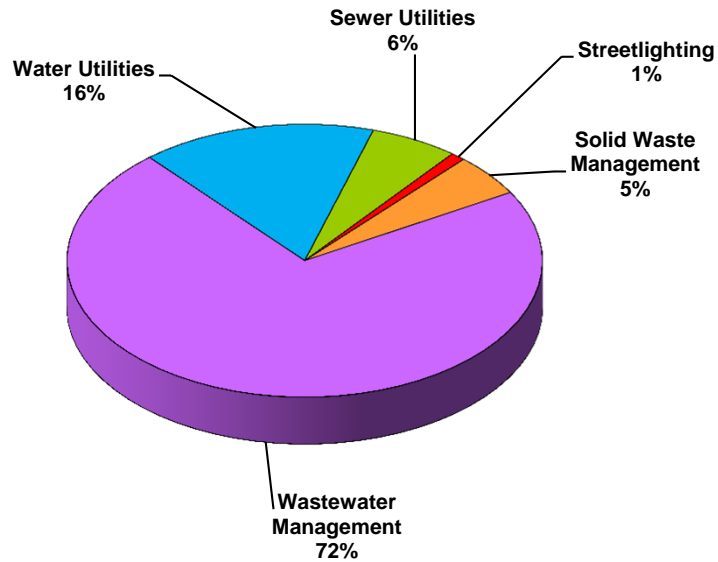
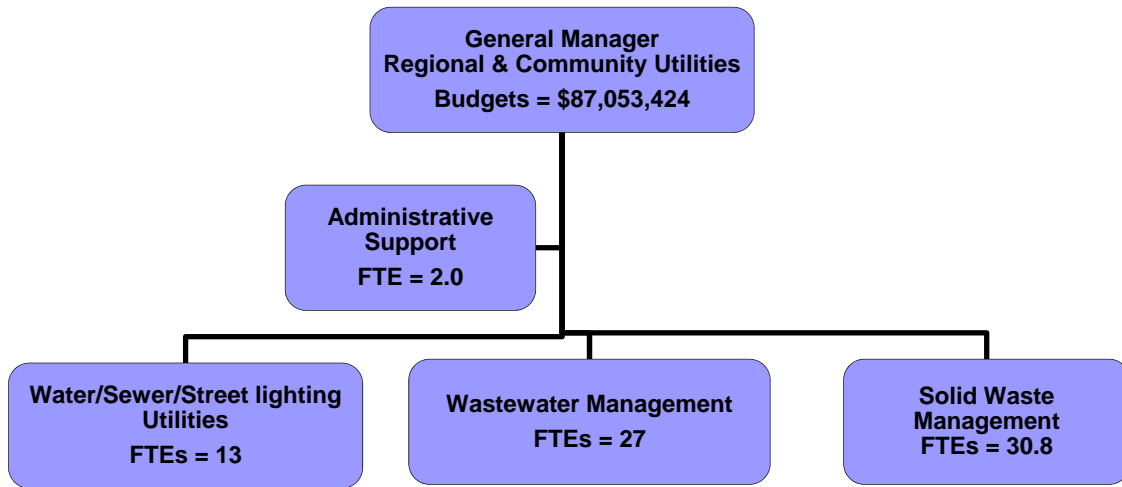


**REGIONAL DISTRICT OF NANAIMO
FINANCIAL PLAN 2017 to 2021
INDEX**

PAGE NO.	DESCRIPTION
Regional and Community Utilities	
119	Departmental Highlights - Regional and Community Utilities
Business Plans and Departmental Budget Summaries	
120-121	Business Plan - Wastewater Management - Southern Community
122	Budget Summary - Wastewater Services Southern Community
123	Business Plan - Wastewater Management - Duke Point
124	Budget Summary - Wastewater Services Duke Point
125-126	Business Plan - Wastewater Management - Northern Community
127	Budget Summary - Wastewater Services Northern Community
128	Business Plan - Wastewater Management - Nanoose Bay (Fairwinds)
129	Budget Summary - Wastewater Services Nanoose Bay
130	Business Plan - Liquid Waste Management Planning
131	Budget Summary - Liquid Waste Management Planning
132	Business Plan - Asset Management
133-135	Business Plan - Drinking Water and Watershed Protection
136	Budget Summary - Drinking Water / Watershed Protection
137-138	Business Plan - Water Supply, Sanitary Sewer Collection, Stormwater, Streetlighting
139	Budget Summary - Water Services Nanoose Peninsula
140	Budget Summary - Water Services Driftwood
141	Budget Summary - Water Services French Creek
142	Budget Summary - Water Services San Pareil
143	Budget Summary - Water Services San Pareil Fire
144	Budget Summary - Water Services Surfside
145	Budget Summary - Water Services Englishman River
146	Budget Summary - Water Services Melrose Place
147	Budget Summary - Water Services Decourcey
148	Budget Summary - Water Services Whiskey Creek
149	Budget Summary - Water Services Westurne Heights
150	Budget Summary - Water Services Bulk Water Nanoose Bay
151	Budget Summary - Water Services Bulk Water French Creek
152	Budget Summary - Sewer Fairwinds
153	Budget Summary - Sewer French Creek
154	Budget Summary - Sewer Barclay
155	Budget Summary - Sewer Surfside
156	Budget Summary - Sewer Pacific Shores
157	Budget Summary - Sewer Cedar
158	Budget Summary - Sewer Hawthorne Rise Debt
159	Budget Summary - Sewer Reid Road Debt
160	Budget Summary - Englishman River Stormwater
161	Budget Summary - Cedar Estates Stormwater
162	Budget Summary - Pump & Haul
163	Budget Summary - Streetlighting Fairwinds
164	Budget Summary - Streetlighting French Creek Village
165	Budget Summary - Streetlighting Sandpiper
166	Budget Summary - Streetlighting Morningstar
167	Budget Summary - Streetlighting Englishman River
168	Budget Summary - Streetlighting Rural Areas
169	Budget Summary - Streetlighting Highway #4
170	Budget Summary - Streetlighting Highway Intersections
171-172	Business Plan - Solid Waste Management - Facilities
173-174	Business Plan - Solid Waste Management - Planning (Zero Waste)
175	Budget Summary - Solid Waste Management
176	Business Plan - Regional Garbage, Food Waste & Recycling Collection Program
177	Budget Summary - Solid Waste Collection & Recycling

REGIONAL DISTRICT OF NANAIMO DEPARTMENTAL HIGHLIGHTS REGIONAL & COMMUNITY UTILITIES



Regional & Community Utilities	Expenditures	Revenues/Reserves	Net Cost funded by Taxes & Op Surplus	
Wastewater Management	60,306,287	46,183,528	14,122,759	72%
Water Utilities	9,637,507	6,423,927	3,213,580	16%
Sewer Utilities	1,784,880	623,270	1,161,610	6%
Streetlighting	106,732	18,736	87,996	1%
Solid Waste	15,218,018	14,130,576	1,087,442	5%
	87,053,424	67,380,037	19,673,387	100%

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN – 2017**

AREA	REGIONAL AND COMMUNITY UTILITIES								
SERVICE	WASTEWATER MANAGEMENT – SOUTHERN COMMUNITY								
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	<p>Wastewater treatment is provided by a primary treatment facility using chemically enhanced treatment processes. The facility serves the City of Nanaimo and the District of Lantzville. Septage disposal is also provided for properties not connected to the plant in these areas and for Electoral Areas A, B and C. The treatment facility in Nanaimo serves a connected population of approximately 90,000 persons.</p> <p>The plant processes the following annual quantities (2015):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Wastewater</td> <td style="text-align: right;">12,736,880 m³</td> </tr> <tr> <td>Septage</td> <td style="text-align: right;">7,605 m³</td> </tr> <tr> <td>Treat and reuse biosolids</td> <td style="text-align: right;">3,087 metric tons</td> </tr> </table>			Wastewater	12,736,880 m ³	Septage	7,605 m ³	Treat and reuse biosolids	3,087 metric tons
Wastewater	12,736,880 m ³								
Septage	7,605 m ³								
Treat and reuse biosolids	3,087 metric tons								
PERFORMANCE INDICATORS									
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES						
Effluent Quality	Ministry permit levels TSS 130 mg/l, BOD 130 mg/l. Current average annual level TSS 69 mg/l, BOD 97 mg/l.	2016 - 99.3% est. of samples have met permit levels to date 2015 – 97.9% of samples met permit levels 2014 - 99.1% of samples met permit levels	100% of samples meet permit levels						
Equipment Reliability	Unplanned emergency maintenance hours	2016= est. 357 call out hours (outfall project added approximately 150 hrs. to 2016) 2015 = 219 call out hours 2014 = 242 call out hours	Reduce by 5% (excluding secondary treatment emergency hours)						
Asset Management Plan Implementation	Strategic Asset Management plan in place	Asset registry being optimized and long term capital plan under development	Continue developing asset registry for all new equipment critical to sustained service delivery						
Odour Complaints	No odour complaints	2016= 7 est. odour complaints 2015 = 9 odour complaints 2014 = 8 odour complaints	Maintain current performance levels during secondary treatment upgrade						
Biogas Utilized	75% biogas utilization – when secondary project is completed	2016= 45.9% est. gas utilized 2015 = 45.3% gas utilized 2014 = 49.1% gas utilized The remainder is wasted (flared)	Maintain current performance levels during secondary treatment upgrade (sufficient energy to power up to 225 homes)						

KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES

1. Expand capacity and provide secondary treatment at GNPCC - \$43M, 2017 and \$32M, 2018 to meet regulatory requirements and provide capacity to the service area to 2039
2. Refine chemically enhanced primary treatment procedures during periods of high BOD and TSS and maintenance periods. 2017 \$470k
3. Continue developing Preventative Maintenance Plan to monitor equipment failure and repair costs and prioritize asset replacement – Departure Bay Forcemain Inspection \$400k
4. Operate cogeneration facility to utilize 75% of the biogas produced from the site by 2019– revenue potential\$100k+
5. Work with WWS departmental staff and RDN Asset Management working group to track all new equipment included in the secondary treatment project critical to sustained service delivery.

FINANCIAL PLAN
Wastewater Southern Community
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(4,580,546)	(6,107,395)	(7,023,504)	15.0%
	(4,580,546)	(6,107,395)	(7,023,504)	15.0%
Grants in lieu of taxes	(28,374)			
Operations	(310,092)	(282,800)	(342,800)	
Interdepartmental recoveries	(703,958)	(744,730)	(29,575)	
Total Operating Revenues	(5,622,970)	(7,134,925)	(7,395,879)	3.7%
Operating Expenditures				
Administration	243,367	342,474	322,536	
Professional fees	72,343	154,175	153,280	
Building oper & maint	438,709	671,254	683,036	
Vehicle & Equip- oper & maint	377,007	499,864	517,029	
Operating costs	757,053	1,404,674	1,334,859	
Total Operating Expenditures (excluding wages)	1,888,479	3,072,441	3,010,740	(2.0%)
Wages & benefits	1,044,382	1,354,098	1,788,104	32.1%
Total Operating Expenditures (including wages)	2,932,861	4,426,539	4,798,844	8.4%
Contribution to reserve funds	1,984,407	1,998,080	1,700,575	
Operating (surplus) / deficit	(705,702)	(710,306)	(896,460)	
Capital Asset Expenditures				
Capital expenditures	14,471,503	22,712,213	45,608,433	
Transfers from reserves	(2,466,984)	(10,828,890)	(25,006,574)	
Grants and other	(6,000,000)		(1,086,470)	
New borrowing	(5,000,000)	(11,303,323)	(18,695,289)	
Net Capital Assets funded from Operations	1,004,519	580,000	820,100	41.4%
Capital Financing Charges				
Existing debt (principal)			186,079	
Existing debt (interest)	5,203	120,000	250,000	
New Debt (principal & interest)		113,033	186,953	
Total Capital Financing Charges	5,203	233,033	623,032	167.4%
Net (surplus)/deficit for the year	304,020	102,727	546,672	
Prior year (surplus) / deficit	(1,051,631)	(1,051,631)	(1,028,537)	
(Surplus) applied to future years	(747,611)	(948,904)	(481,865)	

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN - 2017**

AREA	REGIONAL AND COMMUNITY UTILITIES						
SERVICE	WASTEWATER MANAGEMENT – DUKE POINT						
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	<p>This secondary treatment facility located within the City of Nanaimo serves properties within the Duke Point Industrial Park and a portion of the Cedar Village area. The plant is operated by staff located at the Greater Nanaimo Wastewater Treatment Center. Sludge from this facility is transported to the Greater Nanaimo plant for additional treatment. Current plant capacity is 910 m³/day</p> <p>The plant processes the following annual quantities (2015):</p> <table style="width: 100%; border: none;"> <tr> <td style="padding-right: 20px;">Wastewater</td> <td style="text-align: right;">18,936 m³ (Average daily flow 52 m³)</td> </tr> <tr> <td>Sludge</td> <td style="text-align: right;">294 m³</td> </tr> </table>			Wastewater	18,936 m ³ (Average daily flow 52 m ³)	Sludge	294 m ³
Wastewater	18,936 m ³ (Average daily flow 52 m ³)						
Sludge	294 m ³						
PERFORMANCE INDICATORS							
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES				
Effluent Quality	Ministry permit levels BOD 30mg/l, TSS 30 mg/l. Current average annual level BOD 4.3 mg/l, TSS 3.9 mg/l.	2016 = 100% of samples to date met permit levels 2015 = 97.2% of samples met permit levels 2014 = 100% of samples met permit levels	100% of samples meet permit levels				
Equipment Reliability	Unplanned emergency maintenance hours	2016 = 24 est. call out hours (18 to date) 2015 = 27 call out hours 2014 = 18 call out hours	Reduce by 5%				
Asset Management Plan Implementation	Strategic Asset Management plan in place	Asset registry being optimized and long term capital plan under development	Continue advance asset registry and asset management plan				
Odour Complaints	No odour complaints	2016 = No odour complaints 2015 = No odour complaints 2014 = No odour complaints	No odour complaints				
KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES							
<ol style="list-style-type: none"> 1. Administer source control strategies aimed at reducing contaminants that industries and businesses discharge into the sanitary sewer system. \$12k monitoring probe 2. Continue developing Preventative Maintenance Plan to monitor equipment failure and repair costs and prioritize asset replacement. - \$5k Outfall inspection 3. Work on sewer servicing strategy for Cedar Village with Development Services. 4. Work with WWS departmental staff and RDN Asset Management working group to implement program. 							

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(170,084)	(226,779)	(231,315)	2.0%
	(170,084)	(226,779)	(231,315)	2.0%
Operations	(34,840)			
Utility user fees	(8,240)	(12,000)	(12,000)	
Interdepartmental recoveries	(14,000)	(18,666)	(27,550)	
Total Operating Revenues	(227,164)	(257,445)	(270,865)	5.2%
Operating Expenditures				
Administration	11,912	17,763	19,139	
Professional fees	3,626	20,930	14,626	
Building oper & maint	10,348	14,800	15,198	
Vehicle & Equip- oper & maint	17,756	27,648	28,074	
Operating costs	41,318	47,465	58,610	
Total Operating Expenditures (excluding wages)	84,960	128,606	135,647	5.5%
Wages & benefits	68,597	105,466	101,231	(4.0%)
Total Operating Expenditures (including wages)	153,557	234,072	236,878	1.2%
Contribution to reserve funds	59,442	25,065	25,065	
Operating (surplus) / deficit	(14,165)	1,692	(8,922)	
Capital Asset Expenditures				
Capital expenditures	36,584	70,000	55,148	
Transfers from reserves		(45,000)	(27,000)	
Net Capital Assets funded from Operations	36,584	25,000	28,148	12.6%
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	22,419	26,692	19,226	
Prior year (surplus) / deficit	(181,525)	(181,525)	(147,289)	
(Surplus) applied to future years	(159,106)	(154,833)	(128,063)	

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN – 2017**

AREA	REGIONAL AND COMMUNITY UTILITIES								
SERVICE	WASTEWATER MANAGEMENT – NORTHERN COMMUNITY								
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	<p>The Northern Community Sewage Treatment Service Area serves the municipalities of Parksville, Qualicum Beach and portions of Electoral Areas E and G. The treatment facility at French Creek is a secondary treatment plant serving a population of approximately 26,500 persons. Septage disposal is also provided for properties not connected to the plant in these areas and for Electoral Areas E, F, G and H.</p> <p>The plant processes the following annual quantities (2015):</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Wastewater</td> <td style="width: 50%; text-align: right;">3,910,517 m³</td> </tr> <tr> <td>Septage</td> <td style="text-align: right;">8,100 m³</td> </tr> <tr> <td>Treat and reuse of biosolids</td> <td style="text-align: right;">1,299 metric tons</td> </tr> </table>			Wastewater	3,910,517 m ³	Septage	8,100 m ³	Treat and reuse of biosolids	1,299 metric tons
Wastewater	3,910,517 m ³								
Septage	8,100 m ³								
Treat and reuse of biosolids	1,299 metric tons								
PERFORMANCE INDICATORS									
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES						
Effluent Quality	Ministry permit level BOD 45 mg/l, TSS 60 mg/l. Current average annual level BOD 13 mg/l, TSS 28.1 mg/l.	2016 = 92.1% of samples to date met permit levels (maintenance project on secondary treatment system impacted effluent quality this year) 2015 = 99.8% of samples met permit levels 2014 = 99.4% of samples met permit levels	100% of samples meet permit levels						
Equipment Reliability	Unplanned emergency maintenance hours	2016= 303 est. call out hours (233 to date) 2015 = 285 call out hours 2014 = 315 call out hours	Reduce by 5%						
Asset Management Plan Implementation	Strategic Asset Management plan in place	Asset registry being optimized and long term capital plan under development	Continue advance asset registry and asset management plan						
Odour Complaints	No odour complaints	2016 = 10 est. odour complaints (8 to date) 2015 = 4 odour complaints 2014 = 33 odour complaints	No odour complaints						

KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES

1. Expand treatment plant capacity at FCPC - \$350k, 2017 \$15M, 2018 and \$17M, 2019 will provide treatment plant capacity to this services area to 2040
2. Expand Bay Avenue pump station - \$157k 2017, \$164k 2018 and \$2.2 M 2019 to provide future capacity and improve operational efficiency
3. Continue developing Preventative Maintenance Plan to monitor equipment failure and repair costs and prioritize asset replacement – Underground utilizes maintenance \$90K
4. Work with WWS departmental staff and RDN Asset Management working group to implement program
5. Continue to implement a capital works strategy and adjust operational procedures to mitigate on site odours.

FINANCIAL PLAN
Wastewater Northern Community
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(3,649,084)	(4,865,445)	(5,108,717)	5.0%
	(3,649,084)	(4,865,445)	(5,108,717)	5.0%
Grants in lieu of taxes	(6,413)	(5,470)	(5,470)	
Operations	(231,686)	(252,800)	(312,800)	
Interdepartmental recoveries	(563)	(1,000)	(1,000)	
Total Operating Revenues	(3,887,746)	(5,124,715)	(5,427,987)	5.9%
Operating Expenditures				
Administration	159,055	218,339	217,043	
Professional fees	160,970	193,700	172,800	
Building oper & maint	243,832	398,025	442,919	
Vehicle & Equip- oper & maint	229,839	348,845	342,370	
Operating costs	309,940	702,065	564,936	
Total Operating Expenditures (excluding wages)	1,103,636	1,860,974	1,740,068	(6.5%)
Wages & benefits	735,204	1,044,156	1,085,997	4.0%
Total Operating Expenditures (including wages)	1,838,840	2,905,130	2,826,065	(2.7%)
Contribution to reserve funds	1,539,186	1,539,616	2,739,616	
Operating (surplus) / deficit	(509,720)	(679,969)	137,694	
Capital Asset Expenditures				
Capital expenditures	228,894	1,154,300	817,800	
Transfers from reserves	58,499	(175,000)	(507,000)	
Net Capital Assets funded from Operations	287,393	979,300	310,800	(68.3%)
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(222,327)	299,331	448,494	
Prior year (surplus) / deficit	(695,462)	(695,462)	(1,049,759)	
(Surplus) applied to future years	(917,789)	(396,131)	(601,265)	

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN – 2017**

AREA	REGIONAL AND COMMUNITY UTILITIES								
SERVICE	WASTEWATER MANAGEMENT – NANOOSE BAY (Fairwinds)								
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	<p>A primary treatment facility located in Fairwinds on the Nanoose Bay Peninsula. The plant currently serves a population of approximately 1,410. The plant is operated by staff located at the French Creek treatment plant. Sludge from this facility is transported to the French Creek treatment plant for additional treatment.</p> <p>The plant processes the following annual quantities (2015):</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">Wastewater</td> <td style="width: 30%; text-align: right;">77,934 m³</td> <td style="width: 40%;"></td> </tr> <tr> <td>Sludge</td> <td style="text-align: right;">868 m³</td> <td></td> </tr> </table>			Wastewater	77,934 m ³		Sludge	868 m ³	
Wastewater	77,934 m ³								
Sludge	868 m ³								
PERFORMANCE INDICATORS									
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES						
Effluent Quality	Ministry permit levels BOD 100 mg/l, TSS 100 mg/l Current average annual level BOD 71 mg/l, TSS 51 mg/l	2016 = 97.6 % of samples met permit levels to date 2015 = 100% of samples met permit levels 2014 = 100% of samples met permit levels	100% of samples meet permit levels						
Equipment Reliability	Unplanned emergency maintenance hours	2016 = est. 34 call out hours (26 to date) 2015 = 32 call out hours 2014 = 35 call out hours	Reduce by 5%						
Asset Management Plan Implementation	Strategic Asset Management plan in place	Asset registry being optimized and long term capital plan under development	Continue advance asset registry and asset management plan						
Odour complaints	No odour complaints	2016 = est. 1 odour complaint (1 to date) 2015 = 0 odour complaints 2014 = 0 odour complaints	0 odour complaints						
KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES									
<ol style="list-style-type: none"> 1. Improve chemically enhanced primary treatment to ensure effluent quality meets Ministry permit requirements. 2. Continue developing Preventative Maintenance Plan to monitor equipment failure and repair costs and prioritize asset replacement. - \$5k Outfall inspection 3. Quantify maintenance and repair costs to determine the annual cost of maintaining “problem” assets versus replacement. \$5k Foremain replacement study 4. Work with WWS departmental staff and RDN Asset Management working group to implement program. 									

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(402,307)	(536,410)	(555,184)	3.5%
	(402,307)	(536,410)	(555,184)	3.5%
Operations	(597)			
Utility user fees	(30,623)	(30,000)	(30,000)	
Total Operating Revenues	(433,527)	(566,410)	(585,184)	3.3%
Operating Expenditures				
Administration	23,652	33,201	33,209	
Professional fees	12,060	25,805	12,010	
Building oper & maint	21,511	54,675	54,332	
Vehicle & Equip- oper & maint	24,721	92,096	79,596	
Operating costs	80,068	165,231	161,140	
Total Operating Expenditures (excluding wages)	162,012	371,008	340,287	(8.3%)
Wages & benefits	81,227	115,198	116,732	1.3%
Total Operating Expenditures (including wages)	243,239	486,206	457,019	(6.0%)
Contribution to reserve funds	110,000	110,080	55,080	
Operating (surplus) / deficit	(80,288)	29,876	(73,085)	
Capital Asset Expenditures				
Capital expenditures	23,963	106,700	52,270	
Net Capital Assets funded from Operations	23,963	106,700	52,270	(51.0%)
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(56,325)	136,576	(20,815)	
Prior year (surplus) / deficit	(192,076)	(192,076)	(197,864)	
(Surplus) applied to future years	(248,401)	(55,500)	(218,679)	

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN – 2017**

AREA	REGIONAL AND COMMUNITY UTILITIES		
SERVICE	LIQUID WASTE MANAGEMENT PLANNING		
CURRENT SERVICE LEVEL WITH EXISTING RESOURCES	<p>Fulfilling the RDN Liquid Waste Management Plan (LWMP) is a requirement of the provincial Municipal Wastewater Regulation. Permits and Operational Certificates issued by the Ministry of Environment are based on the LWMP and provide the region’s authorization to discharge treated effluent. The LWMP serves all of the municipalities and electoral areas.</p> <p>Our LWMP lets our communities shape how we finance and upgrade infrastructure (i.e. secondary-level wastewater treatment). It defines how the region will recover resources from waste, reduce pollution, manage odours, reduce the volume of flow entering wastewater infrastructure, and manage rainwater. SepticSmart and the Septic Maintenance Rebate program empower residents, particularly those in rural areas, to manage their septic systems so water quality is maintained.</p>		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 OBJECTIVES
Implementation of programs in the approved LWMP	Compliance with the Municipal Wastewater Regulation	Meeting requirements of the Municipal Wastewater Regulation by implementing LWMP programs	Continue implementing LWMP programs. Monitor and report progress and achievements
KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES			
<ol style="list-style-type: none"> 1. Hold two or more LWMP Monitoring Committee meetings to oversee LWMP implementation and prepare an annual LWMP Monitoring Report 2. Coordinate two Wastewater and Water Collaborative (W3C) meetings between the RDN and member municipalities to implement LWMP commitments 3. Participate in W3C working groups: <ol style="list-style-type: none"> a. Source Control: Develop a “SewerSmart” program to communicate source control initiatives to the public b. Inflow and Infiltration (I&I) : Refine a regional strategy to manage I&I received at RDN treatment facilities c. Rainwater Management: Refine a regional strategy to manage rainwater through Drinking Water Watershed protection program 4. Offer four SepticSmart workshops. Continue delivering the Septic Maintenance Rebate Program. Provide \$35,000 in Septic Maintenance Rebates to improve the performance of regional onsite systems 5. Implement the Trucked Liquid Waste Rates and Regulations Bylaw No. 1732, 2016 to improve operating conditions at the septage receiving sites 6. Continue to keep public informed of major capital improvements (i.e. the Greater Nanaimo Pollution Control Centre secondary treatment upgrade project) 7. Complete the Bowser Village Sewer Servicing Studies according to the 2014 Gas Tax Agreement - \$350k 8. Review the Duke Point Pollution Control Centre agreement with respect to potential sewer services in Cedar Village 9. Continue to update the Wastewater Services website with content that is consistent with the corporate framework. Develop a webpage to inform the public of historic sewer servicing studies and of the criteria for the provision of future sewer services 			

FINANCIAL PLAN
Liquid Waste Management Planning
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(126,275)	(168,366)	(171,733)	2.0%
	(126,275)	(168,366)	(171,733)	2.0%
Grants in lieu of taxes	(514)			
Operating grants	(136,533)	(234,636)	(50,000)	
Operations	(45,138)	(42,000)	(50,000)	
Total Operating Revenues	(308,460)	(445,002)	(271,733)	(38.9%)
Operating Expenditures				
Administration	14,239	19,676	19,280	
Professional fees	143,040	272,636	65,500	
Vehicle & Equip- oper & maint	180	650	650	
Operating costs	6,855	15,227	14,029	
Program costs	41,086	60,000	60,000	
Total Operating Expenditures (excluding wages)	205,400	368,189	159,459	(56.7%)
Wages & benefits	108,007	144,260	148,801	3.1%
Total Operating Expenditures (including wages)	313,407	512,449	308,260	(39.8%)
Contribution to reserve funds		205	205	
Operating (surplus) / deficit	4,947	67,652	36,732	
Capital Asset Expenditures				
Capital expenditures	182		2,000	
Net Capital Assets funded from Operations	182		2,000	
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	5,129	67,652	38,732	
Prior year (surplus) / deficit	(219,519)	(219,519)	(196,245)	
(Surplus) applied to future years	(214,390)	(151,867)	(157,513)	

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN – 2017**

AREA	CORPORATE ADMINISTRATION		
SERVICE	ASSET MANAGEMENT		
CURRENT SERVICE LEVEL	<p>The RDN Asset Management Program provides interdepartmental guidance and advice on asset management principles and practices for the purpose of optimizing asset lifecycle costs and realizing strategic objectives related to service delivery and organizational excellence.</p> <p>Guided by a program manager and an interdepartmental working group, the Asset Management Program coordinates organizational approaches to managing assets to ensure that the delivery of regional services is sustained at expected service levels; that assets reach optimal service lives; and that appropriate mechanisms are in place to develop and implement a strategic approach to asset renewal and replacement.</p>		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES
Completeness of Asset Information	Complete, up to date asset registries for all relevant departments.	<p>Asset registry complete for water and sewer systems.</p> <p>Asset information requirements included in Wastewater Tender Specifications for Secondary Treatment.</p>	<p>Continue developing up to date asset registries for all relevant departments.</p> <p>Incorporate asset information requirements in tenders for all capital projects.</p> <p>Coordinate Condition Assessment planning across departments.</p>
Understanding of Asset Lifecycle Costs	Comprehensive Board strategy to manage lifecycle costs of asset systems at established service levels.	<p>Preliminary asset lifecycle costs determined for water and sewer services.</p> <p>Preliminary Infrastructure Risk Register drafted.</p>	<p>Complete preliminary asset lifecycle costs for all relevant departments.</p> <p>Facilitate development of strategic approach to long term asset renewal</p> <p>Complete organizational Infrastructure Risk Registry.</p>
Staff Capacity for Asset Management	Line-of-sight understanding of asset management principles and practices shared between Senior Management and Operational Staff – captured in asset management plans.	Asset Management Introduction and Infrastructure Risk Workshops held for all relevant departments.	<p>Facilitate Asset Management Planning Workshops across relevant departments.</p> <p>Complete Preliminary Asset Management Plans.</p>
KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES			
<ol style="list-style-type: none"> 1. Complete Departmental Asset Registries in order to quantify asset replacement costs over time (staff time). 2. Complete Preliminary Asset Lifecycle Analysis for Departments to establish the true cost of service delivery (staff time). 3. Facilitate organizational discussion on long term asset renewal strategy to optimize the useful lives of assets and to ensure the most equitable financial impact of renewals on present and future taxpayers (staff time). 4. Coordinate Condition Assessment planning across departments in order to improve confidence in knowledge of current asset condition and remaining useful lives (\$20,000 – pending \$10,000 in grant funding). 5. Complete Asset Risk Registry to identify risks to effective service delivery and options for mitigating risk (staff time). 6. Develop Preliminary Asset Management Plans for RDN Service Areas (staff time). 			

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN - 2017**

AREA	REGIONAL & COMMUNITY UTILITIES		
SERVICE	DRINKING WATER AND WATERSHED PROTECTION		
CURRENT SERVICE LEVEL	<p>The Drinking Water and Watershed Protection Program delivers programs to all Electoral Areas and member municipalities within the Regional District.</p> <p>Guided by the Board’s Strategic Priorities focused on Governance, Relationships, Economic Health and Environment, as well as input from a Technical Advisory Committee and the Drinking Water Watershed Protection Action Plan, the Program provides:</p> <ul style="list-style-type: none"> • scientific and technical research, monitoring and reporting to support innovative, evidence based policy- and decision-making, as well as emergency planning; • a forum to develop partnerships between public, private and civic sector organizations and First Nations on regional issues relating to water policy, water use and conservation; • capacity-building to support local stewardship groups with on-the-ground conservation initiatives; • rebate programs to assist residents with direct investments in household efficiency measures; and • outreach to improve conservation and reduce drinking water costs to taxpayers. 		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES
Support for Land Use Decision Making & Emergency Planning	Planning and decision-making based on science and collaborative understanding of watersheds and water availability.	<p>Added 8 monitoring sites for surface water quality, 1 for snowpack and 1 for streamflow data, bringing regional totals to 55 sites for surface water quality, 2 for snowpack, 6 for streamflow, and 13 for groundwater. In partnership with the Province, Department of Fisheries and Oceans and a network of community volunteers.</p> <p>Provided real-time streamflow and precipitation data from local monitoring sites to the EOC and Emergency Planning staff during severe weather events.</p> <p>Updated regional wetland inventory in partnership with VIU.</p> <p>Completed Scoping Study for Phase 2 Water Budget Project.</p> <p>Developed water monitoring plan for Electoral Area E.</p> <p>Provided groundwater mapping support for Electoral Area H Official Community Plan Review.</p>	<p>Expand water monitoring activities into priority areas (French Creek, Cedar-Yellowpoint, Nanoose, and other areas as needs arise) in partnership with the Province, local conservation groups, community volunteers, and other agencies as appropriate.</p> <p>Continue to support Emergency Planning staff with real-time streamflow and precipitation data as required.</p> <p>Continue to work with regional partners to co-develop watershed management strategies.</p> <p>Continue to support community planning with water-related information as required.</p>

MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES												
Protection of Regional Watersheds	Watershed protection activities active in all RDN water regions.	<p>Trained stewardship groups to conduct stream assessments on Holden Creek (EA A) and Millstone Riv. (EA C/City of Nanaimo).</p> <p>Leveraged partnerships with Province and 13 local stewardship groups to train and provide support for surface water quality monitoring in all water regions of the RDN.</p> <p>Initiated local streamside restoration projects on Walley Creek, Departure Creek (City of Nanaimo), and Shelly Creek (City of Parksville, EA F).</p>	<p>Provide stream assessment training to two new stewardship groups.</p> <p>Train and support up to 13 local groups for ongoing water quality monitoring across region.</p> <p>Initiate local stream enhancement projects on Holden Creek, Millstone River, and up to two other streams to be identified.</p>												
Participation in Rebate Programs	90 Rebates issued totaling \$50,000 and generating \$185,000 in additional economic activity.	<table border="1"> <thead> <tr> <th></th> <th>YTD Rebates (\$)</th> <th>YTD Rebates (#)</th> </tr> </thead> <tbody> <tr> <td>Rainwater</td> <td>\$27,246</td> <td>38</td> </tr> <tr> <td>Water Quality</td> <td>\$7,258</td> <td>31</td> </tr> <tr> <td>Well Upgrades</td> <td>\$1,711</td> <td>7</td> </tr> </tbody> </table>		YTD Rebates (\$)	YTD Rebates (#)	Rainwater	\$27,246	38	Water Quality	\$7,258	31	Well Upgrades	\$1,711	7	<p>\$66,250 in rebates for water conservation and efficiency measures. This includes a new region-wide rebate for Landscape Water Efficiency to support City of Nanaimo and RDN Water Conservation Plan objectives.</p> <p>Determine economic activity generated by all rebate programs.</p>
			YTD Rebates (\$)	YTD Rebates (#)											
		Rainwater	\$27,246	38											
		Water Quality	\$7,258	31											
Well Upgrades	\$1,711	7													
Economic Activity 2016 (YTD): \$94,500 (Rainwater Harvesting only)															
Water Conservation: Effectiveness of Education and Awareness Initiatives	<p>Consistent Watering Restrictions in place across region.</p> <p>100% of households reached with communications about regional water resources.</p> <p>Ongoing positive presence in media.</p> <p>Meet per capita water consumption reduction targets.</p>	<p>Standardized regional watering restrictions, and developed water restrictions map (featured on Shaw TV).</p> <p>Provided information on DWWP Programs and regional water resources to all residents through Electoral Area Updates and Regional Perspectives newsletter.</p> <p>Leveraged partnerships with City of Nanaimo and Private Forest Companies to engage approx. 360 students with 12 watershed field trips (feat. on Shaw TV).</p> <p>Attended 27 public events and provided other educational opportunities to achieve water conservation targets and promote watershed protection through Team WaterSmart (\$95,873 budgeted in 2016).</p>	<p>Provide a regional newsletter on the State of Our Aquifers.</p> <p>Partner with City of Nanaimo and Private Forest Companies to provide 12 school watershed field trips.</p> <p>Expand presence to 40 public events and offer more educational opportunities to achieve water conservation targets and promote watershed protection in response to growing community demand for Team WaterSmart services (\$113,170 budgeted in 2017).</p>												

KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES

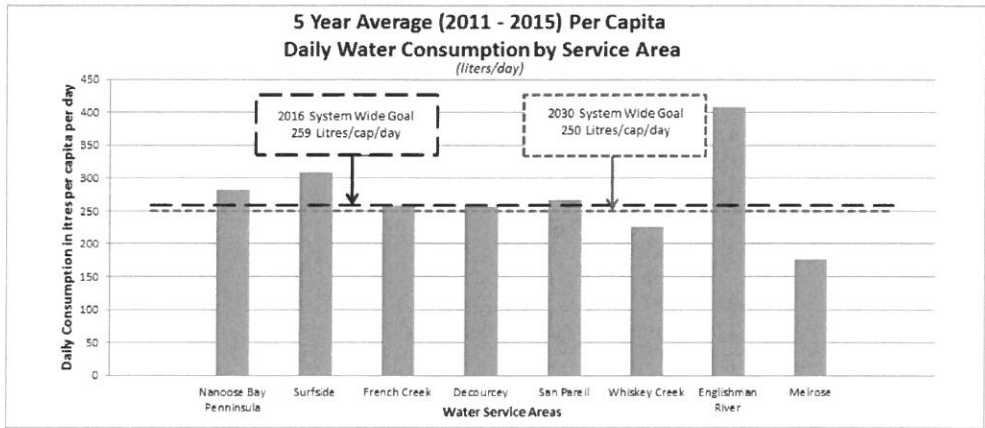
1. Expand monitoring and data collection in targeted aquifers and watersheds to enable Phase 2 Water Budget Project: Quantitative Water Supply and Demand Analysis; to provide ongoing EOC support; to inform Provincial water license allocation decisions under the new Water Sustainability Act; and to support land-use planning initiatives (\$30,000).
2. Initiate dialogue on a framework for collaborating on watershed based decision making in anticipation of provincial requirements for area-based water planning (staff time).
3. Provide direct support and training to local stewardship groups to enable community watershed monitoring and restoration activities to enhance stream health across the region (\$15,000).
4. Distribute a State of Our Aquifers newsletter to all households to communicate results of ongoing groundwater monitoring activities and increase awareness and understanding of aquifers among residents (\$15,000).
5. Allocate \$10,000 toward a new Landscape Water Efficiency rebate to advance recommendations in the Regional District and City of Nanaimo's Water Conservation Plans. Continue offering existing rebates at current levels (\$66,250 for all rebate programs).
6. Expand delivery of education and awareness initiatives in order to achieve water consumption reduction target of 25% below 2008 levels by 2030 (\$113,170 budgeted for Team WaterSmart services in 2017).

FINANCIAL PLAN
Drinking Water/Watershed Protection
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(124,314)	(165,752)	(165,832)	
Property taxes	(254,614)	(339,485)	(377,720)	11.3%
	(378,928)	(505,237)	(543,552)	7.6%
Total Operating Revenues	(378,928)	(505,237)	(543,552)	7.6%
Operating Expenditures				
Administration	28,681	46,708	43,954	
Professional fees	19,395	102,126	84,000	
Building oper & maint	1,875	2,500	2,500	
Vehicle & Equip- oper & maint	1,200	1,600	1,600	
Operating costs	21,101	57,158	62,294	
Program costs	66,955	129,300	146,550	
Total Operating Expenditures (excluding wages)	139,207	339,392	340,898	0.4%
Wages & benefits	184,848	227,800	241,309	5.9%
Total Operating Expenditures (including wages)	324,055	567,192	582,207	2.6%
Contribution to reserve funds	10,000	10,410	20,410	
Operating (surplus) / deficit	(44,873)	72,365	59,065	
Capital Asset Expenditures				
Capital expenditures	308	1,000	1,000	
Net Capital Assets funded from Operations	308	1,000	1,000	
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(44,565)	73,365	60,065	
Prior year (surplus) / deficit	(170,868)	(170,868)	(157,668)	
(Surplus) applied to future years	(215,433)	(97,503)	(97,603)	

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN – 2017**

AREA	REGIONAL & COMMUNITY UTILITIES
SERVICE	WATER SUPPLY, SANITARY SEWER COLLECTION, STORMWATER, STREETLIGHTING
CURRENT SERVICE LEVEL	The Water Services Department operates 9 water systems with 3,416 properties (estimated population of 8,200), 7 sanitary sewer collection systems with 3,226 properties (estimated population of 7,740, components of a bulk water distribution system (currently servicing part of the Nanoose Peninsula) two storm-water functions and 8 street lighting systems.



PERFORMANCE INDICATORS

MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES
Water Quality	Meet Canadian Drinking Water Quality and Island Health standards.	Water systems meet current standards except for aesthetic limits in some areas.	Develop strategies to meet aesthetic standards and fulfil permit requirements in all water systems.
Annual per capita water consumption (see chart above – Westerne Heights WSA not included)	25% Reduction in consumption (334 l/d to 250 l/d) by 2030.	The 5 year (2011-15) average is 274 litres per capita per day	Continue to exceed the planned reduction target for water consumption – delivered through the Drinking Water/ Watershed Protection Program Target 265 litres per capita per day consumption in 2017.
Asset Management Plan Implementation	Strategic Asset management plan in place	Asset registry and preliminary asset management plan developed	Develop preliminary lifecycle asset renewal plan. Ensure effective operation and maintenance of water, sewer and street lighting systems.

KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES

1. Implement UV treatment for San Pareil WSA to meet Island Health requirements to provide safe drinking water to 289 households (\$790,000).
2. Continue planned capital upgrades in RDN water systems in order to maintain services at current levels (\$780,555).
3. Continue preventive maintenance and efficient operation of sewer and streetlighting systems in order to maintain services at current levels (\$1,891,610).
4. Develop water supply strategy for the French Creek WSA in order to provide improved water quality to 239 households (staff time).
5. Continue work to develop a ground water source for Whiskey Creek Water Service Area to meet Island Health requirements to provide safe drinking water to 126 households; and to reduce call-outs as well as water hauling and overtime costs for Utilities staff (\$45,340).
6. Work with Utilities staff to inform and implement RDN Asset Management program.
7. Partner with Community Planning to develop regional subdivision servicing standards in order to provide clarity and consistency for the development community active within the region (\$10,000 with \$15,000 from Current Planning).
8. Develop design standards for streetlighting systems to ensure consistency and to improve the overall quality, efficiency and resident safety in RDN streetlighting service areas (\$15,000).

**FINANCIAL PLAN
Water - Nanoose Peninsula
2017 Proposed Budget**

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(638,911)	(851,881)	(902,994)	6.0%
	(638,911)	(851,881)	(902,994)	6.0%
Operations	(14,420)	(8,700)	(8,700)	
Utility user fees	(667,684)	(561,200)	(620,620)	
Miscellaneous	(7,857)			
Interdepartmental recoveries	(1,117)	(1,120)	(1,120)	
Total Operating Revenues	(1,329,989)	(1,422,901)	(1,533,434)	7.8%
Operating Expenditures				
Administration	86,247	120,722	128,686	
Professional fees	13,836	94,670	69,785	
Building oper & maint	106,257	160,453	159,881	
Vehicle & Equip- oper & maint	75,481	73,540	84,370	
Operating costs	162,546	421,809	367,215	
Total Operating Expenditures (excluding wages)	444,367	871,194	809,937	(7.0%)
Wages & benefits	481,930	648,368	681,144	5.1%
Total Operating Expenditures (including wages)	926,297	1,519,562	1,491,081	(1.9%)
Contribution to reserve funds	50,000	50,390	60,390	
Operating (surplus) / deficit	(353,692)	147,051	18,037	
Capital Asset Expenditures				
Capital expenditures	23,151	405,341	427,635	
Transfers from reserves	(9,669)	(159,204)	(195,100)	
Grants and other	(735)			
New borrowing	(10,979)	(173,302)	(229,700)	
Net Capital Assets funded from Operations	1,768	72,835	2,835	(96.1%)
Capital Financing Charges				
Existing debt (principal)			33,762	
Existing debt (interest)	8,283	28,972	31,129	
New Debt (principal & interest)		2,773	2,297	
Total Capital Financing Charges	8,283	31,745	67,188	111.6%
Net (surplus)/deficit for the year	(343,641)	251,631	88,060	
Prior year (surplus) / deficit	(373,567)	(373,567)	(239,926)	
(Surplus) applied to future years	(717,208)	(121,936)	(151,866)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(4,093)	(5,458)	(5,458)	
	(4,093)	(5,458)	(5,458)	
Total Operating Revenues	(4,093)	(5,458)	(5,458)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(4,093)	(5,458)	(5,458)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	2,282	3,043	3,043	
Existing debt (interest)	1,811	2,416	2,415	
Total Capital Financing Charges	4,093	5,459	5,458	
Net (surplus)/deficit for the year		1		
Prior year (surplus) / deficit	(1)	(1)		
(Surplus) applied to future years	(1)			

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(54,182)	(72,243)	(77,300)	7.0%
	(54,182)	(72,243)	(77,300)	7.0%
Operations		(580)	(580)	
Utility user fees	(55,493)	(48,760)	(48,760)	
Miscellaneous	(747)			
Interdepartmental recoveries	(106)	(105)	(105)	
Total Operating Revenues	(110,528)	(121,688)	(126,745)	4.2%
Operating Expenditures				
Administration	8,983	12,534	11,095	
Professional fees	21	3,580	3,390	
Building oper & maint	4,519	6,640	7,582	
Vehicle & Equip- oper & maint	3,895	7,801	8,371	
Operating costs	23,614	36,425	34,241	
Total Operating Expenditures (excluding wages)	41,032	66,980	64,679	(3.4%)
Wages & benefits	46,539	62,161	64,986	4.5%
Total Operating Expenditures (including wages)	87,571	129,141	129,665	0.4%
Contribution to reserve funds	15,000	10,035	5,035	
Operating (surplus) / deficit	(7,957)	17,488	7,955	
Capital Asset Expenditures				
Capital expenditures	179	41,890	40,270	
Transfers from reserves		(41,620)	(40,000)	
Net Capital Assets funded from Operations	179	270	270	
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(7,778)	17,758	8,225	
Prior year (surplus) / deficit	(35,698)	(35,698)	(17,181)	
(Surplus) applied to future years	(43,476)	(17,940)	(8,956)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(100,110)	(133,480)	(133,480)	
	(100,110)	(133,480)	(133,480)	
Utility user fees	(74,036)	(68,080)	(72,513)	
Transfer from reserve - non capital	(10,000)	(10,000)		
Miscellaneous	(6,483)			
Interdepartmental recoveries	(1,641)	(130)	(130)	
Total Operating Revenues	(192,270)	(211,690)	(206,123)	(2.6%)
Operating Expenditures				
Administration	11,562	16,037	17,177	
Professional fees	18,039	38,867	15,775	
Building oper & maint	5,172	3,930	4,805	
Vehicle & Equip- oper & maint	8,892	6,686	6,986	
Operating costs	40,045	55,272	59,019	
Total Operating Expenditures (excluding wages)	83,710	120,792	103,762	(14.1%)
Wages & benefits	56,281	75,056	78,645	4.8%
Total Operating Expenditures (including wages)	139,991	195,848	182,407	(6.9%)
Contribution to reserve funds	10,118	45	2,045	
Operating (surplus) / deficit	(42,161)	(15,797)	(21,671)	
Capital Asset Expenditures				
Capital expenditures	216	2,286	790,327	
Transfers from reserves		(1,959)		
Grants and other			(647,200)	
New borrowing			(142,800)	
Net Capital Assets funded from Operations	216	327	327	
Capital Financing Charges				
Existing debt (principal)	16,725	22,300	13,310	
Existing debt (interest)	8,912	12,465	8,343	
New Debt (principal & interest)			1,428	
Total Capital Financing Charges	25,637	34,765	23,081	(33.6%)
Net (surplus)/deficit for the year	(16,308)	19,295	1,737	
Prior year (surplus) / deficit	(22,783)	(22,783)	(5,642)	
(Surplus) applied to future years	(39,091)	(3,488)	(3,905)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(55,659)	(74,212)	(74,213)	
	(55,659)	(74,212)	(74,213)	
Total Operating Revenues	(55,659)	(74,212)	(74,213)	
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(55,659)	(74,212)	(74,213)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	28,073	37,429	37,430	
Existing debt (interest)	27,586	36,782	36,782	
Total Capital Financing Charges	55,659	74,211	74,212	
Net (surplus)/deficit for the year		(1)	(1)	
Prior year (surplus) / deficit	1	1	1	
(Surplus) applied to future years	1			

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(10,562)	(14,083)	(14,505)	3.0%
	(10,562)	(14,083)	(14,505)	3.0%
Utility user fees	(11,682)	(10,200)	(10,200)	
Miscellaneous	(123)			
Interdepartmental recoveries	(17)	(20)	(20)	
Total Operating Revenues	(22,384)	(24,303)	(24,725)	1.7%
Operating Expenditures				
Administration	2,144	2,971	3,210	
Professional fees	13,564	14,506	1,929	
Building oper & maint	608	908	1,047	
Vehicle & Equip- oper & maint	3,762	1,558	1,608	
Operating costs	3,264	7,173	6,215	
Total Operating Expenditures (excluding wages)	23,342	27,116	14,009	(48.3%)
Wages & benefits	7,587	10,131	10,642	5.0%
Total Operating Expenditures (including wages)	30,929	37,247	24,651	(33.8%)
Contribution to reserve funds		1,010	10	
Operating (surplus) / deficit	8,545	13,954	(64)	
Capital Asset Expenditures				
Capital expenditures	4,722	7,309	5,045	
Transfers from reserves	(4,693)	(7,264)	(5,000)	
Net Capital Assets funded from Operations	29	45	45	
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	8,574	13,999	(19)	
Prior year (surplus) / deficit	(15,115)	(15,115)	(1,156)	
(Surplus) applied to future years	(6,541)	(1,116)	(1,175)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(28,202)	(37,602)	(37,602)	
	(28,202)	(37,602)	(37,602)	
Operations	(1,652)	(2,900)	(2,900)	
Utility user fees	(62,990)	(59,260)	(59,260)	
Interdepartmental recoveries	(70)	(70)	(70)	
Total Operating Revenues	(92,914)	(99,832)	(99,832)	
Operating Expenditures				
Administration	7,047	9,762	7,509	
Professional fees	3,636	9,950	8,475	
Building oper & maint	3,170	7,214	7,862	
Vehicle & Equip- oper & maint	2,653	7,031	7,641	
Operating costs	13,576	22,232	21,413	
Total Operating Expenditures (excluding wages)	30,082	56,189	52,900	(5.9%)
Wages & benefits	30,666	40,468	42,716	5.6%
Total Operating Expenditures (including wages)	60,748	96,657	95,616	(1.1%)
Contribution to reserve funds	15,000	15,025	15,025	
Operating (surplus) / deficit	(17,166)	11,850	10,809	
Capital Asset Expenditures				
Capital expenditures	118	1,246	178	
Transfers from reserves		(1,068)		
Net Capital Assets funded from Operations	118	178	178	
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(17,048)	12,028	10,987	
Prior year (surplus) / deficit	(34,337)	(34,337)	(24,535)	
(Surplus) applied to future years	(51,385)	(22,309)	(13,548)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(16,948)	(22,597)	(23,049)	2.0%
	(16,948)	(22,597)	(23,049)	2.0%
Utility user fees	(4,345)	(4,232)	(4,222)	
Transfer from reserve - non capital		(5,000)	(5,000)	
Miscellaneous	(88)			
Interdepartmental recoveries	(13)	(15)	(15)	
Total Operating Revenues	(21,394)	(31,844)	(32,286)	1.4%
Operating Expenditures				
Administration	1,466	2,897	2,904	
Professional fees	2	670	760	
Building oper & maint	796	1,901	2,028	
Vehicle & Equip- oper & maint	623	1,365	1,620	
Operating costs	8,952	17,621	20,482	
Total Operating Expenditures (excluding wages)	11,839	24,454	27,794	13.7%
Wages & benefits	5,513	7,357	7,625	3.6%
Total Operating Expenditures (including wages)	17,352	31,811	35,419	11.3%
Contribution to reserve funds	5,000	5,005	5	
Operating (surplus) / deficit	958	4,972	3,138	
Capital Asset Expenditures				
Capital expenditures	21	224	32	
Transfers from reserves		(192)		
Net Capital Assets funded from Operations	21	32	32	
Capital Financing Charges				
Existing debt (principal)	896	1,195	1,195	
Existing debt (interest)	500	667	667	
Total Capital Financing Charges	1,396	1,862	1,862	
Net (surplus)/deficit for the year	2,375	6,866	5,032	
Prior year (surplus) / deficit	(14,197)	(14,197)	(9,431)	
(Surplus) applied to future years	(11,822)	(7,331)	(4,399)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(5,903)	(7,871)	(8,186)	4.0%
	(5,903)	(7,871)	(8,186)	4.0%
Operations	(17)			
Utility user fees	(1,465)	(1,126)	(1,426)	
Interdepartmental recoveries	(2)	(5)	(5)	
Total Operating Revenues	(7,387)	(9,002)	(9,617)	6.8%
Operating Expenditures				
Administration	621	840	555	
Professional fees	52	225	240	
Building oper & maint	473	614	681	
Vehicle & Equip- oper & maint	961	89	187	
Operating costs	1,960	4,810	4,838	
Total Operating Expenditures (excluding wages)	4,067	6,578	6,501	(1.2%)
Wages & benefits	1,027	1,394	1,317	(5.5%)
Total Operating Expenditures (including wages)	5,094	7,972	7,818	(1.9%)
Contribution to reserve funds	3,000	2,005	2,005	
Operating (surplus) / deficit	707	975	206	
Capital Asset Expenditures				
Capital expenditures	4	41	5	
Transfers from reserves		(36)		
Net Capital Assets funded from Operations	4	5	5	
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	711	980	211	
Prior year (surplus) / deficit	(3,528)	(3,528)	(2,665)	
(Surplus) applied to future years	(2,817)	(2,548)	(2,454)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(67,368)	(89,824)	(90,722)	1.0%
	(67,368)	(89,824)	(90,722)	1.0%
Operations	(580)			
Utility user fees	(26,387)	(25,300)	(25,300)	
Miscellaneous	(394)			
Interdepartmental recoveries	(56)	(55)	(55)	
Total Operating Revenues	(94,785)	(115,179)	(116,077)	0.8%
Operating Expenditures				
Administration	6,516	8,986	7,201	
Professional fees	(239)	6,395	3,500	
Building oper & maint	8,394	15,194	14,658	
Vehicle & Equip- oper & maint	1,969	6,901	7,616	
Operating costs	14,384	28,729	26,903	
Total Operating Expenditures (excluding wages)	31,024	66,205	59,878	(9.6%)
Wages & benefits	24,552	32,820	34,266	4.4%
Total Operating Expenditures (including wages)	55,576	99,025	94,144	(4.9%)
Contribution to reserve funds	30,000	15,020	20,020	
Operating (surplus) / deficit	(9,209)	(1,134)	(1,913)	
Capital Asset Expenditures				
Capital expenditures	94	53,838	55,483	
Transfers from reserves		(8,355)	(10,000)	
Grants and other		(29,052)	(29,052)	
New borrowing		(16,288)	(16,288)	
Net Capital Assets funded from Operations	94	143	143	
Capital Financing Charges				
Existing debt (interest)	390	1,550	1,516	
New Debt (principal & interest)		261	163	
Total Capital Financing Charges	390	1,811	1,679	(7.3%)
Net (surplus)/deficit for the year	(8,725)	820	(91)	
Prior year (surplus) / deficit	(12,148)	(12,148)	(13,561)	
(Surplus) applied to future years	(20,873)	(11,328)	(13,652)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes			(18,576)	
			(18,576)	
Operations		(6,485)		
Utility user fees			(2,490)	
Total Operating Revenues		(6,485)	(21,066)	224.8%
Operating Expenditures				
Administration			1,653	
Professional fees			730	
Building oper & maint	16		881	
Vehicle & Equip- oper & maint			815	
Operating costs		2,000	6,557	
Total Operating Expenditures (excluding wages)	16	2,000	10,636	431.8%
Wages & benefits			4,611	
Total Operating Expenditures (including wages)	16	2,000	15,247	662.4%
Contribution to reserve funds			148	
Operating (surplus) / deficit	16	(4,485)	(5,671)	
Capital Asset Expenditures				
Capital expenditures	12,044		45,415	
Grants and other	(5,029)			
New borrowing	(7,005)		(45,415)	
Net Capital Assets funded from Operations	10			
Capital Financing Charges				
Existing debt (principal)		2,261		
Existing debt (interest)		34	1,552	
New Debt (principal & interest)			454	
Total Capital Financing Charges		2,295	2,006	(12.6%)
Net (surplus)/deficit for the year	26	(2,190)	(3,665)	
Prior year (surplus) / deficit	2,190	2,190	2,576	
(Surplus) applied to future years	2,216		(1,089)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(703,064)	(937,418)	(1,021,786)	9.0%
	(703,064)	(937,418)	(1,021,786)	9.0%
Operations	(149,398)			
Interdepartmental recoveries	(39)	(40)	(40)	
Total Operating Revenues	(852,501)	(937,458)	(1,021,826)	9.0%
Operating Expenditures				
Administration	12,305	15,309	12,104	
Professional fees	1,263	22,150	22,450	
Building oper & maint	8,435	10,755	13,545	
Vehicle & Equip- oper & maint	1,162	1,619	1,619	
Operating costs	19,689	43,826	32,122	
Total Operating Expenditures (excluding wages)	42,854	93,659	81,840	(12.6%)
Wages & benefits	82,156	117,785	80,411	(31.7%)
Total Operating Expenditures (including wages)	125,010	211,444	162,251	(23.3%)
Contribution to reserve funds	649,610	504,435	754,435	
Operating (surplus) / deficit	(77,881)	(221,579)	(105,140)	
Capital Asset Expenditures				
Capital expenditures	93,342	2,962,540	4,131,940	
Transfers from reserves	(93,000)	(1,101,640)	(2,122,926)	
Grants and other		(795,000)	(980,000)	
New borrowing		(1,065,800)	(1,028,914)	
Net Capital Assets funded from Operations	342	100	100	
Capital Financing Charges				
Existing debt (principal)	127,377	151,855	97,853	
Existing debt (interest)	83,867	111,366	82,828	
New Debt (principal & interest)		10,658	10,289	
Total Capital Financing Charges	211,244	273,879	190,970	(30.3%)
Net (surplus)/deficit for the year	133,705	52,400	85,930	
Prior year (surplus) / deficit	(169,328)	(169,328)	(183,794)	
(Surplus) applied to future years	(35,623)	(116,928)	(97,864)	

FINANCIAL PLAN
Water - Bulk Water French Creek
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(3,240)	(4,320)	(4,320)	
	(3,240)	(4,320)	(4,320)	
Transfer from reserve - non capital	(37,060)	(55,000)	(68,000)	
Miscellaneous	(80,910)			
Total Operating Revenues	(121,210)	(59,320)	(72,320)	21.9%
Operating Expenditures				
Administration	892	1,485	1,485	
Professional fees	2,073	4,250	3,750	
Building oper & maint		60	60	
Vehicle & Equip- oper & maint	17	131	131	
Operating costs	7,637	10,458	9,855	
Total Operating Expenditures (excluding wages)	10,619	16,384	15,281	(6.7%)
Wages & benefits			17,242	
Total Operating Expenditures (including wages)	10,619	16,384	32,523	98.5%
Contribution to reserve funds	83,310	2,515	2,515	
Operating (surplus) / deficit	(27,281)	(40,421)	(37,282)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	11,424	15,230	15,232	
Existing debt (interest)	17,565	23,420	23,420	
Total Capital Financing Charges	28,989	38,650	38,652	
Net (surplus)/deficit for the year	1,708	(1,771)	1,370	
Prior year (surplus) / deficit	(1,707)	(1,707)	(4,453)	
(Surplus) applied to future years	1	(3,478)	(3,083)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(16,041)	(21,388)	(26,735)	25.0%
	(16,041)	(21,388)	(26,735)	25.0%
Operations	(4,051)	(2,000)	(2,000)	
Utility user fees	(59,136)	(57,960)	(57,960)	
Interdepartmental recoveries	(107)	(110)	(110)	
Total Operating Revenues	(79,335)	(81,458)	(86,805)	6.6%
Operating Expenditures				
Administration	6,156	9,825	9,786	
Professional fees	21	1,530	2,340	
Building oper & maint	3,873	5,186	6,258	
Vehicle & Equip- oper & maint	3,304	3,551	4,691	
Operating costs	5,692	11,995	12,256	
Total Operating Expenditures (excluding wages)	19,046	32,087	35,331	10.1%
Wages & benefits	46,818	62,386	64,986	4.2%
Total Operating Expenditures (including wages)	65,864	94,473	100,317	6.2%
Contribution to reserve funds	5,000	5,035	35	
Operating (surplus) / deficit	(8,471)	18,050	13,547	
Capital Asset Expenditures				
Capital expenditures	179	1,896	216	
Transfers from reserves		(1,626)		
Net Capital Assets funded from Operations	179	270	216	(20.0%)
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(8,292)	18,320	13,763	
Prior year (surplus) / deficit	(36,232)	(36,232)	(21,714)	
(Surplus) applied to future years	(44,524)	(17,912)	(7,951)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(476,312)	(635,083)	(685,890)	8.0%
	(476,312)	(635,083)	(685,890)	8.0%
Operations	(8,394)	(12,000)	(12,000)	
Utility user fees	(328,917)	(322,000)	(322,000)	
Transfer from reserve - non capital	(35,000)	(35,000)	(62,000)	
Interdepartmental recoveries	(249)	(235)	(235)	
Total Operating Revenues	(848,872)	(1,004,318)	(1,082,125)	7.7%
Operating Expenditures				
Administration	13,698	19,879	20,871	
Professional fees	135	3,540	15,475	
Building oper & maint	8,609	10,934	13,030	
Vehicle & Equip- oper & maint	7,662	12,076	13,316	
Operating costs	600,613	817,761	863,736	
Total Operating Expenditures (excluding wages)	630,717	864,190	926,428	7.2%
Wages & benefits	107,528	144,036	155,622	8.0%
Total Operating Expenditures (including wages)	738,245	1,008,226	1,082,050	7.3%
Contribution to reserve funds		80	980	
Operating (surplus) / deficit	(110,627)	3,988	905	
Capital Asset Expenditures				
Capital expenditures	390	4,428	50,506	
Transfers from reserves		(3,795)	(50,000)	
Net Capital Assets funded from Operations	390	633	506	(20.1%)
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(110,237)	4,621	1,411	
Prior year (surplus) / deficit	(8,496)	(8,496)	(5,995)	
(Surplus) applied to future years	(118,733)	(3,875)	(4,584)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(112,855)	(150,473)	(156,632)	4.1%
	(112,855)	(150,473)	(156,632)	4.1%
Operations	(530)	(1,690)	(1,690)	
Utility user fees	(57,353)	(55,660)	(55,660)	
Interdepartmental recoveries	(33)	(35)	(35)	
Total Operating Revenues	(170,771)	(207,858)	(214,017)	3.0%
Operating Expenditures				
Administration	2,677	3,811	4,174	
Professional fees	6	1,840	2,095	
Building oper & maint	1,655	1,551	2,793	
Vehicle & Equip- oper & maint	1,862	5,391	5,811	
Operating costs	75,294	110,886	110,004	
Total Operating Expenditures (excluding wages)	81,494	123,479	124,877	1.1%
Wages & benefits	14,333	19,113	20,085	5.1%
Total Operating Expenditures (including wages)	95,827	142,592	144,962	1.7%
Contribution to reserve funds	4,700	4,710	4,735	
Operating (surplus) / deficit	(70,244)	(60,556)	(64,320)	
Capital Asset Expenditures				
Capital expenditures	55	581	66	
Transfers from reserves		(498)		
Net Capital Assets funded from Operations	55	83	66	(20.5%)
Capital Financing Charges				
Existing debt (principal)	22,561	30,082	30,082	
Existing debt (interest)	32,382	43,177	43,177	
Total Capital Financing Charges	54,943	73,259	73,259	
Net (surplus)/deficit for the year	(15,246)	12,786	9,005	
Prior year (surplus) / deficit	(45,150)	(45,150)	(26,931)	
(Surplus) applied to future years	(60,396)	(32,364)	(17,926)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(15,907)	(21,209)	(21,633)	2.0%
	(15,907)	(21,209)	(21,633)	2.0%
Utility user fees	(4,711)	(4,558)	(4,558)	
Miscellaneous	(26)			
Interdepartmental recoveries	(4)	(5)	(5)	
Total Operating Revenues	(20,648)	(25,772)	(26,196)	1.6%
Operating Expenditures				
Administration	721	1,007	916	
Professional fees	1	240	270	
Building oper & maint	21	234	234	
Vehicle & Equip- oper & maint	651	2,684	2,714	
Operating costs	11,119	18,905	20,228	
Total Operating Expenditures (excluding wages)	12,513	23,070	24,362	5.6%
Wages & benefits	1,640	2,196	2,185	(0.5%)
Total Operating Expenditures (including wages)	14,153	25,266	26,547	5.1%
Contribution to reserve funds	2,000	2,005	2,005	
Operating (surplus) / deficit	(4,495)	1,499	2,356	
Capital Asset Expenditures				
Capital expenditures	6	67	8	
Transfers from reserves		(57)		
Net Capital Assets funded from Operations	6	10	8	(20.0%)
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(4,489)	1,509	2,364	
Prior year (surplus) / deficit	(10,229)	(10,229)	(9,908)	
(Surplus) applied to future years	(14,718)	(8,720)	(7,544)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(49,979)	(66,638)	(69,970)	5.0%
	(49,979)	(66,638)	(69,970)	5.0%
Miscellaneous	(119)			
Interdepartmental recoveries	(17)	(20)	(20)	
Total Operating Revenues	(50,115)	(66,658)	(69,990)	5.0%
Operating Expenditures				
Administration	959	1,363	1,674	
Professional fees	3	5,680	915	
Building oper & maint	588	708	853	
Vehicle & Equip- oper & maint	527	513	693	
Operating costs	37,033	53,193	52,142	
Total Operating Expenditures (excluding wages)	39,110	61,457	56,277	(8.4%)
Wages & benefits	7,429	9,903	10,542	6.5%
Total Operating Expenditures (including wages)	46,539	71,360	66,819	(6.4%)
Contribution to reserve funds	5,000	5,010	5,010	
Operating (surplus) / deficit	1,424	9,712	1,839	
Capital Asset Expenditures				
Capital expenditures	28	301	34	
Transfers from reserves		(258)		
Net Capital Assets funded from Operations	28	43	34	(20.9%)
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	1,452	9,755	1,873	
Prior year (surplus) / deficit	(13,954)	(13,954)	(8,614)	
(Surplus) applied to future years	(12,502)	(4,199)	(6,741)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(100,485)	(133,979)	(134,533)	0.4%
	(100,485)	(133,979)	(134,533)	0.4%
Operations	(2,778)			
Utility user fees	(53,741)	(40,204)	(52,992)	
Interdepartmental recoveries	(11)	(5)	(5)	
Total Operating Revenues	(157,015)	(174,188)	(187,530)	7.7%
Operating Expenditures				
Administration	2,723	3,717	4,373	
Professional fees	2	4,620	1,710	
Building oper & maint	2,852	5,618	5,602	
Vehicle & Equip- oper & maint	4,104	1,895	2,730	
Operating costs	18,049	32,225	42,194	
Total Operating Expenditures (excluding wages)	27,730	48,075	56,609	17.8%
Wages & benefits	4,827	6,443	6,650	3.2%
Total Operating Expenditures (including wages)	32,557	54,518	63,259	16.0%
Contribution to reserve funds	25,000	25,005	30,005	
Operating (surplus) / deficit	(99,458)	(94,665)	(94,266)	
Capital Asset Expenditures				
Capital expenditures	18	196	22	
Transfers from reserves		(168)		
Net Capital Assets funded from Operations	18	28	22	(21.4%)
Capital Financing Charges				
Existing debt (principal)	35,443	47,265	47,260	
Existing debt (interest)	43,895	58,530	58,526	
Total Capital Financing Charges	79,338	105,795	105,786	
Net (surplus)/deficit for the year	(20,102)	11,158	11,542	
Prior year (surplus) / deficit	(56,608)	(56,608)	(49,494)	
(Surplus) applied to future years	(76,710)	(45,450)	(37,952)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(6,104)	(8,138)	(9,941)	22.2%
	(6,104)	(8,138)	(9,941)	22.2%
Total Operating Revenues	(6,104)	(8,138)	(9,941)	22.2%
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(6,104)	(8,138)	(9,941)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	4,596	6,128	6,128	
Existing debt (interest)	2,859	3,813	3,813	
Total Capital Financing Charges	7,455	9,941	9,941	
Net (surplus)/deficit for the year	1,351	1,803		
Prior year (surplus) / deficit	(1,803)	(1,803)		
(Surplus) applied to future years	(452)			

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Parcel taxes	(3,987)	(5,316)	(3,624)	(31.8%)
	(3,987)	(5,316)	(3,624)	(31.8%)
Total Operating Revenues	(3,987)	(5,316)	(3,624)	(31.8%)
Operating Expenditures				
Total Operating Expenditures (excluding wages)				
Total Operating Expenditures (including wages)				
Operating (surplus) / deficit	(3,987)	(5,316)	(3,624)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Existing debt (principal)	1,529	2,039	2,039	
Existing debt (interest)	1,189	1,585	1,585	
Total Capital Financing Charges	2,718	3,624	3,624	
Net (surplus)/deficit for the year	(1,269)	(1,692)		
Prior year (surplus) / deficit	1,692	1,692		
(Surplus) applied to future years	423			

FINANCIAL PLAN
Englishman River Stormwater
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(3,760)	(5,014)	(5,114)	2.0%
	(3,760)	(5,014)	(5,114)	2.0%
Total Operating Revenues	(3,760)	(5,014)	(5,114)	2.0%
Operating Expenditures				
Administration	186	248	248	
Operating costs		2,000	2,000	
Total Operating Expenditures (excluding wages)	186	2,248	2,248	
Wages & benefits	825	1,100	1,100	
Total Operating Expenditures (including wages)	1,011	3,348	3,348	
Contribution to reserve funds	3,000	3,000	2,000	
Operating (surplus) / deficit	251	1,334	234	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	251	1,334	234	
Prior year (surplus) / deficit	(6,368)	(6,368)	(5,934)	
(Surplus) applied to future years	(6,117)	(5,034)	(5,700)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(3,544)	(4,725)	(4,725)	
	(3,544)	(4,725)	(4,725)	
Total Operating Revenues	(3,544)	(4,725)	(4,725)	
Operating Expenditures				
Administration	186	248	248	
Operating costs		2,000	2,000	
Total Operating Expenditures (excluding wages)	186	2,248	2,248	
Wages & benefits	825	1,100	1,100	
Total Operating Expenditures (including wages)	1,011	3,348	3,348	
Contribution to reserve funds	4,000	4,000	4,000	
Operating (surplus) / deficit	1,467	2,623	2,623	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	1,467	2,623	2,623	
Prior year (surplus) / deficit	(7,202)	(7,202)	(6,579)	
(Surplus) applied to future years	(5,735)	(4,579)	(3,956)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Utility user fees	(1,500)	(2,400)	(2,000)	
Total Operating Revenues	(1,500)	(2,400)	(2,000)	(16.7%)
Operating Expenditures				
Administration	94	125	125	
Operating costs	1,406	2,275	1,875	
Total Operating Expenditures (excluding wages)	1,500	2,400	2,000	(16.7%)
Total Operating Expenditures (including wages)	1,500	2,400	2,000	(16.7%)
Operating (surplus) / deficit				
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year (Surplus) applied to future years				

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(17,625)	(23,500)	(23,500)	
	(17,625)	(23,500)	(23,500)	
Grants in lieu of taxes	(73)			
Total Operating Revenues	(17,698)	(23,500)	(23,500)	
Operating Expenditures				
Administration	131	175	175	
Operating costs	10,633	16,500	16,500	
Total Operating Expenditures (excluding wages)	10,764	16,675	16,675	
Wages & benefits	120	120	120	
Total Operating Expenditures (including wages)	10,884	16,795	16,795	
Contribution to reserve funds	5,000	5,000	5,000	
Operating (surplus) / deficit	(1,814)	(1,705)	(1,705)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(1,814)	(1,705)	(1,705)	
Prior year (surplus) / deficit	(502)	(502)	(1,980)	
(Surplus) applied to future years	(2,316)	(2,207)	(3,685)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(5,138)	(6,851)	(7,536)	10.0%
	(5,138)	(6,851)	(7,536)	10.0%
Total Operating Revenues	(5,138)	(6,851)	(7,536)	10.0%
Operating Expenditures				
Administration	131	175	175	
Operating costs	5,486	7,500	7,600	
Total Operating Expenditures (excluding wages)	5,617	7,675	7,775	1.3%
Wages & benefits	120	120	120	
Total Operating Expenditures (including wages)	5,737	7,795	7,895	1.3%
Operating (surplus) / deficit	599	944	359	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	599	944	359	
Prior year (surplus) / deficit	(2,017)	(2,017)	(573)	
(Surplus) applied to future years	(1,418)	(1,073)	(214)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(8,971)	(11,962)	(12,799)	7.0%
	(8,971)	(11,962)	(12,799)	7.0%
Total Operating Revenues	(8,971)	(11,962)	(12,799)	7.0%
Operating Expenditures				
Administration	131	175	175	
Operating costs	8,589	13,310	13,066	
Total Operating Expenditures (excluding wages)	8,720	13,485	13,241	(1.8%)
Wages & benefits	120	120	120	
Total Operating Expenditures (including wages)	8,840	13,605	13,361	(1.8%)
Operating (surplus) / deficit	(131)	1,643	562	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(131)	1,643	562	
Prior year (surplus) / deficit	(4,457)	(4,457)	(3,924)	
(Surplus) applied to future years	(4,588)	(2,814)	(3,362)	

FINANCIAL PLAN
Streetlighting - Morningstar
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(11,475)	(15,300)	(15,912)	4.0%
	(11,475)	(15,300)	(15,912)	4.0%
Transfer from reserve - non capital	(4,000)	(4,200)	(4,200)	
Total Operating Revenues	(15,475)	(19,500)	(20,112)	3.1%
Operating Expenditures				
Administration	131	175	175	
Operating costs	12,704	19,200	19,350	
Total Operating Expenditures (excluding wages)	12,835	19,375	19,525	0.8%
Wages & benefits	120	120	120	
Total Operating Expenditures (including wages)	12,955	19,495	19,645	0.8%
Contribution to reserve funds			1,000	
Operating (surplus) / deficit	(2,520)	(5)	533	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(2,520)	(5)	533	
Prior year (surplus) / deficit	(91)	(91)	(1,596)	
(Surplus) applied to future years	(2,611)	(96)	(1,063)	

FINANCIAL PLAN
Streetlighting - Englishman River
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(4,348)	(5,797)	(5,971)	3.0%
	(4,348)	(5,797)	(5,971)	3.0%
Total Operating Revenues	(4,348)	(5,797)	(5,971)	3.0%
Operating Expenditures				
Administration	131	175	175	
Operating costs	4,469	5,550	5,550	
Total Operating Expenditures (excluding wages)	4,600	5,725	5,725	
Wages & benefits	120	120	120	
Total Operating Expenditures (including wages)	4,720	5,845	5,845	
Contribution to reserve funds	500	500	500	
Operating (surplus) / deficit	872	548	374	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	872	548	374	
Prior year (surplus) / deficit	(2,056)	(2,056)	(1,058)	
(Surplus) applied to future years	(1,184)	(1,508)	(684)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(12,267)	(16,356)	(16,356)	
	(12,267)	(16,356)	(16,356)	
Transfer from reserve - non capital		(10,000)	(14,000)	
Total Operating Revenues	(12,267)	(26,356)	(30,356)	15.2%
Operating Expenditures				
Administration	131	175	175	
Professional fees		15,000	15,000	
Operating costs	10,799	14,000	15,000	
Total Operating Expenditures (excluding wages)	10,930	29,175	30,175	3.4%
Wages & benefits	120	120	120	
Total Operating Expenditures (including wages)	11,050	29,295	30,295	3.4%
Contribution to reserve funds	4,500			
Operating (surplus) / deficit	3,283	2,939	(61)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	3,283	2,939	(61)	
Prior year (surplus) / deficit	(3,007)	(3,007)	(88)	
(Surplus) applied to future years	276	(68)	(149)	

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(2,887)	(3,850)	(4,043)	5.0%
	(2,887)	(3,850)	(4,043)	5.0%
Total Operating Revenues	(2,887)	(3,850)	(4,043)	5.0%
Operating Expenditures				
Administration	131	175	175	
Operating costs	2,418	3,623	3,605	
Total Operating Expenditures (excluding wages)	2,549	3,798	3,780	(0.5%)
Wages & benefits	120	120	120	
Total Operating Expenditures (including wages)	2,669	3,918	3,900	(0.5%)
Operating (surplus) / deficit	(218)	68	(143)	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(218)	68	(143)	
Prior year (surplus) / deficit	(279)	(279)	(334)	
(Surplus) applied to future years	(497)	(211)	(477)	

FINANCIAL PLAN
Streetlighting - Highway Intersections
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(880)	(1,173)	(1,279)	9.0%
	(880)	(1,173)	(1,279)	9.0%
Operating grants	(402)	(536)	(536)	
Total Operating Revenues	(1,282)	(1,709)	(1,815)	6.2%
Operating Expenditures				
Administration	113	150	150	
Operating costs	1,405	2,226	2,226	
Total Operating Expenditures (excluding wages)	1,518	2,376	2,376	
Wages & benefits	120	120	120	
Total Operating Expenditures (including wages)	1,638	2,496	2,496	
Operating (surplus) / deficit	356	787	681	
Capital Asset Expenditures				
Net Capital Assets funded from Operations				
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	356	787	681	
Prior year (surplus) / deficit	(4,184)	(4,184)	(3,489)	
(Surplus) applied to future years	(3,828)	(3,397)	(2,808)	

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN - 2017**

AREA	REGIONAL AND COMMUNITY UTILITIES			
SERVICE	SOLID WASTE MANAGEMENT - FACILITIES			
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	The Regional Landfill and Church Road Transfer Station provide solid waste disposal services to a population of 155,000. The facilities are open seven days per week except for Statutory Holidays.			
ACTIVITY LEVELS	MSW (Tonnes)	Recyclables (Tonnes)	Loads	Fees
	2010 63,700	13,000	171,800	\$7.9 M
	2011 56,600	11,900	168,200	\$7.4 M
	2012 55,000	11,700	173,000	\$7.5 M
	2013 53,201	11,310	170,000	\$7.8 M
	2014 51,217	9,642	163,613	\$7.1 M
	2015 46,900	9,835	169,312	\$7.0 M
	2016 52,400*	7,880*	185,420*	\$8.0M*
	(*year end projection)			
PERFORMANCE INDICATORS				
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES	
Compliance with MOE Operating Certificate(OC)	OC compliance	Design & Operations Plan (D&O) approved by MOE	Implement projects in D&O Plan	
Asset Management Plan Implementation	Strategic Asset Management Plan in place	Asset registry and long term capital plan under development	Completed asset registry and preliminary asset management plan	
Leachate Impact	No off-site impacts. Peak discharge to sanitary @ 40 l/s (2015)	Suspected off-site impacts. Peak discharge of 80 l/s in 2016 (few hours one day in March) due to active face location and tie-ins to leachate collection system.	Update D&O Plan to address potential impacts. Ultimate Target of 25 l/s 2017 Target of 30 l/s	
Greenhouse Gases (eCO ₂)	75% reduction of total methane generated (50,000 tpy eCO ₂)	44% reduction (29,425 tpy eCO ₂)	45% reduction (30,300 tpy eCO ₂)	
LFG Collection Efficiency	MOE target 75% collection efficiency by 2016 RDN target of >90% operational efficiency	63% collection efficiency (08/16) 91.4% operational efficiency (08/16)	65% collection efficiency; higher is not possible until cell is closed >90% operational efficiency	

KEY ACTIONS TO MEET 2017 PERFORMANCE OBJECTIVES

1. Update Design & Operations Plan and submit to the Ministry of Environment to meet regulatory obligations.
2. Replace Regional Landfill scale which has exceeded its operation life. The scale is critical for determining weights and applying fees.
3. Reduce infiltration by extending the cover system and priority on repair to ditch/culvert lining systems to minimize the risk of offsite groundwater impacts and reduce the amount of leachate requiring treatment.
4. Complete Asset Registry as the first step in developing an Asset Management Plan to ensure future assets and liabilities are managed to ensure best value for residents of the RDN.

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN – 2017**

AREA	REGIONAL AND COMMUNITY UTILITIES																														
SERVICE	SOLID WASTE MANAGEMENT – PLANNING (ZERO WASTE)																														
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	<p>As part of the Solid Waste Management service, staff develop and implement plans and policies to minimize the need for regional waste disposal capacity by investigating residual disposal options, delivering Zero Waste programs and coordinating actions related to illegal dumping enforcement.</p> <p>Solid Waste Management Plans are mandated by the province and provide regional district's the regulatory authority to manage solid waste.</p>																														
ACTIVITY LEVELS	<p>Waste Stream Management License (WSML)</p> <ul style="list-style-type: none"> - 13 WSML Licenses issued, 2 applications pending - 19 inspections in 2016; minor administrative non-compliance (e.g. late reporting) remains on-going with 50% of licensees <p>Illegal Dumping</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th></th> <th style="text-align: center;"><i>Total # of Sites</i></th> <th style="text-align: center;"><i># Community Clean Ups</i></th> <th style="text-align: center;"><i>Total Tonnes Recovered</i></th> <th style="text-align: center;"><i>Warning Signs Posted</i></th> </tr> </thead> <tbody> <tr> <td>2012</td> <td style="text-align: center;">120</td> <td style="text-align: center;">15</td> <td style="text-align: center;">43</td> <td style="text-align: center;">60</td> </tr> <tr> <td>2013</td> <td style="text-align: center;">143</td> <td style="text-align: center;">17</td> <td style="text-align: center;">30</td> <td style="text-align: center;">65</td> </tr> <tr> <td>2014</td> <td style="text-align: center;">113</td> <td style="text-align: center;">15</td> <td style="text-align: center;">33</td> <td style="text-align: center;">68</td> </tr> <tr> <td>2015</td> <td style="text-align: center;">56</td> <td style="text-align: center;">16</td> <td style="text-align: center;">97</td> <td style="text-align: center;">68</td> </tr> <tr> <td>2016*</td> <td style="text-align: center;">50</td> <td style="text-align: center;">10</td> <td style="text-align: center;">32</td> <td style="text-align: center;">69</td> </tr> </tbody> </table> <p>*YTD numbers only</p> <p>Solid Waste Management Plan</p> <ul style="list-style-type: none"> - Approved by the Minister of the Environment in 2004 - Currently being updated with completion targeted for the spring of 2017 		<i>Total # of Sites</i>	<i># Community Clean Ups</i>	<i>Total Tonnes Recovered</i>	<i>Warning Signs Posted</i>	2012	120	15	43	60	2013	143	17	30	65	2014	113	15	33	68	2015	56	16	97	68	2016*	50	10	32	69
	<i>Total # of Sites</i>	<i># Community Clean Ups</i>	<i>Total Tonnes Recovered</i>	<i>Warning Signs Posted</i>																											
2012	120	15	43	60																											
2013	143	17	30	65																											
2014	113	15	33	68																											
2015	56	16	97	68																											
2016*	50	10	32	69																											

PERFORMANCE INDICATORS

MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES
Region-wide diversion rate*	50% Provincial	2016 = 69%	2017 = 69%
Region-wide per capita waste disposal*	2010 CDN = 729 kg/c/year 2010 BC = 587 kg/c/year 2010 RDN = 410 kg/c/year	2015= 338 kg/c/year 2014 = 347 kg/c/year 2013 = 350 kg/c/year 2012 = 350 kg/c/year 2011 = 379 kg/c/year	2017 = 338 kg/c/year

* 2016 year end volumes are unavailable and projections are estimates

KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES

1. Engage with the Regional Solid Waste Advisory Committee to review, update and amend the 2004 Solid Waste Management Plan (Zero Waste & Residual Disposal) as required by the Province to maintain regulatory compliance.
2. Undertake public consultation on the draft updated Solid Waste Management Plan to ensure new waste reduction targets and future waste management strategies meet the electorate's needs.
3. Provide staff support for the Association of Vancouver Island and Coastal Communities Solid Waste Management Committee.
4. Ensure that private and non-profit waste management and recycling facilities licensed under Bylaw No. 1386 are operating in compliance with approved site operating plans.
5. Work with other agencies to reduce illegal dumping and community parties to carry out clean ups.

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Property taxes	(433,566)	(578,088)	(722,610)	25.0%
	(433,566)	(578,088)	(722,610)	25.0%
Grants in lieu of taxes	(1,453)	(6,800)	(6,800)	
Operations	(99,640)	(123,750)	(129,275)	
Landfill tipping fees	(6,079,904)	(7,200,000)	(7,600,000)	
Miscellaneous	(363,879)	(464,274)	(478,944)	
Interdepartmental recoveries	(77,255)	(103,007)	(103,007)	
Total Operating Revenues	(7,055,697)	(8,475,919)	(9,040,636)	6.7%
Operating Expenditures				
Administration	449,102	611,807	577,177	
Professional fees	177,009	400,493	421,010	
Building oper & maint	130,482	193,025	202,602	
Vehicle & Equip- oper & maint	473,555	683,589	585,904	
Operating costs	1,611,852	2,808,959	2,785,029	
Total Operating Expenditures (excluding wages)	2,842,000	4,697,873	4,571,722	(2.7%)
Wages & benefits	2,247,034	3,150,847	3,264,870	3.6%
Total Operating Expenditures (including wages)	5,089,034	7,848,720	7,836,592	(0.2%)
Contribution to reserve funds	700,000	702,095	802,095	
Operating (surplus) / deficit	(1,266,663)	74,896	(401,949)	
Capital Asset Expenditures				
Capital expenditures	2,971,630	6,967,589	1,864,000	
Transfers from reserves	(2,347,864)	(4,765,289)	(1,275,000)	
New borrowing		(2,000,000)		
Net Capital Assets funded from Operations	623,766	202,300	589,000	191.2%
Capital Financing Charges				
Existing debt (principal)	82,757	124,565	125,967	
Existing debt (interest)	2,242	2,935	1,532	
New Debt (principal & interest)		20,000		
Total Capital Financing Charges	84,999	147,500	127,499	(13.6%)
Net (surplus)/deficit for the year	(557,898)	424,696	314,550	
Prior year (surplus) / deficit	(1,121,905)	(1,121,905)	(786,374)	
(Surplus) applied to future years	(1,679,803)	(697,209)	(471,824)	

**REGIONAL DISTRICT OF NANAIMO
BUSINESS PLAN – 2017**

AREA	REGIONAL AND COMMUNITY UTILITIES		
SERVICE	RESIDENTIAL GARBAGE, FOOD WASTE & RECYCLING COLLECTION PROGRAM		
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	<p>Curbside collection service of residential waste is provided to approximately 28,000 single family and equivalent homes throughout the service area. The collection is provided through a private sector contractor.</p> <p>Garbage, food waste and recycling collection is provided to approximately 24,000 single family households and equivalents within the Electoral Areas, the City of Parksville, and District of Lantzville.</p> <p>Food waste and recycling service only is provided to approximately 4,000 households within the Town of Qualicum Beach. The Town staff provides garbage collection to their residents.</p> <p>The program prepares and distributes public education materials to promote waste reduction.</p>		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2017 PERFORMANCE OBJECTIVES
User Rates	\$149.75/year is the 2015 median residential user fee calculated by comparing 10 Island municipalities providing a similar level of curbside collection.	\$125.15/year	\$127.65/year
Disposal Rate (garbage only)	2009 – 283 kg/hh/yr	166 kg/hh/yr	166 kg/hh/year
KEY ACTIONS TO ACHIEVE 2017 PERFORMANCE OBJECTIVES			
<ol style="list-style-type: none"> 1. Manage the cost to taxpayers by promoting high levels of participation in the organics and recyclables diversion programs and Zero Waste through the distribution of 3 editions of the collection program newsletter. 2. Maintain web content for garbage & recycling/zero waste programs to allow easier use by residents and help to drive reduction of waste generation. 3. Work with Multi-Material BC, collection contractor, municipal partners and residents to minimize contamination materials, avoiding financial penalties and controlling costs. 4. Contribute funds to an operations reserve (\$170,000/2016), to manage the future costs associated with the anticipation that by 2020 the collection system will require significant overhaul (such as implementing automated collection). <i>With automation the cost of bins is estimated at \$6,412,500 (\$75 p/bin x 3 (garbage, food waste, recycling) x 28,500 collection dwellings)</i> 			

FINANCIAL PLAN
Solid Waste Collection & Recycling
2017 Proposed Budget

	2016 Actuals September YTD	2016 Budget	2017 Proposed Budget	Budget to Budget variance %
Operating Revenues				
Operations	(650,016)	(1,085,393)	(1,094,854)	
Utility user fees	(3,115,482)	(3,326,811)	(3,422,696)	
Miscellaneous	(22,420)	(20,000)	(20,000)	
Total Operating Revenues	(3,787,918)	(4,432,204)	(4,537,550)	2.4%
Operating Expenditures				
Administration	246,492	331,415	332,286	
Professional fees		12,500	12,500	
Building oper & maint	2,011	2,681	2,681	
Vehicle & Equip- oper & maint	653	1,485	1,485	
Operating costs	2,649,368	3,853,116	3,946,313	
Total Operating Expenditures (excluding wages)	2,898,524	4,201,197	4,295,265	2.2%
Wages & benefits	150,374	206,815	199,914	(3.3%)
Total Operating Expenditures (including wages)	3,048,898	4,408,012	4,495,179	2.0%
Contribution to reserve funds	170,000	170,205	90,205	
Operating (surplus) / deficit	(569,020)	146,013	47,834	
Capital Asset Expenditures				
Capital expenditures	1,427	2,125	2,450	
Net Capital Assets funded from Operations	1,427	2,125	2,450	15.3%
Capital Financing Charges				
Total Capital Financing Charges				
Net (surplus)/deficit for the year	(567,593)	148,138	50,284	
Prior year (surplus) / deficit	(318,148)	(318,148)	(201,773)	
(Surplus) applied to future years	(885,741)	(170,010)	(151,489)	