

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

RECREATION & PARKS SERVICES

PAGE NO.	DESCRIPTION
95	Recreation & Parks Services Financial Plan Summary 2017 to 2021
97	Recreation & Parks Services Summary of Tax Requisitions 2017 to 2021
98-100	Ravensong Aquatic Centre
101-103	Oceanside Place
104-105	Northern Community Recreation
106	Gabriola Island Recreation
107	Area A Recreation & Culture
108	Southern Community Recreation & Culture
109-111	Regional Parks Operations
112-114	Regional Parks Capital
115-138	Community Parks
139-143	Port Theatre
144-145	Community Works Fund Projects - Parks & Recreation

**RECREATION & PARKS SERVICES
FINANCIAL PLAN SUMMARY
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		(2.3%)	2.6%	2.4%	2.2%	1.4%	
Property taxes	(10,137,037)	(9,861,480)	(10,119,096)	(10,363,471)	(10,596,256)	(10,750,812)	(51,691,115)
Parcel taxes	(290,066)	(290,206)	(291,406)	(292,606)	(293,806)	(295,006)	(1,463,030)
Municipal agreements	(274,647)	(300,707)	(315,742)	(325,215)	(337,719)	(338,473)	(1,617,856)
	(10,701,750)	(10,452,393)	(10,726,244)	(10,981,292)	(11,227,781)	(11,384,291)	(54,772,001)
Operations	(48,985)	(48,285)	(38,463)	(38,647)	(38,836)	(39,031)	(203,262)
Recreation fees	(590,740)	(608,156)	(620,710)	(633,847)	(647,003)	(660,475)	(3,170,191)
Recreation facility rentals	(549,505)	(541,795)	(558,049)	(574,791)	(592,034)	(609,795)	(2,876,464)
Recreation vending sales	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(22,500)
Recreation concession	(3,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Recreation other	(411,785)	(453,415)	(467,018)	(481,028)	(495,459)	(510,322)	(2,407,242)
Operating grants	(8,000)	(58,000)	(58,000)	(58,000)	(58,000)	(58,000)	(290,000)
Planning grants	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(35,500)
Grants in lieu of taxes	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(5,750)
Interdepartmental recoveries	(17,579)	(17,579)	(17,579)	(17,579)	(17,579)	(17,579)	(87,895)
Miscellaneous	(316,100)	(16,100)	(16,100)	(16,100)	(16,100)	(16,100)	(80,500)
Total Operating Revenues	(12,660,194)	(12,213,473)	(12,519,913)	(12,819,034)	(13,110,542)	(13,313,343)	(63,976,305)
Operating Expenditures							
Administration	597,498	656,703	659,550	662,554	665,635	668,717	3,313,159
Legislative	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Professional fees	311,200	361,800	267,800	237,800	264,585	240,800	1,372,785
Building ops	806,539	741,528	749,033	761,657	772,520	787,788	3,812,526
Veh & Equip ops	236,827	195,035	195,989	199,451	200,425	203,475	994,375
Operating costs	1,165,284	1,300,132	1,315,653	1,341,830	1,357,801	1,381,759	6,697,175
Program costs	563,286	635,527	643,465	651,532	659,735	668,071	3,258,330
Wages & benefits	4,619,653	4,602,844	4,694,902	4,788,803	4,884,575	4,933,423	23,904,547
Transfer to other gov/org	2,001,992	1,754,447	1,755,482	1,769,547	1,792,889	1,816,730	8,889,095
Contributions to reserve funds	1,485,660	1,606,792	1,364,705	1,462,305	1,502,105	1,417,905	7,353,812
Debt interest	459,224	407,498	407,665	406,319	404,969	403,704	2,030,155
Total Operating Expenditures	12,248,663	12,263,806	12,055,744	12,283,298	12,506,739	12,523,872	61,633,459
Operating (surplus)/deficit	(411,531)	50,333	(464,169)	(535,736)	(603,803)	(789,471)	(2,342,846)
Capital Asset Expenditures							
Capital expenditures	5,602,994	4,585,279	2,432,539	1,956,411	944,698	2,008,292	11,927,219
Transfer from reserves	(1,174,263)	(2,059,251)	(2,080,000)	(1,687,000)	(720,000)	(866,680)	(7,412,931)
Grants and other	(4,098,995)	(2,089,403)	(50,000)			(778,320)	(2,917,723)
Net Capital Assets funded from Operations	329,736	436,625	302,539	269,411	224,698	363,292	1,596,565
Capital Financing Charges							
Existing debt (principal)	1,004,287	396,967	397,072	397,179	397,289	397,402	1,985,909
Total Capital Financing Charges	1,004,287	396,967	397,072	397,179	397,289	397,402	1,985,909
Net (surplus)/deficit for the year	922,492	883,925	235,442	130,854	18,184	(28,777)	1,239,628
Add: Prior year (surplus) / deficit	(1,522,596)	(1,728,548)	(844,623)	(609,181)	(478,327)	(460,143)	(4,120,822)
(Surplus) applied to future years	(600,104)	(844,623)	(609,181)	(478,327)	(460,143)	(488,920)	(2,881,194)

THIS PAGE INTENTIONALLY LEFT BLANK

**RECREATION & PARKS SERVICES
SUMMARY OF TAX REQUISITIONS
2017 to 2021**

	2017	2017	2018	2018	2019	2019	2020	2020	2021	2021
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(1,362,287)	2.5%	(1,403,156)	3.0%	(1,473,313)	5.0%	(1,546,979)	5.0%	(1,577,919)	2.0%
2703 REGIONAL PARKS - CAPITAL	(954,366)	0.9%	(959,166)	0.5%	(963,966)	0.5%	(968,766)	0.5%	(973,566)	0.5%
	(\$2,316,653)		(\$2,362,322)		(\$2,437,279)		(\$2,515,745)		(\$2,551,485)	
Community Parks										
2080 COMMUNITY PARKS - AREA A	(198,490)	6.7%	(212,384)	7.0%	(221,942)	4.5%	(226,380)	2.0%	(230,908)	2.0%
2081 COMMUNITY PARKS - AREA B	(260,000)	37.7%	(280,800)	8.0%	(289,224)	3.0%	(296,455)	2.5%	(303,866)	2.5%
2082 COMMUNITY PARKS - AREA C (Extension)	(68,807)	4.0%	(71,559)	4.0%	(74,422)	4.0%	(78,143)	5.0%	(82,050)	5.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(89,679)	5.0%	(91,473)	2.0%	(93,759)	2.5%	(96,103)	2.5%	(98,506)	2.5%
2084 COMMUNITY PARKS - AREA E	(142,080)	12.8%	(156,288)	10.0%	(160,977)	3.0%	(165,806)	3.0%	(169,122)	2.0%
2085 COMMUNITY PARKS - AREA F	(156,240)	5.0%	(168,739)	8.0%	(177,176)	5.0%	(178,948)	1.0%	(184,316)	3.0%
2086 COMMUNITY PARKS - AREA G	(126,623)	10.4%	(144,350)	14.0%	(151,568)	5.0%	(157,630)	4.0%	(160,783)	2.0%
2087 COMMUNITY PARKS - AREA H	(186,520)	1.0%	(188,385)	1.0%	(190,269)	1.0%	(192,172)	1.0%	(194,093)	1.0%
	(\$1,228,439)		(\$1,313,978)		(\$1,359,337)		(\$1,391,637)		(\$1,423,644)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(198,816)	5.7%	(202,792)	2.0%	(208,876)	3.0%	(215,142)	3.0%	(217,294)	1.0%
	(\$198,816)		(\$202,792)		(\$208,876)		(\$215,142)		(\$217,294)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(1,140,657)	3.0%	(1,163,470)	2.0%	(1,186,740)	2.0%	(1,210,474)	2.0%	(1,234,684)	2.0%
2915 NORTH COMM REC - SPORTFIELDS	(300,707)	9.5%	(315,742)	5.0%	(325,215)	3.0%	(337,719)	3.8%	(338,473)	0.2%
	(\$1,441,364)		(\$1,479,212)		(\$1,511,955)		(\$1,548,193)		(\$1,573,157)	
Oceanside Place										
3070 OCEANSIDE PLACE	(1,934,899)	3.0%	(1,973,597)	2.0%	(2,013,069)	2.0%	(2,053,330)	2.0%	(2,094,397)	2.0%
	(\$1,934,899)		(\$1,973,597)		(\$2,013,069)		(\$2,053,330)		(\$2,094,397)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(1,970,329)	(22.0%)	(1,990,032)	1.0%	(2,029,833)	2.0%	(2,050,131)	1.0%	(2,070,633)	1.0%
	(\$1,970,329)		(\$1,990,032)		(\$2,029,833)		(\$2,050,131)		(\$2,070,633)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(115,233)	3.0%	(118,690)	3.0%	(122,251)	3.0%	(125,918)	3.0%	(128,437)	2.0%
	(\$115,233)		(\$118,690)		(\$122,251)		(\$125,918)		(\$128,437)	
Southern Community Recreation & Culture										
2780 PORT THEATER - AREA A	(15,347)	1.5%	(15,577)	1.5%	(15,811)	1.5%	(16,048)	1.5%	(16,289)	1.5%
2781 PORT THEATER - AREA B	(27,363)	0.8%	(27,593)	0.8%	(27,827)	0.8%	(28,064)	0.9%	(28,305)	0.9%
2782 PORT THEATER - AREA C (Extension)	(15,126)	0.7%	(15,474)	2.3%	(15,706)	1.5%	(15,942)	1.5%	(16,181)	1.5%
2783 PORT THEATER - AREA C (E Wellington)	(3,948)	1.5%	(4,009)	1.5%	(4,069)	1.5%	(4,130)	1.5%	(4,192)	1.5%
2784 PORT THEATER - AREA E	(22,029)	1.5%	(22,359)	1.5%	(22,694)	1.5%	(23,035)	1.5%	(23,380)	1.5%
3170 SOUTH COMMUNITY REC - B/L 1059	(1,162,847)	0.4%	(1,200,609)	3.2%	(1,212,585)	1.0%	(1,240,466)	2.3%	(1,236,897)	(0.3%)
	(\$1,246,660)		(\$1,285,621)		(\$1,298,692)		(\$1,327,685)		(\$1,325,244)	
Total RECREATION & PARKS SERVICES	(10,452,393)	(2.3%)	(10,726,244)	2.6%	(10,981,292)	2.4%	(11,227,781)	2.2%	(11,384,291)	1.4%

**Ravensong Aquatic Centre
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		(22.0%)	1.0%	2.0%	1.0%	1.0%	
Property taxes	(2,524,505)	(1,970,329)	(1,990,032)	(2,029,833)	(2,050,131)	(2,070,633)	(10,110,958)
	(2,524,505)	(1,970,329)	(1,990,032)	(2,029,833)	(2,050,131)	(2,070,633)	(10,110,958)
Operations	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(199,720)	(199,720)	(205,712)	(211,883)	(218,239)	(224,787)	(1,060,341)
Recreation facility rentals	(80,405)	(83,145)	(85,639)	(88,209)	(90,855)	(93,580)	(441,428)
Recreation vending sales	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(7,500)
Recreation other	(329,545)	(365,265)	(376,223)	(387,510)	(399,135)	(411,109)	(1,939,242)
Miscellaneous	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(75,000)
Total Operating Revenues	(3,153,415)	(2,637,699)	(2,676,846)	(2,736,675)	(2,777,600)	(2,819,349)	(13,648,169)
Operating Expenditures							
Administration	152,766	172,190	172,190	172,190	172,190	172,190	860,950
Legislative	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	45,000	20,000	20,000	20,000	20,000	20,000	100,000
Building ops	276,015	249,315	254,301	259,387	264,575	269,867	1,297,445
Veh & Equip ops	40,618	28,580	28,580	28,580	28,580	28,580	142,900
Operating costs	136,563	157,363	158,937	160,526	162,131	163,753	802,710
Program costs	79,475	87,475	88,350	89,233	90,126	91,027	446,211
Wages & benefits	1,455,228	1,463,424	1,492,693	1,522,546	1,552,997	1,568,527	7,600,187
Contributions to reserve funds	465,180	450,180	450,180	450,180	480,180	400,180	2,230,900
Debt interest	52,390						
Total Operating Expenditures	2,704,235	2,629,527	2,666,231	2,703,642	2,771,779	2,715,124	13,486,303
Operating (surplus)/deficit	(449,180)	(8,172)	(10,615)	(33,033)	(5,821)	(104,225)	(161,866)
Capital Asset Expenditures							
Capital expenditures	48,725	107,050	620,235	254,325	102,040	207,500	1,291,150
Transfer from reserves	(35,000)		(600,000)	(200,000)	(85,000)	(100,000)	(985,000)
Net Capital Assets funded from Operations	13,725	107,050	20,235	54,325	17,040	107,500	306,150
Capital Financing Charges							
Existing debt (principal)	645,115						
Total Capital Financing Charges	645,115						
Net (surplus)/deficit for the year	209,660	98,878	9,620	21,292	11,219	3,275	144,284
Add: Prior year (surplus) / deficit	(316,564)	(236,644)	(137,766)	(128,146)	(106,854)	(95,635)	(705,045)
(Surplus) applied to future years	(106,904)	(137,766)	(128,146)	(106,854)	(95,635)	(92,360)	(560,761)

Ravensong Aquatic Centre
5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-3200 MAJOR CAP - RAVENSONG	55,000	611,000	233,000	85,000	205,000	1,189,000
MN-3200 MINOR CAP - RAVENSONG	14,500	4,700	5,500	10,000		34,700
PC-3200 COMPUTER - RAVENSONG	2,550	4,535	15,825	7,040	2,500	32,450
VH-3200 VEHICLE - RAVENSONG	35,000					35,000
Total Ravensong Aquatic Centre	107,050	620,235	254,325	102,040	207,500	1,291,150

RAVENSONG AQUATIC CENTRE

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	887,701	1,346,578	1,210,044	1,475,170	1,888,610
MJ-3200 MAJOR CAP - RAVENSONG	-	600,000	200,000	85,000	100,000
VH-3200 VEHICLE - RAVENSONG	-				
Total Allocated To Capital Projects	-	600,000	200,000	85,000	100,000
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	-	600,000	200,000	85,000	100,000
Transfers Into Reserve Fund					
Contributions from Operating Fund	450,000	450,000	450,000	480,000	400,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	450,000	450,000	450,000	480,000	400,000
Closing Balance Before Interest	1,337,701	1,196,578	1,460,044	1,870,170	2,188,610
Interest Income	8,877	13,466	15,126	18,440	28,329
Closing Reserve Balance fund	1,346,578	1,210,044	1,475,170	1,888,610	2,216,939
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		3.0%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(1,878,543)	(1,934,899)	(1,973,597)	(2,013,069)	(2,053,330)	(2,094,397)	(10,069,292)
	(1,878,543)	(1,934,899)	(1,973,597)	(2,013,069)	(2,053,330)	(2,094,397)	(10,069,292)
Operations	(24,300)	(18,600)	(18,600)	(18,600)	(18,600)	(18,600)	(93,000)
Recreation fees	(45,000)	(48,000)	(49,440)	(50,923)	(52,451)	(54,024)	(254,838)
Recreation facility rentals	(469,100)	(458,650)	(472,410)	(486,582)	(501,179)	(516,215)	(2,435,036)
Recreation vending sales	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
Recreation concession	(3,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Recreation other	(82,240)	(88,150)	(90,795)	(93,518)	(96,324)	(99,213)	(468,000)
Interdepartmental recoveries	(17,579)	(17,579)	(17,579)	(17,579)	(17,579)	(17,579)	(87,895)
Miscellaneous	(100)	(100)	(100)	(100)	(100)	(100)	(500)
Total Operating Revenues	(2,522,862)	(2,573,978)	(2,630,521)	(2,688,371)	(2,747,563)	(2,808,128)	(13,448,561)
Operating Expenditures							
Administration	137,787	144,251	145,694	147,150	148,622	150,108	735,825
Legislative	500	500	500	500	500	500	2,500
Professional fees	22,000	15,000	15,000	15,000	20,000	15,000	80,000
Building ops	365,500	338,045	341,425	344,840	348,288	355,254	1,727,852
Veh & Equip ops	96,388	73,226	73,959	74,698	75,445	76,200	373,528
Operating costs	69,056	91,265	93,090	94,952	96,851	98,788	474,946
Program costs	34,600	33,600	33,936	34,275	34,618	34,964	171,393
Wages & benefits	1,129,772	1,147,029	1,169,970	1,193,369	1,217,237	1,229,409	5,957,014
Contributions to reserve funds	50,360	95,540	115,900	75,900	75,900	95,900	459,140
Debt interest	312,530	312,530	312,532	312,532	312,532	312,532	1,562,658
Total Operating Expenditures	2,218,493	2,250,986	2,302,006	2,293,216	2,329,993	2,368,655	11,544,856
Operating (surplus)/deficit	(304,369)	(322,992)	(328,515)	(395,155)	(417,570)	(439,473)	(1,903,705)
Capital Asset Expenditures							
Capital expenditures	179,550	119,875	109,871	346,825	142,840	145,500	864,911
Transfer from reserves	(10,000)			(202,000)			(202,000)
Grants and other	(45,000)						
Net Capital Assets funded from Operations	124,550	119,875	109,871	144,825	142,840	145,500	662,911
Capital Financing Charges							
Existing debt (principal)	273,052	273,052	273,052	273,052	273,052	273,052	1,365,260
Total Capital Financing Charges	273,052	273,052	273,052	273,052	273,052	273,052	1,365,260
Net (surplus)/deficit for the year	93,233	69,935	54,408	22,722	(1,678)	(20,921)	124,466
Add: Prior year (surplus) / deficit	(190,649)	(228,243)	(158,308)	(103,900)	(81,178)	(82,856)	(654,485)
(Surplus) applied to future years	(97,416)	(158,308)	(103,900)	(81,178)	(82,856)	(103,777)	(530,019)

Oceanside Place

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	115,000	105,000	202,000	140,000	110,000	672,000
PC-3070 COMPUTER - OCEANSIDE PLACE	4,875	4,871	24,825	2,840	500	37,911
VH-3070 VEHICLE - OCEANSIDE PLACE			120,000		35,000	155,000
Total Oceanside Place	119,875	109,871	346,825	142,840	145,500	864,911

OCEANSIDE PLACE

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	129,096	225,747	343,724	221,741	300,233
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	-	-	202,000		
Total Allocated To Capital Projects	-	-	202,000	-	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	-	-	202,000	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	95,360	115,720	75,720	75,720	95,720
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	95,360	115,720	75,720	75,720	95,720
Closing Balance Before Interest	224,456	341,467	217,444	297,461	395,953
Interest Income	1,291	2,257	4,297	2,772	4,503
Closing Reserve Balance fund	225,747	343,724	221,741	300,233	400,456
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Northern Community Recreation
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		4.3%	2.6%	2.2%	2.4%	1.6%	
Property taxes	(1,107,471)	(1,140,657)	(1,163,470)	(1,186,740)	(1,210,474)	(1,234,684)	(5,936,025)
Municipal agreements	(274,647)	(300,707)	(315,742)	(325,215)	(337,719)	(338,473)	(1,617,856)
	(1,382,118)	(1,441,364)	(1,479,212)	(1,511,955)	(1,548,193)	(1,573,157)	(7,553,881)
Operations	(5,945)	(5,945)	(6,123)	(6,307)	(6,496)	(6,691)	(31,562)
Recreation fees	(346,020)	(360,436)	(365,558)	(371,041)	(376,313)	(381,664)	(1,855,012)
Operating grants	(8,000)	(58,000)	(58,000)	(58,000)	(58,000)	(58,000)	(290,000)
Miscellaneous	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Total Operating Revenues	(1,743,083)	(1,866,745)	(1,909,893)	(1,948,303)	(1,990,002)	(2,020,512)	(9,735,455)
Operating Expenditures							
Administration	113,483	114,617	114,617	114,617	114,617	114,617	573,085
Professional fees	12,300	22,300	12,300	12,300	18,300	12,300	77,500
Building ops	14,138	14,282	14,282	14,282	14,282	14,282	71,410
Veh & Equip ops	25,373	14,386	14,386	14,386	14,386	16,449	73,993
Operating costs	85,690	102,727	102,727	102,727	102,727	102,727	513,635
Program costs	439,211	504,452	511,179	518,024	524,991	532,080	2,590,726
Wages & benefits	738,156	668,185	681,548	695,181	709,083	716,174	3,470,171
Transfer to other gov/org	345,557	373,035	389,517	400,834	409,228	417,920	1,990,534
Contributions to reserve funds	180	10,180	70,180	70,180	70,180	80,180	300,900
Total Operating Expenditures	1,774,088	1,824,164	1,910,736	1,942,531	1,977,794	2,006,729	9,661,954
Operating (surplus)/deficit	31,005	(42,581)	843	(5,772)	(12,208)	(13,783)	(73,501)
Capital Asset Expenditures							
Capital expenditures	4,675	2,325	1,536	2,825	11,540	4,200	22,426
Net Capital Assets funded from Operations	4,675	2,325	1,536	2,825	11,540	4,200	22,426
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	35,680	(40,256)	2,379	(2,947)	(668)	(9,583)	(51,075)
Add: Prior year (surplus) / deficit	(64,556)	(29,518)	(69,774)	(67,395)	(70,342)	(71,010)	(308,039)
(Surplus) applied to future years	(28,876)	(69,774)	(67,395)	(70,342)	(71,010)	(80,593)	(359,114)

Northern Community Recreation

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
PC-2900 COMPUTER - NORTH COMM REC OVERALL	2,325	1,536	2,825	11,540	4,200	22,426
Total Northern Community Recreation	2,325	1,536	2,825	11,540	4,200	22,426

**Gabriola Island Recreation
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		3.0%	3.0%	3.0%	3.0%	2.0%	
Property taxes	(111,876)	(115,233)	(118,690)	(122,251)	(125,918)	(128,437)	(610,529)
	(111,876)	(115,233)	(118,690)	(122,251)	(125,918)	(128,437)	(610,529)
Grants in lieu of taxes	(520)	(520)	(520)	(520)	(520)	(520)	(2,600)
Total Operating Revenues	(112,396)	(115,753)	(119,210)	(122,771)	(126,438)	(128,957)	(613,129)
Operating Expenditures							
Administration	2,891	2,548	2,548	2,548	2,548	2,548	12,740
Professional fees	2,800	2,800	2,800	2,800	2,800	2,800	14,000
Veh & Equip ops	150	150	150	150	150	150	750
Operating costs	3,030	3,030	3,030	3,030	3,030	3,030	15,150
Wages & benefits	20,493	20,996	21,416	21,845	22,281	22,504	109,042
Transfer to other gov/org	82,800	74,914	77,161	79,476	81,861	84,316	397,728
Contributions to reserve funds	8,610	12,000	11,500	12,000	12,000	12,000	59,500
Total Operating Expenditures	120,774	116,438	118,605	121,849	124,670	127,348	608,910
Operating (surplus)/deficit	8,378	685	(605)	(922)	(1,768)	(1,609)	(4,219)
Capital Asset Expenditures							
Capital expenditures	100		96	100	40	100	336
Net Capital Assets funded from Operations	100		96	100	40	100	336
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	8,478	685	(509)	(822)	(1,728)	(1,509)	(3,883)
Add: Prior year (surplus) / deficit	(8,478)	(11,284)	(10,599)	(11,108)	(11,930)	(13,658)	(58,579)
(Surplus) applied to future years		(10,599)	(11,108)	(11,930)	(13,658)	(15,167)	(62,462)

**Area A Recreation & Culture
FINANCIAL PLAN
2017 to 2021**

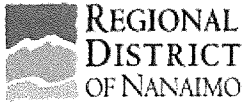
	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		5.7%	2.0%	3.0%	3.0%	1.0%	
Property taxes	(188,171)	(198,816)	(202,792)	(208,876)	(215,142)	(217,294)	(1,042,920)
	(188,171)	(198,816)	(202,792)	(208,876)	(215,142)	(217,294)	(1,042,920)
Total Operating Revenues	(188,171)	(198,816)	(202,792)	(208,876)	(215,142)	(217,294)	(1,042,920)
Operating Expenditures							
Administration	9,511	12,334	12,334	12,334	12,334	12,334	61,670
Professional fees	57,000	59,000	59,000	59,000	59,000	59,000	295,000
Building ops	17,000	11,000	11,220	11,444	11,673	11,907	57,244
Veh & Equip ops	550	550	550	550	550	550	2,750
Operating costs	5,540	5,540	5,540	5,595	5,595	5,651	27,921
Program costs	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Wages & benefits	26,474	26,957	27,496	28,046	28,607	28,893	139,999
Contributions to reserve funds	65,000	175,000	75,000	85,000	85,000	85,000	505,000
Total Operating Expenditures	191,075	300,381	201,140	211,969	212,759	213,335	1,139,584
Operating (surplus)/deficit	2,904	101,565	(1,652)	3,093	(2,383)	(3,959)	96,664
Capital Asset Expenditures							
Capital expenditures	200		97	100	40	200	437
Net Capital Assets funded from Operations	200		97	100	40	200	437
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	3,104	101,565	(1,555)	3,193	(2,343)	(3,759)	97,101
Add: Prior year (surplus) / deficit	(117,276)	(188,238)	(86,673)	(88,228)	(85,035)	(87,378)	(535,552)
(Surplus) applied to future years	(114,172)	(86,673)	(88,228)	(85,035)	(87,378)	(91,137)	(438,451)

**Southern Community Recreation & Culture
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		0.5%	3.1%	1.0%	2.2%	(0.2%)	
Property taxes	(1,240,831)	(1,246,660)	(1,285,621)	(1,298,692)	(1,327,685)	(1,325,244)	(6,483,902)
	(1,240,831)	(1,246,660)	(1,285,621)	(1,298,692)	(1,327,685)	(1,325,244)	(6,483,902)
Total Operating Revenues	(1,240,831)	(1,246,660)	(1,285,621)	(1,298,692)	(1,327,685)	(1,325,244)	(6,483,902)
Operating Expenditures							
Administration	500	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	2,000	2,000	2,000	2,000	17,785	2,000	25,785
Building ops	55,770	55,770	56,328	56,891	57,460	58,034	284,483
Operating costs	7,415	7,415	7,489	7,564	7,640	7,716	37,824
Transfer to other gov/org	1,183,635	1,206,498	1,218,804	1,231,237	1,243,800	1,256,494	6,156,833
Total Operating Expenditures	1,249,320	1,272,683	1,285,621	1,298,692	1,327,685	1,325,244	6,509,925
Operating (surplus)/deficit	8,489	26,023					26,023
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	8,489	26,023					26,023
Add: Prior year (surplus) / deficit	(8,489)	(26,023)					(26,023)
(Surplus) applied to future years							

**Regional Parks Operations
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		2.5%	3.0%	5.0%	5.0%	2.0%	
Property taxes	(1,329,060)	(1,362,287)	(1,403,156)	(1,473,313)	(1,546,979)	(1,577,919)	(7,363,654)
	(1,329,060)	(1,362,287)	(1,403,156)	(1,473,313)	(1,546,979)	(1,577,919)	(7,363,654)
Operations	(6,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Total Operating Revenues	(1,335,060)	(1,363,287)	(1,404,156)	(1,474,313)	(1,547,979)	(1,578,919)	(7,368,654)
Operating Expenditures							
Administration	102,724	106,255	106,255	106,255	106,255	106,255	531,275
Professional fees	19,000	67,100	62,100	27,100	27,100	27,100	210,500
Building ops	55,410	47,410	48,321	49,250	50,197	51,164	246,342
Veh & Equip ops	27,645	27,940	27,940	30,440	30,440	30,440	147,200
Operating costs	458,458	561,391	566,956	580,695	583,953	595,528	2,888,523
Wages & benefits	714,550	685,415	699,123	713,106	727,368	734,642	3,559,654
Transfer to other gov/org	42,000	42,000	42,000	30,000	30,000	30,000	174,000
Contributions to reserve funds	10,180	10,180	180	180	180	180	10,900
Total Operating Expenditures	1,429,967	1,547,691	1,552,875	1,537,026	1,555,493	1,575,309	7,768,394
Operating (surplus)/deficit	94,907	184,404	148,719	62,713	7,514	(3,610)	399,740
Capital Asset Expenditures							
Capital expenditures	105,154	143,895	2,980	10,622	1,722	6,540	165,759
Net Capital Assets funded from Operations	105,154	143,895	2,980	10,622	1,722	6,540	165,759
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	200,061	328,299	151,699	73,335	9,236	2,930	565,499
Add: Prior year (surplus) / deficit	(375,353)	(591,787)	(263,488)	(111,789)	(38,454)	(29,218)	(1,034,736)
(Surplus) applied to future years	(175,292)	(263,488)	(111,789)	(38,454)	(29,218)	(26,288)	(469,237)



Regional Parks Operations

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-2702 MAJOR CAP - REG PARKS - TRAIL DEVELOP	85,000					85,000
MJ-2718 MAJOR CAP - REG PARKS - MOORECROFT	30,000					30,000
PC-2700 COMPUTER - REGIONAL PARKS	3,895	2,980	10,622	1,722	6,540	25,759
VH-2700 VEHICLE - REGIONAL PARKS	25,000					25,000
Total Regional Parks Operations	143,895	2,980	10,622	1,722	6,540	165,759

REGIONAL PARK OPERATIONAL

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	59,636	70,232	70,934	71,821	72,719
Total Allocated To Capital Projects	-	-	-	-	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	10,000	-	-	-	-
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	10,000	-	-	-	-
Closing Balance Before Interest	69,636	70,232	70,934	71,821	72,719
Interest Income	596	702	887	898	1,091
Closing Reserve Balance fund	70,232	70,934	71,821	72,719	73,810
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		0.9%	0.5%	0.5%	0.5%	0.5%	
Property taxes	(655,970)	(664,160)	(667,760)	(671,360)	(674,960)	(678,560)	(3,356,800)
Parcel taxes	(290,066)	(290,206)	(291,406)	(292,606)	(293,806)	(295,006)	(1,463,030)
	(946,036)	(954,366)	(959,166)	(963,966)	(968,766)	(973,566)	(4,819,830)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Miscellaneous	(300,000)						
Total Operating Revenues	(1,246,666)	(954,996)	(959,796)	(964,596)	(969,396)	(974,196)	(4,822,980)
Operating Expenditures							
Professional fees	57,500	62,000	64,000	69,000	69,000	72,000	336,000
Transfer to other gov/org	300,000						
Contributions to reserve funds	811,760	811,712	587,765	697,565	702,365	669,165	3,468,572
Debt interest	79,066	79,066	79,066	79,066	79,066	79,066	395,330
Total Operating Expenditures	1,248,326	952,778	730,831	845,631	850,431	820,231	4,199,902
Operating (surplus)/deficit	1,660	(2,218)	(228,965)	(118,965)	(118,965)	(153,965)	(623,078)
Capital Asset Expenditures							
Capital expenditures	3,946,293	3,116,631	1,510,000	1,240,000	645,000	1,610,000	8,121,631
Transfer from reserves	(936,717)	(1,797,042)	(1,350,000)	(1,190,000)	(595,000)	(746,680)	(5,678,722)
Grants and other	(2,949,576)	(1,319,589)				(778,320)	(2,097,909)
Net Capital Assets funded from Operations	60,000		160,000	50,000	50,000	85,000	345,000
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	130,625	66,747					66,747
Add: Prior year (surplus) / deficit	(130,625)	(66,747)					(66,747)
(Surplus) applied to future years							

Regional Parks Capital
5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
LD-2703 LAND - REGIONAL PARKS CAPITAL	436,000					436,000
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	80,000	160,000	50,000	50,000	85,000	425,000
PR-0003 E&N TRAIL	980,631					980,631
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	55,000	975,000	975,000			2,005,000
PR-0012 MOORECROFT LONGHOUSE					425,000	425,000
PR-0013 NOTCH, EA E					1,000,000	1,000,000
PR-0014 NANAIMO RIVER CANYON	1,000,000					1,000,000
PR-0015 BENSON CREEK LOWER (BCFRP)			215,000	345,000		560,000
PR-0016 LIGHTHOUSE CRT - NILE CREEK				250,000		250,000
PR-0017 NORTHERN AREA REGIONAL PARK	250,000					250,000
PR-0018 BENSON CREEK FALLS STAIRS	55,000	375,000				430,000
PR-0019 THE LOOKOUT - EA E					100,000	100,000
PR-0023 LITTLE QUALICUM BRIDGE EA F	260,000					260,000
Total Regional Parks Capital	3,116,631	1,510,000	1,240,000	645,000	1,610,000	8,121,631

REGIONAL PARKS

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	2,903,386	1,947,090	1,204,326	726,945	843,397
LD-2703 LAND - REGIONAL PARKS CAPITAL	436,000				
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	80,000				
PR-0003 E&N TRAIL	661,042				
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	55,000	975,000	975,000		
PR-0011 MT BENSON ADDITION					
PR-0012 MOORECROFT LONGHOUSE		-		-	125,000
PR-0013 NOTCH, EA E			-	-	471,680
PR-0015 BENSON CREEK LOWER (BCFRP)	-	-	215,000	345,000	
PR-0016 LIGHTHOUSE CRT - NILE CREEK				250,000	
PR-0017 NORTHERN AREA REGIONAL PARK	250,000				
PR-0018 BENSON CREEK FALLS STAIRS	55,000	375,000			
PR-0019 THE LOOKOUT - EA E					100,000
PR-0023 LITTLE QUALICUM BRIDGE EA F	260,000				
Total Allocated To Capital Projects	1,797,042	1,350,000	1,190,000	595,000	696,680
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	1,797,042	1,350,000	1,190,000	595,000	696,680
Transfers Into Reserve Fund					
Contributions from Operating Fund	811,712	587,765	697,565	702,365	669,165
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	811,712	587,765	697,565	702,365	669,165
Closing Balance Before Interest	1,918,056	1,184,855	711,891	834,310	815,882
Interest Income	29,034	19,471	15,054	9,087	12,651
Closing Reserve Balance fund	1,947,090	1,204,326	726,945	843,397	828,533
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Community Parks - Area A
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		6.7%	7.0%	4.5%	2.0%	2.0%	
Property taxes	(186,000)	(198,490)	(212,384)	(221,942)	(226,380)	(230,908)	(1,090,104)
	(186,000)	(198,490)	(212,384)	(221,942)	(226,380)	(230,908)	(1,090,104)
Total Operating Revenues	(186,000)	(198,490)	(212,384)	(221,942)	(226,380)	(230,908)	(1,090,104)
Operating Expenditures							
Administration	11,533	15,978	16,138	16,299	16,625	16,791	81,831
Professional fees	10,000	10,000	5,000	5,000	5,000	5,000	30,000
Building ops	2,675	2,675	2,729	2,783	2,839	2,896	13,922
Veh & Equip ops	12,158	12,158	12,280	12,402	12,526	12,652	62,018
Operating costs	76,455	57,327	57,900	59,058	60,239	61,444	295,968
Wages & benefits	76,446	84,400	86,088	87,810	89,566	90,462	438,326
Transfer to other gov/org	12,000	12,000	12,000	12,000	12,000	12,000	60,000
Contributions to reserve funds	22,390	20,000	18,000	24,000	24,000	24,000	110,000
Total Operating Expenditures	223,657	214,538	210,135	219,352	222,795	225,245	1,092,065
Operating (surplus)/deficit	37,657	16,048	(2,249)	(2,590)	(3,585)	(5,663)	1,961
Capital Asset Expenditures							
Capital expenditures	27,711	35,425	1,104	35,947	211	1,922	74,609
Transfer from reserves	(22,656)			(35,000)			(35,000)
Net Capital Assets funded from Operations	5,055	35,425	1,104	947	211	1,922	39,609
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	42,712	51,473	(1,145)	(1,643)	(3,374)	(3,741)	41,570
Add: Prior year (surplus) / deficit	(50,127)	(54,345)	(2,872)	(4,017)	(5,660)	(9,034)	(75,928)
(Surplus) applied to future years	(7,415)	(2,872)	(4,017)	(5,660)	(9,034)	(12,775)	(34,358)

Community Parks - Area A

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-2080 MAJOR CAP - COMM PARKS EA A	35,000		35,000			70,000
PC-2080 COMPUTER - COMM PARKS EA A	425	1,104	947	211	1,922	4,609
Total Community Parks - Area A	35,425	1,104	35,947	211	1,922	74,609

COMMUNITY PARKS - AREA A

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	322,200	345,422	366,876	360,462	388,968
MJ-2080 MAJOR CAP - COMM PARKS EA A	-		35,000		
Total Allocated To Capital Projects	-	-	35,000	-	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	-	-	35,000	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	20,000	18,000	24,000	24,000	24,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	20,000	18,000	24,000	24,000	24,000
Closing Balance Before Interest	342,200	363,422	355,876	384,462	412,968
Interest Income	3,222	3,454	4,586	4,506	5,835
Closing Reserve Balance fund	345,422	366,876	360,462	388,968	418,803
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Community Parks - Area B
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		37.7%	8.0%	3.0%	2.5%	2.5%	
Property taxes	(188,828)	(260,000)	(280,800)	(289,224)	(296,455)	(303,866)	(1,430,345)
	(188,828)	(260,000)	(280,800)	(289,224)	(296,455)	(303,866)	(1,430,345)
Total Operating Revenues	(188,828)	(260,000)	(280,800)	(289,224)	(296,455)	(303,866)	(1,430,345)
Operating Expenditures							
Administration	12,978	16,205	16,367	16,531	16,696	16,863	82,662
Professional fees	9,500	19,500	9,500	9,500	9,500	9,500	57,500
Building ops	4,725	4,725	4,820	4,916	5,014	5,114	24,589
Veh & Equip ops	4,958	4,958	4,958	4,958	4,958	4,958	24,790
Operating costs	99,315	76,079	77,600	79,152	80,735	82,350	395,916
Wages & benefits	76,446	84,400	86,088	87,810	89,566	90,462	438,326
Contributions to reserve funds	10,000			12,500	22,500	27,500	62,500
Debt interest	15,238	15,902	16,067	14,721	13,371	12,106	72,167
Total Operating Expenditures	233,160	221,769	215,400	230,088	242,340	248,853	1,158,450
Operating (surplus)/deficit	44,332	(38,231)	(65,400)	(59,136)	(54,115)	(55,013)	(271,895)
Capital Asset Expenditures							
Capital expenditures	14,711	270,425	1,104	947	211	1,922	274,609
Transfer from reserves	(12,000)	(99,500)					(99,500)
Grants and other		(155,000)					(155,000)
Net Capital Assets funded from Operations	2,711	15,925	1,104	947	211	1,922	20,109
Capital Financing Charges							
Existing debt (principal)	17,155	54,950	55,055	55,162	55,272	55,385	275,824
Total Capital Financing Charges	17,155	54,950	55,055	55,162	55,272	55,385	275,824
Net (surplus)/deficit for the year	64,198	32,644	(9,241)	(3,027)	1,368	2,294	24,038
Add: Prior year (surplus) / deficit	(71,184)	(40,675)	(8,031)	(17,272)	(20,299)	(18,931)	(105,208)
(Surplus) applied to future years	(6,986)	(8,031)	(17,272)	(20,299)	(18,931)	(16,637)	(81,170)

Community Parks - Area B

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
PC-2081 COMPUTER - COMM PARKS EA B	425	1,104	947	211	1,922	4,609
PR-0020 HUXLEY PARK SPORT COURT- AREA B	145,000					145,000
PR-0026 HUXLEY PARK PLAYGROUNG - AREA B	125,000					125,000
Total Community Parks - Area B	270,425	1,104	947	211	1,922	274,609

COMMUNITY PARKS - AREA B

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	99,912	1,411	1,425	13,943	36,617
PR-0020 HUXLEY PARK SPORT COURT- AREA B	37,000				
PR-0026 HUXLEY PARK PLAYGROUNG - AREA B	62,500				
Total Allocated To Capital Projects	99,500	-	-	-	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	99,500	-	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	-	-	12,500	22,500	27,500
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	-	-	12,500	22,500	27,500
Closing Balance Before Interest	412	1,411	13,925	36,443	64,117
Interest Income	999	14	18	174	549
Closing Reserve Balance fund	1,411	1,425	13,943	36,617	64,666
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Community Parks - Area C (Extension)
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		4.0%	4.0%	4.0%	5.0%	5.0%	
Property taxes	(66,161)	(68,807)	(71,559)	(74,422)	(78,143)	(82,050)	(374,981)
	(66,161)	(68,807)	(71,559)	(74,422)	(78,143)	(82,050)	(374,981)
Total Operating Revenues	(66,161)	(68,807)	(71,559)	(74,422)	(78,143)	(82,050)	(374,981)
Operating Expenditures							
Administration	4,828	6,490	6,620	6,686	6,820	6,888	33,504
Professional fees	5,500	5,500	3,500	3,500	3,500	3,500	19,500
Building ops	1,263	1,263	1,288	1,314	1,340	1,367	6,572
Veh & Equip ops	2,478	2,578	2,578	2,578	2,578	2,578	12,890
Operating costs	21,887	19,311	19,697	20,091	20,493	20,903	100,495
Wages & benefits	38,178	42,219	43,064	43,925	44,803	45,251	219,262
Contributions to reserve funds	5,000	5,000	5,000	3,000	1,000	1,000	15,000
Total Operating Expenditures	79,134	82,361	81,747	81,094	80,534	81,487	407,223
Operating (surplus)/deficit	12,973	13,554	10,188	6,672	2,391	(563)	32,242
Capital Asset Expenditures							
Capital expenditures	1,361	215	550	20,476	105	20,966	42,312
Transfer from reserves				(20,000)		(20,000)	(40,000)
Net Capital Assets funded from Operations	1,361	215	550	476	105	966	2,312
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	14,334	13,769	10,738	7,148	2,496	403	34,554
Add: Prior year (surplus) / deficit	(33,121)	(40,556)	(26,787)	(16,049)	(8,901)	(6,405)	(98,698)
(Surplus) applied to future years	(18,787)	(26,787)	(16,049)	(8,901)	(6,405)	(6,002)	(64,144)

Community Parks - Area C (Extension)

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-2082 MAJOR CAP - COMM PARKS EA C			20,000		20,000	40,000
PC-2082 COMPUTER - COMM PARKS EA C	215	550	476	105	966	2,312
Total Community Parks - Area C (Extension)	215	550	20,476	105	20,966	42,312

COMMUNITY PARKS - AREA C (EXTENSION)

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	53,521	59,056	64,647	48,455	52,061
MJ-2082 MAJOR CAP - COMM PARKS EA C	-		20,000		20,000
Total Allocated To Capital Projects	-	-	20,000	-	20,000
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	-	-	20,000	-	20,000
Transfers Into Reserve Fund					
Contributions from Operating Fund	5,000	5,000	3,000	3,000	3,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	5,000	5,000	3,000	3,000	3,000
Closing Balance Before Interest	58,521	64,056	47,647	51,455	35,061
Interest Income	535	591	808	606	781
Closing Reserve Balance fund	59,056	64,647	48,455	52,061	35,842
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Community Parks - Area C (East Wellington)
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		5.0%	2.0%	2.5%	2.5%	2.5%	
Property taxes	(85,409)	(89,679)	(91,473)	(93,759)	(96,103)	(98,506)	(469,520)
	(85,409)	(89,679)	(91,473)	(93,759)	(96,103)	(98,506)	(469,520)
Total Operating Revenues	(85,409)	(89,679)	(91,473)	(93,759)	(96,103)	(98,506)	(469,520)
Operating Expenditures							
Administration	7,599	9,440	9,534	9,725	9,822	10,019	48,540
Professional fees	500	10,500	500	500	500	500	12,500
Building ops	1,263	1,263	1,288	1,314	1,340	1,367	6,572
Veh & Equip ops	2,477	2,477	2,477	2,477	2,477	2,477	12,385
Operating costs	38,512	34,936	35,635	37,647	38,399	39,844	186,461
Wages & benefits	38,126	42,219	43,064	43,925	44,803	45,251	219,262
Contributions to reserve funds	10,000	10,000	9,000	5,000			24,000
Total Operating Expenditures	98,477	110,835	101,498	100,588	97,341	99,458	509,720
Operating (surplus)/deficit	13,068	21,156	10,025	6,829	1,238	952	40,200
Capital Asset Expenditures							
Capital expenditures	41,361	215	50,550	476	10,105	1,054	62,400
Transfer from reserves	(40,000)		(50,000)		(10,000)		(60,000)
Net Capital Assets funded from Operations	1,361	215	550	476	105	1,054	2,400
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	14,429	21,371	10,575	7,305	1,343	2,006	42,600
Add: Prior year (surplus) / deficit	(32,734)	(45,967)	(24,596)	(14,021)	(6,716)	(5,373)	(96,673)
(Surplus) applied to future years	(18,305)	(24,596)	(14,021)	(6,716)	(5,373)	(3,367)	(54,073)

Community Parks - Area C (East Wellington)

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-2083 MAJOR CAP - COMM PARKS EA D		50,000		10,000		60,000
PC-2083 COMPUTER - COMM PARKS EA D	215	550	476	105	1,054	2,400
Total Community Parks - Area C (East Wellington)	215	50,550	476	10,105	1,054	62,400

COMMUNITY PARKS - AREA C (EAST WELLINGTON)

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	53,591	64,127	23,768	29,065	19,428
MJ-2083 MAJOR CAP - COMM PARKS EA D	-	50,000	-	10,000	
Total Allocated To Capital Projects	-	50,000	-	10,000	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	-	50,000	-	10,000	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	10,000	9,000	5,000	-	-
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	10,000	9,000	5,000	-	-
Closing Balance Before Interest	63,591	23,127	28,768	19,065	19,428
Interest Income	536	641	297	363	291
Closing Reserve Balance fund	64,127	23,768	29,065	19,428	19,719
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Community Parks - Area E
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		12.8%	10.0%	3.0%	3.0%	2.0%	
Property taxes	(126,000)	(142,080)	(156,288)	(160,977)	(165,806)	(169,122)	(794,273)
	(126,000)	(142,080)	(156,288)	(160,977)	(165,806)	(169,122)	(794,273)
Total Operating Revenues	(126,000)	(142,080)	(156,288)	(160,977)	(165,806)	(169,122)	(794,273)
Operating Expenditures							
Administration	9,454	12,530	12,655	12,908	13,037	13,298	64,428
Professional fees	6,000	1,000	1,000	1,000	1,000	1,000	5,000
Building ops	3,425	3,425	3,494	3,563	3,635	3,707	17,824
Veh & Equip ops	9,658	13,658	13,658	13,658	13,658	13,658	68,290
Operating costs	39,407	35,054	35,755	36,470	38,599	39,278	185,156
Wages & benefits	76,446	84,400	86,088	87,810	89,566	90,462	438,326
Contributions to reserve funds		5,000	3,000	5,000	5,000	5,000	23,000
Total Operating Expenditures	144,390	155,067	155,650	160,409	164,495	166,403	802,024
Operating (surplus)/deficit	18,390	12,987	(638)	(568)	(1,311)	(2,719)	7,751
Capital Asset Expenditures							
Capital expenditures	138,601	113,991	1,104	942	211	2,097	118,345
Transfer from reserves	(85,890)	(95,709)					(95,709)
Grants and other	(50,000)	(7,857)					(7,857)
Net Capital Assets funded from Operations	2,711	10,425	1,104	942	211	2,097	14,779
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	21,101	23,412	466	374	(1,100)	(622)	22,530
Add: Prior year (surplus) / deficit	(23,435)	(37,543)	(14,131)	(13,665)	(13,291)	(14,391)	(93,021)
(Surplus) applied to future years	(2,334)	(14,131)	(13,665)	(13,291)	(14,391)	(15,013)	(70,491)

Community Parks - Area E
5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-2084 MAJOR CAP - COMM PARKS EA E	30,000					30,000
PC-2084 COMPUTER - COMM PARKS EA E	425	1,104	942	211	2,097	4,779
PR-0009 BLUEBACK COMMUNITY PARK - EA E	65,709					65,709
PR-0025 OAKLEAF COMMUNITY PARK EA E	17,857					17,857
Total Community Parks - Area E	113,991	1,104	942	211	2,097	118,345

COMMUNITY PARKS - AREA E

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	132,612	43,229	46,661	52,244	57,897
MJ-2084 MAJOR CAP - COMM PARKS EA E	30,000	-	-		
PR-0009 BLUEBACK COMMUNITY PARK - EA E	65,709				
Total Allocated To Capital Projects	95,709	-	-	-	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	95,709	-	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	5,000	3,000	5,000	5,000	5,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	5,000	3,000	5,000	5,000	5,000
Closing Balance Before Interest	41,903	46,229	51,661	57,244	62,897
Interest Income	1,326	432	583	653	868
Closing Reserve Balance fund	43,229	46,661	52,244	57,897	63,765
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Community Parks - Area F
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		5.0%	8.0%	5.0%	1.0%	3.0%	
Property taxes	(148,800)	(156,240)	(168,739)	(177,176)	(178,948)	(184,316)	(865,419)
	(148,800)	(156,240)	(168,739)	(177,176)	(178,948)	(184,316)	(865,419)
Total Operating Revenues	(148,800)	(156,240)	(168,739)	(177,176)	(178,948)	(184,316)	(865,419)
Operating Expenditures							
Administration	10,731	14,820	15,116	15,419	15,727	16,042	77,124
Professional fees	13,000	16,000	2,000	2,000	2,000	2,000	24,000
Building ops	2,775	5,775	2,891	2,948	3,007	3,067	17,688
Veh & Equip ops	4,958	4,958	4,958	4,958	4,958	4,958	24,790
Operating costs	48,062	54,508	55,228	56,332	57,459	58,797	282,324
Wages & benefits	76,446	84,400	86,088	87,810	89,566	90,462	438,326
Transfer to other gov/org	6,000	6,000	6,000	6,000	6,000	6,000	30,000
Contributions to reserve funds	10,000	2,000	2,000	2,000	4,000	1,000	11,000
Total Operating Expenditures	171,972	188,461	174,281	177,467	182,717	182,326	905,252
Operating (surplus)/deficit	23,172	32,221	5,542	291	3,769	(1,990)	39,833
Capital Asset Expenditures							
Capital expenditures	2,711	425	11,104	20,942	10,211	2,097	44,779
Transfer from reserves			(10,000)	(20,000)	(10,000)		(40,000)
Net Capital Assets funded from Operations	2,711	425	1,104	942	211	2,097	4,779
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	25,883	32,646	6,646	1,233	3,980	107	44,612
Add: Prior year (surplus) / deficit	(35,690)	(47,291)	(14,645)	(7,999)	(6,766)	(2,786)	(79,487)
(Surplus) applied to future years	(9,807)	(14,645)	(7,999)	(6,766)	(2,786)	(2,679)	(34,875)

Community Parks - Area F

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-2085 MAJOR CAP - COMM PARKS EA F		10,000	20,000	10,000		40,000
PC-2085 COMPUTER - COMM PARKS EA F	425	1,104	942	211	2,097	4,779
Total Community Parks - Area F	425	11,104	20,942	10,211	2,097	44,779

COMMUNITY PARKS - AREA F

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	53,752	56,290	48,853	31,464	25,857
MJ-2085 MAJOR CAP - COMM PARKS EA F	-	10,000	20,000	10,000	
Total Allocated To Capital Projects	-	10,000	20,000	10,000	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	-	10,000	20,000	10,000	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	2,000	2,000	2,000	4,000	1,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	2,000	2,000	2,000	4,000	1,000
Closing Balance Before Interest	55,752	48,290	30,853	25,464	26,857
Interest Income	538	563	611	393	388
Closing Reserve Balance fund	56,290	48,853	31,464	25,857	27,245
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int	0	0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Community Parks - Area G
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		10.4%	14.0%	5.0%	4.0%	2.0%	
Property taxes	(114,739)	(126,623)	(144,350)	(151,568)	(157,630)	(160,783)	(740,954)
	(114,739)	(126,623)	(144,350)	(151,568)	(157,630)	(160,783)	(740,954)
Operations	(10,000)	(20,000)	(10,000)	(10,000)	(10,000)	(10,000)	(60,000)
Total Operating Revenues	(124,739)	(146,623)	(154,350)	(161,568)	(167,630)	(170,783)	(800,954)
Operating Expenditures							
Administration	9,314	12,415	12,539	12,790	12,918	13,176	63,838
Professional fees	11,000	11,000	1,000	1,000	1,000	1,000	15,000
Building ops	3,815	3,815	3,853	5,876	5,993	6,827	26,364
Veh & Equip ops	4,458	4,458	4,458	4,458	4,458	4,458	22,290
Operating costs	29,057	34,803	35,499	36,209	36,933	37,672	181,116
Wages & benefits	76,446	84,400	86,088	87,810	89,566	90,462	438,326
Transfer to other gov/org	10,000	20,000	10,000	10,000	10,000	10,000	60,000
Contributions to reserve funds	5,000				5,000	4,000	9,000
Total Operating Expenditures	149,090	170,891	153,437	158,143	165,868	167,595	815,934
Operating (surplus)/deficit	24,351	24,268	(913)	(3,425)	(1,762)	(3,188)	14,980
Capital Asset Expenditures							
Capital expenditures	34,711	37,425	51,104	20,942	211	2,097	111,779
Transfer from reserves	(32,000)	(37,000)	(50,000)	(20,000)			(107,000)
Net Capital Assets funded from Operations	2,711	425	1,104	942	211	2,097	4,779
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	27,062	24,693	191	(2,483)	(1,551)	(1,091)	19,759
Add: Prior year (surplus) / deficit	(34,688)	(26,293)	(1,600)	(1,409)	(3,892)	(5,443)	(38,637)
(Surplus) applied to future years	(7,626)	(1,600)	(1,409)	(3,892)	(5,443)	(6,534)	(18,878)

Community Parks - Area G

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-2086 MAJOR CAP - COMM PARKS EA G	37,000	50,000	20,000			107,000
PC-2086 COMPUTER - COMM PARKS EA G	425	1,104	942	211	2,097	4,779
Total Community Parks - Area G	37,425	51,104	20,942	211	2,097	111,779

COMMUNITY PARKS - AREA G

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	183,688	148,525	100,010	81,260	87,276
MJ-2086 MAJOR CAP - COMM PARKS EA G	37,000	50,000	20,000		
Total Allocated To Capital Projects	37,000	50,000	20,000	-	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	37,000	50,000	20,000	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	-	-	-	5,000	4,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	-	-	-	5,000	4,000
Closing Balance Before Interest	146,688	98,525	80,010	86,260	91,276
Interest Income	1,837	1,485	1,250	1,016	1,309
Closing Reserve Balance fund	148,525	100,010	81,260	87,276	92,585
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

**Community Parks - Area H
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		1.0%	1.0%	1.0%	1.0%	1.0%	
Property taxes	(184,673)	(186,520)	(188,385)	(190,269)	(192,172)	(194,093)	(951,439)
	(184,673)	(186,520)	(188,385)	(190,269)	(192,172)	(194,093)	(951,439)
Total Operating Revenues	(184,673)	(186,520)	(188,385)	(190,269)	(192,172)	(194,093)	(951,439)
Operating Expenditures							
Administration	11,399	15,630	15,943	16,102	16,424	16,588	80,687
Professional fees	31,000	31,000	1,000	1,000	1,000	1,000	35,000
Building ops	2,765	2,765	2,793	2,849	2,877	2,935	14,219
Veh & Equip ops	4,958	4,958	5,057	5,158	5,261	5,367	25,801
Operating costs	46,837	59,383	60,570	61,782	63,017	64,278	309,030
Wages & benefits	76,446	84,400	86,088	87,810	89,566	90,462	438,326
Transfer to other gov/org	20,000	20,000					20,000
Contributions to reserve funds	12,000	5,000	20,000	20,000	15,000	13,000	73,000
Total Operating Expenditures	205,405	223,136	191,451	194,701	193,145	193,630	996,063
Operating (surplus)/deficit	20,732	36,616	3,066	4,432	973	(463)	44,624
Capital Asset Expenditures							
Capital expenditures	2,711	30,425	21,104	942	20,211	2,097	74,779
Transfer from reserves		(30,000)	(20,000)		(20,000)		(70,000)
Net Capital Assets funded from Operations	2,711	425	1,104	942	211	2,097	4,779
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	23,443	37,041	4,170	5,374	1,184	1,634	49,403
Add: Prior year (surplus) / deficit	(29,627)	(57,394)	(20,353)	(16,183)	(10,809)	(9,625)	(114,364)
(Surplus) applied to future years	(6,184)	(20,353)	(16,183)	(10,809)	(9,625)	(7,991)	(64,961)

Community Parks - Area H

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-2087 MAJOR CAP - COMM PARKS EA H	30,000	20,000		20,000		70,000
PC-2087 COMPUTER - COMM PARKS EA H	425	1,104	942	211	2,097	4,779
Total Community Parks - Area H	30,425	21,104	942	20,211	2,097	74,779

COMMUNITY PARKS - AREA H

Reserve Fund	2017 Budget	2018	2019	2020	2021
Opening Balance	70,921	46,630	47,096	67,685	63,531
MJ-2087 MAJOR CAP - COMM PARKS EA H	30,000	20,000		20,000	
Total Allocated To Capital Projects	30,000	20,000	-	20,000	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund					
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	-	-	-	-	-
Total Expenditures	30,000	20,000	-	20,000	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	5,000	20,000	20,000	15,000	13,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	5,000	20,000	20,000	15,000	13,000
Closing Balance Before Interest	45,921	46,630	67,096	62,685	76,531
Interest Income	709	466	589	846	953
Closing Reserve Balance fund	46,630	47,096	67,685	63,531	77,484
Draw from Reserve Account					
Net To Borrow	0	0	0	0	0
Sinking Fund (20 yrs)	0.037216	0.037216	0.037216	0.037216	0.037216
Interest (20 yrs)	0.035000	0.040000	0.040000	0.040000	0.050000
Term	20	20	20	20	20
Debt issuing cost rate	0.010	0.010	0.010	0.010	0.010
New Debt Principal/Int		0	0	0	0
New Debt Principal/Int (cumulative)	0	0	0	0	0
Debt issuing cost	0	0	0	0	0

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		1.5%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(15,120)	(15,347)	(15,577)	(15,811)	(16,048)	(16,289)	(79,072)
	(15,120)	(15,347)	(15,577)	(15,811)	(16,048)	(16,289)	(79,072)
Total Operating Revenues	(15,120)	(15,347)	(15,577)	(15,811)	(16,048)	(16,289)	(79,072)
Operating Expenditures							
Transfer to other gov/org	15,120	15,347	15,577	15,811	16,048	16,289	79,072
Total Operating Expenditures	15,120	15,347	15,577	15,811	16,048	16,289	79,072
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		0.8%	0.8%	0.8%	0.9%	0.9%	
Property taxes	(27,136)	(27,363)	(27,593)	(27,827)	(28,064)	(28,305)	(139,152)
	(27,136)	(27,363)	(27,593)	(27,827)	(28,064)	(28,305)	(139,152)
Total Operating Revenues	(27,136)	(27,363)	(27,593)	(27,827)	(28,064)	(28,305)	(139,152)
Operating Expenditures							
Transfer to other gov/org	27,136	27,363	27,593	27,827	28,064	28,305	139,152
Total Operating Expenditures	27,136	27,363	27,593	27,827	28,064	28,305	139,152
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

**Port Theatre EA C (Extension)
FINANCIAL PLAN
2017 to 2021**

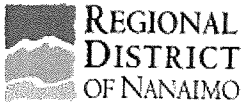
	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		0.7%	2.3%	1.5%	1.5%	1.5%	
Property taxes	(15,020)	(15,126)	(15,474)	(15,706)	(15,942)	(16,181)	(78,429)
	(15,020)	(15,126)	(15,474)	(15,706)	(15,942)	(16,181)	(78,429)
Total Operating Revenues	(15,020)	(15,126)	(15,474)	(15,706)	(15,942)	(16,181)	(78,429)
Operating Expenditures							
Transfer to other gov/org	15,146	15,245	15,474	15,706	15,942	16,181	78,548
Total Operating Expenditures	15,146	15,245	15,474	15,706	15,942	16,181	78,548
Operating (surplus)/deficit	126	119					119
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	126	119					119
Add: Prior year (surplus) / deficit	(126)	(119)					(119)
(Surplus) applied to future years							

**Port Theatre EA C (East Wellington)
FINANCIAL PLAN
2017 to 2021**

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		1.5%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(3,890)	(3,948)	(4,009)	(4,069)	(4,130)	(4,192)	(20,348)
	(3,890)	(3,948)	(4,009)	(4,069)	(4,130)	(4,192)	(20,348)
Total Operating Revenues	(3,890)	(3,948)	(4,009)	(4,069)	(4,130)	(4,192)	(20,348)
Operating Expenditures							
Transfer to other gov/org	3,890	3,948	4,009	4,069	4,130	4,192	20,348
Total Operating Expenditures	3,890	3,948	4,009	4,069	4,130	4,192	20,348
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues		1.5%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(21,703)	(22,029)	(22,359)	(22,694)	(23,035)	(23,380)	(113,497)
	(21,703)	(22,029)	(22,359)	(22,694)	(23,035)	(23,380)	(113,497)
Total Operating Revenues	(21,703)	(22,029)	(22,359)	(22,694)	(23,035)	(23,380)	(113,497)
Operating Expenditures							
Transfer to other gov/org	21,703	22,029	22,359	22,694	23,035	23,380	113,497
Total Operating Expenditures	21,703	22,029	22,359	22,694	23,035	23,380	113,497
Operating (surplus)/deficit							
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year							
(Surplus) applied to future years							

	2016 Budget	2017 Proposed Budget	2018	2019	2020	2021	Total
Operating Revenues							
Planning grants	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(35,500)
Total Operating Revenues	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)	(35,500)
Operating Expenditures							
Professional fees	7,100	7,100	7,100	7,100	7,100	7,100	35,500
Total Operating Expenditures	7,100	7,100	7,100	7,100	7,100	7,100	35,500
Operating (surplus)/deficit							
Capital Asset Expenditures							
Capital expenditures	1,054,419	606,957	50,000				656,957
Grants and other	(1,054,419)	(606,957)	(50,000)				(656,957)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year (Surplus) applied to future years							



Community Works Fund Projects - Parks & Recreation

5 Year Capital Plan

	2017 Capital	2018 Capital	2019 Capital	2020 Capital	2021 Capital	Total
MJ-8103 MAJOR CAP - COMM WORKS - REC & PARKS	300,000					300,000
PR-0004 MORDEN COLLIERY BRIDGE CROSSING EA A	43,375					43,375
PR-0005 FRENCH CREEK COMM TRAIL SYSTEM EA G	50,000	50,000				100,000
PR-0022 MEADOWOOD COMMUNITY REC CTR - EA F	213,582					213,582
Total Community Works Fund Projects - Parks & Recreation	606,957	50,000				656,957