

Service Category Summary
Fiscal Services

	2024 Actual (AA)	2024 Bylaw (UB)	2025 Bylaw (UB)	2026 Proposed (UX)	Budget Change 2026 vs 2025
Revenues					
Investment Earnings	(3,543,799)	(4,284,000)	(4,501,000)	(2,681,000)	1,820,000
Payroll Burden Clearing	(233,334)	0	0	(220,000)	(220,000)
External Debt - MFA	(773,817)	(790,602)	(897,527)	(995,653)	(98,126)
Road Rehabilitation program	(6,660,054)	(6,700,000)	(7,000,000)	(7,300,000)	(300,000)
General Infrastructure Reinvest	(4,220,072)	(4,242,482)	(5,630,873)	(7,127,737)	(1,496,864)
Snow Control	(10,235,199)	(10,300,000)	(10,000,000)	(11,000,000)	(1,000,000)
Off Street Parking - Fiscal	(2,050,000)	(2,052,461)	(2,057,551)	(2,210,182)	(152,631)
Traffic Fine Revenue - Grant	(1,045,000)	(1,100,000)	(1,050,000)	(1,050,000)	0
Gaming Grant	(2,838,589)	(3,000,000)	(3,000,000)	(2,700,000)	300,000
Internal Debt Recoveries	(5,770)	0	0	(5,000)	(5,000)
Federal Gas Tax Revenue	(3,556,223)	(3,500,000)	(3,556,223)	(3,556,223)	0
Provincial Grants	(550,228)	(285,000)	(285,000)	(285,000)	0
Miscellaneous Revenues	(86,654)	(81,500)	(81,500)	(85,500)	(4,000)
Provincial School	(35,911,665)	(34,500,000)	(36,000,000)	(38,500,000)	(2,500,000)
Regional District	(6,488,602)	(6,450,000)	(6,500,000)	(7,100,000)	(600,000)
FFG Reg. Hospital District	(15,436,608)	(15,200,000)	(15,500,000)	(16,200,000)	(700,000)
BC Assessment Authority	(878,251)	(860,000)	(880,000)	(950,000)	(70,000)
MFA	(4,193)	(4,500)	(4,500)	(4,500)	0
911 Emergency Service	(2,264,670)	(2,200,000)	(2,250,000)	(2,550,000)	(300,000)
20th/Victoria BIA Assoc	(100,000)	(100,000)	(100,000)	(100,000)	0
Downtown BIA Assoc	(358,216)	(358,216)	(368,962)	(380,031)	(11,069)
Taxes - General	(118,441,482)	(118,493,952)	(128,155,565)	(135,607,788)	(7,452,223)
Grant in Lieu - Provincial	(3,697,618)	(3,446,000)	(3,671,000)	(3,714,000)	(43,000)
Grant in Lieu - Federal	(447,082)	(445,000)	(470,000)	(511,000)	(41,000)
Grant in Lieu - Private Utilit	(1,791,232)	(1,791,231)	(2,003,200)	(1,820,348)	182,852
Operating Fee - FortisBC	(1,252,680)	(1,200,000)	(1,450,000)	(1,250,000)	200,000
PG Pulpmill Rd Erosion LAS	(9,042)	(26,680)	(26,680)	(22,240)	4,440
Non Res Schl Tax	(38,104)	(35,000)	(35,000)	(35,000)	0
Tax Sales	(1,172)	(4,500)	(4,500)	(4,500)	0
Tax Balance Adj	45,174	0	0	0	0
3rd Pty - Union 1048 Recovery	(99,432)	(55,000)	(55,000)	(55,000)	0
3rd Pty - Union 1048 BC Dvsn	(5,871)	(10,000)	(10,000)	(10,000)	0
3rd Pty - Union 1048 National	0	(1,000)	(1,000)	(1,000)	0
3rd Pty - Union 399 Recovery	(92,046)	(35,000)	(35,000)	(35,000)	0
3rd Pty - Union 399 National	0	(1,000)	(1,000)	(1,000)	0
Total Revenues	(223,071,530)	(221,553,124)	(235,581,081)	(248,067,702)	(12,486,621)

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	2024 Actual (AA)	2024 Bylaw (UB)	2025 Bylaw (UB)	2026 Proposed (UX)	Budget Change 2026 vs 2025
Expenditures					
YE Accrual Adj - General Oper	191,152	0	0	0	0
RTE Early Benefit Program:NDIT	452,873	452,873	452,873	452,873	0
Audit	89,961	83,000	65,000	90,500	25,500
Amortization - budget only	0	23,000,000	25,000,000	25,500,000	500,000
Asset Amort & Gain/Loss - GEG	2,091,125	0	0	0	0
Asset Amort & Gain/Loss - PRS	3,019,412	0	0	0	0
Amortization - budget - contra	0	(23,000,000)	(25,000,000)	(25,500,000)	(500,000)
Asset Amort & Gain/Loss - TNS	12,671,026	0	0	0	0
Asset Amort & Gain/Loss - SWR	361,177	0	0	0	0
Asset Amort & Gain/Loss - PHW	131,745	0	0	0	0
Asset Amort & Gain/Loss - PRC	6,881,128	0	0	0	0
Payroll Burden Clearing	1,109,403	0	0	0	0
Accts Pay-Rounding-W/O-Disc	19	0	0	0	0
Mobile Equipment	20,146	0	0	0	0
Contingency	0	6,105,142	3,041,365	4,245,555	1,204,190
Tax Balance Adj	4,451	5,000	5,000	15,000	10,000
3rd Pty - Union 1048 Recovery	99,432	55,000	55,000	55,000	0
3rd Pty - Union 1048 BC Dvsn	5,871	10,000	10,000	10,000	0
3rd Pty - Union 1048 National	0	1,000	1,000	1,000	0
3rd Pty - Union 399 Recovery	92,046	35,000	35,000	35,000	0
3rd Pty - Union 399 National	0	1,000	1,000	1,000	0
Total Expenditures	27,220,966	6,748,015	3,666,238	4,905,928	1,239,690
Debt					
Mobile Equipment	2,487,366	3,029,790	3,312,177	3,468,191	156,014
External Debt - MFA	8,436,693	8,756,640	8,689,736	8,588,810	(100,926)
Lease Payments - Other	249,470	304,686	372,835	172,235	(200,600)
Off Street Parking - Fiscal	609,956	764,740	767,313	687,112	(80,201)
Interest on Property Tax	505,423	50,000	500,000	500,000	0
Total Debt	12,288,908	12,905,856	13,642,061	13,416,348	(225,713)

Service Category Summary
Fiscal Services

	2024 Actual (AA)	2024 Bylaw (UB)	2025 Bylaw (UB)	2026 Proposed (UX)	Budget Change 2026 vs 2025
Transfers					
YE Accrual Adj - General Oper	(191,152)	0	0	0	0
Investment Earnings	753	0	0	0	0
Asset Amort & Gain/Loss - GEG	(2,091,125)	0	0	0	0
Asset Amort & Gain/Loss - PRS	(3,019,412)	0	0	0	0
Asset Amort & Gain/Loss - TNS	(12,671,026)	0	0	0	0
Asset Amort & Gain/Loss - SWR	(361,177)	0	0	0	0
Asset Amort & Gain/Loss - PHW	(131,745)	0	0	0	0
Asset Amort & Gain/Loss - PRC	(6,988,508)	0	0	0	0
Mobile Equipment	(2,511,667)	(3,029,790)	(3,312,177)	(3,468,190)	(156,013)
Mgmt OH Recoveries	(3,616,232)	(3,616,228)	(3,748,656)	(4,021,407)	(272,751)
Prior Year's Surplus	191,152	0	0	0	0
Internal Debt	3,061,079	3,061,079	3,087,644	2,750,375	(337,269)
External Debt - MFA	(71,575)	(65,500)	(65,500)	(61,575)	3,925
Road Rehabilitation program	6,660,054	6,700,000	7,000,000	7,300,000	300,000
General Infrastructure Reinvest	4,220,072	4,242,482	5,630,873	7,127,737	1,496,864
Snow Control	(350,175)	0	0	0	0
Lease Payments - Other	(251,250)	(304,686)	(372,835)	(172,236)	200,599
Operating Contribution - DDES	27,162	0	0	0	0
Contingency	62,486	0	0	0	0
Off Street Parking - Fiscal	1,440,044	1,287,721	1,290,238	1,523,071	232,833
Cont to Asset Mtce (fund 13)	6,989,343	6,811,128	7,764,922	8,195,195	430,273
Gaming Grant	2,838,589	3,000,000	3,000,000	2,700,000	(300,000)
Federal Gas Tax Revenue	3,556,223	3,500,000	3,556,223	3,556,223	0
Provincial Grants	1,349,346	285,000	285,000	285,000	0
Miscellaneous Revenues	4,591	0	0	0	0
Provincial School	35,911,665	34,500,000	36,000,000	38,500,000	2,500,000
Regional District	6,488,602	6,450,000	6,500,000	7,100,000	600,000
FFG Reg. Hospital District	15,436,608	15,200,000	15,500,000	16,200,000	700,000
BC Assessment Authority	878,251	860,000	880,000	950,000	70,000
MFA	4,193	4,500	4,500	4,500	0
911 Emergency Service	2,264,670	2,200,000	2,250,000	2,550,000	300,000
20th/Victoria BIA Assoc	100,000	100,000	100,000	100,000	0
Downtown BIA Assoc	358,216	358,216	368,962	380,031	11,069
Grant in Lieu - Provincial	382,565	105,000	105,000	105,000	0
Grant in Lieu - Federal	44,589	15,000	15,000	15,000	0
Total Transfers	60,015,208	81,663,922	85,839,194	91,618,724	5,779,530
Revenues - Asset Maintenance					
Total Revenues - Asset Maintenance	0	0	0	0	0
Expenditures - Asset Maintenance					
Total Expenditures - Asset Maintenance	0	0	0	0	0
Transfers - Asset Maintenance					
Levy Funded	(6,989,343)	(6,811,128)	(7,764,922)	(8,195,195)	(430,273)
Total Transfers - Asset Maintenance	(6,989,343)	(6,811,128)	(7,764,922)	(8,195,195)	(430,273)
Net Operations	(130,535,792)	(127,046,459)	(140,198,510)	(146,321,897)	(6,123,387)

Service Category Summary
Fiscal Services

Supporting Detail (Consolidation)	2024 Actual (AA)	2024 Bylaw (UB)	2025 Bylaw (UB)	2026 Proposed (UX)	Budget Change 2026 vs 2025
Revenues	(223,071,530)	(221,553,124)	(235,581,081)	(248,067,702)	(12,486,621)
Expenditures					
Salary & Wages (including Benefits)	1,314,501	102,000	102,000	102,000	0
Non-Salary Expenses	25,906,465	6,646,015	3,564,238	4,803,928	1,239,690
Total Expenditures	27,220,966	6,748,015	3,666,238	4,905,928	1,239,690
Debt	12,288,908	12,905,856	13,642,061	13,416,348	(225,713)
Transfers	53,025,865	74,852,794	78,074,272	83,423,529	5,349,257
Net Operations	(130,535,792)	(127,046,459)	(140,198,510)	(146,321,897)	(6,123,387)