50 for 240L cart and \$70 for the 240L + 100L option. These service fees are in addition to the service fees in Figure 1, as they constitute an optional upgrade (Figure 2).

The RDN fees include a 17.5% reimbursement that the RDN provides the District to administer, collect, and remit the utility fees to the RDN. The District passes this discount on to its residents. The cost of Residential Curbside Collection Services is fully paid for by residents and has no net effect on property taxes.

## Governance



Left to right:  
Councillor Jonathan Lerner, Councillor Joan Jones, Mayor Mark Swain, Councillor Rachelle Mundell,  
and Councillor Ian Savage

Council's specific role in the financial planning process is as follows:

- Engage the community in terms of their priorities and issues
- Ensure that the District's Financial Plan reflects Council's strategic priorities and the achievement of the same
- Review and update (as required) Council's strategic plan/priorities, with any impact(s) on the District's Financial Plan being considered
- Approve the Financial Planning/Budgeting schedule and process annually
- Approve annual community consultation strategy and communication plan related to the Financial Plan/Budget
- Adopt Financial Plan and Budget annually
- Consider implications of decisions, including those related to other plans, on the District's Financial Plan, before proceeding

## Council

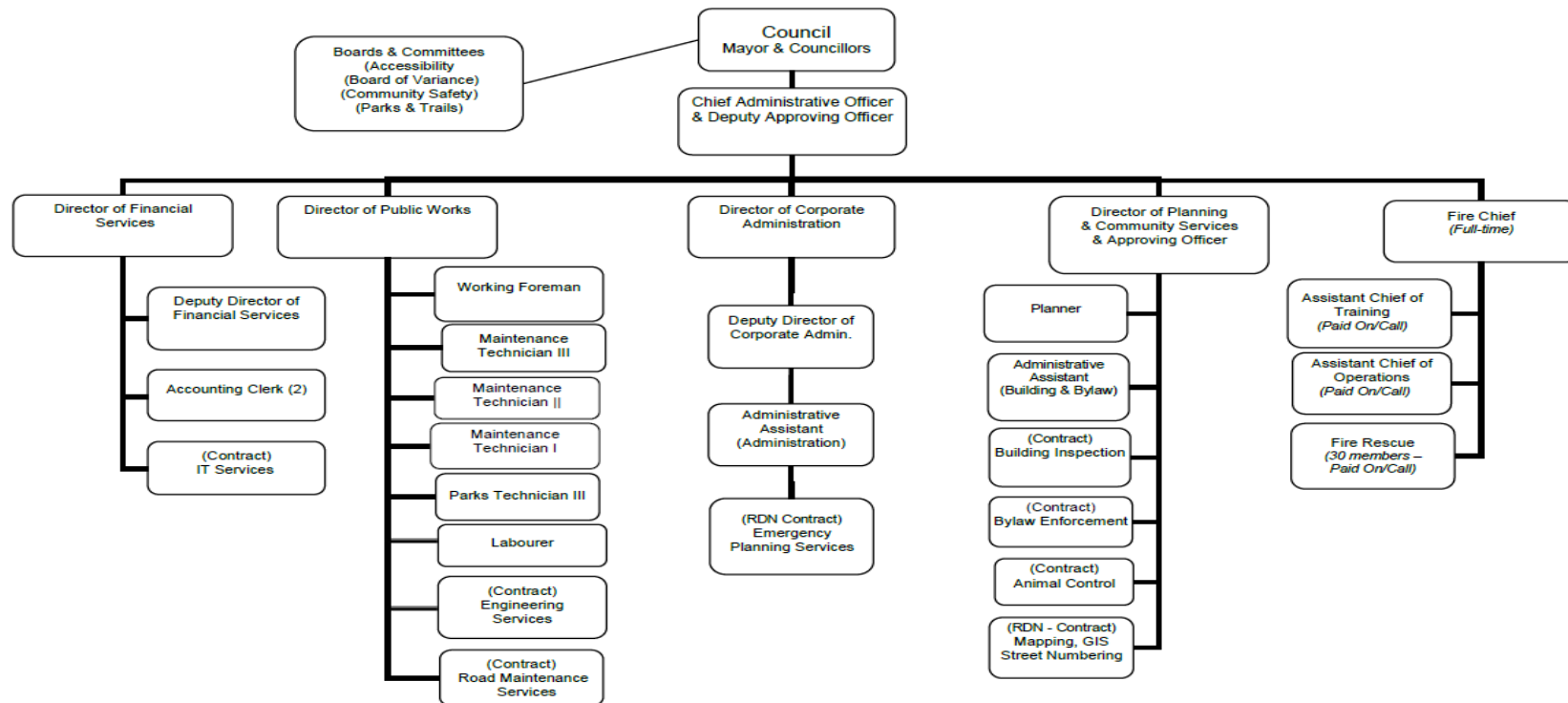
### Overview

Lantzville's duly elected Mayor and its four (4) Councillors form the District Council. The Mayor serves as the head of the governing body and as the Chief Executive Officer of the organization. Council approves policy and sets the strategic direction and priorities for the organization. Council conducts its business through formal meetings and committees.

# Organizational Chart



## District of Lantzville Organization Chart





## General Operating Fund Departments

Overviews of the General Operating Fund 2025 Departmental Budgets follow. The Departments are:

- General Government
- Protective Services (Fire/Rescue)
- Environmental Health Services (Garbage, Recyclables and Organics)
- Parks & Recreation
- Public Works/Transportation Services
- Bylaw Enforcement
- Planning & Community Development
- Building Inspection
- Street Lighting/Other
- Costin Hall
- Fiscal Services

Detailed budgets for the General Operating Fund Departments are included in the appendices. Comparative 2021 – 2024 numbers are provided as well as explanations of the major variances between the 2025 Draft Budget and the 2024 Budget.

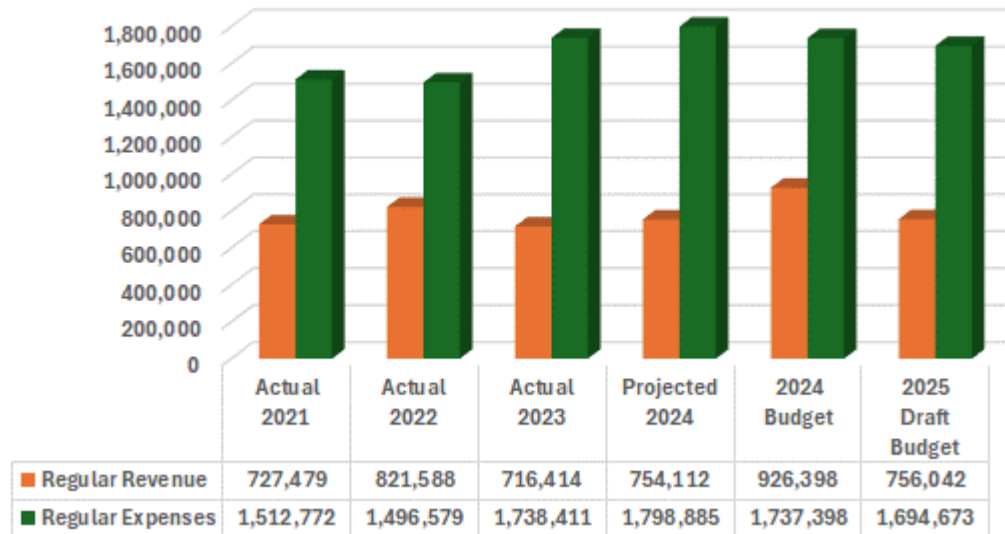
## General Government Draft 2025 Budget

### Overview

General Government includes revenues and expenses related to governance (Council), the Chief Administrative Officer, Corporate Administration & Finance. The Chief Administrative Officer (CAO) is appointed by Council, to oversee all the District's operational and administrative functions, ensures that Council's policies and directions are implemented, and provides Council with advice and information. The CAO works closely with the District's Senior Leadership Team in undertaking his/her responsibilities.

General Government supports all of the District's other services and programs including the Water and Sewer Utilities and the various capital programs.

## General Government



### Explanation of Variances between Draft 2025 Budget & 2024 Budget

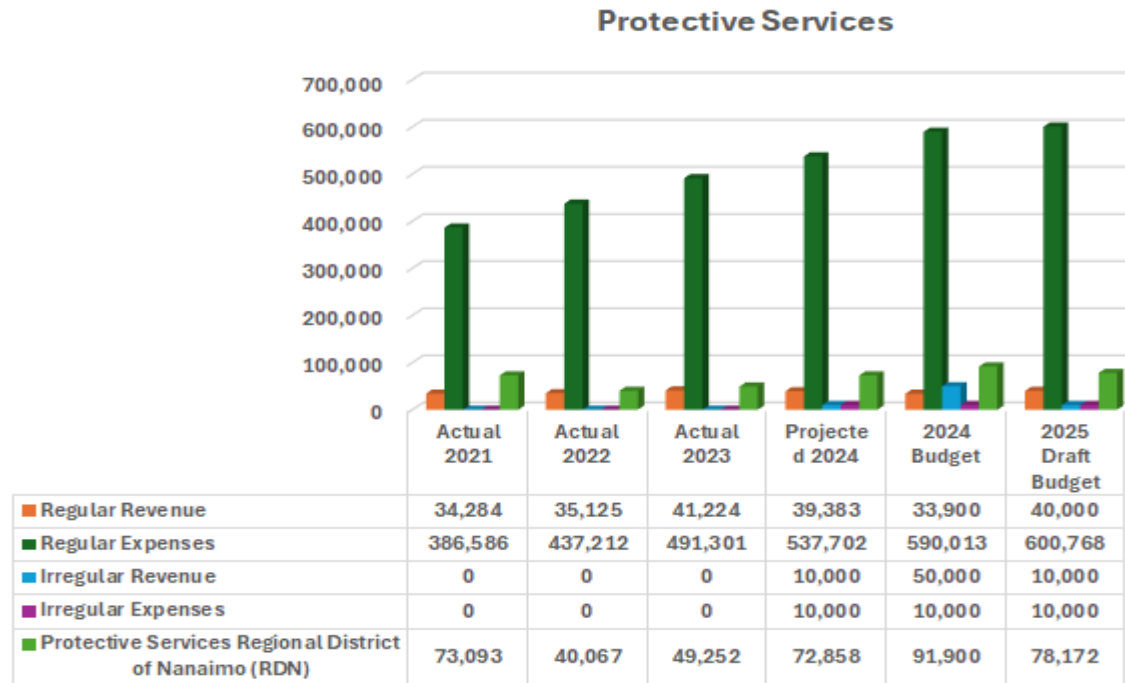
Loss of budgeted revenue from BC Small Communities Grant (over budgeted in 2024) and School Tax fee commission (overbudgeted in 2024)

Elimination of approximately \$167,000 of Covid-19 Restart Grant funds & other one-time project funds which were used to support operations and pay for projects in 2024. Increased Administrative cost recovery from garbage, water and sewer based on an analysis

2.5% reduction in overall expenses with increased costs for legal, audit, insurance and staffing. The increase in insurance costs is being recovered from in the Administrative cost recovery noted above

The \$50,000 contingency budget has been eliminated in 2025

## Protective Services (Fire/Rescue) Draft 2025 Budget



### Explanation of Variances between Draft 2025 Budget & 2024 Budget

Increase in regular revenue based on First Nation fire suppression agreement

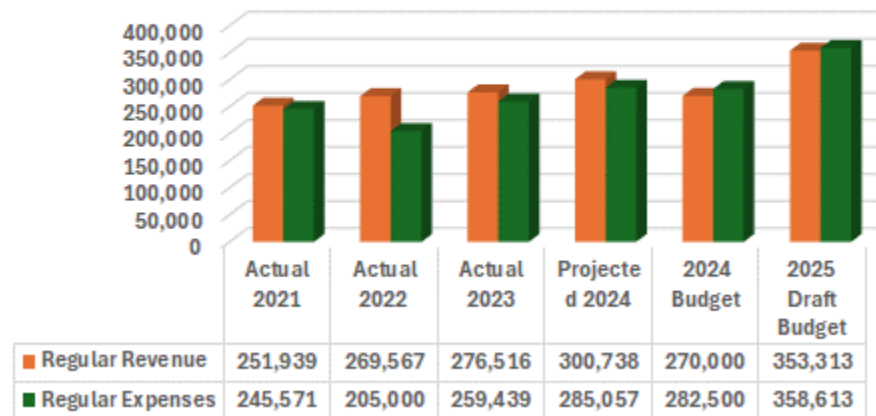
1.8% increase in regular expenses based on inflationary impacts

Loss of \$40,000 of emergency grant revenue which was incorrectly budgeted in 2024

Continuation of the address post program with a budget of \$10,000 funded from reserve. Council approved \$15,000 increase to budget based on new Ladder Truck

## Environmental Health Draft 2025 Budget

### Environmental Health (Garbage, Recyclables & Organic Collection)



#### Explanation of Variances between Draft 2025 Budget & 2024 Budget

Approximate 5% increase in Regional District of Nanaimo cost of service related to inflation plus addition cost for larger bin organics

Full recovery of cost increases from users

Small increase in District's Administrative costs to support function (has no net affect on the General Operating Fund)

## Parks & Recreation Draft 2025 Budget

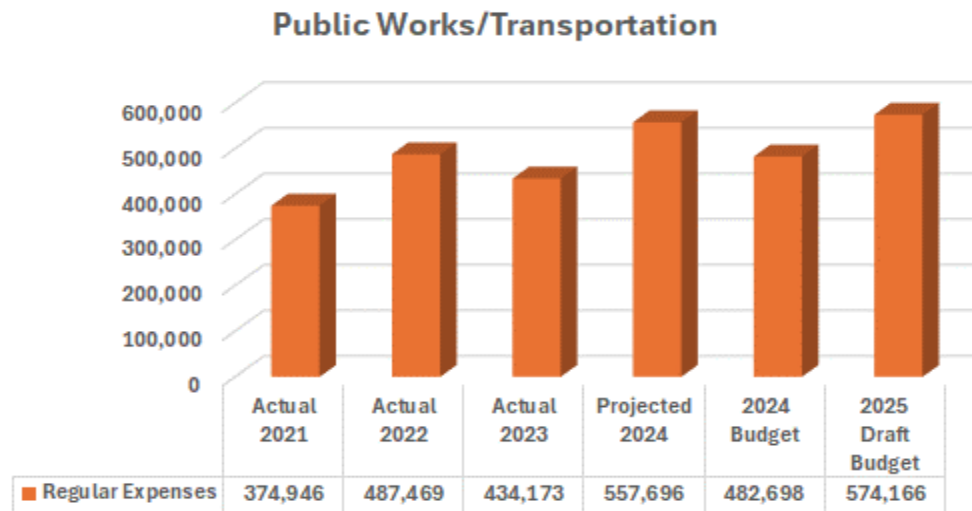


### Explanation of Variances between Draft 2025 Budget & 2024 Budget

Reduction in wages and benefits related to a review by public works management of allocation of staff wages/benefits amongst public works/transportation, parks & recreation and water & sewer

Other 2025 expenses are for the most part consistent with 2024, with small reduction in some areas

## Public Works/Transportation Draft 2025 Budget



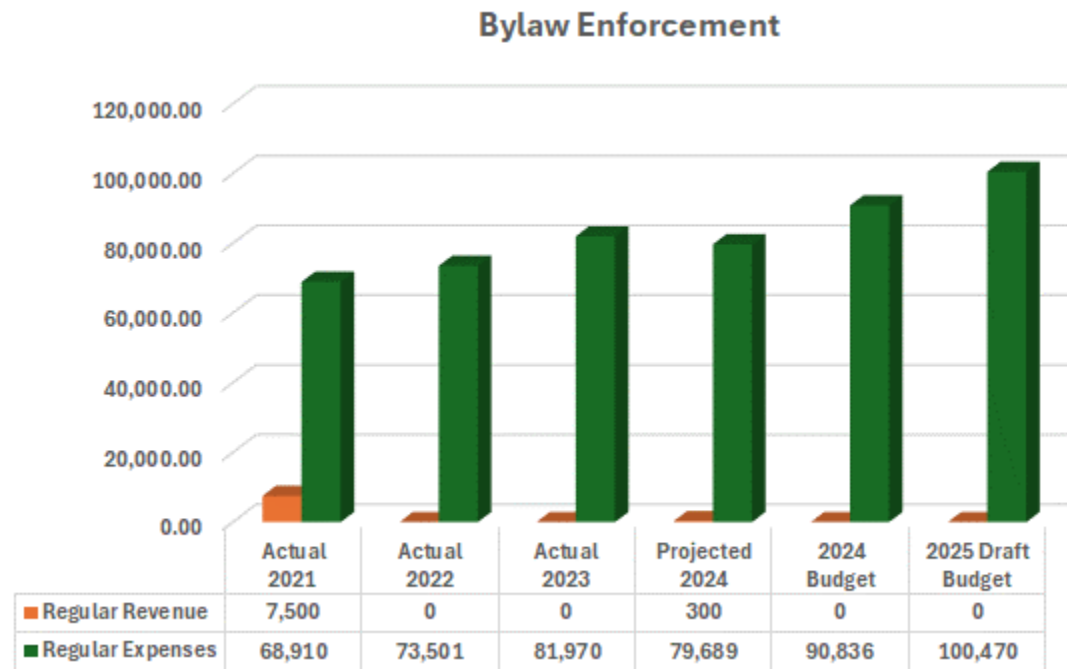
### Explanation of Variances between Draft 2025 Budget & 2024 Budget

Larger increase in wages & benefits related to a review by public works management of allocation of staff wages/benefits among public works/transportation, parks & recreation and water & sewer

No increase in snow clearing budget based on having a Financial Stabilization Reserve in place to offset or fund any budget overages

Other 2025 expenses for the most part are consistent with 2024

## Bylaw Enforcement Draft 2025 Budget



### Explanation of Variances between Draft 2025 Budget & 2024 Budget

Provision for same level of service as 2024

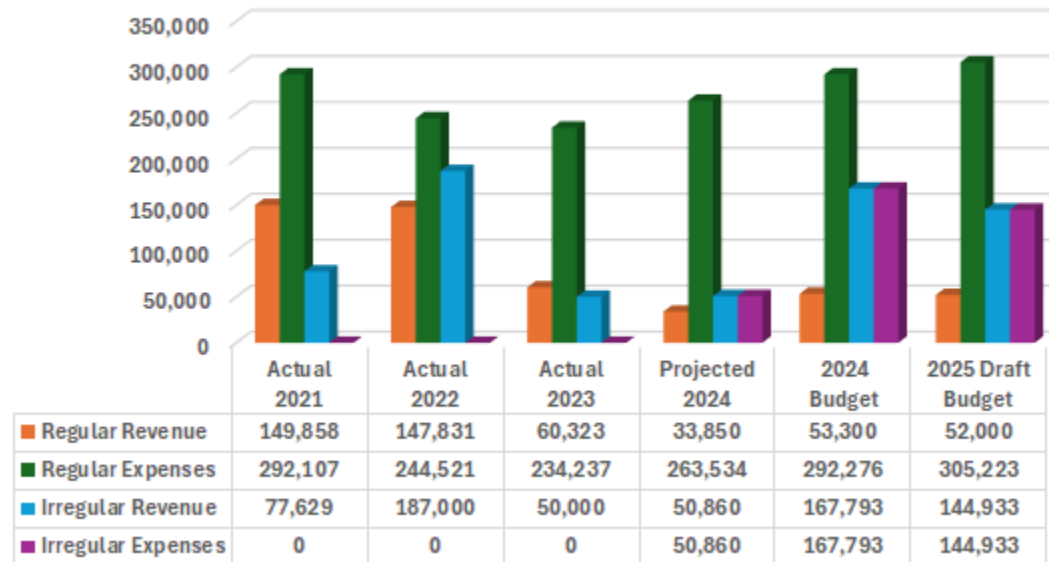
Allocation of 1/3 of staff position to function based on a review by the Director of Planning & Community Services

Overall, increase in expenses related to the difference between the above and previously budgeted contract resource



## Planning & Community Services Draft 2025 Budget

### Planning & Community Services



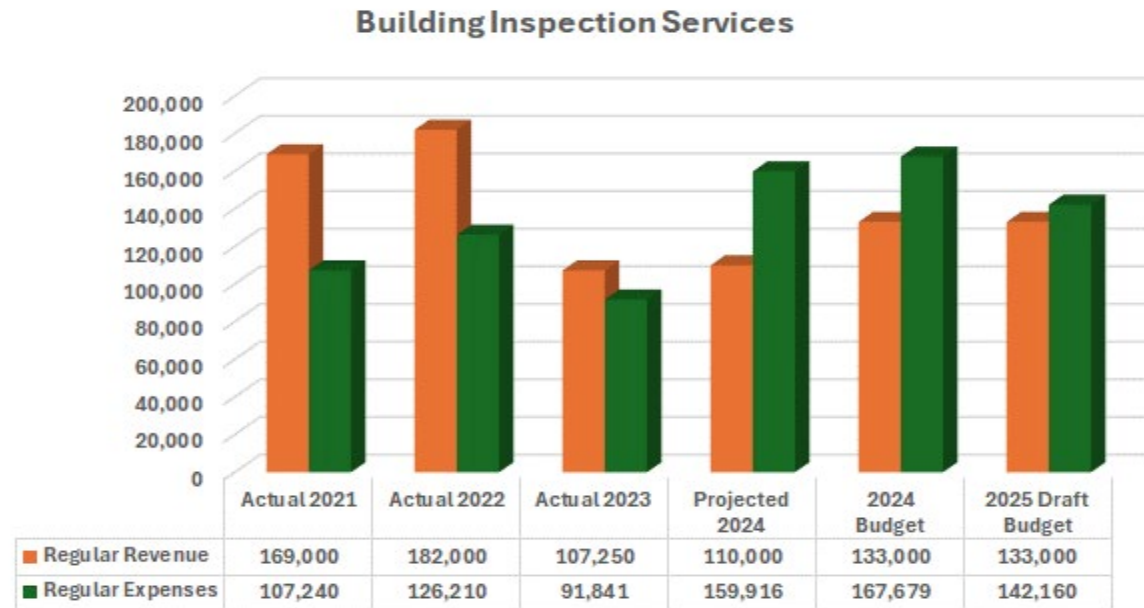
#### Explanation of Variances between Draft 2025 Budget & 2024 Budget

Regular planning revenue consistent with 2024

Includes use of the Housing Initiatives Provincial grant funds (under irregular expenses and revenue) to investigate the implementation of amenity charges and to implement other legislative changes

Overall, 4.4% increase in expenses related to RDN mapping contract and wages/benefits

## Building Inspection Services Draft 2025 Budget



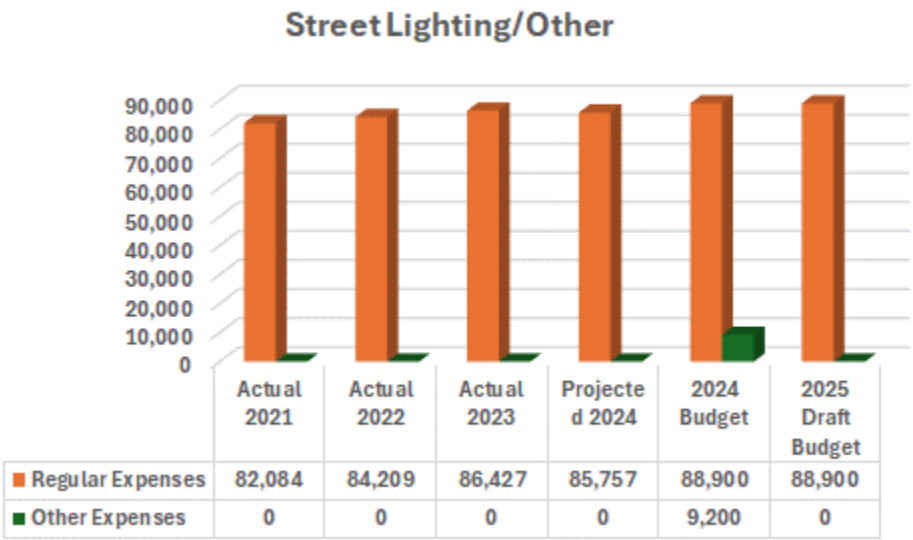
### Explanation of Variances between Draft 2025 Budget & 2024 Budget

Regular Building Inspection revenue consistent with 2024

Allocation of 2/3 of staff position to function based on a review by the Director of Planning & Community Services

Overall, 15% reduction in expenses due to staff position re-allocation and elimination of travel budget which is covered under contracted service for building inspections

# Street Lighting/Other Draft 2025 Budget

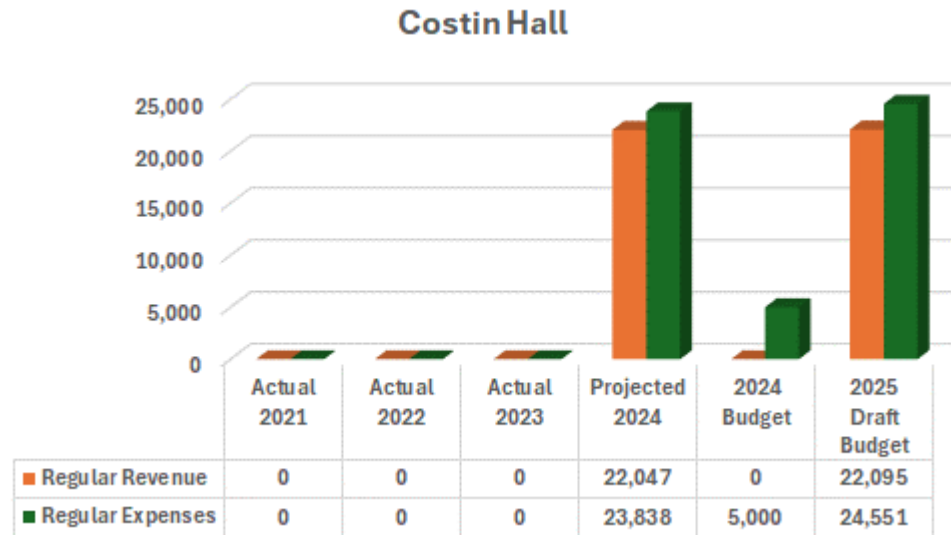


**Explanation of Variances between Draft 2025 Budget & 2024 Budget**

Overall budget reduction of 9.4% due to elimination of other expense budget (was related to hydrant maintenance)

Small incremental increase in street lighting expenses

## Costin Hall Draft 2025 Budget



### Explanation of Variances between Draft 2025 Budget & 2024 Budget

New function which started in 2024

Draft budget reflects a small net loss based on projected 2024 results

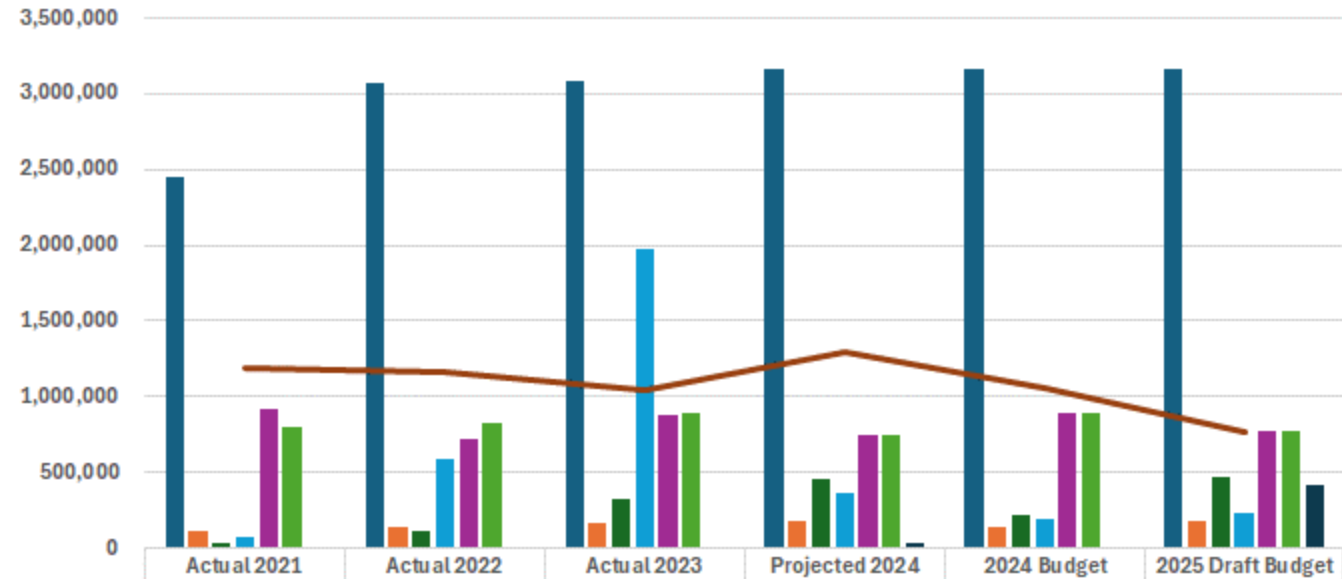
## Fiscal Services Draft 2025 Budget

### Overview

The District's Fiscal Services area consists of revenues and expenses which are not directly attributable to one of the District's other operating departments. It includes property taxation, grants-in-lieu of property taxes, penalties & interest on taxes, interest revenue and allocation of same to reserves, other transfers to reserves and amortization. The highlights in the Fiscal Service area are as follows:

- Property taxation in 2025 is the same as 2024 (0% increase)
- Higher grant-in-lieu funding from BC Hydro based on 2024 grant
- Higher interest earnings in 2025 with approximately 90% of interest allocated to reserves based on projected reserve balances (this allocation was not included in the 2024 budget)
- Provision for Community Works Fund grant funding (\$237,000) and transfer of same to reserve
- Elimination of \$122,405 of Covid-19 grant funding which was used in 2024 budget to increase reserve transfers
- Adjustment of reserve transfers in 2025 to ensure no increase in property taxation

## Fiscal Services



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Property Taxation	2,447,417	3,067,447	3,087,443	3,158,571	3,159,100	3,159,100
Grants-in-Lieu of Taxes & Penalties/Interest on Taxes	119,680	136,527	165,390	179,464	142,000	181,030
Interest Revenue	37,701	114,861	319,549	457,189	220,000	466,333
Transfer from Reserves & Grants	80,113	582,226	1,977,725	359,405	189,505	237,214
Amortization Offset & Other Recoveries	923,938	715,251	873,952	746,574	893,900	768,928
Amortization & Other Recoveries/Expenses	799,382	826,813	886,912	747,522	893,900	769,876
Interest Allocated to General Fund Reserves	0	0	0	35,963	0	419,700
Other Transfers to Reserves	1,189,892	1,164,900	1,041,882	1,290,200	1,053,200	770,769

## Water Utility Operating Fund

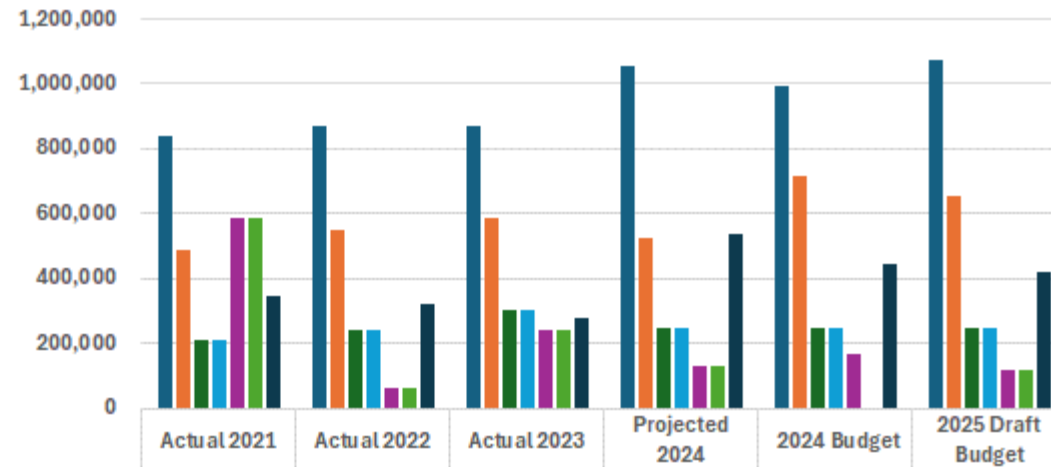
A summary of the Water Operating Fund Budget together with comparisons is show below. The main impacts are:

- The elimination of the 2024 budget parcel tax and related debt servicing for the Winds water project
- Provision for in increase in Administrative cost recovery and the elimination of expenses such as audit and insurance which are now part of the Administrative cost recovery
- Reflects changes to the allocation of staff time to support water, as noted under General Government in the General Operating Fund
- Provision for the transfer of water connection charges to reserve (reserve transfer was not budgeted in 2024)
- Provision for interest earnings based on water reserve balances with 90% being transferred to water reserves
- Provision for a 3% inflationary increase in water user rates with the overall transfers to the water reserves being \$421,402 in 2025

A 5-year history of residential and commercial water rate increases is shown below. As noted earlier, incremental rate increases are preferable to spikes. Every 1% increase in water rates generates approximately \$6,100 of additional revenue.



## Water Operating



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Revenue	836,195	869,977	868,317	1,056,929	992,700	1,076,406
Regular Expenses	488,262	548,425	589,181	522,489	717,995	655,004
Irregular Revenue (Amortization)	213,395	239,225	300,820	250,000	250,000	250,000
Irregular Expenses (Amortization)	213,395	239,225	300,820	250,000	250,000	250,000
Connection Charges	585,934	59,743	242,403	130,070	167,711	118,240
Contribution of Connection Charges to Reserve	585,934	59,743	242,403	130,070	0	118,240
Total Contributions to Reserves	347,933	321,552	279,136	534,440	442,416	421,402

## History of Water Rates

### Residential

	2024			2023			2022			2021			2020		
	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase
		\$	%		\$	%		\$	%		\$	%		\$	%
<75	90.15	5.10	6.00	85.05	4.80	5.98	80.25	7.25	9.93	73.00	7.72	11.83	65.28	0.00	0.00
76-100	1.79	0.10	5.92	1.69	0.10	6.29	1.59	0.00	0.00	1.59	0.17	11.97	1.42	0.00	0.00
101-125	2.19	0.12	5.80	2.07	0.12	6.15	1.95	0.00	0.00	1.95	0.21	12.07	1.74	0.00	0.00
126-150	2.90	0.16	5.84	2.74	0.15	5.79	2.59	0.00	0.00	2.59	0.28	12.12	2.31	0.00	0.00
>151	3.71	0.21	6.00	3.50	0.20	6.06	3.30	0.00	0.00	3.3	0.35	11.86	2.95	0.00	0.00

### Commercial

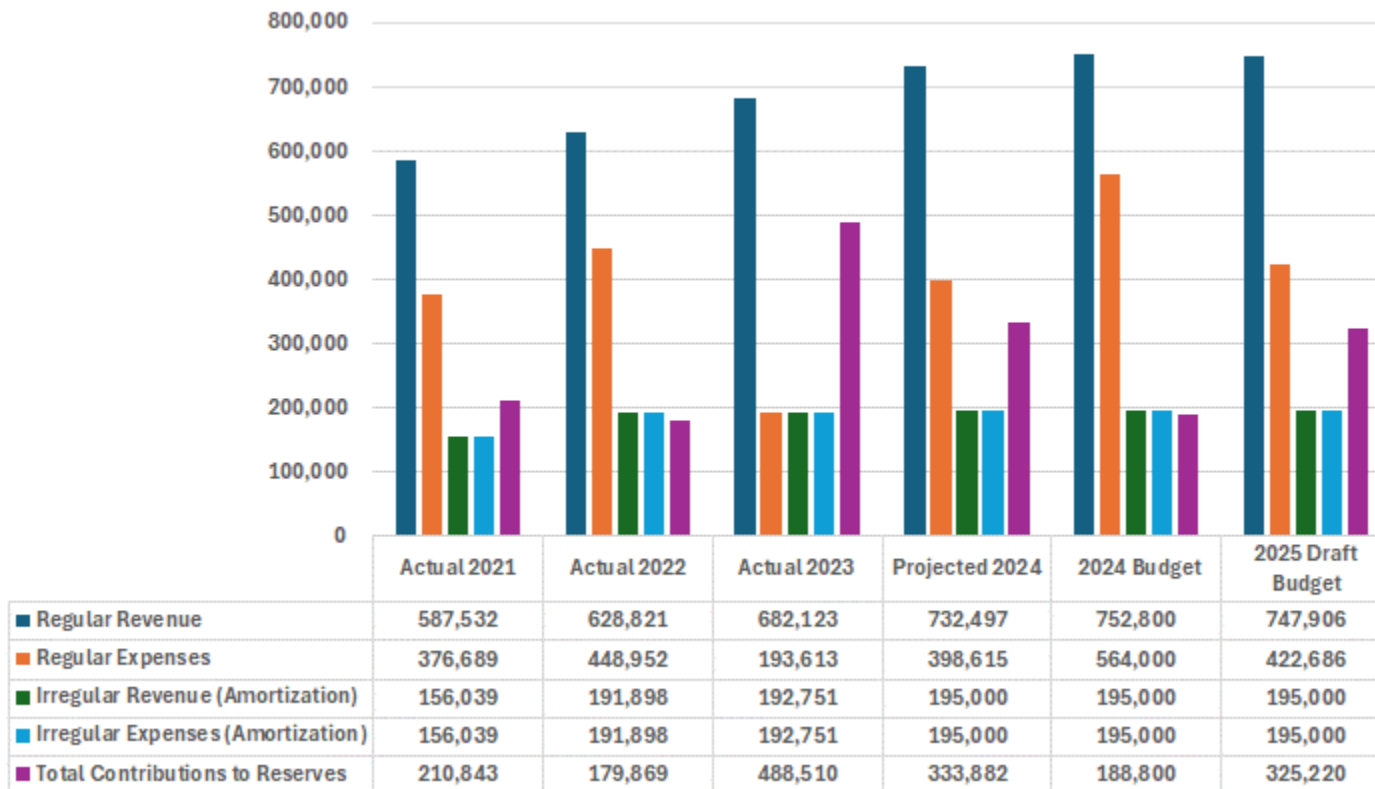
	2024			2023			2022			2021			2020		
	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase
		\$	%		\$	%		\$	%		\$	%		\$	%
<75	115.28	6.53	6.00	108.75	6.25	6.10	102.5	9.34	10.03	93.16	9.98	12.00	83.18	0.00	0.00
>76	2.79	0.16	6.08	2.63	0.15	6.05	2.48	0.00	0.00	2.48	0.27	12.22	2.21	0.00	0.00

## Sewer Utility Operating Fund

A summary of the Sewer Operating fund budget together with comparisons is show below. The main impacts are:

- Provision for in increase in Administrative cost recovery and the elimination of expenses such as audit and insurance which are now part of the Administrative cost recovery
- Reflects changes to the allocation of staff time to support sewer, as noted under General Government in the General Operating Fund
- Elimination of a \$165,000 budget in 2024 for Regional Wastewater Treatment as this is included in the of the RDN requisition and should not be an expense on the District's books
- Provision for interest earnings based on sewer reserve balances with 90% being transferred to sewer reserves
- Provision for a 3% inflationary increase in sewer user rates with a shift from 44% variable rates to 22% variable based on a Council motion, with a corresponding increase in flat rates (results in 3.9% increase in flat rates)
- Overall transfers to the sewer reserves are \$325,220 in 2025 as opposed to the budget transfers of \$188,800 in 2024 (as a result of the savings from the Regional Waste Water budget as noted above)

## Sewer Operating



A 5-year history of residential and commercial sewer rate increases is shown below. As noted earlier, incremental rate increases are preferable to spikes. Every 1% increase in sewer rates generates approximately \$4,800 of additional revenue.

## History of Sewer Rates

### Residential

	2024 @ 44% of Water			2023 @ 66% of Water			2022 @ 66% of Water			2021 @ 66% of Water			2020 @ 66% of Water		
	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase
		\$	%		\$	%		\$	%		\$	%		\$	%
<75	142.26	14.03	10.94	128.23	0.00	0.00	128.23	0.00	0.00	128.23	4.93	4.00	123.3	10.18	9.00
76-100	2.22	0.00	0.00	2.22	0.00	0.00	2.22	0.00	0.00	2.22	0.09	4.23	2.13	0.18	9.23
101-125	2.36	0.00	0.00	2.36	0.00	0.00	2.36	0.00	0.00	2.36	0.09	3.96	2.27	0.19	9.13
126-150	2.50	0.00	0.00	2.5	0.00	0.00	2.5	0.00	0.00	2.5	0.10	4.17	2.4	0.20	9.09
>151	2.63	0.00	0.00	2.63	0.00	0.00	2.63	0.00	0.00	2.63	0.10	3.95	2.53	0.21	9.05

### Commercial

	2024 @ 44% of Water			2023 @ 66% of Water			2022 @ 66% of Water			2021 @ 66% of Water			2020 @ 66% of Water		
	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase	Quarterly Rates		Increase
		\$	%		\$	%		\$	%		\$	%		\$	%
<75	142.26	14.03	10.94	128.23	0.00	0.00	128.23	0.00	0.00	128.23	4.93	4.00	123.3	10.18	9.00
>76	3.19	0.00	0.00	3.19	0.00	0.00	3.19	0.00	0.00	3.19	0.12	3.91	3.07	0.25	8.87

Two scenarios are provided below to illustrate the impact of the shift from 44% to 22% variable sewer rates. The first scenario shows a 3.9% increase in sewer flat rates to remain revenue neutral after the shift. Under the second scenario all rates increased by 3% after the shift. The second scenario is included in the 2025 Sewer Operating Budget presented.

### Scenario 1 - Revenue Neutral

Increase minimum or flat rate fee by 3.9% other rates remain the same

Flat Rate for Sewer goes from \$142.26 to \$147.80 per quarter (\$569.04 to \$591.20 annually)

	# of Accounts	2024 Totals @ 44%	2025 Total @ 22%
Residential Sewer	733	440,832	445,311
Commercial Sewer	35	27,661	22,483
Flat Rate Sewer	32	18,778	19,510
	<u>800</u>	<u>487,271</u>	<u>487,303</u>

### Scenario 2 - Shift from 44% Variable to 22% Variable Rates with 3% Rate Increase

Increase minimum or flat rate fee by 6.9% (includes 3% rate increase) other rates by 3%

Flat Rate for Sewer goes from \$142.26 to \$152.08 per quarter (\$569.04 to \$608.32 annually)

	# of Accounts	2024 Totals @ 44%	2025 Total @ 22%
Residential Sewer	733	440,832	458,210
Commercial Sewer	35	27,661	23,138
Flat Rate Sewer	32	18,778	20,075
	<u>800</u>	<u>487,271</u>	<u>501,423</u>

# Capital Plans

## 5-Year Capital Plans

The District's 5-year capital plans for general, water and sewer are shown below. These plans are fully funded from reserves and therefore require no external or internal borrowing. The 2024 capital projects in progress are also shown below, as any 2024 projects which are unfinished by the end of 2024 would be carried forward to 2025. Further on in this document is also a list of Capital Spending Package Projects which warrant further discussion, as they are larger in terms of dollar value and as such require a separate funding strategy or have not been solidified in terms of scope and related dollar value.

2024 Cost Centres		2024 Capital Plan		5-Year Capital Financial Plan					Total Capital 2025 - 2029
		Final & Amended Budget	Projected Year-End Expenditures (includes carry forwards)	Draft Budget	Plan	Plan	Plan	Plan	
		2024	2024	2025	2026	2027	2028	2029	
	<b>GENERAL CAPITAL</b>								
	<b>General &amp; Information Technology</b>								
133	Website upgrade project (2018)	7,000	7,600						-
181	Computer Replacements (as per SeatoSky)	14,000	14,000	16,000	27,000	17,000	4,000	15,000	79,000
N/A	Network & Peripherals			8,000	2,000	5,000	4,000	5,000	24,000
N/A	Storage Cabinet Corporate Administration			8,400					8,400
229	LAND PURCHASE 7099 LANTZVILLE RD	929,000	928,659						-
232	LAND PURCHASE 6852 WILES RD	327,000	326,115						-
234	CHURCH PEWS	1,500	1,500						-
	<b>Subtotal General &amp; Information Technology</b>	<b>\$1,278,500</b>	<b>\$1,277,874</b>	<b>\$32,400</b>	<b>\$29,000</b>	<b>\$22,000</b>	<b>\$8,000</b>	<b>\$20,000</b>	<b>111,400</b>
	<b>Facilities</b>								
180	Pierce Woods Marine Park - Safety Works (2021)	170,000	170,000						-
204	Costin Hall Heating and Cooling Replacement	12,000	11,131						-
N/A	Community use building B - Church Rehabilitation			100,000					100,000
	<b>Subtotal Facilities</b>	<b>\$182,000</b>	<b>\$181,131</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
	<b>Heavy Duty Equipment &amp; Fleet</b>								
212	SCBA Air Compressor & Fill Station End of Useful Life	90,000	67,313						-
New Code	Ladder Truck (Replace Engine 1 at the end of service life)	100,000	100,000						-
213	Replace Fire Chief's Duty Truck	100,000	100,000						-
N/A	Tires for Engine 2				9,000				9,000
N/A	Tires for Tender 4							9,000	9,000
N/A	Wildfire Personal Protective Equipment				10,000				10,000
N/A	New Engine					600,000		600,000	1,200,000
N/A	Dodge Pick-up Replacement Public Works			100,000					100,000
	<b>Subtotal Heavy Duty Equipment &amp; Fleet</b>	<b>\$290,000</b>	<b>\$267,313</b>	<b>\$100,000</b>	<b>\$19,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$609,000</b>	<b>\$1,328,000</b>

2024 Cost  
Centres

	2024 Capital Plan		5-Year Capital Financial Plan					
	Final & Amended Budget	Projected Year-End Expenditures (includes carry forwards)	Draft Budget	Plan	Plan	Plan	Plan	Total Capital 2025 - 2029
	2024	2024	2025	2026	2027	2028	2029	
Equipment								
Fire hose and fire pumps (replace aging hose and add new pump)			10,000					10,000
Lifting Bags (end of useable life)	50,000	50,000						-
Replace aging rescue tools (includes Jaws for Life)			100,000					100,000
Replace 6 radios each year			7,500	7,500				15,000
An infra-red drone to assist with identifying hot spots during fire	7,500	7,377						-
Decontamination washing machine					75,000			75,000
Drop Tank Fire Department						10,000		10,000
Electric Fan to remove harmful gases from structures						8,000		8,000
Electric Vehicle Fire blanket			4,500					4,500
Firehose & Nozzles			5,500	15,000	3,000			23,500
BRUSH CUTTING ATTACHMENT - PW		14,779						-
Subtotal Equipment	\$57,500	\$72,156	\$127,500	\$22,500	\$78,000	\$18,000	\$0	\$246,000
Transportation Infrastructure								
Beach Road Ends (2021) - Bike Racks arrive mid Dec for Harper Road done by PW; cut shrub-big job -contract; small cut - PW	37,690	37,690						-
Commercial Core PH 2 Plaza Beautification - Legion (still need design for Bench, Water Fountain to be installed 2024, design to modify parking stalls)	49,000	49,000						-
PLAZA BEAUTIFICATION - LEGION	73,765	73,765						
A multi-use path from Leland to Huddlestone RD AND that this path be on the south side Lantzville RD with the asphalt space to the right of the white line preserved so that it remains available to cyclist	201,000	201,000						-
Dickinson Road Replacement Phase 2 (Lantzville Rd to Oar Rd)								-
Dickinson Road Replacement Phase 3 (Oar Rd to Schook Road)								-
Eastwind Drive Asphalt Replacement							385,000	385,000
Lorenzen Lane Replacement						575,000		575,000
Alger Road Asphalt Replacement				350,000				350,000
Phantom - Chip seal removal and asphalt install			500,000					500,000
Lantzville Rd - Asphalt rehabilitation various sections					500,000			500,000
Blackjack Dr - Asphalt replacement				500,000				500,000
Culvert repair on Rumming Rd (WIP in 2023) only did Geotech, need a plan in 2024)	15,000	55,718						-
DICKINSON RD REPLACEMENT (2022)		4,492						-
Subtotal Transportation Infrastructure	\$376,455	\$421,665	\$500,000	\$850,000	\$500,000	\$575,000	\$385,000	\$2,810,000



2024 Cost  
Centres

		2024 Capital Plan		5-Year Capital Financial Plan					
		Final & Amended Budget	Projected Year- End Expenditures (includes carry forwards)	Draft Budget	Plan	Plan	Plan	Plan	Total Capital 2025 - 2029
		2024	2024	2025	2026	2027	2028	2029	
<b>Storm Drainage</b>									
189	Dickinson Road PH 1, near Jacks RD (Culvert/drainage assessment and replacement; will do roadway geotechnical report in 2024)	215,000	215,000						-
N/A	Lantzville Road Bloods Creek Culvert Replacement	-				350,000			350,000
N/A	Alger Road Culvert Replacement - not done - Clark Medd project	-			350,000				350,000
192	Ware Road Culvert Replacement (holdback)	5,000	339						-
N/A	Dickinson Road Culvert Replacement at Bloods Creek							350,000	350,000
215	Culvert Repair Superior Rd (not done anything yet in 2023)	30,000	30,000						-
N/A	Culvert repair on Rumming Rd - additional geotech required to lead in final design, tendering and construction. (Construction are estimate only without doing final design) (40K eng/geo, 175K const)			215,000					215,000
<b>Subtotal Storm Drainage</b>		<b>\$250,000</b>	<b>\$245,339</b>	<b>\$215,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$1,265,000</b>
<b>Parks &amp; Recreation</b>									
225	Playground equipment for Huddleston Park	70,000	70,000						-
<b>Subtotal Parks &amp; Recreation</b>		<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL GENERAL CAPITAL</b>		<b>\$2,504,455</b>	<b>\$2,535,478</b>	<b>\$1,074,900</b>	<b>\$1,270,500</b>	<b>\$1,550,000</b>	<b>\$601,000</b>	<b>\$1,364,000</b>	<b>5,860,400</b>

2024 Cost  
Centres

		2024 Capital Plan		5-Year Capital Financial Plan				
		Final & Amended Budget	Projected Year-End Expenditures (includes carry forwards)	Draft Budget	Plan	Plan	Plan	Plan
		2024	2024	2025	2026	2027	2028	2029
								Total Capital 2025 - 2029
<b>WATER CAPITAL</b>								
170	Winds Residential Area Water System Expansion	5,733,746	-					-
170	Winds Residential Area Water System Expansion	2,727,311	-					-
200	Watermain Replacement-Harby to Joy to Rossiter	825,000	825,000					-
N/A	Watermain Replacement-Harby to Joy to Rossiter (Developer Contribution)		40,000					-
N/A	Watermain Replacement-Millard, Lynn, Lantzville Rd			600,000				600,000
N/A	Watermain Replacement-Huddlestone-incr fire flows				300,000			300,000
226	Watermain Replacement and Drainage Improvements-Saxon Cross (old AC pipe) (re-budgeted 2029)	410,000	-					410,000
217	Updated Water and Sewer Map	12,500	12,500					-
218	Automatic Transfer Switch for Wellfield	35,000	35,000					-
219	Hydrant Replacement/Maintenance Program (Contract out)	41,000	41,000	41,000	41,000	41,000	41,000	205,000
227	Slip Gate Hydrant Replacement 6 x \$15,000 plus 10%	90,000	90,000					-
228	Valve Replacement (replace old red-white valves and dead ends flush-out)	75,000	75,000					-
220	Water Flushout Valve Repairs	50,000	50,000					-
N/A	Andrea Cr and Elizabeth Way - AC pipe replacement					750,000		750,000
N/A	T-Valve install at Ware Rd Reservoir						75,000	75,000
<b>TOTAL WATER CAPITAL</b>		<b>\$9,999,557</b>	<b>\$1,168,500</b>	<b>\$641,000</b>	<b>\$341,000</b>	<b>\$791,000</b>	<b>\$116,000</b>	<b>\$451,000</b>
<b>SEWER CAPITAL</b>								
216	Updated Water and Sewer Map	12,500	12,500					-
<b>TOTAL SEWER CAPITAL</b>		<b>\$12,500</b>	<b>\$12,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL CAPITAL EXPENDITURES - ALL FUNDS</b>		<b>\$12,516,512</b>	<b>\$3,716,478</b>	<b>\$1,715,900</b>	<b>\$1,611,500</b>	<b>\$2,341,000</b>	<b>\$717,000</b>	<b>\$1,815,000</b>
								<b>\$8,200,400</b>

## Reserves & Restrict Revenue (Deferred Revenue including DCCs)

### Overview

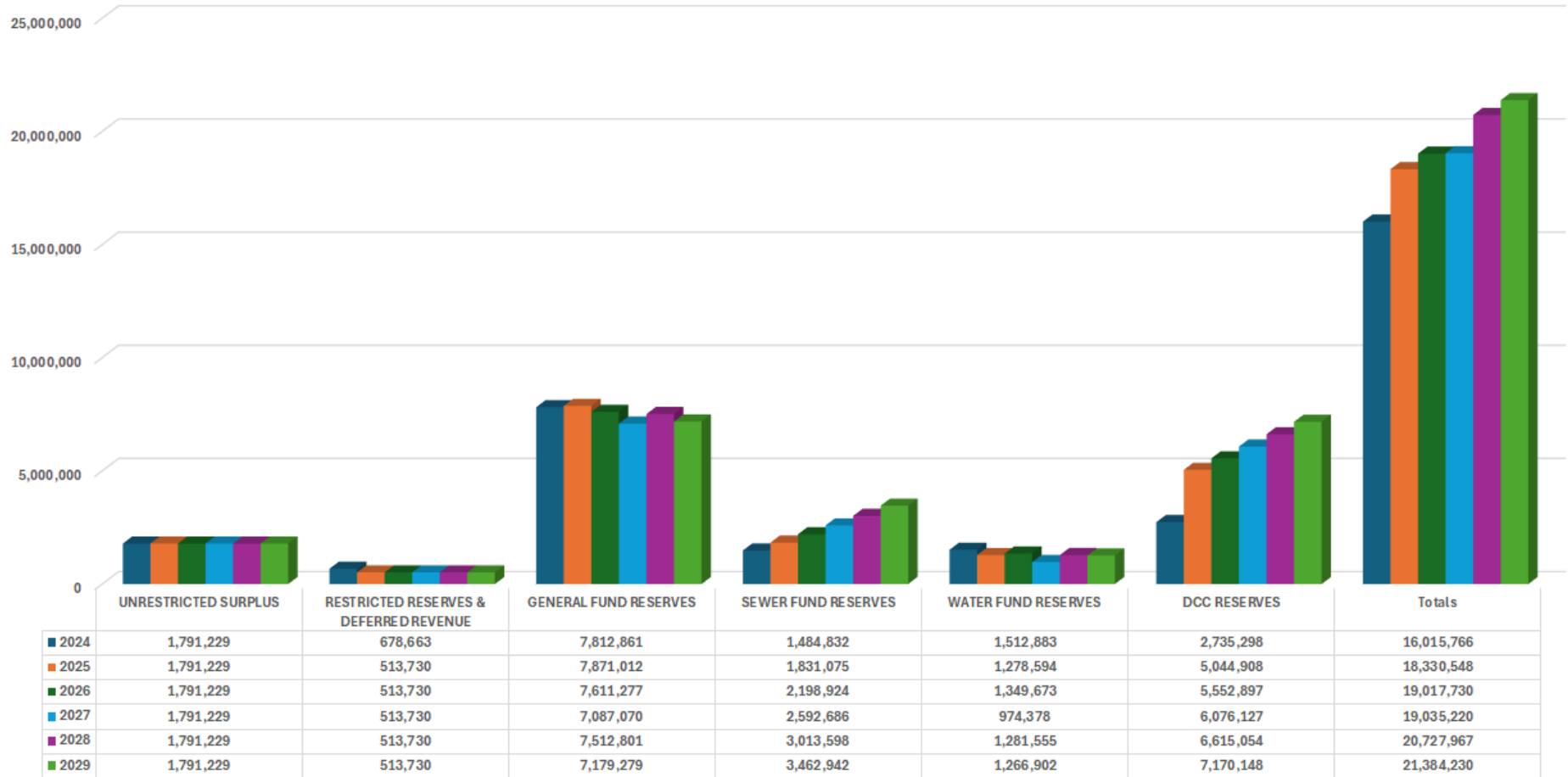
Council recently approved a restructuring of the District's Reserve Funds including the development of a policy which clearly outlines the purpose of all the District's reserve, surplus and deferred revenue accounts as well minimal and targeted monetary levels for all of these accounts. Healthy reserve/surplus levels are important in achieving community goals including financial health and stability, and one's reserve/surplus goals need to be consistent with and supportive of the long-term financial plans. The District currently has not completed an asset management plan which would indicate sustainable funding levels for reserve contributions and balances.

The projected reserve, unrestricted surplus, restricted revenue and DCC balances over the next 5 years based on the District's Provisional or Draft 2025 – 2029 Operating and Capital Financial Plans are shown in the graph below. These balances are subject to change as the full picture of the District's infrastructure and asset management plans are incorporated into the financial projections.

The District's ability to minimize external debt and to provide internal funding for its capital and major projects is directed related to the health of the District's reserves. The steady build up of reserve levels will increase the District's financial stability and sustainability. The District's DCC reserves are projected to increase significantly in 2025 with the development which is in the "pipeline" and sewer reserves are also projected to grow as sewer capital projects are not planned for in the near term.

The District's ability to minimize external debt and to provide internal funding for its capital and major projects is directed related to the health of the District's reserves. The steady buildup of reserve levels will increase the District's financial stability and prosperity.

## Projected Reserve, Unrestricted Surplus, Restricted Revenue & DCC Levels Based on Draft 2025 - 2029 Financial Plan





## Debt

### External Long-term Debt

The District undertook a \$4.3 million, 30-year external borrowing in 2020, through the Municipal Finance Authority (MFA), for the Phase III Sewer Project. The principal owing on this debt at the end of 2024 will be \$3.847 million. The annual principal and interest payments for this debt (\$149,338) are budgeted for in the Sewer Operating Fund. The \$149,338 debt payments are recovered through a parcel tax charged to the Phase III area residents.

### Internal Debt

An internal borrowing for the Phase II Sewer Project was undertaken in 2011 from Sewer Surplus and is repayable in the amount of \$49,200 annually. This internal loan expires in 2029, and the repayments are paid for through a parcel tax. An internal borrowing was undertaken for the Knarston Creek project from General Operating Fund Surplus and is repayable at \$8,428 annually, which again is recovered via parcel tax charges. An internal borrowing was undertaken in 2022 for a Fire Department Pumper Truck, and this is being paid annually at \$39,400 from the Protective Services (Fire/Recue) Budget.



## User Fees & Property Taxes

### User Fees

Local governments establish user fees as an alternative to property taxation for generating revenue. Typically, user fees and charges are used for recovering the cost of services or for using municipal property. For example, user fees are normally charged for utilities, recreation, etc. The District currently has user fees for many services including its sewer, water, and residential collection (garbage, recyclables, organics) services. The other major source of user fee revenue comes from the planning and building inspection functions. The Director of Planning & Community Services has reviewed the District's fee levels in these two key areas with the results shown in Appendix "O", and staff intend on bringing forward a bylaw to enact the fee increases noted.

### New Construction Revenue

The new construction assessments and related revenue have not been factored into the District's 2025 Draft Budget as yet because these numbers were not available at the time of writing this report. Once these numbers are available they will be communicated to Council.

### Property Tax Assessments

Property assessments are a key component of property taxes, as the assessed value of a property, in part, determines the amount of tax a property owner will pay. The *Assessment Act* establishes nine property classes based on the use of the property. Generally, each class determines the level of taxes an individual property owner will pay each year.

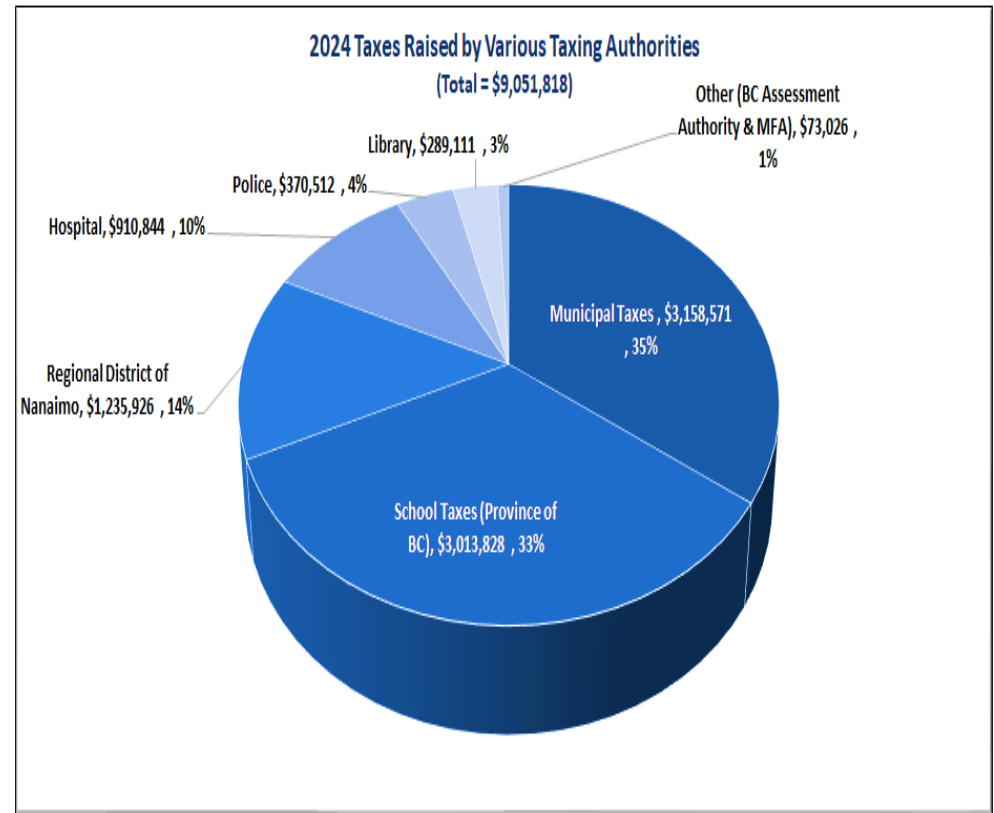
Each year, the tax rate for each property class is calculated, considering the changes in assessment values and revenue needs. Generally speaking:

- If the District's total assessment base increases, the tax rates will decrease.
- If the District's total assessment base decreases, the tax rates will increase.

Individual property tax increases may be higher or lower than the reported overall tax increase, depending on the change in the specific property's assessed value in comparison to the average change. Individual levels of taxation are also impacted by any shifts in the amount of tax dollars collected from the various tax classes.

## Taxes Collected by All Taxing Authorities

*The District serves as a collection agency for other taxing authorities, including the Provincial school taxes, the Nanaimo Regional District, the Nanaimo Regional Hospital District, the Provincial police, the Vancouver Island Regional Library, the BC Assessment Authority and the Municipal Finance Authority. In 2024, about 35% of taxes collected by the District were for municipal purposes and the remaining balance or 65% was collected on behalf of the other authorities.*



## Operating Spending Packages

Below is a list of operating spending packages submitted by Departments for discussion purposes. These initiatives are not included in the District's core operating budgets.

	Ongoing \$s	Equivalent % Tax & Rate Increases	Capital Costs
<b>General Operating Spending Initiatives</b>			
<b>Increased level of service for Bylaw Services</b>	\$50,000	1.58%	To be determined
<b>New Full-Time Exempt Position in Administration</b>	\$97,480	3.09%	\$3,850
<b>Introduce a new Parks Tech I position (90% - 10% allocated to Water)</b>	\$72,450	2.29%	To be determined
<b>Policy Planning Student – assists with residential OCP review, including drafting amendments and assisting with public engagement efforts</b>	\$17,686	N/A - Use of Provincial Capacity/Housing Initiatives Grant fund for temporary position	N/A
<b>Parks Planning Student – assist with revising the Parks, Trails and Recreation Plan and Trails and Journeyways Strategy. Will also assist with public engagement events for the OCP review.</b>	\$17,686	N/A - Use of Provincial Capacity/Housing Initiatives Grant fund for temporary position	N/A
<b>Total Impact on Taxation &amp; Capital</b>	<b>\$255,301</b>	<b>6.96%</b>	<b>\$3,850</b>
<b>Water Utility Operating Spending Initiative</b>			
<b>Introduce a new Parks Tech I position (10%)</b>	\$8,050	1.32%	To be determined





## Capital Spending Packages

Below is a list of capital spending packages for discussion purposes which are not included in the District's capital plans.

### 2025 - 2029 Capital Spending Packages (for discussion purposes)

	Capital 2025	Capital 2026	Capital 2027	Capital 2028	Capital 2029	Total Capital 2025 - 2029
<b>GENERAL CAPITAL</b>						
<b>Facilities</b>						
Public Works Building Design Re-design and Planning	50,000					50,000
New Public Works Building		2,000,000				2,050,000
<b>Subtotal Facilities</b>	<b>\$50,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,100,000</b>
<b>Transportation Infrastructure</b>						
Dickinson Road Replacement Phase 2 (Lantzville Rd to Oar Rd)	2,300,000					2,300,000
Dickinson Road Replacement Phase 3 (Oar Rd to Schook Road)		2,600,000				2,600,000
Harper Road Beach End	To be Determined					-
Savrina Road End	To be Determined					-
<b>Subtotal Transportation Infrastructure</b>	<b>\$2,300,000</b>	<b>\$2,600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,900,000</b>
<b>TOTAL GENERAL CAPITAL</b>	<b>\$2,350,000</b>	<b>\$4,600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,000,000</b>



## Items Referred to 2025 Budget Discussions

- THAT Council approves staff to enter into a one-year agreement with Windley Contracting Ltd. using the existing agreement's framework; AND FURTHER THAT Council approves the proposed rates as submitted for the one-year term and provided in the January 10, 2024 report, to serve as a revised schedule D to the agreement; AND FURTHER THAT Council directs staff to amend the 2024-2028 Financial Plan to increase GL 01-5-55-526 by \$18,000 and GL 01-5-55-705 by \$9,000; AND FURTHER THAT Council directs staff to carry out a request for proposal (RFP) process for the District of Lantzville's Road Maintenance Services, prior to the 2025 budget.
- WHEREAS Council identified improvements for Harper Road, Lavender Road, and Jacks Road as strategic priorities, and both Lavendar and Jacks are already underway, THEREFORE BE IT RESOLVED THAT Council directs staff to include Harper Road improvements in the 2025 portion of the upcoming Draft 2025-2029 Financial Plan for Council's Consideration; AND FURTHER THAT Council directs staff to compile the previously completed beach road end survey data for Harper Road and provide it to Council, so that Council may consider elements for design and the solicitation of future public feedback regarding Harper Road.
- MOVED AND SECONDED, THAT WHEREAS Tire Stewardship BC is offering a \$30,000 matching fund grant for resurfacing a recreational area with recycled rubber; THEREFORE, BE IT RESOLVED THAT Council direct staff to identify as part of the Financial Plan process, which recreational surface in Lantzville is next due for renewal and for which areas recycled rubber would be suitable, so that Council may consider applying for this grant.
- MOVED AND SECONDED, THAT WHEREAS the Green Municipal Fund is offering a Community Building Retrofit grant and a Sustainable Municipal Buildings grant that may be suitable for covering some of the expenses to renovate Community Use Buildings A & B; THEREFORE BE IT RESOLVED THAT Council direct staff include as part of the Financial Plan process, the potential of applying for these grants and incorporating them into the 2025 portion of the 2025-2029 Financial Plan for part of the cost of renovating Community Use Buildings A & B.
- WHEREAS during the last budget process Council indicated a possible desire to discontinue the physical Community Update newsletter in favour of a digital only option, for cost saving purposes; THEREFORE BE IT RESOLVED THAT Council direct staff to provide a brief summary of the total number of current e-newsletter subscribers compared to the total physical addresses currently being served by the physical edition; AND FURTHER THAT this summary and be provided as part of the in early November 2024 as part of the budget process.



## Appendix “A” – Glossary of Terms

**Accumulated Surplus:** The accumulated excess of revenues over expenditures from prior years.

**Annual Surplus:** The excess of actual revenue over operating expenditures incurred during a budget period or fiscal year.

**Budgeting or Budget:** A financial forecast which focuses on the first year of a longer-term Financial Plan and which typically contains more details around revenues and expenses than the Financial Plan.

**Capital or Capital Budget:** Those capital assets or expenditure which meet the PSAB accounting definition of tangible capital assets (TCA) and which meet the District’s asset capitalization thresholds, as well other capital expenditures which are not capitalized (not above capitalization threshold) and which are above a minimum dollar threshold established by the District.

**Core or Base Budget:** The cash-based Budget that is required to maintain existing services and programs at previously approved service levels.

**Debt Servicing Costs:** The annual principal and interest payments associated with incurring debt or borrowing.

**External Debt:** Short-term capital borrowing or long-term borrowing undertaken through the Municipal Finance Authority (MFA) or another external lending party.

**Financial Forecasting or Forecasts:** The process of projecting or estimating revenues, expenditures, and reserve/surplus transfers, over a period of time using known future factors, assumptions about economic conditions, future spending scenarios, historical revenues and expenses, and other variables.

**Funding Sources:** Those revenues and reserve/surplus transfers that are utilized to fund or pay for the District’s operating and capital expenditures within the District’s Financial Plan/Budget.

**Internal Debt:** means funds borrowed internally from one reserve fund (lending reserve fund) to another (borrowing reserve fund) to complete a project that is allowed for under the terms of the borrowing reserve fund establishing bylaw. This inter-reserve fund borrowing is allowable under the *Community Charter* if the lending reserve fund is paid back foregone interest and the funds are paid back by the time the lending reserve needs the funds.

**Long-Term Financial Planning:** A combination of financial forecasting and strategizing. Long-Term Financial Planning is a highly collaborative process that aligns long-term financial with long-term service objectives by considering and determining future scenarios and challenges.

**Operating or Operating Budget:** Those expenditures which are not defined as capital. Generally, expenditures for items which are not held for use in the production or supply of goods and services, and which are normally consumed as part of day-to-day activities.



**Property Tax:** Revenue generated through the collection of taxes levied on real property assessments.

**Public Sector Accounting Board (PSAB):** The body of the Chartered Professional Accountants of Canada (CPA) that issues recommendations and guidance with respect to matters of accounting in the public sector. Its aim is to improve the financial and performance information reported by governments and other public-sector entities for the benefit of decision makers and other users of the information.

**Reserve Fund:** An allocation of accumulated net revenue. There are two types of reserve funds: statutory reserve funds are required under Provincial statute and non-statutory reserve funds are established at the discretion of Council. Reserve funds are created by bylaws and are used for the specified future purposes set out in the bylaws.

**Restricted Revenue:** Moneys collected whose use is restricted by virtue of legislation, or by an agreement with the external party that provided the funds.

**Restricted Surplus:** Funds set aside from Accumulated Surplus to complete specific budgeted projects that could not be completed in a particular fiscal year and that are expected to be completed in the following fiscal year. Bylaws are not required or needed for Restricted Surplus funds as these monies are expected to be used in the short term for their original budgeted purpose.

**Tax Rate:** A percentage rate that is used to determine the property tax levy to be paid by a particular taxpayer within the District. The rate for a property depends on its tax class. Tax rates are multiplied by the property assessment to provide the tax levy. In the context of the property tax calculation, one mill is one thousandth of the assessment value. Tax rates are established by a Council bylaw.

**Tangible Capital Asset:** Non-financial assets which have physical substance that meet all the following criteria:

- Are held for use in the production of supply of goods and/or services, for rental to others, for administrative purposes or for the development, construction, maintenance, or repair of other tangible capital assets.
- Have useful economic lives extending beyond an accounting period.
- Have been acquired to be used on a continuing basis.
- Are not intended for sale in the ordinary course of business.

**Unrestricted Accumulated Surplus:** The accumulated surplus amounts built up in the District's various operating funds that have not been designated for specific uses or purposes like a restricted surplus.

**User Fees and Charges:** Fees paid by individuals or organizations to the District for the use of District facilities or for the provision of municipal services.



Appendix "B" General Operating Fund - General Government

Appendix "B" General Operating Fund - General Government											
2021 Actual	2022 Actual	2023 Actual	Estimated 2024 Year- End	2024 Budget	2025 Draft Budget	% Change 2025 Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
(4,624) (458,000) 0 (15,138) (1,697) (8,575) (4,750) 0 (17,845) (216,625) (225)	(4,981) (580,000) (1,356) (2,753) (2,168) (6,230) (6,550) 0 0 (217,100) (450)	0 (456,000) (2,034) (17,563) (1,697) (5,320) 0 0 (15,500) (217,100) (1,200)	(5,497) (457,000) (1,008) (17,563) (1,632) (4,790) 0 (50,062) (15,500) (217,100) (100)	(16,400) (500,000) (1,300) (2,000) (800) (4,500) 0 (167,298) (15,500) (217,100) (1,500)	(5,552) (461,570) (1,019) (1,695) (1,648) (4,838) 0 0 (18,600) (260,520) (600)	-66.1% -7.7% -21.6% -15.3% 106.0% 7.5% 0.0% -100.0% 20.0% 20.0% -60.0%	(5,608) (466,186) (1,029) (1,712) (1,664) (4,886) 0 (30,000) (18,972) (265,730) (600)	(5,664) (470,848) (1,039) (1,729) (1,681) (4,935) 0 0 (19,351) (271,045) (600)	(5,721) (475,556) (1,049) (1,746) (1,698) (4,984) 0 0 (19,738) (276,466) (600)	(5,778) (480,312) (1,059) (1,763) (1,715) (5,034) 0 0 (20,133) (281,995) (600)	
(727,479)	(821,588)	(716,414)	(754,368)	(926,398)	(756,042)	-18.4%	(796,387)	(776,892)	(787,558)	(798,389)	
0 0 9,626 14,529 516 3,673 79 5,025 0 90,308 16,302 630 196 5,635 31,334 18,675 2,804 4,500 (290) 319 75,658 5,822 1,016 36,566 0 0 110,071 154 887 4,449 3,980 3,465 12,830 23,860 3,165 0 458 14,953 12,343 1,937 0 0 12,611 5,070 29,849 781,004	5,000 0 8,893 17,777 278 4,104 0 6,559 0 103,584 22,903 697 1,704 13,382 6,047 2,489 24,486 500 153 0 86,815 8,038 2,010 50,412 0 7 86,878 8,215 1,269 4,881 3,867 5,672 3,786 2,247 19,076 3,239 0 2,599 17,986 9,708 4,554 0 0 13,778 790 35,648 757,784	36,602 300 7,634 26,544 988 4,729 0 7,523 0 124,783 23,200 634 11,500 12,923 14,403 0 21,568 2,500 460 100 88,835 8,419 1,172 58,692 0 635 120,125 944 868 11,996 1,867 5,183 3,376 7,533 18,192 3,402 102 2,105 18,776 11,265 2,314 0 0 11,144 8,044 70,552 763,910	16,436 915 8,017 27,400 1,554 4,058 986 4,797 99,807 110,445 23,202 644 7,689 15,073 12,047 3,711 15,630 2,500 0 517 91,313 8,350 1,029 69,855 141 147 86,026 0 1,635 6,270 2,62 3,262 2,823 2,404 18,095 3,660 704 3,238 21,331 11,062 1,149 3,166 758 12,107 2,964 17,106 877,482	15,000 1,500 8,000 27,400 500 4,300 500 6,600 0 105,000 35,000 800 9,200 15,000 10,000 10,000 28,000 2,500 1,000 0 91,322 9,200 2,500 78,200 0 0 70,000 0 1,600 5,000 3,500 5,800 3,500 4,500 14,500 3,600 0 2,600 18,000 10,000 2,700 0 0 12,000 3,000 33,530 824,914	15,000 1,000 8,000 31,500 1,000 4,200 500 4,176 0 110,446 23,208 644 8,500 20,000 10,000 0 20,000 2,500 500 500 93,743 8,500 771 97,000 0 0 75,000 0 1,600 6,300 0 5,000 3,000 2,500 16,000 3,600 700 2,844 18,000 11,000 1,150 3,000 750 12,000 3,000 40,567 801,834	0.0% -33.3% 0.0% 15.0% 100.0% -2.3% 0.0% -36.7% 0.0% 5.2% -33.7% -19.5% -7.6% 33.3% 0.0% -100.0% -28.6% 0.0% -50.0% >100.0% 2.7% -7.6% -69.2% 24.0% 0.0% 0.0% 7.1% 0.0% 0.0% 26.0% -100.0% -13.8% -14.3% -44.4% 10.3% 0.0% >100.0% 9.4% 0.0% 10.0% -57.4% >100.0% >100.0% 0.0% 0.0% 21.0% -2.8%	15,000 1,000 8,000 33,075 1,000 4,284 510 4,260 0 112,655 23,673 657 8,670 20,400 10,000 0 20,400 2,500 510 510 95,618 8,670 786 98,940 0 0 76,500 0 1,632 6,426 0 5,100 3,060 2,550 16,320 3,672 714 2,901 18,360 11,220 1,173 3,060 765 12,240 3,060 41,378 817,871	15,000 1,000 8,000 34,729 1,000 4,370 520 4,345 0 114,908 24,146 670 8,843 20,808 10,000 0 20,808 2,500 520 520 97,530 8,843 802 100,919 0 0 78,030 0 1,665 6,555 5,202 3,121 2,601 16,646 3,745 728 2,959 18,727 11,444 1,196 3,121 780 12,485 3,121 42,206 834,228	15,000 1,000 8,000 35,424 1,000 4,457 530 4,432 0 117,206 24,629 683 9,019 21,224 10,000 0 21,224 2,500 530 530 99,481 9,020 818 102,937 0 0 79,591 0 1,698 6,686 5,306 3,183 2,653 16,979 3,820 743 3,018 19,102 11,673 1,220 3,183 796 12,735 3,183 43,050 850,913	15,000 1,000 8,000 36,132 1,000 4,546 541 4,521 0 119,550 25,122 697 9,200 21,648 10,000 0 21,648 2,500 541 541 101,471 9,200 834 104,996 0 0 81,183 0 1,732 6,820 5,412 3,247 2,706 17,319 3,896 758 3,078 19,484 11,906 1,244 3,247 812 12,990 3,247 43,911 867,931	
147,026	139,535	160,905	184,504	197,632	215,640	9.1%	219,952	224,351	228,837	233,413	
0 9,000 0 (40)	0 9,000 0 229	24,753 9,450 27,481 (20)	3,246 9,500 0 (132)	0 9,500 50,000 0	0 9,500 0 0	0.0% 0.0% -100.0% 0.0%	0 9,500 0 0	0 9,500 0 0	0 9,500 0 0	0 9,500 0 0	
1,512,772	1,496,579	1,738,411	1,798,885	1,737,398	1,694,673	-2.5%	1,728,572	1,763,192	1,797,513	1,832,524	
785,293	674,991	1,021,997	1,044,517	811,000	938,631	15.7%	932,185	986,300	1,009,955	1,034,135	





Appendix "C" General Operating Fund - Protective Services (Fire /Rescue)

Appendix "C" General Operating Fund - Protective Services (Fire /Rescue)											
2021 Actual	2022 Actual	2023 Actual	Estimated 2024 Year- End	2024 Budget	2025 Draft Budget	% Change 2025 Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
(202) (500)	(2,000) 0	(3,200) 0	0 0	(2,000) 0	(2,000) 0	0.0% 0.0%	(2,000) 0	(2,000) 0	(2,000) 0	(2,000) 0	
(29,322)	(29,850)	(33,979)	(34,658)	(28,900)	(35,000)	21.1%	(35,700)	(36,414)	(37,142)	(37,885)	
(4,260)	(3,275)	(4,045)	(4,725)	(3,000)	(3,000)	0.0%	(3,000)	(3,000)	(3,000)	(3,000)	
(34,284)	(35,125)	(41,224)	(39,383)	(33,900)	(40,000)	18.0%	(40,700)	(41,414)	(42,142)	(42,885)	
2,958	0	1,563	4,612	5,000	0	-100.0%	0	0	0	0	
5,016	7,653	8,628	7,551	9,400	9,400	0.0%	9,588	9,780	9,976	10,176	
0	0	0	2,000	4,000	4,000	0.0%	4,080	4,162	4,245	4,330	
16,198	28,611	37,687	42,073	42,500	45,000	5.9%	45,900	46,818	47,754	48,709	
5,598	11,454	12,985	13,122	13,400	16,000	19.4%	16,320	16,646	16,979	17,319	
7,235	13,974	16,070	20,000	20,000	24,000	20.0%	24,480	24,970	25,469	25,978	
12,621	16,906	17,963	18,950	19,000	24,000	26.3%	24,480	24,970	25,469	25,978	
7,073	5,202	4,562	6,211	7,700	7,700	0.0%	7,854	8,011	8,171	8,334	
31,425	7,868	5,625	6,591	11,300	14,000	23.9%	14,280	14,566	14,857	15,154	
5,606	2,128	4,666	2,834	4,600	5,000	8.7%	5,100	5,202	5,306	5,412	
8,503	14,235	16,214	16,831	17,000	25,000	47.1%	25,500	26,010	26,530	27,061	
4,184	3,476	2,782	2,500	5,700	5,700	0.0%	5,814	5,930	6,049	6,170	
900	1,148	1,463	2,904	2,100	2,100	0.0%	2,142	2,185	2,229	2,274	
45,604	45,216	41,099	40,500	40,500	40,500	0.0%	41,310	42,136	42,979	43,839	
8,042	9,659	8,994	9,821	12,900	12,900	0.0%	13,158	13,421	13,689	13,962	
0	1,420	1,420	2,020	2,100	2,100	0.0%	2,142	2,185	2,229	2,274	
6,134	6,186	8,690	9,090	10,000	10,000	0.0%	10,200	10,404	10,612	10,824	
2,367	919	791	600	1,500	1,500	0.0%	1,530	1,561	1,592	1,624	
3,327	3,589	9,441	7,879	8,200	8,200	0.0%	8,364	8,531	8,702	8,876	
353	659	649	980	1,000	1,000	0.0%	1,020	1,040	1,061	1,082	
3,006	7,093	4,445	6,152	6,700	6,700	0.0%	6,834	6,971	7,110	7,252	
19,308	37,053	37,330	41,000	67,900	67,900	0.0%	69,258	70,643	72,056	73,497	
45,664	31,594	31,902	47,000	47,800	47,800	0.0%	48,756	49,731	50,726	51,741	
1,289	1,190	1,830	2,955	2,700	2,700	0.0%	2,754	2,809	2,865	2,922	
6,656	6,061	9,035	9,459	9,000	10,000	11.1%	10,200	10,404	10,612	10,824	
12,157	12,676	21,572	24,451	19,600	19,600	0.0%	19,992	20,392	20,800	21,216	
40,554	6,352	11,655	7,648	9,800	12,000	22.4%	12,240	12,485	12,735	12,990	
0	0	0	5,038	0	0	0.0%	0	0	0	0	
6,482	13,573	6,773	9,473	7,200	7,200	0.0%	7,344	7,491	7,641	7,794	
0	49	106	535	700	700	0.0%	714	728	743	758	
53,975	71,471	90,304	99,110	104,600	99,110	-5.2%	101,092	103,114	105,176	107,280	
23,254	28,961	34,744	27,335	35,613	28,099	-21.1%	28,660	29,233	29,818	30,416	
0	2,500	2,500	2,500	2,500	2,500	0.0%	2,550	2,601	2,653	2,706	
0	36,900	36,900	36,900	36,900	36,900	0.0%	37,638	38,391	39,159	39,942	
1,097	1,436	913	1,077	1,100	1,459	32.6%	1,488	1,517	1,546	1,577	
386,586	437,212	491,301	537,702	590,013	600,768	1.8%	612,782	625,038	637,538	650,291	
0	0	0	0	(40,000)	0	-100.0%	0	0	0	0	
0	0	0	(10,000)	(10,000)	(10,000)	0.0%	0	0	0	0	
0	0	0	10,000	10,000	10,000	0.0%	0	0	0	0	
0	0	0	0	(40,000)	0	-100.0%	0	0	0	0	
no (RDN)											
1,839	1,859	1,700	1,776	1,900	1,829	-3.7%	1,866	1,903	1,941	1,980	
71,254	38,208	47,552	71,082	90,000	76,343	-15.2%	77,870	79,427	81,016	82,636	
73,093	40,067	49,252	72,858	91,900	78,172	-14.9%	79,736	81,330	82,957	84,616	
425,395	442,154	499,329	571,177	608,013	638,940	5.1%	651,818	664,954	678,353	692,022	

<sup>1</sup> Council approved increase of \$15,000 core operating budget related to new ladder truck



Appendix "D" General Operating Fund – Environmental Health Services

Appendix "D" General Operating Fund - Environmental Health Services											
					% Change 2025 Draft Budget & 2024						
2021 Actual	2022 Actual	2023 Actual	Estimated 2024 Year- End	2024 Budget	2025 Draft Budget	2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
(3,775)	(4,690)	(4,616)	(4,827)	(3,000)	(4,800)	60.0%	(4,896)	(4,994)	(5,094)	(5,196)	
(245,614)	(264,264)	(271,670)	(295,911)	(267,000)	(348,513)	30.5%	(355,483)	(362,593)	(369,845)	(377,242)	
(251,939)	(269,567)	(276,516)	(300,738)	(270,000)	(353,313)	30.9%	(360,379)	(367,587)	(374,939)	(382,438)	
245,571	205,000	243,939	269,557	267,000	340,013	27.3%	346,813	353,749	360,824	368,040	
0	0	15,500	15,500	15,500	18,600	20.0%	18,972	19,351	19,738	20,133	
245,571	205,000	259,439	285,057	282,500	358,613	26.9%	365,785	373,100	380,562	388,173	
(6,368)	(64,567)	(17,077)	(15,681)	12,500	5,300	-57.6%	5,406	5,513	5,623	5,735	



Appendix "E" General Operating Fund – Parks & Recreation

Appendix "E" General Operating Fund - Parks & Recreation											
			Estimated		% Change						
2021	2022	2023	2024 Year-	2024	2025 Draft	2025 Draft					
Actual	Actual	Actual	End	Budget	Budget	Budget & 2024	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
0	0	0	0	(700)	0	-100.0%	0	0	0	0	
0	(951)	(1,538)	(1,004)	(1,000)	(1,000)	0.0%	(1,000)	(1,000)	(1,000)	(1,000)	
0	(951)	(1,538)	(1,004)	(1,700)	(1,000)	-41.2%	(1,000)	(1,000)	(1,000)	(1,000)	
1,171	1,781	1,137	350	2,000	1,000	-50.0%	1,020	1,040	1,061	1,082	
4,945	6,680	8,866	9,365	7,500	8,000	6.7%	8,160	8,323	8,489	8,659	
741	1,000	946	1,143	1,200	1,200	0.0%	1,224	1,248	1,273	1,298	
10,730	9,338	3,901	4,435	9,000	4,500	-50.0%	4,590	4,682	4,776	4,872	
417	1,068	2,590	2,878	2,600	2,600	0.0%	2,652	2,705	2,759	2,814	
1,575	5,385	2,124	2,690	2,000	2,000	0.0%	2,040	2,081	2,123	2,165	
0	0	823	343	1,700	0	-100.0%	0	0	0	0	
9,694	8,592	11,099	9,589	10,000	10,000	0.0%	10,200	10,404	10,612	10,824	
1,685	6,546	4,323	4,765	6,500	5,000	-23.1%	5,100	5,202	5,306	5,412	
0	196	0	0	200	200	0.0%	204	208	212	216	
7,421	7,525	6,951	6,895	7,000	6,900	-1.4%	7,038	7,179	7,323	7,469	
89,086	120,978	142,278	128,841	162,200	142,945	-11.9%	145,804	148,720	151,694	154,728	
22,275	29,967	40,850	36,800	49,903	42,169	-15.5%	43,011	43,872	44,749	45,644	
7,016	6,495	6,928	10,017	10,000	10,000	0.0%	10,200	10,404	10,612	10,824	
0	5,000	5,000	4,951	5,000	5,500	10.0%	5,610	5,722	5,836	5,953	
0	0	0	100	500	0	-100.0%	0	0	0	0	
156,756	210,551	237,816	223,162	277,303	242,014	-12.7%	246,853	251,790	256,825	261,960	
(8,550)	(5,300)	(250)	(314)	(5,000)	(5,000)	0.0%	(5,000)	(5,000)	(5,000)	(5,000)	
5,994	4,568	105	1,172	5,000	5,000	0.0%	5,100	5,202	5,306	5,412	
(2,556)	(732)	(145)	858	0	0	0.0%	100	202	306	412	
154,200	208,868	236,133	223,016	275,603	241,014	-12.6%	245,953	250,992	256,131	261,372	





Appendix "F" General Operating Fund – Public Works/Transportation Services

Appendix "F" General Operating Fund - Public Works/Transportation Services												
GL Codes		2021 Actual	2022 Actual	2023 Actual	Estimated 2024 Year- End	2024 Budget	2025 Draft Budget	% Change 2025 Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Regular Operating Expenses												
01-5-55-526	DITCHING/BRUSH CUTTING	10,425	19,107	30,020	33,725	40,000	34,000	-15.0%	34,680	35,374	36,081	36,803
01-5-55-532	CONTRACT - JANITORIAL	3,656	4,725	6,457	6,457	7,000	6,456	-7.8%	6,585	6,717	6,851	6,988
01-5-55-536	HAZARDOUS TREES	10,038	9,373	11,351	6,000	12,000	10,000	-16.7%	10,200	10,404	10,612	10,824
01-5-55-543	CULVERT MAINTENANCE	13,389	12,935	8,733	6,075	6,000	6,000	0.0%	6,120	6,242	6,367	6,494
01-5-55-548	PROFESSIONAL DEVELOPMENT	4,207	1,481	6,648	3,130	4,500	4,500	0.0%	4,590	4,682	4,776	4,872
01-5-55-552	ENGINEERING/CONSULTING (GEOTECH)	1,287	48,448	859	5,200	5,000	5,000	0.0%	5,100	5,202	5,306	5,412
01-5-55-554	EQUIPMENT MAINTENANCE & REPAIRS	3,043	6,192	1,967	3,567	5,200	3,600	-30.8%	3,672	3,745	3,820	3,896
01-5-55-556	EQUIPMENT RENTAL	0	155	0	400	500	500	0.0%	510	520	530	541
01-5-55-557	SMALL TOOLS & EQUIPMENT	2,704	2,503	1,194	2,778	2,800	2,800	0.0%	2,856	2,913	2,971	3,030
01-5-55-570	GAS/OIL	5,671	6,030	6,629	9,276	9,200	9,200	0.0%	9,384	9,572	9,763	9,958
01-5-55-586	VEHICLE INSURANCE	1,423	2,045	1,988	3,701	2,500	5,000	100.0%	5,100	5,202	5,306	5,412
01-5-55-596	SHOP & BUILDING MAINTENANCE	1,665	66	366	1,230	200	1,230	515.0%	1,255	1,280	1,306	1,332
01-5-55-602	MEMBERSHIPS	1,857	120	0	315	100	315	215.0%	321	327	334	341
01-5-55-612	OFFICE SUPPLIES	322	0	321	262	600	300	-50.0%	306	312	318	324
01-5-55-625	PROP/BLDING LEASE	7,421	7,525	6,808	6,745	7,000	6,900	-1.4%	7,038	7,179	7,323	7,469
01-5-55-648	SNOW REMOVAL	137,389	174,948	85,493	246,619	170,000	170,000	0.0%	173,400	176,868	180,405	184,013
01-5-55-651	ROAD MARKING	11,725	40	75,162	20,004	20,000	20,000	0.0%	20,400	20,808	21,224	21,648
01-5-55-653	SAFETY SUPPLIES	1,990	2,142	3,358	2,876	1,900	2,800	47.4%	2,856	2,913	2,971	3,030
01-5-55-654	SHOP SUPPLIES	143	429	861	720	1,000	700	-30.0%	714	728	743	758
01-5-55-655	SIGNAGE	5,154	11,146	22,082	3,806	10,000	10,000	0.0%	10,200	10,404	10,612	10,824
01-5-55-657	RAILWAY CROSSINGS	10,602	10,603	10,604	8,111	10,600	10,600	0.0%	10,812	11,028	11,249	11,474
01-5-55-658	TELEPHONE	3,142	2,636	3,459	2,648	2,800	2,600	-7.1%	2,652	2,705	2,759	2,814
01-5-55-692	WAGES	96,295	110,698	101,786	127,873	100,940	191,340	89.6%	195,167	199,070	203,051	207,112
01-5-55-236	EMPLOYER PAID BENEFITS											
01-5-55-237												
01-5-55-239												
01-5-55-241												
01-5-55-242												
01-5-55-511		23,066	26,453	25,642	39,357	28,858	53,325	84.8%	54,391	55,481	56,590	57,722
01-5-55-512												
01-5-55-514												
01-5-55-516												
01-5-55-518												
01-5-55-705	PAVEMENT REPAIR/MAINTENANCE	18,332	27,669	22,385	16,821	34,000	17,000	-50.0%	17,340	17,687	18,041	18,402
Total Transportation Services Regular Expenses		374,946	487,469	434,173	557,696	482,698	574,166	18.9%	585,649	597,363	609,309	621,493
FINANCIAL PLAN BALANCE		374,946	487,469	434,173	557,696	482,698	574,166	18.9%	585,649	597,363	609,309	621,493



Appendix "G" General Operating Fund – Bylaw Enforcement

Appendix "G" General Operating Fund - Bylaw Enforcement

GL Codes					Estimated		% Change					
		2021 Actual	2022 Actual	2023 Actual	2024 Year- End	2024 Budget	2025 Draft Budget	2025 Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
01-4-57-435	<b><u>Regular Revenue</u></b>											
	BYLAW REVENUE	(7,500)	0	0	(300)	0	0	0.0%	0	0	0	0
	<b>Total Bylaw Enforcement Revenue</b>	<b>(7,500)</b>	<b>0</b>	<b>0</b>	<b>(300)</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Regular Expenses</u></b>												
01-5-57-508	ANIMAL CONTROL	10,968	12,163	11,424	14,202	18,936	0	-100.0%	0	0	0	0
01-5-57-236	BENEFITS											
01-5-57-237												
01-5-57-239												
01-5-57-241												
01-5-57-242												
01-5-57-511		1,072	1,225	2,841	1,596	1,400	6,278	348.4%	6,403	6,530	6,661	6,795
01-5-57-512												
01-5-57-514												
01-5-57-516												
01-5-57-518												
01-5-57-552	CONTRACT	56,870	60,113	67,705	63,891	70,000	70,000	0.0%	71,400	72,828	74,285	75,771
01-5-57-692	WAGES - REGULAR	0	0	0	0	0	24,192	>100.0%	24,676	25,170	25,673	26,186
01-5-57-592	LEGAL/ADJUDICATION	0	0	0	0	500	0	-100.0%	0	0	0	0
<b>Total Bylaw Enforcement Expenses</b>		<b>68,910</b>	<b>73,501</b>	<b>81,970</b>	<b>79,689</b>	<b>90,836</b>	<b>100,470</b>	<b>10.6%</b>	<b>102,479</b>	<b>104,528</b>	<b>106,619</b>	<b>108,752</b>
<b><u>FINANCIAL PLAN BALANCE</u></b>		<b>61,410</b>	<b>73,501</b>	<b>81,970</b>	<b>79,389</b>	<b>90,836</b>	<b>100,470</b>	<b>10.6%</b>	<b>102,479</b>	<b>104,528</b>	<b>106,619</b>	<b>108,752</b>

# Appendix "H" General Operating Fund – Planning & Community Services

Appendix "H" General Operating Fund - Planning & Community Services											
			Estimated		% Change						
2021	2022	2023	2024 Year-	2024	2025 Draft	2025 Draft					
Actual	Actual	Actual	End	Budget	Budget	Budget & 2024	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
0	(9,300)	(12,950)	(7,300)	(9,300)	(8,000)	-14.0%	(8,160)	(8,323)	(8,489)	(8,659)	
(26,450)	(18,900)	(14,000)	(12,450)	(10,000)	(10,000)	0.0%	(10,200)	(10,404)	(10,612)	(10,824)	
(27,800)	(27,500)	(13,500)	(6,500)	(15,000)	(15,000)	0.0%	(15,300)	(15,606)	(15,918)	(16,236)	
(8,731)	(4,775)	(3,400)	(1,600)	(3,000)	(3,000)	0.0%	(3,060)	(3,121)	(3,183)	(3,247)	
(76,877)	(69,356)	(5,473)	0	(5,000)	(5,000)	0.0%	(5,100)	(5,202)	(5,306)	(5,412)	
(10,000)	(18,000)	(11,000)	(6,000)	(11,000)	(11,000)	0.0%	(11,220)	(11,444)	(11,673)	(11,906)	
(149,858)	(147,831)	(60,323)	(33,850)	(53,300)	(52,000)	-2.4%	(53,040)	(54,100)	(55,181)	(56,284)	
1,090	0	355	4,364	8,700	4,000	-54.0%	4,080	4,162	4,245	4,330	
11,665	16,393	13,505	17,437	14,000	20,794	48.5%	21,210	21,634	22,067	22,508	
125	2,364	5,076	3,098	4,000	5,000	25.0%	5,100	5,202	5,306	5,412	
3,372	16,541	1,818	6,815	4,000	4,000	0.0%	4,080	4,162	4,245	4,330	
79,995	4,579	6,871	7,197	10,000	7,200	-28.0%	7,344	7,491	7,641	7,794	
0	576	1,211	1,215	1,200	1,239	3.3%	1,264	1,289	1,315	1,341	
100	598	595	606	500	606	21.2%	618	630	643	656	
0	532	0	250	500	500	0.0%	510	520	530	541	
33,889	37,067	37,467	47,932	48,667	55,150	13.3%	56,253	57,379	58,528	59,698	
161,871	165,871	167,339	174,620	200,709	206,734	3.0%	210,869	215,086	219,388	223,776	
292,107	244,521	234,237	263,534	292,276	305,223	4.4%	311,328	317,555	323,908	330,386	
(40,411)	0	0	0	0	0	0.0%	0	0	0	0	
(37,218)	0	0	(47,860)	(167,793)	(119,933)	-28.5%	0	0	0	0	
0	0	0	47,860	135,000	119,933	-11.2%	0	0	0	0	
0	(187,000)	(50,000)	(3,000)	0	(25,000)	>100.0%	(25,000)	(25,000)	(25,000)	(25,000)	
0	0	0	3,000	32,793	25,000	-23.8%	25,000	25,000	25,000	25,000	
(77,629)	(187,000)	(50,000)	0	0	0	0.0%	0	0	0	0	
64,620	(90,310)	123,914	229,684	238,976	253,223	6.0%	258,288	263,455	268,727	274,102	

<sup>1</sup> Housing Initiatives Grant funds - to be used in 2025 for Amenity review, other legislative changes, etc.





Appendix "I" General Operating Fund – Building Inspection Services

Appendix "I" General Operating Fund - Building Inspection Services												
GL Codes		2021 Actual	2022 Actual	2023 Actual	Estimated 2024 Year- End	2024 Budget	2025 Draft Budget	2025 Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
<u>Regular Revenue</u>												
01-4-59-455	BUILDING PERMIT APPLICATION	(169,000)	(182,000)	(107,250)	(110,000)	(133,000)	(133,000)	0.0%	(135,660)	(138,373)	(141,140)	(143,963)
Total Building Inspection Regular Revenue		(169,000)	(182,000)	(107,250)	(110,000)	(133,000)	(133,000)	0.0%	(135,660)	(138,373)	(141,140)	(143,963)
<u>Regular Expenses</u>												
01-5-59-236	EMPLOYER PAID BENEFITS											
01-5-59-237												
01-5-59-239												
01-5-59-241												
01-5-59-242												
01-5-59-511		13,293	16,320	7,936	18,152	17,612	12,747	-27.6%	13,001	13,260	13,525	13,795
01-5-59-512												
01-5-59-514												
01-5-59-516												
01-5-59-518												
01-5-59-505	SOFTWARE LICENCES	2,700	0	0	3,745	10,000	9,095	-9.1%	9,095	9,095	9,277	9,463
01-5-59-552	BUILDING INSPECTION CONTRACT	50,698	53,134	58,716	74,475	64,000	71,200	11.3%	72,624	74,076	75,558	77,069
01-5-59-653	SAFETY SUPPLIES	0	0	0	372	0	0	0.0%	0	0	0	0
01-5-59-670	TRAVEL - MILEAGE	0	0	0	0	7,200	0	-100.0%	0	0	0	0
01-5-59-692	WAGES	40,549	56,756	25,189	63,172	68,867	49,118	-28.7%	50,100	51,102	52,124	53,166
Total Building Inspection Regular Expenses		107,240	126,210	91,841	159,916	167,679	142,160	-15.2%	144,820	147,533	150,484	153,493
FINANCIAL PLAN BALANCE		(61,760)	(55,790)	(15,409)	49,916	34,679	9,160	-73.6%	9,160	9,160	9,344	9,530



Appendix "J" General Operating Fund – Street Lighting/Other

Appendix "J" General Operating Fund - Street Lighting/Other

GL Codes		2021	2022	2023	Estimated	2024	% Change				
		Actual	Actual	Actual	2024 Year-End	Budget	2025 Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
<b>Regular Expenses</b>											
01-5-60-582	HYDRO	82,084	84,209	86,427	85,757	86,900	86,900 0.0%	88,638	90,411	92,219	94,063
01-5-60-672	STREET LIGHT REPAIR	0	0	0	0	2,000	2,000 0.0%	2,040	2,081	2,123	2,165
<b>Total Street Lighting Expenses</b>		<b>82,084</b>	<b>84,209</b>	<b>86,427</b>	<b>85,757</b>	<b>88,900</b>	<b>88,900 0.0%</b>	<b>90,678</b>	<b>92,492</b>	<b>94,342</b>	<b>96,228</b>
<b>Other</b>											
01-5-70-870	TRF TO WATER FUND	0	0	0	0	9,200	0 -100.0%	0	0	0	0
<b>FINANCIAL PLAN BALANCE</b>		<b>82,084</b>	<b>84,209</b>	<b>86,427</b>	<b>85,757</b>	<b>98,100</b>	<b>88,900 -9.4%</b>	<b>90,678</b>	<b>92,492</b>	<b>94,342</b>	<b>96,228</b>



Appendix "K" General Operating Fund – Costin Hall

Appendix "K" General Operating Fund - Costin Hall										
			Estimated		% Change					
2021	2022	2023	2024 Year-	2024 Budget	2025 Draft	2025 Draft				
Actual	Actual	Actual	End		Budget	Budget &	2026 Plan	2027 Plan	2028 Plan	2029 Plan
						2024 Budget				
0	0	0	(20,147)	0	(20,100)	>100.0%	(20,502)	(20,912)	(21,330)	(21,757)
0	0	0	(1,900)	0	(1,995)	>100.0%	(2,095)	(2,200)	(2,310)	(2,426)
0	0	0	(22,047)	0	(22,095)	>100.0%	(22,597)	(23,112)	(23,640)	(24,183)
0	0	0	5,029	0	4,176	>100.0%	4,260	4,345	4,432	4,521
0	0	0	5,426	0	6,804	>100.0%	6,940	7,079	7,221	7,365
0	0	0	1,174	0	1,200	>100.0%	1,224	1,248	1,273	1,298
0	0	0	772	0	771	>100.0%	786	802	818	834
0	0	0	9,381	5,000	9,500	90.0%	9,690	9,883	10,081	10,282
0	0	0	1,161	0	1,200	>100.0%	1,224	1,248	1,273	1,298
0	0	0	895	0	900	>100.0%	918	936	955	974
0	0	0	23,838	5,000	24,551	391.0%	25,042	25,541	26,053	26,572
0	0	0	1,791	5,000	2,456	-50.9%	2,445	2,429	2,413	2,389



Appendix "L" General Operating Fund – Fiscal Services

Appendix "L" General Operating Fund - Fiscal Services														
GL Codes		2021 Actual	2022 Actual	2023 Actual	2024 Year-to- Date	2024 Changes to Year-End	Estimated 2024 Year- End	2024 Budget	2025 Draft Budget	% Change 2025 Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Taxation (includes Grants-in-Lieu)														
01-4-10-400	GENERAL LEVY	(2,447,417)	(3,067,447)	(3,087,443)	(3,158,571)	0	(3,158,571)	(3,159,100)	(3,159,100)	0.0%	(3,222,282)	(3,286,728)	(3,352,463)	(3,419,512)
01-4-10-401														
01-4-10-402														
01-4-10-403														
01-4-10-404	UTILITY TAXES & GRANTS-IN-LIEU	(99,788)	(110,041)	(121,467)	(134,472)	(7,525)	(141,997)	(122,200)	(143,416)	17.4%	(144,850)	(146,300)	(147,763)	(149,241)
01-4-10-405														
01-4-10-406														
01-4-10-420	PENALTIES & INTEREST ON TAXES	(19,892)	(26,486)	(43,923)	(24,295)	(13,172)	(37,467)	(19,800)	(37,614)	90.0%	(37,990)	(38,370)	(38,754)	(39,141)
01-4-10-434														
Total General Government Regular Revenue		(2,567,097)	(3,203,974)	(3,252,833)	(3,317,338)	(20,697)	(3,338,035)	(3,301,100)	(3,340,130)	1.2%	(3,405,122)	(3,471,398)	(3,538,980)	(3,607,894)
Interest Revenue														
01-4-10-425	INTEREST REVENUE	(37,701)	(114,861)	(319,549)	(409,586)	(47,603)	(457,189)	(220,000)	(466,333)	112.0%	(475,660)	(485,173)	(494,876)	(504,774)
		(37,701)	(114,861)	(319,549)	(409,586)	(47,603)	(457,189)	(220,000)	(466,333)	112.0%	(475,660)	(485,173)	(494,876)	(504,774)
Transfer from Reserves & Grants														
01-4-10-851	RECOVERY FR RESERVE - GENERAL	(30,000)	(513,044)	(643)	0	(122,405)	(122,405)	(122,405)	0	-100.0%	0	0	0	0
01-4-10-412	PROVINCIAL/FEDERAL GRANTS	(37,724)	(69,182)	(1,977,082)	(236,555)	236,555	0	(67,100)	0	-100.0%	0	0	0	0
01-5-10-934	WINTER ROAD MAIN. RESERVE	(12,389)	0	0	0	0	0	0	0	0.0%	0	0	0	0
New Account	COMMUNITY WORKS FUNDS GRANT	0	0	0	0	(237,000)	(237,000)	0	(237,214)	>100.0%	(237,214)	(246,703)	(246,703)	(246,703)
		(80,113)	(582,226)	(1,977,725)	(236,555)	(122,850)	(359,405)	(189,505)	(237,214)	25.2%	(237,214)	(246,703)	(246,703)	(246,703)
Amortization & Other Recoveries/Expenses														
01-4-10-433	THIRD PARTY WORKS	(152,301)	0	(43,406)	(21,275)	(31,371)	(52,646)	(200,000)	(75,000)	-62.5%	(75,000)	(75,000)	(75,000)	(75,000)
01-5-55-695	WORKS FOR OTHERS	152,301	119,991	47,938	27,646	25,000	52,646	200,000	75,000	-62.5%	75,000	75,000	75,000	75,000
01-4-10-451	DEVELOPER CONTRIBUTIONS	(122,750)	0	0	0	0	0	0	0	0.0%	0	0	0	0
01-4-10-410	LAS PARCEL TAX	(8,428)	(8,428)	(8,428)	(8,428)	0	(8,428)	(8,400)	(8,428)	0.3%	(8,428)	(8,428)	(8,428)	(8,428)
01-5-10-957	INTERFUND BORROWING -REPYMENT KN. CREEK	6,622	0	16,856	0	9,376	9,376	8,400	9,376	11.6%	9,376	9,376	9,376	9,376
01-4-10-990	TRNFR FR. INVEST. NON-FIN. ASSETS	(640,459)	(706,823)	(822,118)	5,000	(690,500)	(685,500)	(685,500)	(685,500)	0.0%	(685,500)	(685,500)	(685,500)	(685,500)
01-5-10-990	AMORTIZATION	69,257	82,027	138,381	0	82,000	82,000	82,000	82,000	0.0%	82,000	82,000	82,000	82,000
01-5-20-990	AMORTIZATION	77,656	107,657	91,550	0	85,500	85,500	85,500	85,500	0.0%	85,500	85,500	85,500	85,500
01-5-40-990	AMORTIZATION	33,001	36,168	0	0	36,000	36,000	36,000	36,000	0.0%	36,000	36,000	36,000	36,000
01-5-55-990	AMORTIZATION	460,545	480,970	592,187	0	482,000	482,000	482,000	482,000	0.0%	482,000	482,000	482,000	482,000
Total Recoveries & Other Expenses		(124,556)	111,562	12,960	2,943	(1,995)	948	0	948	>100.0%	948	948	948	948
Transfers to Reserves														
New Account	INTEREST REVENUE TRANSFERRED TO RESERVES	0	0	0	0	35,963	35,963	0	419,700	>100.0%	428,094	436,656	445,388	454,297
	TRANSFER TO RESERVE COMMUNITY WORKS FUNDS													
	GRANT	0	0	0	0	237,000	237,000	0	237,214	>100.0%	237,214	246,703	246,703	246,703
01-5-20-900	CONTRIBUTION TO RESERVE	1,171,514	187,000	67,082	0	0	0	0	0	0.0%	0	0	0	0
New Account	CONTRIBUTION ALL RESERVES	0	0	0	0	0	0	0	533,555	>100.0%	535,249	536,873	539,268	541,650
01-5-10-936	CONTRIBUTION TO ADMIN EQUIPMENT RES	0	10,200	10,200	0	10,200	10,200	10,200	0	-100.0%	0	0	0	0
01-5-10-985	CONTRIBUTION TO FIRE HALL RES	0	58,500	58,500	0	45,400	45,400	45,400	0	-100.0%	0	0	0	0
01-5-10-986	CONTRIBUTION TO COSTIN HALL RES	0	30,400	30,400	0	30,400	30,400	30,400	0	-100.0%	0	0	0	0
01-5-10-987	CONTRIBUTION TO HERITAGE CHURCH RES	0	21,600	21,600	0	21,600	21,600	21,600	0	-100.0%	0	0	0	0
01-5-10-988	CONTRIBUTION TO MUNICIPAL HALL RES	0	21,600	21,600	0	21,600	21,600	21,600	0	-100.0%	0	0	0	0
01-5-10-989	CONTRIBUTION TO ROADS RES	0	650,000	680,000	0	680,000	680,000	680,000	0	-100.0%	0	0	0	0
01-5-10-992	CONTRIBUTION TO PW TRUCKS & EQUIP RES	0	80,000	80,000	0	25,000	25,000	25,000	0	-100.0%	0	0	0	0
01-5-10-994	CONTRIBUTION TO PARKLAND CAPITAL RES	0	10,000	0	0	10,000	10,000	10,000	0	-100.0%	0	0	0	0
01-5-10-996	CONTRIBUTION TO PROPERTY ACQUISITION RES	0	22,500	22,500	0	1,600	1,600	1,600	0	-100.0%	0	0	0	0
01-5-10-997	CONTRIBUTION TO TAX STABILIZATION RES	0	23,100	0	0	20,000	20,000	20,000	0	-100.0%	0	0	0	0
01-5-10-998	CONTRIBUTION TO ONE TIME PROJECTS RES	0	50,000	50,000	0	107,400	107,400	107,400	0	-100.0%	0	0	0	0
01-5-20-900	CONTRIBUTION TO RESERVE (Fire Dept)	18,378	0	0	0	80,000	80,000	80,000	0	-100.0%	0	0	0	0
Total Contributions to Reserves		1,189,892	1,164,900	1,041,882	0	1,326,163	1,326,163	1,053,200	1,190,469	13.0%	1,200,557	1,220,232	1,231,359	1,242,650
FINANCIAL PLAN BALANCE					(3,960,536)	1,133,018	(2,827,518)	(2,657,405)	(2,852,260)	7.3%	(2,916,491)	(2,982,094)	(3,048,252)	(3,115,773)





Appendix "M" Water Operating Fund

Appendix "M" Water Operating Fund											
2021 Actual	2022 Actual	2023 Actual	Estimated 2024 Year- End	2024 Budget	2025 Draft Budget	% Change 2025 Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
(8,000)	0	0	0	(9,200)	0	-100.0%	0	0	0	0	
(355,000)	(369,524)	(371,324)	(380,560)	(464,800)	(380,560)	-18.1%	(380,560)	(380,560)	(380,560)	(380,560)	
0	0	0	(60,941)	0	(62,160)	>100.0%	(63,403)	(64,671)	(65,964)	(67,283)	
(25)	(100)	(125)	(100)	0	0	0.0%	0	0	0	0	
(6,088)	(9,219)	(10,746)	(7,278)	(5,200)	(7,424)	45.6%	(7,572)	(7,723)	(7,877)	(8,035)	
(463,882)	(486,114)	(483,502)	(605,050)	(510,500)	(623,202)	25.7%	(641,898)	(661,155)	(680,990)	(701,420)	
(3,200)	(5,020)	(2,620)	(3,000)	(3,000)	(3,060)	4.0%	(3,121)	(3,183)	(3,247)	(3,312)	
(836,195)	(869,977)	(868,317)	(1,056,929)	(992,700)	(1,076,406)	10.5%	(1,096,554)	(1,117,292)	(1,138,638)	(1,160,610)	
0	0	316	0	500	500	0.0%	500	500	500	500	
3,113	3,809	41	0	3,100	0	-100.0%	0	0	0	0	
5,933	6,535	6,093	5,980	4,000	6,000	53.0%	6,120	6,242	6,367	6,494	
0	740	0	1,000	3,600	3,600	2.0%	3,672	3,745	3,820	3,896	
6,493	36,267	0	4,194	10,000	10,000	2.0%	10,200	10,404	10,612	10,824	
0	0	0	500	500	500	2.0%	510	520	530	541	
0	0	0	0	500	500	2.0%	510	520	530	541	
4,598	9,233	6,927	5,591	8,000	6,000	-23.5%	6,120	6,242	6,367	6,494	
7,842	569	4,790	11,900	11,900	11,900	2.0%	12,138	12,381	12,629	12,882	
592	965	453	936	1,000	1,000	0.0%	1,000	1,000	1,000	1,000	
38,854	41,620	38,340	39,772	41,000	41,000	2.0%	41,820	42,656	43,509	44,379	
19,807	22,432	13,371	13,198	22,500	0	-100.0%	0	0	0	0	
1,860	239	701	1,448	1,600	1,600	2.0%	1,632	1,665	1,698	1,732	
1,218	1,466	1,570	1,103	1,800	1,800	2.0%	1,836	1,873	1,910	1,948	
7,001	7,940	9,415	12,190	7,000	12,190	77.6%	12,434	12,683	12,937	13,196	
250	2,656	646	1,000	2,600	1,000	-60.8%	1,020	1,040	1,061	1,082	
420	425	707	416	1,000	0	-100.0%	0	0	0	0	
0	0	0	0	600	0	-100.0%	0	0	0	0	
92	3,080	895	2,682	3,000	1,500	-50.0%	1,500	1,500	1,500	1,500	
10,549	10,881	10,321	11,176	11,000	11,000	2.0%	11,220	11,444	11,673	11,906	
27	2,100	0	0	2,100	0	-100.0%	0	0	0	0	
5,149	5,799	7,541	8,065	7,500	5,000	-32.0%	5,100	5,202	5,306	5,412	
22,223	21,649	32,529	33,569	25,000	35,000	40.0%	35,000	35,000	35,000	35,000	
2,202	5,962	0	0	2,300	2,000	-13.0%	2,000	2,000	2,000	2,000	
2,173	1,087	1,072	1,419	1,000	2,000	100.0%	2,000	2,000	2,000	2,000	
3,821	3,355	4,326	4,200	4,200	4,200	0.0%	4,200	4,200	4,200	4,200	
0	878	4,486	2,500	2,800	2,800	0.0%	2,800	2,800	2,800	2,800	
162,270	173,260	194,220	164,379	186,406	219,929	20.3%	224,328	228,815	233,391	238,059	
37,258	40,469	46,511	47,084	53,289	59,965	14.8%	61,163	62,387	63,635	64,908	
1,360	2,536	2,696	2,500	2,000	2,500	25.0%	2,500	2,500	2,500	2,500	
100	260	460	940	1,000	1,000	0.0%	1,000	1,000	1,000	1,000	
1,432	113	58,654	2,647	60,000	40,000	-33.3%	40,000	40,000	40,000	40,000	
141,625	142,100	142,100	142,100	142,100	170,520	22.4%	173,930	177,409	180,957	184,576	
0	0	0	0	26,000	0	-100.0%	0	0	0	0	
0	0	0	0	67,100	0	-100.0%	0	0	0	0	
488,262	548,425	589,181	522,489	717,995	655,004	-7.2%	666,253	677,728	689,432	701,370	
(347,933)	(321,552)	(279,136)	(534,440)	(274,705)	(421,402)	56.6%	(430,301)	(439,564)	(449,206)	(459,240)	
0	0	0	54,863	0	55,944	>100.0%	57,063	58,204	59,368	60,555	
347,933	321,552	279,136	479,577	442,416	365,458	-15.6%	373,238	381,360	389,838	398,685	
347,933	321,552	279,136	534,440	442,416	421,402	-2.7%	430,301	439,564	449,206	459,240	
0	0	0	0	167,711	0	-100.0%	0	0	0	0	
(213,395)	(239,225)	(300,820)	(250,000)	(250,000)	(250,000)	0.0%	(250,000)	(250,000)	(250,000)	(250,000)	
213,395	239,225	300,820	250,000	250,000	250,000	0.0%	250,000	250,000	250,000	250,000	
(585,934)	(59,743)	(242,403)	(130,070)	(167,711)	(118,240)	-29.5%	(118,240)	(118,240)	(118,240)	(118,240)	
585,934	59,743	242,403	130,070	0	118,240	>100.0%	118,240	118,240	118,240	118,240	
0	0	0	0	(167,711)	0	-100.0%	0	0	0	0	
0	0	0	0	0	0	0.0%	0	0	0	0	





Appendix "N" Sewer Operating Fund

GL Codes

**Sewer Operating Regular Revenue**  
50-4-50-408 SEWER PARCEL TAX (PHASE 3)  
50-4-50-410 SEWER PARCEL TAX (PHASE 2)  
50-4-50-425 INTEREST REVENUE  
50-4-50-440 PENALTIES - SEWER  
50-4-50-851 RECOVERY FROM RESERVE  
50-4-50-450 SEWER USER FEES  
50-4-50-463 SEWER CON'TN INSPECT FEE  
**Total Sewer Operating Regular Revenue**

**Sewer Operating Regular Expenses**  
50-5-50-504 AUDIT  
50-5-50-582 HYDRO  
50-5-50-584 INSURANCE  
50-5-50-586 VEHICLE INSURANCE  
50-5-50-602 MEMBERSHIPS/DUES/SUBSCRIPTIONS  
50-5-50-612 OFFICE SUPPLIES  
50-5-50-625 PROP/BLDG LEASE - SEWER  
50-5-50-628 POSTAGE & COURIER FEES  
50-5-50-638 VEHICLE/EQUIP-REPAIRS & MAIN  
50-5-50-643 COLLECTION SYSTEM MAINTENANCE  
50-5-50-644 REGIONAL WASTEWATER TREATMENT  
50-5-50-646 SMALL TOOLS & EQUIPMENT  
50-5-50-658 TELEPHONE  
50-5-50-659 SCADA  
50-5-50-692 WAGES - REGULAR

50-5-50-236  
50-5-50-237  
50-5-50-239  
50-5-50-241  
50-5-50-242  
50-5-50-511  
50-5-50-512  
50-5-50-514  
50-5-50-516  
50-5-50-518  
50-5-50-800 CONTRIBUTION TO ADMIN  
50-5-50-957 INTERFUND BORROWING - REPYMNT (PH 2)  
50-5-50-967 MFA BORROWING - PRINCIPAL PH 3  
50-5-50-968 DEBENTURE DEBT INT PH 3  
**Total Expenses**

**TOTAL NET REGULAR REVENUE & EXPENSES BEFORE TRANSFER TO RESERVE (FUNDS AVAILABLE FOR TRANSFER TO RESERVE)**

**CONTRIBUTION TO RESERVES**  
**New Account** INTEREST EARNINGS  
**New Account** ESTIMATED SURPLUS  
**Total Contributions to Reserves**

**IRREGULAR ITEMS**  
50-4-50-990 TRNFR FR. INVEST. NON-FIN. ASSETS  
50-5-50-990 AMORTIZATION  
**Total Irregular Items**

**FINANCIAL PLAN BALANCE**

Appendix "N" Sewer Operating Fund										
			Estimated		% Change 2025					
2021 Actual	2022 Actual	2023 Actual	2024 Year-End	2024 Budget	2025 Draft Budget	Draft Budget & 2024 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
0	(148,281)	(148,281)	(156,492)	(149,300)	(156,492)	4.8%	(156,492)	(156,492)	(156,492)	(156,492)
(47,724)	(49,200)	(49,200)	(49,200)	(49,700)	(49,200)	-1.0%	(49,200)	(49,200)	(49,200)	(49,200)
(4,715)	(981)	(21,861)	(30,479)	(2,000)	(31,089)	1485.6%	(31,711)	(32,345)	(32,992)	(33,652)
(4,315)	(6,358)	(6,972)	(5,055)	(3,000)	(5,156)	75.3%	(5,259)	(5,364)	(5,471)	(5,580)
(149,338)	0	0	0	(39,400)	0	-100.0%	0	0	0	0
(336,840)	(406,801)	(452,809)	(487,271)	(494,000)	(501,889)	4.6%	(516,946)	(532,454)	(548,428)	(564,881)
(44,600)	(17,200)	(3,000)	(4,000)	(15,400)	(4,080)	-73.0%	(4,162)	(4,245)	(4,330)	(4,417)
(587,532)	(628,821)	(682,123)	(732,497)	(752,800)	(747,906)	1.5%	(763,770)	(780,100)	(796,913)	(814,222)
3,113	3,809	41	0	3,300	0	-100.0%	0	0	0	0
3,540	5,092	5,900	5,232	5,200	5,337	4.7%	5,444	5,553	5,664	5,777
9,905	11,216	6,685	13,099	13,900	0	-100.0%	0	0	0	0
766	1,446	1,569	0	1,800	1,800	0.0%	1,800	1,800	1,800	1,800
100	0	0	100	400	400	0.0%	400	400	400	400
0	0	0	0	600	0	-100.0%	0	0	0	0
10,549	10,881	10,320	10,676	11,000	11,000	2.0%	11,220	11,444	11,673	11,906
95	800	0	800	800	800	0.0%	800	800	800	800
1,081	1,966	1,551	655	1,500	1,500	0.0%	1,500	1,500	1,500	1,500
10,258	12,723	19,173	18,816	18,800	19,192	4.1%	19,576	19,968	20,367	20,774
101,905	113,000	(125,519)	0	165,000	0	-100.0%	0	0	0	0
787	191	479	598	500	500	0.0%	500	500	500	500
4,000	3,725	4,582	3,699	3,500	3,500	0.0%	3,500	3,500	3,500	3,500
0	878	276	3,000	2,200	3,000	36.4%	3,000	3,000	3,000	3,000
48,428	48,232	47,272	51,345	47,967	68,724	46.1%	70,098	70,098	70,098	70,098
10,660	10,655	8,754	16,557	13,533	18,395	38.6%	18,762	19,138	19,519	19,910
75,000	75,000	75,000	75,000	75,000	90,000	22.4%	91,800	91,800	91,800	91,800
47,724	0	98,400	49,700	49,700	49,200	-1.0%	49,200	49,200	49,200	49,200
0	110,208	0	110,208	110,200	110,208	0.0%	110,208	110,208	110,208	110,208
48,778	39,130	39,130	39,130	39,100	39,130	0.1%	39,130	39,130	39,130	39,130
376,689	448,952	193,613	398,615	564,000	422,686	-24.3%	426,938	428,039	429,159	430,303
(210,843)	(179,869)	(488,510)	(333,882)	(188,800)	(325,220)	78.4%	(336,832)	(352,061)	(367,754)	(383,919)
0	0	0	27,431	0	27,980	>100.0%	28,540	29,111	29,693	30,287
210,843	179,869	488,510	306,451	188,800	297,240	63.3%	308,292	322,950	338,061	353,632
210,843	179,869	488,510	333,882	188,800	325,220	78.4%	336,832	352,061	367,754	383,919
(156,039)	(191,898)	(192,751)	(195,000)	(195,000)	(195,000)	0.0%	(195,000)	(195,000)	(195,000)	(195,000)
156,039	191,898	192,751	195,000	195,000	195,000	0.0%	195,000	195,000	195,000	195,000
0	0	0	0	0	0	0.0%	0	0	0	0
0	0	0	0	0	0	0.0%	0	0	0	0



Appendix "O" Building & Planning Fee Comparisons

Planning & Building Fee Comparison Schedule

	Lantzville	Parksville	Qualicum	RDN	Nanaimo	Recommended Increased fee	Increase \$	Increase %	Rationale	Estimated Revenue Increase based on 2024 volumes
Planning										
Subdivision (PSR)	\$1000 + \$200 per each new parcel	\$2500 for first two lots, plus \$1500 for next 3 lots, next 20 lots \$500 per lot.	\$3000 for the first lot created, plus \$300 for each additional lot	\$300 plus \$300 each lot created	\$500 for first 3 lots, \$250 per lot for 4-10, \$100 per lot for 11-25, \$50 per lot 26+	\$2500 + \$250 per each new lot	\$1500 base, \$50 per lot	150% base, 25% per lot	Subdivisions are time consuming and technically complex to process. Recommended increase puts us in line with regional average	\$7,500 base, \$150 for extra 3 lots
PSR Amendment	\$500				\$500	N/A			Amendments are relatively simple once initial PSR completed	\$0
PSR Extension	\$500	100	200		\$500	N/A			Extensions are fairly straight forward	\$0
Subdivision Approval	\$500 + \$50 per each new parcel				\$150 per lot	N/A			Approval is relatively simple, recommend not changing fee to remain in line with comparable neighbours	\$0
OCP Bylaw Amendment	\$3,000	3000	2500	\$1000 deposit, plus \$800	\$1,000	N/A			No increase recommended, already at high end of regional average.	\$0
Zoning Bylaw Amendment	\$3,000	3500	4000	\$1000 deposit, plus \$800 + variable fee based on use / number of units	\$1000 if lot under 0.2ha, \$1500 if greater	3500	500	0.17	Increase in line with regional average	\$1,000
Concurrent OCP and ZBA	\$5,000			\$1500 deposit, plus \$1500 + variable fee based on use / number of units		N/A			No increase recommended, certain efficiencies for combining OCP and ZBA processes.	\$0
Amendment to any other bylaw	\$1,500	500				3500	2000	2.3	Match Zoning Bylaw Amendment process	\$0
Development Permit (Council)	\$1,500	750		\$1000 deposit, plus \$400 + variable fee based on use / number of units	\$750 + \$2/100m2 of new or additional gross building floor area to a max. of \$2,000 PLUS public hearing fee for cost of \$750 + \$2/100m2 of new or additional gross building floor area to a max. of \$2,000	N/A			No increase recommended, already at high end of regional average.	\$0
Development Permit (Delegation)	\$500	\$500 plus \$1.50/m2 GFA		200		750	250	0.5	Match City fee, reflects cost of processing	\$1,500
DP combined with OCP or ZBA			\$100 plus \$0.50m2 of new gross floor area of a building to a maximum of \$2,000; or \$100 plus \$10 per lot in a subdivision to a maximum of \$2,000	\$200 no variances, \$400 with variances		N/A			Not offered, not recommended	\$0
DP not combined			\$500 plus \$1.50/m2 of new gross floor area of a building to a maximum of \$4,000; or \$500 plus \$50 per lot in a subdivision to a maximum of \$4,000			N/A			Not offered, not recommended	\$0
DP façade improvements only			100			N/A			Not offered, not recommended	\$0
DP Amendment	\$500					N/A			Amendments are rare, usually uncomplicated	\$0
DP Extension	\$500		200			N/A			Extensions are fairly straight forward	\$0
Dev Variance Permit	\$1,000	\$2000 for major, \$200 for minor	1500	400	\$750 for ICI & multi fam, \$500 for house or	1500	500	0.5	Increase in line with regional average	\$2,000
Board of Variance	\$1,000	150	150	400	\$250	N/A			No increase recommended, already at high end of regional average.	\$0
Temp Use Permit	\$1,500		\$100 if combined with OCP or ZBA, \$1000 if not	\$800 for new, \$400 for renewal	\$500	N/A			No increase recommended, already at high end of regional average.	\$0
Total Estimated Additional Revenue Planning										\$12,150
Building										
Plan processing fee			\$40, \$100, \$300	\$150, \$450, \$500, \$1000 based on tiers of permit value	10% of cost of permit fee, min \$175	New \$150 Plan Application Fee	150	1	Propose adding a new plan processing fee for all permit types at the permit intake to reflect cost of setting up an initiating file. This would be in addition to Building Permit fees.	35 applications YTD = \$5,250
Permit fees	Based on use	\$100 plus value charge plus \$35 file fee	\$75 min, plus fees on value	\$150 if less than \$20000, \$250 if greater, plus 1% of value of construction	\$105 min, plus value charge, \$10 per \$1000 or \$7 per \$1000 over \$100,000				House of \$1m generates the following: City: \$7405, RDN: \$10,250	\$0
House	\$3,500					4000	500	0.143	Majority of permits are houses, increase reflects increased cost of building inspection services.	13 houses YTD = \$6,500
Duplex	\$5,000									\$0
House (Manufactured Home)	\$1,500		\$3 per \$1000 value		\$50 plus Building permit fee					\$0
Carriage House (New)	\$3,500									\$0
Carriage House (conversion)	\$3,000									\$0
Addition > 50m2 GFA	\$3,000									\$0
Addition < 50m2 GFA	\$1,500									\$0
Secondary Building	\$2,000									\$0
Structural Alteration	\$2,000									\$0
Conversion to Sec Suite	\$1,500									\$0
Commercial, Industrial, Institutional	\$5000 or 0.6% of value (which greater)									\$0
Complex building	0.6% of value									\$0
Additional inspections	\$500		40	100	\$150	N/A			No increase recommended, already at high end of regional average.	\$0
BP Extension	\$500		\$50 or \$2 per \$1000 value		\$100 if value is less than \$50k, \$250 for	N/A			Extensions are fairly straight forward	\$0
BP Amendment	\$250					N/A			Amendments are rare and often minor	\$0
Total Estimated Additional Revenue Building										\$11,750