

**Services with 2025 Year-End Operating Deficits - to be recovered in 2026**

Service #	Service Name	Total 2025 Budget*	Total 2025 Deficit**	Impact
2.630	Magic Lakes Estate Water System	1,103,811	<b>88,515</b>	Local Area - SGI
1.912B	911 Call Answer - Municipalities	37,303	<b>37,704</b>	Sub-Regional
1.911	911 Systems	2,677,917	<b>16,324</b>	Regional
2.667	Surfside Park Estates (Mayne)	165,709	<b>14,970</b>	Local Area - SGI
			<b>\$157,513</b>	

\*Based on Operating Budget Amendment #4738 (Nov 12, 2025)

\*\*7 other services totaling \$2.5M of the 2025 budget ended with total deficit of \$5k.

**Services with 2025 Year-End Operating Deficits - resolved by adjustments as shown**

Service #	Service Name	Total 2025 Budget*	Total 2025 Deficit	Impact	Treatment for Deficit
3.830	Magic Lake Estates Sewer	959,050	102,610	Local Area - SGI	Reduced transfer to Capital Reserve Fund (\$46k); reduce transfer to Operating Reserve (\$15k); Transfer from Operating Reserve (\$42k)
1.521	Solid Waste Disposal	52,223,347	119,596	Regional	Transfer from Operating Reserve (\$120k)
3.810	Ganges Sewer	1,298,564	44,115	Local Area - SSI	Reduced transfer to Capital Reserve Fund (\$12k); reduce transfer to Operating Reserve (\$32k)
1.523	Port Renfrew Refuse Disposal	137,542	17,986	Local Area - JDF	Reduce transfer to Capital Reserve Fund (\$16k); reduce transfer to Equipment Reserve Fund (2k)
1.323	Bylaw Enforcement	833,421	49,796	Regional	Reduced transfer to Equipment Replacement Fund (\$50k)
2.640	Lyll Harbour	300,159	49,160	Local Area - SGI	Reduced transfer to Operating Reserve Fund (\$19.2k); reduced transfer to Capital Reserve Fund (\$30k)
1.313	Animal Care	1,888,210	46,081	Sub-Regional	Transfer from Operating Reserve Fund (\$21k); reduced transfer to Equipment Replacement Fund (\$25k)
2.621	Highland/Fernwood Water	584,314	40,623	Local Area - SSI	Transfer from Operating Reserve Fund (\$11k); reduced transfer to Operating Reserve (\$30k)
1.577	Wastewater Operations	15,682,076	10,075	Regional	Transfer from Operating Reserve (\$10k)
			<b>\$480,042</b>		

\*Based on Operating Budget Amendment #4738 (Nov 12, 2025)