

REGIONAL DISTRICT OF NANAIMO

**COMMITTEE OF THE WHOLE
TUESDAY, FEBRUARY 9, 2016
7:00 PM**

(RDN Board Chambers)

A D D E N D U M

PAGES

FINANCE

- | | |
|-------|---|
| 2-38 | 2016-2020 Financial Plan (Report to be accompanied by staff presentation at meeting). |
| 39-63 | 2016 Proposed Budget External Requests for Funding. |

IN CAMERA (Updated)

That pursuant to Sections 90 (1) (c), (e), (g), (i), and (j), and 90 (2) (b) of the Community Charter the Committee proceed to an In Camera Meeting for discussions related to employee relations, land disposition, litigation, solicitor-client privilege, third-party business interests, and inter-governmental negotiations.



RDN REPORT		
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BOARD		

STAFF REPORT

TO: Dennis Trudeau
Interim Chief Administrative Officer

DATE: February 4, 2016

FROM: Wendy Idema, Director of Finance
Manvir Manhas, Senior Accountant

MEETING: COW February 9, 2016

FILE:

SUBJECT: 2016 – 2020 Financial Plan

RECOMMENDATION:

1. That the Board receive the report on the 2016 budget as amended and the 2016 to 2020 financial plan.
2. That the Board provide any additional direction for changes related to completion of the 2016 to 2020 financial plan and direct staff to prepare the financial plan bylaw on that basis.

PURPOSE:

To present an update on amendments to the 2016 Regional District of Nanaimo (RDN) proposed budget and an outline of the proposed 2016 to 2020 financial plan.

BACKGROUND:

2016 Proposed Budget:

The Board reviewed the preliminary 2016 budget at the November 24, 2015 Board meeting. Since that time, a number of adjustments for carry forward projects and 2015 actual results have been incorporated along with some additional items approved by the Board as noted below. Appendix A shows the breakdown of the revised list of tax requisitions for 2016 and changes since November.

Additions & Reductions:

Regional Parks Operations	\$ 30,000	Nanaimo Area Land Trust funding
Regional Parks Operations	\$12,000	Goose control initiative with Parksville
Grants in Aid	\$ 1,000	Ducks Unlimited grant
Grants in Aid	Potential \$0 impact to taxes	Nanaimo Aboriginal Centre Passive House funding – potential \$0 tax impact and fund from Regional Sustainability Reserves
Various services	-\$86,900	Decreases as a result of 2015 actual results & revised plans
Total decrease to date	-\$ 43,900	

Other Pending changes:

Southern Restorative Justice/Victim Services	\$ 2,500	Funding to Nanaimo Victim Services – EA A, B & C pending discussion at Feb 9 meeting
District 68 Search & Rescue Service	\$ 6,500	Request from Nanaimo Marine Rescue Society for operational funding pending discussion at Feb 9 meeting
Grants-in-Aid	\$10,000 to \$25,000	Possible funding request from Nanaimo Travellers Lodge pending Feb 9 presentation
Southern Community Recreation Sportsfield and Facilities Agreement	\$ 12,700	Transfer to City of Nanaimo based on 2015 actual results – EA A, B, C & Lantzville
Northern Community Sportsfield Agreement	unknown	Pending 2015 actuals, transfer to Parksville and Qualicum Beach – EA E, F, G & H

Final amounts for Northern Community Sports Fields will be received in February and any needed changes will be incorporated for the final budget in March. The requests for funding by Nanaimo Marine Rescue and Nanaimo Victim Services will be discussed in a separate report.

The current profile of changes to general services property taxes in 2016 are as follows:

New Service Levels	3.4%
Other Jurisdictions	0.4%
Existing Services	<u>1.3%</u>
Year over Year Change	<u>5.1%</u>

The largest components of the 3.4% increase to new service levels are the impacts of future infrastructure needs at the Wastewater Treatment Plants (1.5%), the expansion of Transit Services (0.6%), the addition of an Intergovernmental Liaison position & funding for First Nations art purchase (0.4%) and the impact of the Gabriola Transit Contribution service (0.3% pending referendum approval). The remaining increase of 0.6% is spread over multiple services such as Grants in Aid, Community Justice Services, Search & Rescue and Regional Parks/Community Parks for various parks/trail development projects. Appendices B, B-1 and B-2 provide a revised summary of member participation in the proposed 2016 budget.

FINANCIAL PLAN OVERVIEW: *Appendices B, B-1, B-2, B-3 and C*

Because not every taxpayer participates in every service, there are many taxpayer profiles in the Regional District. Referring to Appendices B, B-1, B-2 and B-3 the tax rates and annual changes vary widely from 1.0% in Electoral Area H to 8.8% in Electoral Area B. Total requisitions and cost per \$100,000 for general services are summarized below.

	2015 Total Requisition	2015 general services rate per \$100,000	2016 Proposed Total Requisition	2016 proposed general services rate per \$100,000
Electoral Area A	\$1,867,755	\$154.90	\$1,894,803	\$153.80
Electoral Area B	\$1,083,109	\$90.60	\$1,178,177	\$98.00
Electoral Area C	\$1,058,015	\$141.10	\$1,133,680	\$141.30
Electoral Area E	\$2,089,850	\$110.40	\$2,134,981	\$108.10
Electoral Area F	\$1,948,413	\$148.80	\$2,012,584	\$150.10
Electoral Area G	\$2,447,341	\$151.80	\$2,573,360	\$148.40

Electoral Area H	\$1,490,337	\$146.00	\$1,504,577	\$141.80
Nanaimo	\$16,021,728	\$96.00	\$17,090,434	\$97.50
Lantzville	\$770,741	\$100.30	\$800,481	\$97.20
Parksville	\$4,830,820	\$179.80	\$5,069,475	\$179.90
Qualicum Beach	\$3,367,466	\$157.60	\$3,477,377	\$154.10

Appendix B-3 shows the tax rate impact per \$100,000 of assessed value by area with values ranging from a \$12.00 decrease on a home assessed at \$300,000 in Electoral Area H or in Qualicum Beach to a \$21.00 increase in Electoral Area B. These changes are impacted by the increased assessment values being seen across the area this year with overall assessments up 5% since 2015.

Over the next five years, it is anticipated that the general services rates that currently range from \$97 to \$180 per \$100,000 will increase to a range of \$114 to \$208 in 2020 based on the current set of services and assessment values. In reality the rates will vary depending on infrastructure requirements, development and many other circumstances in the region.

Revenue sources in addition to property taxes include operating revenues such as transit fares (\$4.4 million), landfill tipping fees (\$7.7 million), operating grants (\$6.5 million), utility user fees for garbage & recycling, water and sewer (\$4.6 million), recreation user fees (\$1.6 million), interdepartmental recoveries (\$6.9 million), grant funding (\$6.4 million for capital) and transfers in from reserve funds for capital (\$20 million). 2016 total revenues used to fund expenditures for the RDN including taxes, grants, user fees, borrowing and transfers from reserves are \$131 million. This includes \$15 million in new capital borrowing which will be depending on actual project costs and grant funding.

Operating expenditures across the Regional District total \$73.7 million in 2016 (Total Operating Expenditures exclude Capital, Debt Interest, and Contributions to Reserves). Capital expenditures funded from operations will be approximately \$3.7 million, and capital funded from reserves, grants and borrowing will be \$41.5 million. In future years, capital expenditures funded from operations/reserves decline because major upgrades and expansions at the two regional wastewater treatment plants will be funded from long term borrowing. Total budgeted expenditures for the RDN including operating, capital, debt servicing and transfers to reserves = \$136.4 million in 2016.

The remainder of this report will summarize highlights of the financial plan in each operating division for budgets with broader impact to taxpayers in the Regional District.

Corporate Services: *Appendices D to D-2*

The Corporate Services division includes general government administration, electoral area administration, public safety/E911 services, and fire/rescue services. Appendix D and Appendix D-1 summarize the financial plan and individual service tax requisition forecasts over the next five years.

Over 2016 to 2020 the property tax revenues for this division are projected to increase by 0.3%, 4.4%, 3.7%, 3.2%, and 3.4%. The 0.3% increase in 2016 includes the following:

- Grants in Aid (-86.5% = \$415,000 re: Island Corridor Foundation)
- District 69 Community Justice (+9.5% = \$10,500 Oceanside Victim Services grant funding)
- District 68 E911 (+16% = \$21,000 FireCom costs + decrease in carry forward surplus)
- Fire Services (+5% = \$165,000 capital programs + impacts of fire services review)
- Legislative Services (+19% = \$176,000 Intergovernmental Liaison + First Nations art purchase)

Corporate Services revenue sources for 2016 and 2020 are projected in the following table.

	2016	% of Total	2020	% of Total
Property tax revenues	\$8.0M	36%	\$9.2M	37%
Operating revenues	\$0.3M	1%	\$0.3M	1%
Use of reserve funds	\$0.9M	4%	\$1.5M	6%
New long term debt	\$0.4M	2%	\$2.5M	10%
Interdepartmental recoveries	\$4.4M	20%	\$4.9M	20%
Municipal & VIRL debt flow through	\$6.7M	30%	\$6.3M	25%
Prior year carry forward surplus	\$1.5M	7%	\$0.3M	1%
Total sources of revenue	\$22.2M		\$25.0M	

Expenses in Corporate Services for 2016 and 2020 are projected as:

	2016	% of Total	2020	% of Total
Corporate Administration (includes GIA)	\$6.6M	31%	\$6.6M	27%
Electoral Area Administration	\$0.7M	3%	\$0.8M	3%
Vancouver Island Regional Library	\$2.9M	14%	\$3.2M	13%
Municipal Debt Transfers	\$5.7M	27%	\$5.3M	21%
Community Justice Services	\$0.1M	0%	\$0.1M	0%
E911 Services	\$0.8M	4%	\$0.9M	4%
Fire Services	\$4.6M	21%	\$8.0M	32%
Total expenses	\$21.4M		\$24.9M	

Significant capital expenditures in the Corporate Services Division include the purchase of fire service trucks, new fire halls and information services capital over the next five years. Information technology capital costs vary from \$160,000 to \$240,000 annually. New debt will be incurred for fire hall development projects.

The Electoral Areas Administration budget incorporates the costs of Electoral Area Director remuneration, computer and telephone equipment allowances, dues and attendance for the UBCM, AVICC and FCM annual conferences, local government elections and building policy and advice administrative costs. The requisition for this service is projected to rise from \$447,930 in 2016 to \$527,350 in 2020. Expenditures rise by about \$66,000 every four years which is the approximate cost of running local government elections for Electoral Area Directors. This is next scheduled in 2018.

Public Safety & Fire Services: Community Justice, E911 and Fire Service requisitions shown on Appendix D-1 impact local service areas and the specific participants in those service areas. The tax requisitions vary significantly depending on which area a resident is in as well as on what the capital plans may be in relation to that area. The fire service areas are experiencing some large changes in relation to training costs, member retention and capital for new trucks and improved fire halls.

Strategic and Community Development Services: Appendices E to E-1

The Strategic and Community Development Services division oversees Building Inspection, Electoral Area Community Planning, Regional Growth Management, Emergency Planning, and Bylaw Enforcement services. Appendix E is the financial plan summary for this division and Appendix E-1 is a summary of the individual tax requisition forecast over the next five years.

Over 2016 to 2020 the property tax revenues for this division are projected to change by 4.2%, 4.3%, 3.5%, 2.3% and 1.5%. The 4.2% increase in 2016 includes the following:

- Economic Development Southern Community (+7.9% = \$13,000 per agreement)
- Emergency Planning (+5% = \$12,750 for volunteer mileage reimbursement + ESS/NEP contracts)
- Hazardous Properties (+91.8% = \$6,950 for property clean up)

Revenue sources to Strategic and Community Development Services for 2016 and 2020 are projected as:

	2016	% of Total	2020	% of Total
Property tax revenues	\$2.7M	47%	\$3.1M	62%
Operating revenues	\$1.3M	23%	\$1.3M	26%
Use of Reserve Funds	\$0.1M	2%	\$0.0M	0%
Interdepartmental recoveries	\$0.3M	5%	\$0.3M	6%
Prior year carry forward surplus	\$1.3M	23%	\$0.3M	6%
Total sources of revenue	\$5.7M		\$5.0M	

Expenses in Strategic and Community Development Services for 2016 and 2020 are projected as:

	2016	% of Total	2020	% of Total
Building Inspection	\$1.2M	24%	\$1.2M	26%
Community Planning	\$1.9M	38%	\$1.8M	38%
Regional Growth Strategy	\$0.6M	12%	\$0.5M	11%
Economic Development	\$0.2M	4%	\$0.2M	4%
Emergency Planning	\$0.4M	8%	\$0.3M	6%
Search & Rescue Contributions	\$0.1M	2%	\$0.1M	2%
Bylaw Enforcement	\$0.6M	12%	\$0.6M	13%
Total expenses	\$5.0M		\$4.7M	

Requisition changes for Electoral Area Community Planning and Regional Growth Strategy services reflect the gradual decline of current accumulated operating surpluses. Utilization of the accumulated surplus has been spread over the next five years to achieve a relatively flat line tax rate increase. Without this allocation the tax requisition could be lower in 2016, but results in a much larger single year impact in future.

Project expenses over the next few years include the Regional Growth Strategy review, the land use and subdivision bylaw review, the installation of emergency reception centre generators and a major EOC exercise planned for 2018.

Building Inspection services are entirely funded by permit fees and there is no tax requisition. Revenue in 2015 was similar to 2014 at \$1.1 million and better than the budget of \$986,000. Revenues in future years are projected to increase at 2% to 3% per year through 2020 based on general market growth given continued economic uneasiness. The department has been able to set aside \$326,000 in an operating reserve to be available should market conditions deteriorate unexpectedly in the future.

Recreation and Parks: Appendices F to F3

The Recreation and Parks department includes operation of Oceanside Place and Ravensong Aquatic Centre as well as management of the Northern Community Recreation Service, Regional Parks capital

and operations and the eight Community Park Services. Over the course of the 2016 to 2020 financial plan, total property tax revenues for this division are projected to increase by 4.1%, 2.5%, 2.1%, 2.0%, and 2.3%. The 4.1% increase in 2016 includes the following:

- Regional Parks Operations (+10% = \$120,800 for NALT & Goose Control grants & capital projects)
- Community Parks – EA E (+21.2% = \$21,800 for Oakleaf development, additional maintenance)
- Community Parks – EA F (+20% = \$24,800 for Errington Park Playground & Reserve transfers)
- Community Parks – EA H (+22.6% = \$34,000 for Dunsmuir planning & trails initiative)
- Northern Community Rec Sports Fields (+8.7% = \$22,600 for usage transfer to municipalities)

Revenue sources to Recreation and Parks Services for 2016 and 2020 are projected as:

	2016	% of Total	2020	% of Total
Property tax revenues	\$10.6M	55%	\$11.7M	80%
Operating revenues	\$2.0M	10%	\$2.0M	14%
Use of Reserve Funds	\$1.2M	6%	\$0.5M	3%
Grants and other (Capital)	\$4.0M	21%	\$0.0M	0%
Prior year carry forward surplus	\$1.5M	8%	\$0.4M	3%
Total sources of revenue	\$19.3M		\$14.6M	

Expenses in Recreation and Parks Services for 2016 and 2020 are projected as:

	2016	% of Total	2020	% of Total
Ravensong Aquatic Centre	\$3.4M	18%	\$3.6M	26%
Oceanside Place	\$2.7M	14%	\$2.8M	20%
Northern Community Recreation	\$1.8M	10%	\$1.9M	14%
Southern Community Recreation	\$1.2M	6%	\$1.3M	9%
Other Recreation (EA A & B)	\$0.3M	2%	\$0.3M	2%
Regional Parks Capital & Operating	\$6.7M	36%	\$2.8M	20%
Community Parks - All	\$1.6M	9%	\$1.3M	9%
Community Works capital projects	\$1.0M	5%	\$0.0M	0%
Total expenses	\$18.7M		\$14.0M	

The significantly higher total expense in 2016 reflects the over \$5 million in Gas Tax funded capital projects underway in Regional Parks for the E&N Rail Trail and in Community Parks including the Village Way Trail on Gabriola, the Claudet Trail in Nanoose and the Meadowood Community Centre.

Ravensong Aquatic Centre Appendix F-2

The Ravensong Aquatic Centre requisitions are projected to increase 1.0% for 2016 to 2019 and possibly to 2.0% in 2020 which includes an allowance for expansion in 2018. Debt servicing costs for the pool complete in 2016 which makes funding available if approved by the Board and the public for expansion. During 2016, the Recreation Services Master Plan review will include the Ravensong pool and public consultation regarding a future plan for the facility. With the debt servicing completing in 2017, a decision will need to be made on whether to conduct a referendum regarding pool expansion in the future and whether to allocate the extra funding available as a result of the end of the debt payments to reserves for future expansion; or to reduce taxation; or to provide a combination of both reserve fund development and tax reduction with a longer term plan for replacement or expansion. Board and public reviews of possible plans will determine the final outcome.

Regional Parks Capital Appendix F-3

Acquisitions and significant capital projects for Regional Parks are funded through a \$13.00 parcel tax levied throughout the RDN which raises approximately \$870,000 annually. The only growth in the requisition is from the creation of new parcels through development. Excess funds in this area are transferred to reserve to provide funding for future capital.

Current capital plans for this service include \$3.6 million for the E&N Trail project in the Parksville/French Creek/Coombs area partially funded by Regionally Significant Gas Tax funding as well as Morden Colliery Trail development (\$1.975 million), upgrade work at the Benson Creek Falls Regional Park (1.01 million) and debt servicing costs related to the Moorecroft Regional Park purchase (\$148,000 annually). Project priorities are under review in this service and will be updated based on Board direction.

Regional and Community Utilities: Appendices G to G4

Regional and Community Utilities manages the wastewater treatment facilities, water- and sewer utility systems and street lighting. This division is supported by a combination of property taxes and user fees. Property tax revenues for this division are projected to increase by 7.9%, 9.3%, 9.2%, 8.4%, 4.2%, which is a direct reflection of the major infrastructure programs underway. The 7.9% increase in 2016 includes the following:

- Southern Community Wastewater (+11% = \$605,000 outfall and secondary treatment projects)
- Northern Community Wastewater (+6% = \$275,000 planned expansion 2018/19)
- Nanoose Bay Bulk Water (+10% = \$85,000 ERWS River intake & treatment plant project)
- Nanoose Peninsula Water (+8% = \$63,000 for water main upgrade projects)
- French Creek Sewer (+5% = \$47,000 increased operating costs/transfer to FCPC)

The 2016 to 2020 revenue breakdown for Regional and Community Utilities is shown below. This demonstrates the extensive capital programs underway and the increased need for borrowing. Approximately \$80 million is expected to be borrowed over the next few years for wastewater and water infrastructure.

	2016	% of Total	2020	% of Total
Property tax revenues	\$15.8M	32%	\$21.3M	80%
Operating revenues	\$2.3M	5%	\$3.7M	14%
Use of Reserve Funds	\$12.4M	25%	\$0.2M	1%
New Long Term Debt	\$12.6M	26%	\$0.0M	0%
Interdepartmental recoveries	\$0.8M	2%	\$0.1M	0%
Grants and other (Capital)	\$1.6M	3%	\$0.0M	0%
Prior year carry forward surplus	\$3.4M	7%	\$1.3M	5%
Total sources of revenue	\$48.9M		\$26.6M	

Expenses in Regional & Community Utilities for 2016 and 2020 are projected as:

	2016	% of Total	2020	% of Total
Southern Community Wastewater	\$29.4M	63%	\$11.6M	46%
Northern Community Wastewater	\$5.6M	12%	\$6.5M	26%
Wastewater – Other (Planning, Nanoose & Duke Point)	\$1.5M	3%	\$1.2M	5%
Drinking Water/Watershed Protection	\$0.6M	1%	\$0.6M	2%
Water Services All	\$6.9M	15%	\$3.6M	14%
Sewer Services - All	\$1.7M	4%	\$1.8M	7%
Street lighting Services - All	\$0.1M	0%	\$0.1M	0%
Community Works capital projects	\$0.7M	2%	\$0.0M	0%
Total expenses	\$46.5M		\$25.4M	

Wastewater Services: Appendices G-2, G-3

The Nanaimo wastewater treatment plant will undergo significant capital improvements over 2016-2020 with the replacement of the marine outfall currently underway and completion of an expansion and upgrade to secondary treatment in 2018. These capital expenditures are required: to replace failing infrastructure; for growth; and to meet federal and provincial regulations. The projected cost for these two projects is \$94 million. Funding for the capital plan is forecast to be provided by \$33 million from a combination of general reserves and Development Cost Charge collections and the remainder financed by long term debt (\$61 million). Applications for grant funding have been submitted to both the Building Canada and Strategic Priorities Fund (Gas Tax) and staff are hopeful grant funding will be received which will decrease the taxation impacts for participants in this service.

The next expansion and upgrade of the Northern Community wastewater treatment plant is scheduled over 2017 to 2019. The anticipated cost for the expansion is \$33 million. The requisition for this plant increases 4% to 6% annually to provide room to set aside approximately \$0.9 to \$2.0 million annually into capital reserves to reduce borrowing requirements for the project.

The current financial plan assumes a steady stream of DCC revenue based on prior years actuals. The risks to the plans for both of these plants include slower development and lower DCC revenues. Moving the projects further into the future provides more time to collect Development Cost Charges and accumulate more in reserves however; the upgrades at Nanaimo are required to comply with federal and provincial legislation. For French Creek, there will be a limit to deferring construction as without the expansions and upgrades, further development cannot take place.

Nanoose Bay Bulk Water: Appendix G-4

The Regional District participates in the Arrowsmith and Englishman River Water Services - two joint ventures to build and operate a bulk water system for the City of Parksville, the Town of Qualicum Beach (who only participate in the Arrowsmith project), and the Nanoose Bay peninsula in Electoral Area E. The new river intake and treatment plant projects to be cost shared between the City of Parksville and the Nanoose Bulk Water Service area of the RDN will be completed over 2016 – 2018. The Regional District's share is forecast at \$7.9 million.

Transportation Services and Solid Waste Management: Appendices H to H-5

The Transportation Services and Solid Waste Management division generates approximately \$16.7 million in operating revenues which is approximately 48% of this division's total revenue. Over 2016 to

2020, total property tax revenues for this division are projected to change by 7.0%, 5.2%, 6.0%, 4.3% and 5.3%.

The 7.0% increase in 2016 includes the following:

- Southern Community Transit (5% = \$408,000 re: 5000 hour expansion started Sep, 2015)
- Northern Community Transit (5% = \$48,000 offset decreasing carry forward surplus)
- Gabriola Transit Contribution (\$98,000 new service pending referendum)
- Solid Waste Management (25% = \$115,600 offset declining commercial tipping fees)

The Transportation and Solid Waste Management revenue sources for 2016 and 2020 are projected as:

	2016	% of Total	2020	% of Total
Property tax revenues	\$10.3M	22%	\$12.6M	31%
Operating revenues	\$23.0M	49%	\$24.3M	60%
Use of Reserve Funds	\$5.7M	12%	\$0.6M	1%
New Long Term Debt	\$2.0M	4%	\$0.0M	0%
Interdepartmental recoveries	\$1.4M	3%	\$1.5M	4%
Grants and other (Capital)	\$0.7M	2%	\$0.0M	0%
Prior year carry forward surplus	\$3.8M	8%	\$1.4M	4%
Total sources of revenue	\$46.9M		\$40.4M	

Expenses in Transportation and Solid Waste Services for 2016 and 2020 are projected as:

	2016	% of Total	2020	% of Total
Southern Community Transit	\$22.4M	50%	\$22.3M	56%
Northern Community Transit	\$1.9M	4%	\$2.1M	7%
Gabriola Transit Contribution, Taxi Saver & Emergency Wharf	\$0.1M	0%	\$0.2M	0%
Solid Waste Management	\$15.8M	35%	\$10.0M	25%
Garbage & Recycling	\$4.6M	11%	\$4.8M	12%
Total expenses	\$44.8M		\$39.4M	

The current 2016-2020 Financial Plan includes further 5,000 hour expansions in 2018 and 2020 as well as custom transit 500 hour expansions in 2018 and 2020. As a result of a provincial funding freeze, BC Transit has altered their funding process resulting in the RDN being charged for full budgeted expenses instead of actuals. BC Transit will hold the difference in reserves along with their share of surplus to be used in 2016-2017 to maintain funding for the service. Beyond 2016, tax increases as well as service expansions in both the Northern and Southern Transit services will be dependent on a number of factors including BC Transit cost sharing in capital programs and proposed expansions. The current plan also incorporates the impact of replacing the remaining fleet (25 diesel buses) with CNG buses resulting in 100% CNG fleet starting 2017. The tax requisitions are currently forecast as follows:

- Southern Transit – 5.0%, 3.0%, 5.0%, 3.0%, 5.0%
- Northern Transit – 5.0%, 6.0%, 6.0%, 4.0%, 4.0%

Capital budgets for the transit system reflect possible plans for the new downtown exchange (\$1.5 million for land purchase and \$2.8 million for construction), along with construction of CNG compressor station#2 (\$622,000), exchange upgrades at Woodgrove and Country Club and new bus stops/bus shelters.

Solid Waste Management: Appendix H-4 to H5

Solid Waste Management represents only 5.6% of this area's \$10.3 million tax requisition and is largely supported by landfill tipping fees and garbage and recycling user fees. Tipping fee revenue has declined over the last few years from \$8 million in 2011 and 2012 to \$7 million in 2015 largely as a result of commercial haulers transporting waste to the United States. In response, staff reduced operating costs by approximately \$500,000 in the 2015 budget and are only completing capital work required to maintain facilities and to open the north berm at the landfill as the next fill area. The Solid Waste service includes a \$100,000 annual increase in the tax requisition for 2015 through to 2019 in order to complete capital projects, maintain existing service levels and support to community recycling/not-for-profit agencies.

Staff are reviewing the tipping fee bylaw and revenue decline in conjunction with the Solid Waste Management Plan Review underway currently. This will aid in establishing how the landfill and Church Road Transfer Station operations as well as zero waste initiatives and support to the community agencies will be undertaken and funded in future.

Residential Garbage Collection and Recycling: Curbside collection is entirely funded by direct billed user fees and the Multi-Material BC recycling incentive. The 2016 fee is proposed at \$125.10 (net of prompt payment discount) per household. The Regional District oversees a contract for collection services in the City of Parksville, Town of Qualicum Beach (partial service), District of Lantzville and the electoral areas. The City of Nanaimo offers similar collection services directly to its residents but works closely with the Regional District on solid waste reduction and recycling programs.

Rates are forecast to increase over 2016 – 2020 by 2% to 4% to offset operating cost increases largely related to the collection and hauling contracts. A reserve fund has been established to set aside funds for future program delivery changes such as replacement disposal bins for automated trucks.

ALTERNATIVES:

1. Receive the report on the revised 2016 budget and proposed 2016 to 2020 financial plan, and direct staff to prepare the financial plan bylaw on that basis.
2. Recommend further adjustments to the 2016 budget and/or the 2016 to 2020 financial plan, and direct staff to prepare the financial plan bylaw on an amended basis.

FINANCIAL IMPLICATIONS:Alternative 1

Total tax revenues are forecast to increase from \$47.4 million to \$57.7 million dollars by 2020 with much of the increases attributable to capital infrastructure programs. Appendices A and B-1 through B-3 provide additional information on the tax requisitions for individual service areas and the related financial impacts to each participating area in the RDN. The financial plan includes the impacts of commencing major expansions and upgrades at the Nanaimo and French Creek wastewater treatment plants, further development of bulk water infrastructure under the Englishman River Joint Venture, transit service expansions, development of the north berm and related infrastructure at the landfill on Cedar Road in Nanaimo, and development of a downtown exchange for transit services.

The capital plans for all departments in the Regional District total upwards of \$200 million over the next five years. The plans presented here attempt to balance between taxation and the cost of debt financing

for this infrastructure. The current financial plan shows approximately \$83 million to be funded from reserves and \$11 million through grants, equivalent to 47% of the total capital budget to 2020. New borrowing will be required as well for an estimated \$95 million at this time. This assumes no new grant funding from federal or provincial infrastructure programs for these capital projects; however, all grant funding programs will be pursued in order to lower the borrowing requirements and related debt servicing costs wherever possible.

Each cycle of five year plans brings more certainty on costs as well as on the specific timing for major projects. Staff believe the 2016 to 2020 financial plan is accurate and realistic and provides the Board with a strong planning document for evaluating alternatives and opportunities which may present themselves over the next five years.

Further amendments to the financial plan must be approved and adopted no later than March 22, 2016 to meet our statutory deadline.

STRATEGIC PLAN IMPLICATIONS:

The 2016 to 2020 Strategic Planning Process is currently underway. Staff believe the financial plan as presented includes projects that support the priorities under discussion for the future plan such as environmental management, economic development, improved governance and support for the community. Upon completion of the Strategic Plan each manager and general manager is tasked with identifying how projects and programs planned for 2016 to 2020 are consistent with the Board Strategic Plan.

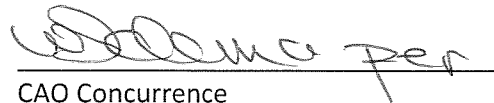
SUMMARY/CONCLUSIONS:

The 2016 proposed budget has been amended as previously recommended, and incorporates 2015 operating results. Final adjustments will be made during the month of February as additional information and recommendations are received.

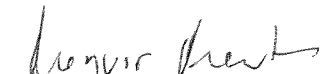
This report has attempted to outline in general terms what will drive the work of the Regional District over the next five years. At this time, staff have no further recommendations with respect to the 2016 budget or the financial plan, and recommend that the plan presented here form the basis for a bylaw adopting the financial plan on March 22, 2016.



Report Writer



CAO Concurrence



Report Writer



Summary of Tax Revenues/Municipal Participation Agreements

	2015 FINAL Mar 2015	2016 Proposed Nov 2015	2016 Revised Jan 2016
CORPORATE SERVICES			
Corporate Administration	926,712	1,103,007	1,103,007
House Numbering	21,500	21,500	21,500
Electoral Areas Admin/Building Policy & Advice	420,495	443,560	428,795
Lantzville Service Participation Agreement	18,446	18,539	19,136
General Grants in Aid	480,972	64,150	65,150
Southern Restorative Justice/Victim Services	13,500	13,500	13,500
Northern Community Justice	111,681	122,300	122,300
Feasibility Studies/Referendums	22,500		
	2,015,806	1,786,556	1,773,388
STRATEGIC & COMMUNITY DEVELOPMENT			
Electoral Area Community & Long Range Planning	1,437,745	1,495,256	1,495,256
Regional Growth Strategy	429,561	433,857	433,857
Emergency Planning	259,567	267,354	272,354
Lantzville Service Participation Agreement	22,449	22,528	24,203
District 68 Search & Rescue	40,990	41,063	41,063
District 69 Marine Search & Rescue	5,000	5,000	5,000
District 69 Land Search & Rescue		10,000	10,000
Economic Development - Southern Community	164,000	177,000	177,000
Economic Development - Northern Community	50,000	50,000	50,000
Animal Control - Area A, B, C, Lantzville	66,159	67,482	67,482
Animal Control Area E, G, H	81,620	83,252	83,252
Animal Control Area F	18,595	18,595	18,595
Hazardous Properties	7,564	14,511	14,511
Unsanitary Premises	7,260	7,841	7,841
Noise Control	38,073	38,809	38,734
	2,628,583	2,732,548	2,739,148
RECREATION & PARKS			
Ravensong Aquatic Centre	2,525,074	2,575,575	2,549,755
Oceanside Place	1,823,828	1,878,543	1,878,543
Northern Community Recreation	1,075,287	1,107,471	1,107,471
Gabriola Island Recreation	101,839	105,913	103,876
Area A Recreation & Culture	182,690	188,171	188,171
Port Theatre/Cultural Centre Contribution	81,822	82,869	82,869
Regional Parks- operating	1,208,237	1,353,225	1,329,060
Regional Parks - capital	872,911	877,708	877,708
Electoral Areas Community Parks	977,312	1,070,444	1,087,220
	8,849,000	9,239,919	9,204,673
REGIONAL & COMMUNITY UTILITIES			
Southern Wastewater Treatment	5,502,157	6,107,395	6,107,395
Northern Wastewater Treatment	3,731,598	3,924,468	3,924,468
Liquid Waste Management Planning	163,462	168,366	168,366
Drinking Water Protection	467,068	504,824	504,824
	9,864,285	10,705,053	10,705,053
TRANSPORTATION & SOLID WASTE SERVICES			
Southern Community Transit	8,157,890	8,565,785	8,565,785
Northern Community Transit	964,444	1,012,665	1,012,665
D69 Custom Transit (Area H)	12,500		
Descanso Bay Emergency Wharf	5,798	5,914	5,914
Gabriola Transit contribution		97,665	97,665
Gabriola Taxi saver		11,440	11,940
Solid Waste Management & Disposal	462,470	578,088	578,088
	9,603,102	10,271,557	10,272,057
GENERAL TAXATION FOR OTHER JURISDICTIONS			
SD 68 Emergency 911	130,397	146,861	151,278
SD 69 Emergency 911	587,715	605,464	605,464
Southern Community Recreation	1,107,535	1,124,667	1,145,267
Northern Community Sportsfield Agreement	260,047	282,649	282,649
Vancouver Island Regional Library	1,929,101	1,990,949	1,990,949
	4,014,795	4,150,590	4,175,607
GENERAL SERVICES PROPERTY TAX REVENUES			
	36,975,571	38,886,223	38,869,926
	6.5%	5.2%	5.1%
LOCAL SERVICE AREA TAX REVENUES			
Duke Point Wastewater Treatment	218,056	226,779	226,779
Northern Community Wastewater -other benefitting areas	858,445	940,977	940,977
Fire Protection Areas	3,277,247	3,445,411	3,442,641
Streetlighting Service Areas	81,624	84,357	84,789
Stormwater Management	9,641	9,739	9,739
Utility Services	3,612,081	3,846,896	3,829,623
	8,057,094	8,554,159	8,534,548
NET PROPERTY TAX REVENUES/MUNICIPAL SERVICE PARTICIPATION AGREEMENTS			
	45,032,665	47,440,382	47,404,474
	6.7%	5.3%	5.3%



	2015 Final	2016 Proposed	Change from 2015	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City of Nanaimo						
General Services Tax cost per \$100,000	16,021,728	17,090,434	1,068,706 6.7%	734,880 4.6%	0 0.0%	333,826 2.1%
Regional Parcel Taxes	\$96.00	\$97.50				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$6.00	\$7.00				
	\$115.00	\$117.50				
	\$5.80	\$2.50				
District of Lantzville						
General Services Tax cost per \$100,000	770,741	800,481	29,740 3.9%	14,268 1.9%	24,105 3.1%	(8,633) -1.1%
Regional Parcel Taxes	\$100.30	\$97.20				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$6.00	\$7.00				
	\$119.30	\$117.20				
	\$6.60	(\$2.10)				
City of Parksville						
General Services Tax cost per \$100,000	4,830,820	5,069,475	238,655 4.9%	115,778 2.4%	4,534 0.1%	118,343 2.4%
Regional Parcel Taxes	\$179.80	\$179.90				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
District 69 Community Justice	\$4.69	\$5.13				
	\$205.49	\$206.03				
	\$7.79	\$0.54				
Town of Qualicum Beach						
General Services Tax cost per \$100,000	3,367,466	3,477,377	109,911 3.3%	77,051 2.3%	4,571 0.1%	28,289 0.8%
Regional Parcel Taxes	\$157.60	\$154.10				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
District 69 Community Justice	\$4.69	\$5.13				
	\$183.29	\$180.23				
	\$2.79	(\$3.06)				



	2015 Final	2016 Proposed	Change from 2015	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A						
General Services Tax cost per \$100,000	1,867,755	1,894,803	27,048 1.4%	28,179 1.5%	(9,927) -0.5%	8,796 0.5%
Regional Parcel Taxes	\$154.90	\$153.80				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
	\$175.90	\$174.80				
	\$9.60	(\$1.00)				
Electoral Area B						
General Services Tax cost per \$100,000	1,083,109	1,178,177	95,068 8.8%	110,961 10.2%	(579) -0.1%	(15,314) -1.4%
Regional Parcel Taxes	\$90.60	\$98.00				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
	\$111.60	\$119.00				
	\$7.20	\$7.40				
Electoral Area C						
General Services Tax cost per \$100,000	1,058,015	1,133,680	75,665 7.2%	12,546 1.2%	55,442 5.2%	7,677 0.7%
Regional Parcel Taxes	\$141.10	\$141.30				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
	\$162.10	\$162.30				
	\$3.10	\$0.20				
Electoral Area E						
General Services Tax cost per \$100,000	2,089,850	2,134,981	45,131 2.2%	34,776 1.7%	18,488 0.9%	(8,133) -0.4%
Regional Parcel Taxes	\$110.40	\$108.10				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community District 69 Community Justice	\$2.08	\$2.08				
	\$4.69	\$5.13				
	\$138.17	\$136.31				
	\$2.00	(\$1.66)				



	2015 Final	2016 Proposed	Change from 2015	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F						
General Services Tax cost per \$100,000	1,948,413	2,012,584	64,171 3.3%	29,337 1.5%	17,942 0.9%	16,892 0.9%
Regional Parcel Taxes	\$148.80	\$150.10				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$2.08	\$2.08				
District 69 Community Justice	\$4.69	\$5.13				
	\$176.57	\$178.31				
	\$1.00	\$1.74				
Electoral Area G						
General Services Tax cost per \$100,000	2,447,341	2,573,360	126,019 5.1%	54,533 2.2%	37,473 1.5%	34,013 1.4%
Regional Parcel Taxes	\$151.80	\$148.40				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$2.08	\$2.08				
District 69 Community Justice	\$4.69	\$5.13				
	\$179.57	\$176.61				
	\$2.00	(\$2.96)				
Electoral Area H						
General Services Tax cost per \$100,000	1,490,337	1,504,577	14,240 1.0%	45,112 3.0%	8,763 0.6%	(39,635) -2.7%
Regional Parcel Taxes	\$146.00	\$141.80				
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$2.08	\$2.08				
District 69 Community Justice	\$4.69	\$5.13				
	\$173.77	\$170.01				
	\$1.70	(\$3.76)				
General Services Tax Revenues	36,975,575	38,869,929				
Local Services Tax Revenues	6.5%	5.1%				
Tax Revenues/Municipal Participation Agreements	8,057,090	8,534,545				
	45,032,665	47,404,474				
	6.7%	5.3%				



2016
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
General Services Property Tax											
2016	\$ 98	\$ 97	\$ 180	\$ 154	\$ 154	\$ 98	\$ 141	\$ 108	\$ 150	\$ 149	\$ 142
2015	\$ 96	\$ 100	\$ 180	\$ 158	\$ 155	\$ 91	\$ 141	\$ 110	\$ 149	\$ 152	\$ 146
Change per \$100,000	2	(3)	-	(4)	(1)	7	-	(2)	1	(3)	(4)
Regional Parcel Taxes											
2016	\$ 20	\$ 20	\$ 26	\$ 26	\$ 21	\$ 21	\$ 21	\$ 28	\$ 28	\$ 28	\$ 28
2015	\$ 19	\$ 19	\$ 26	\$ 26	\$ 21	\$ 21	\$ 21	\$ 28	\$ 28	\$ 28	\$ 28
Change per property	1	1	-	-	-	-	-	-	-	-	-
Total change at \$100,000	3	(2)	-	(4)	(1)	7	-	(2)	1	(3)	(4)
Total change at \$200,000	5	(5)	-	(8)	(2)	14	-	(4)	2	(6)	(8)
Total change at \$300,000	7	(8)	-	(12)	(3)	21	-	(6)	3	(9)	(12)
Total change at \$400,000	9	(11)	-	(16)	(4)	28	-	(8)	4	(12)	(16)



CONSOLIDATED FINANCIAL PLAN
2016 to 2020

	2015 Budget	2016 Proposed	2017	2018	2019	2020	Total
Operating Revenues		5.3%	5.8%	5.8%	5.0%	3.7%	
Property taxes	(40,416,421)	(42,581,501)	(45,104,783)	(47,792,063)	(50,308,548)	(52,258,008)	(238,044,903)
Parcel taxes	(4,312,126)	(4,493,769)	(4,707,071)	(4,900,470)	(5,029,195)	(5,150,968)	(24,281,473)
Municipal agreements	(304,118)	(329,204)	(336,310)	(344,150)	(351,515)	(364,279)	(1,725,458)
	(45,032,665)	(47,404,474)	(50,148,164)	(53,036,683)	(55,689,258)	(57,773,255)	(264,051,834)
Operations	(3,089,353)	(3,135,785)	(3,121,698)	(3,159,000)	(3,187,506)	(3,227,567)	(15,831,556)
Interest income	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Transit fares	(4,457,681)	(4,401,562)	(4,445,578)	(4,583,137)	(4,628,969)	(4,763,921)	(22,823,167)
Landfill tipping fees	(7,266,784)	(7,741,024)	(7,818,434)	(7,896,619)	(7,975,585)	(8,055,341)	(39,487,003)
Recreation fees	(526,826)	(590,740)	(608,463)	(621,371)	(676,408)	(691,192)	(3,188,174)
Recreation facility rentals	(547,250)	(549,505)	(565,990)	(582,970)	(608,579)	(626,836)	(2,933,880)
Recreation vending sales	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Recreation concession	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Recreation other	(400,560)	(411,785)	(424,139)	(436,862)	(643,539)	(662,845)	(2,579,170)
Utility user fees	(4,469,620)	(4,629,751)	(4,788,552)	(4,885,190)	(4,983,236)	(5,083,290)	(24,370,019)
Operating grants	(6,694,515)	(6,434,338)	(5,839,496)	(6,136,842)	(6,227,549)	(6,545,861)	(31,184,086)
Planning grants	(7,100)	(117,327)	(620,002)	(7,100)	(7,100)	(7,100)	(758,629)
Grants in lieu of taxes	(149,645)	(149,645)	(149,645)	(149,645)	(149,645)	(149,645)	(748,225)
Interdepartmental recoveries	(6,664,633)	(6,913,815)	(6,351,589)	(6,577,338)	(6,662,206)	(6,708,806)	(33,213,754)
Miscellaneous	(6,661,073)	(7,322,473)	(7,073,543)	(6,940,689)	(7,755,925)	(8,147,424)	(37,240,054)
Total Operating Revenues	(86,125,205)	(89,959,724)	(92,112,793)	(95,170,946)	(99,353,005)	(102,600,583)	(479,197,051)
Operating Expenditures							
Administration	4,188,717	4,387,180	4,466,940	4,504,665	4,543,411	4,582,474	22,484,670
Community grants	522,602	41,470	32,490	32,490	32,490	32,490	171,430
Legislative	485,432	498,394	504,768	601,283	534,966	529,010	2,668,421
Professional fees	2,432,841	2,527,668	1,971,995	1,778,006	1,704,358	1,758,341	9,740,368
Building ops	3,267,767	3,232,608	3,251,915	3,306,179	3,533,451	3,593,334	16,917,487
Veh & Equip ops	7,853,555	7,868,665	8,016,316	7,918,067	8,089,161	8,248,469	40,140,678
Operating costs	16,308,679	16,832,705	17,018,618	18,416,665	19,652,257	21,111,924	93,032,169
Program costs	870,364	946,870	910,341	914,149	936,558	946,756	4,654,674
Wages & benefits	29,069,465	30,319,473	31,048,831	31,730,824	32,898,413	33,647,353	159,644,894
Transfer to other gov/org	6,531,825	7,057,979	6,981,867	7,116,367	7,239,100	7,408,521	35,803,834
Contributions to reserve funds	7,179,659	8,108,279	7,613,511	6,046,926	4,719,716	4,206,121	30,694,553
Debt interest	4,667,084	4,513,284	4,330,635	4,290,538	4,098,928	4,032,393	21,265,778
Total Operating Expenditures	83,377,990	86,334,575	86,148,227	86,656,159	87,982,809	90,097,186	437,218,956
Operating (surplus)/deficit	(2,747,215)	(3,625,149)	(5,964,566)	(8,514,787)	(11,370,196)	(12,503,397)	(41,978,095)
Capital Asset Expenditures							
Capital expenditures	35,997,273	45,162,019	51,926,754	69,825,669	26,215,207	6,893,699	200,023,348
Transfer from reserves	(27,503,536)	(20,182,323)	(27,144,489)	(24,536,878)	(8,319,238)	(2,819,000)	(83,001,928)
Grants and other	(4,438,476)	(6,351,060)	(2,628,980)	(1,487,500)	(478,320)		(10,945,860)
New borrowing	(1,616,665)	(14,974,713)	(20,532,635)	(41,571,030)	(15,364,613)	(2,500,000)	(94,942,991)
Net Capital Assets funded from Operations	2,438,596	3,653,923	1,620,650	2,230,261	2,053,036	1,574,699	11,132,569
Capital Financing Charges							
Existing debt (principal)	4,424,157	4,787,627	4,113,010	4,048,588	3,853,511	3,851,321	20,654,057
New debt (principal & interest)	30,832	150,885	1,336,093	3,093,300	6,381,741	7,560,959	18,522,978
Total Capital Financing Charges	4,454,989	4,938,512	5,449,103	7,141,888	10,235,252	11,412,280	39,177,035
Net (surplus)/deficit for the year	4,146,370	4,967,286	1,105,187	857,362	918,092	483,582	8,331,509
Add: Prior year (surplus) / deficit	(11,280,947)	(11,516,420)	(6,549,134)	(5,443,947)	(4,586,585)	(3,668,493)	(31,764,579)
(Surplus) applied to future years	(7,134,577)	(6,549,134)	(5,443,947)	(4,586,585)	(3,668,493)	(3,184,911)	(23,433,070)



**CORPORATE SERVICES
FINANCIAL PLAN SUMMARY
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		0.3%	4.4%	3.7%	3.2%	3.4%	
Property taxes	(7,682,012)	(7,740,675)	(8,089,055)	(8,399,264)	(8,676,920)	(8,977,560)	(41,883,474)
Parcel taxes	(239,808)	(203,909)	(203,908)	(203,908)	(203,908)	(203,908)	(1,019,541)
Municipal agreements	(18,446)	(19,136)	(19,710)	(20,498)	(21,523)	(21,954)	(102,821)
	(7,940,266)	(7,963,720)	(8,312,673)	(8,623,670)	(8,902,351)	(9,203,422)	(43,005,836)
Operations	(18,048)	(19,554)	(19,554)	(20,554)	(20,554)	(20,654)	(100,870)
Interest income	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Operating grants	(91,000)	(63,000)	(63,000)	(63,000)	(63,000)	(63,000)	(315,000)
Grants in lieu of taxes	(63,090)	(63,090)	(63,090)	(63,090)	(63,090)	(63,090)	(315,450)
Interdepartmental recoveries	(4,187,538)	(4,388,444)	(4,513,573)	(4,734,069)	(4,811,312)	(4,852,125)	(23,299,523)
Miscellaneous	(6,386,277)	(6,813,573)	(6,802,143)	(6,762,789)	(6,535,934)	(6,477,175)	(33,391,614)
Total Operating Revenues	(18,836,219)	(19,461,381)	(19,924,033)	(20,417,172)	(20,546,241)	(20,829,466)	(101,178,293)
Operating Expenditures							
Administration	219,128	268,437	318,436	318,562	319,065	319,170	1,543,670
Community grants	522,602	41,470	32,490	32,490	32,490	32,490	171,430
Legislative	483,832	496,894	503,268	599,783	533,466	527,510	2,660,921
Professional fees	313,036	378,620	308,690	321,190	308,690	308,690	1,625,880
Building ops	478,450	445,617	447,236	452,178	457,120	462,192	2,264,343
Veh & Equip ops	346,705	344,597	347,173	350,885	353,037	354,951	1,750,643
Operating costs	1,203,230	1,245,693	1,228,989	1,264,226	1,252,428	1,287,953	6,279,289
Program costs	1,000	21,000	21,000	21,000	21,000	21,000	105,000
Wages & benefits	3,784,814	4,176,161	4,259,682	4,344,876	4,431,776	4,520,410	21,732,905
Transfer to other gov/org	4,494,953	4,719,215	4,836,707	4,967,066	5,096,610	5,230,911	24,850,509
Contributions to reserve funds	722,064	829,227	739,861	750,105	780,132	736,123	3,835,448
Debt interest	3,656,293	3,606,348	3,598,567	3,562,053	3,433,330	3,372,687	17,572,985
Total Operating Expenditures	16,226,107	16,573,279	16,642,099	16,984,414	17,019,144	17,174,087	84,393,023
Operating (surplus)/deficit	(2,610,112)	(2,888,102)	(3,281,934)	(3,432,758)	(3,527,097)	(3,655,379)	(16,785,270)
Capital Asset Expenditures							
Capital expenditures	1,518,850	1,556,500	1,482,500	1,657,650	2,255,444	4,279,950	11,232,044
Transfer from reserves	(704,500)	(851,000)	(1,272,000)	(1,020,000)	(630,000)	(1,540,000)	(5,313,000)
Grants and other		(45,000)					(45,000)
New borrowing	(500,000)	(416,000)		(400,000)	(1,350,000)	(2,500,000)	(4,666,000)
Net Capital Assets funded from Operations	314,350	244,500	210,500	237,650	275,444	239,950	1,208,044
Capital Financing Charges							
Existing debt (principal)	2,982,334	3,339,948	3,340,962	3,360,169	3,249,938	3,251,785	16,542,802
New debt (principal & interest)	12,500	4,160	31,350	35,350	78,994	205,731	355,585
Total Capital Financing Charges	2,994,834	3,344,108	3,372,312	3,395,519	3,328,932	3,457,516	16,898,387
Net (surplus)/deficit for the year	699,072	700,506	300,878	200,411	77,279	42,087	1,321,161
Add: Prior year (surplus) / deficit	(1,531,165)	(1,546,376)	(845,870)	(544,992)	(344,581)	(267,302)	(3,549,121)
(Surplus) applied to future years	(832,093)	(845,870)	(544,992)	(344,581)	(267,302)	(225,215)	(2,227,960)

**CORPORATE SERVICES
SUMMARY OF TAX REQUISITIONS
2016 to 2020**

	2016	2016	2017	2017	2018	2018	2019	2019	2020	2020
	\$	%	\$	%	\$	%	\$	%	\$	%
Administration										
0100 ADMINISTRATION - OVERALL	(1,103,007)	19.0%	(1,158,157)	5.0%	(1,216,065)	5.0%	(1,276,868)	5.0%	(1,327,943)	4.0%
0198 FISCAL SERVICES GRANTS IN AID	(65,150)	(86.5%)	(65,440)	0.4%	(65,440)		(65,440)		(65,440)	
	(\$1,168,157)		(\$1,223,597)		(\$1,281,505)		(\$1,342,308)		(\$1,393,383)	
Electoral Area Administration										
1500 ELECTORAL AREAS ONLY	(211,078)	1.0%	(223,743)	6.0%	(260,617)	16.5%	(255,617)	(1.9%)	(255,617)	
1502 EA'S ONLY - BUILDING POLICY AND ADVICE	(236,853)	3.0%	(243,959)	3.0%	(253,716)	4.0%	(266,402)	5.0%	(271,731)	2.0%
	(\$447,931)		(\$467,702)		(\$514,333)		(\$522,019)		(\$527,348)	
Public Safety										
0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS	(13,500)		(13,500)		(13,500)		(13,500)		(13,500)	
0199 D69 COMMUNITY JUSTICE	(122,300)	9.5%	(122,300)		(122,300)		(122,300)		(122,300)	
0800 EMERGENCY 9-1-1 - D68	(151,278)	16.0%	(152,791)	1.0%	(154,319)	1.0%	(155,862)	1.0%	(159,420)	2.3%
0900 EMERGENCY 9-1-1 - D69	(605,464)	3.0%	(635,737)	5.0%	(661,167)	4.0%	(681,002)	3.0%	(701,432)	3.0%
	(\$892,542)		(\$924,328)		(\$951,286)		(\$972,664)		(\$996,652)	
Fire Protection										
2018 FIRE PROTECTION - MEADOWOOD	(139,358)		(139,357)		(139,357)		(139,357)		(139,357)	
2019 FIRE PROTECTION - NANAIMO RIVER	(17,792)		(17,795)		(17,795)		(17,795)		(17,795)	
2020 FIRE PROTECTION - COOMBS HILLIERS	(406,318)	8.6%	(431,821)	6.3%	(444,523)	2.9%	(455,302)	2.4%	(466,300)	2.4%
2021 FIRE PROTECTION - ERRINGTON	(452,901)	7.9%	(480,253)	6.0%	(508,469)	5.9%	(541,707)	6.5%	(594,496)	9.7%
2022 FIRE PROTECTION - FRENCH CREEK	(434,459)	2.1%	(451,837)	4.0%	(469,911)	4.0%	(484,008)	3.0%	(498,528)	3.0%
2023 FIRE PROTECTION - NANOOSSE BAY	(644,095)	6.5%	(697,317)	8.3%	(711,263)	2.0%	(725,488)	2.0%	(739,998)	2.0%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(75,644)	17.7%	(82,055)	8.5%	(84,492)	3.0%	(86,193)	2.0%	(88,734)	2.9%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(158,758)	(9.9%)	(161,933)	2.0%	(165,094)	2.0%	(168,555)	2.1%	(171,945)	2.0%
2026 FIRE PROTECTION - DASHWOOD	(527,960)	5.1%	(547,675)	3.7%	(563,701)	2.9%	(587,919)	4.3%	(619,769)	5.4%
2027 FIRE PROTECTION - EXTENSION	(157,736)	5.8%	(166,808)	5.8%	(175,148)	5.0%	(182,153)	4.0%	(189,439)	4.0%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(94,172)		(96,314)	2.3%	(97,277)	1.0%	(99,223)	2.0%	(101,207)	2.0%
2029 FIRE PROTECTION - BOW HORN BAY	(333,448)	7.5%	(351,704)	5.5%	(365,818)	4.0%	(380,596)	4.0%	(396,140)	4.1%
	(\$3,442,641)		(\$3,624,869)		(\$3,742,848)		(\$3,868,296)		(\$4,023,708)	
Regional Library										
1300 VAN ISL REGIONAL LIBRARY	(1,990,949)	3.2%	(2,050,677)	3.0%	(2,112,198)	3.0%	(2,175,564)	3.0%	(2,240,831)	3.0%
	(\$1,990,949)		(\$2,050,677)		(\$2,112,198)		(\$2,175,564)		(\$2,240,831)	
Feasibility Studies										
8001 FEASIBILITY STUDY FUND AREA B		(100.0%)								
House Numbering										
4300 HOUSE NUMBERING	(21,500)		(21,500)		(21,500)		(21,500)		(21,500)	
	(\$21,500)		(\$21,500)		(\$21,500)		(\$21,500)		(\$21,500)	
Total CORPORATE SERVICES	(7,963,720)	0.3%	(8,312,673)	4.4%	(8,623,670)	3.7%	(8,902,351)	3.2%	(9,203,422)	3.4%

**Corporate Administration Summary
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		19.0%	5.0%	5.0%	5.0%	4.0%	
Property taxes	(926,712)	(1,103,007)	(1,158,157)	(1,216,065)	(1,276,868)	(1,327,943)	(6,082,040)
	(926,712)	(1,103,007)	(1,158,157)	(1,216,065)	(1,276,868)	(1,327,943)	(6,082,040)
Operations	(18,048)	(19,554)	(19,554)	(20,554)	(20,554)	(20,654)	(100,870)
Interest income	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(750,000)
Operating grants		(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(200,000)
Grants in lieu of taxes	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(240,000)
Interdepartmental recoveries	(4,034,538)	(4,185,444)	(4,265,573)	(4,458,069)	(4,550,312)	(4,601,125)	(22,060,523)
Miscellaneous	(112,070)	(185,127)	(185,127)	(185,127)	(185,127)	(185,127)	(925,635)
Total Operating Revenues	(5,289,368)	(5,731,132)	(5,866,411)	(6,117,815)	(6,270,861)	(6,372,849)	(30,359,068)
Operating Expenditures							
Administration	136,662	128,944	128,944	128,944	128,944	128,944	644,720
Legislative	328,800	356,388	359,952	367,151	370,822	378,239	1,832,552
Professional fees	271,410	275,370	191,370	203,870	191,370	191,370	1,053,350
Building ops	348,420	320,137	323,338	326,572	329,837	333,136	1,633,020
Veh & Equip ops	162,690	172,222	172,222	172,222	172,222	172,222	861,110
Operating costs	535,082	545,967	526,428	552,491	533,014	559,099	2,716,999
Program costs	1,000	21,000	21,000	21,000	21,000	21,000	105,000
Wages & benefits	3,571,847	3,957,944	4,037,102	4,117,844	4,200,203	4,284,206	20,597,299
Transfer to other gov/org		30,000					30,000
Contributions to reserve funds	136,355	186,355	136,355	136,355	136,355	126,355	721,775
Total Operating Expenditures	5,492,266	5,994,327	5,896,711	6,026,449	6,083,767	6,194,571	30,195,825
Operating (surplus)/deficit	202,898	263,195	30,300	(91,366)	(187,094)	(178,278)	(163,243)
Capital Asset Expenditures							
Capital expenditures	532,450	486,900	568,900	505,250	300,425	313,450	2,174,925
Transfer from reserves	(233,500)	(260,000)	(360,000)	(270,000)	(60,000)	(90,000)	(1,040,000)
Net Capital Assets funded from Operations	298,950	226,900	208,900	235,250	240,425	223,450	1,134,925
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	501,848	490,095	239,200	143,884	53,331	45,172	971,682
Add: Prior year (surplus) / deficit	(1,010,714)	(1,038,484)	(548,389)	(309,189)	(165,305)	(111,974)	(2,173,341)
(Surplus) applied to future years	(508,866)	(548,389)	(309,189)	(165,305)	(111,974)	(66,802)	(1,201,659)



**STRATEGIC & COMMUNITY DEVELOPMENT
FINANCIAL PLAN SUMMARY
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		4.2%	4.3%	3.5%	2.3%	1.5%	
Property taxes	(2,576,770)	(2,685,541)	(2,801,798)	(2,901,181)	(2,968,539)	(3,012,637)	(14,369,696)
Parcel taxes	(26,188)	(26,188)	(26,188)	(26,188)	(26,188)	(26,188)	(130,940)
Municipal agreements	(25,625)	(27,419)	(28,298)	(29,584)	(30,043)	(30,377)	(145,721)
	(2,628,583)	(2,739,148)	(2,856,284)	(2,956,953)	(3,024,770)	(3,069,202)	(14,646,357)
Operations	(1,139,830)	(1,213,763)	(1,199,419)	(1,230,945)	(1,252,645)	(1,285,766)	(6,182,538)
Operating grants	(10,450)	(39,500)	(30,000)	(30,000)			(99,500)
Grants in lieu of taxes	(135)	(135)	(135)	(135)	(135)	(135)	(675)
Interdepartmental recoveries	(300,547)	(291,402)	(301,552)	(306,805)	(314,430)	(320,217)	(1,534,406)
Miscellaneous	(67,544)	(48,500)	(171,000)	(92,500)	(500)	(500)	(313,000)
Total Operating Revenues	(4,147,089)	(4,332,448)	(4,558,390)	(4,617,338)	(4,592,480)	(4,675,820)	(22,776,476)
Operating Expenditures							
Administration	430,299	439,762	432,746	435,761	438,804	441,879	2,188,952
Professional fees	214,035	374,535	403,904	236,382	156,865	157,352	1,329,038
Building ops	71,213	67,613	67,641	67,669	67,698	67,727	338,348
Veh & Equip ops	90,922	94,317	95,085	95,865	96,659	97,468	479,394
Operating costs	724,573	739,865	736,552	768,190	766,793	765,424	3,776,824
Program costs	170,285	173,284	134,946	134,946	134,946	134,946	713,068
Wages & benefits	2,539,178	2,544,587	2,595,471	2,647,375	2,700,315	2,754,313	13,242,061
Transfer to other gov/org	200,300	256,300	272,300	273,300	244,300	244,520	1,290,720
Contributions to reserve funds	137,458	172,715	72,715	36,215	28,584	36,511	346,740
Total Operating Expenditures	4,578,263	4,862,978	4,811,360	4,695,703	4,634,964	4,700,140	23,705,145
Operating (surplus)/deficit	431,174	530,530	252,970	78,365	42,484	24,320	928,669
Capital Asset Expenditures							
Capital expenditures	79,500	122,500	13,000	75,700	38,457	29,500	279,157
Transfer from reserves	(62,500)	(92,500)		(60,000)	(25,000)	(12,500)	(190,000)
Net Capital Assets funded from Operations	17,000	30,000	13,000	15,700	13,457	17,000	89,157
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	448,174	560,530	265,970	94,065	55,941	41,320	1,017,826
Add: Prior year (surplus) / deficit	(1,187,212)	(1,280,857)	(720,327)	(454,357)	(360,292)	(304,351)	(3,120,184)
(Surplus) applied to future years	(739,038)	(720,327)	(454,357)	(360,292)	(304,351)	(263,031)	(2,102,358)



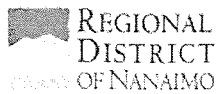
STRATEGIC & COMMUNITY DEVELOPMENT
SUMMARY OF TAX REQUISITIONS
2016 to 2020

	2016	2016	2017	2017	2018	2018	2019	2019	2020	2020
	\$	%	\$	%	\$	%	\$	%	\$	%
EA Community Planning										
0200 PLANNING - CURRENT PLANNING	(1,495,256)	4.0%	(1,562,543)	4.5%	(1,625,044)	4.0%	(1,665,670)	2.5%	(1,682,327)	1.0%
	(\$1,495,256)		(\$1,562,543)		(\$1,625,044)		(\$1,665,670)		(\$1,682,327)	
Economic Development South										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	(177,000)	7.9%	(190,000)	7.3%	(190,000)		(190,000)		(190,000)	
	(\$177,000)		(\$190,000)		(\$190,000)		(\$190,000)		(\$190,000)	
Economic Development North										
0204 ECONOMIC DEV - NORTHERN COMMUNITY	(50,000)		(50,000)		(50,000)		(50,000)		(50,000)	
	(\$50,000)		(\$50,000)		(\$50,000)		(\$50,000)		(\$50,000)	
Regional Growth Strategy										
0400 REGIONAL GROWTH STRATEGY	(433,857)	1.0%	(455,549)	5.0%	(473,771)	4.0%	(492,722)	4.0%	(512,431)	4.0%
	(\$433,857)		(\$455,549)		(\$473,771)		(\$492,722)		(\$512,431)	
Emergency Planning										
1900 EMERGENCY PLANNING	(296,557)	5.2%	(306,936)	3.5%	(322,284)	5.0%	(325,638)	1.0%	(328,894)	1.0%
	(\$296,557)		(\$306,936)		(\$322,284)		(\$325,638)		(\$328,894)	
D68 Search & Rescue										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SVCS	(41,063)	0.2%	(41,165)	0.2%	(41,165)		(41,165)		(41,165)	
	(\$41,063)		(\$41,165)		(\$41,165)		(\$41,165)		(\$41,165)	
D69 Marine Search & Rescue										
1902 D69 MARINE SEARCH & RESCUE CONTRIBUTION	(5,000)		(5,000)		(5,000)		(5,000)		(5,000)	
	(\$5,000)		(\$5,000)		(\$5,000)		(\$5,000)		(\$5,000)	
D69 Land Search & Rescue										
1903 D69 LAND SEARCH & RESCUE CONTRIBUTION	(10,000)		(10,000)		(10,000)		(10,000)		(10,000)	
	(\$10,000)		(\$10,000)		(\$10,000)		(\$10,000)		(\$10,000)	
Bylaw Enforcement										
2060 NOISE CONTROL - AREA A	(7,271)	10.0%	(7,671)	5.5%	(7,978)	4.0%	(8,217)	3.0%	(8,381)	2.0%
2061 NOISE CONTROL - AREA B	(8,575)		(8,661)	1.0%	(8,747)	1.0%	(8,835)	1.0%	(8,923)	1.0%
2062 NOISE CONTROL - AREA C	(7,068)		(7,139)	1.0%	(7,210)	1.0%	(7,354)	2.0%	(7,501)	2.0%
2064 NOISE CONTROL - AREA E	(7,496)		(7,571)	1.0%	(7,647)	1.0%	(7,723)	1.0%	(7,878)	2.0%
2066 NOISE CONTROL - AREA G	(8,324)		(8,407)	1.0%	(8,491)	1.0%	(8,576)	1.0%	(8,662)	1.0%
2068 UNSIGHTLY PREMISES	(7,841)	8.0%	(8,311)	6.0%	(8,727)	5.0%	(9,163)	5.0%	(9,438)	3.0%
2069 HAZARDOUS PROPERTIES	(14,511)	91.8%	(14,801)	2.0%	(15,097)	2.0%	(15,399)	2.0%	(15,707)	2.0%
2070 ANIMAL CONTROL - AREA F B/L940.2	(18,595)		(18,781)	1.0%	(18,969)	1.0%	(19,348)	2.0%	(19,735)	2.0%
2071 ANIMAL CONTROL -AREA A,B,C,LANTZ B/L1065	(67,482)	2.0%	(68,832)	2.0%	(70,208)	2.0%	(71,612)	2.0%	(73,045)	2.0%
2072 ANIMAL CONTROL - AREA E,G,H	(83,252)	2.0%	(84,917)	2.0%	(86,615)	2.0%	(88,348)	2.0%	(90,115)	2.0%
	(\$230,415)		(\$235,091)		(\$239,689)		(\$244,575)		(\$249,385)	
Total STRATEGIC & COMMUNITY DEVELOPMENT	(2,739,148)	4.2%	(2,856,284)	4.3%	(2,956,953)	3.5%	(3,024,770)	2.3%	(3,069,202)	1.5%



RECREATION & PARKS SERVICES
FINANCIAL PLAN SUMMARY
2016 to 2020

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		4.1%	2.5%	2.1%	2.0%	2.3%	
Property taxes	(9,687,838)	(10,081,243)	(10,342,177)	(10,567,401)	(10,782,125)	(11,024,802)	(52,797,748)
Parcel taxes	(268,697)	(268,697)	(269,897)	(270,497)	(271,697)	(272,897)	(1,353,685)
Municipal agreements	(260,047)	(282,649)	(288,302)	(294,068)	(299,949)	(311,948)	(1,476,916)
	(10,216,582)	(10,632,589)	(10,900,376)	(11,131,966)	(11,353,771)	(11,609,647)	(55,628,349)
Operations	(73,380)	(50,985)	(51,163)	(41,347)	(41,536)	(41,731)	(226,762)
Recreation fees	(526,826)	(590,740)	(608,463)	(621,371)	(676,408)	(691,192)	(3,188,174)
Recreation facility rentals	(547,250)	(549,505)	(565,990)	(582,970)	(608,579)	(626,836)	(2,933,880)
Recreation vending sales	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Recreation concession	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Recreation other	(400,560)	(411,785)	(424,139)	(436,862)	(643,539)	(662,845)	(2,579,170)
Operating grants	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(40,000)
Planning grants	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(35,500)
Grants in lieu of taxes	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(5,750)
Interdepartmental recoveries	(17,304)	(17,579)	(17,579)	(17,579)	(17,579)	(17,579)	(87,895)
Miscellaneous	(153,000)	(316,100)	(1,100)	(1,100)	(1,100)	(1,100)	(320,500)
Total Operating Revenues	(11,958,652)	(12,593,033)	(12,592,560)	(12,856,945)	(13,366,262)	(13,674,680)	(65,083,480)
Operating Expenditures							
Administration	567,109	597,498	597,498	597,498	597,498	597,498	2,987,490
Legislative	1,600	1,500	1,500	1,500	1,500	1,500	7,500
Professional fees	249,509	316,200	202,900	152,900	157,900	189,685	1,019,585
Building ops	826,388	806,539	792,344	803,072	985,955	1,000,454	4,388,364
Veh & Equip ops	234,939	236,827	237,913	239,008	245,116	246,235	1,205,099
Operating costs	1,013,034	1,155,284	1,091,369	1,102,616	1,177,890	1,191,886	5,719,045
Program costs	519,729	563,286	570,602	578,041	598,106	605,924	2,915,959
Wages & benefits	4,465,947	4,619,653	4,712,045	4,806,285	5,253,410	5,358,477	24,749,870
Transfer to other gov/org	1,761,572	1,989,299	1,708,460	1,711,601	1,733,790	1,768,690	8,911,840
Contributions to reserve funds	935,858	1,136,942	1,811,540	1,682,216	954,222	978,633	6,563,553
Debt interest	704,116	459,224	406,628	406,416	406,198	405,975	2,084,441
Total Operating Expenditures	11,279,801	11,882,252	12,132,799	12,081,153	12,111,585	12,344,957	60,552,746
Operating (surplus)/deficit	(678,851)	(710,781)	(459,761)	(775,792)	(1,254,677)	(1,329,723)	(4,530,734)
Capital Asset Expenditures							
Capital expenditures	5,779,514	5,855,398	2,996,796	10,637,139	2,118,386	762,098	22,369,817
Transfer from reserves	(1,383,637)	(1,203,167)	(1,741,796)	(3,180,000)	(1,286,680)	(492,000)	(7,903,643)
Grants and other	(3,976,634)	(4,023,995)	(1,000,000)	(300,000)	(478,320)		(5,802,315)
New borrowing				(6,850,000)			(6,850,000)
Net Capital Assets funded from Operations	419,243	628,236	255,000	307,139	353,386	270,098	1,813,859
Capital Financing Charges							
Existing debt (principal)	1,128,242	1,004,287	359,364	359,469	359,576	359,686	2,442,382
New debt (principal & interest)				68,500	584,723	584,723	1,237,946
Total Capital Financing Charges	1,128,242	1,004,287	359,364	427,969	944,299	944,409	3,680,328
Net (surplus)/deficit for the year	868,634	921,742	154,603	(40,684)	43,008	(115,216)	963,453
Add: Prior year (surplus) / deficit	(1,299,104)	(1,523,935)	(602,193)	(447,590)	(488,274)	(445,266)	(3,507,258)
(Surplus) applied to future years	(430,470)	(602,193)	(447,590)	(488,274)	(445,266)	(560,482)	(2,543,805)

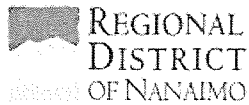


RECREATION & PARKS SERVICES
SUMMARY OF TAX REQUISITIONS
2016 to 2020

	2016		2017		2018		2019		2020	
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(1,329,060)	10.0%	(1,362,287)	2.5%	(1,403,155)	3.0%	(1,445,250)	3.0%	(1,474,155)	2.0%
2703 REGIONAL PARKS - CAPITAL	(877,708)	0.5%	(882,508)	0.5%	(884,908)	0.3%	(889,708)	0.5%	(894,508)	0.5%
	(\$2,206,768)		(\$2,244,795)		(\$2,288,063)		(\$2,334,958)		(\$2,368,663)	
Community Parks										
2080 COMMUNITY PARKS - AREA A	(173,610)	6.0%	(187,499)	8.0%	(202,499)	8.0%	(212,624)	5.0%	(216,876)	2.0%
2081 COMMUNITY PARKS - AREA B	(188,828)	2.5%	(217,152)	15.0%	(234,524)	8.0%	(241,560)	3.0%	(247,599)	2.5%
2082 COMMUNITY PARKS - AREA C (Extension)	(66,161)	10.0%	(68,807)	4.0%	(71,560)	4.0%	(72,991)	2.0%	(74,451)	2.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(85,409)	4.0%	(89,679)	5.0%	(92,370)	3.0%	(96,988)	5.0%	(105,717)	9.0%
2084 COMMUNITY PARKS - AREA E	(125,000)	21.2%	(135,000)	8.0%	(137,700)	2.0%	(140,454)	2.0%	(143,263)	2.0%
2085 COMMUNITY PARKS - AREA F	(148,800)	20.0%	(156,240)	5.0%	(159,365)	2.0%	(160,958)	1.0%	(162,568)	1.0%
2086 COMMUNITY PARKS - AREA G	(114,739)	5.0%	(121,623)	6.0%	(128,921)	6.0%	(134,078)	4.0%	(138,100)	3.0%
2087 COMMUNITY PARKS - AREA H	(184,673)	22.6%	(186,520)	1.0%	(188,385)	1.0%	(190,269)	1.0%	(192,172)	1.0%
	(\$1,087,220)		(\$1,162,520)		(\$1,215,324)		(\$1,249,922)		(\$1,280,746)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(188,171)	3.0%	(193,816)	3.0%	(197,692)	2.0%	(203,623)	3.0%	(209,732)	3.0%
	(\$188,171)		(\$193,816)		(\$197,692)		(\$203,623)		(\$209,732)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(1,107,471)	3.0%	(1,140,657)	3.0%	(1,174,837)	3.0%	(1,210,042)	3.0%	(1,246,302)	3.0%
2915 NORTH COMM REC - SPORTFIELDS	(282,649)	8.7%	(288,302)	2.0%	(294,068)	2.0%	(299,949)	2.0%	(311,948)	4.0%
	(\$1,390,120)		(\$1,428,959)		(\$1,468,905)		(\$1,509,991)		(\$1,558,250)	
Oceanside Place										
3070 OCEANSIDE PLACE	(1,878,543)	3.0%	(1,934,899)	3.0%	(1,973,597)	2.0%	(2,013,069)	2.0%	(2,053,331)	2.0%
	(\$1,878,543)		(\$1,934,899)		(\$1,973,597)		(\$2,013,069)		(\$2,053,331)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(2,549,755)	1.0%	(2,575,253)	1.0%	(2,601,005)	1.0%	(2,627,015)	1.0%	(2,679,555)	2.0%
	(\$2,549,755)		(\$2,575,253)		(\$2,601,005)		(\$2,627,015)		(\$2,679,555)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(103,876)	2.0%	(108,031)	4.0%	(111,272)	3.0%	(114,610)	3.0%	(118,048)	3.0%
	(\$103,876)		(\$108,031)		(\$111,272)		(\$114,610)		(\$118,048)	
Southern Community Recreation & Culture										
2780 PORT THEATER - AREA A	(15,120)	1.5%	(15,347)	1.5%	(15,577)	1.5%	(15,811)	1.5%	(16,048)	1.5%
2781 PORT THEATER - AREA B	(27,136)	0.8%	(27,363)	0.8%	(27,593)	0.8%	(27,827)	0.8%	(28,064)	0.9%
2782 PORT THEATER - AREA C (Extension)	(15,020)	1.5%	(15,245)	1.5%	(15,474)	1.5%	(15,706)	1.5%	(15,942)	1.5%
2783 PORT THEATER - AREA C (E Wellington)	(3,890)	1.5%	(3,948)	1.5%	(4,008)	1.5%	(4,068)	1.5%	(4,129)	1.5%
2784 PORT THEATER - AREA E	(21,703)	1.5%	(22,028)	1.5%	(22,359)	1.5%	(22,694)	1.5%	(23,034)	1.5%
3170 SOUTH COMMUNITY REC - B/L 1059	(1,145,267)	3.4%	(1,168,172)	2.0%	(1,191,097)	2.0%	(1,214,477)	2.0%	(1,254,105)	3.3%
	(\$1,228,136)		(\$1,252,103)		(\$1,276,108)		(\$1,300,583)		(\$1,341,322)	
Total RECREATION & PARKS SERVICES	(10,632,589)	4.1%	(10,900,376)	2.5%	(11,131,966)	2.1%	(11,353,771)	2.0%	(11,609,647)	2.3%

**Ravensong Aquatic Centre
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		1.0%	1.0%	1.0%	1.0%	2.0%	
Property taxes	(2,525,074)	(2,549,755)	(2,575,253)	(2,601,005)	(2,627,015)	(2,679,555)	(13,032,583)
	(2,525,074)	(2,549,755)	(2,575,253)	(2,601,005)	(2,627,015)	(2,679,555)	(13,032,583)
Operations	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(194,895)	(199,720)	(205,712)	(211,883)	(260,062)	(267,864)	(1,145,241)
Recreation facility rentals	(80,250)	(80,405)	(82,817)	(85,302)	(95,981)	(98,860)	(443,365)
Recreation vending sales	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(7,500)
Recreation other	(321,410)	(329,545)	(339,431)	(349,614)	(553,673)	(570,283)	(2,142,546)
Miscellaneous		(15,000)					(15,000)
Total Operating Revenues	(3,125,869)	(3,178,665)	(3,207,453)	(3,252,044)	(3,540,971)	(3,620,802)	(16,799,935)
Operating Expenditures							
Administration	152,766	152,766	152,766	152,766	152,766	152,766	763,830
Legislative	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	20,700	45,000	15,000	15,000	15,000	20,000	110,000
Building ops	302,345	276,015	281,535	287,166	462,909	472,168	1,779,793
Veh & Equip ops	37,277	40,618	40,618	40,618	40,618	40,618	203,090
Operating costs	126,245	136,563	137,929	139,308	198,501	200,486	812,787
Program costs	60,550	79,475	80,270	81,072	94,383	95,327	430,527
Wages & benefits	1,445,194	1,455,228	1,484,332	1,514,019	1,895,299	1,933,205	8,282,083
Contributions to reserve funds	103,180	490,180	1,011,180	796,180	36,680	86,680	2,420,900
Debt interest	297,080	52,390					52,390
Total Operating Expenditures	2,546,337	2,729,235	3,204,630	3,027,129	2,897,156	3,002,250	14,860,400
Operating (surplus)/deficit	(579,532)	(449,430)	(2,823)	(224,915)	(643,815)	(618,552)	(1,939,535)
Capital Asset Expenditures							
Capital expenditures	25,940	52,225	222,525	9,378,535	46,325	8,240	9,707,850
Transfer from reserves		(35,000)	(200,000)	(2,380,000)			(2,615,000)
New borrowing				(6,850,000)			(6,850,000)
Net Capital Assets funded from Operations	25,940	17,225	22,525	148,535	46,325	8,240	242,850
Capital Financing Charges							
Existing debt (principal)	769,070	645,115					645,115
New debt (principal & interest)				68,500	584,723	584,723	1,237,946
Total Capital Financing Charges	769,070	645,115		68,500	584,723	584,723	1,883,061
Net (surplus)/deficit for the year	215,478	212,910	19,702	(7,880)	(12,767)	(25,589)	186,376
Add: Prior year (surplus) / deficit	(334,605)	(316,564)	(103,654)	(83,952)	(91,832)	(104,599)	(700,601)
(Surplus) applied to future years	(119,127)	(103,654)	(83,952)	(91,832)	(104,599)	(130,188)	(514,225)



**Regional Parks Capital
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		0.5%	0.5%	0.3%	0.5%	0.5%	
Property taxes	(604,214)	(609,011)	(612,611)	(614,411)	(618,011)	(621,611)	(3,075,655)
Parcel taxes	(268,697)	(268,697)	(269,897)	(270,497)	(271,697)	(272,897)	(1,353,685)
	(872,911)	(877,708)	(882,508)	(884,908)	(889,708)	(894,508)	(4,429,340)
Operations	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(10,000)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Miscellaneous	(150,000)	(300,000)					(300,000)
Total Operating Revenues	(1,025,541)	(1,180,338)	(885,138)	(887,538)	(892,338)	(897,138)	(4,742,490)
Operating Expenditures							
Professional fees	77,500	57,500	30,000	32,000	37,000	37,000	193,500
Transfer to other gov/org	150,000	300,000					300,000
Contributions to reserve funds	700,574	450,432	647,107	657,507	707,307	577,107	3,039,460
Debt interest	79,066	79,066	79,066	79,066	79,066	79,066	395,330
Total Operating Expenditures	1,007,140	886,998	756,173	768,573	823,373	693,173	3,928,290
Operating (surplus)/deficit	(18,401)	(293,340)	(128,965)	(118,965)	(68,965)	(203,965)	(814,200)
Capital Asset Expenditures							
Capital expenditures	4,858,637	4,216,293	2,410,000	1,000,000	1,665,000	600,000	9,891,293
Transfer from reserves	(1,185,000)	(936,717)	(1,350,000)	(650,000)	(1,186,680)	(465,000)	(4,588,397)
Grants and other	(3,543,637)	(2,924,576)	(1,000,000)	(300,000)	(478,320)		(4,702,896)
Net Capital Assets funded from Operations	130,000	355,000	60,000	50,000		135,000	600,000
Capital Financing Charges							
Existing debt (principal)	68,965	68,965	68,965	68,965	68,965	68,965	344,825
Total Capital Financing Charges	68,965	68,965	68,965	68,965	68,965	68,965	344,825
Net (surplus)/deficit for the year	180,564	130,625					130,625
Add: Prior year (surplus) / deficit	(180,564)	(130,625)					(130,625)
(Surplus) applied to future years							



REGIONAL & COMMUNITY UTILITIES
FINANCIAL PLAN SUMMARY
2016 to 2020

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		7.9%	9.3%	9.2%	8.4%	4.2%	
Property taxes	(10,866,699)	(11,801,985)	(13,065,927)	(14,468,206)	(15,927,973)	(16,661,412)	(71,925,503)
Parcel taxes	(3,777,433)	(3,994,975)	(4,207,078)	(4,399,877)	(4,527,402)	(4,647,975)	(21,777,307)
	(14,644,132)	(15,796,960)	(17,273,005)	(18,868,083)	(20,455,375)	(21,309,387)	(93,702,810)
Operations	(551,729)	(611,165)	(604,680)	(612,680)	(612,680)	(612,680)	(3,053,885)
Utility user fees	(1,286,238)	(1,302,940)	(1,328,668)	(1,356,108)	(1,383,573)	(1,411,634)	(6,782,923)
Operating grants	(359,015)	(235,172)	(536)	(536)	(536)	(536)	(237,316)
Grants in lieu of taxes	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(27,350)
Interdepartmental recoveries	(769,327)	(766,366)	(68,861)	(68,861)	(68,861)	(68,861)	(1,041,810)
Miscellaneous	(29,152)	(119,200)	(74,200)	(59,200)	(1,193,291)	(1,643,549)	(3,089,440)
Total Operating Revenues	(17,645,063)	(18,837,273)	(19,355,420)	(20,970,938)	(23,719,786)	(25,052,117)	(107,935,534)
Operating Expenditures							
Administration	860,657	911,297	925,404	939,849	954,645	969,800	4,700,995
Professional fees	1,212,761	997,085	594,128	596,104	600,234	612,522	3,400,073
Building ops	1,356,626	1,373,154	1,394,270	1,421,881	1,450,124	1,479,009	7,118,438
Veh & Equip ops	1,042,902	1,103,534	1,124,999	1,146,967	1,175,956	1,207,083	5,758,539
Operating costs	4,092,317	4,169,416	4,383,126	4,671,391	5,632,739	6,056,134	24,912,806
Program costs	179,350	189,300	183,793	180,162	182,506	184,886	920,647
Wages & benefits	4,080,489	4,233,755	4,409,408	4,558,618	4,831,770	5,019,389	23,052,940
Contributions to reserve funds	3,968,286	4,343,286	4,383,286	3,202,281	2,730,169	1,833,245	16,492,267
Debt interest	306,675	444,777	324,068	321,960	259,400	253,731	1,603,936
Total Operating Expenditures	17,100,063	17,765,604	17,722,482	17,039,213	17,817,543	17,615,799	87,960,641
Operating (surplus)/deficit	(545,000)	(1,071,669)	(1,632,938)	(3,931,725)	(5,902,243)	(7,436,318)	(19,974,893)
Capital Asset Expenditures							
Capital expenditures	24,825,659	28,291,928	44,342,308	53,297,055	19,951,170	984,501	146,866,962
Transfer from reserves	(22,083,899)	(12,377,420)	(22,468,193)	(18,164,378)	(5,677,558)	(224,500)	(58,912,049)
Grants and other	(328,842)	(1,577,583)	(1,041,480)	(600,000)			(3,219,063)
New borrowing	(1,116,665)	(12,558,713)	(20,202,635)	(33,771,030)	(13,464,613)		(79,996,991)
Net Capital Assets funded from Operations	1,296,253	1,778,212	630,000	761,647	808,999	760,001	4,738,859
Capital Financing Charges							
Existing debt (principal)	313,581	318,827	286,556	286,556	243,997	239,850	1,375,786
New debt (principal & interest)	18,332	126,725	1,150,721	2,808,359	5,489,984	6,501,016	16,076,805
Total Capital Financing Charges	331,913	445,552	1,437,277	3,094,915	5,733,981	6,740,866	17,452,591
Net (surplus)/deficit for the year	1,083,166	1,152,095	434,339	(75,163)	640,737	64,549	2,216,557
Add: Prior year (surplus) / deficit	(3,390,957)	(3,402,527)	(2,250,432)	(1,816,093)	(1,891,256)	(1,250,519)	(10,610,827)
(Surplus) applied to future years	(2,307,791)	(2,250,432)	(1,816,093)	(1,891,256)	(1,250,519)	(1,185,970)	(8,394,270)



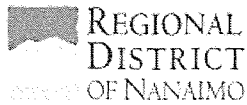
**REGIONAL & COMMUNITY UTILITIES
SUMMARY OF TAX REQUISITIONS
2016 to 2020**

	2016	2016	2017	2017	2018	2018	2019	2019	2020	2020
	\$	%	\$	%	\$	%	\$	%	\$	%
Wastewater Management										
2870 LIQUID WASTE MANAGEMENT PLANNING	(168,366)	3.0%	(175,101)	4.0%	(182,105)	4.0%	(189,389)	4.0%	(197,911)	4.5%
2871 WASTEWATER - SOUTHERN COMMUNITY	(6,107,395)	11.0%	(7,023,504)	15.0%	(8,147,265)	16.0%	(9,369,355)	15.0%	(10,025,209)	7.0%
2872 WASTEWATER - NORTHERN COMMUNITY	(4,865,445)	6.0%	(5,157,372)	6.0%	(5,415,240)	5.0%	(5,631,850)	4.0%	(5,688,168)	1.0%
2877 WASTEWATER - DUKE POINT	(226,779)	4.0%	(235,850)	4.0%	(245,284)	4.0%	(255,096)	4.0%	(265,299)	4.0%
	(\$11,367,985)		(\$12,591,827)		(\$13,989,894)		(\$15,445,690)		(\$16,176,587)	
Water Supply										
2034 WATER - SURFSIDE	(14,083)	3.0%	(14,505)	3.0%	(14,941)	3.0%	(15,389)	3.0%	(15,851)	3.0%
2038 WATER - FRENCH CREEK	(72,243)	7.0%	(77,300)	7.0%	(80,392)	4.0%	(82,804)	3.0%	(84,460)	2.0%
2039 WATER - WHISKEY CREEK	(89,824)	1.0%	(90,722)	1.0%	(91,629)	1.0%	(92,546)	1.0%	(93,471)	1.0%
2042 WATER - DECOURCEY	(7,871)	3.0%	(8,186)	4.0%	(8,513)	4.0%	(8,769)	3.0%	(8,944)	2.0%
2043 WATER - SAN PAREIL	(133,480)	5.0%	(129,476)	(3.0%)	(129,476)		(129,476)		(129,476)	
2044 WATER - DRIFTWOOD	(5,458)		(5,458)		(5,458)		(5,458)		(5,458)	
2045 WATER - ENGLISHMAN RIVER	(37,602)	1.0%	(37,602)		(37,602)		(37,602)		(37,602)	
2046 WATER - MELROSE PLACE	(22,597)	3.0%	(23,049)	2.0%	(23,510)	2.0%	(23,745)	1.0%	(23,745)	
2047 WATER - NANOOSE PENINSULA	(851,881)	8.0%	(902,994)	6.0%	(957,173)	6.0%	(1,005,032)	5.0%	(1,045,233)	4.0%
2048 BULK WATER - NANOOSE BAY	(937,418)	10.0%	(1,021,786)	9.0%	(1,093,311)	7.0%	(1,115,177)	2.0%	(1,137,480)	2.0%
2049 BULK WATER - FRENCH CREEK	(4,320)		(4,320)		(4,320)		(4,320)		(4,320)	
2050 WATER - SAN PAREIL FIRE IMPROVEMENTS	(74,212)	(30.2%)	(74,212)		(74,212)		(74,212)		(74,212)	
4500 DRINKING WATER/WATERSHED PROTECTION	(504,824)	8.1%	(542,897)	7.5%	(545,297)	0.4%	(547,697)	0.4%	(550,097)	0.4%
	(\$2,755,813)		(\$2,932,507)		(\$3,065,834)		(\$3,142,227)		(\$3,210,349)	
Streetlighting										
2052 STREETLIGHTING - RURAL AREAS (E & G)	(16,356)	2.0%	(16,356)		(16,356)		(16,356)		(16,356)	
2053 STREETLIGHTING - FAIRWINDS	(23,500)		(23,500)		(23,500)		(23,500)		(23,500)	
2054 STREETLIGHTING - FRENCH CREEK VILLAGE	(6,851)	10.0%	(7,536)	10.0%	(8,290)	10.0%	(8,704)	5.0%	(8,791)	1.0%
2055 STREETLIGHTING - MORNINGSTAR	(15,300)	5.0%	(15,912)	4.0%	(16,389)	3.0%	(16,881)	3.0%	(17,219)	2.0%
2056 STREETLIGHTING - ENGLISHMAN RIVER	(5,797)	3.0%	(5,971)	3.0%	(6,150)	3.0%	(6,335)	3.0%	(6,525)	3.0%
2057 STREETLIGHTING - FR CREEK-HWY INTERSECT	(1,173)	8.0%	(1,279)	9.0%	(1,394)	9.0%	(1,519)	9.0%	(1,656)	9.0%
2058 STREETLIGHTING - SANDPIPER	(11,962)	8.0%	(12,919)	8.0%	(13,823)	7.0%	(14,791)	7.0%	(14,791)	
2059 STREETLIGHTING - HIGHWAY #4 (AREA F)	(3,850)	10.0%	(4,043)	5.0%	(4,123)	2.0%	(4,206)	2.0%	(4,290)	2.0%
	(\$84,789)		(\$87,516)		(\$90,025)		(\$92,292)		(\$93,128)	
Sewer Collection										
2090 STORMWATER - ENGLISHMAN RIVER	(5,014)	2.0%	(5,114)	2.0%	(5,217)	2.0%	(5,321)	2.0%	(5,427)	2.0%
2091 STORMWATER - CEDAR ESTATES	(4,725)		(4,725)		(4,725)		(4,725)		(4,725)	
2851 WASTEWATER - NANOOSE (PART OF 75-51)	(536,410)	3.0%	(555,184)	3.5%	(574,616)	3.5%	(603,347)	5.0%	(633,514)	5.0%
7550 SEWER - FRENCH CREEK COLLECTION	(635,083)	8.0%	(673,188)	6.0%	(700,115)	4.0%	(714,118)	2.0%	(728,400)	2.0%
7551 SEWER - FAIRWINDS COLLECTION(see 2851)	(21,388)	25.0%	(26,735)	25.0%	(32,082)	20.0%	(34,007)	6.0%	(36,047)	6.0%
7554 SEWER - PACIFIC SHORES	(66,638)	5.0%	(69,970)	5.0%	(72,069)	3.0%	(74,231)	3.0%	(75,716)	2.0%
7555 SEWER - SURFSIDE	(21,209)	2.0%	(21,633)	2.0%	(22,066)	2.0%	(22,507)	2.0%	(22,957)	2.0%
7557 SEWER - BARCLAY CR	(150,473)	5.0%	(156,492)	4.0%	(162,751)	4.0%	(167,634)	3.0%	(172,663)	3.0%
7558 SEWER - CEDAR COLLECTION	(28,191)	2.0%	(28,755)	2.0%	(29,330)	2.0%	(29,917)	2.0%	(30,515)	2.0%
7559 SEWER - CEDAR PH 1 SML RESIDENTIAL DEBT	(8,149)		(8,150)		(8,150)		(8,150)		(8,150)	
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(5,448)		(5,452)	0.1%	(5,452)		(5,452)		(5,452)	
7561 SEWER - CEDAR COMMERCIAL DEBT	(69,354)		(69,355)		(69,355)		(69,355)		(69,355)	
7562 SEWER - CEDAR SPORTSFIELD DEBT	(4,583)		(4,582)		(4,582)		(4,582)		(4,582)	
7563 SEWER - CEDAR PH 2 SML RESIDENTIAL DEBT	(18,254)		(18,255)		(18,255)		(18,255)		(18,255)	
7569 SEWER - REID RD DEBT	(5,316)		(3,624)	(31.8%)	(3,624)		(3,624)		(3,624)	
7570 SEWER - HAWTHORNE RISE DEBT	(8,138)	102.0%	(9,941)	22.2%	(9,941)		(9,941)		(9,941)	
	(\$1,588,373)		(\$1,661,155)		(\$1,722,330)		(\$1,775,166)		(\$1,829,323)	
Total REGIONAL & COMMUNITY UTILITIES	(15,796,960)	7.9%	(17,273,005)	9.3%	(18,868,083)	9.2%	(20,455,375)	8.4%	(21,309,387)	4.2%



Wastewater Southern Community
FINANCIAL PLAN
2016 to 2020

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		11.0%	15.0%	16.0%	15.0%	7.0%	
Property taxes	(5,502,157)	(6,107,395)	(7,023,504)	(8,147,265)	(9,369,355)	(10,025,209)	(40,672,728)
	(5,502,157)	(6,107,395)	(7,023,504)	(8,147,265)	(9,369,355)	(10,025,209)	(40,672,728)
Operations	(211,000)	(282,800)	(282,800)	(282,800)	(282,800)	(282,800)	(1,414,000)
Interdepartmental recoveries	(737,506)	(744,730)	(47,225)	(47,225)	(47,225)	(47,225)	(933,630)
Miscellaneous					(1,174,091)	(1,174,091)	(2,348,182)
Total Operating Revenues	(6,450,663)	(7,134,925)	(7,353,529)	(8,477,290)	(10,873,471)	(11,529,325)	(45,368,540)
Operating Expenditures							
Administration	327,703	342,474	349,324	356,310	363,436	370,705	1,782,249
Professional fees	241,076	154,175	157,259	160,404	163,612	166,884	802,334
Building ops	688,248	671,254	681,323	691,543	701,916	712,445	3,458,481
Veh & Equip ops	469,629	499,864	507,362	514,972	526,697	538,597	2,587,492
Operating costs	1,254,902	1,404,673	1,625,743	1,750,130	1,976,382	2,306,027	9,062,955
Wages & benefits	1,238,244	1,354,098	1,472,180	1,592,624	1,806,477	1,933,606	8,158,985
Contributions to reserve funds	1,698,080	1,998,080	1,698,080	400,575	200,575	200,575	4,497,885
Debt interest		120,000					120,000
Total Operating Expenditures	5,917,882	6,544,618	6,491,271	5,466,558	5,739,095	6,228,839	30,470,381
Operating (surplus)/deficit	(532,781)	(590,307)	(862,258)	(3,010,732)	(5,134,376)	(5,300,486)	(14,898,159)
Capital Asset Expenditures							
Capital expenditures	20,161,318	22,724,213	37,051,196	35,081,568	313,000	377,000	95,546,977
Transfer from reserves	(19,594,586)	(10,828,890)	(18,371,867)	(2,062,000)			(31,262,757)
New borrowing		(11,303,323)	(18,396,229)	(32,719,268)			(62,418,820)
Net Capital Assets funded from Operations	566,732	592,000	283,100	300,300	313,000	377,000	1,865,400
Capital Financing Charges							
New debt (principal & interest)		113,033	1,035,793	2,565,384	5,031,143	5,031,143	13,776,496
Total Capital Financing Charges		113,033	1,035,793	2,565,384	5,031,143	5,031,143	13,776,496
Net (surplus)/deficit for the year	33,951	114,726	456,635	(145,048)	209,767	107,657	743,737
Add: Prior year (surplus) / deficit	(790,366)	(1,053,755)	(939,029)	(482,394)	(627,442)	(417,675)	(3,520,295)
(Surplus) applied to future years	(756,415)	(939,029)	(482,394)	(627,442)	(417,675)	(310,018)	(2,776,558)



**Wastewater Northern Community
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		6.0%	6.0%	5.0%	4.0%	1.0%	
Property taxes	(4,590,043)	(4,865,445)	(5,157,372)	(5,415,240)	(5,631,850)	(5,688,168)	(26,758,075)
	(4,590,043)	(4,865,445)	(5,157,372)	(5,415,240)	(5,631,850)	(5,688,168)	(26,758,075)
Operations	(241,800)	(252,800)	(252,800)	(252,800)	(252,800)	(252,800)	(1,264,000)
Grants in lieu of taxes	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(27,350)
Interdepartmental recoveries	(5,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Miscellaneous						(454,458)	(454,458)
Total Operating Revenues	(4,842,313)	(5,124,715)	(5,416,642)	(5,674,510)	(5,891,120)	(6,401,896)	(28,508,883)
Operating Expenditures							
Administration	213,694	218,339	224,889	231,636	238,585	245,743	1,159,192
Professional fees	271,528	193,700	197,574	201,525	205,556	209,667	1,008,022
Building ops	361,167	398,025	409,966	422,265	434,933	447,981	2,113,170
Veh & Equip ops	306,685	348,845	359,310	370,089	381,192	392,628	1,852,064
Operating costs	812,017	702,064	816,106	932,428	1,553,471	1,584,541	5,588,610
Wages & benefits	1,026,734	1,044,156	1,065,039	1,086,339	1,108,066	1,130,228	5,433,828
Contributions to reserve funds	1,639,616	1,539,616	1,939,616	2,039,616	1,839,616	939,616	8,298,080
Total Operating Expenditures	4,631,441	4,444,745	5,012,500	5,283,898	5,761,419	4,950,404	25,452,966
Operating (surplus)/deficit	(210,872)	(679,970)	(404,142)	(390,612)	(129,701)	(1,451,492)	(3,055,917)
Capital Asset Expenditures							
Capital expenditures	1,836,467	1,154,300	3,368,100	15,695,300	18,801,200	426,100	39,445,000
Transfer from reserves	(1,101,800)	(175,000)	(3,114,500)	(15,342,500)	(5,635,558)	(150,000)	(24,417,558)
Grants and other	(181,067)						
New borrowing					(12,851,942)		(12,851,942)
Net Capital Assets funded from Operations	553,600	979,300	253,600	352,800	313,700	276,100	2,175,500
Capital Financing Charges							
New debt (principal & interest)					128,519	1,097,056	1,225,575
Total Capital Financing Charges					128,519	1,097,056	1,225,575
Net (surplus)/deficit for the year	342,728	299,330	(150,542)	(37,812)	312,518	(78,336)	345,158
Add: Prior year (surplus) / deficit	(1,009,595)	(695,462)	(396,132)	(546,674)	(584,486)	(271,968)	(2,494,722)
(Surplus) applied to future years	(666,867)	(396,132)	(546,674)	(584,486)	(271,968)	(350,304)	(2,149,564)

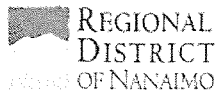
**Water - Bulk Water Nanoose Bay
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		10.0%	9.0%	7.0%	2.0%	2.0%	
Parcel taxes	(852,198)	(937,418)	(1,021,786)	(1,093,311)	(1,115,177)	(1,137,480)	(5,305,172)
	(852,198)	(937,418)	(1,021,786)	(1,093,311)	(1,115,177)	(1,137,480)	(5,305,172)
Interdepartmental recoveries	(40)	(40)	(40)	(40)	(40)	(40)	(200)
Total Operating Revenues	(852,238)	(937,458)	(1,021,826)	(1,093,351)	(1,115,217)	(1,137,520)	(5,305,372)
Operating Expenditures							
Administration	8,053	15,309	15,309	15,309	15,309	15,309	76,545
Professional fees	21,750	22,150	21,750	21,750	21,750	21,750	109,150
Building ops	10,755	10,755	10,970	11,190	11,413	11,642	55,970
Veh & Equip ops	1,625	1,619	1,651	1,684	1,718	1,752	8,424
Operating costs	45,440	43,826	43,578	44,449	142,892	145,750	420,495
Wages & benefits	119,516	117,785	120,140	122,543	124,994	127,494	612,956
Contributions to reserve funds	404,435	504,435	504,435	504,435	454,435	404,435	2,372,175
Debt interest	114,647	111,366	111,366	111,366	71,186	71,186	476,470
Total Operating Expenditures	726,221	827,245	829,199	832,726	843,697	799,318	4,132,185
Operating (surplus)/deficit	(126,017)	(110,213)	(192,627)	(260,625)	(271,520)	(338,202)	(1,173,187)
Capital Asset Expenditures							
Capital expenditures	1,000,080	2,962,540	2,946,920	1,895,750	42,150	74,600	7,921,960
Transfer from reserves	(1,000,000)	(1,101,640)	(736,726)	(529,178)	(42,000)	(74,500)	(2,484,044)
Grants and other		(795,000)	(780,000)	(600,000)			(2,175,000)
New borrowing		(1,065,800)	(1,430,114)	(765,462)			(3,261,376)
Net Capital Assets funded from Operations	80	100	80	1,110	150	100	1,540
Capital Financing Charges							
Existing debt (principal)	152,555	151,855	97,853	97,853	71,721	71,721	491,003
New debt (principal & interest)		10,658	94,621	195,750	253,436	253,436	807,901
Total Capital Financing Charges	152,555	162,513	192,474	293,603	325,157	325,157	1,298,904
Net (surplus)/deficit for the year	26,618	52,400	(73)	34,088	53,787	(12,945)	127,257
Add: Prior year (surplus) / deficit	(145,660)	(175,594)	(123,194)	(123,267)	(89,179)	(35,392)	(546,626)
(Surplus) applied to future years	(119,042)	(123,194)	(123,267)	(89,179)	(35,392)	(48,337)	(419,369)



TRANSPORTATION & SOLID WASTE SERVICES
FINANCIAL PLAN SUMMARY
2016 to 2020

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		7.0%	5.2%	6.0%	4.3%	5.3%	
Property taxes	(9,603,102)	(10,272,057)	(10,805,826)	(11,456,011)	(11,952,991)	(12,581,597)	(57,068,482)
	(9,603,102)	(10,272,057)	(10,805,826)	(11,456,011)	(11,952,991)	(12,581,597)	(57,068,482)
Operations	(1,306,366)	(1,240,318)	(1,246,882)	(1,253,474)	(1,260,091)	(1,266,736)	(6,267,501)
Transit fares	(4,457,681)	(4,401,562)	(4,445,578)	(4,583,137)	(4,628,969)	(4,763,921)	(22,823,167)
Landfill tipping fees	(7,266,784)	(7,741,024)	(7,818,434)	(7,896,619)	(7,975,585)	(8,055,341)	(39,487,003)
Utility user fees	(3,183,382)	(3,326,811)	(3,459,884)	(3,529,082)	(3,599,663)	(3,671,656)	(17,587,096)
Operating grants	(6,226,050)	(6,088,666)	(5,737,960)	(6,035,306)	(6,156,013)	(6,474,325)	(30,492,270)
Planning grants		(110,227)	(612,902)				(723,129)
Grants in lieu of taxes	(79,800)	(79,800)	(79,800)	(79,800)	(79,800)	(79,800)	(399,000)
Interdepartmental recoveries	(1,389,917)	(1,450,024)	(1,450,024)	(1,450,024)	(1,450,024)	(1,450,024)	(7,250,120)
Miscellaneous	(25,100)	(25,100)	(25,100)	(25,100)	(25,100)	(25,100)	(125,500)
Total Operating Revenues	(33,538,182)	(34,735,589)	(35,682,390)	(36,308,553)	(37,128,236)	(38,368,500)	(182,223,268)
Operating Expenditures							
Administration	2,111,524	2,170,186	2,192,856	2,212,995	2,233,399	2,254,127	11,063,563
Professional fees	443,500	461,228	462,373	471,430	480,669	490,092	2,365,792
Building ops	535,090	539,685	550,424	561,379	572,554	583,952	2,807,994
Veh & Equip ops	6,138,087	6,089,390	6,211,146	6,085,342	6,218,393	6,342,732	30,947,003
Operating costs	9,275,525	9,522,447	9,578,582	10,610,242	10,822,407	11,810,527	52,344,205
Wages & benefits	14,199,037	14,745,317	15,072,225	15,373,670	15,681,142	15,994,764	76,867,118
Transfer to other gov/org	75,000	93,165	164,400	164,400	164,400	164,400	750,765
Contributions to reserve funds	1,415,993	1,626,109	606,109	376,109	226,609	621,609	3,456,545
Debt interest		2,935	1,372	109			4,416
Total Operating Expenditures	34,193,756	35,250,462	34,839,487	35,855,676	36,399,573	38,262,203	180,607,401
Operating (surplus)/deficit	655,574	514,873	(842,903)	(452,877)	(728,663)	(106,297)	(1,615,867)
Capital Asset Expenditures							
Capital expenditures	3,793,750	9,335,693	3,092,150	4,158,125	1,851,750	837,650	19,275,368
Transfer from reserves	(3,269,000)	(5,658,236)	(1,662,500)	(2,112,500)	(700,000)	(550,000)	(10,683,236)
Grants and other	(133,000)	(704,482)	(587,500)	(587,500)			(1,879,482)
New borrowing		(2,000,000)	(330,000)	(550,000)	(550,000)		(3,430,000)
Net Capital Assets funded from Operations	391,750	972,975	512,150	908,125	601,750	287,650	3,282,650
Capital Financing Charges							
Existing debt (principal)		124,565	126,128	42,394			293,087
New debt (principal & interest)		20,000	154,022	181,091	228,040	269,489	852,642
Total Capital Financing Charges		144,565	280,150	223,485	228,040	269,489	1,145,729
Net (surplus)/deficit for the year	1,047,324	1,632,413	(50,603)	678,733	101,127	450,842	2,812,512
Add: Prior year (surplus) / deficit	(3,872,509)	(3,762,725)	(2,130,312)	(2,180,915)	(1,502,182)	(1,401,055)	(10,977,189)
(Surplus) applied to future years	(2,825,185)	(2,130,312)	(2,180,915)	(1,502,182)	(1,401,055)	(950,213)	(8,164,677)



TRANSPORTATION & SOLID WASTE SERVICES
SUMMARY OF TAX REQUISITIONS
2016 to 2020

	2016		2017		2018		2019		2020	
	\$	%	\$	%	\$	%	\$	%	\$	%
Transit										
0500 TRANSIT - SOUTHERN COMM - CONVENTIONAL	(8,565,785)	5.0%	(8,822,759)	3.0%	(9,263,896)	5.0%	(9,541,813)	3.0%	(10,018,904)	5.0%
0520 TRANSIT - GABRIOLA TRANSIT CONTRIBUTION	(97,665)		(166,000)	70.0%	(166,000)		(166,000)		(166,000)	
0525 TRANSIT - GABRIOLA ISLAND TAXI SAVER	(11,940)		(15,000)	25.6%	(15,000)		(15,000)		(15,000)	
0600 TRANSIT - AREA H (CAPITAL LEVY FR 2012)		(100.0%)								
0611 TRANSIT - NORTHERN COMM - CONVENTIONAL	(1,012,665)	5.0%	(1,073,425)	6.0%	(1,137,830)	6.0%	(1,183,344)	4.0%	(1,230,677)	4.0%
7700 DESCANSO BAY EMERGENCY WHARF	(5,914)	2.0%	(6,032)	2.0%	(6,153)	2.0%	(6,276)	2.0%	(6,402)	2.0%
	(\$9,693,969)		(\$10,083,216)		(\$10,588,879)		(\$10,912,433)		(\$11,436,983)	
Solid Waste										
1200 SOLID WASTE MANAGEMENT	(578,088)	25.0%	(722,610)	25.0%	(867,132)	20.0%	(1,040,558)	20.0%	(1,144,614)	10.0%
	(\$578,088)		(\$722,610)		(\$867,132)		(\$1,040,558)		(\$1,144,614)	
Total TRANSPORTATION & SOLID WASTE SERVICES	(10,272,057)	7.0%	(10,805,826)	5.2%	(11,456,011)	6.0%	(11,952,991)	4.3%	(12,581,597)	5.3%

**Transit Southern Community
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		5.0%	3.0%	5.0%	3.0%	5.0%	
Property taxes	(8,157,890)	(8,565,785)	(8,822,759)	(9,263,896)	(9,541,813)	(10,018,904)	(46,213,157)
	(8,157,890)	(8,565,785)	(8,822,759)	(9,263,896)	(9,541,813)	(10,018,904)	(46,213,157)
Operations	(171,491)	(103,425)	(104,989)	(106,581)	(108,198)	(109,843)	(533,036)
Transit fares	(4,235,731)	(4,174,612)	(4,216,358)	(4,347,184)	(4,390,657)	(4,523,226)	(21,652,037)
Operating grants	(5,593,338)	(5,548,569)	(5,231,833)	(5,498,757)	(5,608,732)	(5,921,572)	(27,809,463)
Planning grants		(100,439)	(558,480)				(658,919)
Grants in lieu of taxes	(73,000)	(73,000)	(73,000)	(73,000)	(73,000)	(73,000)	(365,000)
Interdepartmental recoveries	(1,389,917)	(1,347,017)	(1,347,017)	(1,347,017)	(1,347,017)	(1,347,017)	(6,735,085)
Miscellaneous	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(25,500)
Total Operating Revenues	(19,626,467)	(19,917,947)	(20,359,536)	(20,641,535)	(21,074,517)	(21,998,662)	(103,992,197)
Operating Expenditures							
Administration	1,121,841	1,114,841	1,120,415	1,126,018	1,131,647	1,137,305	5,630,226
Professional fees	43,500	43,500	44,370	45,257	46,163	47,086	226,376
Building ops	343,979	343,979	350,858	357,875	365,033	372,334	1,790,079
Veh & Equip ops	5,444,184	5,404,316	5,512,402	5,372,651	5,480,104	5,589,706	27,359,179
Operating costs	2,051,248	2,046,575	1,987,506	2,798,968	2,854,947	3,683,757	13,371,753
Wages & benefits	10,037,000	10,424,338	10,632,825	10,845,481	11,062,391	11,283,638	54,248,673
Contributions to reserve funds	552,045	752,045	252,045	252,045	2,045	2,045	1,260,225
Total Operating Expenditures	19,593,797	20,129,594	19,900,421	20,798,295	20,942,330	22,115,871	103,886,511
Operating (surplus)/deficit	(32,670)	211,647	(459,115)	156,760	(132,187)	117,209	(105,686)
Capital Asset Expenditures							
Capital expenditures	1,593,800	2,273,550	2,319,500	2,358,000	301,300	184,700	7,437,050
Transfer from reserves	(1,150,000)	(800,518)	(1,662,500)	(1,412,500)	(200,000)		(4,075,518)
Grants and other	(133,000)	(704,482)	(587,500)	(587,500)			(1,879,482)
Net Capital Assets funded from Operations	310,800	768,550	69,500	358,000	101,300	184,700	1,482,050
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	278,130	980,197	(389,615)	514,760	(30,887)	301,909	1,376,364
Add: Prior year (surplus) / deficit	(1,761,687)	(1,893,195)	(912,998)	(1,302,613)	(787,853)	(818,740)	(5,715,399)
(Surplus) applied to future years	(1,483,557)	(912,998)	(1,302,613)	(787,853)	(818,740)	(516,831)	(4,339,035)

**Transit Northern Community
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		5.0%	6.0%	6.0%	4.0%	4.0%	
Property taxes	(964,444)	(1,012,665)	(1,073,425)	(1,137,830)	(1,183,344)	(1,230,677)	(5,637,941)
	(964,444)	(1,012,665)	(1,073,425)	(1,137,830)	(1,183,344)	(1,230,677)	(5,637,941)
Operations	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Transit fares	(221,950)	(226,950)	(229,220)	(235,953)	(238,312)	(240,695)	(1,171,130)
Operating grants	(557,712)	(540,097)	(506,127)	(536,549)	(547,281)	(552,753)	(2,682,807)
Planning grants		(9,788)	(54,422)				(64,210)
Total Operating Revenues	(1,748,606)	(1,794,000)	(1,867,694)	(1,914,832)	(1,973,437)	(2,028,625)	(9,578,588)
Operating Expenditures							
Administration	100,375	98,268	100,234	102,238	104,283	106,368	511,391
Operating costs	849,667	811,797	828,033	913,011	931,271	949,897	4,434,009
Wages & benefits	881,279	963,318	982,584	1,002,237	1,022,281	1,042,726	5,013,146
Total Operating Expenditures	1,831,321	1,873,383	1,910,851	2,017,486	2,057,835	2,098,991	9,958,546
Operating (surplus)/deficit	82,715	79,383	43,157	102,654	84,398	70,366	379,958
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	82,715	79,383	43,157	102,654	84,398	70,366	379,958
Add: Prior year (surplus) / deficit	(386,031)	(428,226)	(348,843)	(305,686)	(203,032)	(118,634)	(1,404,421)
(Surplus) applied to future years	(303,316)	(348,843)	(305,686)	(203,032)	(118,634)	(48,268)	(1,024,463)



**Solid Waste Management
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues		25.0%	25.0%	20.0%	20.0%	10.0%	
Property taxes	(462,470)	(578,088)	(722,610)	(867,132)	(1,040,558)	(1,144,614)	(4,353,002)
	(462,470)	(578,088)	(722,610)	(867,132)	(1,040,558)	(1,144,614)	(4,353,002)
Operations	(72,000)	(47,000)	(47,000)	(47,000)	(47,000)	(47,000)	(235,000)
Landfill tipping fees	(7,266,784)	(7,741,024)	(7,818,434)	(7,896,619)	(7,975,585)	(8,055,341)	(39,487,003)
Operating grants	(75,000)						
Grants in lieu of taxes	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(34,000)
Interdepartmental recoveries		(103,007)	(103,007)	(103,007)	(103,007)	(103,007)	(515,035)
Total Operating Revenues	(7,883,054)	(8,475,919)	(8,697,851)	(8,920,558)	(9,172,950)	(9,356,762)	(44,624,040)
Operating Expenditures							
Administration	560,765	611,807	624,042	636,524	649,254	662,239	3,183,866
Professional fees	383,000	400,493	408,503	416,673	425,006	433,506	2,084,181
Building ops	188,430	193,025	196,885	200,823	204,840	208,937	1,004,510
Veh & Equip ops	692,418	683,589	697,259	711,206	736,804	751,541	3,580,399
Operating costs	2,587,836	2,808,959	2,779,864	2,835,461	2,892,171	2,950,014	14,266,469
Wages & benefits	3,081,444	3,150,846	3,245,864	3,310,781	3,376,996	3,444,536	16,529,023
Transfer to other gov/org	75,000						
Contributions to reserve funds	702,095	702,095	302,095	102,095	202,095	602,095	1,910,475
Debt interest		2,935	1,372	109			4,416
Total Operating Expenditures	8,270,988	8,553,749	8,255,884	8,213,672	8,487,166	9,052,868	42,563,339
Operating (surplus)/deficit	387,934	77,830	(441,967)	(706,886)	(685,784)	(303,894)	(2,060,701)
Capital Asset Expenditures							
Capital expenditures	2,170,800	7,060,018	770,200	1,800,000	1,550,200	652,800	11,833,218
Transfer from reserves	(2,090,000)	(4,857,718)		(700,000)	(500,000)	(550,000)	(6,607,718)
New borrowing		(2,000,000)	(330,000)	(550,000)	(550,000)		(3,430,000)
Net Capital Assets funded from Operations	80,800	202,300	440,200	550,000	500,200	102,800	1,795,500
Capital Financing Charges							
Existing debt (principal)		124,565	126,128	42,394			293,087
New debt (principal & interest)		20,000	154,022	181,091	228,040	269,489	852,642
Total Capital Financing Charges		144,565	280,150	223,485	228,040	269,489	1,145,729
Net (surplus)/deficit for the year	468,734	424,695	278,383	66,599	42,456	68,395	880,528
Add: Prior year (surplus) / deficit	(1,293,812)	(1,123,230)	(698,535)	(420,152)	(353,553)	(311,097)	(2,906,567)
(Surplus) applied to future years	(825,078)	(698,535)	(420,152)	(353,553)	(311,097)	(242,702)	(2,026,039)

**Solid Waste Collection & Recycling
FINANCIAL PLAN
2016 to 2020**

	2015 Budget	2016 Proposed Budget	2017	2018	2019	2020	Total
Operating Revenues							
Operations	(1,058,375)	(1,085,393)	(1,090,393)	(1,095,393)	(1,100,393)	(1,105,393)	(5,476,965)
Utility user fees	(3,183,382)	(3,326,811)	(3,459,884)	(3,529,082)	(3,599,663)	(3,671,656)	(17,587,096)
Miscellaneous	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
Total Operating Revenues	(4,261,757)	(4,432,204)	(4,570,277)	(4,644,475)	(4,720,056)	(4,797,049)	(23,164,061)
Operating Expenditures							
Administration	315,893	331,415	331,415	331,415	331,415	331,415	1,657,075
Professional fees	15,000	12,500	7,500	7,500	7,500	7,500	42,500
Building ops	2,681	2,681	2,681	2,681	2,681	2,681	13,405
Veh & Equip ops	1,485	1,485	1,485	1,485	1,485	1,485	7,425
Operating costs	3,784,774	3,853,116	3,981,179	4,060,802	4,142,018	4,224,859	20,261,974
Wages & benefits	199,314	206,815	210,952	215,171	219,474	223,864	1,076,276
Contributions to reserve funds	160,205	170,205	50,205	20,205	20,205	15,205	276,025
Total Operating Expenditures	4,479,352	4,578,217	4,585,417	4,639,259	4,724,778	4,807,009	23,334,680
Operating (surplus)/deficit	217,595	146,013	15,140	(5,216)	4,722	9,960	170,619
Capital Asset Expenditures							
Capital expenditures	150	2,125	2,450	125	250	150	5,100
Net Capital Assets funded from Operations	150	2,125	2,450	125	250	150	5,100
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	217,745	148,138	17,590	(5,091)	4,972	10,110	175,719
Add: Prior year (surplus) / deficit	(430,979)	(318,074)	(169,936)	(152,346)	(157,437)	(152,465)	(950,258)
(Surplus) applied to future years	(213,234)	(169,936)	(152,346)	(157,437)	(152,465)	(142,355)	(774,539)



RDN REPORT		
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BOARD		

STAFF REPORT

TO: Dennis Trudeau
Interim Chief Administrative Officer

DATE: February 7, 2016

MEETING: Feb. 9, 2016 Committee of the Whole

FROM: Wendy Idema
Director of Finance

FILE:

SUBJECT: 2016 Proposed Budget External Requests for Funding

RECOMMENDATION

That the report on the 2016 funding requests from community groups be received for information.

PURPOSE

To provide information and financial implications related to requests for funding received from various community groups.

BACKGROUND

The following motions have been passed by the Board regarding 2016 requests for funding by community groups.

That the 2016 requisition for funding to support the Oceanside Victim Services, Restorative Justice and Community Policing Programs be approved at \$122,300 and that the "Regional District of Nanaimo Crime Prevention and Community Justice Support Service Bylaw No. 1479, 2006" be amended accordingly.

That the Board provide a \$30,000 grant to the Nanaimo and Area Land Trust.

That the Regional District of Nanaimo contribute a one-time grant of \$15,000 to the Nanaimo Aboriginal Centre for the Passive House project.

That the Board support the request from the City of Parksville that the Regional District of Nanaimo include in 2016, and if necessary, 2017 and 2018 operational budgets, funding in the amount of \$12,000 (a 1/3 shared cost) per year for a cull program and other Canada Goose management initiatives for the City of Parksville and surrounding areas.

That the Regional District of Nanaimo contribute \$1,000 to Ducks Unlimited Canada in support of the Vancouver Island Workshop.

That staff be directed to bring forward the request for \$2,500 in additional funding from the Nanaimo Victim Services group to the 2016 budget process.

That staff be directed to bring forward the additional funding request from the Nanaimo Marine Rescue Society to the 2016 budget process, and that staff review and renew the

agreement with Nanaimo Marine Rescue Society for a future term of five years, including within the agreement funding identified in the 2016-2020 Financial Plan.

Preliminary 2016 budget information was provided to the Board during November including some information regarding requests for funding received from community groups. At that time, the total tax requisition to be collected for 2016 was estimated at \$47,440,380 including local service areas. The current proposed budget includes a tax requisition of \$47,404,475

The following table identifies the funding requests known at this time totaling approximately \$77,500. Several of these items are already approved and included in the current estimated tax requisition. Appendices are attached with information received from the requesting organizations and Appendix A outlines the financial implications for each participant.

Requesting Organization	Amount Requested	Status
Nanaimo RCMP Victim Services	\$2,500 additional to current \$7,500 received annually under the Southern Restorative Justice/Victim Services Service Area	Pending final board direction
Nanaimo Marine Rescue Society	\$6,500 additional to current \$11,000 under D68 Search & Rescue Service	Pending final board direction
City of Parksville for Guardians of Mid-Island Estuaries Society	\$12,000 for goose control program	Motion at Jan 26 Board, currently funded by 2015 carry forward surplus through Regional Parks Operating budget
Nanaimo & Area Land Trust	\$30,000 for program funding	Motion at Jan 26 Board, currently funded by 2015 carry forward surplus through Regional Parks Operating budget
Nanaimo Aboriginal Society	\$15,000 towards cost of Passive House construction project	Motion at Jan 26 Board, potential to fund from Regional Sustainability Reserve funds with \$0 tax impact
Ducks Unlimited	\$1,000 towards Vancouver Island Workshop	Approved at Jan 26 Board, \$1,000 added to 2016 Grants in Aid budget. Funding required for February.
Oceanside RCMP Victim Services	\$10,500 request for additional funding through the District 69 Community Justice Service	Approved at Nov 24, 2015 Board meeting, included in 2016 budget

ALTERNATIVES

1. That the report on the 2016 funding requests from community groups be received for information.
2. That the request for funding by the Nanaimo RCMP Victim Services be approved for \$2,500.
3. That the request for funding by the Nanaimo Marine Rescue Society be approved for \$6,500.
4. Provide alternate direction to staff regarding the proposed funding requests.

FINANCIAL IMPLICATIONS

Alternative 1

Appendix A details the financial implications of each request by participant. As well, the following information is provided regarding each request.

Nanaimo RCMP Victim Services Program – Representatives of this program presented a request for additional funding at the October 27, 2015 Board meeting. They are currently provided with annual funding of \$7,500 under the Southern Community Restorative Justice and Victim Services Support Service and have requested an additional \$2,500. The amount was last increased in 2014 from \$5,000 to \$7,500. Information from them is attached as Appendix B.

Electoral Areas A, B and C participate in this service and the cost of the additional funding would be \$0.10 per \$100,000 of assessed value which would be additional to the current \$0.40 per \$100,000. The City of Nanaimo funds this group directly as well for \$53,229 in cash + \$8,009 in kind.

Nanaimo Marine Rescue Society – Representatives of this program presented a request for additional funding at the Oct 27, 2015 meeting. Additional information from them is provided as Appendix C. The RDN funds both land and marine rescue services in District 68. As well there is a \$5,000 contribution service for the Lighthouse Country Marine Rescue Society in D69 funded by EA H and a pending \$10,000 contribution service for land rescue in District 69 funded by all District 69 participants.

Participants in this service are Nanaimo, Lantzville and Electoral Areas A, B & C and this group is currently funded for \$11,000 annually. This service is allocated based on population so cost per \$100,000 varies between \$0.19 and \$0.24 currently for both the land and marine contributions. Adding this funding results in a \$0.02 to \$0.03 cost per \$100,000.

City of Parksville on behalf of Guardians of Mid-Island Estuaries Society – a letter of request from Parksville was received for the January 12, 2016 Committee of the Whole and is included as Appendix D. Funding for this \$12,000 request has currently been incorporated under the Regional Parks Operating budget using 2015 carry forward surplus. This service is allocated based on population and addition of this funding results in a cost per \$100,000 of between \$0.03 to \$0.05.

Nanaimo & Area Land Trust – Representatives of this group presented a request for a grant of \$30,000 at the January 12, 2016 Committee of the Whole. Their information is included as Appendix E and the RDN has funded this group at this level for several years. Funding for this request has currently been incorporated under the Regional Parks Operating budget using 2015 carry forward surplus. This service is allocated based on population and addition of this funding results in a cost per \$100,000 of between \$0.07 to \$0.12.

Nanaimo Aboriginal Society: Passive House Project – a request for \$15,000 funding from this group was received at the January 12, 2016 Committee of the Whole for support with development of a passive house. Staff believe it is feasible to fund this project from Regional Sustainability reserve funds held by the RDN if approved by the Board. Alternatively, it could be funded through taxes under the Grant-in-Aid Service at a cost of \$0.05 per \$100,000.

Oceanside Community Policing – Victim Services – This group presented a request for \$10,500 in additional funding for their Victim Services program through the D69 Community Justice Select Committee which was approved and is included in the current budget. Currently this service is funding \$52,580 to the Oceanside RCMP Victim Services program, \$30,000 to the Oceanside Restorative Justice program and \$29,220 to the Oceanside Community Safety Volunteers. This service is a parcel tax and the additional funding results in a \$0.44 per parcel impact.

Alternative 2

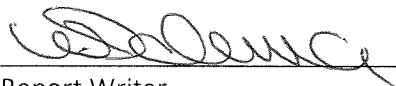
The financial implications of alternative 2 are unknown at this time and would depend on what alternate direction was provided.

STRATEGIC PLAN IMPLICATIONS


The 2016 to 2020 Strategic Planning Process is currently underway; however, community support continues to be a priority for the Board where economically viable.

SUMMARY/CONCLUSIONS

Several requests for grant funding totaling approximately \$77,500 have been received by the Board in relation to the 2016 to 2020 Financial Plan as detailed above. Several of these items are already approved and included in the current estimated tax requisition. Appendices are attached with information received from the requesting organizations and Appendix A outlines the financial implications for each participant.



Report Writer



Interim C.A.O. Concurrency

ANALYSIS OF NEW REQUESTS FOR 2016 BUDGET

REQUESTED	TOTAL(\$)	CITY OF NANAIMO			DISTRICT OF LANITZVILLE			CITY OF PARKSVILLE			TOWN OF QUALICUM BEACH		
		SHARE (\$)	COST PER \$100k	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE	SHARE (\$)	COST PER \$100k	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE	SHARE (\$)	COST PER \$100k	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE	SHARE (\$)	COST PER \$100k	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE
1 Oceanside Community Justice Victim Services	10,500												
2 Nanaimo Marine Rescue Society	6,500	5,347	0.03	0.03%	230	0.03	0.03%	2,929	parcel tax	0.00%	2,095	parcel tax	0.00%
4 Nanaimo RCMP Victim Services	2,500												
3 Ducks Unlimited	1,000	535	-	0.00%	25	-	0.00%	85	-	0.00%	68	-	0.00%
5 City of Parksville re: Goose Control	12,000	6,862	0.04	0.04%	295	0.04	0.04%	981	0.04	0.02%	711	0.03	0.02%
6 Nanaimo & Area Land Trust	30,000	17,154	0.10	0.10%	737	0.09	0.09%	2,451	0.09	0.05%	1,778	0.08	0.05%
7 Nanaimo Aboriginal Centre - Passive House	15,000	8,026	0.05	0.05%	378	0.05	0.05%	1,275	0.05	0.03%	1,019	0.05	0.03%
	77,500	37,924	0.22	0.22%	1,665	0.21	0.22%	7,721	0.18	0.10%	5,671	0.16	0.10%

PARCEL TAX INCREASE

8 Oceanside Community Justice Victim Services	\$10,500	\$0.44/parcel	\$ 179.90	\$ 154.10
2016 ESTIMATED GENERAL SERVICES TAX RATE FOR RDN SERVICES PER \$100,000 OF ASSESSED VALUE				
2016 ESTIMATED RDN GENERAL SERVICES REQUISITION FOR A \$300,000 HOME BASED ON PRELIMINARY BUDGET			\$ 566.00	\$ 488.00
TAX IMPACT ON A \$300,000 HOME OF ADDITIONS SHOWN ABOVE			\$ 0.98	\$ 0.92

ANALYSIS OF NEW REQUESTS FOR 2016 BUDGET

REQUESTED	TOTAL(\$)	ELECTORAL AREA A			ELECTORAL AREA B			ELECTORAL AREA C				
		SHARE (\$)	COST PER \$100k	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE	SHARE (\$)	COST PER \$100k	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE	SHARE (\$)	COST PER \$100k	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE		
1 Oceanside Community Justice Victim Services	10,500			0.00%								
2 Nanaimo Marine Rescue Society	6,500	459	0.03	0.02%	258	0.02	0.03%	205	0.02	0.02%		
4 Nanaimo RCMP Victim Services	2,500	909	0.10	0.08%	864	0.10	0.13%	727	0.10	0.08%		
3 Ducks Unlimited	1,000	38	-	0.00%	36	-	0.00%	30	-	0.00%		
5 City of Parksville re: Goose Control	12,000	589	0.05	0.04%	331	0.03	0.04%	263	0.03	0.02%		
6 Nanaimo & Area Land Trust	30,000	1,473	0.12	0.09%	828	0.07	0.09%	657	0.07	0.06%		
7 Nanaimo Aboriginal Centre - Passive House	15,000	567	0.05	0.04%	538	0.05	0.06%	378	0.05	0.04%		
	77,500	4,035	0.35	0.27%	2,855	0.27	0.34%	2,260	0.27	0.22%		

PARCEL TAX INCREASE

8 Oceanside Community Justice Victim Services \$10,500

2016 ESTIMATED GENERAL SERVICES TAX RATE FOR RDN SERVICES PER \$100,000 OF ASSESSED VALUE \$ 127.80

2016 ESTIMATED RDN GENERAL SERVICES REQUISITION FOR A \$300,000 HOME BASED ON PRELIMINARY BUDGET \$ 482.00

TAX IMPACT ON A \$300,000 HOME OF ADDITIONS SHOWN ABOVE \$ 1.05

\$ 122.70

\$ 445.00

\$ 0.81

ANALYSIS OF NEW REQUESTS FOR 2016 BUDGET

REQUESTED	TOTAL(\$)	ELECTORAL AREA E			ELECTORAL AREA F			ELECTORAL AREA G			ELECTORAL AREA H		
		SHARE (\$)	COST PER \$100k parcel tax	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE	SHARE (\$)	COST PER \$100k parcel tax	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE	SHARE (\$)	COST PER \$100k parcel tax	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE	SHARE (\$)	COST PER \$100k parcel tax	% INCREASE FROM 2016 GENERAL SERVICES TAX RATE
1 Oceanside Community Justice Victim Services	10,500	1,478			1,298			1,606			1,095		
2 Nanaimo Marine Rescue Society	6,500		0.00%						0.00%				
4 Nanaimo RCMP Victim Services	2,500		0.00%						0.00%				
3 Ducks Unlimited	1,000	59		0.00%	40		0.00%	52		0.00%	32		0.00%
5 City of Parksville re: Goose Control	12,000	481		0.03%	608		0.04%	586		0.03%	293		0.02%
6 Nanaimo & Area Land Trust	30,000	1,203		0.07%	1,519		0.10%	1,465		0.07%	735		0.06%
7 Nanaimo Aboriginal Centre - Passive House	15,000	889		0.06%	601		0.04%	780		0.04%	474		0.04%
	77,500	4,110		0.16%	4,066		0.18%	4,489		0.14%	2,629		0.12%

PARCEL TAX INCREASE

8 Oceanside Community Justice Victim Services	\$10,500	\$0.44/parcel	\$0.44/parcel	\$0.44/parcel	\$0.44/parcel
2016 ESTIMATED GENERAL SERVICES TAX RATE FOR RDN SERVICES PER \$100,000 OF ASSESSED VALUE		\$ 89.30	\$ 123.90	\$ 126.20	\$ 121.80
2016 ESTIMATED RDN GENERAL SERVICES REQUISITION FOR A \$300,000 HOME BASED ON PRELIMINARY BUDGET		\$ 353.00	\$ 479.00	\$ 473.00	\$ 454.00
TAX IMPACT ON A \$300,000 HOME OF ADDITIONS SHOWN ABOVE		\$ 0.86	\$ 1.10	\$ 0.98	\$ 0.89

Idema, Wendy

From: SHERYL ARMSTRONG <sheryl.armstrong@rcmp-grc.gc.ca>
Sent: Thursday, October 15, 2015 3:15 PM
To: Idema, Wendy
Subject: Good afternoon Wendy,

Good afternoon Wendy,

As per our presentation to the RDN on August 25, 2015 I would like to formally request an additional \$2500.00 be provided to the Nanaimo Police Based victim Services program.

Additional financial information is attached and I would like to provide the following supplementary information as well.

In 2014-January to December Victim Services opened 748 files; a 9.2% increase over the previous year. Of that 23 files were opened in Lantzville, and 99 files in the RDN area. Attached is a breakdown of where our current funding comes from. As of this date funding is not received from Lantzville however we are hoping to make a presentation to them in the near future and request further funding. Of note the Program ran a surplus for a year as we had a vacancy in the Assistant Program Managers spot. The Canadian Bill of Rights is already having an impact on the Program with 40 victim impact statements required this week alone.

Due to the increased pressures put upon our paid staff we the Board made the very difficult decision to no longer provide services after hours. We are looking at ways to increase our funding sources so this can be brought back. We would like to hire auxiliary workers to provide this service however until we can secure funding for this it is simply not possible to do.

Any questions or concerns please advise.

Sincerely,

Sheryl

Sgt. Sheryl ARMSTRONG

Admin NCO
Nanaimo RCMP / Government of Canada
sheryl.armstrong@rcmp-grc.gc.ca / Tel: 250-755-3229 / Fax: 250-753-0946

Serg. Sheryl ARMSTRONG

s/off. de l'adm.
GRC de Nanaimo / Gouvernement du Canada
sheryl.armstrong@rcmp-grc.gc.ca / Tél: 250-755-3229 / Téléc: 250-753-0946

FISCAL 2015 – 2016 BUDGET PROPOSAL

Your Budget Proposal should reflect the Province's costs of delivering a program.
Incomplete Budget Proposals will cause a delay in the assessment of your application.

Program Type:

CWWA STV OR Multi OR CBVS x
 PBVS

Program Location (please provide location, i.e.: Municipality, City (e.g.: Surrey):
City of Nanaimo

1. PROGRAM REVENUES

SOURCE	CASH	IN-KIND	TOTAL
Ministry of Justice - VSCPD	71,280		71,280
Municipal Government	53,229	8,009	61,238
Regional District	7,500		7,500
Applicant Organization			
Other: (Please specify)	9,475 (SURPLUS)		
TOTAL PROGRAM REVENUES	141,484	8,009	149,493

NOTE: Police-Based Victim Service Programs

If the program is cost-shared with your municipality/regional district, the maximum "in kind" amount that may be claimed for under "Municipal Government" or "Regional District" is 20% of cash. "In kind" expenditures include costs for facilities (e.g. rent, utilities and maintenance), telephone, fax, and office supplies, etc.

2. PROGRAM EXPENDITURES

A. Salaries and Benefits (includes direct service delivery, direct supervision and clinical supervision costs only.)

Note: Include receptionist position(s) under Administration "Administrative Support wages"

POSITION(S) by Job Title:	YEARLY SALARY	YEARLY BENEFITS	TOTAL YEARLY COST	FUNDED FROM VSCPD
1. Program Manager	60,915	6,000	66,915	66,915
2. Assistant Program Manager	46,410	4,900	51,310	4,365
3. Part Time Caseworker	12,376	1,323	13,699	

4.				
5.				
6.				
TOTAL SALARIES AND BENEFITS	119,701	12,223	131,924	71,280

B. PROGRAM DELIVERY (*Expenses directly related to the delivery of the program.*)

EXPENSE	TOTAL COST	FUNDED FROM VSCPD
Facilities (<i>e.g. rent, utilities, maintenance</i>)	6,809(in kind)	
Resource Materials	100	
Program Delivery Related Travel	350	
Volunteer Appreciation	750	
Staff Training, Development, and Associated Travel	\$5,000	
Office Supplies	700	
Promotion / Outreach	150	
Telephone / Fax / Internet	1,200(in kind)	
Cellular Phone	760	
Memberships (<i>specify</i>): PVSBC & BCCPA	180	
Program Delivery Supplies (<i>specify</i>):		
Other (<i>specify</i>) Volunteer Insurance	70	
TOTAL PROGRAM DELIVERY COSTS	16,069	

C. ADMINISTRATION (*Expenses indirectly related to the delivery of the program*)

EXPENSE	TOTAL COSTS	FUNDED FROM VSCPD
Facilities (<i>e.g. rent, utilities, maintenance</i>)		
Management Wages		

Administrative Support Wages		
Bookkeeping / Audit	1,300	
Other (<i>specify</i>)	200	
TOTAL ADMINISTRATION COSTS	1,500	

TOTAL PROGRAM EXPENDITURES

EXPENSE	TOTAL COSTS	FUNDED FROM VSCPD
A. Total Salaries and Benefits	131,924	
B. Total Program Delivery Costs	16,069	
C. Total Administration Costs	1,500	
TOTAL EXPENDITURES (A+B+C)	149,493	



**ROYAL CANADIAN MARINE
SEARCH & RESCUE**

January 25, 2016

DELIVERED BY HAND

Chairman Bill Veenhoff
Regional District of Nanaimo
6300 Hammond Bay Road
Nanaimo, BC
V9T 6N2

Dear Chair Veenhoff and Board Members:

Thank you for receiving our delegation last October and for considering our request to increase funding support over the next four years so that our volunteer members can continue to provide 24/7 emergency services and medical transport options on the water in and around the southern communities – including the islands.

As you will recall, four years ago the Board kindly authorized an annual grant of \$11,000/annum which has not increased since that time. Our operational budget was approximately \$70,000 in 2015 – which is solely related to operation costs such as proficiency training, fuel and essential crew safety and medical supplies. There are no labour costs – our operations are 100% volunteer provided. We have requested an increase from \$11,000 per annum to 17,500 per annum which would represent support at roughly the level of 25% of operating costs. The balance of funding is raised by our Society through fundraising efforts.

We are pleased to respond to any questions participating Directors may have, and we hope the Board will see fit to support our continuing ability to provide around-the-clock lifesaving on local waters.

Yours truly,

Mike Atkins
President
Nanaimo Marine Rescue Society

Michel Morin
FOR: Station Leader
RCMSAR Station 27 (Nanaimo)

cc: Wendy Idema



2015 Financial Statement:

Revenue:	Budgeted Amount:			Actual Amount:
Income from CCGA-P:	\$ 24,800.00			\$26,909.62
		Taskings:	\$15,938.48	
		Training:	\$ 8,762.53	
		Vessel Insp.:	\$.00	
		Sea Patrol:	\$ 2,208.61	
Gaming:	\$ 27,000.00			
		(Restricted)	\$27,000.00*	
<i>Rotary Club of Lantzville</i>		(Restricted)	\$ 7,000.00*	(\$34,000.00)*
Fundraising:	\$ 13,600.00			\$ 18,409.29
		Individual:	\$ 6,231.31	
		M. Negrin:	\$ 5,971.94**	
		Corporate:	\$ 2,550.00	
		Fund. Revenue:	\$ 3,656.04	
Regional District:	\$ 11,000.00			\$ 11,325.00
City of Nanaimo, Property Tax Rebate	\$ 1,653.00			\$ 1,653.00
Bank Interest:	----			\$ 66.66
GST Rebate	\$ 500.00			\$ 5,025.91***
Totals:	\$78,553.00			\$63,389.48
				<u>(34,000.00)*</u>
				<u>\$97,389.48</u>

Expenses:	Budgeted Amount			Actual Amount:
<u>Operations</u>	\$23,550.00			\$25,300.07
		Insurance	\$ 5,238.00	
		Scheduling	\$ 603.73	
		Dispatch	\$ 1,804.22	
		Fuel	\$10,254.36	
		GST	\$ 7,399.76***	

<u>Vessels</u>	\$25,200.00			\$24,011.17
		McGregor	\$ 6,536.17	
		Meynell	\$10,045.59	
		Equip. repl.	\$ 7,429.41	
<u>Boathouse & Equipment</u>	\$12,550.00			\$10,561.40
		Safety Gear	\$7,665.24	
		Tools/Maint.	\$2,896.16	
<u>Public Relations</u>	\$ 7,900.00			\$ 7,562.57
		Supplies, etc.	\$1,324.09	
		Boating Safety	\$4,077.20	
		Website	\$ 197.05	
		Fundraising	\$1,964.23	
<u>Training</u>	\$ 2,000.00			\$ 1,531.37
<u>Station Leader</u>	\$ 2,700.00			\$ 3,211.38
		AGM	\$ 24.77	
		Office	\$ 1,643.27	
		Recognition	\$ 1,543.34	
<u>Society</u>	\$ 4,653.00			\$ 2,091.66
		Prof. fees	\$ 160.00	
		License	\$ 249.00	
		City of Nan, tax	\$ 1,653.00	
		Admin. Cost	\$ 29.59	
Totals:	\$78,553.00			\$ 74,269.62

**Note: The society received gaming funds for 2015 of \$27,000.00 which was allocated for vessel maintenance & fuel, the boating safety program and the boathouse project. An additional donation of \$7,000.00 was received from the Lantzville Rotary to be applied to safety equipment for our crew members and was to be included in the Gaming funds report.*

***Note: Funds received from the Marcus Negrin Memorial Fund.*

****Note: GST payments are not included on the individual Expense amounts listed here. Therefore, the GST portions of all expenses are reflected in this one entry.*



Nanaimo Marine Rescue Society - 2016

Expenses

Department		Budget \$	Hours	Tot portfolio
Station leader	Member recognition	1,100.00 \$		
	General supplies, etc.	1,000.00 \$		
	Representation	600.00 \$		
	AGM	200.00 \$		
		2,900.00 \$		2,900.00 \$
Operations	Insurance	6,800.00 \$		
	SOP	150.00 \$		
	Scheduling	1,400.00 \$		
	Fuel	13,000.00 \$		
	Pagers and communication	1,000.00 \$		
		22,350.00 \$		22,350.00 \$
Acquisition projects	Offshore Gear	25,500.00 \$		
	SALUS PFD	1,700.00 \$		
	Radios	2,500.00 \$		
	Drysuit	1,250.00 \$		
	Direction finder	900.00 \$		
	David Clark Update	6,400.00 \$		
	Ready Room (M. Negrin Project)	6,000.00 \$		
			44,250.00 \$	
Training	Manual, charts & training material	800.00 \$		
	SARex	1,000.00 \$		
	Training hours (Regional allocation)		150	
	Training hours (NMRS Budget)		150	
		1,800.00 \$		1,800.00 \$
Boathouse and equipments	Gear/PPE replacement	2,500.00 \$		
	General supplies	600.00 \$		
	Crew equipment contribution	2,000.00 \$		
	Storage	900.00 \$		
	Crew uniforms	1,600.00 \$		
			7,600.00 \$	
Public Relations, Media, Community	Boating safety programs + initiatives	1,800.00 \$		
	Marketing and Fundraising	2,500.00 \$		
	Administration and supplies	300.00 \$		
		4,600.00 \$		4,600.00 \$
Vessels maintenance	Mc Gregor	8,000.00 \$		
	Meynell	5,000.00 \$		
	Boat trailer	1,200.00 \$		
	Boat Equipment/Gear Update	2,000.00 \$		
		16,200.00 \$		16,200.00 \$
Society administration	Professional fees, supplies, etc.	1,000.00 \$		
	City of Nanaimo Property Tax and Serv.	1,653.00 \$		
		2,653.00 \$		2,653.00 \$
Total forecasted expenses				102,353.00 \$

Revenues

		Unrestricted	Forecast
Royal Canadian Marine SAR	RCMSAR contribution for:		
	Incidents	15,000.00 \$	67
	Training	9,000.00 \$	150
	SAR Patrols	600.00 \$	5
	SAR Community activities	1,200.00 \$	7
City of Nanaimo grant	Property tax grant and services	1,653.00 \$	
Regional District of Nanaimo	2015-2018 Agreement	11,000.00 \$	
Internal	Fundraising	13,400.00 \$	
BC Gaming	Projects	50,000.00 \$	
GST Rebate	GST Rebate	500.00 \$	
	Forecasted income	102,353.00 \$	
Total forecasted income			102,353.00 \$
Profit/Deficit			0.00 \$



City of Parksville
Office of the Mayor

January 20, 2016

Regional District of Nanaimo
6300 Hammond Bay Road
Nanaimo BC V9T 6N2

Attention: Director Bill Veenhof, Chair

Dear Mr. Veenhof:

Re: Goose Control Program 2016

This is to advise that at the January 18, 2016, regular meeting of Council, the following resolution was passed:

- 16-017
1. THAT the report from the Chief Administrative Officer dated December 22, 2015, entitled "Goose Control Program 2016" be received.
 2. THAT Council request the Regional District of Nanaimo to include for 2016, and if necessary, 2017 and 2018 operational budgets, funding in the amount of \$12,000 (a 1/3 shared cost) per year for a cull program and other Canada Goose management initiatives for the City of Parksville and surrounding areas.
 3. THAT Council approve an application to be submitted to the federal and provincial governments by the Guardians on behalf of the City of Parksville to conduct a cull of Canada Geese in Parksville in 2016.
 4. THAT Council approve \$35,000 in the 2016, and if necessary, 2017 and 2018 operating budgets toward costs of the cull process.
 5. THAT Council write to the federal Minister of Environment and Climate Change to request legislative amendments to allow the use of culled migratory birds for human or animal consumption with a copy to the Federation of Canadian Municipalities requesting their support for this initiative.

The City of Parksville and the Regional District of Nanaimo have worked together for many years to address the over population of geese in our area. Unfortunately the steps taken to date have not had the desired impact and more stringent action is required.

Enclosed for the information of the Board is a copy of the staff report adopted by Council. It is our hope the Regional District will see its way clear to contributing to this very important initiative as we look forward to establishing a more manageable population and reduction in the environmental degradation we currently experience.

Thank you in advance for your consideration of our request.

Yours truly,



Marc Lefebvre
MAYOR

December 22, 2015

REPORT TO: HIS WORSHIP THE MAYOR AND MEMBERS OF COUNCILLORS
FROM: D. R. COMIS, CHIEF ADMINISTRATIVE OFFICER
SUBJECT: GOOSE CONTROL PROGRAM 2016
PURPOSE: *To obtain Council approval to proceed with goose mitigation initiatives in 2016*

EXECUTIVE SUMMARY:

In June of 2015, Council adopted in principle the 38 recommendations contained in the Goose Management Strategy for the Mount Arrowsmith Biosphere Reserve as prepared by the Guardians of Mid-Island Estuaries Society. At that time Council also provided specific direction to include in the management plan, application for a cull permit as a more permanent long term solution to the overabundance of Canada Geese in the City of Parksville and surrounding area.

This report provides Council with a further update on this process and recommends a variety of initiatives to work toward mitigation of the goose overpopulation problem.

RECOMMENDATION:

1. THAT the report from the Chief Administrative Officer dated December 22, 2015, entitled "Goose Control Program 2016" be received.
2. THAT Council request the Regional District of Nanaimo to include for 2016, and if necessary, 2017 and 2018 operational budgets, funding in the amount of \$12,000 (a 1/3 shared cost) per year for a cull program and other Canada Goose management initiatives for the City of Parksville and surrounding areas.
3. THAT Council approves an application to be submitted to the federal and provincial governments by the Guardians on behalf of the City of Parksville to conduct a cull of Canada Geese in Parksville in 2016.
4. THAT Council approves \$35,000 in the 2016, and if necessary, 2017 and 2018 operating budgets toward costs of the cull process.
5. THAT Council writes to the Federal Minister of Environment and Climate Change to request legislative amendments to allow the use of culled migratory birds for human or animal consumption with a copy to the Federation of Canadian Municipalities requesting their support for this initiative.

BACKGROUND:

Council is well aware of the problems experienced by the over-abundance of Canada Geese in the City of Parksville. The over-abundance of geese is causing degradation of habitat in the Englishman River Estuary and is negatively impacting our sports fields, parks and sidewalks all over the City.

However when we work in isolation to address these issues the problem may be addressed in one location only to appear in another. When that jurisdiction addresses the problem it sends it back to the first jurisdiction and it becomes a never ending story of back and forth.

To look at a variety of ways and means to address the goose problem and to determine interest for a regional process, a goose management workshop was hosted by the City of Nanaimo on December 02, 2015.

The full day workshop included presentations from the Canadian Wildlife Service, BC Fish and Wildlife, BC Wildlife veterinarian with the Ministry of Forests, Lands and Natural Resources, Guardians, Vancouver Airport Authority, Capital Regional District, Greenways Land Trust in Campbell River, the Okanagan Valley Goose Management Program and various local government representatives including Parksville and the Regional District of Nanaimo.

Arising from the workshop two ongoing groups were formed; a regional eastern Vancouver Island committee to look at the "big picture" perspective from Campbell River to Victoria, including Campbell River, Nanoose and Qualicum First Nations and a subcommittee of First Nations, Guardians, Regional District of Nanaimo, and City of Parksville representatives to specifically manage a cull program in the Englishman River Estuary for 2016.

OPTIONS:

1. Approve the recommendations set out in this report.
2. Provide alternate direction to staff.

ANALYSIS:

In June of 2015, Council gave direction to staff to pursue a goose management plan including application for a cull permit in 2016. The management of locally overabundant Canada geese is an ongoing process to accomplish two primary goals:

1. Reduce the goose population to a size that does not degrade habitat or negatively impact City facilities.
2. Maintain the reduced population at a consistent level so we do not return to the problems of over population.

There is no one over-arching solution to this issue. Success will come from the employment of a variety of methods including culls, egg addling, habitat modification, hazing programs, and education programs for farmers and/or organized hunting opportunities outside of City limits. Working with the Guardians and the RDN, the City is in a position to move forward on a cull program while continuing with other strategies such as the ongoing egg addling program. However in order to do this, funding is required.

The Capital Regional District (CRD) undertook a pilot cull program in 2015 to provide assistance to agricultural properties negatively affected by an over-abundance of Canada Geese. The strategy used a three part program; public education, strategy preparation and the cull.

The CRD received approval to cull 250 geese, but only 43 were located on the private land where the cull permit was issued. The cull was conducted by an independent contractor with oversight from the BC Wildlife veterinarian. Each goose was also tested for avian flu as part of the process. The cost for all aspects of this cull was \$31,500 or \$725 per goose. The BCSPCA had no opposition to the cull. The Ministry of Forests, Lands and Natural Resources have developed a standard operating procedure for undertaking a cull which meets BCSPCA requirements for humane destruction.

In order to conduct a cull, a permit application is required to the Canada Wildlife Service who works with the province to manage applications. While there is no legal requirement for a management plan, there is a better chance of approval if one is in place. The Goose Control Management Strategy document prepared by the Guardians society is our management plan.

The Guardians have agreed to undertake the permit application process and will seek out an appropriate contractor on behalf of the City of Parksville. Public education will be conducted by the City through the Communications Officer.

Unfortunately at this time federal regulations prohibit the use of migratory birds destroyed under permit to be used for human or pet consumption. As a result, staff is also requesting Council to write to the federal government to request amending legislation to allow productive use of the bird carcasses. However, it is not anticipated this type of approval would be available prior to a cull in 2016.

The final step in the process is to secure funding. While the goose problem affects City facilities, it also negatively impacts regional district properties as well. To this end staff is recommending the RDN be requested to cost share in the goose management program with a 1/3 contribution in the amount of \$12,000 per year.

The recommendation to include \$35,000 in the City's operating budget is an estimate only based on the experience in the Capital Regional District.

Going forward it is anticipated more than one cull will be necessary to gain control of the problem; as a result staff is requesting funding to undertake a cull, if needed for three years in total and following that to reassess the problem.

Once the goose population reaches a level where it is no longer degrading habitat or impacting city facilities, maintenance activities such as egg addling would continue on an ongoing basis because, as experience has taught us, as soon as we stop population control we are once again inundated with geese and we are back to square one.

Should Council approve the recommendations set out in this report it is anticipated an application will be submitted in February 2016 with the goal of proceeding with a cull during the June/July molting season. Simultaneously we will also be seeking the appropriate contractor to undertake the cull.

FINANCIAL IMPACT:

It is estimated a cull will cost approximately \$35,000; however, this will only be confirmed once we have obtained a permit and are able to pursue contractor services. These funds will need to be included in the final budget for 2016 if the cull is to be carried out this year.

STRATEGIC PLAN IMPLICATIONS:

Maintain or Enhance Quality of Life - Protection of our natural habitat, beaches and City facilities contributes greatly to the quality of life in the City of Parksville.

Renewal and Maintenance of Infrastructure - To eliminate or significantly reduce goose droppings will contribute positively to the cost of ongoing maintenance of city assets.

Maintain or Enhance Levels of Service - N/A

Maintain or Reduce Actual Property Tax Burden - The cost of a goose cull will have a minimal impact on property taxes.

Environmentally Sustainable - The overpopulation of Canada geese is destroying natural habitat and negatively impacting our beaches and parks. A population reduction will enhance the environmental sustainability of our estuaries, allowing them to regrow and return to their previous state and eliminating a source of pollution on our beaches and parks.

Economic Development - Parksville's main source of economic benefits are associated with a strong tourism sector. Ensuring our greatest attractions - our natural assets - are free from pollution caused by geese will also ensure continued strength in our tourism economy.

REFERENCES:

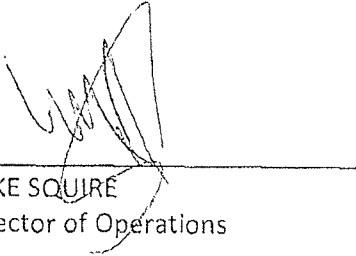
- › Goose Control Management Strategy - Guardians of the Mid-Island Estuaries
- › June 22, 2015, Report to Council, Goose Control Management Plan

Respectfully submitted,



DEBBIE R. COMIS
Chief Administrative Officer

OTHER DEPARTMENT COMMENTS:



MIKE SQUIRE
Director of Operations

Direct Services that NALT Provides to The RDN and City of Nanaimo – Updated to December 2015

Land Acquisitions:

- Assisted The Land Conservancy with the purchase of South Winchelsea Island - \$100,000 (approximately)
- Assisted TLC with purchase of the Nanaimo River property - \$25,000 (approximately)
- Acquisition of Linley Valley City Park (a.k.a. Cottle Lake Park) - \$500,000
- Acquisition of Mount Benson Regional Park - \$475,000
- Assisted The Nature Trust of BC with additional property acquisition on Buttertubs Marsh – \$17,700
- Assisted The Nature Trust of BC with fundraising for the purchase of Moorecroft Regional Park - \$41,000+
- Continuing to Collect Funds for Mount Benson Acquisition II - \$122,262 to date
- Fundraise for Acquisition of Recreation/Conservation land along the Nanaimo River - \$50,593 to date
- Campaign expenses for all of the above, @ 15% - \$199,733

TOTAL VALUE OF ALL ACQUISITION FUNDS RAISED SINCE 1997: \$1,531,288

Annualized value: \$80,594

Conservation Agreements Held by NALT within the RDN

- Sole covenant holder for Haddon-Wilson property (Little Mountain, Errington)
- Co-covenant holder for South Winchelsea Island
- Co-covenant holder for Coates Millstone property, Gabriola Island Area B
- Co-covenant holder for Kwell Nature Sanctuary, Lasqueti Island
- Co-covenant holder for Yellowpoint Lodge property, Yellowpoint
- Co-covenant holder on Elder Cedar property, Gabriola Island
- Co-covenant holder on Mount Trematon property, Lasqueti Island
- Co-covenant holder on John Osland property, Lasqueti Island
- Primary covenant holder, Mount Benson Regional Park, Area C (pending)
- Stewardship Agreement on Van Kerkoerle property Area C (ALR)
- Stewardship Agreement on Martha Warde property Area H (ALR)

Value of preparation of Conservation Covenants and Stewardship Agreements: 11 @ \$15,000 = \$165,000

Value of annual covenant monitoring by the Conservation Covenant Specialist and Covenants Committee plus preparation and distribution of monitoring reports: 19 years @ average of \$4,500/year = \$85,500

Value of other covenant work carried out by NALT staff and CC Specialist—ie. Response to initial enquiries: (5-6 per year = 85 total), which include property visits, baseline data-collection, preparation of site reports, Covenant Committee meetings (average 4 per year) 19 years @ average value of \$8,000 = \$152,000

Additional Costs (eg travel, contract professional fees):- 19 years x \$2,500/year (average)= \$47,500

TOTAL VALUE OF CONSERVATION COVENANT SERVICES OVER 19 YEARS: \$450,000

Annualized value: \$ 23,684

Services Provided by NALT Native Plants Nursery in Cassidy:

- Information consults at the nursery and by phone
- Information dissemination about the advantage of native plant species in a pesticide-free environment (see Outreach)
- Replenishing (through propagation and salvage) and caring for stocks of native plants for habitat restoration and enhancement projects (see habitat) and for sales to community, restoration projects and RDN Watersmart events
- Leading guided walks on-site to identify native plants and edible native plants
- Maintaining a demonstration garden of edible native plants

NOTE: Beginning in November of 2013, the NALT Native Plant Nursery changed its operations mode; it ran on a strictly volunteer basis open two days per week until July of 2015. As of July, there has been a part-time contract coordinator at the nursery. The following numbers reflect the value of the work carried out by volunteers.

VALUE OF IN-KIND CONTRIBUTION OF NURSERY VOLUNTEERS IN 2015

1548 HOURS @ \$15 = \$ 23,220

Community Outreach and Education Services:

- Guided hikes up Mount Benson and in the Linley Valley; guided walks to other sites on request (eg Harewood Plains)
- Partnering with the RDN on Stream Stewardship education and Watersmart workshops
- Vesper sparrow information meetings, kiosks and guided walks (ended 2011)
- Yearly Pacific Streamkeeper Workshops to train residents on how to measure and monitor stream health
- Watershed awareness programs for schools and community (currently focussed primarily on the Nanaimo River)
- Riparian-area planting with school groups and neighbourhood Streamkeeper Groups

- Annual water quality testing by NALT for RDN on two Nanaimo area creek sites since 2011, and in partnership with the Hub City River Stewards and Departure Creek Streamkeepers on nine additional sites since 2012
- Education presentations to schools and community groups about stream stewardship, invasive and edible wild plants
- Providing the community access to information 5 days/week through the NALT Stewardship Resource Centre
- Initiating, developing and facilitating the Nanaimo River Watershed Roundtable since 2011

TOTAL VALUE OF OUTREACH PROGRAMS OVER 6 YEARS – 2010 THROUGH 2015: \$491,663
Annualized value: \$ 81,944

NOTE: Some funding for Outreach/Education comes from JCP grants, a Youth Internship grant from Environment Canada, and community grants from CCCU, TD Canada Trust and other corporate donors—plus a significant portion of goods and services donated in-kind by the local community. RDN and City funding provides leverage for these grants.

Habitat Restoration and Enhancement Services:

- Invasive plant species removal from several area parks over a 10 year period (variously at Cottle Lake, Mount Benson Regional Park, Newcastle Island, Colliery Dam, Neck Point and Departure Creek parks)
- Riparian area native plant species installations on Departure Creek (2010 and 2011)
- Removal of sediment trap as a barrier to fish on Departure Creek (2010)
- Vesper sparrow (the most critically endangered bird species in the Georgia Basin) habitat restoration(2007 to 2011)
- Re-planting logged area of Mount Benson Regional Park (MBRP) with native tree species, as prescribed in Shacoocy Resources Reforestation Plan (2009 and 2010)
- Decommissioning a logging spur road within the MBRP, using native grasses and large woody debris (2009 and 2010).
- Wetland restoration within MBRP, following a prescription prepared by Ursus Environmental Consultants, re-creating deep pools and re-routing trails out of creek beds (2010)
- Trail construction, maintenance and signage installation in MBRP in partnership with RDN staff (ongoing)
- Trail maintenance and signage in the Linley Valley DL 56 (ongoing)

TOTAL VALUE OF HABITAT WORK FOR AN AVERAGE 4 YEAR PERIOD: \$280,000
Annualized Value: \$ 70,000

**NOTE: The funding sources for Habitat Restoration and Enhancement Service have come primarily from JCP grants, with local funding support through donations and an in-kind portion of donated goods and services*

Mentoring the Development of Stewardship Groups:

Friends of Hamilton Marsh	Gabriola Lands and Trails Trust (GaLTT)
Mudge Island Land Trust Association (MILTA)	Departure Creek Streamkeepers Group
Nanaimo River Streamkeepers Group	Moorecroft Stewardship Committee

Plus assisting various other local neighbourhood Streamkeeper and stewardship groups from time to time.
 Facilitating the Nanaimo River Watershed Roundtable

TOTAL VALUE OF MENTORING SERVICES OVER 15 YEARS: \$62,000
Annualized Value: \$ 4,133

Volunteer Services:

Many thousands of hours of in-kind services are donated by community members for any of the activities listed above. Careful records kept by the NALT Volunteer Coordinator from 2009 through 2013 with an average of 5680 volunteer hours per year during those five years—calculated at a value of semi-skilled volunteer time equivalent to \$15/hour, and professional and supervisory work at a value of \$35/hour—as set by the Government of Canada,

18,541 volunteer hours logged at a valuation of \$15/hr: \$278,115

6,180 volunteer hours logged at a valuation of \$35/hr: \$216,309

TOTAL OF 24,721 VOLUNTEER HOURS OVER 6 YEARS AT COMBINED VALUATIONS: \$494,424
Annualized Value: \$ 82,404

NOTE: these numbers do not include Nursery volunteer hours for 2015. Those hours are recorded in the section titled Services Provided by the NALT Native Plant Nursery (previous page).

Annualized Value of All Direct Services Provided by NALT to the RDN: \$365,973
Grant Received from the RDN for 2015: \$ 30,000

Return on investment of 2015 grant from the RDN: 12.2 to 1
Return on investment of combined grants from the RDN and City: 6.1 to 1