

**TO:** Regional District of Nanaimo Board      **MEETING DATE:** February 28, 2017

**FROM:** Manvir Manhas, Manager, Capital Accounting & Financial Reporting      **FILE:** 1700-06

**SUBJECT:** Regional District of Nanaimo 2017 to 2021 Financial Plan - Bylaw No. 1755

**RECOMMENDATION:**

1. That “Regional District of Nanaimo Financial Plan 2017 to 2021 Bylaw No. 1755, 2017” be introduced and read three times.

**SUMMARY:**

Under the *Local Government Act*, local governments are required to prepare five-year financial plan bylaws which are intended to guide the development of annual operating budgets. Further to the presentation and budget documents provided at the February 14, 2017 Committee of the Whole, attached to this report are the consolidated 2017 to 2021 Financial Plan, Bylaw No. 1755, summary budget and participant impact information. The bylaw will be finalized in March as BC Transit has not provided its three-year plans and final information regarding the Englishman River Joint Venture is not received from the City of Parksville.

The most significant financial pressures the RDN faces over the next few years are driven by capital upgrades and related operating impacts required for the Greater Nanaimo Pollution Control Centre, the French Creek Pollution Control Centre, the landfill and the various water services. As well, potential transit expansions, community demand for recreation, parks and other services, along with impacts resulting from changes in the general economy will create new pressures on future financial plans.

**BACKGROUND:**

The 2017 to 2021 Financial Plan as outlined with the attached Bylaw No. 1755 indicates Total Operating Revenues including taxation of \$93.9 million in 2017 rising to \$105.7 million over the next five years as well as Operating Expenses of \$90.2 million rising to \$94.5 million. It also incorporates up to \$175 million in capital projects over the next five years including the following:

Service Area	Capital Project	Value
Southern Community Wastewater	Secondary Treatment Upgrade, centrifuge & digester upgrades + Departure Bay Pump Station upgrade	\$78.5 million
Northern Community Wastewater	Plant Expansion – design & construction + interceptor & pump station upgrades	\$36.8 million
Fire Services	Vehicle replacements + fire hall upgrades	\$13 million

Englishman River Water Service Joint Venture	River intake, treatment plant & pump stations	\$7.8 million
Regional and Community Parks	Morden Colliery Regional Trail, possible land purchases/donations, Little Qualicum Bridge – construction, Benson Creek Falls projects	\$6.3 million
Solid Waste Services	Berm construction, scale replacement, cell closures, landfill gas expansion	\$6.3 million
Transit Services	New/upgraded exchanges, CNG Generator	\$5.6 million
Water Services	Well, reservoir and system upgrades for San Pareil, Nanoose Peninsula, Whiskey Creek & Westurne Water Systems	\$4.4 million

The \$175 million capital program will be funded through reserves (\$74.2 million), grants (\$9.5 million) and borrowing currently estimated at \$79 million largely in relation to the Wastewater Treatment projects. There are multiple grant applications pending that, if successful, will impact actual borrowing amounts.

Operational impacts with the largest budget implications included in the five-year plan include transit expansions of 5000 hours in 2017, 2018 and 2020 as well as operating cost increases related to the Wastewater Treatment Plant projects.

The following table outlines the changes specific to the 2017 general shared services tax requisition since the preliminary plan was approved in November.

Grants in Aid	Increase \$752,760	Additions for Coastal Invasive Species Committee, Island Roots Market Coop, <i>Us &amp; Them</i> Documentary showing, property acquisition grant and InFILM potential grant
Legislative & Electoral Areas Services	Increase \$48,000	Volunteer Appreciation, Feasibility Studies, 50th Anniversary, First Nations Truth & Reconciliation activities
Area B Community Parks	Increase \$17,000	Mudge Island Park development
Area A Community Parks & Recreation Services	Increase \$15,000	Increase reserve contributions for future facility development
Northern Community Sportsfields Agreement	Increase \$20,565	Final amounts from Parksville & Town of Qualicum Beach
District 68 & 69 Emergency 911 Services	Decrease (\$10,517)	Final financial plans received from providers

Southern Community Recreation	Decrease	(\$5,610)	Final amounts from City of Nanaimo
Various Services	Decrease	(\$54,887)	Recreation services adjustments + Regional Parks & Drinking Water/Watershed protection final parcel numbers
<b>Total Adjustments</b>	Increase	\$782,311	

Changes since the February 14 Committee of the Whole incorporated in these numbers include an increase of \$17,000 for Electoral Area B Community Parks towards the Mudge Island park purchase; \$15,000 for Truth & Reconciliation Commission recommendation initiatives; \$5,000 as an allowance in Grants-In-Aid; and \$700,000 for a potential land purchase in District 69. Should any of these funds not be required as a result of further discussions at the Board, the budget can be amended later in the year to hold the amounts in reserve or to return them in the 2018 year.

In addition to the changes noted above for multi-participant shared general services, there have been changes to single participant services such as fire and utility services totaling \$77,675. These changes are the result of adjusted capital plans and borrowing requirements such as for the Errington Fire Service pumper truck purchases.

**ALTERNATIVES:**

1. Approve the 2017 to 2021 Financial Plan as presented and give three readings to Bylaw No. 1755.
2. Provide alternate direction to staff.

**FINANCIAL IMPLICATIONS:**

Alternative 1

The component drivers of the general services property tax change from 2016 to 2017 in the Financial Plan are as follows:

<b>Change for General Services Tax Revenues</b>	<b>Change in dollars</b>	<b>Percent change</b>
Changed or New Service Levels	\$2,143,796	5.5%
Changes from Other Jurisdictions	\$143,571	0.4%
Existing Services	\$(358,523)	-0.9%
<b>Year over Year Change for General Services</b>	<b>\$1,928,844</b>	<b>5.0%</b>

Changed and new service levels include enhancements to many services such as Community Parks, Grants-In-Aid, Emergency Planning and Hazardous/Unsanitary Premises remediation. A 5000 hour expansion to Transit and additional taxation for the Wastewater Treatment facilities capital projects also impact the Changed Service Levels category.

Regional District tax requisitions include a combination of usage, population, assessment based and parcel taxes. Attachment 2 is a list of the 2017 tax revenues by service provided compared to the prior

year. Attachment 3 provides additional details on the parcel taxes levied for various local utility services and the related year over year change

The financial plan forecasts consolidated tax revenue increases between 2.8% and 6.4% annually over the 2017 to 2021 period with the larger increases in 2017 and 2018 reflecting the significant capital program underway. Attachment 4 summarizes the 2017 change in the actual property tax rates by participant with most areas seeing a decrease in tax rates as a result of assessment growth. Attachment 5 sums up the total dollar participation of each member in the 2017 budget and the change from 2016. There is a wide variety in the annual change by participant with Lantzville's increase at 0.8% versus Electoral Area E at 9.7%. There is no single taxpayer in a Regional District and the change is dependent on which services each participating area is included in.

The 2017 proposed budget information as discussed here is available on the RDN website for public access <http://www.rdn.bc.ca/cms.asp?wpID=771>.

Alternative 2

The consolidated 2017 to 2021 Financial Plan attached incorporates all known changes at this time. The financial plan can be amended further but must be adopted on or before March 31, 2017.

**STRATEGIC PLAN IMPLICATIONS:**

The 2017 to 2021 proposed Financial Plan is consistent with the current strategic plan and is guided by the Board governing principles to “Be Transparent and Accountable” and to “Show Fiscal Restraint” through improved financial planning and prudent use of tax dollars and to deliver the services expected by residents of the Region as cost effectively as possible.



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- Attachment 1: Bylaw 1755, 2017
- Attachment 2: 2017 Summary of Tax Revenues by Service
- Attachment 3: 2017 Summary of Local Service Area Parcel Tax Revenues
- Attachment 4: 2017 Member Summary – Estimated General Services Property Tax Change
- Attachment 5: 2017 Summary of Participation by Member

Reviewed by:

- W. Idema, Director of Finance
- P. Carlyle, Chief Administrative Officer

**REGIONAL DISTRICT OF NANAIMO**

**BYLAW NO. 1755**

**A BYLAW TO ADOPT THE 2017 TO 2021 FINANCIAL PLAN**

WHEREAS the Regional District of Nanaimo shall, in accordance with the the *Local Government Act*, adopt by bylaw a five year financial plan;

AND WHEREAS an expenditure not provided for in the financial plan or the financial plan as amended, is not lawful unless for an emergency that was not contemplated;

NOW THEREFORE the Board of the Regional District of Nanaimo, in open meeting assembled, enacts as follows:

**1. Definitions**

“Emergency” means a present or imminent event that:

- a) is caused by accident, fire explosion or technical failure or by the forces of nature; and
- b) requires prompt coordination of action or special regulation of persons or property to protect the health, safety or welfare of people or to limit damage to property.

**2. Financial Plan**

Schedule ‘A’ attached to this bylaw is hereby adopted as the Financial Plan for the Regional District of Nanaimo for the period January 1, 2017 to December 31, 2021.

**3. Financial Plan Amendments**

- a) Funds may be reallocated in accordance with the Regional District of Nanaimo’s purchasing policy for new projects.
- b) The officer responsible for financial administration may transfer unexpended appropriations to Reserve Funds and accounts for future expenditures.
- c) The Board may authorize amendments to the plan for Emergencies as defined herein.

**4. Citation**

This bylaw may be cited as “Regional District of Nanaimo Financial Plan 2017 to 2021 Bylaw No. 1755, 2017”.

Introduced and read three times this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CORPORATE OFFICER



**CONSOLIDATED FINANCIAL PLAN  
2017 to 2021**

Schedule 'A', to accompany "Regional District of Nanaimo 2017 to 2021 Financial Plan Bylaw No. 1755, 2017

Chairperson

Corporate Officer

	2016 Budget	2017 Proposed	2018	2019	2020	2021	Total
<b>Operating Revenues</b>		5.5%	6.4%	5.2%	3.8%	2.8%	
Property taxes	(42,652,979)	<b>(44,980,223)</b>	(47,961,163)	(50,557,217)	(52,509,826)	(54,027,302)	(250,035,731)
Parcel taxes	(4,514,950)	<b>(4,763,643)</b>	(4,989,929)	(5,142,573)	(5,280,910)	(5,394,000)	(25,571,055)
Municipal agreements	(321,202)	<b>(350,645)</b>	(368,917)	(382,407)	(396,055)	(397,867)	(1,895,891)
	<b>(47,489,131)</b>	<b>(50,094,511)</b>	<b>(53,320,009)</b>	<b>(56,082,197)</b>	<b>(58,186,791)</b>	<b>(59,819,169)</b>	<b>(277,502,677)</b>
Operations	(3,133,785)	<b>(3,566,245)</b>	(3,538,541)	(3,571,246)	(3,616,318)	(3,647,360)	(17,939,710)
Interest income	(150,000)	<b>(150,000)</b>	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Transit fares	(4,401,562)	<b>(4,486,982)</b>	(4,646,879)	(4,693,348)	(4,828,945)	(4,877,234)	(23,533,388)
Landfill tipping fees	(7,741,024)	<b>(7,600,000)</b>	(7,600,000)	(7,676,000)	(7,676,000)	(7,752,760)	(38,304,760)
Recreation fees	(590,740)	<b>(608,156)</b>	(620,710)	(633,847)	(647,003)	(660,475)	(3,170,191)
Recreation facility rentals	(549,505)	<b>(541,795)</b>	(558,049)	(574,791)	(592,034)	(609,795)	(2,876,464)
Recreation vending sales	(4,500)	<b>(4,500)</b>	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Recreation concession	(3,000)	<b>(5,000)</b>	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Recreation other	(411,785)	<b>(453,415)</b>	(467,018)	(481,028)	(495,459)	(510,322)	(2,407,242)
Utility user fees	(4,629,751)	<b>(4,830,285)</b>	(4,927,726)	(5,026,607)	(5,127,511)	(5,230,484)	(25,142,613)
Operating grants	(6,449,033)	<b>(6,216,146)</b>	(6,592,141)	(6,618,643)	(6,939,913)	(7,007,642)	(33,374,485)
Planning grants	(272,260)	<b>(301,898)</b>	(718,046)	(718,046)	(7,100)	(7,100)	(1,752,190)
Grants in lieu of taxes	(149,645)	<b>(149,290)</b>	(149,290)	(149,290)	(149,290)	(149,290)	(746,450)
Interdepartmental recoveries	(6,913,798)	<b>(6,277,856)</b>	(6,463,030)	(6,653,437)	(6,767,277)	(6,844,484)	(33,006,084)
Miscellaneous	(7,337,473)	<b>(8,652,686)</b>	(7,756,260)	(8,194,627)	(8,855,562)	(8,438,719)	(41,897,854)
<b>Total Operating Revenues</b>	<b>(90,226,992)</b>	<b>(93,938,765)</b>	<b>(97,517,199)</b>	<b>(101,232,607)</b>	<b>(104,048,703)</b>	<b>(105,714,334)</b>	<b>(502,451,608)</b>
<b>Operating Expenditures</b>							
Administration	4,387,180	<b>4,521,662</b>	4,591,557	4,639,393	4,687,519	4,737,195	23,177,326
Community grants	56,528	<b>787,758</b>	36,596	36,596	36,596	36,596	934,142
Legislative	498,394	<b>511,635</b>	608,288	542,041	536,132	541,478	2,739,574
Professional fees	2,522,668	<b>2,464,845</b>	1,927,938	1,689,352	1,736,742	1,761,525	9,580,402
Building ops	3,232,608	<b>3,286,717</b>	3,344,304	3,402,000	3,461,463	3,526,305	17,020,789
Veh & Equip ops	7,868,665	<b>7,675,114</b>	7,809,850	7,963,732	8,115,626	8,271,282	39,835,604
Operating costs	16,849,605	<b>17,307,907</b>	18,908,227	20,170,878	21,548,549	21,964,423	99,899,984
Program costs	946,870	<b>1,109,238</b>	1,103,651	1,114,423	1,125,371	1,129,487	5,582,170
Wages & benefits	30,319,473	<b>32,313,526</b>	33,233,791	33,954,468	34,633,541	34,979,887	169,115,213
Transfer to other gov/org	7,244,413	<b>6,917,002</b>	6,977,443	7,080,650	7,226,446	7,375,801	35,577,342
Contributions to reserve funds	8,456,997	<b>8,719,629</b>	6,756,599	5,820,543	6,312,620	6,229,528	33,838,919
Debt interest	4,513,284	<b>4,533,834</b>	4,498,566	4,155,790	4,088,872	3,923,956	21,201,018
<b>Total Operating Expenditures</b>	<b>86,896,685</b>	<b>90,148,867</b>	<b>89,796,810</b>	<b>90,569,866</b>	<b>93,509,477</b>	<b>94,477,463</b>	<b>458,502,483</b>
<b>Operating (surplus)/deficit</b>	<b>(3,330,307)</b>	<b>(3,789,898)</b>	<b>(7,720,389)</b>	<b>(10,662,741)</b>	<b>(10,539,226)</b>	<b>(11,236,871)</b>	<b>(43,949,125)</b>
<b>Capital Asset Expenditures</b>							
Capital expenditures	44,814,373	<b>65,811,871</b>	64,103,495	29,864,532	7,540,099	7,564,532	174,884,529
Transfer from reserves	(20,070,177)	<b>(36,654,987)</b>	(20,425,674)	(10,736,675)	(3,883,500)	(2,536,080)	(74,236,916)
Grants and other	(6,426,060)	<b>(5,973,767)</b>	(2,171,480)	(611,000)		(778,320)	(9,534,567)
New borrowing	(14,974,713)	<b>(19,144,870)</b>	(39,031,526)	(16,618,796)	(2,150,000)	(2,100,000)	(79,045,192)
<b>Net Capital Assets funded from Operations</b>	<b>3,343,423</b>	<b>4,038,247</b>	<b>2,474,815</b>	<b>1,898,061</b>	<b>1,506,599</b>	<b>2,150,132</b>	<b>12,067,854</b>
<b>Capital Financing Charges</b>							
Existing debt (principal)	4,787,627	<b>4,371,769</b>	4,294,515	4,178,865	4,175,930	3,892,090	20,913,169
New debt (principal & interest)	150,885	<b>191,448</b>	1,772,874	4,562,594	5,701,138	5,866,652	18,094,706
<b>Total Capital Financing Charges</b>	<b>4,938,512</b>	<b>4,563,217</b>	<b>6,067,389</b>	<b>8,741,459</b>	<b>9,877,068</b>	<b>9,758,742</b>	<b>39,007,875</b>
<b>Net (surplus)/deficit for the year</b>	<b>4,951,628</b>	<b>4,811,566</b>	<b>821,815</b>	<b>(23,221)</b>	<b>844,441</b>	<b>672,003</b>	<b>7,126,604</b>
Add: Prior year (surplus) / deficit	(11,482,486)	<b>(11,382,105)</b>	(6,570,539)	(5,748,724)	(5,771,945)	(4,927,504)	(34,400,817)
<b>(Surplus) applied to future years</b>	<b>(6,530,858)</b>	<b>(6,570,539)</b>	<b>(5,748,724)</b>	<b>(5,771,945)</b>	<b>(4,927,504)</b>	<b>(4,255,501)</b>	<b>(27,274,213)</b>



## Summary of Tax Revenues By Service

	2016 FINAL Mar 2016	2017 Proposed Nov 2016	2017 Revised Feb 2017	change from 2016 \$	change from 2016 %
<b>CORPORATE SERVICES</b>					
Legislative Services	1,103,007	1,310,157	1,333,157	230,150	20.9%
House Numbering	21,500	21,500	21,500	0	0.0%
Electoral Areas Admin/Building Policy & Advice	428,795	447,992	449,221	20,426	4.8%
Lantzville Service Participation Agreement	19,136	19,600	19,720	584	3.1%
General Grants In Aid	80,150	(734,000)	19,350	(60,800)	-75.9%
Southern Restorative Justice/Victim Services	16,000	16,000	16,000	0	0.0%
Northern Community Justice	122,300	122,300	123,560	1,260	1.0%
Feasibility Studies/Referendums			27,000	0	NEW
	<b>1,790,888</b>	<b>1,203,549</b>	<b>2,009,508</b>		
<b>STRATEGIC &amp; COMMUNITY DEVELOPMENT</b>					
Electoral Area Community & Long Range Planning	1,495,256	1,562,543	1,562,543	67,287	4.5%
Regional Growth Strategy	433,857	455,549	455,549	21,692	5.0%
Economic Development - Southern Community	177,000	190,000	190,000	13,000	7.3%
Economic Development - Northern Community	50,000	50,000	50,000	0	0.0%
Animal Control - Area A, B, C, Lantzville	67,482	68,832	68,832	1,350	2.0%
Animal Control Area E,G,H	83,252	84,917	84,917	1,665	2.0%
Animal Control Area F	18,595	18,781	18,781	186	1.0%
Hazardous Properties	14,511	36,927	36,927	22,416	154.5%
Unightly Premises	7,841	11,461	11,638	3,797	48.4%
Noise Control	38,734	41,635	41,463	2,729	7.0%
	<b>2,386,528</b>	<b>2,520,645</b>	<b>2,520,650</b>		
<b>RECREATION &amp; PARKS</b>					
Ravensong Aquatic Centre	2,524,505	2,020,829	1,970,329	(554,176)	-22.0%
Oceanside Place	1,878,543	1,934,899	1,934,899	56,356	3.0%
Northern Community Recreation	1,107,471	1,140,657	1,140,657	33,186	3.0%
Gabriola Island Recreation	111,876	124,351	115,233	3,357	3.0%
Area A Recreation & Culture	188,171	193,816	198,816	10,645	5.7%
Port Theatre/Cultural Centre Contribution	82,869	83,813	83,813	944	1.1%
Regional Parks- operating	1,329,060	1,362,287	1,362,287	33,227	2.5%
Regional Parks - capital	946,036	951,216	954,604	8,568	0.9%
Electoral Areas Community Parks	1,100,610	1,218,439	1,245,439	144,829	13.2%
	<b>9,269,141</b>	<b>9,030,307</b>	<b>9,006,077</b>		
<b>REGIONAL &amp; COMMUNITY UTILITIES</b>					
Southern Wastewater Treatment	6,107,395	7,023,504	7,023,504	916,109	15.0%
Northern Wastewater Treatment	3,924,468	4,114,561	4,114,561	190,093	4.8%
Liquid Waste Management Planning	168,366	171,733	171,733	3,367	2.0%
Drinking Water/Watershed Protection	505,237	543,552	545,488	40,251	8.0%
Solid Waste Management & Disposal	578,088	722,610	722,610	144,522	25.0%
	<b>11,283,554</b>	<b>12,575,960</b>	<b>12,577,896</b>		
<b>TRANSIT &amp; EMERGENCY SERVICES</b>					
Southern Community Transit	8,565,785	8,822,759	8,822,759	256,974	3.0%
Northern Community Transit	1,012,665	1,093,679	1,093,679	81,014	8.0%
Descanso Bay Emergency Wharf	5,914	6,961	6,961	1,047	17.7%
Gabriola Transit contribution	97,665	136,000	136,000	38,335	39.3%
Gabriola Taxi saver	11,940	15,000	0	(11,940)	-100.0%
Emergency Planning	272,354	296,865	305,040	32,686	12.0%
Lantzville Service Participation Agreement	24,203	25,792	26,819	2,616	10.8%
District 68 Search & Rescue	47,563	47,884	47,884	321	0.7%
District 69 Marine Search & Rescue	5,000	5,000	5,000	0	0.0%
District 69 Land Search & Rescue	10,000	10,200	10,200	200	2.0%
	<b>10,053,089</b>	<b>10,460,140</b>	<b>10,454,342</b>		
<b>GENERAL TAXATION FOR OTHER JURISDICTIONS</b>					
SD 68 Emergency 911	151,278	157,337	155,820	4,542	3.0%
SD 69 Emergency 911	605,464	644,737	635,737	30,273	5.0%
Southern Community Recreation	1,157,962	1,168,458	1,162,847	4,885	0.4%
Northern Community Sportsfield Agreement	274,647	280,140	300,707	26,060	9.5%
Vancouver Island Regional Library	1,990,949	2,068,760	2,068,760	77,811	3.9%
	<b>4,180,300</b>	<b>4,319,432</b>	<b>4,323,871</b>		
<b>GENERAL SERVICES PROPERTY TAX REVENUES</b>					
	<b>38,963,500</b>	<b>40,110,033</b>	<b>40,892,344</b>		
Change from previous year	<b>5.4%</b>	<b>2.9%</b>	<b>5.0%</b>		
<b>LOCAL SERVICE AREA TAX REVENUES</b>					
Duke Point Wastewater Treatment	226,779	231,315	231,315	4,536	2.0%
Northern Community Wastewater -other benefitting areas	940,977	994,156	994,156	53,179	5.7%
Fire Protection Areas	3,433,724	3,725,455	3,801,233	367,509	10.7%
Streetlighting Service Areas	84,789	87,396	88,715	3,926	4.6%
Stormwater Management	9,739	9,839	9,839	100	1.0%
Utility Services	3,829,623	4,076,333	4,076,909	247,286	6.5%
	<b>8,525,631</b>	<b>9,124,494</b>	<b>9,202,167</b>		
<b>NET PROPERTY TAX REVENUES/MUNICIPAL SERVICE PARTICIPATION AGREEMENTS</b>					
	<b>47,489,131</b>	<b>49,234,527</b>	<b>50,094,511</b>		
Change from previous year	<b>5.5%</b>	<b>3.7%</b>	<b>5.5%</b>		



**Summary of Tax Revenues By Service**

	2016 FINAL Mar 2016	2017 Proposed Nov 2016	2017 Revised Feb 2017	change from 2016 \$	change from 2016 %
<b>ADDITIONAL DETAILS - GENERAL SERVICES</b>					
<b>PORT THEATRE/CULTURAL CENTRE CONTRIBUTION</b>					
Electoral Area A	15,120	15,347	15,347	227	1.5%
Electoral Area B	27,136	27,363	27,363	227	0.8%
Electoral Area C (Extension)	15,020	15,126	15,126	106	0.7%
Electoral Area C (E.Wellington)	3,890	3,948	3,948	58	1.5%
Electoral Area E	21,703	22,029	22,029	326	1.5%
	<b>82,869</b>	<b>83,813</b>	<b>83,813</b>		
<b>COMMUNITY PARKS</b>					
Electoral Area A	186,000	188,490	198,490	12,490	6.7%
Electoral Area B	188,828	260,000	277,000	88,172	46.7%
Electoral Area C(Extension)	66,161	68,807	68,807	2,646	4.0%
Electoral Area C(E. Wellington)	85,409	89,679	89,679	4,270	5.0%
Electoral Area E	126,000	142,080	142,080	16,080	12.8%
Electoral Area F	148,800	156,240	156,240	7,440	5.0%
Electoral Area G	114,739	126,623	126,623	11,884	10.4%
Electoral Area H	184,673	186,520	186,520	1,847	1.0%
	<b>1,100,610</b>	<b>1,218,439</b>	<b>1,245,439</b>		
<b>ADDITIONAL DETAILS - LOCAL SERVICES TAX REVENUES</b>					
<b>FIRE PROTECTION</b>					
Nanaimo River Fire (Area C)	17,792	17,792	17,792	0	0.0%
Coombs-Hilliers Fire Volunteer (Area F)	406,318	466,406	466,606	60,288	14.8%
Errington Fire Volunteer (Area F)	452,901	496,086	561,600	108,699	24.0%
Nanoose Bay Fire Volunteer (Area E)	644,095	702,065	705,955	61,860	9.6%
Dashwood Fire Volunteer (Area F,G,H)	527,960	553,709	556,409	28,449	5.4%
Meadowood Fire (Area F)	139,358	139,357	139,358	0	0.0%
Extension Fire Volunteer (Area C)	157,736	186,808	166,808	9,072	5.8%
Bow Horn Bay (Area H)	333,448	353,104	353,104	19,656	5.9%
Cassidy Waterloo Fire Contract (Area A, C)	158,758	166,759	166,759	8,001	5.0%
Wellington Fire Contract (Area C - Pleasant Valley)	75,644	80,547	80,456	4,812	6.4%
Parksville ( Local ) Fire Contract (Area G)	94,172	97,014	97,014	2,842	3.0%
French Creek Fire Contract (Area G)	425,542	465,808	489,372	63,830	15.0%
	<b>3,433,724</b>	<b>3,725,455</b>	<b>3,801,233</b>		
<b>STREETLIGHTING</b>					
Rural Areas Streetlighting	16,356	16,356	16,683	327	2.0%
Fairwinds Streetlighting	23,500	23,500	23,500	0	0.0%
French Creek Village Streetlighting	6,851	7,536	8,221	1,370	20.0%
Highway Intersections Streetlighting (French Creek)	1,173	1,279	1,279	106	9.0%
Morningstar Streetlighting	15,300	15,912	16,065	765	5.0%
Sandpiper Streetlighting	11,962	12,799	12,799	837	7.0%
Hwy # 4 ( Area F)	3,850	4,043	4,081	231	6.0%
Englishman River Community	5,797	5,971	6,087	290	5.0%
	<b>84,789</b>	<b>87,396</b>	<b>88,715</b>		
<b>NOISE CONTROL</b>					
Noise Control Area A	7,271	8,541	8,541	1,270	17.5%
Noise Control Area B	8,575	9,350	9,178	603	7.0%
Noise Control Area C	7,068	7,599	7,599	531	7.5%
Noise Control Area E	7,496	7,571	7,571	75	1.0%
Noise Control Area G	8,324	8,574	8,574	250	3.0%
	<b>38,734</b>	<b>41,635</b>	<b>41,463</b>		
<b>UTILITIES</b>					
Englishman River Community Stormwater	5,014	5,114	5,114	100	2.0%
Cedar Sewer Stormwater	4,725	4,725	4,725	0	0.0%
	<b>9,739</b>	<b>9,839</b>	<b>9,839</b>		





Summary of Local Service Area Parcel Tax Revenues

	2016 FINAL Mar 2016	2017 Proposed Nov 2016	2017 Revised Feb 2017	change from 2016 \$	change from 2016 %	2016	2017	Change
<b>UTILITY SERVICES - PARCEL TAX REVENUES</b>								
<b>WATER UTILITIES</b>								
Nanoose Peninsula (Area E)	851,881	902,994	902,994	51,113	6.0%	340	361	20
Driftwood (Area E)	5,458	5,457	5,457	(1)	0.0%	420	420	0
Surfside(Area G)	14,083	14,505	14,505	422	3.0%	361	372	11
French Creek(Area G)	72,243	77,300	77,300	5,057	7.0%	302	323	21
Englishman River Community(Area G)	37,602	37,602	37,602	0	0.0%	240	240	0
Whiskey Creek Water(Area F)	89,824	90,722	90,722	898	1.0%	713	720	7
San Pareil Water(Area G)	133,480	133,480	133,480	0	0.0%	462	462	0
San Pareil Water(Fire improvements Debt levy)	74,212	74,213	74,213	1	0.0%	277	277	0
Melrose Place(Area F)	22,597	23,049	23,049	452	2.0%	807	823	16
Decourcy Water(Area A)	7,871	8,186	8,186	315	4.0%	1,574	1,637	63
Nanoose Bulk Water (Area E)	937,418	1,021,786	1,021,786	84,368	9.0%	374	408	34
French Creek Bulk Water (Area G)	4,320	4,320	4,320	0	0.0%	2	2	0
Westurne Heights Water		18,576	19,295	19,295	NEW		1,093	NEW
	<b>2,250,989</b>	<b>2,412,191</b>	<b>2,412,909</b>					
<b>SEWAGE COLLECTION UTILITIES</b>								
Hawthorne Rise Debt levy	8,138	9,941	9,941	1,803	22.2%	581	710	129
Reid Road Debt levy	5,316	3,624	3,625	(1,691)	-31.8%	1,063	725	(338)
French Creek (Area G)	635,083	685,890	685,890	50,807	8.0%	333	360	27
Fairwinds (Area E)	557,798	581,919	581,919	24,121	4.3%	701	731	30
Surfside Sewer (area G)	21,209	21,633	21,633	424	2.0%	786	801	16
Pacific Shores (Area E)	66,638	69,970	69,970	3,332	5.0%	517	542	26
Barclay Crescent (Area G)	150,473	156,632	156,492	6,019	4.0%	varies	varies	
Cedar Sewer Service (Operating)(Area A)	28,191	28,755	28,755	564	2.0%	varies	varies	
Cedar Sewer Service (Capital Financing) (Area A)	105,788	105,778	105,775	(13)	0.0%	varies	varies	
	<b>1,578,634</b>	<b>1,664,142</b>	<b>1,664,000</b>					
<b>TOTAL UTILITY PARCEL TAX REVENUES</b>	<b>3,829,623</b>	<b>4,076,333</b>	<b>4,076,909</b>					
Change from previous year	6.02%	6.44%	6.46%					



2017  
MEMBER SUMMARY  
ESTIMATED GENERAL SERVICES PROPERTY TAX CHANGE

	City of Nanaimo	District of Lantzville	City of Parksville	Town of Qualicum Beach	Area A Cedar Yellowpoint Cassidy	Area B Gabriola Mudge Decourcey Islands	Area C Extension E.Wellington Pleasant Valley	Area E Nanoose Bay	Area F Coombs Hilliers Errington	Area G French Creek San Pareil Surfside	Area H Bowser Deep Bay
<b>General Services Property Tax</b>											
2017	\$ 92	\$ 89	\$ 168	\$ 139	\$ 145	\$ 101	\$ 125	\$ 106	\$ 138	\$ 138	\$ 130
2016	\$ 98	\$ 98	\$ 180	\$ 154	\$ 156	\$ 99	\$ 142	\$ 108	\$ 150	\$ 148	\$ 142
<b>Change per \$100,000</b>	\$ (6)	\$ (9)	\$ (12)	\$ (15)	\$ (11)	\$ 2	\$ (17)	\$ (2)	\$ (12)	\$ (10)	\$ (12)
<b>Regional Parcel Taxes</b>											
2017	\$ 22	\$ 22	\$ 27	\$ 27	\$ 22	\$ 22	\$ 22	\$ 29	\$ 29	\$ 29	\$ 29
2016	\$ 21	\$ 21	\$ 27	\$ 27	\$ 22	\$ 22	\$ 22	\$ 29	\$ 29	\$ 29	\$ 29
<b>Change per property</b>	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total change at \$100,000</b>	\$ (5)	\$ (8)	\$ (12)	\$ (15)	\$ (11)	\$ 2	\$ (17)	\$ (2)	\$ (12)	\$ (10)	\$ (12)
<b>Total change at \$200,000</b>	\$ (11)	\$ (17)	\$ (24)	\$ (30)	\$ (22)	\$ 4	\$ (34)	\$ (4)	\$ (24)	\$ (20)	\$ (24)
<b>Total change at \$300,000</b>	\$ (17)	\$ (26)	\$ (36)	\$ (45)	\$ (33)	\$ 6	\$ (51)	\$ (6)	\$ (36)	\$ (30)	\$ (36)
<b>Total change at \$400,000</b>	\$ (23)	\$ (35)	\$ (48)	\$ (60)	\$ (44)	\$ 8	\$ (68)	\$ (8)	\$ (48)	\$ (40)	\$ (48)



**2017 BUDGET  
SUMMARY OF PARTICIPATION BY MEMBER**

	2016 Final	2017 Proposed	Change from 2016	Changed Service Levels	Other Jurisdictions	Existing Service Levels
<b>City of Nanaimo</b>	17,138,676	18,235,346	1,096,670 6.4%	885,987 5.2%	0 0.0%	210,683 1.2%
<b>General Services Tax cost per \$100,000</b>	\$97.80	\$91.60				
<b>Regional Parcel Taxes</b>	\$14.00	\$14.00				
Regional Parks	\$7.00	\$8.00				
Drinking Water/Watershed Protection	\$118.80	\$113.60				
Change from previous year	\$3.80	(\$5.20)				
<b>District of Lantzville</b>	806,894	813,398	6,504 0.8%	17,672 2.2%	2,690 0.3%	(13,858) -1.7%
<b>General Services Tax cost per \$100,000</b>	\$98.00	\$89.00				
<b>Regional Parcel Taxes</b>	\$14.00	\$14.00				
Regional Parks	\$7.00	\$8.00				
Drinking Water/Watershed Protection	\$119.00	\$111.00				
Change from previous year	(\$0.30)	(\$8.00)				
<b>City of Parksville</b>	5,067,843	5,281,545	213,702 4.2%	318,411 6.3%	7,573 0.1%	(112,282) -2.2%
<b>General Services Tax cost per \$100,000</b>	\$179.70	\$167.40				
<b>Regional Parcel Taxes</b>	\$14.00	\$14.00				
Regional Parks	\$8.00	\$8.00				
Drinking Water/Watershed Protection	\$5.07	\$5.10				
District 69 Community Justice	\$206.77	\$194.50				
Change from previous year	\$1.28	(\$12.27)				
<b>Town of Qualicum Beach</b>	3,477,706	3,536,420	58,714 1.7%	228,460 6.6%	7,216 0.2%	(176,962) -5.1%
<b>General Services Tax cost per \$100,000</b>	\$153.90	\$138.40				
<b>Regional Parcel Taxes</b>	\$14.00	\$14.00				
Regional Parks	\$8.00	\$8.00				
Drinking Water/Watershed Protection	\$5.07	\$5.10				
District 69 Community Justice	\$180.97	\$165.50				
Change from previous year	(\$2.32)	(\$15.47)				



**2017 BUDGET  
SUMMARY OF PARTICIPATION BY MEMBER**

	2016 Final	2017 Proposed	Change from 2016	Changed Service Levels	Other Jurisdictions	Existing Service Levels
<b>Electoral Area A</b>						
<b>General Services Tax cost per \$100,000</b>	1,916,639	1,951,724	35,085	36,073	9,112	(10,100)
<b>Regional Parcel Taxes</b>	\$155.80	\$144.60	1.8%	1.9%	0.5%	-0.5%
Regional Parks	\$14.00	\$14.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Change from previous year	\$177.80	\$166.60				
	\$1.90	(\$11.20)				
<b>Electoral Area B</b>						
<b>General Services Tax cost per \$100,000</b>	1,192,701	1,305,443	112,742	114,352	781	(2,391)
<b>Regional Parcel Taxes</b>	\$99.20	\$101.10	9.5%	9.6%	0.1%	-0.2%
Regional Parks	\$14.00	\$14.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Change from previous year	\$121.20	\$123.10				
	\$9.60	\$1.90				
<b>Electoral Area C</b>						
<b>General Services Tax cost per \$100,000</b>	1,139,375	1,156,986	17,611	18,431	9,658	(10,478)
<b>Regional Parcel Taxes</b>	\$141.90	\$124.60	1.5%	1.6%	0.8%	-0.9%
Regional Parks	\$14.00	\$14.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Change from previous year	\$163.90	\$146.60				
	\$1.80	(\$17.30)				
<b>Electoral Area E</b>						
<b>General Services Tax cost per \$100,000</b>	2,138,590	2,345,638	207,048	162,469	32,927	11,652
<b>Regional Parcel Taxes</b>	\$108.10	\$106.10	9.7%	7.6%	1.5%	0.5%
Regional Parks	\$14.00	\$14.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community District 69 Community Justice	\$2.07	\$2.06				
Change from previous year	\$5.07	\$5.10				
	\$137.24	\$135.26				
	(\$0.93)	(\$1.98)				



**2017 BUDGET  
SUMMARY OF PARTICIPATION BY MEMBER**

	2016 Final	2017 Proposed	Change from 2016	Changed Service Levels	Other Jurisdictions	Existing Service Levels
<b>Electoral Area F</b>	2,010,003	2,056,852	46,849 2.3%	100,195 5.0%	23,582 1.2%	(76,928) -3.8%
<b>General Services Tax cost per \$100,000</b>	\$149.70	\$138.20				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$14.00	\$14.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$2.07	\$2.06				
District 69 Community Justice	\$5.07	\$5.10				
Change from previous year	\$178.84	\$167.36				
	\$2.27	(\$11.48)				
<b>Electoral Area G</b>	2,570,727	2,673,831	103,104 4.0%	177,074 6.9%	30,952 1.2%	(104,922) -4.1%
<b>General Services Tax cost per \$100,000</b>	\$148.00	\$137.40				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$14.00	\$14.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$2.07	\$2.06				
District 69 Community Justice	\$5.07	\$5.10				
Change from previous year	\$177.14	\$166.56				
	(\$2.43)	(\$10.58)				
<b>Electoral Area H</b>	1,504,346	1,535,160	30,814 2.0%	84,672 5.6%	19,080 1.3%	(72,938) -4.8%
<b>General Services Tax cost per \$100,000</b>	\$141.50	\$129.60				
<b>Regional Parcel Taxes</b>						
Regional Parks	\$14.00	\$14.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$2.07	\$2.06				
District 69 Community Justice	\$5.07	\$5.10				
Change from previous year	\$170.64	\$158.76				
	(\$3.13)	(\$11.88)				
<b>General Services Tax Revenues</b>	38,963,500	40,892,343				
<b>Local Services Tax Revenues</b>	5.4%	5.0%				
<b>Tax Revenues/Municipal Participation Agreements</b>	8,525,631	9,202,168				
Change from previous year	47,489,131	50,094,511				
	5.5%	5.5%				