

REGIONAL DISTRICT OF NANAIMO

**COMMITTEE OF THE WHOLE
TUESDAY, FEBRUARY 10, 2015
7:00 PM**

(RDN Board Chambers)

A D D E N D U M

PAGES

CALL TO ORDER

DELEGATIONS

2 **Steve Quinn**, re Rogers Cell Tower on Plecas Road.

COMMUNICATIONS/CORRESPONDENCE

3 **Bruce R. Barlow**, re Bridge from Gabriola to Vancouver Island.

FINANCE

4-18 2015 Proposed Budget Request for Additions.

19-66 2015-2019 Financial Plan.

REGIONAL AND COMMUNITY UTILITIES

WASTEWATER

67-68 French Creek Pollution Control Centre Decontamination Building Proposal Award.

Feb 10. 0941 hrs.

RDV Directors..

I request to be a
delegate at tonites
meeting. It will
be regarding the
Rogers cell tower
on Pircas Rd.

Thanks.


Steve Quinn

COPY

24 January, 2015

RDN CAO'S OFFICE			
CAO		GM R&P	
GMS&CD	✓	GM T&SW	
GM R&CU		DF	
FEB 4 2015			
DCS		BOARD	✓
CHAIR			

Honourable Todd Stone
 Ministry of Transportation
 PO BOX 9055
 STN PROV GOVT
 VICTORIA, BC
 V8W 9E2

Re: Bridge from Gabriola to Vancouver Island
 t

This has been an issue going back to the days of Dave Stupich, Minister of Agriculture, NDP. A bridge remains the most economical solution to the transportation link between Gabriola Island and Vancouver Island. There is ongoing debate in letters and media between advocacy and protest groups.

One potential benefit of 'the bridge' that I have not seen raised, relates to the ongoing controversy resulting from closure of the Cedar Senior Secondary school. The number of high school aged students travelling daily to NDSS from Gabriola is significant. Ferry transportation puts a burden on their time, cost and limits after school student activities (which have always been a positive high school experience). Could the added student count and convenience (for/by Gabriola students) be an argument for continuing Cedar Senior Secondary?

Regards,



Bruce R. Barlow
 112-158 Promenade Drive
 Nanaimo, BC, V9R 6M7

And:
 1741 El Verano Drive
 Gabriola, BC, V0R 1X6

250-754-6337

CC:

- ✓ Nanaimo Regional District
- School District 68, Board of Trustees



RDN REPORT		[Signature]
CAO APPROVAL		
EAP	<input checked="" type="checkbox"/>	
COW	<input checked="" type="checkbox"/>	
FEB 10 2015		
RHD		
BOARD		

MEMORANDUM

TO: Paul Thorkelsson
Chief Administrative Officer

DATE: January 3, 2015

FROM: Wendy Idema
Director of Finance

SUBJECT: 2015 Proposed Budget Requests for Additions

PURPOSE:

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

BACKGROUND:

As part of the 2015 budget preparations, requests for additions have been received. To date this includes two items already approved, one for \$1,500 from the Gabriola Recycling Organization to offset costs of their building permit for the new recycling facility for Gabriola Island, and a request for an additional \$5,000 from the Arrowsmith Community Justice Society to increase their annual funding from \$25,000 to \$30,000.

There are four outstanding items for potential funding as follows. Additional information from NALT and Ladysmith RCMP Victim Services group is included in Appendix A & B.

Requesting Organization	Amount Requested
Ladysmith RCMP Victim Services	\$1,000 – reflecting their service to residents in Electoral Area A & C. RCMP boundaries do not align with RDN boundaries and there is overlap between Nanaimo and Ladysmith RCMP Victim Services. Delegation to appear at February 10 Committee of the Whole.
Nanaimo & Area Land Trust (NALT)	\$30,000 annual request for operational funding made at January 13, 2015 Committee of the Whole, history has included \$20,000 to \$30,000 in approved funding annually since 2009.
Arrowsmith Search & Rescue	\$ amount TBD From the August 26, 2014 Board meeting. MOVED Director Fell, SECONDED Director Lefebvre, that staff be directed to investigate the opportunities, costs and funding options to provide on-going funding support to the Arrowsmith Search and Rescue in School District 69 and report back to the Board in time for consideration of funding through the 2015 Regional District of Nanaimo Budget process. Arrowsmith Search & Rescue members will be presenting at the February 10 Committee of the Whole regarding their operations.
EA B Director motion re: artwork purchase	Notice of motion to raise \$10,000 per year to acknowledge the three First Nations in the Regional District of Nanaimo with the acknowledgement to be in the form of significant art work from each Nation.

The Ladysmith Victim Services and NALT requests can be incorporated into existing services under Southern Community Restorative Justice & Victim Services and Regional Parks Operations. As well, the artwork purchase request can be incorporated in the Grants-in-Aid service or Legislative Services.

The Arrowsmith Search & Rescue funding would require a bylaw amendment along with voter approval for the additional funding through the new District 69 Search & Rescue Service established in 2015 for funding of the Lighthouse Country Marine Rescue Society. However, it may be possible to add some funding for this group to the grant-in-aid service requisition for District 69 participants only.

ALTERNATIVES:

1. Approve, amend or deny the proposed funding requests as submitted and proceed with any required amendments to the 2015 to 2019 financial plan.
2. Provide alternate direction to staff regarding the proposed funding requests.

FINANCIAL IMPLICATIONS:

Contributions by participant for the funding requests are outlined in the table below. The funding request impacts to mil rates vary between \$0.10 to \$0.20 per \$100,000 of assessed value.

Although the Arrowsmith Search and Rescue (AS&R) funding is not approved, an estimate based on similar funding provided in District 68 is included for information at this time. District 68 S&R funding is allocated to the participants based on population at approximately \$0.23 per capita to cover \$24,000 paid for their rent at the Harewood Fire Hall and an additional \$0.06 per capita to provide \$5,975 in annual operations funding = total funding of \$29,975. The AS&R uses space at the Coombs-Hilliers Fire Hall #2 for their activities at no charge and funding them at the same rate for operations would result in a \$2,700 contribution to the group. Alternatively a \$5,000 flat amount of funding equates to \$0.11 per capita and is shown in the table below.

For the notice of motion regarding the purchase of artwork from the three First Nations, \$10,000 per year generates a cost of \$0.033 cents per \$100,000 of assessed value through the Grants-in-Aid service. Alternatively, this item could be funded entirely in the 2016 budget by not fully reversing the extra 2015 requisition related to the Island Corridor Foundation agreement.

	NALT Contribution by participant \$30,000	Ladysmith RCMP Victim Services \$1,000	Arrowsmith S&R \$5,000 funding estimate only	First Nations Artwork Purchase \$10,000
Nanaimo	\$17,155			\$5,345
Lantzville	\$735			\$245
Parksville	\$2,450		\$1,350	\$845
Qualicum Beach	\$1,780		\$970	\$675
Electoral Area A	\$1,490	\$770		\$385
Electoral Area B	\$830			\$370
Electoral Area C	\$640	\$230		\$300
Electoral Area E	\$1,200		\$660	\$600
Electoral Area F	\$1,520		\$830	\$410
Electoral Area G	\$1,465		\$790	\$505
Electoral Area H	\$735		\$400	\$320

The three additions described above would add \$46,000 to the current total general tax services requisition of \$37,105,320.

STRATEGIC PLAN IMPLICATIONS:

The Action Areas of the 2013-2015 Strategic Plan supports the development of community services and volunteer organizations, but also encourages fiscal responsibility as follows:

- Enhance the reputation of the RDN as a valuable and effective level of government for delivering services, exploring regional issues, and creating opportunities for dialogue with residents by supporting volunteer opportunities for residents;
- Balance the RDN’s vision for the region and pursuit of innovation with fiscal responsibility by ensuring that increases to the costs of existing services are kept to a minimum, and that consideration of increased service levels balances the need for fiscal restraint with residents’ needs and desires, and Board vision, values and priorities.

The 2015 – 2019 Financial Plan, when completed, will represent the consolidated cost of implementing the Strategic Goals and Actions over the next five years and will directly reflect the Board’s work to balance those goals with the need for fiscal responsibility within current economic conditions.

SUMMARY/CONCLUSIONS:

There are currently four pending requests for additional or new funding that have been received as detailed above. Additional information on the requests is included in Appendices A and B and the Ladysmith RCMP Victim Service and Arrowsmith Search & Rescue representatives will be presenting at the February 10 Committee of the Whole. As well, the Electoral Area B Director’s motion for the artwork purchase will be coming forward at the February 10 meeting. The cost of these requests on individual tax requisitions varies as it is dependent on which services are included in any specific area.

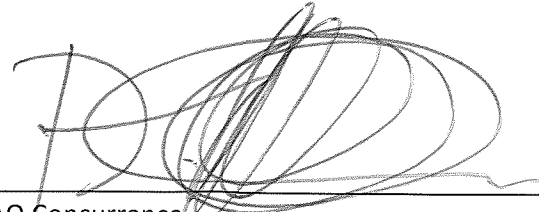
Overall, the requested funding totals approximately \$46,000, which is a 0.1% increase to the 2014 general services tax requisition amount of \$34,715,600. Currently the 2015 general services tax requisition based on the current proposed budget is \$37,105,320 excluding these additions.

RECOMMENDATION:

That the report on the 2015 funding requests from community groups be received and that the Board provide direction to staff on any further analysis or information required regarding the seven requests as detailed above, or that the individual requests be approved/amended or denied as submitted.



Report Writer



CAO Concurrence

Direct Services that NALT Provides to The City of Nanaimo and the RDN – Updated to December 2014

APPENDIX A

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 - \$122,626 to date
- Fundraise for Acquisition of Recreation/Conservation land along the Nanaimo River - \$ 47,947 to date
- Campaign expenses for all of the above, @ 15% - \$199,391

TOTAL VALUE OF ALL ACQUISITION FUNDS RAISED SINCE 1997: \$1,528,664
Annualized value: \$89,921

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 (pending)
- 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: 18 years @ average of \$4,500/year = \$81,000

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) 18 years @ average value of \$8,000 = \$144,000

Additional Costs (eg travel, contract professional fees):- 18 years x \$2,500/year (average)= \$45,000

TOTAL VALUE OF CONSERVATION COVENANT SERVICES OVER 18 YEARS: \$435,000

Annualized value: \$ 24,167

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 no longer has a part time paid manager, and is now run solely by a group of dedicated volunteers who keep the nursery open two days per week. The following numbers reflect the value of the work carried out by those volunteers.

Value of In-kind Contribution of Nursery Volunteers in 2014: 1642 hours @\$15 = \$24,630

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 (2009 to 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 5 YEARS – 2009 THROUGH 2014: \$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. These donations are leveraged by City and RDN funding.

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 Shacoey 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 various other local neighbourhood Streamkeeper and stewardship groups from time to time	

TOTAL VALUE OF MENTORING SERVICES OVER 14 YEARS: \$42,000

Annualized Value: \$ 3,000

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,

22,179 volunteer hours logged at a valuation of \$15/hr: \$332,685

7,523 volunteer hours logged at a valuation of \$35/hr: \$263,305

TOTAL OF 29,702 VOLUNTEER HOURS OVER 6 YEARS AT COMBINED VALUATIONS: \$595,332

NOTE: these numbers do not include Nursery volunteer hours for 2014

Annualized Value: \$ 99,332

Annualized Value of All Direct Services Provided by NALT to the City of Nanaimo and the RDN: \$392,994

Grants Received from the City of Nanaimo and the RDN for 2014: \$ 60,000

Return on investment of combined grants from City and RDN: 6.5 to 1

NALT – RDN/City History of Partnership Since 1997

- 1997-2001: PROJECT 2000 - Partnership with the City of Nanaimo to carry out Stream Stewardship Initiatives for nine creeks/ivers in the region – from Bloods Creek in Lantzville to Richards Creek in Cinnabar Valley
- 2002-03: Partnership with RDN to carry out a similar initiative for the creeks of Cedar
- 2001-03: Fundraising campaign to purchase 145 acre property in the Linley Valley for parkland - negotiations begun in 1996
- 2003-06: Negotiations in partnership with RDN to acquire Mt. Benson properties
- 2006-08: Fundraising campaign to purchase 523 acres of property on Mt. Benson for regional parkland
- 2009 to present: Launched Mt. Benson – Phase II campaign; to be ready for an opportunity to purchase more land on the mountain adjacent to the park. More than \$100,000 raised so far.
- 2008-09: First NALT JCP Project carried out trails upgrades and directional marker trail marker installations in the Mount Benson Regional Park, under the direction of the RDN Parks Department
- 2009-10: Second NALT JCP Project carried out habitat restoration activities in the logged areas of Mt. Benson Regional Park, under the direction of the RDN Parks Department, as well as habitat enhancement activities on Newcastle Island, Englishman River Regional Park, Lighthouse Regional Trail, Linley Valley city park and several private properties within the region.
- 2010 to present: Ongoing partnership with RDN parks staff to maintain signage and work on new trails layout, etc.
- 2007 to present: Continuing to work with RDN staff on final drafts of a conservation covenant on the Mt. Benson Regional Park
- 2009-2012: Negotiations in partnership with RDN and United Church VI Presbytery to acquire Moorecroft property in Nanoose
- 2010-2012: Began fundraising, in partnership with Nanoose residents, towards acquisition of Moorecroft property
- 2014 to present: Began mentoring a group of Nanoose residents; formed a Moorecroft Stewardship Committee of NALT to assist with their financial management
- 2011 to present: Partnering with RDN Drinking Water and Watersheds Protection Program on watercourse monitoring on three to four watercourses annually; also partnering on implementation of the Nanaimo River Watershed Roundtable
- 2012 to present: Began discussions with Couverdon (real estate branch of Timber West) of properties on the Nanaimo River that might be suitable to purchase for parkland; received confirmation of the RDN's interest in partnering on such an acquisition in June 2014; began entering into negotiations with Couverdon in the fall of 2014; hope to announce a fundraising campaign soon!
- 1996 to present: NALT signed on to its first conservation covenant in 1996, for a property in Errington; NALT now holds seven registered covenants throughout the region, which are monitored annually. Two more covenants are in process.

The Ladysmith RCMP Victim Services Program (VS Program) is a police-based victim support program mandated by the Victims of Crime Act to provide emotional and practical support to victims of all types of crime. This VS Program is annually funded by the Ministry of Justice, the Town of Ladysmith, and through community donations which generously come forward when this Program fundraises every other year for training costs. This VS Program is based out of the Ladysmith RCMP Detachment and presently serves the entire Ladysmith RCMP jurisdictional area which includes the Township of Ladysmith, Area A, Area G, Area H, Stz'uminus First Nation, and finally Penelakut First Nation.

The VS Program contract is held by and administered through the Ladysmith Resource Center Association.

As the current VS Program Manager I have been working in Police Victim Services in several capacities at 3 separate detachments for over 9 years. I have been managing the Ladysmith RCMP Victim Services Program since 2009. The Program Manager position is to administer the delivery of services and programs, review and monitor all ongoing files, train and supervise volunteer case workers, crisis intervention, and overseeing any judicial-related activities such as court updates, witness court preparation and court accompaniment. The Program Manager is also the primary client Case Manager for the entire program. The Program Manager position is only funded as a **30 hour per week position (part time)**. There are also two other fully trained volunteer case workers with a third volunteer case worker in the process of being trained. One of the trained volunteer workers' duties are strictly related to the administration of file related follow ups. The other trained volunteer worker does on-call crisis intervention in partnership with the Program Manager, as well as the administration of file related follow ups. The third volunteer currently being trained is going to be utilized to supplement both on-call crisis intervention and file related follow ups.

Issue: Inadequate funding – more funding needed to maintain the current service delivery and bring contributions in line with funding expectations from the Ministry of Justice.

This VS Program is a busy full time program but currently only has funding for one part time Program Manager. Police files are now more complex than they ever have been and more clients need our valuable service than ever before. This program's workload requires a full time (or equivalent) Program Manager and a part time Caseworker position.

This VS Program is funded in part by the Ministry of Justice (**\$35,640**) with an expectation that equal funding is to be matched by the communities being served by the program.

A breakdown of files for Ladysmith RCMP Victim Services in the year 2013 shows that **60%** of files were for clients residing within the Town of Ladysmith boundaries. Although it is expected that the funding from the Province is to be matched it is not an expectation of this VS Program that the Town of Ladysmith fund VS Programming outside of the Town's jurisdictional area. In line with this mutual understanding though, the municipality of Ladysmith is using 60 % of this resource and 60% of \$35, 640 is **\$21, 384**.

For the 2014/2015 fiscal year the Town of Ladysmith has agreed to a funding contribution of \$11,000 thru Grants in Aid, covering **51%** of the \$21, 384 worth of service being directly delivered to Town of Ladysmith residents.

In April 2014 a proposal was put in to Stz'uminus First Nation requesting a funding contribution of **\$4,900** to cover the **14%** of 2013 files for clients residing in the Stz'uminus community.

In May 2014 a proposal was put before Penelakut First Nation Chief and Council requesting a funding contribution of **\$2,494** to cover the **7%** of 2013 files for Penelakut community members.

In June 2014 proposals were put forward to the Cowichan Valley Regional District (CVRD) requesting annual contributions of **\$2,100** each for Areas G and H.

The Regional District of Nanaimo (RDN) likely already contributes funding to the Nanaimo RCMP Victim Services program for police victim services support in other areas of the district. Ladysmith RCMP Victim Services provides the exact same service to residents in our area, including part of Area A.

Recommendation: We are requesting an annual contribution of **\$1,000** from the Regional District of Nanaimo for the **3%** of clients this program serves that reside in Area A. In 2013 3% of the program's total clients resided within the part of Area A that is covered within the Ladysmith RCMP catchment area and serviced by the Ladysmith RCMP Victim Services Program. It is important to note that this VS Program provides 24 hour a day on-call Crisis Intervention service which is provided by the Program Manager as a volunteer. It is common for police-based programs with 24/7 coverage to fund such a service.

Program Information: The VS Program's first involvement with a file comes primarily from direct referral from police for follow up after incidents have taken place. The goal of the program is to follow up with victims within 72 hours with the exception of family violence cases which are followed-up within 24 hours in accordance with RCMP Violence in Relationship Policy. The VS Program also receives self-referrals directly from the public requiring assistance in anything police-related as well as non-police issues such as; family/relationship breakdown, addictions issues, and grief and loss. This program provides; on-going case file management in the form of follow ups by phone and through home visits, police file updates and liaison, referrals to other support agencies, information about the progress of court matters as well as conducting court orientations for witnesses, court preparation and accompaniment to court.

Ladysmith RCMP Victim Services works closely with Crown Counsel to provide information to victims and works to re-empower them by providing opportunities to participate in our court process by liaising with Crown Counsel on their behalf in important steps such as Sentencing and Bail Variations. This program provides witness management by staying in touch with victims throughout the often lengthy judicial process which can go on for years before resolution. We also assist victims by completing Victim Impact Statements in the first instance and updating them as time goes on. Court support also includes attending court to stand up in open court and speak to the Judge to answer case specific questions about safety issues, safety planning and available resources for disposition of the case. This is particularly true for our local court (Duncan) which presently runs a Domestic Violence pilot court project which calls for any resources involved in a family violence-related matter to be present in court whenever a case is handled. This includes Probation, MCFD, Community and Police based Victim Services.

Clients also come to the VS Program from the 24 hour a day crisis intervention service we offer at the request of police, fire department, hospital, or the BC Coroner Service. Call outs for Crisis Intervention largely involve emotional support on-scene with RCMP for anything ranging from a Next of Kin Notification with police, sexual assault, motor vehicle accidents, crime scene clean-up, etc. This can also include practical assistance such as Safety Planning and transportation and accompaniment to such place as Safe Homes and/or the hospital (Nanaimo, Ladysmith or Duncan). Attendance is made to most unexpected deaths where police are called.

This VS Program also provides operational support to police in regards to our own client case management and liaison with clients, quality assurance follow ups, on-scene support, group case briefings, and speaking with clients as they attend to the detachment to meet with police.

The Ladysmith RCMP Detachment area includes two First Nations Communities: Stz'uminus First Nation, located on the Island Highway north of Ladysmith, and Penelakut First Nation whose territory is on Penelakut Island, formally known as Kuper Island.

Whether it is within the Town of Ladysmith, surrounding Areas, or the two First Nation Communities, tragedy can strike anywhere, to anyone, at any time. The VS Program provides support and assistance at a time when victims are in a compromised situation in a disempowered state. I have attached a personal testimonial from a client that welcomed the chance to share their story and how the VS Program has assisted them through their time of need (see Appendix "A"). I have also included two police testimonials from S/Sgt Dave HERMAN and Cst. Jo Anne RUPPENTHAL, (see attached Appendix "B" and Appendix "C").

As the Ladysmith VS Program Manager I strongly believe that our First Responder Services such as the police, fire, and ambulance service are critical to the safe keeping of our community. The VS Program is an extension of the policing services provided and plays an integral role in responding to crisis in all areas covered by Ladysmith RCMP.

Thank you for your consideration in this matter.



Submitted by: Carla Sampson, Program Manager

Ladysmith RCMP Victim Services

carla.sampson@rcmp-grc.gc.ca

250-245-6061

Appendix A

My name is Judy Morton. My husband Mike and I live on our farm in north Ladysmith. I am writing this letter as a means of sharing our experience of being on the receiving end of the important work that our local RCMP, and most specifically the work that Victim's Services do as an invaluable support resource to individuals and families who find themselves in a crisis or traumatic event.

I am a very strong, capable person. I am one called on by my friends and family in times of crisis. I have in my lifetime served as an ambulance attendant, and worked as a nurse's aid in a children's hospital. As a citizen, I have stepped up in times of emergency situations, and taken charge to get people the help they needed. Nothing. Not one thing in my previous experience could have prepared me for what took place in our home on Christmas night of 2013.

Our daughter and grandson were spending Christmas with us. Our grandson Ashley, was 6 yrs old. He came to stay with us on the 23rd of December, while his mom finished up her work week prior to Christmas. This would be our first Christmas celebrated with him on Christmas day. He had been to visit with his dad on the weekend. When he arrived at our home on the 23rd, he made a passing comment of "my ears are stuffy". Knowing his dad had taken him swimming, I kept an eye on him as he is prone to ear infections. We monitored his temperature, and his ears for any indication of infection, but it never amounted to anything beyond "I have stuffy ears". Ashley has a low pain tolerance and so we knew if he were hurting, he would absolutely make it known. By all accounts he was healthy, happy and ready for his first Christmas spent with our family and his mom.

That Christmas day was wonderful. It was peaceful and happy, fun and full of laughter and joy. There had been talk of our daughter taking Ashley back home at the end of the night, but she decided to stay over another night. We ended the evening by all of us watching a Christmas movie together. It was on until well past Ashley's bed time, but he was content and happy to be surrounded by all of us and enjoying this activity together. The movie ended and our daughter said, "It's 10:33 buddy. Time to brush your teeth and get to bed". Ashley protested mildly, but gave in willingly. As he stood up, he touched his cheek and said very nonchalantly, "I have a headache". He didn't complain of pain, or cry about it; he merely mentioned it. His mom reassured him he'd had a long, exciting day, and he was probably pretty tired. He'd feel better after he laid down. There were no complaints. He brushed his teeth and was tucked into bed. I went downstairs to use the bathroom as I was getting ready for bed at shortly after 11pm. As I came out of the bathroom which was next to his room, he lifted his head and smiled. I went in and visited him for a few minutes. We laughed and he talked about how grateful he was for all his gifts and for the fun day. He said "It was the best Christmas ever". After our conversation, I kissed him goodnight, and went upstairs to bed....

Just before midnight, we were awakened from our sleep by our daughter screaming and yelling “MOM!! HELP!! COME QUICK!!! IT’S BAD!!! OH GOD MOM IT’S BAD!!! OH PLEASE GOD, HELP!!!!”. Not knowing what we would find, we raced downstairs to find our grandson unconscious, not breathing.... no heart beat, no pulse... pupils fixed. I went into rescue mode, calling 911 as I began CPR and yelled to my husband over my daughter’s painful, blood-curdling screams, to “get her outside, I need to be able to work and hear the 911!”. For all my experience... all my training.... having the 911 operator on the other end of that phone walking me through CPR I was eternally grateful. You see, when it’s your child... your family member... your loved one.... It doesn’t matter how much you know and how much experience you have. Knowing the odds of resuscitation, knowing the statistics for revival, knowing what I was looking at, I had a war in my head between my heart breaking, listening to my daughter scream for her baby to come back as I battled, doing everything in my power and knowledge and with the guidance from 911 to bring Ashley back... make him take a breath... cough himself into consciousness. Your brain can only take in so much as you cope... only because you have to... just cope. It took 20 minutes but the RCMP arrived along with 2 ambulances. I passed off to the ambulance crew and ran out of the room and got sick. I needed to get some clean clothes on, and I ran to get dressed. I came back down and ran outside to my daughter still screaming, still begging...terrified, in complete horror as in an effort to cope, I became numb. I may have training. I may have experience, but I am a mother first, and I could do nothing to help my child.... I could do nothing to help her child. I was helpless.

After an hour of standing on the deck holding each other, crying and begging Ashley to come back with the two police officers in attendance; the ambulance crews valiantly attempting to revive Ashley, the sickening reality was creeping in as we all knew, and yet none of us could speak it. Other worldly, surreal, feeling entirely, mentally detached from our bodies. They loaded Ashley for transport, one of the attendants giving the speech I’d given myself... “We are going to transport him where we can use more equipment. Little guys can surprise you how they can come back. We’ll do everything we can”. The young male police officer who was on the deck was stifling his emotions, and said they had to stay at the scene, but they would radio for a car to escort us to the hospital. A car arrived and we raced to NRGH behind the RCMP escort, numb... disconnected....lost.

Upon arrival, Mike dropped my daughter and I at the door, and then quickly went to park. We were rushed to the Trauma Room. Not normally done. The hospital was quiet that night, and we were taken into care, in that room, with the staff all around. I recall as I came in, there were 2 purses and jackets on the floor by the door. I don’t know why it registered, but it did. We were all there, Mike, myself, our daughter, Ashley’s father, nurses and doctors. Chairs appeared behind our legs and we were helped to be seated as we watched and listened as the emergency team attempted magic. Within about 10 minutes, the emergency room doctor asked the pediatrician, “We’ve done everything. Do you want to make the call?” Ashley’s father let out a wail, the likes of which still haunt me. He had only answered the phone call from our daughter

just before Ashley was being transported, and he had begun making his way to NRGH from Parksville. He'd had less time to take all this in than we had. He leapt from his chair and ran to a corner behind us, unable to comprehend ... total disbelief. I went to him and held him as he collapsed into my arms as we cried. Mike held our daughter as she too wailed the cry reserved only for the mothers who lose their babies. It is distinct and always recognizable. Ashley's dad and I were walked back to the chairs and they placed Ashley in his mom and dad's arms to hold. Mike and I held them, and someone from behind us was holding us. I am able to tell you all of this now, only because I have been through the last 8 weeks in therapy and can muster the courage to share it. However, in those moments... in that trauma room, I was coming apart inside and could feel it all unraveling as I fought to stay there, to be with my child as she held her little boy in her arms for what would be the last time. The Pediatrician said they would take Ashley to another room to clean him up, wrap him in warm blankets and then set us up in a room where we could spend as long as we needed to be with him to say goodbye.

We were moved to a small anteroom where we were joined by the two ladies we'd seen moving through the trauma room, quietly ministering to our physical needs. I recognised the purses and jackets. These two ladies turned out to be Carla Sampson and Laura Giles from RCMP Victim's Services. They introduced themselves and began to explain their role and what was going to happen next. None of us were cognizant of what was going on. We were barely taking in what they were telling us. All control over anything was ripped from us at midnight when our daughter found Ashley. Sleep deprived, deeply traumatized and in excruciating pain, those two ladies stood in the gap for us. They knew everything we needed before we asked. They helped to draw us out of the maelstrom of this horror story that had suddenly become our lives.

Having talked about this after the fact, we can't even begin to tell you details of all that they did for us because we were physically, mentally, emotionally and spiritually thrust into an inability to think, make sentences, speak from a place of understanding for the first 2 -3 hours. What I can tell you is they helped soften the blow of having to deal with the Coroner. There is no preparation for that. When Ashley's dad started going off the rail at the hospital, and went looking for anyone who would listen to him; he stopped at a Nurses Station, completely overwrought in grief, and was yelling at them, "My son is dead! Do you hear me? My son is dead!" Those ladies were right there, always near, ready to step in. They came alongside him and held him up as they helped him back to the anteroom. They took us individually as needed, to get air, talk, make sense, answer questions, give direction. It's such a simple thing, but they gave their business cards to place on our vehicle dashboards so they wouldn't tow our vehicles away. They stuck by us both at the hospital and later. They communicated with the Ladysmith RCMP Investigation Team on our behalf so we could go back to our farm and care for our animals without affecting the investigation. They had our backs. These ladies stood in the gap for us and they supported in ways we can't possibly thank them enough for. They came out to our home late one evening because we needed help and we weren't coping well. We desperately needed someone to talk to who knew what to do, how to help, knew the words we needed to

hear, until we could get to the next level of support and help for dealing with what happened to our family. Carla made follow up phone calls to check on us. These were invaluable to me personally. We absolutely could not have come through this, known what direction to go, understood and made sense of “what comes next” without these two women.

I realize this story has been very long, but I wanted you to live those moments as close to “being there” as I can make them for you. I would never wish this kind of trauma on any one of you, but if you don’t know what it’s like, you can’t possibly understand how desperately this service is needed and how enormously their support is appreciated. No one prepares you for these kinds of crisis events. What happened to us is not so out of the ordinary. Any one of you could wake to find a partner or their child gone... blink of an eye. A vehicle accident... a fire. No warning. And what do you do? What happens next? Who is there for you, to help you understand what is being asked of you by the professionals, walking you through who and what you will have to deal with? Who will tell you where to go for more help? What resources are there? What is important, what is not? How to find a counsellor, or support, or a safe place to be until danger passes? I can guarantee you that in those terrifying and sickening moments of trauma, you can’t begin to think for yourself. You can’t begin to know what to do next. You can’t even express your grief adequately because all there is for you are tears, anguish and crying out. Rational thought is absent and words elude you.

Please, take our story... just one of the hundreds that these two ladies deal with in a given year, as proof of how invaluable their services are. I can tell you from my own personal experience with them, I am doing ok ONLY because of the support I received that night. Left on my own with only other broken and hurting people to lean on, I could not have possibly known where to start. Carla stopped me from completely losing my mind that Christmas night.

I am that person that people call when they are in a crisis. I am that person who stops for car accidents, gets my hands dirty and helps people because I have the knowledge, and can keep it together and take charge and help. I was completely incapable of doing that for myself on December 25, 2013. Carla Sampson and Laura Giles, led us out of the wreckage to a safe place and showed us how to find the help we needed.

Thank you for hearing our story. I hope it opens a door as a witness to another level of understanding that I pray you never personally have to endure.

(Appendix B)

Police testimonial (S/Sgt):

There are 13 regular members of the RCMP stationed at Ladysmith Detachment which are funded as follows;

7 by the Town of Ladysmith
5 by the District of North Cowichan
1 out of the First Nations Policing Budget

Our RCMP victim services program headed up by Mrs SAMPSON work in all of these areas on a regular basis.

The total Detachment area population that is currently policed by these 13 resources is estimated to be at somewhere around 15000.

This includes estimating the Town @ between 9000 - 10,000
Estimating the First Nations population approx @ 2000
And LS District Rural areas combined @ 3000

Accordingly Ladysmith RCMP resources are spread out fairly thin, to a point in excess of one per thousand. *One per thousand is a standard in the policing industry that is considered high. In other words very thin police resources.* Large Municipalities can often run their policing resources around the 1 to 500 mark, police vs population.

At 160 regular members and an area population of about 100,000 one can quickly see that Nanaimo RCMP Detachment for example is far better resourced than is Ladysmith. Just do the math.

The Ladysmith RCMP Victim Services Program is a tremendous high value asset to these under resourced Ladysmith policing resources as it frees up LS officers to move onto the next pressing issue while specialized trained victim personnel are often able to come along behind and provide the highly needed and necessary follow-up with victims of crime and other tragic circumstances.

I know for a fact the Mrs. SAMPSON puts in many hours of her own time, at no charge to anyone, just to complete the mandatory tasks that one would normally expect a victim services person to do.

Accordingly, as per the agreement between the Province and the Municipality, it is not fair that Mrs. SAMPSON not be properly and fairly compensated for her critical and most vital role and contributions in keeping our communities safe.

Sincerely,

D.W.HERMAN S/Sgt
NCO i/c Ladysmith Detachment

Police testimonial:

Hello, my name is Jo Anne Ruppenthal and I have been a Member of the RCMP for 16 years. All of my service has been in BC; Kitimat, Kelowna, and now Ladysmith. Prior to the RCMP I volunteered with the Victim Services Unit in Surrey BC for seven years. The program there was very large and we had office staff and also a Crisis Intervention Team that travelled in pairs in a car going to calls with the RCMP, when required. I was trained to participate in both the two roles there. It was a very rewarding volunteer position and I was very honoured to be part of it.

When I joined the RCMP in 1997 and was posted to the detachment in Kitimat in 1998; I was one of the many Members that utilized the Victim Services Program. At first it was hard to adjust my approach with my clients because I was now the First Responder who was there when they called 911 or needed immediate assistance and often did not have the time to sit there after the fact to go through their many questions and “hand holding”. I used to (and still do) have one of the highest file counts in my detachment because I often did the work Victim Services was contracted to do. Over the years I have relinquished my hold on this and know that wherever I am posted the volunteers and coordinators of the Victim Services Unit will do a valuable job.

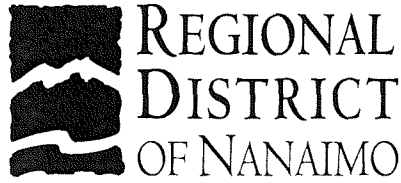
In many ways, the role Victim Services plays in an RCMP Member’s file is often minimized because they are usually called after the call has come in. There is a saying in the “RCMP World” that we deal with 10% of the population 90% of the time; the relationship that is built from a previous dealing with a client is often preceded by the outcome of what had happened before. If Victim Services is already involved in the file, the client is usually more receptive to the Police and will follow up with the volunteers/coordinators later. An RCMP Member, in some cases, just doesn’t have the time to stay with someone for many hours in the hospital awaiting results or follow up with the client the next day because they work on a rotational shift. To have the confidence that the client’s needs will still be met while on days off is often a relief for Members. In many ways, the connection that would have been broken is often still strong when the Member comes back to work because Victim Services has been supporting them.

In conjunction with the many other roles that Victim Services play in the community, the one role that goes undervalued is the one that they provide to the RCMP Member themselves. Many times in my career I have been in highly stressful situations that have caught me off guard and may have been more traumatic for me if I did not have a trusted and confidential source within the office that I could turn to. My uniform is not made of Teflon and sometimes the stress of an emotional file often hits me as a human being; but because I have a job to do I am forever professional to the public. It is only when I am back at the office, I can unravel my emotions in a safe environment so that I can present my best attitude to the next client/file.

I believe that even if I did not have a strong connection with Victim Services prior to my service I would still be an advocate for the program. Victim Services is one of the many programs that make the RCMP function as well as they do. I know that my work as a long serving Member is more enhanced because I utilize the program before, during and after a file comes in.

Sincerely,

Cst JL RUPPENTHAL, Ladysmith RCMP



RDN REPORT		#
CAO APPROVAL		
EAP		
COW	✓	
FEB 10 2015		
RHD		
BOARD		

MEMORANDUM

TO: Paul Thorkelsson
Chief Administrative Officer

DATE: February 8, 2015

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

FILE:

SUBJECT: 2015 to 2019 Financial Plan

PURPOSE:

To present an update on amendments to the 2015 Regional District of Nanaimo (RDN) proposed budget and an outline of the proposed 2015 to 2019 financial plan.

BACKGROUND:

2015 Proposed Budget:

The Board reviewed the preliminary 2015 budget after the election on January 13th. Since that time, a number of adjustments based on 2014 actual results have been completed and some additional items were approved by the Board as noted below. Appendix A shows the breakdown of the revised list of tax requisitions for 2015 and changes since November.

Additions & Reductions:

Regional Parks Operations	\$ 30,000	Pending item for Nanaimo Area Land Trust possible funding
Grants in Aid	\$ 1,500	Gabriola Island Recycling Organization Building Permit
Local utility services	\$20,685	New Services + year-end impacts
Various services	-\$134,650	Decreases as a result of 2014 actual results & revised plans
Total decrease to date	-\$ 82,465	

Other Pending changes:

New transportation service	\$ 15,000	Gabriola Island Taxi Saver – EA B only
Southern Restorative Justice/Victim Services	\$ 1,000	Funding to Ladysmith Victim Services – EA A & C pending discussion at Feb 10 meeting
District 69 Search & Rescue	\$ TBD	Board motion to investigate annual operational funding to Arrowsmith S&R
Grants-in-Aid or Legislative Services	\$ 10,000	Notice of motion to raise \$10,000 per year to acknowledge the three First Nations in the Regional District of Nanaimo with the acknowledgement to be in the form of significant art work from each Nation.
Southern Community Recreation Sportsfield and Facilities Agreement	\$ 9,000	Transfer to City of Nanaimo based on 2014 actual results – EA A, B, C & Lantzville
Northern Community Sportsfield Agreement	unknown	Pending 2014 actuals, transfer to Parksville and Qualicum Beach – EA E, F, G & H
District 68 E 911 Service	unknown	Pending final information from City of Nanaimo
Total Other Possible Changes	\$ 35,000	

Final amounts for the E911 service and Northern Community Sportsfields will be provided in February and any needed changes will be incorporated for the final budget in March. The requests for funding by Nanaimo Area Land Trust, Arrowsmith Search & Rescue and Ladysmith Victim Services will be discussed in a separate report.

The current profile of changes to general services property taxes in 2015 are as follows:

New Service Levels	4.6%
Other Jurisdictions	0.3%
Existing Services	<u>2.0%</u>
Year over Year Change	<u>6.9%</u>

The largest components of the 4.6% increase to new service levels are the impacts of funding the remainder of the Island Corridor Foundation (ICF) grant (1.2%), the expansion of Transit Services (0.8%) and the impacts of future infrastructure needs at the Wastewater Treatment Plants (1.6%). The remaining increase of 1.0% is spread over multiple services such as Grants in Aid, Electoral Areas Service, Regional Parks, and Community Justice Services, as well as the 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 2015 budget.

FINANCIAL PLAN OVERVIEW:

Appendix C

This schedule is the consolidated financial plan for the Regional District of Nanaimo. Property tax revenues are forecast to increase by 7.0% in 2015, 4.9% in 2016, 6.3% in 2017, 6.3% in 2018, and 4.4% in 2019 resulting in consolidated tax revenues of \$50.6 million in 2019.

The numbers above are rolled up values for the RDN as a whole, and it is important to remember that there are many taxpayer profiles in the Regional District because not every taxpayer participates in every service. Referring to Appendices B, B-1, B-2 and B-3 the results vary widely across the municipalities and electoral areas from 3.5% in Electoral Area E to 8.9% in Nanaimo. Appendix B-3 shows the impact per \$100,000 of assessed value by area, again with values ranging from a \$4.00 increase on a home assessed at \$300,000 in Electoral Area F to \$30.00 in Electoral Area A.

Over the next five years, it is anticipated that the rates that currently range from \$90 to \$180 per \$100,000 depending on where you live will increase to a range of \$100 to \$215 in 2019 based the current service model. These amounts reflect RDN managed general shared services only and exclude municipal services, school taxes, hospital district taxes, utility service parcel taxes and other provincial rural taxes.

Other revenue sources in the Regional District include operating revenues such as transit fares (\$4.5 million), landfill tipping fees (\$7.3 million), operating grants (\$6.7 million of which \$6.2 million is from BC Transit), utility user fees for garbage & recycling, water and sewer (\$4.5 million), interdepartmental recoveries (\$6.7 million) and transfers in from reserve funds for capital projects (\$28 million). Total revenues used to fund expenditures for the RDN including taxes, grants, user fees, borrowing and transfers from reserves are \$119 million.

Operating expenditures across the Regional District total \$71.6 million in 2015 (Total Operating Expenditures exclude Capital, Debt Interest, and Contributions to Reserves). Capital expenditures funded from operations will be approximately \$2.5 million, and capital funded from reserves, grants and borrowing will be \$33.8 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 expenditures for the RDN including operating, capital, debt servicing and transfers to reserves = \$124.2 million.

The remainder of this report will touch on highlights of the financial plan in each operating division as well as a selection of departmental budgets which broadly affect taxpayers in the Regional District.

Corporate Services:

Appendices D, D-1

The Corporate Services division oversees general government administration, E911 services, and fire/rescue services. Appendix D is the financial plan summary for this division, and Appendix D-1 is a summary of the individual tax requisition forecast over the next five years.

The two main sources of revenue for this division are property taxes and interdepartmental recoveries. Miscellaneous revenue of \$6.4 million in this division largely represents billings to municipal members and the Vancouver Island Regional Library for debt servicing costs which flow through the Regional District on their behalf. Over the course of this plan horizon the property tax revenues for this division are projected to increase by 10.5%, -2.7%, 3.0%, 3.7%, and 3.6%. The 10.5% increase in 2015 reflects the impact of the additional grants in aid approved, as well as the community justice/victim services changes and the impacts of fire service contract changes. The -2.7% in 2016 reflects the reversal of the Island Corridor Foundation grant requisition when that is complete.

Excluding the fiscal transfer for municipal debt, the profile of revenue support to Corporate Services for 2015 and 2019 is projected in the following table and expenses are detailed further below.

	2015	% of Total	2019	% of Total
Property tax revenues	\$7.9M	56%	\$8.5M	53%
Operating revenues	\$0.3M	2%	\$0.1M	1%
Use of Reserve Funds	\$1.2M	8%	\$0.9M	6%
Long Term Debt	\$0.5M	4%	\$1.7M	10%
Interdepartmental recoveries	\$4.2M	30%	\$4.7M	30%
Grants and other (Capital)	\$0.0M	0%	\$0.0M	0%
Total sources of revenue	\$14.1M		\$15.9M	

Appendix D-2

Corporate Services Administration: The tax requisition for this section is projected to increase 9.6% in 2015 and then approximately 4%-5% annually. The tax requisition is intended to cover the costs of supporting the Board's legislative duties, remuneration and corporate communications activities. The expenditure budget for legislative services is \$1,141,600 in 2015. Under this proposed plan the tax requisition will be \$1,099,108 by 2019 vs: an estimated \$1.2 million in legislative services expense. The remainder of the Corporate Services Administration costs are recovered through interdepartmental charges for shared support services including the Chief Administrative Officer, Human Resources, Information Services, Geographic Information Services, Financial Services, and the Energy and Sustainability departments.

Major capital expenditures include investigating and implementing a corporate wide integrated asset management process that will help in better tracking and maintenance of the assets owned by the Regional District. Corporate Services Administration capital also covers ongoing replacement and upgrades of central server computer equipment that is forecast at a range of \$105,000 to \$170,000 annually.

Appendix D-3

Electoral Areas Administration: This budget covers the costs of Electoral Area Director remuneration allowances, computer and telephone equipment allowances, dues and attendance for Electoral Area Directors at 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 \$410,495 in 2015 to \$503,856 in 2019.

This budget receives revenue support in the form of transfers from Building Inspection Services to offset some of the administrative costs of providing inspection services. As a result this budget is subject to some exposure to the performance of the building market. \$153,000 is budgeted to be transferred from Building Inspection Services in 2015 (2016 - \$153,000).

Expenditures for Electoral Areas Administration 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 such as Errington (26.7%), Dashwood (5.7%) and Bow Horn Bay (8.1%) 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, 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 the course of the plan horizon the total property tax revenues for this division are projected to increase by 3.8%, 4.2%, 4.4%, 3.3%, and 2.3%. The most significant increases in 2015 are in bylaw enforcement services and the Southern Community Economic Development function to meet the grant funding agreement in place.

The profile of revenue support to Strategic and Community Development Services for 2015 and 2019 is projected as:

	2015	% of Total	2019	% of Total
Property tax revenues	\$2.6M	63%	\$3.0M	66%
Operating revenues	\$1.1M	26%	\$1.3M	27%
Use of Reserve Funds	\$0.1M	2%	\$0.0M	0%
Long Term Debt	\$0.0M	0%	\$0.0M	0%
Interdepartmental recoveries	\$0.3M	7%	\$0.3M	7%
Grants and other (Capital)	\$0.1M	2%	\$0.0M	0%
Total sources of revenue	\$4.2M		\$4.6M	

Appendices E-2, E-3

Requisition changes for Electoral Area Community Planning and Regional Growth Strategy services reflect the gradual decline of current accumulated operating surpluses. Staff have spread the accumulated surplus over the next five years to achieve a relatively flat line tax rate increase. Without this allocation the tax requisition could be lower in 2015, but it results in a much larger single year impact in future.

Operating expenditures are projected with no significant changes over the plan horizon, with the exception of wages and benefits that reflect increases as per the new Collective Agreement and the professional fees that reflect increases for the Regional Growth Strategy review and the land use and subdivision bylaw review. For 2015, there will be an additional allocation in this area for a part-time First Nations liaison position, the cost of which will be recovered from other operating services such as utilities and wastewater.

Appendix E-4

Building Inspection services are entirely funded by permit fees and there is no tax requisition. Revenue growth in 2014 was better than forecast, \$1.1 million actual vs: \$976,000 budget. Staff remain cautious

for 2015 in the face of continuing economic uneasiness. Revenues in future years are projected to increase at 2% to 3% per year through 2019 based on general market growth. The department has been able to set aside \$311,000 in an operating reserve to be available should market conditions deteriorate unexpectedly in the future.

Appendix E-5

Emergency Planning: This department coordinates training for the staff that would be called upon to activate an Emergency Operations Center (EOC) in the event of a disaster, researches and recommends policies and procedures for specialized response requirements (i.e. mass animal carcass disposal), maintains a hazard vulnerability inventory and advises on implementation actions regarding the management of interface fire hazards. The department is responsible under provincial legislation to establish reception centres which direct residents to emergency resources in the event of a disaster. Additionally the department develops neighbourhood capacity to respond to emergency events.

The proposed financial plan for this service projects an increase in 2015 of 2.1% and annual increases of 2.0%-4.0% over 2015 to 2019. This service has experienced significant increases in prior years in order to maintain legislated programs and to place generators in reception centres in light of lost grant funding.

The plan also accounts for a major EOC exercise every few years with the next one planned for 2017.

Recreation and Parks:

Appendices F, F-1

The Recreation and Parks department generates external revenues from its operations. Over the course of the 2015 to 2019 financial plan, total property tax revenues for this division are projected to increase by 3.7%, 4.0%, 2.4%, 2.1%, and 2.0%.

The profile of revenue support to Recreation and Parks Services for 2015 and 2019 is projected as:

	2015	% of Total	2019	% of Total
Property tax revenues	\$10.2M	59%	\$11.3M	79%
Operating revenues	\$1.7M	10%	\$2.0M	14%
Use of Reserve Funds	\$1.4M	8%	\$0.5M	4%
Long Term Debt	\$0.0M	0%	\$0.0M	0%
Interdepartmental recoveries	\$0.0M	0%	\$0.0M	0%
Grants and other (Capital)	\$4.0M	23%	\$0.5M	3%
Total sources of revenue	\$17.3M		\$14.3M	

Appendix F-2

Ravensong Aquatic Centre: Requisitions are projected to increase 1.5% in 2015 and then stay relatively flat at 2% annually. Rates for pool rentals and admissions are reviewed annually and at this time the forecast assumes 3% increases in rates as has been the pattern over the last few years. This level of revenue increase will result in a balanced budget. The largest area of concern for operating costs is the increasing hydro rates.

Major capital improvements were completed over 2010/2011 and therefore only smaller capital upgrades are projected over the next couple of years. Debt servicing costs will begin to decline in 2016 with the final debt for Ravensong complete in 2017. Closer to 2017, a decision will be made regarding an expansion to the pool utilizing the extra funding that will become available at that time. Currently the five-year capital plan includes an allowance for expansion; however, Board and public reviews of possible plans will determine the final outcome.

Appendix F-3

Oceanside Place: This facility is about 12 years old and short lived asset replacements are expected to result in increased maintenance costs. Additionally the facility faces risks from rising energy costs. Building Operations and Vehicle & Equipment Operations expenditures are forecast to increase at 1% annually.

Approximately \$465,000 is raised annually through facility rental and an additional \$118,000 is raised through admission fees for skating. Rates for ice rentals and admissions are reviewed annually and at this time the forecast assumes 3% increases in rates as has been the pattern over the last few years. This level of revenue increase will result in a balanced budget.

The capital plan for Oceanside Place totals \$1,035,840 up to 2019. Significant items to be replaced over the next five years include boiler replacement (\$70,000), HVAC units (\$75,000), condenser (\$80,000), Skate flooring (\$70,000), two new Zamboni's machine (\$350,000) and the ice plant itself (\$100,000). Debt payments on this facility of \$585,585 per year will not be completed until 2023 leaving a considerable period of time before there is an opportunity within the existing budget envelope to increase contributions to capital reserves.

Appendix F-4

Northern Community Recreation Services: Services include recreation programming for all ages in District 69; developing and delivering summer camps throughout the District; coordination and booking of sportsfields owned by the two municipalities, School District No. 69 and the RDN; funding of sportsfields operational costs by way of usage based agreement with Parksville and Qualicum Beach; District 69 Youth and Community Recreation Grant In Aid Funding; Financial Access programs for those with financial barriers to participation; inclusion support to children with physical or mental challenges; rural area recreation services either direct or by way of a service contract with a non-profit agency (Electoral Area F - Arrowsmith Community Enhancement Society).

Operating expenditures for this department total approximately \$1.7 million annually including the sportsfield sharing noted above (estimated at \$262,000 for 2015 pending final information). Wages & Benefits account for 42% of the budget while other direct program costs account for 25% of expenditures. Program revenues are expected to increase for 2015 up to \$278,000 vs: \$213,000 in 2014 as there will be two extra weeks of summer programming as well as new programs in both the youth and adult areas.

Appendices F-5, F-6

Regional Parks Operating and Capital: Ongoing operating costs for 12 regional parks and 7 regional trails are funded through an assessment/population based tax which is forecast to increase by 10.7% in 2015 and then by 12.0%, 2.0%, 2.0% and 2.0% over the next few years. 2015 includes an additional \$30,000

for a grant request from the Nanaimo Area Land Trust which makes up 2.5% of the increase this year. Operating costs and related requisitions for these parks and trails vary depending on timing of management plan renewals, specific projects and new acquisitions. 2015 includes temporary staffing resources required for completion of a number of new trails where the capital work is funded by Gas Tax program funding and completion of the regional park management plan for the Fairwinds Lake District.

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 \$2.6 million in Regionally Significant Gas Tax funding for the E&N Trail project in the Parksville/French Creek/Coombs area, work at Moorecroft Regional Park, Benson Creek Falls, and a Nanaimo River Bridge on the Morden Colliery Trail, as well as debt servicing costs related to the Moorecroft Regional Park purchase (\$148,000 annually).

Other Recreation and Parks Services: The remaining service budgets under Recreation and Parks reflect local service budgets such as community parks and recreation program budgets in the electoral areas. These budgets vary depending on specific projects. For example in 2015, Community Parks requisitions for Electoral Area A, C, F and H are up in order to fund capital projects in those areas along with increased operations and maintenance costs that come about as a result of new infrastructure.

For 2015, under several of the Community Parks services, \$430,000 has been allocated from Community Works Gas Tax funds to several trail projects in the electoral areas including the Gabriola Village Trail in EA B, the Meadowood Way Trail, and Extension Miners Bridge and Trail in EA C; the Claudet Community Path in EA E, and design work for the Morden Colliery Bridge crossing in EA A.

In the southern area of the RDN, the department oversees a service contract with the Gabriola Recreation Society for the provision of recreation services in Electoral Area B; coordinates the Electoral Area A Recreation and Culture function which includes provision of recreation grant in aid programs, maintenance/capital funding for the Cedar Heritage Centre; and arranges funding of sportsfields and recreation facilities operating costs by way of agreement with the City of Nanaimo.

Regional and Community Utilities:

Appendices G, G-1

Regional and Community Utilities manages services as diverse as wastewater treatment facilities, water- and sewer utility systems and street lighting. This division is supported by a combination of property taxes and user fees. Over the course of the plan horizon the property tax revenues for this division are projected to increase by 8.1%, 7.4%, 9.4%, 9.6%, 7.1%, which is a direct reflection of the major infrastructure programs underway.

The following table demonstrates the impact of the extensive capital programs underway in this area and the increased need for borrowing by 2018. Approximately \$72 million is expected to be borrowed over the next few years for wastewater and water infrastructure.

The profile of revenue support to Regional and Community Utilities for 2015 and 2019 is projected as:

	2015	% of Total	2019	% of Total
Property tax revenues	\$14.7M	36%	\$20.3M	64%
Operating revenues	\$2.2M	5%	\$3.1M	10%
Use of Reserve Funds	\$22.1M	54%	\$3.0M	9%
Long Term Debt	\$1.1M	3%	\$5.3M	17%
Interdepartmental recoveries	\$0.8M	2%	\$0.1M	0%
Grants and other (Capital)	\$0.1M	0%	\$0.0M	0%
Total sources of revenue	\$41.0M		\$31.8M	

Appendix G-2, G-3

Wastewater Services: The Nanaimo wastewater treatment plant will undergo significant capital improvements over the next five years with the replacement of the land and marine outfall currently underway and culminating in completion of an expansion and upgrade to secondary treatment in 2018. These expenditures are required: to replace failing infrastructure; for growth; and to meet federal and provincial regulations. The projected cost for these projects is \$80 million. Funding for the capital plan is forecast to be provided by using \$32.5 million from a combination of general reserves and Development Cost Charge collections and the remainder financed by long term debt (\$47.0 million).

The Southern Community plan forecasts annual increases of 9.0%, 10.0%, 15.0% 16.0% and 12.0%. This level of funding will allow approximately \$1.6 to 1.7 million annually to be set aside as reserves in 2015/16, reducing long term borrowing and related debt servicing costs.

The next expansion and upgrade of the Northern Community wastewater treatment plant is scheduled over 2016 to 2018. The anticipated cost for the expansion is \$32 million. The requisition for this plant increases at 6.0% annually providing room to set aside approximately \$0.3 to \$1.7 million annually into capital reserves to reduce long term borrowing.

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 however; the upgrades at Nanaimo are required to address failing infrastructure, capacity limitations, and to meet federal and provincial legislation; and for French Creek, there will be a limit to deferring construction as without the expansions and upgrades, further development cannot take place.

Appendix G-4

Nanose Bay Bulk Water: 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 Nanose Bay peninsula in Electoral Area E. The next stage of developing the water storage and supply system will be cost shared between the City of Parksville and the Nanose Bay Bulk Water Service area of the RDN. An intake on the Englishman River, a treatment plant and storage reservoirs are underway with actual construction timing dependent on whether grant funding is available as well as VIHA deadlines for treatment. Total costs are estimated at \$37.5 million with the Regional District's share at \$10 million; however, the project may be phased over several years. \$400,000 in Regionally Significant Gas Tax funding was allocated to this project for 2014.

Appendix G-5

Drinking Water/Watershed Protection: The local municipalities joined the Drinking Water/Watershed Protection function in 2012 resulting in a significant reduction to the parcel tax for electoral areas from \$18.00 in 2011 to \$10.00 in 2012, \$9.00 in 2013 and ending at \$8.00 in 2014. The municipalities will see their participation increase to match this \$8.00 amount over 2012-2018. This phase-in of municipal participation is the source of the tax change for this area with a 4.4% increase in 2015 a result of the increased municipal participation only. Expenses in this area include the rainwater harvesting and well testing rebate programs as well as the Team Watersmart outreach.

Transportation Services and Solid Waste Management:

Appendix H, H-1

The Transportation Services and Solid Waste Management division generates approximately \$16.2 million in operating revenues which is approximately 48% of this division's total revenue. Over the course of 2015 to 2019, total property tax revenues for this division are projected to increase by 7.0%, 8.6%, 8.7%, 7.7% and 3.5%. The tax requisition increases reflect both planned service expansion for transit as well as the impact of declining tipping fees for Solid Waste. Solid Waste Management Service represents only 4.8% of this area's \$9.7 million tax requisition and is largely supported by landfill tipping fees and garbage and recycling user fees.

The profile of revenue support to Transportation and Solid Waste Management for 2015 and 2019 is projected as:

	2015	% of Total	2019	% of Total
Property tax revenues	\$9.7M	26%	\$12.8M	33%
Operating revenues	\$22.6M	61%	\$24.9M	63%
Use of Reserve Funds	\$3.3M	9%	\$0.3M	1%
Long Term Debt	\$0.0M	0%	\$0.0M	0%
Interdepartmental recoveries	\$1.4M	4%	\$1.4M	3%
Grants and other (Capital)	\$0.1M	0%	\$0.0M	0%
Total sources of revenue	\$37.1M		\$39.4M	

Appendices H-2, H-3

Transportation Services:

Property taxes supporting public transit will increase by 6.0% in the south and 7.0% in the north in 2015 as a result of service expansions beginning in September 2015 with 2,000 hours which annualizes to 5,000 hours in 2016. The current 2015-2019 Financial Plan includes a further 3,000 hour expansion in 2016 and 5,000 hour expansions in 2017 and 2018 as well as a custom transit 500 hour expansion in 2018. Beyond 2015, service expansions are being impacted by capital funding requirements for the possible downtown exchange which is included in the financial plan for \$4.0 million (\$1.5 million related to a land purchase and \$2.5 million related to construction). Tax increases in both the Northern and Southern Transit services will be dependent on the outcome of proposed service expansions and capital program changes as well as BC Transit cost sharing in capital programs, but they are currently forecast as follows:

- Southern Transit – 6.0%, 8.0%, 8.0%, 7.0%, 2.0%
- Northern Transit – 7.0%, 7.0%, 6.0%, 6.0%, 4.0%

Capital for the transit system is largely related to the new downtown exchange noted above, along with other exchange upgrades such as Woodgrove and Country Club, and new bus stops/bus shelters and a small allocation for shop related equipment and support vehicles.

Appendix H-4, H-5

Solid Waste Management: The Regional Landfill/Church Road Transfer Station operations are expected to generate approximately \$7 million in 2015 from disposal fees. Tipping fee revenue has declined over the last 3 years from \$8 million in 2011 and 2012 to \$7 million in 2014 substantially as a result of the commercial haulers transporting waste to the United States. In response, staff have reduced operating costs by approximately \$500,000 in the 2015 budget and will only be completing capital work required to maintain facilities and to open up the north berm at the landfill as the next fill area. As well, Solid Waste now includes a \$100,000 annual increase in the tax requisition for 2015 through to 2019 in order to maintain existing service levels and support to community recycling/not-for-profit agencies.

Staff are reviewing the tipping fee bylaw in relation to the revenue decline and will be consulting in conjunction with the Solid Waste Management Plan Review underway currently in 2015. 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: Residential food waste, garbage and recyclables curbside collection is entirely funded by direct billed user fees and the Multi-Material BC recycling incentive. The 2015 fee is proposed at \$121.50 (net of prompt payment discount) per household. This is reduced from \$133.20 in 2014 as a result of the new MMBC program funding. Currently, 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 region's seven 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 – 2019 by 2% to 4% to offset operating cost increases largely related to the collection and hauling contracts.

ALTERNATIVES:

1. Receive the report on the revised 2015 budget and proposed 2015 to 2019 financial plan, and direct staff to prepare the financial plan bylaw on that basis.
2. Recommend further adjustments to the 2015 budget and/or the 2015 to 2019 financial plan, and direct staff to prepare the financial plan bylaw on an amended basis.

FINANCIAL IMPLICATIONS:

Alternative 1

As noted above, total tax revenues are forecast at \$55.9 million dollars by 2019 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 \$181.7 million over the next five years. The plans presented here attempt to strike a balance between taxation and the cost of debt financing for this infrastructure. The current financial plan shows approximately \$77.5 million to be funded from reserves and \$6.8 million through grants, equivalent to 46% of the total amount required for capital work in the next five years. New borrowing will be required as well for an estimated \$86 million at this time. This assumes no new grant funding from federal or provincial infrastructure programs related to 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 2015 to 2019 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 24, 2015 to meet our statutory deadline.

STRATEGIC PLAN IMPLICATIONS:

The 2015 to 2019 Financial Plan provided represents the consolidated cost of implementing the Strategic Goals and Actions for each of the RDN's five Action Areas:

- The Regional Federation;
- Strategic and Community Development;
- Transportation and Solid Waste;
- Regional and Community Utilities; and
- Parks and Recreation

These Action Areas reflect the traditional organizational structure of the RDN, and each manager and general manager is tasked with identifying how projects and programs planned for 2015 to 2019 are consistent with the Board Strategic Plan.

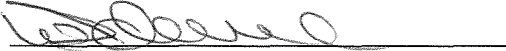
SUMMARY/CONCLUSIONS:

The 2015 proposed budget has been amended as previously recommended, as well as for the finalization of 2014 operating results. Final adjustments will be made during the month of February as additional information and recommendations are received.

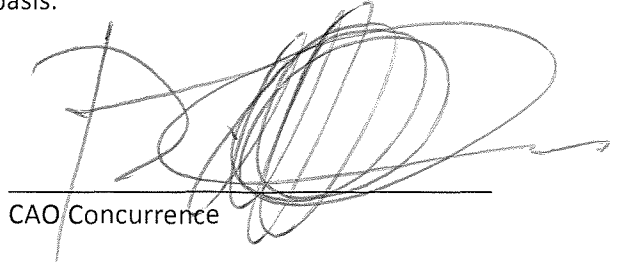
This report has attempted to outline in general terms what will drive the work of the Regional District over the next five years. As the new strategic planning process for 2016 to 2020 is undertaken in the next few months, there will need to be adjustments made to the 2016 forward budgets which will be reflected in the 2016 to 2020 financial plan. At this time, staff have no further recommendations with respect to the 2015 budget or the financial plan, and recommend that the plan presented here form the basis for a bylaw adopting the financial plan on March 24, 2015.

RECOMMENDATION:

That the Board receive the report on the 2015 budget as amended and the 2015 to 2019 financial plan and direct staff to prepare the financial plan bylaw on that basis.



Report Writer

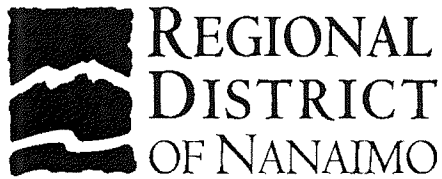


CAO Concurrency



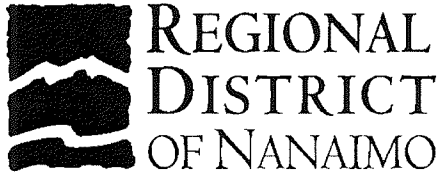
Summary of Tax Revenues/Municipal Participation Agreements

	2014 FINAL Mar 2014	2015 PROPOSED Dec 2014	2015 REVISED Jan 2015
CORPORATE SERVICES			
Corporate Administration	840,747	921,712	921,712
House Numbering	21,500	21,500	21,500
Electoral Areas Admin/Building Policy & Advice	383,125	410,495	410,495
Lantzville Service Participation Agreement	17,723	18,446	18,446
General Grants In Aid	78,572	474,472	475,972
Southern Restorative Justice/Victim Services	12,500	12,500	12,500
Northern Community Justice	106,725	111,681	111,681
Feasibility Studies/Referendums		7,500	7,500
	1,460,892	1,978,306	1,979,806
STRATEGIC & COMMUNITY DEVELOPMENT			
Electoral Area Community & Long Range Planning	1,382,447	1,437,745	1,437,745
Regional Growth Strategy	413,039	429,561	429,561
Emergency Planning	254,477	259,567	259,567
Lantzville Service Participation Agreement	21,708	22,449	22,449
District 68 Search & Rescue	40,990	40,990	40,990
District 69 Search & Rescue		5,000	5,000
Economic Development - Southern Community	152,000	164,000	164,000
Economic Development - Northern Community	50,000	50,000	50,000
Animal Control - Area A, B, C, Lantzville	64,862	66,159	66,159
Animal Control Area E, G, H	81,620	81,620	81,620
Animal Control Area F	19,370	18,595	18,595
Hazardous Properties	7,416	7,564	7,564
Unightly Premises	6,914	7,121	7,260
Noise Control	37,960	38,476	38,073
	2,532,803	2,628,847	2,628,583
RECREATION & PARKS			
Ravensong Aquatic Centre	2,487,877	2,525,074	2,525,074
Oceanside Place	1,776,645	1,838,828	1,838,828
Northern Community Recreation	1,043,901	1,075,287	1,075,287
Gabriola Island Recreation	95,903	102,739	101,839
Area A Recreation & Culture	177,369	182,690	182,690
Port Theatre/Cultural Centre Contribution	80,675	81,822	81,822
Regional Parks - operating	1,090,960	1,178,237	1,208,237
Regional Parks - capital	866,788	871,585	871,585
Electoral Areas Community Parks	892,145	970,037	969,312
	8,512,263	8,826,299	8,854,674
REGIONAL & COMMUNITY UTILITIES			
Southern Wastewater Treatment	5,047,850	5,555,157	5,502,157
Northern Wastewater Treatment	3,577,195	3,784,405	3,784,405
Liquid Waste Management Planning	155,678	163,462	163,462
Drinking Water Protection	446,630	466,388	466,388
	9,227,353	9,969,412	9,916,412
TRANSPORTATION & SOLID WASTE SERVICES			
Southern Community Transit	7,792,818	8,338,315	8,260,390
Northern Community Transit	910,462	974,194	974,194
D69 Custom Transit (Area H)	12,500	12,500	12,500
Descanso Bay Emergency Wharf	5,684	5,798	5,798
Solid Waste Management & Disposal	355,853	462,470	462,470
	9,077,317	9,793,277	9,715,352
GENERAL TAXATION FOR OTHER JURISDICTIONS			
SD 68 Emergency 911	128,470	131,682	131,039
SD 69 Emergency 911	587,715	587,715	587,715
Southern Community Recreation	1,076,950	1,100,612	1,100,612
Northern Community Sportsfield Agreement	259,432	262,026	262,026
Vancouver Island Regional Library	1,852,408	1,929,102	1,929,101
	3,904,975	4,011,137	4,010,493
GENERAL SERVICES PROPERTY TAX REVENUES			
	34,715,603	37,207,278	37,105,320
	4.9%	7.2%	6.9%
LOCAL SERVICE AREA TAX REVENUES			
Duke Point Wastewater Treatment	201,904	218,056	218,056
Northern Community Wastewater -other benefitting areas	802,852	858,445	858,445
Fire Protection Areas	3,114,740	3,270,354	3,269,301
Streetlighting Service Areas	78,889	81,247	81,624
Stormwater Management	9,545	9,641	9,641
Utility Services	3,288,402	3,611,119	3,631,288
	7,496,332	8,048,862	8,068,355
NET PROPERTY TAX REVENUES/MUNICIPAL SERVICE PARTICIPATION AGREEMENTS			
	42,211,935	45,256,140	45,173,675
	5.2%	7.2%	7.0%



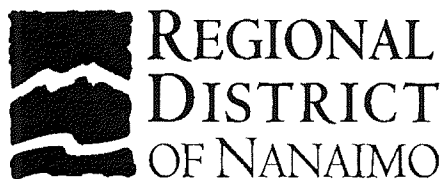
**2015 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2014 Final	2015 Proposed	Change from 2014	Changed Service Levels	Other Jurisdictions	Existing Service Levels
City Of Nanaimo	14,792,344	16,106,737	1,314,393	962,137	0	352,256
General Services Tax cost per \$100,000	\$91.20	\$96.50	8.9%	6.5%	0.0%	2.4%
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$5.00	\$6.00				
	\$109.20	\$115.50				
	\$7.10	\$6.30				
District of Lantzville	723,402	768,742	45,340	25,928	(830)	20,242
General Services Tax cost per \$100,000	\$94.70	\$100.00	6.3%	3.6%	-0.1%	2.8%
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$5.00	\$6.00				
	\$112.70	\$119.00				
	\$6.80	\$6.30				
City Of Parksville	4,525,828	4,831,589	305,761	155,918	0	149,843
General Services Tax cost per \$100,000	\$172.20	\$179.80	6.8%	3.4%	0.0%	3.3%
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
District 69 Community Justice	\$4.50	\$4.66				
	\$197.70	\$205.46				
	\$14.96	\$7.76				
Town of Qualicum Beach	3,215,530	3,372,633	157,103	111,904	0	45,199
General Services Tax cost per \$100,000	\$155.00	\$157.90	4.9%	3.5%	0.0%	1.4%
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
District 69 Community Justice	\$4.50	\$4.66				
	\$180.50	\$183.56				
	\$8.16	\$3.06				



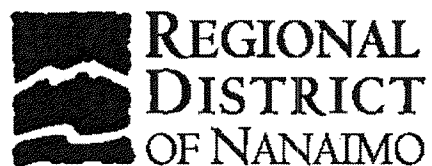
**2015 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2014 Final	2015 Proposed	Change from 2014	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area A	1,786,764	1,867,857	81,093 4.5%	51,038 2.9%	17,951 1.0%	12,104 0.7%
General Services Tax cost per \$100,000	\$145.30	\$154.80				
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
	\$166.30	\$175.80				
	\$6.60	\$9.50				
Electoral Area B	1,019,134	1,071,224	52,090 5.1%	36,327 3.6%	13,387 1.3%	2,376 0.2%
General Services Tax cost per \$100,000	\$83.40	\$89.50				
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
	\$104.40	\$110.50				
	\$4.20	\$6.10				
Electoral Area C	983,636	1,059,293	75,657 7.7%	32,244 3.3%	14,065 1.4%	29,348 3.0%
General Services Tax cost per \$100,000	\$138.00	\$142.20				
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
	\$159.00	\$163.20				
	\$9.40	\$4.20				
Electoral Area E	2,036,432	2,108,058	71,626 3.5%	47,286 2.3%	12,634 0.6%	11,706 0.6%
General Services Tax cost per \$100,000	\$109.00	\$111.60				
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$1.67	\$2.08				
District 69 Community Justice	\$4.50	\$4.66				
	\$136.17	\$139.34				
	\$2.36	\$3.17				



**2015 BUDGET
SUMMARY OF PARTICIPATION BY MEMBER**

	2014 Final	2015 Proposed	Change from 2014	Changed Service Levels	Other Jurisdictions	Existing Service Levels
Electoral Area F	1,829,215	1,957,196	127,981 7.0%	43,881 2.4%	19,367 1.1%	64,733 3.5%
General Services Tax cost per \$100,000	\$148.40	\$149.50				
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$1.67	\$2.08				
District 69 Community Justice	\$4.50	\$4.66				
	\$175.57	\$177.24				
	\$5.56	\$1.67				
Electoral Area G	2,362,874	2,459,144	96,270 4.1%	77,750 3.3%	14,928 0.6%	3,592 0.2%
General Services Tax cost per \$100,000	\$150.40	\$153.10				
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$1.67	\$2.08				
District 69 Community Justice	\$4.50	\$4.66				
	\$177.57	\$180.84				
	\$4.56	\$3.27				
Electoral Area H	1,440,443	1,502,849	62,406 4.3%	49,545 3.4%	9,016 0.6%	3,845 0.3%
General Services Tax cost per \$100,000	\$144.90	\$147.10				
Regional Parcel Taxes						
Regional Parks	\$13.00	\$13.00				
Drinking Water/Watershed Protection	\$8.00	\$8.00				
Economic Development Northern Community	\$1.67	\$2.08				
District 69 Community Justice	\$4.50	\$4.66				
	\$172.07	\$174.84				
	\$2.96	\$2.77				
General Services Tax Revenues	34,715,602	37,105,322				
	4.9%	6.9%				
Local Services Tax Revenues	7,496,333	8,068,353				
Tax Revenues/Municipal Participation Agreements	42,211,935	45,173,675				
	5.2%	7.0%				



2015
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											
2015	\$ 97	\$ 100	\$ 180	\$ 158	\$ 155	\$ 90	\$ 142	\$ 111	\$ 150	\$ 153	\$ 147
2014	\$ 91	\$ 95	\$ 172	\$ 155	\$ 145	\$ 83	\$ 138	\$ 109	\$ 149	\$ 151	\$ 145
Change per \$100,000	\$ 6	\$ 5	\$ 8	\$ 3	\$ 10	\$ 7	\$ 4	\$ 2	\$ 1	\$ 2	\$ 2
Regional Parcel Taxes											
2015	\$ 19	\$ 19	\$ 26	\$ 26	\$ 21	\$ 21	\$ 21	\$ 28	\$ 28	\$ 28	\$ 28
2014	\$ 18	\$ 18	\$ 26	\$ 26	\$ 21	\$ 21	\$ 21	\$ 27	\$ 27	\$ 27	\$ 27
Change per property	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
Total change at \$100,000	\$ 7	\$ 6	\$ 8	\$ 3	\$ 10	\$ 7	\$ 4	\$ 3	\$ 2	\$ 3	\$ 3
Total change at \$200,000	\$ 13	\$ 11	\$ 16	\$ 6	\$ 20	\$ 14	\$ 8	\$ 5	\$ 3	\$ 5	\$ 5
Total change at \$300,000	\$ 19	\$ 16	\$ 24	\$ 9	\$ 30	\$ 21	\$ 12	\$ 7	\$ 4	\$ 7	\$ 7
Total change at \$400,000	\$ 25	\$ 21	\$ 32	\$ 12	\$ 40	\$ 28	\$ 16	\$ 9	\$ 5	\$ 9	\$ 9

	2014 Budget	2015 Proposed	2016	2017	2018	2019	Total
Operating Revenues		7.0%	4.9%	6.3%	6.3%	4.4%	
Property taxes	(37,892,155)	(40,534,670)	(42,593,231)	(45,379,670)	(48,329,368)	(50,561,892)	(227,398,831)
Parcel taxes	(4,017,616)	(4,332,908)	(4,488,322)	(4,701,959)	(4,908,679)	(5,037,336)	(23,469,204)
Municipal agreements	(302,164)	(306,097)	(312,564)	(316,763)	(323,458)	(327,572)	(1,586,454)
	(42,211,935)	(45,173,675)	(47,394,117)	(50,398,392)	(53,561,505)	(55,926,800)	(252,454,489)
Operations	(2,450,763)	(3,024,754)	(3,019,494)	(3,042,537)	(3,080,812)	(3,104,340)	(15,271,937)
Interest income	(150,000)	(150,000)	(125,000)	(100,000)	(100,000)	(100,000)	(575,000)
Transit fares	(4,366,943)	(4,464,181)	(4,611,471)	(4,741,080)	(4,881,595)	(5,021,302)	(23,719,629)
Landfill tipping fees	(8,285,750)	(7,266,784)	(7,266,784)	(7,339,452)	(7,412,846)	(7,486,975)	(36,772,841)
Recreation fees	(435,020)	(526,826)	(542,631)	(558,910)	(571,239)	(625,693)	(2,825,299)
Recreation facility rentals	(540,345)	(547,250)	(563,668)	(580,577)	(597,995)	(624,055)	(2,913,545)
Recreation vending sales	(9,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Recreation concession	(4,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Recreation other	(385,410)	(400,560)	(412,577)	(424,954)	(437,702)	(644,404)	(2,320,197)
Utility user fees	(4,748,477)	(4,469,620)	(4,623,297)	(4,782,631)	(4,880,122)	(4,979,037)	(23,734,707)
Operating grants	(6,530,205)	(6,695,447)	(6,616,669)	(6,912,775)	(7,255,093)	(7,393,301)	(34,873,285)
Planning grants	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(35,500)
Grants in lieu of taxes	(149,645)	(149,645)	(149,645)	(149,645)	(149,645)	(149,645)	(748,225)
Interdepartmental recoveries	(6,425,414)	(6,674,383)	(6,763,534)	(6,250,430)	(6,531,883)	(6,560,132)	(32,780,362)
Miscellaneous	(5,833,209)	(6,657,342)	(6,418,984)	(6,554,496)	(6,417,686)	(7,327,343)	(33,375,851)
Total Operating Revenues	(82,533,716)	(86,215,067)	(88,522,471)	(91,850,479)	(95,892,723)	(99,957,627)	(462,438,367)
Operating Expenditures							
Administration	4,105,520	4,188,717	4,186,324	4,186,741	4,197,306	4,207,921	20,967,009
Community grants	529,498	517,602	39,303	39,303	39,303	39,303	674,814
Legislative	492,385	485,432	478,558	483,328	577,982	511,431	2,536,731
Professional fees	2,865,021	2,418,341	1,766,567	1,899,186	1,768,069	1,743,456	9,595,619
Building ops	3,052,862	3,267,767	3,298,103	3,347,768	3,394,877	3,617,889	16,926,404
Veh & Equip ops	7,862,991	7,997,322	8,130,163	8,280,533	8,434,116	8,624,040	41,466,174
Operating costs	16,011,162	16,338,584	17,799,721	19,750,684	22,092,249	22,540,152	98,521,390
Program costs	745,904	870,364	806,899	814,331	813,384	823,555	4,128,533
Wages & benefits	28,231,414	29,069,465	29,554,841	30,145,938	30,718,847	31,530,627	151,019,718
Transfer to other gov/org	6,265,363	6,442,264	6,413,730	6,611,667	6,746,772	6,901,525	33,115,958
Contributions to reserve funds	5,085,277	7,170,387	6,107,639	5,924,658	4,673,030	3,037,460	26,913,174
Debt interest	4,461,601	4,667,023	4,347,601	4,289,975	4,259,406	4,072,499	21,636,504
Total Operating Expenditures	79,708,998	83,433,268	82,929,449	85,774,112	87,715,341	87,649,858	427,502,028
Operating (surplus)/deficit	(2,824,718)	(2,781,799)	(5,593,022)	(6,076,367)	(8,177,382)	(12,307,769)	(34,936,339)
Capital Asset Expenditures							
Capital expenditures	24,954,456	36,288,206	33,622,004	45,564,519	51,950,051	14,280,992	181,705,772
Transfer from reserves	(14,236,617)	(27,980,536)	(16,549,624)	(20,576,035)	(7,671,886)	(4,731,552)	(77,509,633)
Grants and other	(5,390,311)	(4,207,409)	(987,500)	(987,500)	(141,000)	(478,320)	(6,801,729)
New borrowing	(1,482,800)	(1,616,665)	(13,119,676)	(22,150,715)	(42,225,114)	(6,945,049)	(86,057,219)
Net Capital Assets funded from Operations	3,844,728	2,483,596	2,965,204	1,850,269	1,912,051	2,126,071	11,337,191
Capital Financing Charges							
Existing debt (principal)	4,062,581	4,424,155	4,205,478	3,501,722	3,502,175	3,402,072	19,035,602
New debt (principal & interest)		30,832	344,690	1,585,756	3,813,724	6,884,066	12,659,068
Total Capital Financing Charges	4,062,581	4,454,987	4,550,168	5,087,478	7,315,899	10,286,138	31,694,670
Net (surplus)/deficit for the year	5,082,591	4,156,784	1,922,350	861,380	1,050,568	104,440	8,095,522
Add: Prior year (surplus) / deficit	(9,916,390)	(11,140,164)	(6,983,380)	(5,061,030)	(4,199,650)	(3,149,082)	(30,533,306)
(Surplus) applied to future years	(4,833,799)	(6,983,380)	(5,061,030)	(4,199,650)	(3,149,082)	(3,044,642)	(22,437,784)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		10.5%	(2.7%)	3.0%	3.7%	3.6%	
Property taxes	(6,864,307)	(7,638,708)	(7,462,893)	(7,690,881)	(7,986,213)	(8,283,916)	(39,062,611)
Parcel taxes	(262,195)	(239,808)	(198,371)	(198,371)	(198,371)	(198,371)	(1,033,292)
Municipal agreements	(17,723)	(18,446)	(18,999)	(19,569)	(20,352)	(21,370)	(98,736)
	(7,144,225)	(7,896,962)	(7,680,263)	(7,908,821)	(8,204,936)	(8,503,657)	(40,194,639)
Operations	(22,283)	(18,048)	(18,188)	(17,754)	(19,999)	(19,029)	(93,018)
Interest income	(150,000)	(150,000)	(125,000)	(100,000)	(100,000)	(100,000)	(575,000)
Operating grants	(86,000)	(91,000)	(25,000)	(25,000)	(25,000)	(25,000)	(191,000)
Grants in lieu of taxes	(63,090)	(63,090)	(63,090)	(63,090)	(63,090)	(63,090)	(315,450)
Interdepartmental recoveries	(4,101,425)	(4,187,538)	(4,292,684)	(4,446,017)	(4,693,123)	(4,742,607)	(22,361,969)
Miscellaneous	(5,764,964)	(6,386,277)	(6,276,840)	(6,267,352)	(6,238,542)	(6,022,199)	(31,191,210)
Total Operating Revenues	(17,331,987)	(18,792,915)	(18,481,065)	(18,828,034)	(19,344,690)	(19,475,582)	(94,922,286)
Operating Expenditures							
Administration	264,348	219,128	218,940	218,965	218,992	219,019	1,095,044
Community grants	529,498	517,602	39,303	39,303	39,303	39,303	674,814
Legislative	490,785	483,832	476,958	481,728	576,382	509,831	2,528,731
Professional fees	362,860	298,036	282,060	294,560	272,060	272,060	1,418,776
Building ops	490,228	478,450	486,799	492,066	493,867	498,657	2,449,839
Veh & Equip ops	392,639	336,705	322,770	325,883	329,387	331,294	1,646,039
Operating costs	1,077,111	1,192,630	1,206,775	1,196,072	1,230,978	1,218,974	6,045,429
Program costs	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Wages & benefits	3,642,678	3,784,814	3,860,510	3,937,721	4,016,474	4,076,721	19,676,240
Transfer to other gov/org	4,311,823	4,493,836	4,595,851	4,746,129	4,863,051	4,981,690	23,680,557
Contributions to reserve funds	585,228	714,118	572,693	588,363	544,836	476,292	2,896,302
Debt interest	3,449,558	3,656,293	3,588,981	3,586,911	3,556,888	3,435,206	17,824,279
Total Operating Expenditures	15,597,756	16,176,444	15,652,640	15,908,701	16,143,218	16,060,047	79,941,050
Operating (surplus)/deficit	(1,734,231)	(2,616,471)	(2,828,425)	(2,919,333)	(3,201,472)	(3,415,535)	(14,981,236)
Capital Asset Expenditures							
Capital expenditures	2,016,725	1,962,350	1,423,000	2,467,500	2,641,150	2,830,588	11,324,588
Transfer from reserves	(1,849,000)	(1,148,000)	(1,205,000)	(1,224,000)	(880,000)	(879,750)	(5,336,750)
New borrowing	(330,000)	(500,000)	(25,000)	(1,050,000)	(1,500,000)	(1,675,000)	(4,750,000)
Net Capital Assets funded from Operations	(162,275)	314,350	193,000	193,500	261,150	275,838	1,237,838
Capital Financing Charges							
Existing debt (principal)	2,658,711	2,982,334	2,884,803	2,889,751	2,890,099	2,832,448	14,479,435
New debt (principal & interest)		12,500	42,191	60,681	158,267	290,190	563,829
Total Capital Financing Charges	2,658,711	2,994,834	2,926,994	2,950,432	3,048,366	3,122,638	15,043,264
Net (surplus)/deficit for the year	762,205	692,713	291,569	224,599	108,044	(17,059)	1,299,866
Add: Prior year (surplus) / deficit	(1,584,001)	(1,516,605)	(823,892)	(532,323)	(307,724)	(199,680)	(3,380,224)
(Surplus) applied to future years	(821,796)	(823,892)	(532,323)	(307,724)	(199,680)	(216,739)	(2,080,358)

	2015	2015	2016	2016	2017	2017	2018	2018	2019	2019
	\$	%	\$	%	\$	%	\$	%	\$	%
Administration										
0100 ADMINISTRATION- REVENUES	(921,712)	9.6%	(967,798)	5.0%	(1,006,510)	4.0%	(1,056,835)	5.0%	(1,099,108)	4.0%
0198 GRANTS IN AID	(475,972)	505.8%	(68,150)	(85.7%)	(68,150)		(68,150)		(68,150)	
	(\$1,397,684)		(\$1,035,948)		(\$1,074,660)		(\$1,124,985)		(\$1,167,258)	
Electoral Area Administration	(428,941)	7.0%	(452,555)	5.5%	(472,818)	4.5%	(525,040)	11.0%	(525,226)	
Public Safety										
0197 D68 RESTORATIVE JUSTICE/VICTIM SVCS	(12,500)		(12,500)		(12,500)		(12,500)		(12,500)	
0199 D69 COMMUNITY JUSTICE	(111,681)	4.6%	(111,800)	0.1%	(111,800)		(111,800)		(111,800)	
0800 EMERGENCY 9-1-1 - D68	(131,039)	2.0%	(134,315)	2.5%	(137,001)	2.0%	(139,741)	2.0%	(142,536)	2.0%
0900 EMERGENCY 9-1-1 - D69	(587,715)		(593,592)	1.0%	(599,528)	1.0%	(608,434)	1.5%	(639,329)	5.1%
	(\$842,935)		(\$852,207)		(\$860,829)		(\$872,475)		(\$906,165)	
Fire Protection										
2018 FIRE PROTECTION - MEADOWOOD	(139,354)		(139,357)		(139,357)		(139,357)		(139,357)	
2019 FIRE PROTECTION - NANAIMO RIVER	(17,786)	(0.1%)	(17,795)	0.1%	(17,795)		(17,795)		(17,795)	
2020 FIRE PROTECTION - COOMBS HILLIERS	(374,083)	3.4%	(386,507)	3.3%	(394,407)	2.0%	(406,091)	3.0%	(416,120)	2.5%
2021 FIRE PROTECTION - ERRINGTON	(419,605)	26.7%	(440,873)	5.1%	(462,747)	5.0%	(485,728)	5.0%	(548,818)	13.0%
2022 FIRE PROTECTION - FRENCH CREEK	(425,542)	2.0%	(434,053)	2.0%	(442,734)	2.0%	(456,016)	3.0%	(469,696)	3.0%
2023 FIRE PROTECTION - NANOOSSE BAY	(604,850)	2.0%	(616,947)	2.0%	(629,286)	2.0%	(641,872)	2.0%	(654,709)	2.0%
2024 FIRE PROT & ST LIGHTING - WELLINGTON	(64,260)	5.0%	(67,473)	5.0%	(70,847)	5.0%	(74,389)	5.0%	(76,621)	3.0%
2025 FIRE PROTECTION - CASSIDY WATERLOO	(168,319)	(12.3%)	(131,761)	(21.7%)	(135,714)	3.0%	(139,785)	3.0%	(143,979)	3.0%
2026 FIRE PROTECTION - DASHWOOD	(502,245)	5.7%	(517,270)	3.0%	(535,347)	3.5%	(562,029)	5.0%	(590,044)	5.0%
2027 FIRE PROTECTION - EXTENSION	(149,027)	4.0%	(156,478)	5.0%	(162,737)	4.0%	(169,246)	4.0%	(174,324)	3.0%
2028 FIRE PROTECTION - PARKSVILLE LOCAL	(94,172)	(2.0%)	(94,172)		(94,172)		(95,114)	1.0%	(97,016)	2.0%
2029 FIRE PROTECTION - BOW HORN BAY	(310,058)	8.1%	(328,392)	5.9%	(347,287)	5.8%	(365,532)	5.3%	(383,808)	5.0%
	(\$3,269,301)		(\$3,331,078)		(\$3,432,430)		(\$3,552,954)		(\$3,712,287)	
Regional Library										
1300 VI REGIONAL LIBRARY	(1,929,101)	4.1%	(1,986,975)	3.0%	(2,046,584)	3.0%	(2,107,982)	3.0%	(2,171,221)	3.0%
	(\$1,929,101)		(\$1,986,975)		(\$2,046,584)		(\$2,107,982)		(\$2,171,221)	
Feasibility Studies										
8001 FEASIBILITY STUDY FUND AREA B	(7,500)			(100.0%)						
	(\$7,500)									
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	(7,896,962)	10.5%	(7,680,263)	(2.7%)	(7,908,821)	3.0%	(8,204,936)	3.7%	(8,503,657)	3.6%

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		9.6%	5.0%	4.0%	5.0%	4.0%	
Property taxes	(840,747)	(921,712)	(967,798)	(1,006,510)	(1,056,835)	(1,099,108)	(5,051,963)
	(840,747)	(921,712)	(967,798)	(1,006,510)	(1,056,835)	(1,099,108)	(5,051,963)
Operations	(18,680)	(18,048)	(18,188)	(17,754)	(19,999)	(19,029)	(93,018)
Interest income	(150,000)	(150,000)	(125,000)	(100,000)	(100,000)	(100,000)	(575,000)
Grants in lieu of taxes	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(240,000)
Interdepartmental recoveries	(3,908,425)	(4,034,538)	(4,139,684)	(4,298,017)	(4,517,123)	(4,581,607)	(21,570,969)
Miscellaneous	(102,470)	(112,070)	(112,070)	(112,070)	(112,070)	(112,070)	(560,350)
Total Operating Revenues	(5,068,322)	(5,284,368)	(5,410,740)	(5,582,351)	(5,854,027)	(5,959,814)	(28,091,300)
Operating Expenditures							
Administration	130,709	136,662	136,662	136,662	136,662	136,662	683,310
Legislative	294,030	328,800	335,376	338,730	345,504	348,959	1,697,369
Professional fees	300,410	266,410	266,410	278,910	256,410	256,410	1,324,550
Building ops	362,634	348,420	355,388	358,942	358,942	362,532	1,784,224
Veh & Equip ops	160,074	162,690	162,690	162,690	162,690	162,690	813,450
Operating costs	523,925	535,082	540,434	520,836	546,711	527,179	2,670,242
Program costs	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Wages & benefits	3,434,455	3,571,847	3,643,284	3,716,150	3,790,472	3,847,329	18,569,082
Contributions to reserve funds	136,355	136,355	46,355	46,355	46,355	46,355	321,775
Total Operating Expenditures	5,343,592	5,487,266	5,487,599	5,560,275	5,644,746	5,689,116	27,869,002
Operating (surplus)/deficit	275,270	202,898	76,859	(22,076)	(209,281)	(270,698)	(222,298)
Capital Asset Expenditures							
Capital expenditures	399,950	532,450	715,400	765,900	388,750	296,750	2,699,250
Transfer from reserves	(175,000)	(233,500)	(530,000)	(574,000)	(130,000)	(54,750)	(1,522,250)
Net Capital Assets funded from Operations	224,950	298,950	185,400	191,900	258,750	242,000	1,177,000
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	500,220	501,848	262,259	169,824	49,469	(28,698)	954,702
Add: Prior year (surplus) / deficit	(957,234)	(1,000,339)	(498,491)	(236,232)	(66,408)	(16,939)	(1,818,409)
(Surplus) applied to future years	(457,014)	(498,491)	(236,232)	(66,408)	(16,939)	(45,637)	(863,707)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		7.0%	5.5%	4.5%	11.0%		
Property taxes	(383,125)	(410,495)	(433,556)	(453,249)	(504,688)	(503,856)	(2,305,844)
Municipal agreements	(17,723)	(18,446)	(18,999)	(19,569)	(20,352)	(21,370)	(98,736)
	(400,848)	(428,941)	(452,555)	(472,818)	(525,040)	(525,226)	(2,404,580)
Operating grants	(18,000)	(23,000)	(25,000)	(25,000)	(25,000)	(25,000)	(123,000)
Grants in lieu of taxes	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(12,500)
Interdepartmental recoveries	(193,000)	(153,000)	(153,000)	(148,000)	(176,000)	(161,000)	(791,000)
Total Operating Revenues	(614,348)	(607,441)	(633,055)	(648,318)	(728,540)	(713,726)	(3,331,080)
Operating Expenditures							
Administration	49,735	52,121	52,121	52,121	52,121	52,121	260,605
Legislative	196,755	155,032	141,582	142,998	230,878	160,872	831,362
Professional fees	30,200	14,200	14,200	14,200	14,200	14,200	71,000
Building ops	22,010	20,810	20,810	20,810	20,810	20,810	104,050
Veh & Equip ops	5,540	2,840	2,840	2,840	2,840	2,840	14,200
Operating costs	178,838	181,642	184,752	187,924	191,159	192,809	938,286
Wages & benefits	208,223	212,967	217,226	221,571	226,002	229,392	1,107,158
Contributions to reserve funds	1,195	1,195	1,195	1,195	1,195	1,195	5,975
Total Operating Expenditures	692,496	640,807	634,726	643,659	739,205	674,239	3,332,636
Operating (surplus)/deficit	78,148	33,366	1,671	(4,659)	10,665	(39,487)	1,556
Capital Asset Expenditures							
Capital expenditures	16,775	21,400	7,600	1,600	2,400	33,838	66,838
Net Capital Assets funded from Operations	16,775	21,400	7,600	1,600	2,400	33,838	66,838
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	94,923	54,766	9,271	(3,059)	13,065	(5,649)	68,394
Add: Prior year (surplus) / deficit	(199,454)	(119,717)	(64,951)	(55,680)	(58,739)	(45,674)	(344,761)
(Surplus) applied to future years	(104,531)	(64,951)	(55,680)	(58,739)	(45,674)	(51,323)	(276,367)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		3.8%	4.2%	4.4%	3.3%	2.3%	
Property taxes	(2,481,606)	(2,576,770)	(2,685,473)	(2,803,650)	(2,896,134)	(2,964,997)	(13,927,024)
Parcel taxes	(26,188)	(26,188)	(26,188)	(26,188)	(26,188)	(26,188)	(130,940)
Municipal agreements	(25,009)	(25,625)	(26,298)	(27,255)	(27,768)	(28,111)	(135,057)
	(2,532,803)	(2,628,583)	(2,737,959)	(2,857,093)	(2,950,090)	(3,019,296)	(14,193,021)
Operations	(1,135,581)	(1,139,830)	(1,171,690)	(1,192,122)	(1,225,049)	(1,246,632)	(5,975,323)
Operating grants	(30,000)	(10,450)	(450)	(450)	(450)	(450)	(12,250)
Grants in lieu of taxes	(135)	(135)	(135)	(135)	(135)	(135)	(675)
Interdepartmental recoveries	(243,141)	(300,547)	(336,942)	(315,618)	(349,965)	(328,730)	(1,631,802)
Miscellaneous	(500)	(67,544)	(32,044)	(177,044)	(67,044)	(32,044)	(375,720)
Total Operating Revenues	(3,942,160)	(4,147,089)	(4,279,220)	(4,542,462)	(4,592,733)	(4,627,287)	(22,188,791)
Operating Expenditures							
Administration	416,443	430,299	432,881	425,490	428,124	430,785	2,147,579
Professional fees	213,435	214,035	145,834	291,718	180,218	140,218	972,023
Building ops	71,213	71,213	71,213	71,213	71,213	71,213	356,065
Veh & Equip ops	87,624	90,922	91,494	92,077	92,497	92,926	459,916
Operating costs	724,207	724,573	733,251	762,000	739,107	757,847	3,716,778
Program costs	169,273	170,285	127,277	127,277	127,277	127,277	679,393
Wages & benefits	2,385,757	2,539,178	2,589,954	2,641,746	2,694,575	2,734,987	13,200,440
Transfer to other gov/org	366,300	200,300	213,300	226,300	226,300	231,300	1,097,500
Contributions to reserve funds	140,490	137,458	125,427	58,792	52,272	42,062	416,011
Total Operating Expenditures	4,574,742	4,578,263	4,530,631	4,696,613	4,611,583	4,628,615	23,045,705
Operating (surplus)/deficit	632,582	431,174	251,411	154,151	18,850	1,328	856,914
Capital Asset Expenditures							
Capital expenditures	77,975	79,500	76,500	13,000	45,700	36,313	251,013
Transfer from reserves	(264,500)	(62,500)	(30,000)			(25,000)	(117,500)
Net Capital Assets funded from Operations	(186,525)	17,000	46,500	13,000	45,700	11,313	133,513
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	446,057	448,174	297,911	167,151	64,550	12,641	990,427
Add: Prior year (surplus) / deficit	(1,184,742)	(1,184,309)	(736,135)	(438,224)	(271,073)	(206,523)	(2,836,264)
(Surplus) applied to future years	(738,685)	(736,135)	(438,224)	(271,073)	(206,523)	(193,882)	(1,845,837)

**STRATEGIC & COMMUNITY DEVELOPMENT
SUMMARY OF TAX REQUISITIONS
2015 to 2019**

	2015	2015	2016	2016	2017	2017	2018	2018	2019	2019
	\$	%	\$	%	\$	%	\$	%	\$	%
EA Community Planning										
0200 PLANNING- CURRENT PLANNING	(1,437,745)	4.0%	(1,502,444)	4.5%	(1,570,053)	4.5%	(1,632,856)	4.0%	(1,673,677)	2.5%
	(\$1,437,745)		(\$1,502,444)		(\$1,570,053)		(\$1,632,856)		(\$1,673,677)	
Economic Development South										
0203 ECONOMIC DEV - SOUTHERN COMMUNITY	(164,000)	7.9%	(177,000)	7.9%	(190,000)	7.3%	(190,000)		(190,000)	
	(\$164,000)		(\$177,000)		(\$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	(429,561)	4.0%	(446,743)	4.0%	(469,081)	5.0%	(487,844)	4.0%	(504,918)	3.5%
	(\$429,561)		(\$446,743)		(\$469,081)		(\$487,844)		(\$504,918)	
Emergency Planning										
1900 EMERGENCY PLANNING	(282,016)	2.1%	(290,476)	3.0%	(302,095)	4.0%	(308,137)	2.0%	(314,304)	2.0%
	(\$282,016)		(\$290,476)		(\$302,095)		(\$308,137)		(\$314,304)	
D68 Search & Rescue										
1901 D68 SEARCH AND RESCUE CONTRIBUTION SRVCE	(40,990)		(41,063)	0.2%	(41,165)	0.2%	(41,165)		(41,165)	
	(\$40,990)		(\$41,063)		(\$41,165)		(\$41,165)		(\$41,165)	
D69 Search & Rescue										
1902 D69 SEARCH AND RESCUE CONTRIBUTION SRVCE	(5,000)		(5,000)		(5,000)		(5,000)		(5,000)	
	(\$5,000)		(\$5,000)		(\$5,000)		(\$5,000)		(\$5,000)	
Bylaw Enforcement										
2060 NOISE CONTROL - AREA A	(6,610)	7.0%	(7,271)	10.0%	(7,671)	5.5%	(7,978)	4.0%	(8,217)	3.0%
2061 NOISE CONTROL - AREA B	(8,575)	(1.0%)	(8,575)		(8,575)		(8,661)	1.0%	(8,747)	1.0%
2062 NOISE CONTROL - AREA C	(7,068)	(1.0%)	(7,138)	1.0%	(7,210)	1.0%	(7,282)	1.0%	(7,500)	3.0%
2064 NOISE CONTROL - AREA E	(7,496)	(1.0%)	(7,571)	1.0%	(7,647)	1.0%	(7,723)	1.0%	(7,878)	2.0%
2066 NOISE CONTROL - AREA G	(8,324)	(1.0%)	(8,324)		(8,407)	1.0%	(8,491)	1.0%	(8,576)	1.0%
2068 UNSIGHTLY PREMISES	(7,260)	5.0%	(7,986)	10.0%	(8,625)	8.0%	(9,056)	5.0%	(9,509)	5.0%
2069 HAZARDOUS PROPERTIES	(7,564)	2.0%	(7,715)	2.0%	(7,870)	2.0%	(8,027)	2.0%	(8,188)	2.0%
2070 ANIMAL CONTROL-AREA F B/L940.2	(18,595)	(4.0%)	(18,595)		(18,595)		(18,967)	2.0%	(19,536)	3.0%
2071 ANIMAL CONTROL-A,B,C,LANTZVILLE B/L1065	(66,159)	2.0%	(68,806)	4.0%	(70,182)	2.0%	(72,287)	3.0%	(73,733)	2.0%
2072 ANIMAL CONTROL- E,G,H	(81,620)		(83,252)	2.0%	(84,917)	2.0%	(86,616)	2.0%	(88,348)	2.0%
	(\$219,271)		(\$225,233)		(\$229,699)		(\$235,088)		(\$240,232)	
Total STRATEGIC & COMMUNITY DEVELOPMENT	(2,628,583)	3.8%	(2,737,959)	4.2%	(2,857,093)	4.4%	(2,950,090)	3.3%	(3,019,296)	2.3%

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		4.0%	4.5%	4.5%	4.0%	2.5%	
Property taxes	(1,382,447)	(1,437,745)	(1,502,444)	(1,570,053)	(1,632,856)	(1,673,677)	(7,816,775)
	(1,382,447)	(1,437,745)	(1,502,444)	(1,570,053)	(1,632,856)	(1,673,677)	(7,816,775)
Operations	(78,400)	(76,900)	(78,054)	(78,834)	(79,622)	(80,419)	(393,829)
Interdepartmental recoveries	(5,000)	(27,374)	(27,374)	(27,374)	(27,374)	(27,374)	(136,870)
Miscellaneous	(500)	(500)	(500)	(85,500)	(500)	(500)	(87,500)
Total Operating Revenues	(1,466,347)	(1,542,519)	(1,608,372)	(1,761,761)	(1,740,352)	(1,781,970)	(8,434,974)
Operating Expenditures							
Administration	305,577	313,237	315,819	308,428	311,062	313,723	1,562,269
Professional fees	98,000	96,000	76,000	161,000	76,000	76,000	485,000
Building ops	37,313	37,313	37,313	37,313	37,313	37,313	186,565
Veh & Equip ops	36,274	38,062	38,062	38,062	38,062	38,062	190,310
Operating costs	174,440	172,278	174,000	175,523	177,061	178,615	877,477
Wages & benefits	976,347	1,025,531	1,046,041	1,066,962	1,088,301	1,104,626	5,331,461
Contributions to reserve funds	31,125	51,125	51,125	1,125	1,125	1,125	105,625
Total Operating Expenditures	1,659,076	1,733,546	1,738,360	1,788,413	1,728,924	1,749,464	8,738,707
Operating (surplus)/deficit	192,729	191,027	129,988	26,652	(11,428)	(32,506)	303,733
Capital Asset Expenditures							
Capital expenditures	4,400	8,600	7,300	9,500	11,200	5,750	42,350
Net Capital Assets funded from Operations	4,400	8,600	7,300	9,500	11,200	5,750	42,350
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	197,129	199,627	137,288	36,152	(228)	(26,756)	346,083
Add: Prior year (surplus) / deficit	(428,899)	(386,831)	(187,204)	(49,916)	(13,764)	(13,992)	(651,707)
(Surplus) applied to future years	(231,770)	(187,204)	(49,916)	(13,764)	(13,992)	(40,748)	(305,624)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		4.0%	4.0%	5.0%	4.0%	3.5%	
Property taxes	(413,039)	(429,561)	(446,743)	(469,081)	(487,844)	(504,918)	(2,338,147)
	(413,039)	(429,561)	(446,743)	(469,081)	(487,844)	(504,918)	(2,338,147)
Miscellaneous		(57,044)	(31,544)	(91,544)	(66,544)	(31,544)	(278,220)
Total Operating Revenues	(413,039)	(486,605)	(478,287)	(560,625)	(554,388)	(536,462)	(2,616,367)
Operating Expenditures							
Administration	31,340	35,626	35,626	35,626	35,626	35,626	178,130
Professional fees	72,500	72,500	20,000	80,000	50,000	10,000	232,500
Building ops	4,900	4,900	4,900	4,900	4,900	4,900	24,500
Veh & Equip ops	6,960	7,510	7,510	7,510	7,510	7,510	37,550
Operating costs	99,200	100,039	100,039	100,039	90,039	90,039	480,195
Wages & benefits	306,145	345,636	352,549	359,600	366,792	372,293	1,796,870
Contributions to reserve funds	750	20,750	30,750	20,750	750	750	73,750
Total Operating Expenditures	521,795	586,961	551,374	608,425	555,617	521,118	2,823,495
Operating (surplus)/deficit	108,756	100,356	73,087	47,800	1,229	(15,344)	207,128
Capital Asset Expenditures							
Capital expenditures	500	4,400	2,200			500	7,100
Transfer from reserves	(25,500)						
Net Capital Assets funded from Operations	(25,000)	4,400	2,200			500	7,100
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	83,756	104,756	75,287	47,800	1,229	(14,844)	214,228
Add: Prior year (surplus) / deficit	(248,773)	(237,257)	(132,501)	(57,214)	(9,414)	(8,185)	(444,571)
(Surplus) applied to future years	(165,017)	(132,501)	(57,214)	(9,414)	(8,185)	(23,029)	(230,343)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues							
Operations	(981,000)	(986,000)	(1,015,580)	(1,035,892)	(1,066,968)	(1,088,308)	(5,192,748)
Operating grants		(10,450)	(450)	(450)	(450)	(450)	(12,250)
Interdepartmental recoveries		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
Miscellaneous		(10,000)					(10,000)
Total Operating Revenues	(981,000)	(1,026,450)	(1,036,030)	(1,056,342)	(1,087,418)	(1,108,758)	(5,314,998)
Operating Expenditures							
Administration	31,180	31,800	31,800	31,800	31,800	31,800	159,000
Professional fees	500						
Veh & Equip ops	18,800	20,200	20,604	21,016	21,436	21,865	105,121
Operating costs	196,579	197,412	199,386	196,380	201,344	213,357	1,007,879
Program costs	31,000	40,450	20,450	20,450	20,450	20,450	122,250
Wages & benefits	766,736	803,359	819,426	835,814	852,531	865,319	4,176,449
Contributions to reserve funds	62,500	22,500	22,500	22,500	22,500	7,500	97,500
Total Operating Expenditures	1,107,295	1,115,721	1,114,166	1,127,960	1,150,061	1,160,291	5,668,199
Operating (surplus)/deficit	126,295	89,271	78,136	71,618	62,643	51,533	353,201
Capital Asset Expenditures							
Capital expenditures	15,950	16,500	7,000	1,000	2,000	27,438	53,938
Transfer from reserves	(11,000)	(12,500)				(25,000)	(37,500)
Net Capital Assets funded from Operations	4,950	4,000	7,000	1,000	2,000	2,438	16,438
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	131,245	93,271	85,136	72,618	64,643	53,971	369,639
Add: Prior year (surplus) / deficit	(414,062)	(475,328)	(382,057)	(296,921)	(224,303)	(159,660)	(1,538,269)
(Surplus) applied to future years	(282,817)	(382,057)	(296,921)	(224,303)	(159,660)	(105,689)	(1,168,630)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		2.1%	3.0%	4.0%	2.0%	2.0%	
Property taxes	(254,477)	(259,567)	(267,354)	(278,048)	(283,609)	(289,530)	(1,378,108)
Municipal agreements	(21,708)	(22,449)	(23,122)	(24,047)	(24,528)	(24,774)	(118,920)
	(276,185)	(282,016)	(290,476)	(302,095)	(308,137)	(314,304)	(1,497,028)
Operating grants	(30,000)						
Total Operating Revenues	(306,185)	(282,016)	(290,476)	(302,095)	(308,137)	(314,304)	(1,497,028)
Operating Expenditures							
Administration	31,056	32,476	32,476	32,476	32,476	32,476	162,380
Professional fees	36,935	39,935	44,234	45,118	48,618	48,618	226,523
Building ops	2,000	2,000	2,000	2,000	2,000	2,000	10,000
Veh & Equip ops	16,750	16,750	16,750	16,750	16,750	16,750	83,750
Operating costs	31,630	32,306	32,952	58,611	34,783	35,131	193,783
Program costs	30,000						
Wages & benefits	123,485	127,392	129,940	132,539	135,190	137,217	662,278
Transfer to other gov/org	9,000	14,000	14,000	14,000	14,000	19,000	75,000
Contributions to reserve funds	40,615	31,083	16,083	9,083	20,083	22,583	98,915
Total Operating Expenditures	321,471	295,942	288,435	310,577	303,900	313,775	1,512,629
Operating (surplus)/deficit	15,286	13,926	(2,041)	8,482	(4,237)	(529)	15,601
Capital Asset Expenditures							
Capital expenditures	54,625	50,000	30,000		2,500	125	82,625
Transfer from reserves	(40,000)	(50,000)	(30,000)				(80,000)
Net Capital Assets funded from Operations	14,625				2,500	125	2,625
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	29,911	13,926	(2,041)	8,482	(1,737)	(404)	18,226
Add: Prior year (surplus) / deficit	(52,112)	(20,631)	(6,705)	(8,746)	(264)	(2,001)	(38,347)
(Surplus) applied to future years	(22,201)	(6,705)	(8,746)	(264)	(2,001)	(2,405)	(20,121)

**PARKS & RECREATION SERVICES
FINANCIAL PLAN SUMMARY
2015 to 2019**

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		3.7%	4.0%	2.4%	2.1%	2.0%	
Property taxes	(9,320,438)	(9,685,614)	(10,087,772)	(10,338,732)	(10,558,142)	(10,778,724)	(51,448,984)
Parcel taxes	(268,775)	(269,672)	(270,872)	(272,072)	(272,672)	(273,872)	(1,359,160)
Municipal agreements	(259,432)	(262,026)	(267,267)	(269,939)	(275,338)	(278,091)	(1,352,661)
	(9,848,645)	(10,217,312)	(10,625,911)	(10,880,743)	(11,106,152)	(11,330,687)	(54,160,805)
Operations	(41,940)	(73,380)	(39,594)	(39,815)	(40,042)	(40,276)	(233,107)
Recreation fees	(435,020)	(526,826)	(542,631)	(558,910)	(571,239)	(625,693)	(2,825,299)
Recreation facility rentals	(540,345)	(547,250)	(563,668)	(580,577)	(597,995)	(624,055)	(2,913,545)
Recreation vending sales	(9,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Recreation concession	(4,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Recreation other	(385,410)	(400,560)	(412,577)	(424,954)	(437,702)	(644,404)	(2,320,197)
Operating grants	(8,500)	(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	(30,900)	(17,304)	(17,304)	(17,304)	(17,304)	(17,304)	(86,520)
Miscellaneous	(15,150)	(153,000)	(3,000)	(3,000)	(3,000)	(3,000)	(165,000)
Total Operating Revenues	(11,327,660)	(11,959,382)	(12,228,435)	(12,529,053)	(12,797,184)	(13,309,169)	(62,823,223)
Operating Expenditures							
Administration	553,449	567,109	567,109	567,109	567,109	567,109	2,835,545
Legislative	1,600	1,600	1,600	1,600	1,600	1,600	8,000
Professional fees	200,900	250,009	202,409	166,409	158,882	163,682	941,391
Building ops	804,193	826,388	839,503	851,007	862,698	1,046,566	4,426,162
Veh & Equip ops	215,987	234,939	235,937	236,947	237,966	243,996	1,189,785
Operating costs	923,077	1,013,034	1,021,343	1,049,852	1,062,255	1,138,893	5,285,377
Program costs	419,581	519,729	498,163	504,476	510,898	529,927	2,563,193
Wages & benefits	4,165,247	4,465,947	4,475,266	4,564,772	4,656,066	5,076,909	23,238,960
Transfer to other gov/org	1,587,240	1,748,128	1,604,579	1,639,238	1,657,421	1,688,535	8,337,901
Contributions to reserve funds	780,777	934,532	789,823	1,872,307	1,824,731	1,151,415	6,572,808
Debt interest	708,993	704,116	459,226	406,628	406,416	406,198	2,382,584
Total Operating Expenditures	10,361,044	11,265,531	10,694,958	11,860,345	11,946,042	12,014,830	57,781,706
Operating (surplus)/deficit	(966,616)	(693,851)	(1,533,477)	(668,708)	(851,142)	(1,294,339)	(5,041,517)
Capital Asset Expenditures							
Capital expenditures	1,899,077	5,844,514	1,754,464	1,843,585	10,037,299	1,311,536	20,791,398
Transfer from reserves	(404,083)	(1,403,637)	(773,500)	(1,211,250)	(2,700,000)	(539,180)	(6,627,567)
Grants and other	(858,407)	(3,976,634)	(400,000)	(400,000)		(478,320)	(5,254,954)
New borrowing					(7,050,000)		(7,050,000)
Net Capital Assets funded from Operations	636,587	464,243	580,964	232,335	287,299	294,036	1,858,877
Capital Financing Charges							
Existing debt (principal)	1,128,135	1,128,242	1,004,376	359,363	359,468	359,575	3,211,024
New debt (principal & interest)					112,800	606,878	719,678
Total Capital Financing Charges	1,128,135	1,128,242	1,004,376	359,363	472,268	966,453	3,930,702
Net (surplus)/deficit for the year	798,106	898,634	51,863	(77,010)	(91,575)	(33,850)	748,062
Add: Prior year (surplus) / deficit	(1,209,488)	(1,292,678)	(394,044)	(342,181)	(419,191)	(510,766)	(2,958,860)
(Surplus) applied to future years	(411,382)	(394,044)	(342,181)	(419,191)	(510,766)	(544,616)	(2,210,798)

	2015	2015	2016	2016	2017	2017	2018	2018	2019	2019
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(1,208,237)	10.7%	(1,353,225)	12.0%	(1,380,290)	2.0%	(1,407,896)	2.0%	(1,436,054)	2.0%
2703 REGIONAL PARKS - CAPITAL	(871,585)	0.6%	(876,385)	0.6%	(881,185)	0.5%	(883,585)	0.3%	(888,385)	0.5%
	(\$2,079,822)		(\$2,229,610)		(\$2,261,475)		(\$2,291,481)		(\$2,324,439)	
Community Parks										
2080 COMMUNITY PARKS - AREA A	(163,783)	11.7%	(173,610)	6.0%	(177,082)	2.0%	(181,509)	2.5%	(186,047)	2.5%
2081 COMMUNITY PARKS - AREA B	(184,222)	2.5%	(188,828)	2.5%	(193,548)	2.5%	(198,387)	2.5%	(203,347)	2.5%
2082 COMMUNITY PARKS - AREA C (Extension)	(60,132)	4.0%	(70,250)	16.8%	(73,060)	4.0%	(75,252)	3.0%	(76,757)	2.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(82,124)	12.6%	(94,853)	15.5%	(99,596)	5.0%	(102,584)	3.0%	(107,200)	4.5%
2084 COMMUNITY PARKS - AREA E	(103,141)	4.0%	(112,424)	9.0%	(120,293)	7.0%	(122,699)	2.0%	(125,153)	2.0%
2085 COMMUNITY PARKS - AREA F	(116,000)	13.9%	(146,160)	26.0%	(161,507)	10.5%	(164,737)	2.0%	(166,384)	1.0%
2086 COMMUNITY PARKS - AREA G	(109,275)	2.5%	(114,739)	5.0%	(120,476)	5.0%	(126,499)	5.0%	(131,559)	4.0%
2087 COMMUNITY PARKS - AREA H	(150,635)	18.2%	(162,686)	8.0%	(167,566)	3.0%	(169,242)	1.0%	(170,934)	1.0%
	(\$969,312)		(\$1,063,550)		(\$1,113,128)		(\$1,140,909)		(\$1,167,381)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(182,690)	3.0%	(188,171)	3.0%	(193,816)	3.0%	(197,692)	2.0%	(203,623)	3.0%
	(\$182,690)		(\$188,171)		(\$193,816)		(\$197,692)		(\$203,623)	
Northern Community Recreation										
2900 N COMM REC - OVERALL	(1,075,287)	3.0%	(1,107,471)	3.0%	(1,140,657)	3.0%	(1,174,836)	3.0%	(1,210,042)	3.0%
2915 N COMM REC - SPORTFIELDS	(262,026)	1.0%	(267,267)	2.0%	(269,939)	1.0%	(275,338)	2.0%	(278,091)	1.0%
	(\$1,337,313)		(\$1,374,738)		(\$1,410,596)		(\$1,450,174)		(\$1,488,133)	
Oceanside Place										
3070 OCEANSIDE PLACE	(1,838,828)	3.5%	(1,893,993)	3.0%	(1,941,343)	2.5%	(1,980,170)	2.0%	(2,019,773)	2.0%
	(\$1,838,828)		(\$1,893,993)		(\$1,941,343)		(\$1,980,170)		(\$2,019,773)	
Ravensong Aquatic Centre										
3200 POOL - RAVENSONG AQUATIC CENTRE	(2,525,074)	1.5%	(2,575,575)	2.0%	(2,627,087)	2.0%	(2,679,629)	2.0%	(2,733,221)	2.0%
	(\$2,525,074)		(\$2,575,575)		(\$2,627,087)		(\$2,679,629)		(\$2,733,221)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(101,839)	6.2%	(105,913)	4.0%	(110,149)	4.0%	(113,454)	3.0%	(116,857)	3.0%
	(\$101,839)		(\$105,913)		(\$110,149)		(\$113,454)		(\$116,857)	
Southern Community Recreation & Culture										
2780 PORT THEATER - AREA A	(14,897)	1.5%	(15,195)	2.0%	(15,499)	2.0%	(15,809)	2.0%	(16,125)	2.0%
2781 PORT THEATER - AREA B	(26,912)	0.8%	(27,451)	2.0%	(28,000)	2.0%	(28,560)	2.0%	(29,131)	2.0%
2782 PORT THEATER - AREA C (Extension)	(14,798)	2.3%	(15,225)	2.9%	(15,529)	2.0%	(15,840)	2.0%	(16,157)	2.0%
2783 PORT THEATER - AREA C (E Wellington)	(3,833)	1.5%	(3,909)	2.0%	(3,987)	2.0%	(4,067)	2.0%	(4,149)	2.0%
2784 PORT THEATER - AREA E	(21,382)	1.5%	(21,810)	2.0%	(22,246)	2.0%	(22,691)	2.0%	(23,145)	2.0%
3170 S COMM REC - B/L 1059	(1,100,612)	2.2%	(1,110,771)	0.9%	(1,137,888)	2.4%	(1,165,676)	2.4%	(1,188,553)	2.0%
	(\$1,182,434)		(\$1,194,361)		(\$1,223,149)		(\$1,252,643)		(\$1,277,260)	
Total PARKS & RECREATION SERVICES	(10,217,312)	3.7%	(10,625,911)	4.0%	(10,880,743)	2.4%	(11,106,152)	2.1%	(11,330,687)	2.0%

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		1.5%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(2,487,877)	(2,525,074)	(2,575,575)	(2,627,087)	(2,679,629)	(2,733,221)	(13,140,586)
	(2,487,877)	(2,525,074)	(2,575,575)	(2,627,087)	(2,679,629)	(2,733,221)	(13,140,586)
Operations	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(174,400)	(194,895)	(200,742)	(206,764)	(212,967)	(261,179)	(1,076,547)
Recreation facility rentals	(88,745)	(80,250)	(82,658)	(85,137)	(87,691)	(98,442)	(434,178)
Recreation vending sales	(6,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(7,500)
Recreation other	(310,910)	(321,410)	(331,052)	(340,984)	(351,213)	(555,320)	(1,899,979)
Total Operating Revenues	(3,071,172)	(3,125,869)	(3,194,267)	(3,264,212)	(3,335,740)	(3,652,402)	(16,572,490)
Operating Expenditures							
Administration	160,671	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	50,000	20,700	15,700	15,700	15,700	15,700	83,500
Building ops	289,645	302,345	308,392	314,560	320,851	497,268	1,743,416
Veh & Equip ops	37,277	37,277	37,277	37,277	37,277	37,277	186,385
Operating costs	128,085	126,245	127,508	128,783	130,071	189,171	701,778
Program costs	60,400	60,550	61,156	61,767	62,385	75,509	321,367
Wages & benefits	1,392,178	1,445,194	1,474,098	1,503,580	1,533,651	1,907,656	7,864,179
Contributions to reserve funds	540	103,180	283,674	1,004,674	844,674	127,674	2,363,876
Debt interest	297,080	297,080	52,391				349,471
Total Operating Expenditures	2,416,876	2,546,337	2,513,962	3,220,107	3,098,375	3,004,021	14,382,802
Operating (surplus)/deficit	(654,296)	(579,532)	(680,305)	(44,105)	(237,365)	(648,381)	(2,189,688)
Capital Asset Expenditures							
Capital expenditures	22,825	25,940	68,225	233,525	9,327,729	40,825	9,696,244
Transfer from reserves			(33,500)	(200,000)	(2,150,000)		(2,383,500)
New borrowing					(7,050,000)		(7,050,000)
Net Capital Assets funded from Operations	22,825	25,940	34,725	33,525	127,729	40,825	262,744
Capital Financing Charges							
Existing debt (principal)	769,070	769,070	645,115				1,414,185
New debt (principal & interest)					112,800	606,878	719,678
Total Capital Financing Charges	769,070	769,070	645,115		112,800	606,878	2,133,863
Net (surplus)/deficit for the year	137,599	215,478	(465)	(10,580)	3,164	(678)	206,919
Add: Prior year (surplus) / deficit	(280,424)	(333,191)	(117,713)	(118,178)	(128,758)	(125,594)	(823,434)
(Surplus) applied to future years	(142,825)	(117,713)	(118,178)	(128,758)	(125,594)	(126,272)	(616,515)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		3.5%	3.0%	2.5%	2.0%	2.0%	
Property taxes	(1,776,645)	(1,838,828)	(1,893,993)	(1,941,343)	(1,980,170)	(2,019,773)	(9,674,107)
	(1,776,645)	(1,838,828)	(1,893,993)	(1,941,343)	(1,980,170)	(2,019,773)	(9,674,107)
Operations	(23,500)	(23,500)	(23,500)	(23,500)	(23,500)	(23,500)	(117,500)
Recreation fees	(48,000)	(53,000)	(54,590)	(56,228)	(57,915)	(59,652)	(281,385)
Recreation facility rentals	(451,600)	(467,000)	(481,010)	(495,440)	(510,304)	(525,613)	(2,479,367)
Recreation vending sales	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Recreation concession	(4,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Recreation other	(74,500)	(79,150)	(81,525)	(83,970)	(86,489)	(89,084)	(420,218)
Interdepartmental recoveries	(30,900)	(17,304)	(17,304)	(17,304)	(17,304)	(17,304)	(86,520)
Miscellaneous	(4,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(10,000)
Total Operating Revenues	(2,416,145)	(2,486,782)	(2,559,922)	(2,625,785)	(2,683,682)	(2,742,926)	(13,099,097)
Operating Expenditures							
Administration	128,389	127,817	127,817	127,817	127,817	127,817	639,085
Legislative	600	600	600	600	600	600	3,000
Professional fees	4,500	6,200	1,200	1,200	1,200	1,200	11,000
Building ops	367,570	361,070	364,681	368,328	372,011	375,731	1,841,821
Veh & Equip ops	81,892	86,092	86,952	87,822	88,700	89,587	439,153
Operating costs	61,763	56,958	56,958	56,958	56,958	56,958	284,790
Program costs	34,750	36,100	36,100	36,100	36,100	36,100	180,500
Wages & benefits	1,028,826	1,099,797	1,121,793	1,144,228	1,167,113	1,184,620	5,717,551
Contributions to reserve funds	30,180	360	10,360	60,360	120,360	90,360	281,800
Debt interest	312,530	312,530	312,532	312,532	312,532	312,532	1,562,658
Total Operating Expenditures	2,051,000	2,087,524	2,118,993	2,195,945	2,283,391	2,275,505	10,961,358
Operating (surplus)/deficit	(365,145)	(399,258)	(440,929)	(429,840)	(400,291)	(467,421)	(2,137,739)
Capital Asset Expenditures							
Capital expenditures	238,176	219,940	196,050	232,210	175,315	212,325	1,035,840
Transfer from reserves		(50,000)		(100,000)	(80,000)		(230,000)
Grants and other	(8,500)						
Net Capital Assets funded from Operations	229,676	169,940	196,050	132,210	95,315	212,325	805,840
Capital Financing Charges							
Existing debt (principal)	273,050	273,052	273,052	273,052	273,052	273,052	1,365,260
Total Capital Financing Charges	273,050	273,052	273,052	273,052	273,052	273,052	1,365,260
Net (surplus)/deficit for the year	137,581	43,734	28,173	(24,578)	(31,924)	17,956	33,361
Add: Prior year (surplus) / deficit	(190,192)	(100,194)	(56,460)	(28,287)	(52,865)	(84,789)	(322,595)
(Surplus) applied to future years	(52,611)	(56,460)	(28,287)	(52,865)	(84,789)	(66,833)	(289,234)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		2.6%	2.8%	2.6%	2.8%	2.6%	
Property taxes	(1,043,901)	(1,075,287)	(1,107,471)	(1,140,657)	(1,174,836)	(1,210,042)	(5,708,293)
Municipal agreements	(259,432)	(262,026)	(267,267)	(269,939)	(275,338)	(278,091)	(1,352,661)
	(1,303,333)	(1,337,313)	(1,374,738)	(1,410,596)	(1,450,174)	(1,488,133)	(7,060,954)
Operations	(7,200)	(7,140)	(7,354)	(7,575)	(7,802)	(8,036)	(37,907)
Recreation fees	(212,620)	(278,931)	(287,299)	(295,918)	(300,357)	(304,862)	(1,467,367)
Operating grants	(8,500)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(40,000)
Miscellaneous	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Total Operating Revenues	(1,532,653)	(1,632,384)	(1,678,391)	(1,723,089)	(1,767,333)	(1,810,031)	(8,611,228)
Operating Expenditures							
Administration	92,273	100,652	100,652	100,652	100,652	100,652	503,260
Professional fees	7,300	8,000	(2,000)	(2,000)	(2,000)	(2,000)	
Building ops	19,460	19,460	19,460	19,460	19,460	19,460	97,300
Veh & Equip ops	30,097	29,607	29,607	29,607	29,607	29,607	148,035
Operating costs	75,118	69,359	69,359	69,359	69,359	69,359	346,795
Program costs	314,431	413,079	390,907	396,609	402,413	408,318	2,011,326
Wages & benefits	698,413	712,217	726,460	740,991	755,810	767,148	3,702,626
Transfer to other gov/org	326,386	330,900	337,518	341,596	348,428	353,008	1,711,450
Contributions to reserve funds	180	180	180	10,180	10,180	10,180	30,900
Total Operating Expenditures	1,563,658	1,683,454	1,672,143	1,706,454	1,733,909	1,755,732	8,551,692
Operating (surplus)/deficit	31,005	51,070	(6,248)	(16,635)	(33,424)	(54,299)	(59,536)
Capital Asset Expenditures							
Capital expenditures	6,600	10,290	10,135	1,225	3,190	2,825	27,665
Net Capital Assets funded from Operations	6,600	10,290	10,135	1,225	3,190	2,825	27,665
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	37,605	61,360	3,887	(15,410)	(30,234)	(51,474)	(31,871)
Add: Prior year (surplus) / deficit	(54,949)	(112,842)	(51,482)	(47,595)	(63,005)	(93,239)	(368,163)
(Surplus) applied to future years	(17,344)	(51,482)	(47,595)	(63,005)	(93,239)	(144,713)	(400,034)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		10.7%	12.0%	2.0%	2.0%	2.0%	
Property taxes	(1,090,960)	(1,208,237)	(1,353,225)	(1,380,290)	(1,407,896)	(1,436,054)	(6,785,702)
	(1,090,960)	(1,208,237)	(1,353,225)	(1,380,290)	(1,407,896)	(1,436,054)	(6,785,702)
Operations	(6,500)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(30,000)
Total Operating Revenues	(1,097,460)	(1,214,237)	(1,359,225)	(1,386,290)	(1,413,896)	(1,442,054)	(6,815,702)
Operating Expenditures							
Administration	91,260	99,034	99,034	99,034	99,034	99,034	495,170
Professional fees	8,500	55,900	70,900	30,900	30,900	30,900	219,500
Building ops	62,047	67,172	68,318	69,487	70,679	71,895	347,551
Veh & Equip ops	25,645	32,445	32,445	32,445	32,445	37,445	167,225
Operating costs	358,122	395,034	398,964	410,988	415,081	423,339	2,043,406
Wages & benefits	559,141	679,008	612,588	624,840	637,336	646,897	3,200,669
Transfer to other gov/org	55,000	40,000	10,000	10,000	10,000	10,000	80,000
Contributions to reserve funds	35,180	180	180	80,180	100,180	110,180	290,900
Total Operating Expenditures	1,194,895	1,368,773	1,292,429	1,357,874	1,395,655	1,429,690	6,844,421
Operating (surplus)/deficit	97,435	154,536	(66,796)	(28,416)	(18,241)	(12,364)	28,719
Capital Asset Expenditures							
Capital expenditures	75,180	69,276	55,520	3,645	3,090	11,247	142,778
Net Capital Assets funded from Operations	75,180	69,276	55,520	3,645	3,090	11,247	142,778
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	172,615	223,812	(11,276)	(24,771)	(15,151)	(1,117)	171,497
Add: Prior year (surplus) / deficit	(211,410)	(224,197)	(385)	(11,661)	(36,432)	(51,583)	(324,258)
(Surplus) applied to future years	(38,795)	(385)	(11,661)	(36,432)	(51,583)	(52,700)	(152,761)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		0.6%	0.6%	0.5%	0.3%	0.5%	
Property taxes	(598,013)	(601,913)	(605,513)	(609,113)	(610,913)	(614,513)	(3,041,965)
Parcel taxes	(268,775)	(269,672)	(270,872)	(272,072)	(272,672)	(273,872)	(1,359,160)
	(866,788)	(871,585)	(876,385)	(881,185)	(883,585)	(888,385)	(4,401,125)
Operations	(2,000)	(2,000)					(2,000)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Miscellaneous		(150,000)					(150,000)
Total Operating Revenues	(869,418)	(1,024,215)	(877,015)	(881,815)	(884,215)	(889,015)	(4,556,275)
Operating Expenditures							
Professional fees	77,500	77,500	77,500	77,500	79,973	84,773	397,246
Transfer to other gov/org		150,000					150,000
Contributions to reserve funds	554,180	699,248	391,484	606,284	606,211	656,211	2,959,438
Debt interest	79,066	79,066	79,066	79,066	79,066	79,066	395,330
Total Operating Expenditures	710,746	1,005,814	548,050	762,850	765,250	820,050	3,902,014
Operating (surplus)/deficit	(158,672)	(18,401)	(328,965)	(118,965)	(118,965)	(68,965)	(654,261)
Capital Asset Expenditures							
Capital expenditures	590,000	4,858,637	1,210,000	1,240,000	415,000	1,000,000	8,723,637
Transfer from reserves	(150,000)	(1,185,000)	(550,000)	(790,000)	(365,000)	(521,680)	(3,411,680)
Grants and other	(200,000)	(3,543,637)	(400,000)	(400,000)		(478,320)	(4,821,957)
Net Capital Assets funded from Operations	240,000	130,000	260,000	50,000	50,000		490,000
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	150,293	180,564					180,564
Add: Prior year (surplus) / deficit	(150,293)	(180,564)					(180,564)
(Surplus) applied to future years							

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		8.1%	7.4%	9.4%	9.6%	7.1%	
Property taxes	(10,148,487)	(10,918,226)	(11,809,482)	(13,077,916)	(14,535,005)	(15,753,795)	(66,094,424)
Parcel taxes	(3,460,458)	(3,797,240)	(3,992,891)	(4,205,328)	(4,411,448)	(4,538,905)	(20,945,812)
	(13,608,945)	(14,715,466)	(15,802,373)	(17,283,244)	(18,946,453)	(20,292,700)	(87,040,236)
Operations	(414,708)	(487,130)	(480,880)	(480,880)	(480,880)	(480,880)	(2,410,650)
Utility user fees	(1,265,584)	(1,286,238)	(1,312,580)	(1,339,485)	(1,368,113)	(1,396,788)	(6,703,204)
Operating grants	(400,515)	(359,015)	(9,015)	(9,015)	(515)	(515)	(378,075)
Grants in lieu of taxes	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(27,350)
Interdepartmental recoveries	(787,503)	(769,327)	(716,937)	(71,824)	(71,824)	(71,824)	(1,701,736)
Miscellaneous		(25,421)	(82,000)	(82,000)	(84,000)	(1,245,000)	(1,518,421)
Total Operating Revenues	(16,482,725)	(17,648,067)	(18,409,255)	(19,271,918)	(20,957,255)	(23,493,177)	(99,779,672)
Operating Expenditures							
Administration	806,170	860,657	860,753	860,852	860,951	861,054	4,304,267
Professional fees	1,234,743	1,212,761	731,594	734,936	738,314	741,729	4,159,334
Building ops	1,158,003	1,356,626	1,358,291	1,380,392	1,403,000	1,426,126	6,924,435
Veh & Equip ops	994,878	1,042,902	1,062,310	1,079,659	1,097,419	1,122,102	5,404,392
Operating costs	3,866,215	4,092,317	4,445,592	5,409,451	6,670,371	6,802,675	27,420,406
Program costs	156,050	179,350	180,459	181,578	174,209	165,351	880,947
Wages & benefits	3,867,206	4,080,489	4,162,095	4,245,341	4,300,247	4,364,751	21,152,923
Contributions to reserve funds	2,680,712	3,968,286	3,733,851	2,899,351	1,895,346	911,346	13,408,180
Debt interest	303,050	306,614	299,394	296,436	296,102	231,095	1,429,641
Total Operating Expenditures	15,067,027	17,100,002	16,834,339	17,087,996	17,435,959	16,626,229	85,084,525
Operating (surplus)/deficit	(1,415,698)	(548,065)	(1,574,916)	(2,183,922)	(3,521,296)	(6,866,948)	(14,695,147)
Capital Asset Expenditures							
Capital expenditures	16,118,557	24,610,092	23,748,165	39,380,955	38,269,902	9,221,055	135,230,169
Transfer from reserves	(9,579,034)	(22,099,399)	(11,158,624)	(17,478,285)	(3,841,886)	(3,037,622)	(57,615,816)
Grants and other	(2,595,000)	(97,775)					(97,775)
New borrowing	(1,152,800)	(1,116,665)	(11,194,676)	(21,100,715)	(33,675,114)	(5,270,049)	(72,357,219)
Net Capital Assets funded from Operations	2,791,723	1,296,253	1,394,865	801,955	752,902	913,384	5,159,359
Capital Financing Charges							
Existing debt (principal)	275,735	313,579	316,299	252,608	252,608	210,049	1,345,143
New debt (principal & interest)		18,332	272,099	1,366,269	3,383,851	5,828,192	10,868,743
Total Capital Financing Charges	275,735	331,911	588,398	1,618,877	3,636,459	6,038,241	12,213,886
Net (surplus)/deficit for the year	1,651,760	1,080,099	408,347	236,910	868,065	84,677	2,678,098
Add: Prior year (surplus) / deficit	(2,975,144)	(3,401,968)	(2,321,869)	(1,913,522)	(1,676,612)	(808,547)	(10,122,518)
(Surplus) applied to future years	(1,323,384)	(2,321,869)	(1,913,522)	(1,676,612)	(808,547)	(723,870)	(7,444,420)

	2015	2015	2016	2016	2017	2017	2018	2018	2019	2019
	\$	%	\$	%	\$	%	\$	%	\$	%
Wastewater Management										
2870 LIQUID WASTE MANAGEMENT PLANNING	(163,462)	5.0%	(171,635)	5.0%	(181,075)	5.5%	(192,845)	6.5%	(205,380)	6.5%
2871 WASTEWATER - SOUTHERN COMMUNITY	(5,502,157)	9.0%	(6,052,373)	10.0%	(6,960,229)	15.0%	(8,073,865)	16.0%	(9,042,729)	12.0%
2872 WASTEWATER - NORTHERN COMMUNITY	(4,642,850)	6.0%	(4,921,421)	6.0%	(5,216,706)	6.0%	(5,529,709)	6.0%	(5,750,897)	4.0%
2877 WASTEWATER - DUKE POINT	(218,056)	8.0%	(235,500)	8.0%	(251,986)	7.0%	(267,105)	6.0%	(280,460)	5.0%
	(\$10,526,525)		(\$11,380,929)		(\$12,609,996)		(\$14,063,524)		(\$15,279,466)	
Water Supply										
2034 WATER - SURFSIDE	(13,673)	2.0%	(13,946)	2.0%	(14,225)	2.0%	(14,510)	2.0%	(14,728)	1.5%
2038 WATER - FRENCH CREEK	(67,517)	7.0%	(72,243)	7.0%	(77,300)	7.0%	(80,392)	4.0%	(82,804)	3.0%
2039 WATER - WHISKEY CREEK	(88,935)	6.0%	(89,824)	1.0%	(90,723)	1.0%	(91,630)	1.0%	(92,546)	1.0%
2042 WATER - DECOURCEY	(7,642)	2.0%	(7,871)	3.0%	(8,265)	5.0%	(8,595)	4.0%	(8,853)	3.0%
2043 WATER - SAN PAREIL	(127,124)	5.0%	(129,666)	2.0%	(130,963)	1.0%	(132,273)	1.0%	(132,273)	
2044 WATER - DRIFTWOOD	(5,456)	12.1%	(5,458)		(5,458)		(5,458)		(5,458)	
2045 WATER - ENGLISHMAN RIVER COMMUNITY	(37,230)		(37,602)	1.0%	(37,602)		(37,978)	1.0%	(37,978)	
2046 WATER - MELROSE PLACE	(21,939)	3.0%	(22,597)	3.0%	(23,049)	2.0%	(23,510)	2.0%	(23,745)	1.0%
2047 WATER - NANOOSE PENINSULA	(788,779)	10.0%	(859,769)	9.0%	(928,551)	8.0%	(984,264)	6.0%	(1,033,477)	5.0%
2048 WATER - NANOOSE BAY BULK WATER	(852,198)	10.0%	(937,418)	10.0%	(1,031,160)	10.0%	(1,134,276)	10.0%	(1,156,961)	2.0%
2049 WATER - FRENCH CREEK BULK WATER	(4,320)		(4,320)		(4,320)		(4,320)		(4,320)	
2050 WATER - SAN PAREIL FIRE IMPROVEMENTS	(106,313)	214.3%	(74,212)	(30.2%)	(74,212)		(74,212)		(74,212)	
2051 WATER - WESTERNE HEIGHTS	(14,599)		(16,126)	10.5%	(16,126)		(16,126)		(16,126)	
4500 DRINKING WATER/WATERSHED PROTECTION	(466,388)	4.4%	(502,061)	7.6%	(540,134)	7.6%	(542,534)	0.4%	(544,934)	0.4%
	(\$2,602,113)		(\$2,773,113)		(\$2,982,088)		(\$3,150,078)		(\$3,228,415)	
Streetlighting										
2052 STREETLIGHTING - RURAL AREAS	(16,035)	5.0%	(16,035)		(16,035)		(16,035)		(16,035)	
2053 STREETLIGHTING - FAIRWINDS	(23,500)		(23,500)		(23,500)		(23,500)		(23,500)	
2054 STREETLIGHTING - FRENCH CREEK VILLAGE	(6,228)	6.0%	(6,602)	6.0%	(7,064)	7.0%	(7,558)	7.0%	(7,558)	
2055 STREETLIGHTING - MORNINGSTAR	(14,571)	3.0%	(14,935)	2.5%	(15,309)	2.5%	(15,615)	2.0%	(15,771)	1.0%
2056 STREETLIGHTING - ENGLISHMAN RIVER	(5,628)	3.0%	(5,797)	3.0%	(5,971)	3.0%	(6,150)	3.0%	(6,334)	3.0%
2057 STREETLIGHTING - FR CREEK-HWY INTERSECT	(1,086)	6.5%	(1,173)	8.0%	(1,267)	8.0%	(1,368)	8.0%	(1,477)	8.0%
2058 STREETLIGHTING - SANDPIPER	(11,076)	4.0%	(11,630)	5.0%	(12,328)	6.0%	(13,067)	6.0%	(13,721)	5.0%
2059 STREETLIGHTING - HIGHWAY #4 (EA F)	(3,500)	18.2%	(3,833)	9.5%	(4,024)	5.0%	(4,064)	1.0%	(4,105)	1.0%
	(\$81,624)		(\$83,505)		(\$85,498)		(\$87,357)		(\$88,501)	
Sewer Collection										
2090 STORMWATER - ENGLISHMAN RIVER	(4,916)	2.0%	(5,014)	2.0%	(5,115)	2.0%	(5,217)	2.0%	(5,321)	2.0%
2091 STORMWATER - CEDAR ESTATES	(4,725)		(4,725)		(4,725)		(4,725)		(4,725)	
2851 WASTEWATER - NANOOSE (PART OF 75-51)	(520,786)	3.5%	(539,014)	3.5%	(555,184)	3.0%	(571,839)	3.0%	(600,431)	5.0%
7550 SEWER - FRENCH CREEK	(588,040)	10.5%	(602,741)	2.5%	(614,796)	2.0%	(627,092)	2.0%	(639,634)	2.0%
7551 SEWER - FAIRWINDS (also see 2851)	(17,110)	35.0%	(22,243)	30.0%	(24,467)	10.0%	(25,935)	6.0%	(27,491)	6.0%
7554 SEWER - PACIFIC SHORES	(63,465)	5.0%	(66,638)	5.0%	(69,970)	5.0%	(72,069)	3.0%	(74,231)	3.0%
7555 SEWER - SURFSIDE	(20,793)	5.0%	(21,417)	3.0%	(21,845)	2.0%	(22,282)	2.0%	(22,728)	2.0%
7557 SEWER - BARCLAY CR	(143,309)	5.0%	(149,041)	4.0%	(155,003)	4.0%	(161,203)	4.0%	(166,039)	3.0%
7558 SEWER - CEDAR COLLECTION	(27,638)	2.0%	(28,191)	2.0%	(28,755)	2.0%	(29,330)	2.0%	(29,916)	2.0%
7559 SEWER - CEDAR PH 1 SML RESIDENTIAL DEBT	(8,147)	0.1%	(8,150)		(8,150)		(8,150)		(8,150)	
7560 SEWER - CEDAR LARGE RESIDENTIAL DEBT	(5,448)	0.3%	(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	(18,253)		(18,255)		(18,255)		(18,255)		(18,255)	
7569 SEWER - REID RD DEBT	(4,671)		(8,191)	75.4%	(8,191)		(8,191)		(8,191)	
7570 SEWER - HAWTHORNE RISE DEBT	(3,966)	(53.3%)	(11,817)	198.0%	(11,817)		(11,817)		(11,817)	
	(\$1,505,204)		(\$1,564,826)		(\$1,605,662)		(\$1,645,494)		(\$1,696,318)	
Total REGIONAL & COMMUNITY UTILITIES	(14,715,466)	8.1%	(15,802,373)	7.4%	(17,283,244)	9.4%	(18,946,453)	9.6%	(20,292,700)	7.1%

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		9.0%	10.0%	15.0%	16.0%	12.0%	
Property taxes	(5,047,850)	(5,502,157)	(6,052,373)	(6,960,229)	(8,073,865)	(9,042,729)	(35,631,353)
	(5,047,850)	(5,502,157)	(6,052,373)	(6,960,229)	(8,073,865)	(9,042,729)	(35,631,353)
Operations	(156,000)	(211,000)	(211,000)	(211,000)	(211,000)	(211,000)	(1,055,000)
Operating grants	(35,000)						
Interdepartmental recoveries	(757,001)	(737,506)	(685,116)	(40,003)	(40,003)	(40,003)	(1,542,631)
Miscellaneous						(1,200,000)	(1,200,000)
Total Operating Revenues	(5,995,851)	(6,450,663)	(6,948,489)	(7,211,232)	(8,324,868)	(10,493,732)	(39,428,984)
Operating Expenditures							
Administration	294,315	327,703	327,703	327,703	327,703	327,703	1,638,515
Professional fees	386,900	241,076	241,076	241,076	241,076	241,076	1,205,380
Building ops	525,320	688,248	698,572	709,050	719,686	730,481	3,546,037
Veh & Equip ops	412,916	469,629	479,173	486,361	493,656	505,061	2,433,880
Operating costs	1,327,861	1,254,902	1,703,226	2,299,274	2,913,763	2,957,469	11,128,634
Wages & benefits	1,161,990	1,238,244	1,263,009	1,288,269	1,314,035	1,333,745	6,437,302
Contributions to reserve funds	1,398,080	1,698,080	1,598,080	598,080	575	575	3,895,390
Total Operating Expenditures	5,507,382	5,917,882	6,310,839	5,949,813	6,010,494	6,096,110	30,285,138
Operating (surplus)/deficit	(488,469)	(532,781)	(637,650)	(1,261,419)	(2,314,374)	(4,397,622)	(9,143,846)
Capital Asset Expenditures							
Capital expenditures	11,051,402	20,161,318	17,980,350	21,723,100	21,281,500	283,000	81,429,268
Transfer from reserves	(8,012,470)	(19,594,586)	(8,462,174)	(3,240,659)	(1,200,000)		(32,497,419)
Grants and other	(2,000,000)						
New borrowing			(9,037,826)	(18,159,341)	(19,800,000)		(46,997,167)
Net Capital Assets funded from Operations	1,038,932	566,732	480,350	323,100	281,500	283,000	1,934,682
Capital Financing Charges							
New debt (principal & interest)			144,605	1,045,949	2,635,392	4,023,016	7,848,962
Total Capital Financing Charges			144,605	1,045,949	2,635,392	4,023,016	7,848,962
Net (surplus)/deficit for the year	550,463	33,951	(12,695)	107,630	602,518	(91,606)	639,798
Add: Prior year (surplus) / deficit	(693,049)	(785,532)	(751,581)	(764,276)	(656,646)	(54,128)	(3,012,163)
(Surplus) applied to future years	(142,586)	(751,581)	(764,276)	(656,646)	(54,128)	(145,734)	(2,372,365)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		6.0%	6.0%	6.0%	6.0%	4.0%	
Property taxes	(4,380,047)	(4,642,850)	(4,921,421)	(5,216,706)	(5,529,709)	(5,750,897)	(26,061,583)
	(4,380,047)	(4,642,850)	(4,921,421)	(5,216,706)	(5,529,709)	(5,750,897)	(26,061,583)
Operations	(174,300)	(191,800)	(191,800)	(191,800)	(191,800)	(191,800)	(959,000)
Grants in lieu of taxes	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(5,470)	(27,350)
Interdepartmental recoveries	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Total Operating Revenues	(4,564,817)	(4,845,120)	(5,123,691)	(5,418,976)	(5,731,979)	(5,953,167)	(27,072,933)
Operating Expenditures							
Administration	217,920	213,694	213,694	213,694	213,694	213,694	1,068,470
Professional fees	275,400	271,528	274,243	276,986	279,756	282,553	1,385,066
Building ops	339,600	361,167	372,002	383,162	394,657	406,497	1,917,485
Veh & Equip ops	340,738	306,685	315,885	325,362	335,123	345,176	1,628,231
Operating costs	734,570	812,017	828,258	1,044,823	1,668,114	1,701,476	6,054,688
Wages & benefits	972,665	1,026,734	1,047,269	1,068,214	1,089,579	1,105,922	5,337,718
Contributions to reserve funds	539,616	1,639,616	1,539,616	1,739,616	1,239,616	339,616	6,498,080
Total Operating Expenditures	3,420,509	4,631,441	4,590,967	5,051,857	5,220,539	4,394,934	23,889,738
Operating (surplus)/deficit	(1,144,308)	(213,679)	(532,724)	(367,119)	(511,440)	(1,558,233)	(3,183,195)
Capital Asset Expenditures							
Capital expenditures	1,862,425	1,670,900	2,777,100	16,038,100	15,324,100	3,728,200	39,538,400
Transfer from reserves	(170,000)	(1,117,300)	(2,000,000)	(13,812,926)	(2,073,886)	(2,687,622)	(21,691,734)
Grants and other	(200,000)						
New borrowing				(1,906,574)	(12,926,114)	(607,378)	(15,440,066)
Net Capital Assets funded from Operations	1,492,425	553,600	777,100	318,600	324,100	433,200	2,406,600
Capital Financing Charges							
New debt (principal & interest)				30,505	370,940	1,286,546	1,687,991
Total Capital Financing Charges				30,505	370,940	1,286,546	1,687,991
Net (surplus)/deficit for the year	348,117	339,921	244,376	(18,014)	183,600	161,513	911,396
Add: Prior year (surplus) / deficit	(630,646)	(1,023,571)	(683,650)	(439,274)	(457,288)	(273,688)	(2,877,471)
(Surplus) applied to future years	(282,529)	(683,650)	(439,274)	(457,288)	(273,688)	(112,175)	(1,966,075)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		10.0%	10.0%	10.0%	10.0%	2.0%	
Parcel taxes	(774,725)	(852,198)	(937,418)	(1,031,160)	(1,134,276)	(1,156,961)	(5,112,013)
	(774,725)	(852,198)	(937,418)	(1,031,160)	(1,134,276)	(1,156,961)	(5,112,013)
Interdepartmental recoveries	(40)	(40)	(40)	(40)	(40)	(40)	(200)
Total Operating Revenues	(774,765)	(852,238)	(937,458)	(1,031,200)	(1,134,316)	(1,157,001)	(5,112,213)
Operating Expenditures							
Administration	6,665	8,053	8,053	8,053	8,053	8,053	40,265
Professional fees	13,750	21,750	21,750	21,750	21,750	21,750	108,750
Building ops	8,480	10,755	10,755	10,755	10,755	10,755	53,775
Veh & Equip ops	1,605	1,625	1,625	1,625	1,625	1,625	8,125
Operating costs	46,641	45,440	45,894	146,353	147,817	150,773	536,277
Wages & benefits	54,233	119,516	121,906	124,345	126,831	128,734	621,332
Contributions to reserve funds	395,265	404,435	404,435	354,435	404,435	354,435	1,922,175
Debt interest	118,836	114,647	111,366	111,366	111,366	71,186	519,931
Total Operating Expenditures	645,475	726,221	725,784	778,682	832,632	747,311	3,810,630
Operating (surplus)/deficit	(129,290)	(126,017)	(211,674)	(252,518)	(301,684)	(409,690)	(1,301,583)
Capital Asset Expenditures							
Capital expenditures	682,129	1,000,080	2,600,425	1,001,035	1,001,300	4,401,010	10,003,850
Transfer from reserves	(636,380)	(1,000,000)	(615,000)	(350,000)	(400,000)	(350,000)	(2,715,000)
Grants and other	(45,000)						
New borrowing			(1,985,000)	(650,000)	(600,000)	(4,050,000)	(7,285,000)
Net Capital Assets funded from Operations	749	80	425	1,035	1,300	1,010	3,850
Capital Financing Charges							
Existing debt (principal)	152,555	152,555	152,555	97,853	97,853	71,721	572,537
New debt (principal & interest)			31,760	176,310	231,463	338,312	777,845
Total Capital Financing Charges	152,555	152,555	184,315	274,163	329,316	410,033	1,350,382
Net (surplus)/deficit for the year	24,014	26,618	(26,934)	22,680	28,932	1,353	52,649
Add: Prior year (surplus) / deficit	(150,760)	(146,471)	(119,853)	(146,787)	(124,107)	(95,175)	(632,393)
(Surplus) applied to future years	(126,746)	(119,853)	(146,787)	(124,107)	(95,175)	(93,822)	(579,744)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		4.4%	7.6%	7.6%	0.4%	0.4%	
Property taxes	(274,574)	(300,436)	(335,309)	(372,582)	(374,182)	(375,782)	(1,758,291)
Parcel taxes	(172,056)	(165,952)	(166,752)	(167,552)	(168,352)	(169,152)	(837,760)
	(446,630)	(466,388)	(502,061)	(540,134)	(542,534)	(544,934)	(2,596,051)
Operations	(10,000)	(6,250)					(6,250)
Operating grants	(15,000)						
Total Operating Revenues	(471,630)	(472,638)	(502,061)	(540,134)	(542,534)	(544,934)	(2,602,301)
Operating Expenditures							
Administration	43,455	48,513	48,513	48,513	48,513	48,513	242,565
Professional fees	86,400	99,028	63,250	63,250	63,250	63,250	352,028
Building ops	2,500	2,500	2,500	2,500	2,500	2,500	12,500
Veh & Equip ops	1,600	1,600	1,600	1,600	1,600	1,600	8,000
Operating costs	43,605	85,072	53,223	68,755	54,443	69,987	331,480
Program costs	118,050	117,850	118,959	120,078	121,209	122,351	600,447
Wages & benefits	270,637	223,075	227,536	232,087	236,729	240,281	1,159,708
Contributions to reserve funds	410	10,410	10,410	10,410	10,410	410	42,050
Total Operating Expenditures	566,657	588,048	525,991	547,193	538,654	548,892	2,748,778
Operating (surplus)/deficit	95,027	115,410	23,930	7,059	(3,880)	3,958	146,477
Capital Asset Expenditures							
Capital expenditures	2,000				1,320	2,000	3,320
Net Capital Assets funded from Operations	2,000				1,320	2,000	3,320
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	97,027	115,410	23,930	7,059	(2,560)	5,958	149,797
Add: Prior year (surplus) / deficit	(193,698)	(189,439)	(74,029)	(50,099)	(43,040)	(45,600)	(402,207)
(Surplus) applied to future years	(96,671)	(74,029)	(50,099)	(43,040)	(45,600)	(39,642)	(252,410)

**TRANSPORTATION & SOLID WASTE SERVICES
FINANCIAL PLAN SUMMARY
2015 to 2019**

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		7.0%	8.6%	8.7%	7.7%	3.5%	
Property taxes	(9,077,317)	(9,715,352)	(10,547,611)	(11,468,491)	(12,353,874)	(12,780,460)	(56,865,788)
	(9,077,317)	(9,715,352)	(10,547,611)	(11,468,491)	(12,353,874)	(12,780,460)	(56,865,788)
Operations	(836,251)	(1,306,366)	(1,309,142)	(1,311,966)	(1,314,842)	(1,317,523)	(6,559,839)
Transit fares	(4,366,943)	(4,464,181)	(4,611,471)	(4,741,080)	(4,881,595)	(5,021,302)	(23,719,629)
Landfill tipping fees	(8,285,750)	(7,266,784)	(7,266,784)	(7,339,452)	(7,412,846)	(7,486,975)	(36,772,841)
Utility user fees	(3,482,893)	(3,183,382)	(3,310,717)	(3,443,146)	(3,512,009)	(3,582,249)	(17,031,503)
Operating grants	(6,005,190)	(6,226,982)	(6,574,204)	(6,870,310)	(7,221,128)	(7,359,336)	(34,251,960)
Grants in lieu of taxes	(79,800)	(79,800)	(79,800)	(79,800)	(79,800)	(79,800)	(399,000)
Interdepartmental recoveries	(1,262,445)	(1,399,667)	(1,399,667)	(1,399,667)	(1,399,667)	(1,399,667)	(6,998,335)
Miscellaneous	(52,595)	(25,100)	(25,100)	(25,100)	(25,100)	(25,100)	(125,500)
Total Operating Revenues	(33,449,184)	(33,667,614)	(35,124,496)	(36,679,012)	(38,200,861)	(39,052,412)	(182,724,395)
Operating Expenditures							
Administration	2,065,110	2,111,524	2,106,641	2,114,325	2,122,130	2,129,954	10,584,574
Professional fees	853,083	443,500	404,670	411,563	418,595	425,767	2,104,095
Building ops	529,225	535,090	542,297	553,090	564,099	575,327	2,769,903
Veh & Equip ops	6,171,863	6,291,854	6,417,652	6,545,967	6,676,847	6,833,722	32,766,042
Operating costs	9,420,552	9,316,030	10,392,760	11,333,309	12,389,538	12,621,763	56,053,400
Wages & benefits	14,170,526	14,199,037	14,467,016	14,756,358	15,051,485	15,277,259	73,751,155
Contributions to reserve funds	898,070	1,415,993	885,845	505,845	355,845	456,345	3,619,873
Total Operating Expenditures	34,108,429	34,313,028	35,216,881	36,220,457	37,578,539	38,320,137	181,649,042
Operating (surplus)/deficit	659,245	645,414	92,385	(458,555)	(622,322)	(732,275)	(1,075,353)
Capital Asset Expenditures							
Capital expenditures	4,842,122	3,791,750	6,619,875	1,859,479	956,000	881,500	14,108,604
Transfer from reserves	(2,140,000)	(3,267,000)	(3,382,500)	(662,500)	(250,000)	(250,000)	(7,812,000)
Grants and other	(1,936,904)	(133,000)	(587,500)	(587,500)	(141,000)		(1,449,000)
New borrowing			(1,900,000)				(1,900,000)
Net Capital Assets funded from Operations	765,218	391,750	749,875	609,479	565,000	631,500	2,947,604
Capital Financing Charges							
New debt (principal & interest)			30,400	158,806	158,806	158,806	506,818
Total Capital Financing Charges			30,400	158,806	158,806	158,806	506,818
Net (surplus)/deficit for the year	1,424,463	1,037,164	872,660	309,730	101,484	58,031	2,379,069
Add: Prior year (surplus) / deficit	(2,963,015)	(3,744,604)	(2,707,440)	(1,834,780)	(1,525,050)	(1,423,566)	(11,235,440)
(Surplus) applied to future years	(1,538,552)	(2,707,440)	(1,834,780)	(1,525,050)	(1,423,566)	(1,365,535)	(8,856,371)

**TRANSPORTATION & SOLID WASTE SERVICES
SUMMARY OF TAX REQUISITIONS
2015 to 2019**

	2015		2016		2017		2018		2019	
	\$	%	\$	%	\$	%	\$	%	\$	%
Transit										
0500 TRANSIT - SOUTHERN COMM CONVENTIONAL	(8,260,390)	6.0%	(8,921,221)	8.0%	(9,634,919)	8.0%	(10,309,363)	7.0%	(10,515,550)	2.0%
0600 TRANSIT - AREA H(CAPITAL LEVY FR 2012)	(12,500)			(100.0%)						
0611 TRANSIT - NORTHERN COMM CONVENTIONAL	(974,194)	7.0%	(1,042,388)	7.0%	(1,104,931)	6.0%	(1,171,227)	6.0%	(1,218,076)	4.0%
7700 DESCANSO BAY EMERGENCY WHARF	(5,798)	2.0%	(5,914)	2.0%	(6,032)	2.0%	(6,153)	2.0%	(6,276)	2.0%
	(\$9,252,882)		(\$9,969,523)		(\$10,745,882)		(\$11,486,743)		(\$11,739,902)	
Solid Waste										
1200 SOLID WASTE MANAGEMENT	(462,470)	30.0%	(578,088)	25.0%	(722,609)	25.0%	(867,131)	20.0%	(1,040,558)	20.0%
	(\$462,470)		(\$578,088)		(\$722,609)		(\$867,131)		(\$1,040,558)	
Total TRANSPORTATION & SOLID WASTE SERVICES	(9,715,352)	7.0%	(10,547,611)	8.6%	(11,468,491)	8.7%	(12,353,874)	7.7%	(12,780,460)	3.5%

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		6.0%	8.0%	8.0%	7.0%	2.0%	
Property taxes	(7,792,818)	(8,260,390)	(8,921,221)	(9,634,919)	(10,309,363)	(10,515,550)	(47,641,443)
	(7,792,818)	(8,260,390)	(8,921,221)	(9,634,919)	(10,309,363)	(10,515,550)	(47,641,443)
Operations	(120,651)	(171,491)	(174,267)	(177,091)	(179,967)	(182,648)	(885,464)
Transit fares	(4,151,993)	(4,242,231)	(4,385,622)	(4,512,973)	(4,646,766)	(4,784,124)	(22,571,716)
Operating grants	(5,464,825)	(5,659,065)	(5,989,918)	(6,280,182)	(6,599,737)	(6,731,732)	(31,260,634)
Grants in lieu of taxes	(73,000)	(73,000)	(73,000)	(73,000)	(73,000)	(73,000)	(365,000)
Interdepartmental recoveries	(1,262,445)	(1,399,667)	(1,399,667)	(1,399,667)	(1,399,667)	(1,399,667)	(6,998,335)
Miscellaneous	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(25,500)
Total Operating Revenues	(18,870,832)	(19,810,944)	(20,948,795)	(22,082,932)	(23,213,600)	(23,691,821)	(109,748,092)
Operating Expenditures							
Administration	1,048,681	1,121,841	1,127,450	1,133,087	1,138,753	1,144,447	5,665,578
Professional fees	42,000	43,500	44,370	45,257	46,163	47,086	226,376
Building ops	337,189	343,979	347,418	354,367	361,454	368,683	1,775,901
Veh & Equip ops	5,372,531	5,597,951	5,709,910	5,824,108	5,940,590	6,059,403	29,131,962
Operating costs	2,171,549	2,082,003	2,975,155	3,754,393	4,600,667	4,692,154	18,104,372
Wages & benefits	9,910,836	10,037,000	10,237,739	10,442,494	10,651,344	10,811,115	52,179,692
Contributions to reserve funds	475,045	552,045	552,045	352,045	202,045	302,045	1,960,225
Total Operating Expenditures	19,357,831	19,778,319	20,994,087	21,905,751	22,941,016	23,424,933	109,044,106
Operating (surplus)/deficit	486,999	(32,625)	45,292	(177,181)	(272,584)	(266,888)	(703,986)
Capital Asset Expenditures							
Capital expenditures	3,543,322	1,593,800	2,222,500	1,365,000	693,000	480,500	6,354,800
Transfer from reserves	(1,310,000)	(1,150,000)	(1,162,500)	(662,500)	(250,000)	(250,000)	(3,475,000)
Grants and other	(1,936,904)	(133,000)	(587,500)	(587,500)	(141,000)		(1,449,000)
Net Capital Assets funded from Operations	296,418	310,800	472,500	115,000	302,000	230,500	1,430,800
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	783,417	278,175	517,792	(62,181)	29,416	(36,388)	726,814
Add: Prior year (surplus) / deficit	(1,510,386)	(1,613,714)	(1,335,539)	(817,747)	(879,928)	(850,512)	(5,497,440)
(Surplus) applied to future years	(726,969)	(1,335,539)	(817,747)	(879,928)	(850,512)	(886,900)	(4,770,626)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		7.0%	7.0%	6.0%	6.0%	4.0%	
Property taxes	(910,462)	(974,194)	(1,042,388)	(1,104,931)	(1,171,227)	(1,218,076)	(5,510,816)
	(910,462)	(974,194)	(1,042,388)	(1,104,931)	(1,171,227)	(1,218,076)	(5,510,816)
Operations	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Transit fares	(214,950)	(221,950)	(225,849)	(228,107)	(234,829)	(237,178)	(1,147,913)
Operating grants	(540,365)	(567,917)	(584,286)	(590,128)	(621,391)	(627,604)	(2,991,326)
Total Operating Revenues	(1,670,277)	(1,768,561)	(1,857,023)	(1,927,666)	(2,031,947)	(2,087,358)	(9,672,555)
Operating Expenditures							
Administration	93,464	100,375	102,383	104,430	106,519	108,649	522,356
Operating costs	827,983	859,417	915,542	946,853	1,024,207	1,029,691	4,775,710
Wages & benefits	870,564	881,279	898,905	916,883	935,221	949,250	4,581,538
Total Operating Expenditures	1,792,011	1,841,071	1,916,830	1,968,166	2,065,947	2,087,590	9,879,604
Operating (surplus)/deficit	121,734	72,510	59,807	40,500	34,000	232	207,049
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	121,734	72,510	59,807	40,500	34,000	232	207,049
Add: Prior year (surplus) / deficit	(365,937)	(397,243)	(324,733)	(264,926)	(224,426)	(190,426)	(1,401,754)
(Surplus) applied to future years	(244,203)	(324,733)	(264,926)	(224,426)	(190,426)	(190,194)	(1,194,705)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues		30.0%	25.0%	25.0%	20.0%	20.0%	
Property taxes	(355,853)	(462,470)	(578,088)	(722,609)	(867,131)	(1,040,558)	(3,670,856)
	(355,853)	(462,470)	(578,088)	(722,609)	(867,131)	(1,040,558)	(3,670,856)
Operations	(92,000)	(72,000)	(72,000)	(72,000)	(72,000)	(72,000)	(360,000)
Landfill tipping fees	(8,285,750)	(7,266,784)	(7,266,784)	(7,339,452)	(7,412,846)	(7,486,975)	(36,772,841)
Grants in lieu of taxes	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(34,000)
Total Operating Revenues	(8,740,403)	(7,808,054)	(7,923,672)	(8,140,861)	(8,358,777)	(8,606,333)	(40,837,697)
Operating Expenditures							
Administration	609,322	560,765	560,765	560,765	560,765	560,765	2,803,825
Professional fees	778,883	383,000	353,300	359,306	365,432	371,681	1,832,719
Building ops	189,355	188,430	192,198	196,042	199,964	203,963	980,597
Veh & Equip ops	797,847	692,418	706,257	720,374	734,772	772,834	3,626,655
Operating costs	2,718,629	2,587,836	2,639,593	2,692,384	2,746,231	2,801,157	13,467,201
Wages & benefits	3,191,973	3,081,444	3,143,072	3,205,935	3,270,053	3,319,104	16,019,608
Contributions to reserve funds	417,820	702,095	202,095	102,095	102,095	102,095	1,210,475
Total Operating Expenditures	8,703,829	8,195,988	7,797,280	7,836,901	7,979,312	8,131,599	39,941,080
Operating (surplus)/deficit	(36,574)	387,934	(126,392)	(303,960)	(379,465)	(474,734)	(896,617)
Capital Asset Expenditures							
Capital expenditures	1,297,600	2,170,800	4,397,250	494,029	262,875	400,750	7,725,704
Transfer from reserves	(830,000)	(2,090,000)	(2,220,000)				(4,310,000)
New borrowing			(1,900,000)				(1,900,000)
Net Capital Assets funded from Operations	467,600	80,800	277,250	494,029	262,875	400,750	1,515,704
Capital Financing Charges							
New debt (principal & interest)			30,400	158,806	158,806	158,806	506,818
Total Capital Financing Charges			30,400	158,806	158,806	158,806	506,818
Net (surplus)/deficit for the year	431,026	468,734	181,258	348,875	42,216	84,822	1,125,905
Add: Prior year (surplus) / deficit	(901,876)	(1,302,729)	(833,995)	(652,737)	(303,862)	(261,646)	(3,354,969)
(Surplus) applied to future years	(470,850)	(833,995)	(652,737)	(303,862)	(261,646)	(176,824)	(2,229,064)

	2014 Budget	2015 Proposed Budget	2016	2017	2018	2019	Total
Operating Revenues							
Operations	(619,100)	(1,058,375)	(1,058,375)	(1,058,375)	(1,058,375)	(1,058,375)	(5,291,875)
Utility user fees	(3,482,893)	(3,183,382)	(3,310,717)	(3,443,146)	(3,512,009)	(3,582,249)	(17,031,503)
Miscellaneous	(47,495)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
Total Operating Revenues	(4,149,488)	(4,261,757)	(4,389,092)	(4,521,521)	(4,590,384)	(4,660,624)	(22,423,378)
Operating Expenditures							
Administration	300,993	315,893	315,893	315,893	315,893	315,893	1,579,465
Professional fees	30,200	15,000	5,000	5,000	5,000	5,000	35,000
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	3,700,391	3,784,774	3,860,470	3,937,679	4,016,433	4,096,761	19,696,117
Wages & benefits	197,153	199,314	187,300	191,046	194,867	197,790	970,317
Contributions to reserve funds	205	160,205	130,205	50,205	50,205	50,205	441,025
Total Operating Expenditures	4,233,108	4,479,352	4,503,034	4,503,989	4,586,564	4,669,815	22,742,754
Operating (surplus)/deficit	83,620	217,595	113,942	(17,532)	(3,820)	9,191	319,376
Capital Asset Expenditures							
Capital expenditures	1,200	150	125	450	125	250	1,100
Net Capital Assets funded from Operations	1,200	150	125	450	125	250	1,100
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	84,820	217,745	114,067	(17,082)	(3,695)	9,441	320,476
Add: Prior year (surplus) / deficit	(176,335)	(430,918)	(213,173)	(99,106)	(116,188)	(119,883)	(979,268)
(Surplus) applied to future years	(91,515)	(213,173)	(99,106)	(116,188)	(119,883)	(110,442)	(658,792)



RDN REPORT		[Signature]
CAO APPROVAL		
EAP		
COW	✓	
JAN 29 2015		
RHD		
BOARD		

MEMORANDUM

TO: Randy Alexander, P.Eng.
General Manager, Regional and Community Utilities

DATE: January 29, 2015

FROM: Sean De Pol
Manager Wastewater Services

FILE: 5340-01-FCPCC

SUBJECT: French Creek Pollution Control Centre
Decontamination Building Proposal Award

PURPOSE

To award the contract for the replacement of the French Creek Pollution Control Centre Decontamination Building.

BACKGROUND

The French Creek Pollution Control Centre (FCPCC) decontamination trailer was installed in the late-1990's and it has reached its useful life. The trailer is in poor condition with rotting floors and it is occupied by rodents and also contains some asbestos. The trailer requires replacement so that contaminants that may pose a health risk are not transmitted outside the facility. This facility is a requirement of section 5.82 of the WorkSafe BC Occupational Health and Safety Regulation.

On this basis, the design and construction of the Decontamination Building was competitively procured between December 3, 2015 and January 8, 2015. A total of four proposals were received. Palladian Developments withdrew their proposal prior to completion of the evaluation and selection process. The lump sum price for the three (3) remaining proposals excluding GST are as follows:

- Manley Design + Construction Management \$ 347,584.51
- Windley Contracting (2010) Ltd. \$ 350,353.31
- Island West Coast Developments Ltd. \$ 372,990.00

Manley Design + Construction Management's proposal meets the mandatory requirements and they submitted the lowest lump sum price proposal. The design in their proposal meets the functional design criteria and offered other design features to enhance the durability, sustainability and maintainability of the building that includes a metal roof and exterior cladding, LED lighting and a structure built following the District's *Wood First Policy*.

The total cost for the completion of French Creek Pollution Control Centre Decontamination Building is as follows:

	<u>Projected Costs</u>
Design and Construction	\$ 347,585
Contract Administration and Contingency 15%	\$ <u>52,138</u>
Total Project Cost	\$ 399,723

ALTERNATIVES

1. Award a contract to Manley Design + Construction Management Ltd. for the French Creek Pollution Control Centre Decontamination Building for the lump sum price of \$347,585.
2. Do not award the tender.

FINANCIAL IMPLICATIONS

The RDN budget has \$400,000 for the FCPCC Decontamination Building project. Manley Design + Construction Management’s price for the construction of this project is \$347,585. The FCPCC budget has sufficient funds for this project.

STRATEGIC PLAN IMPLICATIONS

The design meets the functional design criteria and offered other design features to enhance the durability, sustainability and maintainability of the building that includes a metal roof and exterior cladding, LED lighting and a structure built following the District’s *Wood First Policy*.

SUMMARY/CONCLUSIONS

A competitive public procurement process was completed on January 8, 2015. Four proposals were received and Manley Design + Construction Management offered the lowest lump sum price proposal. The design meets the functional design criteria and offered other design features to enhance the durability, sustainability and maintainability of the building.


The lump sum price for the design and construction of the Decontamination Building is \$347,585 which is within the RDN budget for this project.

RECOMMENDATION

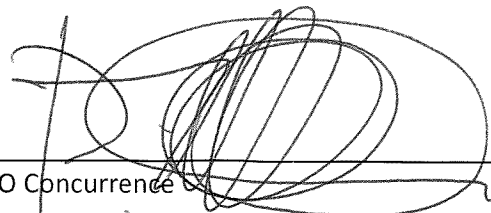
That the Board award the French Creek Pollution Control Centre Decontamination Building replacement Project to Manley Design + Construction Management Ltd. for the lump sum price of \$347,585.



Report Writer



General Manager Concurrence



CAO Concurrence