District of Lantzville

Agenda for the Special Finance Meeting of Council of the District of Lantzville to be held on Wednesday, November 13, 2024, at 6:00 pm in the Council Chamber, Municipal Hall - 2nd Floor, 7192 Lantzville Road, Lantzville, BC

Council members may attend this meeting in person, or electronically (except for the Mayor) for a hybrid meeting (per the *Community Charter* and the Council Procedure Bylaw). For in-person and hybrid meetings, the Council Chamber will be open for the public to attend. Due to limited seating, the public is encouraged to view the open portion of the meeting starting at **6:00 pm** via the livestream, and to provide verbal public input on agenda items by registering in advance using the Zoom Webinar link provided for each Council meeting event at **lantzville.ca**, written comments by **noon** the day of the meeting and emailed to **district@lantzville.ca,** or in person. Prior to attending at Municipal Hall, please self-assess to ensure you are healthy and do not attend if you are ill. Members of the public must remain seated unless invited to address Council. Meetings recorded by the District of Lantzville may be viewed on demand at **lantzville.ca**.

Public input regarding personnel matters, legal action, nominated political candidates, applications for grants in aid or public hearing topics (EXCEPT DURING THE OFFICIAL PUBLIC HEARING) will not be included or will be severed.

1. CALL TO ORDER

1-2 **2. ADOPTION OF AGENDA**

THAT the November 13, 2024, Special Finance Council meeting agenda be adopted, as presented.

3. PUBLIC INPUT PERIOD *(Persons recognized by the Chair to speak must first state their name and address for the record, may speak once for up to 2 minutes (unless Council resolves otherwise), and are limited to providing comment regarding items listed on the Council agenda for this meeting (**EXCLUDING PUBLIC HEARING TOPICS**). **Comments must be directed to the Chair, are not to be directed to individual Council members, staff or the audience and must not include personnel issues.***

4. NEW BUSINESS

3 a) **The Port Theatre Society Grant Request**
[Ken Bjorgaard, Interim Director of Financial Services]

THAT Council direct staff to approve the grant request of $9,500.00 for the Port Theatre Society.

4-76 b) **Draft 2025-2029 Financial Plan**
[Ken Bjorgaard, Interim Director of Financial Services]

5. INTRODUCTION OF LATE ITEMS (In accordance with Council Procedure Bylaw No. 141, 2020, subsection 18(8) for regular agenda)

6. INTRODUCTION OF "NOTICE OF MOTION"

7. PUBLIC CLARIFICATION *(Persons recognized by the Chair to speak must first state their name and address for the record and the agenda item regarding which they are seeking clarification (excluding public hearing topics), and may speak once for up to 2 minutes to ask clarification questions.) E.g., How did the vote go?, about technicalities – request interpretation of abbreviations or jargon, etc.*

8. MOTION TO CLOSE THE MEETING TO THE PUBLIC

THAT the regular Council meeting be closed to the public, pursuant to sections 90(1) (c) of the *Community Charter*, for the purpose of considering:

(c) labour relations or other employee relations;

Following adoption of the above motion, the meeting will be closed to the public.

MEETING REOPENS TO THE PUBLIC

9. RECONVENE

10. ADJOURNMENT BY MAYOR

SCHEDULED MEETINGS:

November 20, 2024 @ 6:00pm - Regular Council Meeting
November 27, 2024 @ 6:00pm - Special Finance Meeting

THE PORT THEATRE

October 22, 2024

Mayor and Council
District of Lantzville
7192 Lantzville Road
Box 100
Lantzville, BC V0R 2H0

Dear Mayor and Council,

On behalf of the Board of Directors, staff and volunteers, I am writing to request an operating grant of $9,640 for The Port Theatre Society. As you may know, our organization is committed to stimulate and enhance the artistic, cultural and economic activity of central Vancouver Island; these funds support us with our mandate.

We are requesting an operating grant of $9,640, which represents a 2% increase over the prior year to account for normal inflationary increases in our operating expenses.

This grant will allow us to further our outreach into the District and better assist the underserved in our community. With this funding, we can work towards our upcoming strategic priorities, bringing powerful works to the stage while expanding our programming for young audiences. Our organization is committed to making a positive impact in our community, and we believe that with your support, we can continue to do so. We have seen a surge in engagement from Lantzville including a $1,500 donation from the Lantzville Rotary towards our youth programming.

We are very grateful that the District of Lantzville recognizes The Port Theatre as a leading cultural facility that offers important services to your residents. Thank you again for your contribution in 2023 towards the operations of this invaluable community asset.

Thank you for your consideration of our request. If you require any further information, please do not hesitate to contact me. We look forward to the opportunity to work with you to make a difference in our community.

Sincerely yours,

David Warburton
Artistic Executive Director
The Port Theatre Society

Meeting Date: November 13, 2024

SUBJECT: **Draft 2025 – 2029 Financial Plan**

PURPOSE

The purpose of this report is to present the District's Draft 2025 – 2029 Financial Plan (includes 2025 Budget).

RECOMMENDATION

Different scenarios are provided for Council's consideration.

BACKGROUND/RELEVANT HISTORY

As per the *Community Charter* the District's 2025 – 2029 Financial Plan (includes the 2025 Budget) bylaw needs to be adopted before the Tax Rates bylaw which has a deadline of May 15th, 2025. The goal however is to adopt a 2025 – 2029 Financial Plan before or soon after the start of the 2025 calendar/fiscal year.

ANALYSIS/RATIONALE

The Process

Staff have prepared the attached Draft 2025 – 2029 Financial Plan Budget Document (Document) which provides a comprehensive view of the District's finances including the 2025 budget impacts. This Document includes a Draft 2025 Budget. This Document is also meant to facilitate informed decision making.

The following process and steps will be followed in terms of moving through our first budget planning meeting;

- Overview of District's financial picture including key 2025 budget impacts and trends– as presented by the Interim Director of Financial Services
- Departmental presentations of respective operating and capital budgets – as presented by Department Heads
- Presentation and discussion of operating and capital spending packages – as presented by the Interim Director of Financial Services and Department Heads
- Discussion of items referred to budget discussions by Council
- Discussion of draft utility rates including related options. Bylaw(s) would have to be adopted before the beginning of the upcoming fiscal year for any rate increases to be effective at the start of the year. Any rate increases can also come into effect after the first quarter of 2025
- Council deliberations and discussion of any other financial scenarios or information that are needed to facilitate budgetary decision making

Property Tax and Utility Rate Increase Scenarios

The following budget scenarios and their impact on an average assessed value home in Lantzville are presented for discussion purposes. New construction revenue from non-market change assessments has not been factored into the District's 2025 Draft Budget at this point, as these were not available at the time of writing this report. These will be forwarded to Council once available.

2025 Increases in Municipal Property Taxes, User Rates and Parcel Taxes Based on Different % Increases

Based on Average Value Home in 2024 = 1,142,118

		Scenario A - as reflected in Budget Document presented (0% increase in property taxes, 3% increase in water user rates, 6.9% increase in flat Sewer user rates - includes 3.9% increase for shift to sewer flat rates)			Scenario B (3% increase in property taxes, 5% increase in water user rates, 3.9% increase in flat Sewer user rates - for shift from variable to flat sewer rates)			Scenario C (5% increase in property taxes, 7% increase in water user rates, 0% increase in Sewer user rates - assumes no shift from variable to flat sewer rates)		
FOR AVERAGE ASSESSED VALUE RESIDENTIAL CLASS PROPERTY	2024 Actual	$ Levies	% Increase	$ Increase	$ Levies	% Increase	$ Increase	$ Levies	% Increase	$ Increase
For Homes Connected to Water & Sewer Systems										
Municipal Property Taxes [1]	1,593	1,593	0.0%	0	1,641	3.0%	48	1,673	5.0%	80
Water User Fee (connected to water system) [2]	361	372	3.0%	11	379	5.0%	18	386	7.0%	25
Water Parcel Tax	355	355	0.0%	0	355	0.0%	0	355	0.0%	0
Sewer User Fee (connected to sewer system) [2]	569	608	6.9%	39	591	3.9%	22	569	0.0%	0
Sewer Parcel Tax Phase 2	246	246	0.0%	0	246	0.0%	0	246	0.0%	0
Sewer Parcel Tax Phase 3	483	483	0.0%	0	483	0.0%	0	483	0.0%	0
Residential Collection (Garbage, Recyclables & Organics) [3]	203	213	5.0%	10	213	5.0%	10	213	5.0%	10
Total Property Taxes, User Rates & Parcel Taxes (if not in Phase 2 or 3 Sewer Parcel Tax Area)	3,081	3,141	1.9%	60	3,179	3.2%	98	3,196	3.7%	115
Total Property Taxes, User Rates & Parcel Taxes (if in Phase 2 Sewer)	3,327	3,387	1.8%	60	3,425	2.9%	98	3,442	3.5%	115
Total Property Taxes, User Rates & Parcel Taxes (if in Phase 3 Sewer)	3,564	3,624	1.7%	60	3,662	2.7%	98	3,679	3.2%	115
For Homes Not Connected to Water & Sewer Systems, but capable of connecting										
Municipal Property Taxes [1]	1,593	1,593	0.0%	0	1,641	3.0%	48	1,673	5.0%	80
Water User Fee (not connected to water system)	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Parcel Tax	355	355	0.0%	0	355	0.0%	0	355	0.0%	0
Sewer User Fee (not connected to sewer system)	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sewer Parcel Tax Phase 2	246	246	0.0%	0	246	0.0%	0	246	0.0%	0
Sewer Parcel Tax Phase 3	483	483	0.0%	0	483	0.0%	0	483	0.0%	0
Residential Collection (Garbage, Recyclables & Organics) [3]	203	213	5.0%	10	213	5.0%	10	213	5.0%	10
Total Property Taxes, User Rates & Parcel Taxes (if in Phase 2 Sewer)	2,151	2,161	0.5%	10	2,209	2.7%	58	2,241	4.2%	90
Total Property Taxes, User Rates & Parcel Taxes (if in Phase 2 Sewer)	2,397	2,407	0.4%	10	2,455	2.4%	58	2,487	3.8%	90
Total Property Taxes, User Rates & Parcel Taxes (if in Phase 3 Sewer)	2,634	2,644	0.4%	10	2,692	2.2%	58	2,724	3.4%	90

[1] Property Taxes does not include amount collected on behalf of Library, Regional District of Nanaimo, Regional Hospital District, Municipal Finance Authority (MFA), BC Assessment Authority(BCAA), and Provincial School and Police

[2] Based on consumption of 300 cubic meter of water per year. Includes shift in sewer rates from 44% variable rates to 22% variable rates, with the revenue being made up in a increase in the minimum flat rate in Scenarios A & B

[3] Residential Collection (Garbage, Recyclables & Organics) charges based average customer usage

Reserve, Deferred Revenue & Surplus Levels

The current and projected levels (over 5-year Financial Plan timeframe) for all of the District's reserve, deferred revenue & surplus accounts are provided below based on the financial plan presented. Ultimately the level of property taxes and utility rates impacts the funds available for transfer to general, water and sewer reserves, which provide for future capital and operating expenditures or projects. Heathier reserve levels allow for greater financial flexibility including taking advantage of internal borrowing, as opposed to external borrowing, for larger dollar value projects. It is a case of finding a balance between the present and the future.

Sewer reserves are projected to increase substantially over the next 5 years as there are no sewer capital projects planned for. DCC reserves are also expected to increase substantially based on development projections.

Projected Balances Based on Draft Financial Plan

YEARS	UNRESTRICTED SURPLUS	RESTRICTED RESERVES & DEFERRED REVENUE	GENERAL FUND RESERVES	SEWER FUND RESERVES	WATER FUND RESERVES	DCC RESERVES	Totals
2024	1,791,229	678,663	7,812,861	1,484,832	1,512,883	2,735,298	**16,015,766**
2025	1,791,229	513,730	7,871,012	1,831,075	1,278,594	5,044,908	**18,330,548**
2026	1,791,229	513,730	7,611,277	2,198,924	1,349,673	5,552,897	**19,017,730**
2027	1,791,229	513,730	7,087,070	2,592,686	974,378	6,076,127	**19,035,220**
2028	1,791,229	513,730	7,512,801	3,013,598	1,281,555	6,615,054	**20,727,967**
2029	1,791,229	513,730	7,179,279	3,462,942	1,266,902	7,170,148	**21,384,230**

The District does not currently have an asset management plan in place which would provide information as the sustainable level of funding which should be allocated to reserves and the monetary levels that the reserves should be achieving into the future. This makes planning for the future more difficult.

Public Budget Consultation

In order to move to budget consultation, we need to arrive at a budget or financial plan scenario which Council would like presented to the public for feedback purposes. In terms of a process for public consultation, there are many options including a separate, special budget consultation meeting or providing for public budget consultation as part of a regularly scheduled Council meeting agenda. Council's feedback as to their preferred option would be helpful for staff.

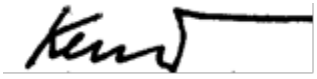
Summary

As noted above, if any utility rate adjustments are going to come into effect before the beginning of the year we would need Council's immediate direction. Staff look forward to working with Council to finalize the District's 2025 operating and capital budgets and coming up with a budget scenario that can be presented to the public, with the goal of achieving a balance between the present and future.

ATTACHMENT(S)

1. Draft 2025 – 2029 Financial Plan Document

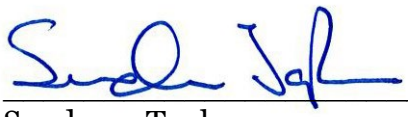
Prepared by:



Ken Bjorgaard
Interim Director of Financial Services

Date: November 4, 2024

Approved for submission to Council:



Sundance Topham
Interim Chief Administrative Officer

Date: November 4, 2024

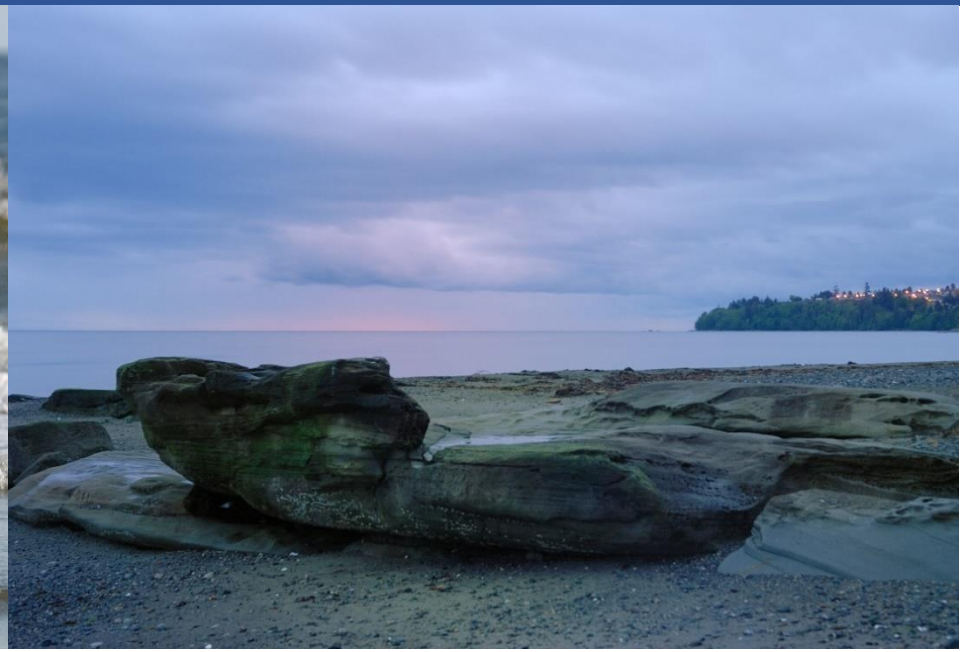
REVIEWED WITH:			
☒ Corporate Administration	☒ Fire Rescue	☒ Public Works/Engineering	☐ RCMP
☒ Financial Services	☒ Planning	☐ Solicitor	☐ Committee:
☐ Other:			

COUNCIL AGENDA INFORMATION:		
Meeting Type	**Date**	**Agenda Item #**
Regular		
Special (COW)	November 13, 2024	
(In-Camera)		

District of Lantzville

Draft 2025 – 2029 Financial Plan





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This Draft Financial Plan has been prepared by:

The District of Lantzville Finance Department

with the assistance of:

All District Departments & Staff

Your feedback is welcomed:

www.lantzville.ca

Email: kbjorgaard@lantzville.ca
Phone: (604) 996-0276

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.

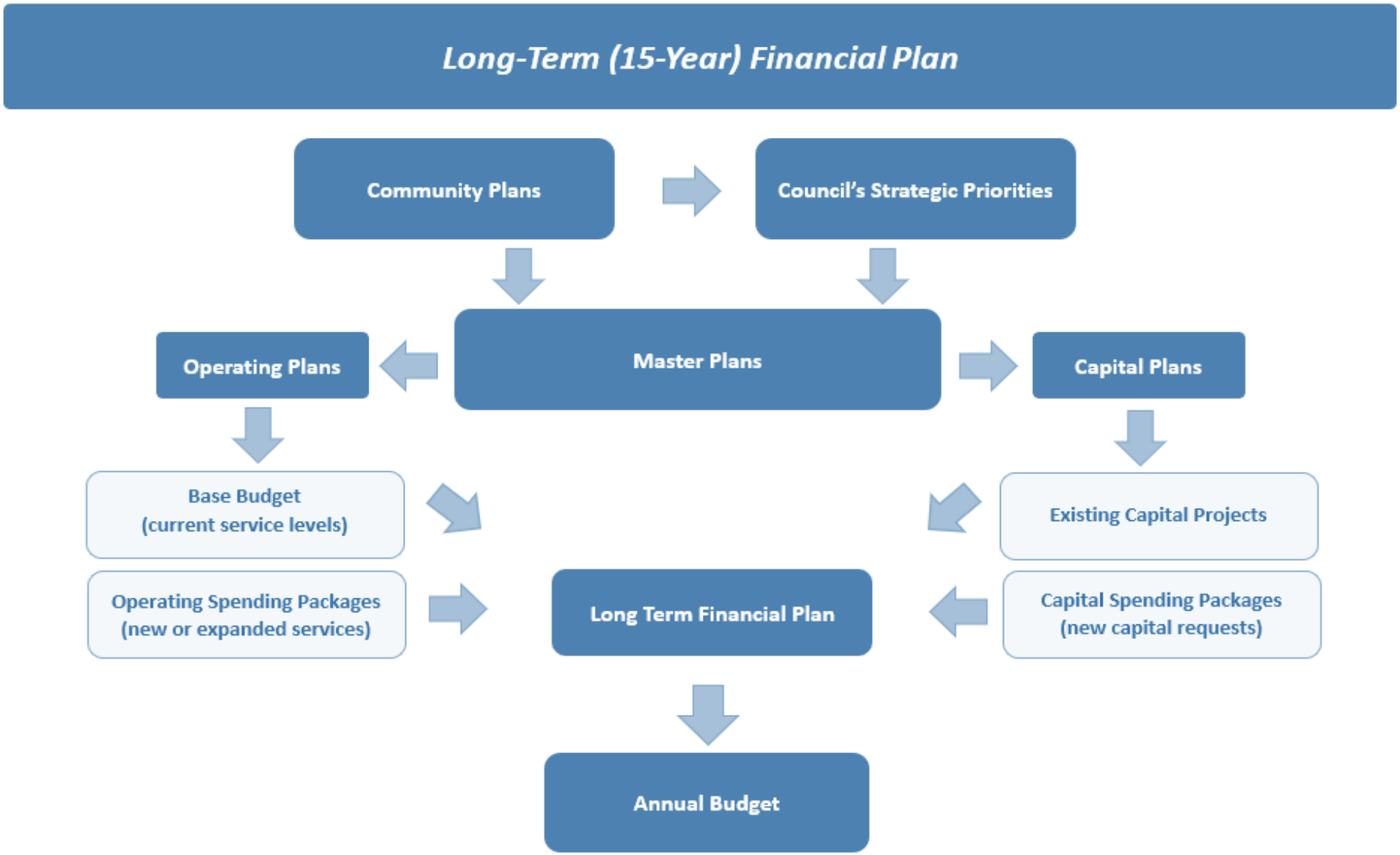
Use of One-Time Revenue and Separation of One-Time or Limited Duration Expenses

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 no 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.

PLANNING & DEVELOPMENT

1. **High-quality neighbourhood planning:** innovative/green technology (build a show case house or building); fire smart; energy efficient; social cohesion; sustainable growth.
2. **Environment first:** acquisition of parkland and greenspace; green infrastructure; environmental asset management.
3. **Affordable housing:** develop responsible housing policy (i.e. subsidized housing, co-op housing, tiny homes, small single-family homes for young families and seniors).
4. **OCP / zoning review:** develop neighbourhood plans for Future Study Areas.
5. **Acquire as much land as possible through development.**
6. **Energy Step Code as advanced as possible.**

PARKS & ENVIRONMENT

7. **Trees for future generations:** develop a Tree Management and Protection Bylaw; enhance tree canopy and biodiversity; establish Future Old Growth (FOG) zones.
8. **Pierce Woods Marine Park:** open to the public in 2024 and form a Waterfront Park Committee.
9. **Beach Road Ends:** design and complete Harper, Lavender and Jack's Roads.
10. **Invasive plants:** removal on all District owned land including parks and road ends.
11. **Local food production enhancement.**
12. **Develop a Parks, Trails, Green Space and Active Transportation Plan.**
13. **Regional District of Nanaimo:** Lantzville Foothills 'Regional Park'.

GOVERNANCE & FINANCES

14. **Continuance of Committees:** Community Safety; Parks and Trails.
15. **Establish new committees/working groups:** Pierce Woods Marine Park; Foothills Park; Green Foreshore Management and Biodiversity; Executive Committee of Council
16. **Asset Management:** inclusion of natural assets.
17. **Continuance of Lantzville / Snaw-Naw-As joint council meetings.**
18. **Financial Planning:** Council continue all efforts to minimize tax burden to residents.

INFRASTRUCTURE GREEN & GREY

19. **Ensure adequate water standard for municipal connections:** protect the municipal aquifer, and develop a resilient well field system; keep water affordable.
20. **Road upgrades:** review of bylaw and road standards.
21. **Drainage:** develop bylaw; high environmental standards to mitigate effects of development.
22. **Water expansion:** implement the $6M grant for Winds water expansion.
23. **Promote Rainwater Harvesting.**

RESIDENT ENGAGEMENT

24. **Continuance of monthly Community Update:** add 'Council Corner' highlighting workshops or municipal services to the community.
25. **Promotion of open and transparent communication with residents:** round table meetings; town hall meetings; explore and engage in new and innovative methods to collect resident input on key issues.
26. **Volunteer built bus shelters:** develop a process including funding.
27. **Rest areas on walking routes:** artisan benches and greenery.
28. **Redesign of District of Lantzville website.**
29. **Establish a Volunteer in Parks Program.**

SERVICES

30. **Community amenities for pets:** dog park; public water bowls.
31. **Fire Safety Rebate Program** (i.e., reflective street numbers).
32. **Beach Fires:** pilot community fire pits.
33. **Community Library:** bring library outreach services and opportunities to Lantzville residents.
34. **Memorial Posts:** a legacy program to dedicate a plaque as a way to pay tribute to an individual or group.

District of Lantzville, PO Box 100, 7192 Lantzville Road, Lantzville, BC V0R 2H0 | 250.390.4006 | district@lantzville.ca | lantzville.ca

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 has resulted in a reduction in overall revenue; however, this has been offset by increased interest income and lower reserve transfers.

SUMMARY OF MAIN CORE BUDGET CHANGES IN GENERAL OPERATING FUND

(from 2024 approved budget to 2025 Draft Budget)

Page 1 of 2

	2025 Draft Budget Changes Budget Dollars	% Property Tax Impact	Comments & Notes
Revenue Increases (-) and Decreases (+)			
Administration recovery	(43,420)	-1.4%	Increased charges to Sewer & Water functions
Covid grant fund used for operating	167,298	5.3%	Covid funds have been fully utilized
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%	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%	
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
Total Revenue Reductions over Prior Year	**$226,379**	**7.1%**	

SUMMARY OF MAIN CORE BUDGET CHANGES IN GENERAL OPERATING FUND

(from 2024 approved budget to 2025 Draft Budget)

Page 2 of 2

	2025 Draft Budget Changes Budget Dollars	% Property Tax Impact	Comments & Notes
Expenditure Increases (+) and Decreases (-)			
Animal control	(18,936)	-0.6%	Change in service delivery; staff 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
Total Expenditure Reductions over Prior Year	**(2,506)**	**0.0%**	
Other Increases (+) and Decreases (-)			
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	
Total Other Increases (Decreases) over Prior Year	**(223,873)**	**-7.1%**	
Net Changes to General Operating Fund Core Budget	**0**	**0.0%**	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
General Government							
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%
Net Financial Plan	**785,293**	**674,991**	**1,021,997**	**1,044,773**	**811,000**	**938,631**	15.7%
Protective Services							
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%
Net Financial Plan	**425,395**	**442,154**	**499,329**	**571,177**	**608,013**	**638,940**	5.1%
Environmental Health Services							
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%
Net Financial Plan	**(6,368)**	**(64,567)**	**(17,077)**	**(15,681)**	**12,500**	**5,300**	-57.6%
Parks & Recreation							
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%
Net Financial Plan	**154,200**	**208,868**	**236,133**	**223,016**	**275,603**	**241,014**	-12.6%
Public Works/Transportation Services							
Regular Expenses	374,946	487,469	434,173	557,696	482,698	574,166	18.9%
Net Financial Plan	**374,946**	**487,469**	**434,173**	**557,696**	**482,698**	**574,166**	18.9%
Bylaw Enforcement							
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%
Net Financial Plan	**61,410**	**73,501**	**81,970**	**79,389**	**90,836**	**100,470**	10.6%
Planning							
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%
Net Financial Plan	**64,620**	**(90,310)**	**123,914**	**229,684**	**238,976**	**253,223**	6.0%
Building Inspection							
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%
Net Financial Plan	**(61,760)**	**(55,790)**	**(15,409)**	**49,916**	**34,679**	**9,160**	-73.6%
Street Lighting/Other							
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%
Net Financial Plan	**82,084**	**84,209**	**86,427**	**85,757**	**98,100**	**88,900**	-9.4%
Costin Hall							
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%
Net Financial Plan	**0**	**0**	**0**	**1,791**	**5,000**	**2,456**	-50.9%
Fiscal Services							
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%
Net Financial Plan	**(1,619,575)**	**(2,624,599)**	**(4,495,265)**	**(2,827,518)**	**(2,657,405)**	**(2,852,260)**	7.3%
GENERAL OPERATING FUND FINANCIAL PLAN BALANCE				**0**	**0**	**0**	**0.0%**

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 Geneal 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
Water Operating							
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%
Financial Plan Balance before Reserve Transfers	**(347,933)**	**(321,552)**	**(279,136)**	**(534,440)**	**(442,416)**	**(421,402)**	**-4.7%**
Contributions to Reserves							
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%
Total Contributions to Reserves	**347,933**	**321,552**	**279,136**	**534,440**	**442,416**	**421,402**	**-4.7%**
Water Operating Financial Plan Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**

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 Geneal 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

	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget	% Change 2025 Draft Budget & 2024 Budget
Sewer Operating							
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%
Financial Plan Balance before Reserve Transfers	**(210,843)**	**(179,869)**	**(488,510)**	**(333,882)**	**(188,800)**	**(325,220)**	**72.3%**
Contributions to Reserves							
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%
Total Contributions to Reserves	**210,843**	**179,869**	**488,510**	**333,882**	**188,800**	**325,220**	**72.3%**
Sewer Operating Financial Plan Balance	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**

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

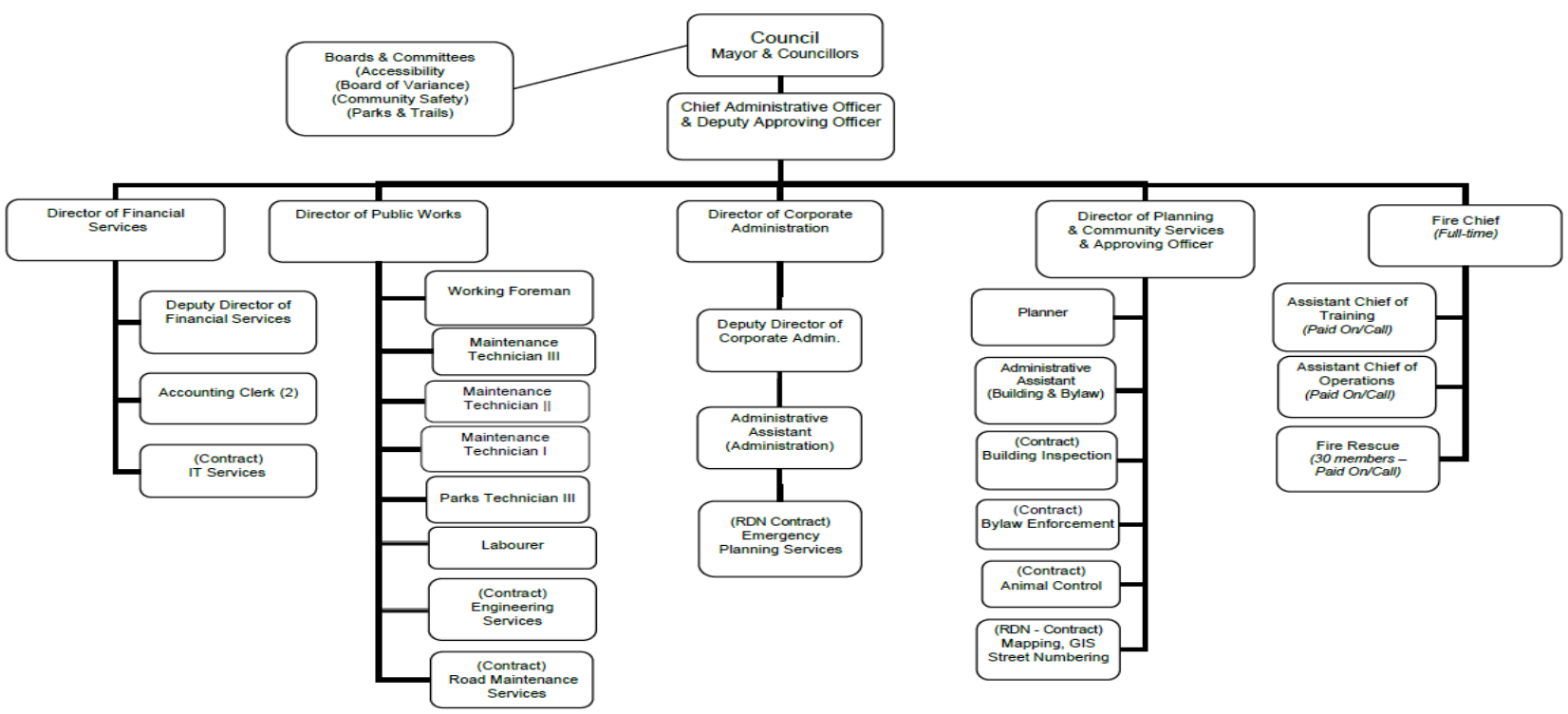
Overview

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.

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

Organizational 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

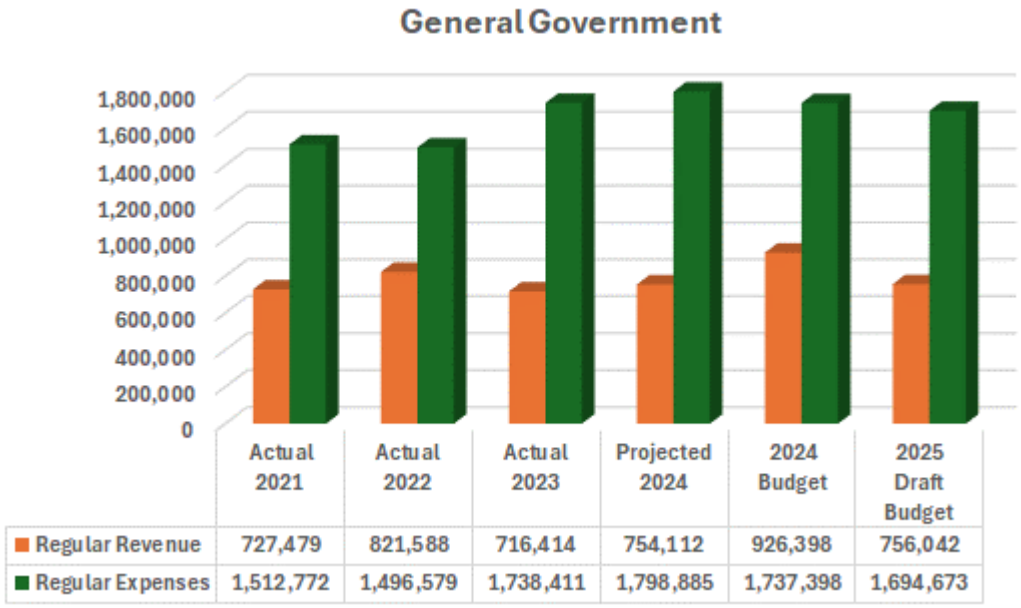
Detailed budgets for the General Operating Fund Departments are included in the appendices. Comparative 2021 – 2024 numbers are provided as well as explanations of the major variances between the 2025 Draft Budget and the 2024 Budget.

General Government Draft 2025 Budget

Overview

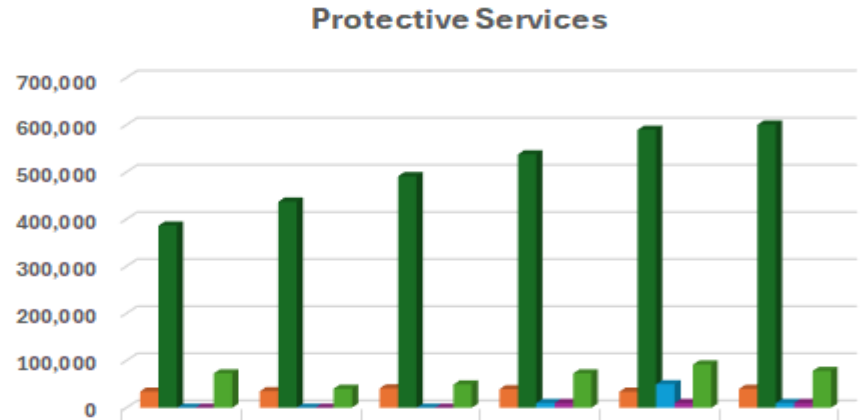
General Government includes revenues and expenses related to governance (Council), the Chief Administrative Officer, Corporate Administration & Finance. The Chief Administrative Officer (CAO) is appointed by Council, to oversee all the District's operational and administrative functions, ensures that 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.



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

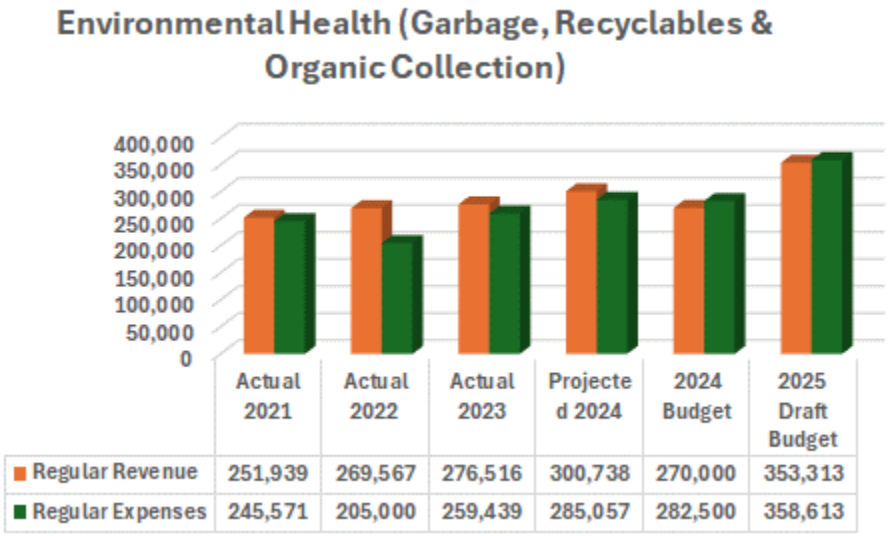
Protective Services (Fire/Rescue) Draft 2025 Budget



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Revenue	34,284	35,125	41,224	39,383	33,900	40,000
Regular Expenses	386,586	437,212	491,301	537,702	590,013	600,768
Irregular Revenue	0	0	0	10,000	50,000	10,000
Irregular Expenses	0	0	0	10,000	10,000	10,000
Protective Services Regional District of Nanaimo (RDN)	73,093	40,067	49,252	72,858	91,900	78,172

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



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)

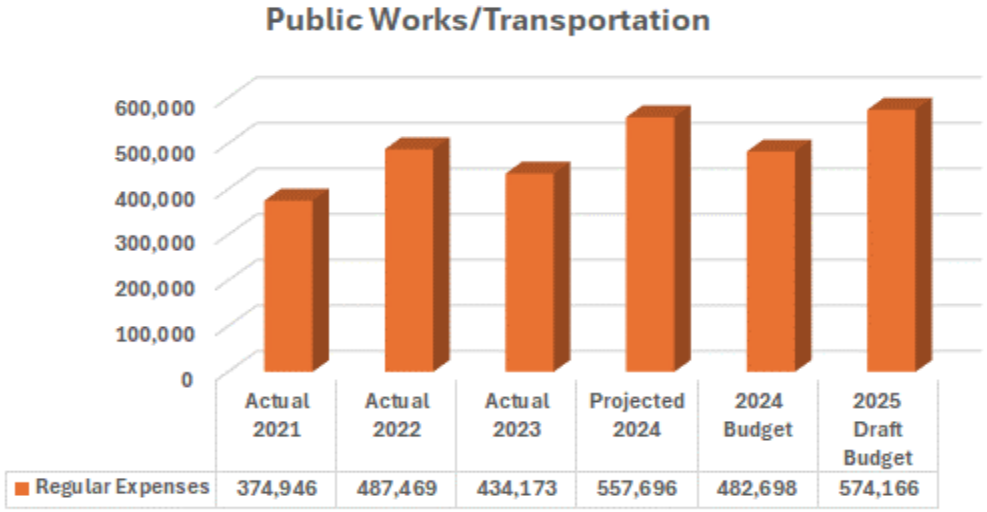
Parks & Recreation Draft 2025 Budget



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Revenue	0	951	1,538	1,004	1,700	1,000
Regular Expenses	156,756	210,551	237,816	223,162	277,303	242,014
Irregular Revenue	8,550	5,300	250	314	5,000	5,000
Irregular Expenses	5,994	4,568	105	1,172	5,000	5,000

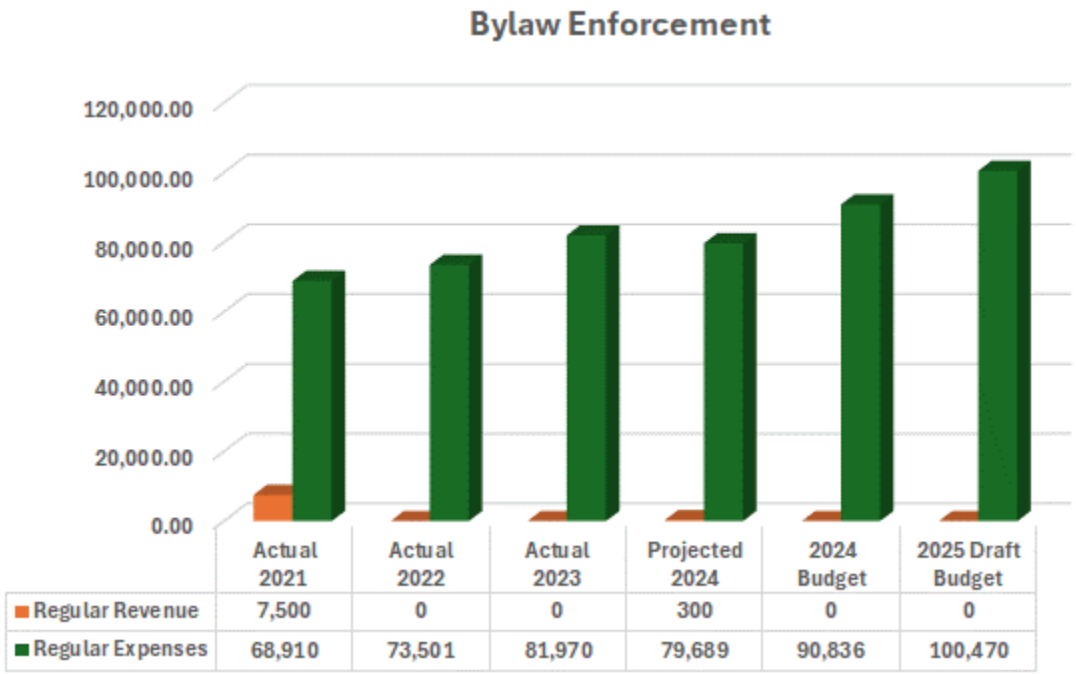
Explanation of Variances between Draft 2025 Budget & 2024 Budget
Reduction in wages and benefits related to a review by public works management of allocation of staff wages/benefits amongst public works/transportation, parks & recreation and water & sewer
Other 2025 expenses are for the most part consistent with 2024, with small reduction is 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

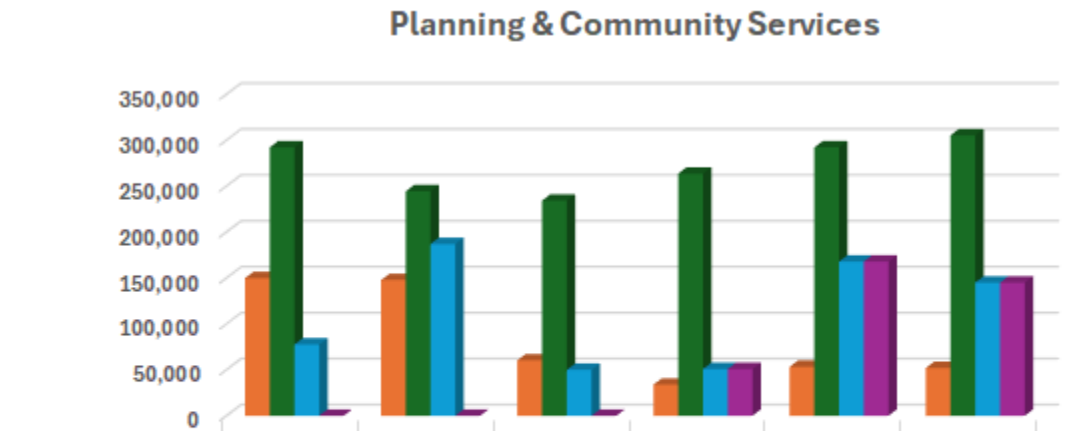
Bylaw Enforcement Draft 2025 Budget



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Revenue	7,500	0	0	300	0	0
Regular Expenses	68,910	73,501	81,970	79,689	90,836	100,470

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

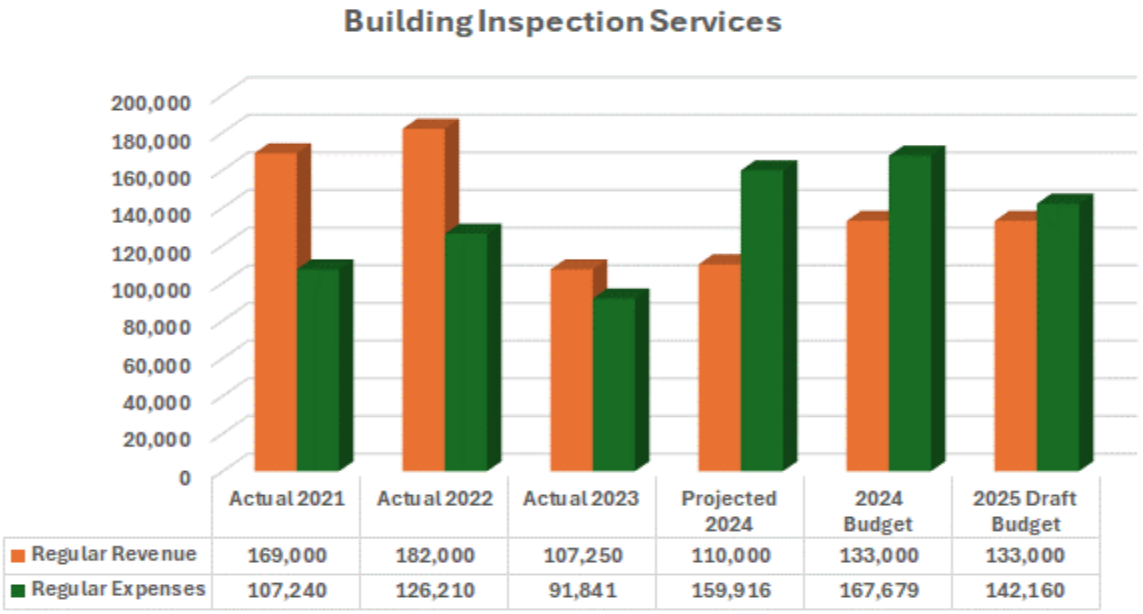
Planning & Community Services Draft 2025 Budget



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Revenue	149,858	147,831	60,323	33,850	53,300	52,000
Regular Expenses	292,107	244,521	234,237	263,534	292,276	305,223
Irregular Revenue	77,629	187,000	50,000	50,860	167,793	144,933
Irregular Expenses	0	0	0	50,860	167,793	144,933

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

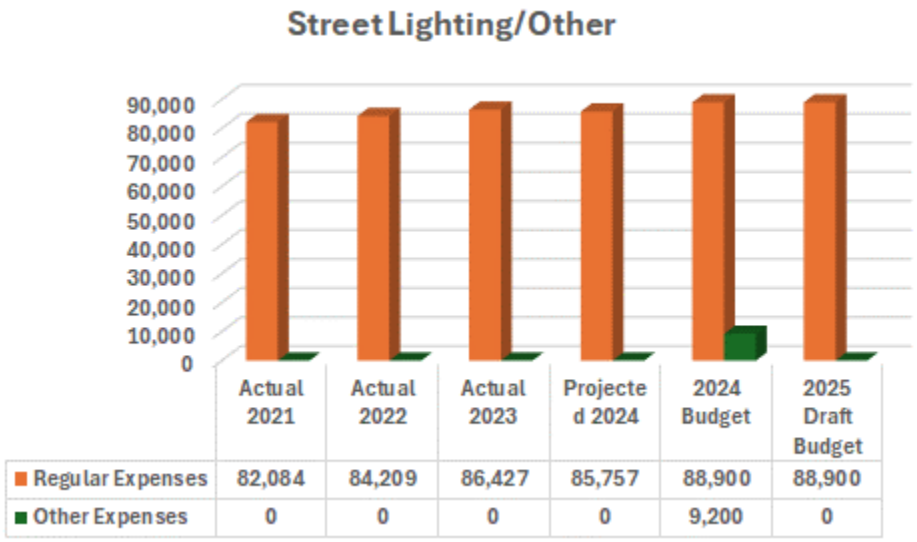
Building Inspection Services Draft 2025 Budget



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Revenue	169,000	182,000	107,250	110,000	133,000	133,000
Regular Expenses	107,240	126,210	91,841	159,916	167,679	142,160

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

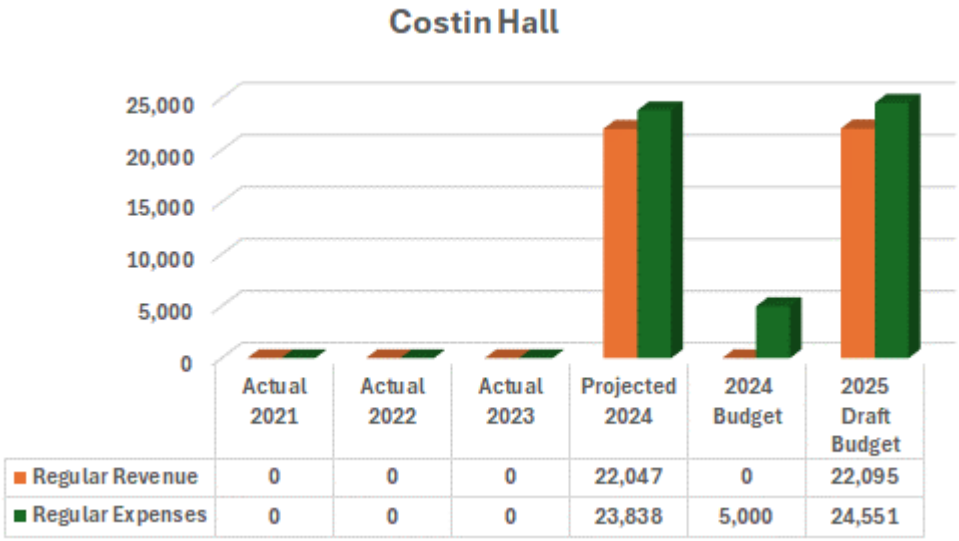
Street Lighting/Other Draft 2025 Budget



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Expenses	82,084	84,209	86,427	85,757	88,900	88,900
Other Expenses	0	0	0	0	9,200	0

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



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Revenue	0	0	0	22,047	0	22,095
Regular Expenses	0	0	0	23,838	5,000	24,551

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

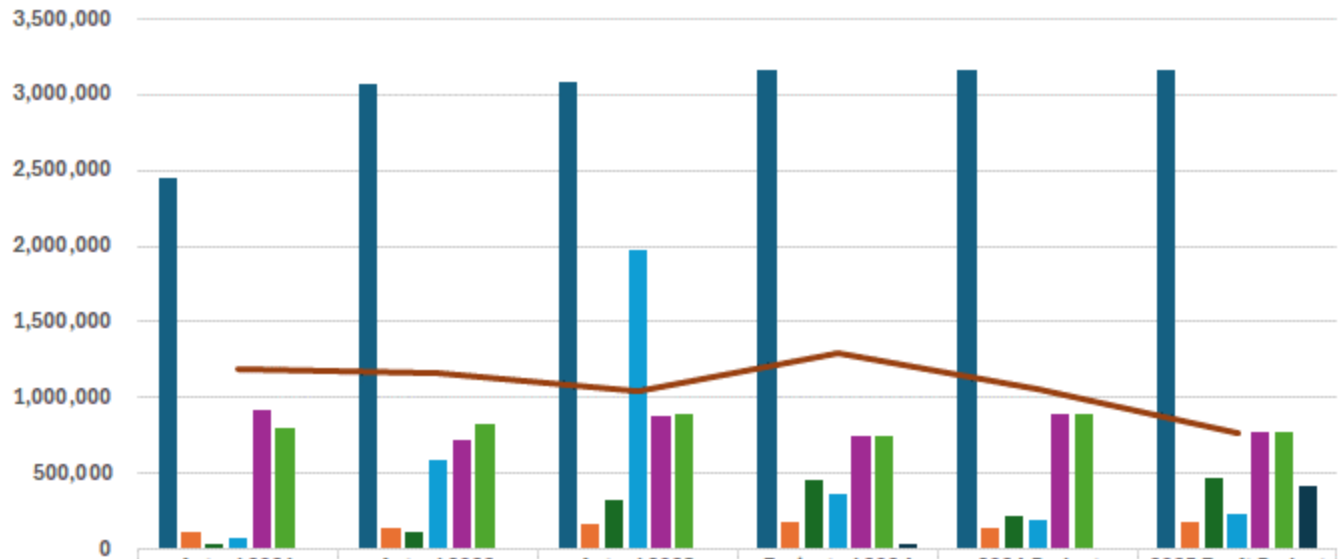
Fiscal Services Draft 2025 Budget

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



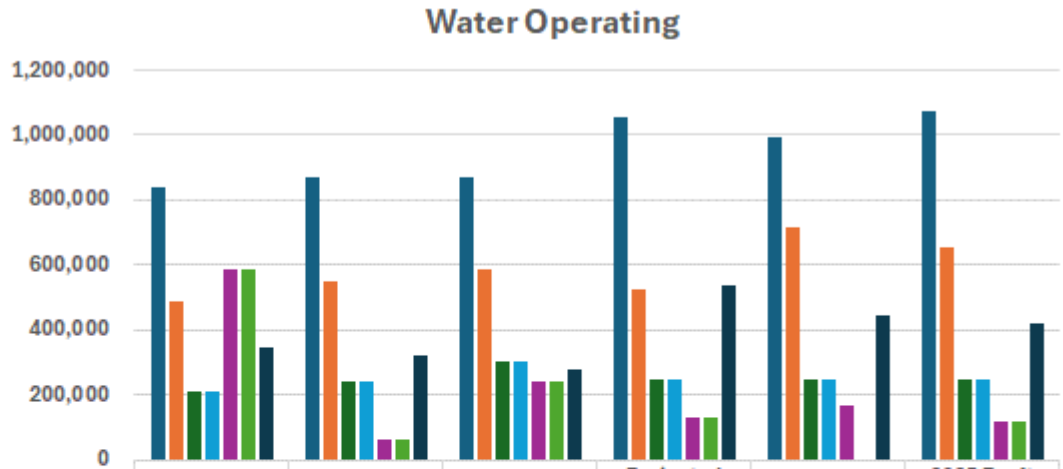
	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Property Taxation	2,447,417	3,067,447	3,087,443	3,158,571	3,159,100	3,159,100
Grants-in-Lieu of Taxes & Penalties/Interest on Taxes	119,680	136,527	165,390	179,464	142,000	181,030
Interest Revenue	37,701	114,861	319,549	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.



	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

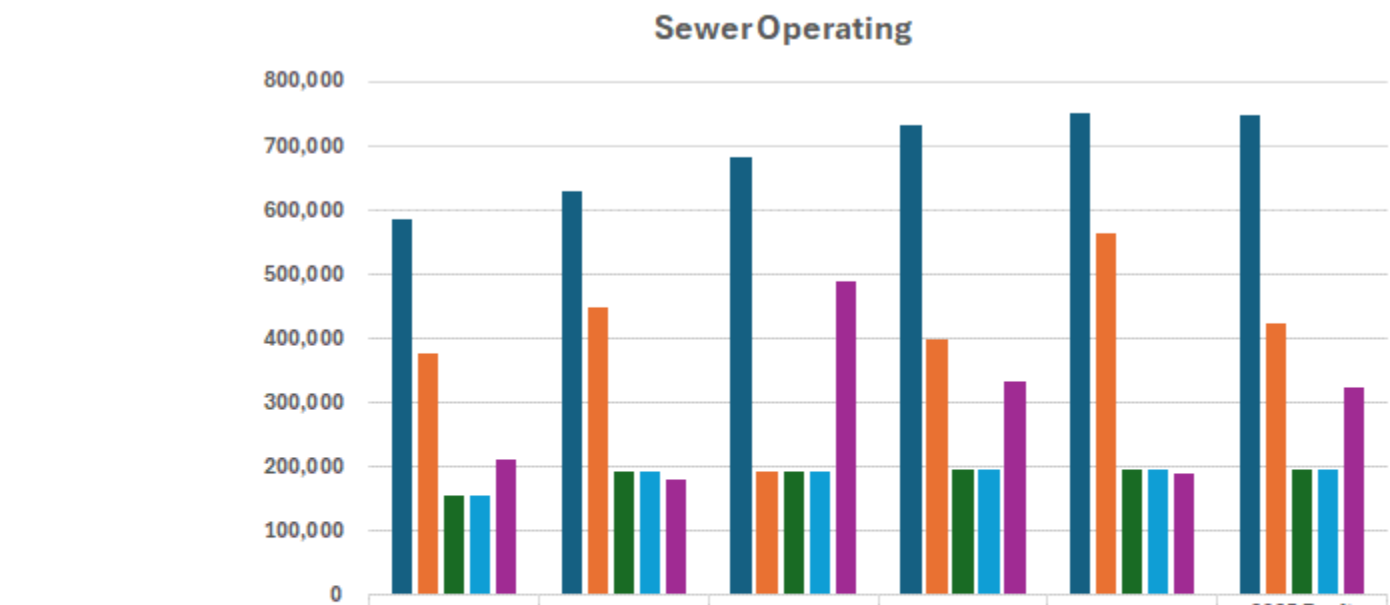
Commercial

	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 form the Regional Waster Water budget as noted above)



	Actual 2021	Actual 2022	Actual 2023	Projected 2024	2024 Budget	2025 Draft Budget
Regular Revenue	587,532	628,821	682,123	732,497	752,800	747,906
Regular Expenses	376,689	448,952	193,613	398,615	564,000	422,686
Irregular Revenue (Amortization)	156,039	191,898	192,751	195,000	195,000	195,000
Irregular Expenses (Amortization)	156,039	191,898	192,751	195,000	195,000	195,000
Total Contributions to Reserves	210,843	179,869	488,510	333,882	188,800	325,220

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
Commericial Sewer	35	27,661	22,483
Flat Rate Sewer	32	18,778	19,510
	800	**487,271**	**487,303**

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
Commericial Sewer	35	27,661	23,138
Flat Rate Sewer	32	18,778	20,075
	800	**487,271**	**501,423**

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 Capital Plan		5-Year Capital Financial Plan					
	Final & Amended Budget 2024	Projected Year-End Expenditures (includes carry forwards) 2024	Draft Budget 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Total Capital 2025 - 2029
GENERAL CAPITAL								
General & Information Technology								
Website upgrade project (2018)	7,000	7,600						-
Computer Replacements (as per SeatoSky)	14,000	14,000	16,000	27,000	17,000	4,000	15,000	**79,000**
Network & Peripherials			8,000	2,000	5,000	4,000	5,000	**24,000**
Storage Cabinet Corporate Administration			8,400					**8,400**
LAND PURCHASE 7099 LANTZVILLE RD	**929,000**	928,659						-
LAND PURCHASE 6852 WILES RD	**327,000**	326,115						-
CHURCH PEWS	**1,500**	1,500						-
								-
Subtotal General & Information Technology	**$1,278,500**	**$1,277,874**	**$32,400**	**$29,000**	**$22,000**	**$8,000**	**$20,000**	**111,400**
Facilities								
Pierce Woods Marine Park - Safety Works (2021)	**170,000**	170,000						-
Costin Hall Heating and Cooling Replacement	12,000	11,131						-
Community use building B - Church Rehabilitation			100,000					**100,000**
								-
Subtotal Facilities	**$182,000**	**$181,131**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Heavy Duty Equipment & Fleet								
SCBA Air Compressor & Fill Station End of Useful Life	90,000	67,313						-
Ladder Truck (Replace Engine 1 at the end of service life)	**100,000**	100,000						-
Replace Fire Chief's Duty Truck	100,000	100,000						-
Tires for Engine 2				9,000				**9,000**
Tires for Tender 4							9,000	**9,000**
Wildfire Personal Protective Equipment				10,000				**10,000**
New Engine					600,000		600,000	**1,200,000**
								-
Subtotal Heavy Duty Equipment & Fleet	**$290,000**	**$267,313**	**$0**	**$19,000**	**$600,000**	**$0**	**$609,000**	**$1,228,000**

	2024 Capital Plan		5-Year Capital Financial Plan					
	Final & Amended Budget 2024	Projected Year-End Expenditures (includes carry forwards) 2024	Draft Budget 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Total Capital 2025 - 2029
GENERAL CAPITAL								
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**
Storm Drainage								
Dickinson Road PH 1, near Jacks RD (Culvert/drainage assessment and replacement; will do roadway geotechnical report in 2024)	215,000	215,000						-
Lantzville Road Bloods Creek Culvert Replacement	-				350,000			**350,000**
Alger Road Culvert Replacement - not done - Clark Medd project	-			350,000				**350,000**
Ware Road Culvert Replacement (holdback)	5,000	339						-
Dickinson Road Culvert Replacement at Bloods Creek							350,000	**350,000**
Culvert Repair Superior Rd (not done anything yet in 2023)	30,000	30,000						-
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**
								-
Subtotal Storm Drainage	**$250,000**	**$245,339**	**$215,000**	**$350,000**	**$350,000**	**$0**	**$350,000**	**$1,265,000**
Parks & Recreation								
Playground equipment for Huddlestone Park	70,000	70,000						-
Subtotal Parks & Recreation	**$70,000**	**$70,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL GENERAL CAPITAL	**$2,504,455**	**$2,535,478**	**$969,400**	**$1,286,000**	**$1,550,000**	**$601,000**	**$1,364,000**	**5,770,400**

	2024 Capital Plan		5-Year Capital Financial Plan					
	Final & Amended Budget 2024	Projected Year-End Expenditures (includes carry forwards) 2024	Draft Budget 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Total Capital 2025 - 2029
WATER CAPITAL								
Winds Residential Area Water System Expansion	5,733,746	-						-
Winds Residential Area Water System Expansion	2,727,311	-						-
Watermain Replacement-Harby to Joy to Rossiter	**825,000**	825,000						-
Watermain Replacement-Harby to Joy to Rossiter (Developer Contibution)		40,000						-
Watermain Replacement-Millard, Lynn, Lantzville Rd			600,000					**600,000**
Watermain Replacement-Huddlestone-incr fire flows				300,000				**300,000**
Watermain Replacement and Drainage Improvements-Saxon Cross (old AC pipe) (re-budgeted 2029)	410,000	-					410,000	**410,000**
Updated Water and Sewer Map	12,500	12,500						-
Automatic Transfer Switch for Wellfield	35,000	35,000						-
Hydrant Replacement/Maintenance Program (Contract out)	41,000	41,000	41,000	41,000	41,000	41,000	41,000	**205,000**
Slip Gate Hydrant Replacement 6 x $15,000 plus 10%	90,000	90,000						-
Valve Replacement (replace old red-white valves and dead ends flush-out)	75,000	75,000						-
Water Flushout Valve Repairs	50,000	50,000						-
Andrea Cr and Elizabeth Way - AC pipe replacement					750,000			**750,000**
T-Valve install at Ware Rd Reservoir						75,000		**75,000**
								-
TOTAL WATER CAPITAL	**$9,999,557**	**$1,168,500**	**$641,000**	**$341,000**	**$791,000**	**$116,000**	**$451,000**	**2,340,000**
SEWER CAPITAL								
Updated Water and Sewer Map	12,500	12,500						-
								-
TOTAL SEWER CAPITAL	**$12,500**	**$12,500**	**$0**	**$0**	**$0**	**$0**	**$0**	**-**
TOTAL CAPITAL EXPENDITURES - ALL FUNDS	**$12,516,512**	**$3,716,478**	**$1,610,400**	**$1,627,000**	**$2,341,000**	**$717,000**	**$1,815,000**	**$8,110,400**

Reserves & Restrict Revenue (Deferred Revenue including DCCs)

Overview

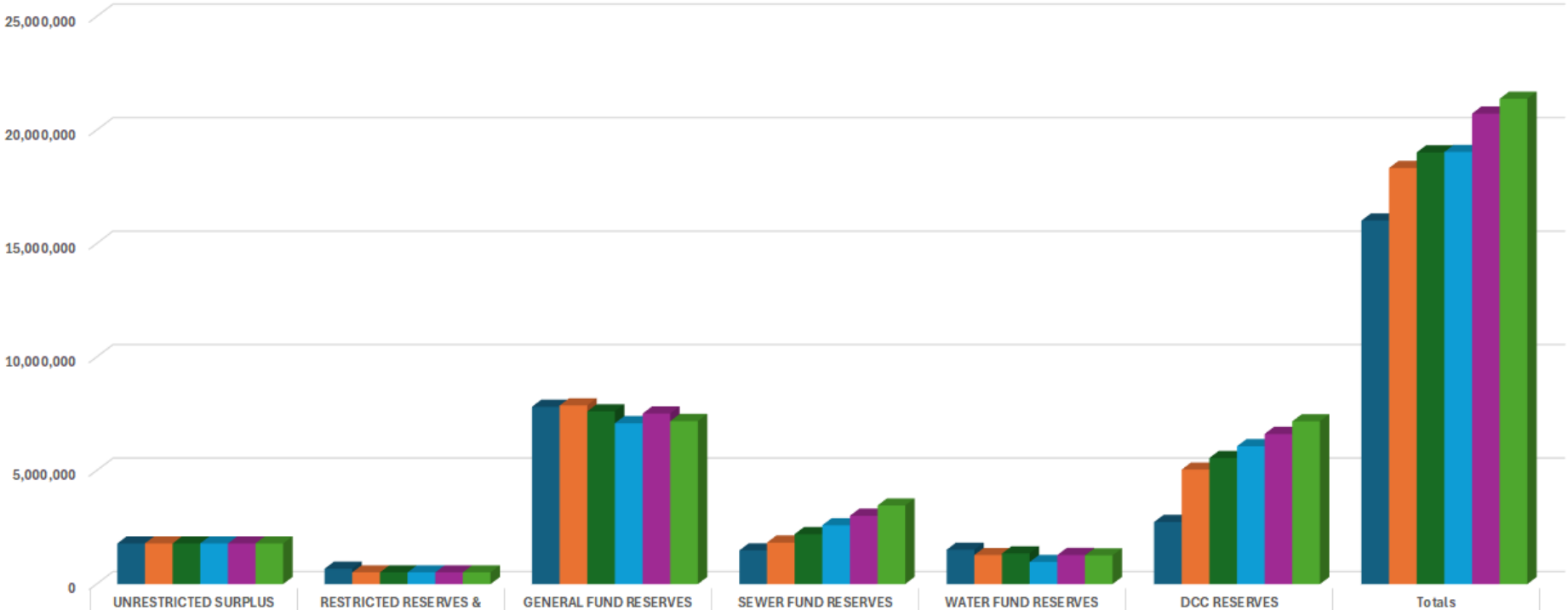
Council recently approved a restructuring of the District's Reserve Funds including the development of a policy which clearly outlines the purpose of all the District's reserve, surplus and deferred revenue accounts as well minimal and targeted monetary levels for all of these accounts. Healthy reserve/surplus 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



	UNRESTRICTED SURPLUS	RESTRICTED RESERVES & DEFERRED REVENUE	GENERAL FUND RESERVES	SEWER FUND RESERVES	WATER FUND RESERVES	DCC RESERVES	Totals
2024	1,791,229	678,663	7,812,861	1,484,832	1,512,883	2,735,298	16,015,766
2025	1,791,229	513,730	7,871,012	1,831,075	1,278,594	5,044,908	18,330,548
2026	1,791,229	513,730	7,611,277	2,198,924	1,349,673	5,552,897	19,017,730
2027	1,791,229	513,730	7,087,070	2,592,686	974,378	6,076,127	19,035,220
2028	1,791,229	513,730	7,512,801	3,013,598	1,281,555	6,615,054	20,727,967
2029	1,791,229	513,730	7,179,279	3,462,942	1,266,902	7,170,148	21,384,230

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.

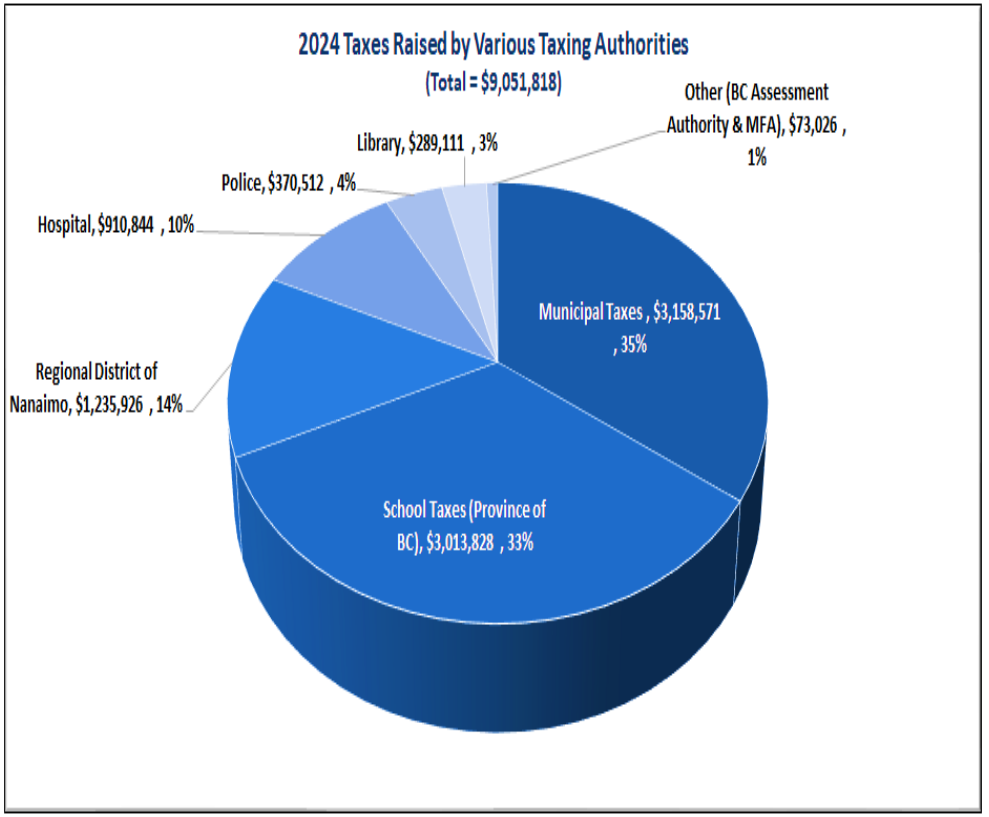
Each year, the tax rate for each property class is calculated, considering the changes in assessment values and revenue needs. Generally speaking:

- 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
General Operating Spending Initiatives			
Increased level of service for Bylaw Services	$50,000	1.58%	To be determined
New Full-Time Exempt Position in Administration	$97,480	3.09%	$3,850
Introduce a new Parks Tech I position (90% - 10% allocated to Water)	$72,450	2.29%	To be determined
Policy Planning Student – assists with residential OCP review, including drafting amendments and assisting with public engagement efforts	$17,686	N/A - Use of Provincial Capacity/Housing Initiatives Grant fund for temporary position	N/A
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.	$17,686	N/A - Use of Provincial Capacity/Housing Initiatives Grant fund for temporary position	N/A
Total Impact on Taxation & Capital	**$255,301**	**6.96%**	**$3,850**
Water Utility Operating Spending Initiative			
Introduce a new Parks Tech I position (10%)	$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
GENERAL CAPITAL						
Facilities						
Public Works Building Design Re-design and Planning	50,000					**50,000**
New Public Works Building		2,000,000				**2,050,000**
Subtotal Facilities	**$50,000**	**$2,000,000**	**$0**	**$0**	**$0**	**$2,100,000**
Transportation Infrastructure						
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					-
Sarnia Road End	To be Determined					-
Subtotal Transportation Infrastructure	**$2,300,000**	**$2,600,000**	**$0**	**$0**	**$0**	**$4,900,000**
TOTAL GENERAL CAPITAL	**$2,350,000**	**$4,600,000**	**$0**	**$0**	**$0**	**$7,000,000**

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 of 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
Regular Revenue											
FEE RE SCHOOL TAX COLLECTION	(4,624)	(4,981)	0	(5,497)	(16,400)	(5,552)	-66.1%	(5,608)	(5,664)	(5,721)	(5,778)
BC SMALL COMMUNITIES GRANT	(458,000)	(580,000)	(456,000)	(457,000)	(500,000)	(461,570)	-7.7%	(466,186)	(470,848)	(475,556)	(480,312)
SD68 SITE ACQUISITION ADMIN FEE	0	(1,356)	(2,034)	(1,008)	(1,300)	(1,019)	-21.6%	(1,029)	(1,039)	(1,049)	(1,059)
MISCELLANEOUS REVENUE	(15,138)	(2,753)	(17,563)	(1,679)	(2,000)	(1,695)	-15.3%	(1,712)	(1,729)	(1,746)	(1,763)
LEASE REVENUE	(1,697)	(2,168)	(1,697)	(1,632)	(800)	(1,648)	106.0%	(1,664)	(1,681)	(1,698)	(1,715)
TAX CERTIFICATES ISSUED	(8,575)	(6,230)	(5,320)	(4,790)	(4,500)	(4,838)	7.5%	(4,886)	(4,935)	(4,984)	(5,034)
DONATIONS/GRANTS	(4,750)	(6,550)	0	0	0	0	0.0%	0	0	0	0
RECOVERY FR RESERVE - GENERAL (left over Covid funds used to offset operating expenses)	0	0	0	(50,062)	(167,298)	0	-100.0%	(30,000)	0	0	0
ADMIN RECOVERY - GARBAGE	(17,845)	0	(15,500)	(15,500)	(15,500)	(18,600)	20.0%	(18,972)	(19,351)	(19,738)	(20,133)
ADMIN RECOVERY - WATER/SEWER	(216,625)	(217,100)	(217,100)	(217,100)	(217,100)	(260,520)	20.0%	(265,730)	(271,045)	(276,466)	(281,995)
OTHER	(225)	(450)	(1,200)	(100)	(1,500)	(600)	-60.0%	(600)	(600)	(600)	(600)
Total General Government Regular Revenue	**(727,479)**	**(821,588)**	**(716,414)**	**(754,368)**	**(926,398)**	**(756,042)**	**-18.4%**	**(796,387)**	**(776,892)**	**(787,558)**	**(798,389)**
Regular Expenses											
RECRUITMENT COSTS	0	5,000	36,602	16,436	15,000	15,000	0.0%	15,000	15,000	15,000	15,000
EMPLOYEE END OF SERVICE GIFT	0	0	300	915	1,500	1,000	-33.3%	1,000	1,000	1,000	1,000
ADVERTISING	9,626	8,893	7,634	8,017	8,000	8,000	0.0%	8,000	8,000	8,000	8,000
AUDIT	14,529	17,777	26,544	27,400	27,400	31,500	15.0%	33,075	34,729	35,424	36,132
LAND TITLE FEES	516	278	988	1,554	500	1,000	100.0%	1,000	1,000	1,000	1,000
BANK CHARGES	3,673	4,104	4,729	4,058	4,300	4,200	-2.3%	4,284	4,370	4,457	4,546
STAFF MEETING	79	0	0	986	500	500	0.0%	510	520	530	541
CONTRACT - SOLID WASTE COLLECTION	5,025	6,559	7,523	4,797	6,600	4,176	-36.7%	4,260	4,345	4,432	4,521
CONTRACT - FINANCE	0	0	0	99,807	0	0	0.0%	0	0	0	0
CONTRACT - COMPUTER MAINT & SOFTWARE LICENCES	90,308	103,584	124,783	110,445	105,000	110,446	5.2%	112,655	114,908	117,206	119,550
CONTRACT - JANITORIAL	16,302	22,903	23,200	23,202	35,000	23,208	-33.7%	23,673	24,146	24,629	25,122
OFFICE ALARM	630	697	634	644	800	644	-19.5%	657	670	683	697
TAX REFUND/PREAUTHORIZED PAYMENT INTEREST	196	1,704	11,500	7,689	9,200	8,500	-7.6%	8,670	8,843	9,019	9,200
PROFESSIONAL DEVELOPMENT	5,635	13,382	12,923	15,073	15,000	20,000	33.3%	20,400	20,808	21,224	21,648
CONSULTANTS	31,334	6,047	14,403	12,047	10,000	10,000	0.0%	10,000	10,000	10,000	10,000
COMPUTER EQUIPT REPLACEMENT	18,675	2,489	0	3,711	10,000	0	-100.0%	0	0	0	0
CONVENTION/MEETING COUNCIL	2,804	24,486	21,568	15,630	28,000	20,000	-28.6%	20,400	20,808	21,224	21,648
GRANTS IN AID	4,500	500	2,500	2,500	2,500	2,500	0.0%	2,500	2,500	2,500	2,500
MAINTENANCE - GROUNDS	(290)	153	460	0	1,000	500	-50.0%	510	520	530	541
COUNCIL DISCRETIONARY	319	0	100	517	0	500	>100.0%	510	520	530	541
COUNCIL REMUNERATION	75,658	86,815	88,835	91,313	91,322	93,743	2.7%	95,618	97,530	99,481	101,471
HYDRO	5,822	8,038	8,419	8,350	9,200	8,500	-7.6%	8,670	8,843	9,020	9,200
MUNICIPAL UTILITIES	1,016	2,010	1,172	1,029	2,500	771	-69.2%	786	802	818	834
INSURANCE - GENERAL	36,566	50,412	58,692	69,855	78,200	97,000	24.0%	98,940	100,919	102,937	104,996
VEHICLE INSURANCE	0	0	0	141	0	0	0.0%	0	0	0	0
JANITOR SUPPLIES	0	7	635	147	0	0	0.0%	0	0	0	0
LEGAL	110,071	86,878	120,125	86,026	70,000	75,000	7.1%	76,500	78,030	79,591	81,183
BAD DEBT EXPENSE	154	8,215	944	0	0	0	0.0%	0	0	0	0
LIBRARY/PUBLICATIONS	887	1,269	868	1,635	1,600	1,600	0.0%	1,632	1,665	1,698	1,732
MAINTENANCE - BUILDING	12,777	4,881	11,996	6,270	5,000	6,300	26.0%	6,426	6,555	6,686	6,820
MAINTENANCE AGREEMENTS	4,449	3,867	1,867	262	3,500	0	-100.0%	0	0	0	0
MEMBERSHIPS	3,980	5,672	5,183	3,262	5,800	5,000	-13.8%	5,100	5,202	5,306	5,412
MISCELLANEOUS EXPENSE	3,465	3,786	3,376	2,823	3,500	3,000	-14.3%	3,060	3,121	3,183	3,247
OFFICE EQUIPT	12,830	2,247	7,533	2,404	4,500	2,500	-44.4%	2,550	2,601	2,653	2,706
OFFICE SUPPLIES	23,860	19,076	18,192	18,095	14,500	16,000	10.3%	16,320	16,646	16,979	17,319
COUNCIL MEMBERSHIPS	3,165	3,239	3,402	3,660	3,600	3,600	0.0%	3,672	3,745	3,820	3,896
OIL/GAS HEATING	0	0	102	704	0	700	>100.0%	714	728	743	758
STORAGE RENTAL	458	2,599	2,105	3,238	2,600	2,844	9.4%	2,901	2,959	3,018	3,078
PHOTOCOPIER CHARGES	14,953	17,986	18,776	21,331	18,000	18,000	0.0%	18,360	18,727	19,102	19,484
POSTAGE & COURIER	12,343	9,708	11,265	11,062	10,000	11,000	10.0%	11,220	11,444	11,673	11,906
POSTAGE SYSTEM MAINTENANCE	1,937	4,554	2,314	1,149	2,700	1,150	-57.4%	1,173	1,196	1,220	1,244
WEBSITE MAINTENANCE	0	0	0	3,166	0	3,000	>100.0%	3,060	3,121	3,183	3,247
SAFETY SUPPLIES	0	0	0	758	0	750	>100.0%	765	780	796	812
TELEPHONE	12,611	13,778	11,144	12,107	12,000	12,000	0.0%	12,240	12,485	12,735	12,990
TRAVEL - EMPLOYEE	5,070	790	8,044	2,964	3,000	3,000	0.0%	3,060	3,121	3,183	3,247
WAGES - CASUAL	29,849	35,648	70,552	17,106	33,530	40,567	21.0%	41,378	42,206	43,050	43,911
WAGES - REGULAR	781,004	757,784	763,910	877,482	824,914	801,834	-2.8%	817,871	834,228	850,913	867,931
EMPLOYER PAID BENEFITS	147,026	139,535	160,905	184,504	197,632	215,640	9.1%	219,952	224,351	228,837	233,413
SPECIAL BUDGET EXPENDITURES	0	0	24,753	3,246	0	0	0.0%	0	0	0	0
PORT THEATRE	9,000	9,000	9,450	9,500	9,500	9,500	0.0%	9,500	9,500	9,500	9,500
CONTINGENCY	0	0	27,481	0	50,000	0	-100.0%	0	0	0	0
OTHER	(40)	229	(20)	(132)	0	0	0.0%	0	0	0	0
Total General Government Regular Expenses	**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**
FINANCIAL PLAN BALANCE	**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
Regular Revenue											
MISCELLANEOUS REVENUE	(202)	(2,000)	(3,200)	0	(2,000)	(2,000)	0.0%	(2,000)	(2,000)	(2,000)	(2,000)
MTI TICKET FINES REVENUE	(500)	0	0	0	0	0	0.0%	0	0	0	0
FIRE SUPPRESSION AGREEMENTS	(29,322)	(29,850)	(33,979)	(34,658)	(28,900)	(35,000)	21.1%	(35,700)	(36,414)	(37,142)	(37,885)
DONATIONS/GRANTS	(4,260)	(3,275)	(4,045)	(4,725)	(3,000)	(3,000)	0.0%	(3,000)	(3,000)	(3,000)	(3,000)
Total Protective Services Regular Revenue	**(34,284)**	**(35,125)**	**(41,224)**	**(39,383)**	**(33,900)**	**(40,000)**	**18.0%**	**(40,700)**	**(41,414)**	**(42,142)**	**(42,885)**
Regular Expenses											
SOFTWARE - FIRE	2,958	0	1,563	4,612	5,000	0	-100.0%	0	0	0	0
CONTRACT - JANITORIAL	5,016	7,653	8,628	7,551	9,400	9,400	0.0%	9,588	9,780	9,976	10,176
FF HEALTH & WELLNESS	0	0	0	2,000	4,000	4,000	0.0%	4,080	4,162	4,245	4,330
EDUCATIONAL TRAINING	16,198	28,611	37,687	42,073	42,500	45,000	5.9%	45,900	46,818	47,754	48,709
EQUIPT R & M	5,598	11,454	12,985	13,122	13,400	16,000	19.4%	16,320	16,646	16,979	17,319
TRAINING WAGES	7,235	13,974	16,070	20,000	20,000	24,000	20.0%	24,480	24,970	25,469	25,978
EXPENSES - TURNOUT GEAR	12,621	16,906	17,963	18,950	19,000	24,000	26.3%	24,480	24,970	25,469	25,978
CLOTHING & CLEANING	7,073	5,202	4,562	6,211	7,700	7,700	0.0%	7,854	8,011	8,171	8,334
FIREFIGHTING SUPPLIES	31,425	7,868	5,625	6,591	11,300	14,000	23.9%	14,280	14,566	14,857	15,154
FIREFIGHTING SUPPLIES 1ST RESPONDER	5,606	2,128	4,666	2,834	4,600	5,000	8.7%	5,100	5,202	5,306	5,412
GAS/OIL/ANTI-FREEZE	8,503	14,235	16,214	16,831	17,000	25,000	47.1%	25,500	26,010	26,530	27,061
MEMBER RECOGNITION	4,184	3,476	2,782	2,500	5,700	5,700	0.0%	5,814	5,930	6,049	6,170
GROUNDS MAINTENANCE	900	1,148	1,463	2,904	2,100	2,100	0.0%	2,142	2,185	2,229	2,274
HONORARIUM	45,604	45,216	41,099	40,500	40,500	40,500	0.0%	41,310	42,136	42,979	43,839
HYDRO & UTILITIES	8,042	9,659	8,994	9,821	12,900	12,900	0.0%	13,158	13,421	13,689	13,962
INSURANCE	0	1,420	1,420	2,020	2,100	2,100	0.0%	2,142	2,185	2,229	2,274
VEHICLE INSURANCE	6,134	6,186	8,690	9,090	10,000	10,000	0.0%	10,200	10,404	10,612	10,824
JANITORIAL SUPPLIES	2,367	919	791	600	1,500	1,500	0.0%	1,530	1,561	1,592	1,624
BUILDING REPAIRS	3,327	3,589	9,441	7,879	8,200	8,200	0.0%	8,364	8,531	8,702	8,876
MEMBERSHIPS/DUES/SUBSCRIPTIONS	353	659	649	980	1,000	1,000	0.0%	1,020	1,040	1,061	1,082
OFFICE EQUIPMENT & SUPPLIES	3,006	7,093	4,445	6,152	6,700	6,700	0.0%	6,834	6,971	7,110	7,252
CALL-OUTS	19,308	37,053	37,330	41,000	67,900	67,900	0.0%	69,258	70,643	72,056	73,497
PRACTICES	45,664	31,594	31,902	47,000	47,800	47,800	0.0%	48,756	49,731	50,726	51,741
PUBLIC EDUCATION & LIFE SAFETY	1,289	1,190	1,830	2,955	2,700	2,700	0.0%	2,754	2,809	2,865	2,922
RADIO/PAGERS REPAIRS	6,656	6,061	9,035	9,459	9,000	10,000	11.1%	10,200	10,404	10,612	10,824
VEHICLE MAIN & REPAIRS	12,157	12,676	21,572	24,451	19,600	19,600	0.0%	19,992	20,392	20,800	21,216
SMALL TOOLS & EQUIPT	40,554	6,352	11,655	7,648	9,800	12,000	22.4%	12,240	12,485	12,735	12,990
SAFETY SUPPLIES	0	0	0	5,038	0	0	0.0%	0	0	0	0
TELEPHONE	6,482	13,573	6,773	9,473	7,200	7,200	0.0%	7,344	7,491	7,641	7,794
TRAVEL - MILEAGE	0	49	106	535	700	700	0.0%	714	728	743	758
WAGES - REGULAR	53,975	71,471	90,304	99,110	104,600	99,110	-5.2%	101,092	103,114	105,176	107,280
EMPLOYER PAID BENEFITS	23,254	28,961	34,744	27,335	35,613	28,099	-21.1%	28,660	29,233	29,818	30,416
INTEREST INTERNAL DEBT - PUMPER	0	2,500	2,500	2,500	2,500	2,500	0.0%	2,550	2,601	2,653	2,706
PRINCIPALINTERNAL DEBT PUMPER	0	36,900	36,900	36,900	36,900	36,900	0.0%	37,638	38,391	39,159	39,942
OTHER	1,097	1,436	913	1,077	1,100	1,459	32.6%	1,488	1,517	1,546	1,577
Total Protective Services Expenses	**386,586**	**437,212**	**491,301**	**537,702**	**590,013**	**600,768**	**1.8%**	**612,782**	**625,038**	**637,538**	**650,291**
Irregular Revenue & Expenses											
EMERGENCY PLANNING GRANT	0	0	0	0	(40,000)	0	-100.0%	0	0	0	0
RECOVERY FR RESERVE - GENERAL	0	0	0	(10,000)	(10,000)	(10,000)	0.0%	0	0	0	0
FIRE SAFE REBATE	0	0	0	10,000	10,000	10,000	0.0%	0	0	0	0
Total Irregular Revenue & Expenses	**0**	**0**	**0**	**0**	**(40,000)**	**0**	**-100.0%**	**0**	**0**	**0**	**0**
Protective Services Regional District of Nanaimo (RDN) Expenses											
HOUSE NUMBERING RDN	1,839	1,859	1,700	1,776	1,900	1,829	-3.7%	1,866	1,903	1,941	1,980
EMERGENCY PREPAREDNESS RDN	71,254	38,208	47,552	71,082	90,000	76,343	-15.2%	77,870	79,427	81,016	82,636
Total Protective Services RDN Expenses	**73,093**	**40,067**	**49,252**	**72,858**	**91,900**	**78,172**	**-14.9%**	**79,736**	**81,330**	**82,957**	**84,616**
FINANCIAL PLAN BALANCE	**425,395**	**442,154**	**499,329**	**571,177**	**608,013**	**638,940**	**5.1%**	**651,818**	**664,954**	**678,353**	**692,022**

Appendix "D" General Operating Fund – Environmental Health Services

Appendix "D" General Operating Fund - Environmental Health Services										
	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 Revenue											
PENALTIES - USER FEES	(3,775)	(4,690)	(4,616)	(4,827)	(3,000)	(4,800)	60.0%	(4,896)	(4,994)	(5,094)	(5,196)
SOLID WASTE USER FEE	(245,614)	(264,264)	(271,670)	(295,911)	(267,000)	(348,513)	30.5%	(355,483)	(362,593)	(369,845)	(377,242)
Total Environmental Health Services Regular Revenue	**(251,939)**	**(269,567)**	**(276,516)**	**(300,738)**	**(270,000)**	**(353,313)**	**30.9%**	**(360,379)**	**(367,587)**	**(374,939)**	**(382,438)**
Regular Expenses											
CONTRACT - COLLECTION	245,571	205,000	243,939	269,557	267,000	340,013	27.3%	346,813	353,749	360,824	368,040
CONTRIBUTION TO ADMIN	0	0	15,500	15,500	15,500	18,600	20.0%	18,972	19,351	19,738	20,133
Total Environmental Health Services Regular Expenses	**245,571**	**205,000**	**259,439**	**285,057**	**282,500**	**358,613**	**26.9%**	**365,785**	**373,100**	**380,562**	**388,173**
FINANCIAL PLAN BALANCE	**(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											
	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 Revenue											
MINE TOWN DAY	0	0	0	0	(700)	0	-100.0%	0	0	0	0
DONATIONS/GRANTS	0	(951)	(1,538)	(1,004)	(1,000)	(1,000)	0.0%	(1,000)	(1,000)	(1,000)	(1,000)
Total Parks & Recreation Regular Revenue	**0**	**(951)**	**(1,538)**	**(1,004)**	**(1,700)**	**(1,000)**	**-41.2%**	**(1,000)**	**(1,000)**	**(1,000)**	**(1,000)**
Regular Expenses											
EQUIPMENT REPAIRS	1,171	1,781	1,137	350	2,000	1,000	-50.0%	1,020	1,040	1,061	1,082
GAS & OIL	4,945	6,680	8,866	9,365	7,500	8,000	6.7%	8,160	8,323	8,489	8,659
HYDRO	741	1,000	946	1,143	1,200	1,200	0.0%	1,224	1,248	1,273	1,298
MUNICIPAL UTILITIES	10,730	9,338	3,901	4,435	9,000	4,500	-50.0%	4,590	4,682	4,776	4,872
VEHICLE INSURANCE	417	1,068	2,590	2,878	2,600	2,600	0.0%	2,652	2,705	2,759	2,814
SMALL TOOLS & EQUIPMENT	1,575	5,385	2,124	2,690	2,000	2,000	0.0%	2,040	2,081	2,123	2,165
MISC.EXP.	0	0	823	343	1,700	0	-100.0%	0	0	0	0
PARKS MAIN & REPAIRS	9,694	8,592	11,099	9,589	10,000	10,000	0.0%	10,200	10,404	10,612	10,824
TRAILS - MAIN & REPAIRS	1,685	6,546	4,323	4,765	6,500	5,000	-23.1%	5,100	5,202	5,306	5,412
BUS SHELTER R&M	0	196	0	0	200	200	0.0%	204	208	212	216
PROP/BUILDING LEASE - PARKS	7,421	7,525	6,951	6,895	7,000	6,900	-1.4%	7,038	7,179	7,323	7,469
WAGES - REGULAR	89,086	120,978	142,278	128,841	162,200	142,945	-11.9%	145,804	148,720	151,694	154,728
EMPLOYER PAID BENEFITS	22,275	29,967	40,850	36,800	49,903	42,169	-15.5%	43,011	43,872	44,749	45,644
MINE TOWN DAY	7,016	6,495	6,928	10,017	10,000	10,000	0.0%	10,200	10,404	10,612	10,824
COMMUNITY EVENTS	0	5,000	5,000	4,951	5,000	5,500	10.0%	5,610	5,722	5,836	5,953
PARKS & REC PLAN-OTHER	0	0	0	100	500	0	-100.0%	0	0	0	0
Total Parks & Recreation Regular Expenses	**156,756**	**210,551**	**237,816**	**223,162**	**277,303**	**242,014**	**-12.7%**	**246,853**	**251,790**	**256,825**	**261,960**
Irregular Revenue & Expenses											
PARK BENCHES/MEMORIALS	(8,550)	(5,300)	(250)	(314)	(5,000)	(5,000)	0.0%	(5,000)	(5,000)	(5,000)	(5,000)
PARK BENCHES/MEMORIALS	5,994	4,568	105	1,172	5,000	5,000	0.0%	5,100	5,202	5,306	5,412
Total Irregular Revenue & Expenses	**(2,556)**	**(732)**	**(145)**	**858**	**0**	**0**	**0.0%**	**100**	**202**	**306**	**412**
FINANCIAL PLAN BALANCE	**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											
	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											
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
CONTRACT - JANITORIAL	3,656	4,725	6,457	6,457	7,000	6,456	-7.8%	6,585	6,717	6,851	6,988
HAZARDOUS TREES	10,038	9,373	11,351	6,000	12,000	10,000	-16.7%	10,200	10,404	10,612	10,824
CULVERT MAINTENANCE	13,389	12,935	8,733	6,075	6,000	6,000	0.0%	6,120	6,242	6,367	6,494
PROFESSIONAL DEVELOPMENT	4,207	1,481	6,648	3,130	4,500	4,500	0.0%	4,590	4,682	4,776	4,872
ENGINEERING/CONSULTING (GEOTECH)	1,287	48,448	859	5,200	5,000	5,000	0.0%	5,100	5,202	5,306	5,412
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
EQUIPMENT RENTAL	0	155	0	400	500	500	0.0%	510	520	530	541
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
GAS/OIL	5,671	6,030	6,629	9,276	9,200	9,200	0.0%	9,384	9,572	9,763	9,958
VEHICLE INSURANCE	1,423	2,045	1,988	3,701	2,500	5,000	100.0%	5,100	5,202	5,306	5,412
SHOP & BUILDING MAINTENANCE	1,665	66	366	1,230	200	1,230	515.0%	1,255	1,280	1,306	1,332
MEMBERSHIPS	1,857	120	0	315	100	315	215.0%	321	327	334	341
OFFICE SUPPLIES	322	0	321	262	600	300	-50.0%	306	312	318	324
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
SNOW REMOVAL	137,389	174,948	85,493	246,619	170,000	170,000	0.0%	173,400	176,868	180,405	184,013
ROAD MARKING	11,725	40	75,162	20,004	20,000	20,000	0.0%	20,400	20,808	21,224	21,648
SAFETY SUPPLIES	1,990	2,142	3,358	2,876	1,900	2,800	47.4%	2,856	2,913	2,971	3,030
SHOP SUPPLIES	143	429	861	720	1,000	700	-30.0%	714	728	743	758
SIGNAGE	5,154	11,146	22,082	3,806	10,000	10,000	0.0%	10,200	10,404	10,612	10,824
RAILWAY CROSSINGS	10,602	10,603	10,604	8,111	10,600	10,600	0.0%	10,812	11,028	11,249	11,474
TELEPHONE	3,142	2,636	3,459	2,648	2,800	2,600	-7.1%	2,652	2,705	2,759	2,814
WAGES	96,295	110,698	101,786	127,873	100,940	191,340	89.6%	195,167	199,070	203,051	207,112
EMPLOYER PAID BENEFITS	23,066	26,453	25,642	39,357	28,858	53,325	84.8%	54,391	55,481	56,590	57,722
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											
	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 Revenue											
BYLAW REVENUE	(7,500)	0	0	(300)	0	0	0.0%	0	0	0	0
Total Bylaw Enforcement Revenue	**(7,500)**	**0**	**0**	**(300)**	**0**	**0**	**0.0%**	**0**	**0**	**0**	**0**
Regular Expenses											
ANIMAL CONTROL	10,968	12,163	11,424	14,202	18,936	0	-100.0%	0	0	0	0
BENEFITS	1,072	1,225	2,841	1,596	1,400	6,278	348.4%	6,403	6,530	6,661	6,795
CONTRACT	56,870	60,113	67,705	63,891	70,000	70,000	0.0%	71,400	72,828	74,285	75,771
WAGES - REGULAR	0	0	0	0	0	24,192	>100.0%	24,676	25,170	25,673	26,186
LEGAL/ADJUDICATION	0	0	0	0	500	0	-100.0%	0	0	0	0
Total Bylaw Enforcement Expenses	**68,910**	**73,501**	**81,970**	**79,689**	**90,836**	**100,470**	**10.6%**	**102,479**	**104,528**	**106,619**	**108,752**
FINANCIAL PLAN BALANCE	**61,410**	**73,501**	**81,970**	**79,389**	**90,836**	**100,470**	**10.6%**	**102,479**	**104,528**	**106,619**	**108,752**

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

Appendix "H" General Operating Fund - Planning & Community Services											
	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 Revenue											
BUSINESS LICENSE REVENUE	0	(9,300)	(12,950)	(7,300)	(9,300)	(8,000)	-14.0%	(8,160)	(8,323)	(8,489)	(8,659)
SUBDIVISION APPLICATIONS	(26,450)	(18,900)	(14,000)	(12,450)	(10,000)	(10,000)	0.0%	(10,200)	(10,404)	(10,612)	(10,824)
DEVELOPMENT & TUP PERMIT APPLICATIONS	(27,800)	(27,500)	(13,500)	(6,500)	(15,000)	(15,000)	0.0%	(15,300)	(15,606)	(15,918)	(16,236)
OTHER DEVELOPMENT FEES	(8,731)	(4,775)	(3,400)	(1,600)	(3,000)	(3,000)	0.0%	(3,060)	(3,121)	(3,183)	(3,247)
DEVELOPMENT ADMIN FEES	(76,877)	(69,356)	(5,473)	0	(5,000)	(5,000)	0.0%	(5,100)	(5,202)	(5,306)	(5,412)
BYLAW AMENDMENT APPLICATIONS	(10,000)	(18,000)	(11,000)	(6,000)	(11,000)	(11,000)	0.0%	(11,220)	(11,444)	(11,673)	(11,906)
Total Regular Planning Revenue	**(149,858)**	**(147,831)**	**(60,323)**	**(33,850)**	**(53,300)**	**(52,000)**	**-2.4%**	**(53,040)**	**(54,100)**	**(55,181)**	**(56,284)**
Regular Expenses											
ADVERTISING & PUBLIC ENGAGEMENT	1,090	0	355	4,364	8,700	4,000	-54.0%	4,080	4,162	4,245	4,330
MAPPING - RDN CONTRACT	11,665	16,393	13,505	17,437	14,000	20,794	48.5%	21,210	21,634	22,067	22,508
PROFESSIONAL DEVELOPMENT	125	2,364	5,076	3,098	4,000	5,000	25.0%	5,100	5,202	5,306	5,412
LAND USE PLANNING	3,372	16,541	1,818	6,815	4,000	4,000	0.0%	4,080	4,162	4,245	4,330
OTHER CONSULTANTS	79,995	4,579	6,871	7,197	10,000	7,200	-28.0%	7,344	7,491	7,641	7,794
PLANNING - MEMBERSHIPS	0	576	1,211	1,215	1,200	1,239	3.3%	1,264	1,289	1,315	1,341
TELEPHONE	100	598	595	606	500	606	21.2%	618	630	643	656
TRAVEL - MILEAGE	0	532	0	250	500	500	0.0%	510	520	530	541
EMPLOYER PAID BENEFITS	33,889	37,067	37,467	47,932	48,667	55,150	13.3%	56,253	57,379	58,528	59,698
WAGES - REGULAR	161,871	165,871	167,339	174,620	200,709	206,734	3.0%	210,869	215,086	219,388	223,776
Total Regular Planning Expenses	**292,107**	**244,521**	**234,237**	**263,534**	**292,276**	**305,223**	**4.4%**	**311,328**	**317,555**	**323,908**	**330,386**
Irregular Revenue & Expenses											
DONATIONS/GRANTS - PLANNING	(40,411)	0	0	0	0	0	0.0%	0	0	0	0
PROVINCIAL GRANTS[1]	(37,218)	0	0	(47,860)	(167,793)	(119,933)	-28.5%	0	0	0	0
OTHER CONSULTANTS	0	0	0	47,860	135,000	119,933	-11.2%	0	0	0	0
COMMUNITY AMENITY CONTRIBUTIONS	0	(187,000)	(50,000)	(3,000)	0	(25,000)	>100.0%	(25,000)	(25,000)	(25,000)	(25,000)
CONTRIBUTION TO RESERVE	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**
FINANCIAL PLAN BALANCE	**64,620**	**(90,310)**	**123,914**	**229,684**	**238,976**	**253,223**	**6.0%**	**258,288**	**263,455**	**268,727**	**274,102**

[1] 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											
	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
Regular Revenue											
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)**
Regular Expenses											
BENEFITS	13,293	16,320	7,936	18,152	17,612	12,747	-27.6%	13,001	13,260	13,525	13,795
SOFTWARE LICENCES	2,700	0	0	3,745	10,000	9,095	-9.1%	9,095	9,095	9,277	9,463
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
SAFETY SUPPLIES	0	0	0	372	0	0	0.0%	0	0	0	0
TRAVEL - MILEAGE	0	0	0	0	7,200	0	-100.0%	0	0	0	0
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											
	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 Expenses											
HYDRO	82,084	84,209	86,427	85,757	86,900	86,900	0.0%	88,638	90,411	92,219	94,063
STREET LIGHT REPAIR	0	0	0	0	2,000	2,000	0.0%	2,040	2,081	2,123	2,165
Total Street Lighting Expenses	**82,084**	**84,209**	**86,427**	**85,757**	**88,900**	**88,900**	**0.0%**	**90,678**	**92,492**	**94,342**	**96,228**
Other											
TRF TO WATER FUND	0	0	0	0	9,200	0	-100.0%	0	0	0	0
FINANCIAL PLAN BALANCE	**82,084**	**84,209**	**86,427**	**85,757**	**98,100**	**88,900**	**-9.4%**	**90,678**	**92,492**	**94,342**	**96,228**

Appendix "K" General Operating Fund – Costin Hall

Appendix "K" General Operating Fund - Costin Hall											
	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
Costin Hall											
Revenue											
COSTIN HALL RENTALS	0	0	0	(20,147)	0	(20,100)	>100.0%	(20,502)	(20,912)	(21,330)	(21,757)
LEASE REVENUE	0	0	0	(1,900)	0	(1,995)	>100.0%	(2,095)	(2,200)	(2,310)	(2,426)
Total Revenue Costin Hall	**0**	**0**	**0**	**(22,047)**	**0**	**(22,095)**	**>100.0%**	**(22,597)**	**(23,112)**	**(23,640)**	**(24,183)**
Expenses											
CONTRACT - SOLID WASTE COLLECTION	0	0	0	5,029	0	4,176	>100.0%	4,260	4,345	4,432	4,521
JANITORIAL CONTRACT	0	0	0	5,426	0	6,804	>100.0%	6,940	7,079	7,221	7,365
HYDRO	0	0	0	1,174	0	1,200	>100.0%	1,224	1,248	1,273	1,298
MUNICIPAL UTILITIES	0	0	0	772	0	771	>100.0%	786	802	818	834
BLDG R&M-COSTIN HALL	0	0	0	9,381	5,000	9,500	90.0%	9,690	9,883	10,081	10,282
OIL/GAS HEATING	0	0	0	1,161	0	1,200	>100.0%	1,224	1,248	1,273	1,298
TELEPHONE	0	0	0	895	0	900	>100.0%	918	936	955	974
Total Expenses Costin Hall	**0**	**0**	**0**	**23,838**	**5,000**	**24,551**	**391.0%**	**25,042**	**25,541**	**26,053**	**26,572**
FINANCIAL PLAN BALANCE	**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												
	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)													
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)
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)
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)
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													
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													
RECOVERY FR RESERVE - GENERAL	(30,000)	(513,044)	(643)	0	(122,405)	(122,405)	(122,405)	0	-100.0%	0	0	0	0
PROVINCIAL/FEDERAL GRANTS	(37,724)	(69,182)	(1,977,082)	(236,555)	236,555	0	(67,100)	0	-100.0%	0	0	0	0
WINTER ROAD MAIN. RESERVE	(12,389)	0	0	0	0	0	0	0	0.0%	0	0	0	0
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													
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)
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
DEVELOPER CONTRIBUTIONS	(122,750)	0	0	0	0	0	0	0	0.0%	0	0	0	0
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)
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
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)
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
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
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
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													
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
CONTRIBUTION TO RESERVE	1,171,514	187,000	67,082	0	0	0	0	0	0.0%	0	0	0	0
CONTRIBUTION ALL RESERVES	0	0	0	0	0	0	0	533,555	>100.0%	535,249	536,873	539,268	541,650
CONTRIBUTION TO ADMIN EQUIPMENT RES	0	10,200	10,200	0	10,200	10,200	10,200	0	-100.0%	0	0	0	0
CONTRIBUTION TO FIRE HALL RES	0	58,500	58,500	0	45,400	45,400	45,400	0	-100.0%	0	0	0	0
CONTRIBUTION TO COSTIN HALL RES	0	30,400	30,400	0	30,400	30,400	30,400	0	-100.0%	0	0	0	0
CONTRIBUTION TO HERITAGE CHURCH RES	0	21,600	21,600	0	21,600	21,600	21,600	0	-100.0%	0	0	0	0
CONTRIBUTION TO MUNICIPAL HALL RES	0	21,600	21,600	0	21,600	21,600	21,600	0	-100.0%	0	0	0	0
CONTRIBUTION TO ROADS RES	0	650,000	680,000	0	680,000	680,000	680,000	0	-100.0%	0	0	0	0
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
CONTRIBUTION TO PARKLAND CAPITAL RES	0	10,000	0	0	10,000	10,000	10,000	0	-100.0%	0	0	0	0
CONTRIBUTION TO PROPERTY ACQUISITION RES	0	22,500	22,500	0	1,600	1,600	1,600	0	-100.0%	0	0	0	0
CONTRIBUTION TO TAX STABILIZATION RES	0	23,100	0	0	20,000	20,000	20,000	0	-100.0%	0	0	0	0
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
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
Water Operating Regular Revenue											
PROPERTY VALUE TAX	(8,000)	0	0	0	(9,200)	0	-100.0%	0	0	0	0
WATER PARCEL TAX	(355,000)	(369,524)	(371,324)	(380,560)	(464,800)	(380,560)	-18.1%	(380,560)	(380,560)	(380,560)	(380,560)
INTEREST REVENUE	0	0	0	(60,941)	0	(62,160)	>100.0%	(63,403)	(64,671)	(65,964)	(67,283)
OTHER	(25)	(100)	(125)	(100)	0	0	0.0%	0	0	0	0
PENALTIES - USER FEES	(6,088)	(9,219)	(10,746)	(7,278)	(5,200)	(7,424)	45.6%	(7,572)	(7,723)	(7,877)	(8,035)
WATER USER FEES	(463,882)	(486,114)	(483,502)	(605,050)	(510,500)	(623,202)	25.7%	(641,898)	(661,155)	(680,990)	(701,420)
WATER CON'TN INSPECT FEE	(3,200)	(5,020)	(2,620)	(3,000)	(3,000)	(3,060)	4.0%	(3,121)	(3,183)	(3,247)	(3,312)
Total Water Operating Regular Revenue	**(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)**
Water Operating Regular Expenses											
ADVERTISING	0	0	316	0	500	500	0.0%	500	500	500	500
AUDIT	3,113	3,809	41	0	3,100	0	-100.0%	0	0	0	0
INTRUSION ALARM - PUMPHOUSE	5,933	6,535	6,093	5,980	4,000	6,000	53.0%	6,120	6,242	6,367	6,494
EDUCATIONAL EXPENSES	0	740	0	1,000	3,600	3,600	2.0%	3,672	3,745	3,820	3,896
ENGINEERING/CONSULTANTS - WATER	6,493	36,267	0	4,194	10,000	10,000	2.0%	10,200	10,404	10,612	10,824
EQUIPMENT RENTAL	0	0	0	500	500	500	2.0%	510	520	530	541
PAVING REPAIRS	0	0	0	0	500	500	2.0%	510	520	530	541
SUPPLIES - GAS/OIL	4,598	9,233	6,927	5,591	8,000	6,000	-23.5%	6,120	6,242	6,367	6,494
WATER METER MAIN/REPLACEMENT	7,842	569	4,790	11,900	11,900	11,900	2.0%	12,138	12,381	12,629	12,882
HYDRANT MAINTENANCE / REPL	592	965	453	936	1,000	1,000	0.0%	1,000	1,000	1,000	1,000
HYDRO	38,854	41,620	38,340	39,772	41,000	41,000	2.0%	41,820	42,656	43,509	44,379
INSURANCE	19,807	22,432	13,371	13,198	22,500	0	-100.0%	0	0	0	0
RESERVOIR MAINTENANCE	1,860	239	701	1,448	1,600	1,600	2.0%	1,632	1,665	1,698	1,732
INSURANCE - VEHICLE	1,218	1,466	1,570	1,103	1,800	1,800	2.0%	1,836	1,873	1,910	1,948
SUPPLIES AND MATERIALS (includes chlorine)	7,001	7,940	9,415	12,190	7,000	12,190	77.6%	12,434	12,683	12,937	13,196
MEMBERSHIPS	250	2,656	646	1,000	2,600	1,000	-60.8%	1,020	1,040	1,061	1,082
OFFICE SUPPLIES	420	425	707	416	1,000	0	-100.0%	0	0	0	0
PARCEL TAXES	0	0	0	0	600	0	-100.0%	0	0	0	0
PERMITS AND LICENSES	92	3,080	895	2,682	3,000	1,500	-50.0%	1,500	1,500	1,500	1,500
PROP/BLDG LEASE - WATER	10,549	10,881	10,321	11,176	11,000	11,000	2.0%	11,220	11,444	11,673	11,906
POSTAGE & COURIER FEES	27	2,100	0	0	2,100	0	-100.0%	0	0	0	0
REPAIRS - VEHICLE/EQUIP.	5,149	5,799	7,541	8,065	7,500	5,000	-32.0%	5,100	5,202	5,306	5,412
DISTRIBUTION SYSTEM MAINTENANCE	22,223	21,649	32,529	33,569	25,000	35,000	40.0%	35,000	35,000	35,000	35,000
SENSUS AUTO READ PROGRAM	2,202	5,962	0	0	2,300	2,000	-13.0%	2,000	2,000	2,000	2,000
SMALL TOOLS & EQUIPMENT	2,173	1,087	1,072	1,419	1,000	2,000	100.0%	2,000	2,000	2,000	2,000
TELEPHONE	3,821	3,355	4,326	4,200	4,200	4,200	0.0%	4,200	4,200	4,200	4,200
SCADA	0	878	4,486	2,500	2,800	2,800	0.0%	2,800	2,800	2,800	2,800
WAGES - REGULAR	162,270	173,260	194,220	164,379	186,406	219,929	20.3%	224,328	228,815	233,391	238,059
EMPLOYER PAID BENEFITS	37,258	40,469	46,511	47,084	53,289	59,965	14.8%	61,163	62,387	63,635	64,908
WATER TESTING	1,360	2,536	2,696	2,500	2,000	2,500	25.0%	2,500	2,500	2,500	2,500
TOILET REBATE	100	260	460	940	1,000	1,000	0.0%	1,000	1,000	1,000	1,000
NANAIMO BULK WATER PURCHASES	1,432	113	58,654	2,647	60,000	40,000	-33.3%	40,000	40,000	40,000	40,000
CONTRIBUTION TO ADMIN	141,625	142,100	142,100	142,100	142,100	170,520	22.4%	173,930	177,409	180,957	184,576
Winds Water Debt Principal	0	0	0	0	26,000	0	-100.0%	0	0	0	0
Winds Water Debt Interest	0	0	0	0	67,100	0	-100.0%	0	0	0	0
Total Water Operating Regular Expenses	**488,262**	**548,425**	**589,181**	**522,489**	**717,995**	**655,004**	**-7.2%**	**666,253**	**677,728**	**689,432**	**701,370**
TOTAL NET REGULAR REVENUE & EXPENSES BEFORE TRANSFER TO RESERVE (FUNDS AVAILABLE FOR TRANSFER TO RESERVE)	**(347,933)**	**(321,552)**	**(279,136)**	**(534,440)**	**(274,705)**	**(421,402)**	**56.6%**	**(430,301)**	**(439,564)**	**(449,206)**	**(459,240)**
CONTRIBUTION TO RESERVES											
INTEREST EARNINGS	0	0	0	54,863	0	55,944	>100.0%	57,063	58,204	59,368	60,555
ESTIMATED SURPLUS	347,933	321,552	279,136	479,577	442,416	365,458	-15.6%	373,238	381,360	389,838	398,685
Total Contributions to Reserves	**347,933**	**321,552**	**279,136**	**534,440**	**442,416**	**421,402**	**-2.7%**	**430,301**	**439,564**	**449,206**	**459,240**
FINANCIAL PLAN BALANCE BEFORE IRREGULAR ITEMS	**0**	**0**	**0**	**0**	**167,711**	**0**	**-100.0%**	**0**	**0**	**0**	**0**
IRREGULAR ITEMS											
TRNFR FR. INVEST. NON-FIN. ASSETS	(213,395)	(239,225)	(300,820)	(250,000)	(250,000)	(250,000)	0.0%	(250,000)	(250,000)	(250,000)	(250,000)
AMORTIZATION	213,395	239,225	300,820	250,000	250,000	250,000	0.0%	250,000	250,000	250,000	250,000
CONNECTION CHARGE	(585,934)	(59,743)	(242,403)	(130,070)	(167,711)	(118,240)	-29.5%	(118,240)	(118,240)	(118,240)	(118,240)
CONTRIBUTION TO RESERVE (Connection Charge)	585,934	59,743	242,403	130,070	0	118,240	>100.0%	118,240	118,240	118,240	118,240
Total Irregular Items	**0**	**0**	**0**	**0**	**(167,711)**	**0**	**-100.0%**	**0**	**0**	**0**	**0**
FINANCIAL PLAN BALANCE	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**	**0**	**0**	**0**	**0**

Appendix "N" Sewer Operating Fund

Appendix "N" Sewer 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
Sewer Operating Regular Revenue											
SEWER PARCEL TAX (PHASE 3)	0	(148,281)	(148,281)	(156,492)	(149,300)	(156,492)	4.8%	(156,492)	(156,492)	(156,492)	(156,492)
SEWER PARCEL TAX (PHASE 2)	(47,724)	(49,200)	(49,200)	(49,200)	(49,700)	(49,200)	-1.0%	(49,200)	(49,200)	(49,200)	(49,200)
INTEREST REVENUE	(4,715)	(981)	(21,861)	(30,479)	(2,000)	(31,089)	1485.6%	(31,711)	(32,345)	(32,992)	(33,652)
PENALTIES - SEWER	(4,315)	(6,358)	(6,972)	(5,055)	(3,000)	(5,156)	75.3%	(5,259)	(5,364)	(5,471)	(5,580)
RECOVERY FROM RESERVE	(149,338)	0	0	0	(39,400)	0	-100.0%	0	0	0	0
SEWER USER FEES	(336,840)	(406,801)	(452,809)	(487,271)	(494,000)	(501,889)	4.6%	(516,946)	(532,454)	(548,428)	(564,881)
SEWER CON'TN INSPECT FEE	(44,600)	(17,200)	(3,000)	(4,000)	(15,400)	(4,080)	-73.0%	(4,162)	(4,245)	(4,330)	(4,417)
Total Sewer Operating Regular Revenue	**(587,532)**	**(628,821)**	**(682,123)**	**(732,497)**	**(752,800)**	**(747,906)**	**1.5%**	**(763,770)**	**(780,100)**	**(796,913)**	**(814,222)**
Sewer Operating Regular Expenses											
AUDIT	3,113	3,809	41	0	3,300	0	-100.0%	0	0	0	0
HYDRO	3,540	5,092	5,900	5,232	5,200	5,337	4.7%	5,444	5,553	5,664	5,777
INSURANCE	9,905	11,216	6,685	13,099	13,900	0	-100.0%	0	0	0	0
VEHICLE INSURANCE	766	1,446	1,569	0	1,800	1,800	0.0%	1,800	1,800	1,800	1,800
MEMBERSHIPS/DUES/SUBSCRIPTIONS	100	0	0	100	400	400	0.0%	400	400	400	400
OFFICE SUPPLIES	0	0	0	0	600	0	-100.0%	0	0	0	0
PROP/BLDG LEASE - SEWER	10,549	10,881	10,320	10,676	11,000	11,000	2.0%	11,220	11,444	11,673	11,906
POSTAGE & COURIER FEES	95	800	0	800	800	800	0.0%	800	800	800	800
VEHICLE/EQUIP-REPAIRS & MAIN	1,081	1,966	1,551	655	1,500	1,500	0.0%	1,500	1,500	1,500	1,500
COLLECTION SYSTEM MAINTENANCE	10,258	12,723	19,173	18,816	18,800	19,192	4.1%	19,576	19,968	20,367	20,774
REGIONAL WASTEWATER TREATMENT	101,905	113,000	(125,519)	0	165,000	0	-100.0%	0	0	0	0
SMALL TOOLS & EQUIPMENT	787	191	479	598	500	500	0.0%	500	500	500	500
TELEPHONE	4,000	3,725	4,582	3,699	3,500	3,500	0.0%	3,500	3,500	3,500	3,500
SCADA	0	878	276	3,000	2,200	3,000	36.4%	3,000	3,000	3,000	3,000
WAGES - REGULAR	48,428	48,232	47,272	51,345	47,967	68,724	46.1%	70,098	70,098	70,098	70,098
EMPLOYER PAID BENEFITS	10,660	10,655	8,754	16,557	13,533	18,395	38.6%	18,762	19,138	19,519	19,910
CONTRIBUTION TO ADMIN	75,000	75,000	75,000	75,000	75,000	90,000	22.4%	91,800	91,800	91,800	91,800
INTERFUND BORROWING - REPYMNT (PH 2)	47,724	0	98,400	49,700	49,700	49,200	-1.0%	49,200	49,200	49,200	49,200
MFA BORROWING - PRINCIPAL PH 3	0	110,208	0	110,208	110,200	110,208	0.0%	110,208	110,208	110,208	110,208
DEBENTURE DEBT INT PH 3	48,778	39,130	39,130	39,130	39,100	39,130	0.1%	39,130	39,130	39,130	39,130
Total Expenses	**376,689**	**448,952**	**193,613**	**398,615**	**564,000**	**422,686**	**-24.3%**	**426,938**	**428,039**	**429,159**	**430,303**
TOTAL NET REGULAR REVENUE & EXPENSES BEFORE TRANSFER TO RESERVE (FUNDS AVAILABLE FOR TRANSFER TO RESERVE)	**(210,843)**	**(179,869)**	**(488,510)**	**(333,882)**	**(188,800)**	**(325,220)**	**78.4%**	**(336,832)**	**(352,061)**	**(367,754)**	**(383,919)**
CONTRIBUTION TO RESERVES											
INTEREST EARNINGS	0	0	0	27,431	0	27,980	>100.0%	28,540	29,111	29,693	30,287
ESTIMATED SURPLUS	210,843	179,869	488,510	306,451	188,800	297,240	63.3%	308,292	322,950	338,061	353,632
Total Contributions to Reserves	**210,843**	**179,869**	**488,510**	**333,882**	**188,800**	**325,220**	**78.4%**	**336,832**	**352,061**	**367,754**	**383,919**
IRREGULAR ITEMS											
TRNFR FR. INVEST. NON-FIN. ASSETS	(156,039)	(191,898)	(192,751)	(195,000)	(195,000)	(195,000)	0.0%	(195,000)	(195,000)	(195,000)	(195,000)
AMORTIZATION	156,039	191,898	192,751	195,000	195,000	195,000	0.0%	195,000	195,000	195,000	195,000
Total Irregular Items	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**	**0**	**0**	**0**	**0**
FINANCIAL PLAN BALANCE	**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 byla	$1,500	500				3500	2000	2.3	Match Zoning Bylaw Amendment process	**$0**
Development Permit (Counci	$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	N/A			No increase recommended, already at high end of regional average.	**$0**
Development Permit (Delegat	$500	$500 plus $1.50/m2 GFA		200	$750 + $2/100m2 of new or additional gross building floor area to a max. of $2,000	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	$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, Instit	$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**