

**REGIONAL DISTRICT OF NANAIMO
FINANCIAL PLAN 2018 to 2022
INDEX**

PAGE NO.	DESCRIPTION
RECREATION & PARKS SERVICES	
121	Recreation & Parks Services Financial Plan Summary 2018 to 2022
123	Recreation & Parks Services Summary of Tax Requisitions 2018 to 2022
124-126	Ravensong Aquatic Centre
127-129	Oceanside Place
130-132	Northern Community Recreation
133	Gabriola Island Recreation
134	Area A Recreation & Culture
135	Southern Community Recreation & Culture
136-138	Regional Parks Operations
139-141	Regional Parks Capital
142-165	Community Parks
166-170	Port Theatre
171-172	Community Works Fund Projects - Parks & Recreation



**RECREATION & PARKS SERVICES
FINANCIAL PLAN SUMMARY
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		3.5%	3.2%	2.6%	2.1%	1.8%	
Property taxes	(9,878,326)	(10,231,538)	(10,565,508)	(10,839,779)	(11,079,796)	(11,278,596)	(53,995,217)
Parcel taxes	(290,766)	(290,906)	(292,106)	(293,306)	(294,506)	(295,706)	(1,466,530)
Municipal agreements	(300,707)	(309,317)	(318,597)	(330,968)	(331,588)	(338,220)	(1,628,690)
	(10,469,799)	(10,831,761)	(11,176,211)	(11,464,053)	(11,705,890)	(11,912,522)	(57,090,437)
Operations	(48,285)	(29,780)	(30,012)	(30,251)	(30,498)	(30,751)	(151,292)
Recreation fees	(608,156)	(642,808)	(656,202)	(669,559)	(683,230)	(697,577)	(3,349,376)
Recreation facility rentals	(541,795)	(546,190)	(562,576)	(579,453)	(596,837)	(614,742)	(2,899,798)
Recreation vending sales	(4,500)	(5,900)	(5,900)	(5,900)	(5,900)	(5,900)	(29,500)
Recreation concession	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Recreation other	(453,415)	(500,450)	(515,464)	(530,927)	(546,854)	(562,361)	(2,656,056)
Operating grants	(58,000)	(52,160)	(8,000)	(8,000)	(8,000)	(8,000)	(84,160)
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	(16,100)	(81,223)	(81,223)	(81,223)	(81,223)	(81,223)	(406,115)
Total Operating Revenues	(12,230,879)	(12,721,101)	(13,066,417)	(13,400,195)	(13,689,261)	(13,943,905)	(66,820,879)
Operating Expenditures							
Administration	656,703	629,460	632,152	634,922	637,678	640,667	3,174,879
Legislative	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Professional fees	361,800	422,300	324,800	336,585	264,800	264,800	1,613,285
Building ops	741,528	754,602	767,337	778,306	793,716	808,691	3,902,652
Veh & Equip ops	195,035	175,846	179,187	180,036	182,958	183,827	901,854
Operating costs	1,300,132	1,284,257	1,315,004	1,330,934	1,361,541	1,379,308	6,671,044
Program costs	635,527	712,316	677,242	686,475	695,862	705,400	3,477,295
Wages & benefits	4,602,844	4,864,775	5,021,244	5,121,667	5,224,098	5,328,584	25,560,368
Transfer to other gov/org	1,754,447	1,799,742	1,832,253	1,868,584	1,905,795	1,943,665	9,350,039
Contributions to reserve funds	1,612,030	1,739,834	1,433,939	1,482,739	1,435,539	1,546,839	7,638,890
Debt interest	407,498	409,387	407,341	405,226	403,261	402,231	2,027,446
Total Operating Expenditures	12,269,044	12,794,019	12,591,999	12,826,974	12,906,748	13,205,512	64,325,252
Operating (surplus)/deficit	38,165	72,918	(474,418)	(573,221)	(782,513)	(738,393)	(2,495,627)
Capital Asset Expenditures							
Capital expenditures	4,585,279	5,169,770	2,939,161	3,523,448	849,117	3,116,250	15,597,746
Transfer from reserves	(2,059,251)	(2,810,834)	(2,545,000)	(2,320,000)	(515,000)	(1,535,000)	(9,725,834)
Grants and other	(2,089,403)	(798,762)	(100,000)	(1,035,000)		(1,375,000)	(3,308,762)
New borrowing		(1,000,000)					(1,000,000)
Net Capital Assets funded from Operations	436,625	560,174	294,161	168,448	334,117	206,250	1,563,150
Capital Financing Charges							
Existing debt (principal)	413,967	416,450	416,557	414,327	414,440	376,956	2,038,730
New debt (principal & interest)		10,000	72,216	72,216	72,216	72,216	298,864
Total Capital Financing Charges	413,967	426,450	488,773	486,543	486,656	449,172	2,337,594
Net (surplus)/deficit for the year	888,757	1,059,542	308,516	81,770	38,260	(82,971)	1,405,117
Add: Transfer from appropriated surplus		(281,519)					(281,519)
Add: Prior year (surplus) / deficit	(1,725,785)	(1,721,594)	(943,571)	(635,055)	(553,285)	(515,025)	(4,368,530)
(Surplus) applied to future years	(837,028)	(943,571)	(635,055)	(553,285)	(515,025)	(597,996)	(3,244,932)

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**RECREATION & PARKS SERVICES
SUMMARY OF TAX REQUISITIONS
2018 to 2022**

	2018	2018	2019	2019	2020	2020	2021	2021	2022	2022
	\$	%	\$	%	\$	%	\$	%	\$	%
Regional Parks										
2700 REGIONAL PARKS	(1,394,533)	2.4%	(1,443,342)	3.5%	(1,493,859)	3.5%	(1,546,144)	3.5%	(1,592,528)	3.0%
2703 REGIONAL PARKS - CAPITAL	(958,216)	0.4%	(963,016)	0.5%	(967,816)	0.5%	(972,616)	0.5%	(977,416)	0.5%
	(\$2,352,749)		(\$2,406,358)		(\$2,461,675)		(\$2,518,760)		(\$2,569,944)	
Community Parks										
2080 COMMUNITY PARKS - AREA A	(212,384)	7.0%	(233,622)	10.0%	(240,631)	3.0%	(247,850)	3.0%	(252,807)	2.0%
2081 COMMUNITY PARKS - AREA B	(282,160)	1.9%	(289,214)	2.5%	(296,444)	2.5%	(305,338)	3.0%	(311,444)	2.0%
2082 COMMUNITY PARKS - AREA C (Extension)	(71,559)	4.0%	(73,706)	3.0%	(76,654)	4.0%	(79,720)	4.0%	(82,909)	4.0%
2083 COMMUNITY PARKS - AREA C (E Wellington)	(91,473)	2.0%	(93,760)	2.5%	(95,635)	2.0%	(98,026)	2.5%	(99,986)	2.0%
2084 COMMUNITY PARKS - AREA E	(149,126)	5.0%	(156,582)	5.0%	(164,411)	5.0%	(170,988)	4.0%	(177,827)	4.0%
2085 COMMUNITY PARKS - AREA F	(168,739)	8.0%	(202,487)	20.0%	(222,735)	10.0%	(236,100)	6.0%	(247,905)	5.0%
2086 COMMUNITY PARKS - AREA G	(144,350)	14.0%	(158,785)	10.0%	(173,076)	9.0%	(186,922)	8.0%	(192,529)	3.0%
2087 COMMUNITY PARKS - AREA H	(188,385)	1.0%	(192,153)	2.0%	(195,996)	2.0%	(199,916)	2.0%	(203,914)	2.0%
	(\$1,308,176)		(\$1,400,309)		(\$1,465,582)		(\$1,524,860)		(\$1,569,321)	
Area A Recreation & Culture										
3171 RECREATION & CULTURE - AREA A	(202,792)	2.0%	(206,848)	2.0%	(210,985)	2.0%	(213,095)	1.0%	(215,226)	1.0%
	(\$202,792)		(\$206,848)		(\$210,985)		(\$213,095)		(\$215,226)	
Northern Community Recreation										
2900 NORTH COMM REC - OVERALL	(1,290,730)	13.2%	(1,313,965)	1.8%	(1,338,244)	1.8%	(1,365,009)	2.0%	(1,385,484)	1.5%
2915 NORTH COMM REC - SPORTFIELDS	(309,317)	2.9%	(318,597)	3.0%	(330,968)	3.9%	(331,588)	0.2%	(338,220)	2.0%
	(\$1,600,047)		(\$1,632,562)		(\$1,669,212)		(\$1,696,597)		(\$1,723,704)	
Oceanside Place										
3070 OCEANSIDE PLACE	(1,973,597)	2.0%	(2,052,541)	4.0%	(2,103,854)	2.5%	(2,156,451)	2.5%	(2,178,015)	1.0%
	(\$1,973,597)		(\$2,052,541)		(\$2,103,854)		(\$2,156,451)		(\$2,178,015)	
Ravensong Aquatic Centre										
3200 RAVENSONG AQUATIC CENTRE	(1,990,032)	1.0%	(2,019,882)	1.5%	(2,050,181)	1.5%	(2,080,933)	1.5%	(2,112,147)	1.5%
	(\$1,990,032)		(\$2,019,882)		(\$2,050,181)		(\$2,080,933)		(\$2,112,147)	
Gabriola Island Recreation										
3681 RECREATION AREA B - GABRIOLA ISL	(118,690)	3.0%	(122,251)	3.0%	(125,918)	3.0%	(128,437)	2.0%	(131,005)	2.0%
	(\$118,690)		(\$122,251)		(\$125,918)		(\$128,437)		(\$131,005)	
Southern Community Recreation & Culture										
2780 PORT THEATER - AREA A	(15,577)	1.5%	(15,811)	1.5%	(16,048)	1.5%	(16,289)	1.5%	(16,533)	1.5%
2781 PORT THEATER - AREA B	(27,593)	0.8%	(27,827)	0.8%	(28,064)	0.9%	(28,305)	0.9%	(28,550)	0.9%
2782 PORT THEATER - AREA C (Extension)	(15,474)	2.3%	(15,707)	1.5%	(15,943)	1.5%	(16,182)	1.5%	(16,426)	1.5%
2783 PORT THEATER - AREA C (E Wellington)	(4,009)	1.5%	(4,069)	1.5%	(4,130)	1.5%	(4,192)	1.5%	(4,254)	1.5%
2784 PORT THEATER - AREA E	(22,359)	1.5%	(22,694)	1.5%	(23,035)	1.5%	(23,380)	1.5%	(23,731)	1.5%
3170 SOUTH COMMUNITY REC - B/L 1059	(1,200,666)	3.3%	(1,249,352)	4.1%	(1,289,426)	3.2%	(1,298,409)	0.7%	(1,323,666)	1.9%
	(\$1,285,678)		(\$1,335,460)		(\$1,376,646)		(\$1,386,757)		(\$1,413,160)	
Total RECREATION & PARKS SERVICES	(10,831,761)	3.5%	(11,176,211)	3.2%	(11,464,053)	2.6%	(11,705,890)	2.1%	(11,912,522)	1.8%

**Ravensong Aquatic Centre
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		1.0%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(1,970,329)	(1,990,032)	(2,019,882)	(2,050,181)	(2,080,933)	(2,112,147)	(10,253,175)
	(1,970,329)	(1,990,032)	(2,019,882)	(2,050,181)	(2,080,933)	(2,112,147)	(10,253,175)
Operations	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(2,740)	(13,700)
Recreation fees	(199,720)	(196,145)	(202,029)	(208,090)	(214,333)	(220,763)	(1,041,360)
Recreation facility rentals	(83,145)	(94,190)	(97,016)	(99,926)	(102,924)	(106,012)	(500,068)
Recreation vending sales	(1,500)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(16,000)
Recreation other	(365,265)	(406,100)	(418,283)	(430,831)	(443,756)	(457,069)	(2,156,039)
Miscellaneous	(15,000)						
Total Operating Revenues	(2,637,699)	(2,692,407)	(2,743,150)	(2,794,968)	(2,847,886)	(2,901,931)	(13,980,342)
Operating Expenditures							
Administration	172,190	172,690	172,690	172,690	172,690	172,690	863,450
Legislative	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	20,000	78,500	28,500	28,500	28,500	28,500	192,500
Building ops	249,315	270,178	275,582	281,093	286,715	292,449	1,406,017
Veh & Equip ops	28,580	28,951	28,951	28,951	28,951	28,951	144,755
Operating costs	157,363	155,073	156,624	158,190	159,772	161,370	791,029
Program costs	87,475	84,975	85,825	86,683	87,550	88,425	433,458
Wages & benefits	1,463,424	1,540,472	1,571,282	1,602,708	1,634,762	1,667,457	8,016,681
Contributions to reserve funds	450,180	450,180	450,180	450,180	350,180	350,180	2,050,900
Total Operating Expenditures	2,629,527	2,782,019	2,770,634	2,809,995	2,750,120	2,791,022	13,903,790
Operating (surplus)/deficit	(8,172)	89,612	27,484	15,027	(97,766)	(110,909)	(76,552)
Capital Asset Expenditures							
Capital expenditures	107,050	693,360	264,700	77,040	212,500	111,050	1,358,650
Transfer from reserves		(625,000)	(200,000)	(85,000)	(100,000)	(55,000)	(1,065,000)
Net Capital Assets funded from Operations	107,050	68,360	64,700	(7,960)	112,500	56,050	293,650
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	98,878	157,972	92,184	7,067	14,734	(54,859)	217,098
Add: Transfer from appropriated surplus		(50,000)					(50,000)
Add: Prior year (surplus) / deficit	(236,655)	(292,166)	(184,194)	(92,010)	(84,943)	(70,209)	(723,522)
(Surplus) applied to future years	(137,777)	(184,194)	(92,010)	(84,943)	(70,209)	(125,068)	(556,424)

Ravensong Aquatic Centre
5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-3200 MAJOR CAP - RAVENSONG	638,200	244,000	60,000	205,000	105,000	1,252,200
MN-3200 MINOR CAP - RAVENSONG		5,500	10,000		3,500	19,000
PC-3200 COMPUTER - RAVENSONG	5,160	15,200	7,040	7,500	2,550	37,450
VH-3200 VEHICLE - RAVENSONG	50,000					50,000
Total Ravensong Aquatic Centre	693,360	264,700	77,040	212,500	111,050	1,358,650

RAVENSONG AQUATIC CENTRE

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	1,348,624	1,187,110	1,448,981	1,832,093	2,104,994
MJ-3200 MAJOR CAP - RAVENSONG	625,000	200,000	85,000	100,000	55,000
VH-3200 VEHICLE - RAVENSONG	-	-	-	-	-
Total Allocated To Capital Projects	625,000	200,000	85,000	100,000	55,000
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	625,000	200,000	85,000	100,000	55,000
Transfers Into Reserve Fund					
Contributions from Operating Fund	450,000	450,000	450,000	350,000	350,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	450,000	450,000	450,000	350,000	350,000
Closing Balance Before Interest	1,173,624	1,437,110	1,813,981	2,082,093	2,399,994
Interest Income	13,486	11,871	18,112	22,901	31,575
Closing Reserve Balance fund	1,187,110	1,448,981	1,832,093	2,104,994	2,431,569
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

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		2.0%	4.0%	2.5%	2.5%	1.0%	
Property taxes	(1,934,899)	(1,973,597)	(2,052,541)	(2,103,854)	(2,156,451)	(2,178,015)	(10,464,458)
	(1,934,899)	(1,973,597)	(2,052,541)	(2,103,854)	(2,156,451)	(2,178,015)	(10,464,458)
Operations	(18,600)	(18,300)	(18,300)	(18,300)	(18,300)	(18,300)	(91,500)
Recreation fees	(48,000)	(54,000)	(55,620)	(57,289)	(59,007)	(60,777)	(286,693)
Recreation facility rentals	(458,650)	(452,000)	(465,560)	(479,527)	(493,913)	(508,730)	(2,399,730)
Recreation vending sales	(3,000)	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)	(13,500)
Recreation concession	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Recreation other	(88,150)	(94,350)	(97,181)	(100,096)	(103,098)	(105,292)	(500,017)
Interdepartmental recoveries	(17,579)	(17,579)	(17,579)	(17,579)	(17,579)	(17,579)	(87,895)
Miscellaneous	(100)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(11,500)
Total Operating Revenues	(2,573,978)	(2,619,826)	(2,716,781)	(2,786,645)	(2,858,348)	(2,898,693)	(13,880,293)
Operating Expenditures							
Administration	144,251	143,340	144,773	146,221	147,683	149,160	731,177
Legislative	500	500	500	500	500	500	2,500
Professional fees	15,000	25,000	25,000	25,000	25,000	25,000	125,000
Building ops	338,045	345,000	348,450	351,935	358,973	366,153	1,770,511
Veh & Equip ops	73,226	67,726	68,404	69,087	69,779	70,477	345,473
Operating costs	91,265	95,594	97,506	99,456	101,445	103,474	497,475
Program costs	33,600	33,400	33,734	34,071	34,412	34,756	170,373
Wages & benefits	1,147,029	1,169,110	1,192,492	1,216,342	1,240,669	1,265,482	6,084,095
Contributions to reserve funds	95,540	116,080	20,000	90,000	140,000	170,000	536,080
Debt interest	312,530	312,532	312,532	312,532	312,532	312,532	1,562,660
Total Operating Expenditures	2,250,986	2,308,282	2,243,391	2,345,144	2,430,993	2,497,534	11,825,344
Operating (surplus)/deficit	(322,992)	(311,544)	(473,390)	(441,501)	(427,355)	(401,159)	(2,054,949)
Capital Asset Expenditures							
Capital expenditures	119,875	203,131	474,200	161,590	176,500	410,125	1,425,546
Transfer from reserves		(52,000)	(265,000)			(270,000)	(587,000)
Net Capital Assets funded from Operations	119,875	151,131	209,200	161,590	176,500	140,125	838,546
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	69,935	112,639	8,862	(6,859)	22,197	12,018	148,857
Add: Transfer from appropriated surplus		(38,519)					(38,519)
Add: Prior year (surplus) / deficit	(228,507)	(223,607)	(149,487)	(140,625)	(147,484)	(125,287)	(786,490)
(Surplus) applied to future years	(158,572)	(149,487)	(140,625)	(147,484)	(125,287)	(113,269)	(676,152)

Oceanside Place

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	198,470	320,000	157,500	130,000	405,000	1,210,970
PC-3070 COMPUTER - OCEANSIDE PLACE	4,661	24,200	4,090	11,500	5,125	49,576
VH-3070 VEHICLE - OCEANSIDE PLACE		130,000		35,000		165,000
Total Oceanside Place	203,131	474,200	161,590	176,500	410,125	1,425,546

OCEANSIDE PLACE

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	226,188	292,350	50,093	140,539	282,116
MJ-3070 MAJOR CAP - OCEANSIDE PLACE	52,000	265,000			270,000
Total Allocated To Capital Projects	52,000	265,000	-	-	270,000
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	52,000	265,000	-	-	270,000
Transfers Into Reserve Fund					
Contributions from Operating Fund	115,900	19,820	89,820	139,820	169,820
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	115,900	19,820	89,820	139,820	169,820
Closing Balance Before Interest	290,088	47,170	139,913	280,359	181,936
Interest Income	2,262	2,923	626	1,757	4,232
Closing Reserve Balance fund	292,350	50,093	140,539	282,116	186,168
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	22	0	0	0	0
New Debt Principal/Int (cumulative)	22	22	22	22	22
Debt issuing cost	0	0	0	0	0

**Northern Community Recreation
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		11.0%	2.0%	2.2%	1.6%	1.6%	
Property taxes	(1,140,657)	(1,290,730)	(1,313,965)	(1,338,244)	(1,365,009)	(1,385,484)	(6,693,432)
Municipal agreements	(300,707)	(309,317)	(318,597)	(330,968)	(331,588)	(338,220)	(1,628,690)
	(1,441,364)	(1,600,047)	(1,632,562)	(1,669,212)	(1,696,597)	(1,723,704)	(8,322,122)
Operations	(5,945)	(7,740)	(7,972)	(8,211)	(8,458)	(8,711)	(41,092)
Recreation fees	(360,436)	(392,663)	(398,553)	(404,180)	(409,890)	(416,037)	(2,021,323)
Operating grants	(58,000)	(52,160)	(8,000)	(8,000)	(8,000)	(8,000)	(84,160)
Miscellaneous	(1,000)						
Total Operating Revenues	(1,866,745)	(2,052,610)	(2,047,087)	(2,089,603)	(2,122,945)	(2,156,452)	(10,468,697)
Operating Expenditures							
Administration	114,617	113,370	113,370	113,370	113,370	113,370	566,850
Professional fees	22,300	22,300	22,300	28,300	22,300	22,300	117,500
Building ops	14,282	14,138	14,138	14,138	14,138	14,138	70,690
Veh & Equip ops	14,386	14,386	14,386	14,386	16,449	16,449	76,056
Operating costs	102,727	99,838	99,838	99,838	99,838	99,838	499,190
Program costs	504,452	583,941	547,683	555,721	563,900	572,219	2,823,464
Wages & benefits	668,185	736,570	751,302	766,328	781,653	797,287	3,833,140
Transfer to other gov/org	373,035	419,109	431,134	440,318	449,822	459,410	2,199,793
Contributions to reserve funds	10,180	35,180	50,180	50,180	50,180	50,180	235,900
Total Operating Expenditures	1,824,164	2,038,832	2,044,331	2,082,579	2,111,650	2,145,191	10,422,583
Operating (surplus)/deficit	(42,581)	(13,778)	(2,756)	(7,024)	(11,295)	(11,261)	(46,114)
Capital Asset Expenditures							
Capital expenditures	2,325	57,161	37,825	11,540	3,000	1,700	111,226
Transfer from reserves		(55,000)	(35,000)				(90,000)
Net Capital Assets funded from Operations	2,325	2,161	2,825	11,540	3,000	1,700	21,226
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	(40,256)	(11,617)	69	4,516	(8,295)	(9,561)	(24,888)
Add: Prior year (surplus) / deficit	(29,519)	(62,117)	(73,734)	(73,665)	(69,149)	(77,444)	(356,109)
(Surplus) applied to future years	(69,775)	(73,734)	(73,665)	(69,149)	(77,444)	(87,005)	(380,997)



Northern Community Recreation

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
PC-2900 COMPUTER - NORTH COMM REC OVERALL	2,161	2,825	11,540	3,000	1,700	21,226
VH-2900 VEHICLE - NORTH COMM REC OVERALL	55,000	35,000				90,000
Total Northern Community Recreation	57,161	37,825	11,540	3,000	1,700	111,226

NORTHERN COMMUNITY REC

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	163,667	145,304	161,757	213,779	266,451
VH-2900 VEHICLE - NORTH COMM REC OVERALL	55,000	35,000			
Total Allocated To Capital Projects	55,000	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	55,000	35,000	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	35,000	50,000	50,000	50,000	50,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	35,000	50,000	50,000	50,000	50,000
Closing Balance Before Interest	143,667	160,304	211,757	263,779	316,451
Interest Income	1,637	1,453	2,022	2,672	3,997
Closing Reserve Balance fund	145,304	161,757	213,779	266,451	320,448
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

**Gabriola Island Recreation
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		3.0%	3.0%	3.0%	2.0%	2.0%	
Property taxes	(115,233)	(118,690)	(122,251)	(125,918)	(128,437)	(131,005)	(626,301)
	(115,233)	(118,690)	(122,251)	(125,918)	(128,437)	(131,005)	(626,301)
Grants in lieu of taxes	(520)	(520)	(520)	(520)	(520)	(520)	(2,600)
Total Operating Revenues	(115,753)	(119,210)	(122,771)	(126,438)	(128,957)	(131,525)	(628,901)
Operating Expenditures							
Administration	2,548	2,634	2,634	2,634	2,634	2,634	13,170
Professional fees	2,800	2,800	2,800	2,800	2,800	2,800	14,000
Veh & Equip ops	150	171	171	171	171	171	855
Operating costs	3,030	2,955	2,955	2,955	2,955	2,955	14,775
Wages & benefits	20,996	21,552	21,983	22,423	22,871	23,329	112,158
Transfer to other gov/org	74,914	77,161	79,476	81,860	84,316	86,845	409,658
Contributions to reserve funds	12,000		500	500	500	2,000	3,500
Total Operating Expenditures	116,438	107,273	110,519	113,343	116,247	120,734	568,116
Operating (surplus)/deficit	685	(11,937)	(12,252)	(13,095)	(12,710)	(10,791)	(60,785)
Capital Asset Expenditures							
Capital expenditures		96	100	40	100		336
Net Capital Assets funded from Operations		96	100	40	100		336
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	685	(11,841)	(12,152)	(13,055)	(12,610)	(10,791)	(60,449)
Add: Prior year (surplus) / deficit	(11,284)	(13,781)	(25,622)	(37,774)	(50,829)	(63,439)	(191,445)
(Surplus) applied to future years	(10,599)	(25,622)	(37,774)	(50,829)	(63,439)	(74,230)	(251,894)

**Area A Recreation & Culture
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		2.0%	2.0%	2.0%	1.0%	1.0%	
Property taxes	(198,816)	(202,792)	(206,848)	(210,985)	(213,095)	(215,226)	(1,048,946)
	(198,816)	(202,792)	(206,848)	(210,985)	(213,095)	(215,226)	(1,048,946)
Total Operating Revenues	(198,816)	(202,792)	(206,848)	(210,985)	(213,095)	(215,226)	(1,048,946)
Operating Expenditures							
Administration	12,334	12,030	12,030	12,030	12,030	12,030	60,150
Professional fees	59,000	59,000	59,000	59,000	59,000	59,000	295,000
Building ops	11,000	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	5,595	5,595	5,651	5,707	28,088
Program costs	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Wages & benefits	26,957	27,679	28,232	28,797	29,373	29,960	144,041
Contributions to reserve funds	175,000	175,000	85,000	85,000	85,000	85,000	515,000
Total Operating Expenditures	300,381	300,799	211,627	212,416	213,277	214,154	1,152,273
Operating (surplus)/deficit	101,565	98,007	4,779	1,431	182	(1,072)	103,327
Capital Asset Expenditures							
Capital expenditures		97	100	40	200		437
Net Capital Assets funded from Operations		97	100	40	200		437
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	101,565	98,104	4,879	1,471	382	(1,072)	103,764
Add: Prior year (surplus) / deficit	(188,238)	(159,457)	(61,353)	(56,474)	(55,003)	(54,621)	(386,908)
(Surplus) applied to future years	(86,673)	(61,353)	(56,474)	(55,003)	(54,621)	(55,693)	(283,144)

**Southern Community Recreation & Culture
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		3.3%	4.1%	3.2%	0.7%	1.9%	
Property taxes	(1,162,847)	(1,200,666)	(1,249,352)	(1,289,426)	(1,298,409)	(1,323,666)	(6,361,519)
	(1,162,847)	(1,200,666)	(1,249,352)	(1,289,426)	(1,298,409)	(1,323,666)	(6,361,519)
Total Operating Revenues	(1,162,847)	(1,200,666)	(1,249,352)	(1,289,426)	(1,298,409)	(1,323,666)	(6,361,519)
Operating Expenditures							
Administration	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Professional fees	2,000	2,000	2,000	17,785	2,000	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	1,122,566	1,159,348	1,182,535	1,206,186	1,230,309	1,254,916	6,033,294
Total Operating Expenditures	1,188,751	1,225,533	1,249,352	1,289,426	1,298,409	1,323,666	6,386,386
Operating (surplus)/deficit	25,904	24,867					24,867
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	25,904	24,867					24,867
Add: Prior year (surplus) / deficit	(25,904)	(24,867)					(24,867)
(Surplus) applied to future years							

**Regional Parks Operations
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		2.4%	3.5%	3.5%	3.5%	3.0%	
Property taxes	(1,362,287)	(1,394,533)	(1,443,342)	(1,493,859)	(1,546,144)	(1,592,528)	(7,470,406)
	(1,362,287)	(1,394,533)	(1,443,342)	(1,493,859)	(1,546,144)	(1,592,528)	(7,470,406)
Operations	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Miscellaneous		(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(350,000)
Total Operating Revenues	(1,363,287)	(1,465,533)	(1,514,342)	(1,564,859)	(1,617,144)	(1,663,528)	(7,825,406)
Operating Expenditures							
Administration	106,255	98,140	98,140	98,140	98,140	98,140	490,700
Professional fees	67,100	30,100	80,100	90,100	40,100	40,100	280,500
Building ops	47,410	38,210	38,957	39,718	40,495	41,288	198,668
Veh & Equip ops	27,940	25,500	28,000	28,000	28,000	28,000	137,500
Operating costs	561,391	533,097	546,259	549,224	557,192	562,765	2,748,537
Wages & benefits	685,415	733,766	778,691	794,265	810,150	826,353	3,943,225
Transfer to other gov/org	42,000	47,000	35,000	35,000	35,000	35,000	187,000
Contributions to reserve funds	10,180	100,180	50,180	5,180	180	180	155,900
Debt interest		75	75				150
Total Operating Expenditures	1,547,691	1,606,068	1,655,402	1,639,627	1,609,257	1,631,826	8,142,180
Operating (surplus)/deficit	184,404	140,535	141,060	74,768	(7,887)	(31,702)	316,774
Capital Asset Expenditures							
Capital expenditures	143,895	314,625	160,622	1,722	7,740	875	485,584
Transfer from reserves			(150,000)				(150,000)
Grants and other		(30,000)					(30,000)
Net Capital Assets funded from Operations	143,895	284,625	10,622	1,722	7,740	875	305,584
Capital Financing Charges							
Existing debt (principal)		2,340	2,340				4,680
Total Capital Financing Charges		2,340	2,340				4,680
Net (surplus)/deficit for the year	328,299	427,500	154,022	76,490	(147)	(30,827)	627,038
Add: Transfer from appropriated surplus		(193,000)					(193,000)
Add: Prior year (surplus) / deficit	(588,748)	(501,637)	(267,137)	(113,115)	(36,625)	(36,772)	(955,286)
(Surplus) applied to future years	(260,449)	(267,137)	(113,115)	(36,625)	(36,772)	(67,599)	(521,248)

Regional Parks Operations

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2700 MAJOR CAP - REGIONAL PARKS		150,000				150,000
MJ-2702 MAJOR CAP - REG PARKS - TRAIL DEVELOP	215,000					215,000
MJ-2707 MAJOR CAP - REG PARKS - BENSON CRK FALLS	50,000					50,000
MJ-2718 MAJOR CAP - REG PARKS - MOORECROFT	45,000					45,000
PC-2700 COMPUTER - REGIONAL PARKS	4,625	10,622	1,722	7,740	875	25,584
Total Regional Parks Operations	314,625	160,622	1,722	7,740	875	485,584

REGIONAL PARKS OPERATIONAL

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	70,286	100,989	1,999	7,024	7,112
MJ-2700 MAJOR CAP - REGIONAL PARKS		150,000			
Total Allocated To Capital Projects	-	150,000	-	-	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund	70,000	-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	70,000	-	-	-	-
Total Expenditures	70,000	150,000	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	100,000	50,000	5,000	-	-
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	100,000	50,000	5,000	-	-
Closing Balance Before Interest	100,286	989	6,999	7,024	7,112
Interest Income	703	1,010	25	88	107
Closing Reserve Balance fund	100,989	1,999	7,024	7,112	7,219
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

**Regional Parks Capital
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		0.4%	0.5%	0.5%	0.5%	0.5%	
Property taxes	(664,006)	(667,310)	(670,910)	(674,510)	(678,110)	(681,710)	(3,372,550)
Parcel taxes	(290,766)	(290,906)	(292,106)	(293,306)	(294,506)	(295,706)	(1,466,530)
	(954,772)	(958,216)	(963,016)	(967,816)	(972,616)	(977,416)	(4,839,080)
Grants in lieu of taxes	(630)	(630)	(630)	(630)	(630)	(630)	(3,150)
Total Operating Revenues	(955,402)	(958,846)	(963,646)	(968,446)	(973,246)	(978,046)	(4,842,230)
Operating Expenditures							
Professional fees	62,000	82,000	47,500	47,500	47,500	47,500	272,000
Contributions to reserve funds	811,950	751,214	695,899	700,699	705,499	710,299	3,563,610
Debt interest	79,066	79,066	79,066	79,066	79,066	79,066	395,330
Total Operating Expenditures	953,016	912,280	822,465	827,265	832,065	836,865	4,230,940
Operating (surplus)/deficit	(2,386)	(46,566)	(141,181)	(141,181)	(141,181)	(141,181)	(611,290)
Capital Asset Expenditures							
Capital expenditures	3,116,631	3,024,834	1,675,000	3,175,000	250,000	2,575,000	10,699,834
Transfer from reserves	(1,797,042)	(2,004,834)	(1,675,000)	(2,140,000)	(250,000)	(1,200,000)	(7,269,834)
Grants and other	(1,319,589)	(20,000)		(1,035,000)		(1,375,000)	(2,430,000)
New borrowing		(1,000,000)					(1,000,000)
Net Capital Assets funded from Operations							
Capital Financing Charges							
Existing debt (principal)	68,965	68,965	68,965	68,965	68,965	68,965	344,825
New debt (principal & interest)		10,000	72,216	72,216	72,216	72,216	298,864
Total Capital Financing Charges	68,965	78,965	141,181	141,181	141,181	141,181	643,689
Net (surplus)/deficit for the year	66,579	32,399					32,399
Add: Prior year (surplus) / deficit	(66,747)	(32,399)					(32,399)
(Surplus) applied to future years	(168)						

Regional Parks Capital
5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
LD-2703 LAND - REGIONAL PARKS CAPITAL	1,680,000					1,680,000
PR-0003 E&N TRAIL	20,000					20,000
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	80,000	975,000	975,000			2,030,000
PR-0011 MT BENSON ADDITION					1,050,000	1,050,000
PR-0012 MOORECROFT LONGHOUSE					425,000	425,000
PR-0013 NOTCH, EA E					1,000,000	1,000,000
PR-0015 BENSON CREEK LOWER (BCFRP)		350,000	350,000			700,000
PR-0016 LIGHTHOUSE CRT - NILE CREEK				250,000		250,000
PR-0018 BENSON CREEK FALLS STAIRS	19,834	350,000	350,000			719,834
PR-0019 THE LOOKOUT - EA E					100,000	100,000
PR-0027 HORNE LAKE REGIONAL TRAIL			750,000			750,000
PR-0028 MT. BENSON PARKING LOT	1,100,000					1,100,000
PR-0030 LITTLE QUALICUM BRIDGE EA F	125,000		750,000			875,000
Total Regional Parks Capital	3,024,834	1,675,000	3,175,000	250,000	2,575,000	10,699,834

REGIONAL PARKS

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	3,606,871	2,389,320	1,434,112	12,737	468,395
LD-2703 LAND - REGIONAL PARKS CAPITAL	680,000				
MJ-2703 MAJOR CAP - REGIONAL PARKS CAPITAL	-		-		-
PR-0010 NANAIMO RIV BRIDGE-MORDEN COLLIERY TRAIL	80,000	975,000	975,000		
PR-0011 MT BENSON ADDITION					450,000
PR-0012 MOORECROFT LONGHOUSE	-		-	-	125,000
PR-0013 NOTCH, EA E		-	-	-	475,000
PR-0015 BENSON CREEK LOWER (BCFRP)	-	350,000	350,000		
PR-0016 LIGHTHOUSE CRT - NILE CREEK			-	250,000	-
PR-0018 BENSON CREEK FALLS STAIRS	19,834	350,000	350,000		
PR-0019 THE LOOKOUT - EA E			-	-	100,000
PR-0027 HORNE LAKE REGIONAL TRAIL			200,000		
PR-0028 MT. BENSON PARKING LOT	1,100,000				
PR-0030 LITTLE QUALICUM BRIDGE EA F	125,000		265,000		
Total Allocated To Capital Projects	2,004,834	1,675,000	2,140,000	250,000	1,150,000
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	2,004,834	1,675,000	2,140,000	250,000	1,150,000
Transfers Into Reserve Fund					
Contributions from Operating Fund	751,214	695,899	700,699	705,499	710,299
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	751,214	695,899	700,699	705,499	710,299
Closing Balance Before Interest	2,353,251	1,410,219	(5,189)	468,236	28,694
Interest Income	36,069	23,893	17,926	159	7,026
Closing Reserve Balance fund	2,389,320	1,434,112	12,737	468,395	35,720
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 A
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		7.0%	10.0%	3.0%	3.0%	2.0%	
Property taxes	(198,490)	(212,384)	(233,622)	(240,631)	(247,850)	(252,807)	(1,187,294)
	(198,490)	(212,384)	(233,622)	(240,631)	(247,850)	(252,807)	(1,187,294)
Total Operating Revenues	(198,490)	(212,384)	(233,622)	(240,631)	(247,850)	(252,807)	(1,187,294)
Operating Expenditures							
Administration	15,978	14,693	14,840	15,137	15,288	15,594	75,552
Professional fees	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Building ops	2,675	2,275	2,321	2,367	2,414	2,463	11,840
Veh & Equip ops	12,158	10,243	10,345	10,449	10,553	10,659	52,249
Operating costs	57,327	60,007	61,207	62,431	63,680	64,953	312,278
Wages & benefits	84,400	90,774	96,715	98,649	100,622	102,635	489,395
Transfer to other gov/org	12,000	12,000	12,000	12,000	12,000	12,000	60,000
Contributions to reserve funds	20,000	25,000	25,000	25,000	30,000	30,000	135,000
Debt interest		12	12	12	12	12	60
Total Operating Expenditures	214,538	225,004	232,440	236,045	244,569	248,316	1,186,374
Operating (surplus)/deficit	16,048	12,620	(1,182)	(4,586)	(3,281)	(4,491)	(920)
Capital Asset Expenditures							
Capital expenditures	35,425	46,244	70,947	211	1,922	1,070	120,394
Transfer from reserves			(70,000)				(70,000)
Net Capital Assets funded from Operations	35,425	46,244	947	211	1,922	1,070	50,394
Capital Financing Charges							
Existing debt (principal)		340	340	340	340	340	1,700
Total Capital Financing Charges		340	340	340	340	340	1,700
Net (surplus)/deficit for the year	51,473	59,204	105	(4,035)	(1,019)	(3,081)	51,174
Add: Prior year (surplus) / deficit	(54,345)	(62,238)	(3,034)	(2,929)	(6,964)	(7,983)	(83,148)
(Surplus) applied to future years	(2,872)	(3,034)	(2,929)	(6,964)	(7,983)	(11,064)	(31,974)

Community Parks - Area A

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2080 MAJOR CAP - COMM PARKS EA A	45,000	70,000				115,000
PC-2080 COMPUTER - COMM PARKS EA A	1,244	947	211	1,922	1,070	5,394
Total Community Parks - Area A	46,244	70,947	211	1,922	1,070	120,394

COMMUNITY PARKS - AREA A

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	345,505	373,960	332,700	361,859	396,382
MJ-2080 MAJOR CAP - COMM PARKS EA A	-	70,000			
Total Allocated To Capital Projects	-	70,000	-	-	-
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	-	70,000	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	25,000	25,000	25,000	30,000	30,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	25,000	25,000	25,000	30,000	30,000
Closing Balance Before Interest	370,505	328,960	357,700	391,859	426,382
Interest Income	3,455	3,740	4,159	4,523	5,946
Closing Reserve Balance fund	373,960	332,700	361,859	396,382	432,328
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 B
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		1.9%	2.5%	2.5%	3.0%	2.0%	
Property taxes	(277,000)	(282,160)	(289,214)	(296,444)	(305,338)	(311,444)	(1,484,600)
	(277,000)	(282,160)	(289,214)	(296,444)	(305,338)	(311,444)	(1,484,600)
Total Operating Revenues	(277,000)	(282,160)	(289,214)	(296,444)	(305,338)	(311,444)	(1,484,600)
Operating Expenditures							
Administration	16,205	14,158	14,300	14,443	14,587	14,879	72,367
Professional fees	19,500	16,000	16,000	6,000	6,000	6,000	50,000
Building ops	4,725	4,325	4,412	4,500	4,590	4,682	22,509
Veh & Equip ops	4,958	3,043	3,043	3,043	3,043	3,043	15,215
Operating costs	76,079	88,259	95,024	96,924	108,863	111,040	500,110
Wages & benefits	84,400	90,774	96,715	98,649	100,622	102,635	489,395
Contributions to reserve funds			2,000	2,000		35,000	39,000
Debt interest	15,902	14,802	13,456	12,106	10,841	10,511	61,716
Total Operating Expenditures	221,769	231,361	244,950	237,665	248,546	287,790	1,250,312
Operating (surplus)/deficit	(55,231)	(50,799)	(44,264)	(58,779)	(56,792)	(23,654)	(234,288)
Capital Asset Expenditures							
Capital expenditures	270,425	22,131	947	211	1,922	1,070	26,281
Transfer from reserves	(99,500)	(10,000)					(10,000)
Grants and other	(155,000)	(10,887)					(10,887)
Net Capital Assets funded from Operations	15,925	1,244	947	211	1,922	1,070	5,394
Capital Financing Charges							
Existing debt (principal)	71,950	55,393	55,500	55,610	55,723	18,239	240,465
Total Capital Financing Charges	71,950	55,393	55,500	55,610	55,723	18,239	240,465
Net (surplus)/deficit for the year	32,644	5,838	12,183	(2,958)	853	(4,345)	11,571
Add: Prior year (surplus) / deficit	(40,675)	(20,280)	(14,442)	(2,259)	(5,217)	(4,364)	(46,562)
(Surplus) applied to future years	(8,031)	(14,442)	(2,259)	(5,217)	(4,364)	(8,709)	(34,991)

Community Parks - Area B

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2081 MAJOR CAP - COMM PARKS EA B	10,000					10,000
PC-2081 COMPUTER - COMM PARKS EA B	1,244	947	211	1,922	1,070	5,394
PR-0026 HUXLEY PARK PLAYGROUND - AREA B	5,675					5,675
PR-0029 HUXLEY PARK PLAYGROUND PHS 2 - AREA B	5,212					5,212
Total Community Parks - Area B	22,131	947	211	1,922	1,070	26,281

COMMUNITY PARKS - EA B

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	56,642	47,208	49,680	52,301	52,955
MJ-2081 MAJOR CAP - COMM PARKS EA B	10,000	-			
Total Allocated To Capital Projects	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	-	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	-	2,000	2,000	-	35,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	-	2,000	2,000	-	35,000
Closing Balance Before Interest	46,642	49,208	51,680	52,301	87,955
Interest Income	566	472	621	654	794
Closing Reserve Balance fund	47,208	49,680	52,301	52,955	88,749
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 C (Extension)
FINANCIAL PLAN
2018 to 2022

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		4.0%	3.0%	4.0%	4.0%	4.0%	
Property taxes	(68,807)	(71,559)	(73,706)	(76,654)	(79,720)	(82,909)	(384,548)
	(68,807)	(71,559)	(73,706)	(76,654)	(79,720)	(82,909)	(384,548)
Total Operating Revenues	(68,807)	(71,559)	(73,706)	(76,654)	(79,720)	(82,909)	(384,548)
Operating Expenditures							
Administration	6,490	4,554	4,600	4,692	4,738	4,833	23,417
Professional fees	5,500	17,000	2,000	2,000	2,000	2,000	25,000
Building ops	1,263	1,063	1,084	1,106	1,128	1,151	5,532
Veh & Equip ops	2,578	1,397	1,397	1,397	1,397	1,397	6,985
Operating costs	19,311	9,834	10,031	10,231	10,436	10,540	51,072
Wages & benefits	42,219	45,441	48,435	49,403	50,391	51,399	245,069
Contributions to reserve funds	5,000	10,000	5,000	12,000	17,000	17,000	61,000
Debt interest		12	12	12	12	12	60
Total Operating Expenditures	82,361	89,301	72,559	80,841	87,102	88,332	418,135
Operating (surplus)/deficit	13,554	17,742	(1,147)	4,187	7,382	5,423	33,587
Capital Asset Expenditures							
Capital expenditures	215	620	30,476	20,105	966	540	52,707
Transfer from reserves			(30,000)	(20,000)			(50,000)
Net Capital Assets funded from Operations	215	620	476	105	966	540	2,707
Capital Financing Charges							
Existing debt (principal)		170	170	170	170	170	850
Total Capital Financing Charges		170	170	170	170	170	850
Net (surplus)/deficit for the year	13,769	18,532	(501)	4,462	8,518	6,133	37,144
Add: Prior year (surplus) / deficit	(40,556)	(48,663)	(30,131)	(30,632)	(26,170)	(17,652)	(153,248)
(Surplus) applied to future years	(26,787)	(30,131)	(30,632)	(26,170)	(17,652)	(11,519)	(116,104)



Community Parks - Area C (Extension)

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2082 MAJOR CAP - COMM PARKS EA C		30,000	20,000			50,000
PC-2082 COMPUTER - COMM PARKS EA C	620	476	105	966	540	2,707
Total Community Parks - Area C (Extension)	620	30,476	20,105	966	540	52,707

COMM PARKS - EA C EXTENSION

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	59,084	69,675	45,372	37,939	50,413
MJ-2082 MAJOR CAP - COMM PARKS EA C	-	30,000	20,000	-	-
Total Allocated To Capital Projects	-	30,000	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	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	10,000	5,000	12,000	12,000	12,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	10,000	5,000	12,000	12,000	12,000
Closing Balance Before Interest	69,084	44,675	37,372	49,939	62,413
Interest Income	591	697	567	474	756
Closing Reserve Balance fund	69,675	45,372	37,939	50,413	63,169
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 C (East Wellington)
FINANCIAL PLAN
2018 to 2022

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		2.0%	2.5%	2.0%	2.5%	2.0%	
Property taxes	(89,679)	(91,473)	(93,760)	(95,635)	(98,026)	(99,986)	(478,880)
	(89,679)	(91,473)	(93,760)	(95,635)	(98,026)	(99,986)	(478,880)
Total Operating Revenues	(89,679)	(91,473)	(93,760)	(95,635)	(98,026)	(99,986)	(478,880)
Operating Expenditures							
Administration	9,440	5,708	5,822	5,880	5,998	6,058	29,466
Professional fees	10,500	20,500	10,500	500	500	500	32,500
Building ops	1,263	1,063	1,084	1,106	1,128	1,151	5,532
Veh & Equip ops	2,477	1,522	1,522	1,522	1,522	1,522	7,610
Operating costs	34,936	23,037	24,797	25,293	26,476	27,005	126,608
Wages & benefits	42,219	45,441	48,435	49,403	50,391	51,399	245,069
Contributions to reserve funds	10,000	35,000	6,000	10,000	10,000	15,000	76,000
Debt interest		12	12	12	12	12	60
Total Operating Expenditures	110,835	132,283	98,172	93,716	96,027	102,647	522,845
Operating (surplus)/deficit	21,156	40,810	4,412	(1,919)	(1,999)	2,661	43,965
Capital Asset Expenditures							
Capital expenditures	215	620	60,476	105	1,054	540	62,795
Transfer from reserves			(60,000)				(60,000)
Net Capital Assets funded from Operations	215	620	476	105	1,054	540	2,795
Capital Financing Charges							
Existing debt (principal)		170	170	170	170	170	850
Total Capital Financing Charges		170	170	170	170	170	850
Net (surplus)/deficit for the year	21,371	41,600	5,058	(1,644)	(775)	3,371	47,610
Add: Prior year (surplus) / deficit	(45,967)	(56,784)	(15,184)	(10,126)	(11,770)	(12,545)	(106,409)
(Surplus) applied to future years	(24,596)	(15,184)	(10,126)	(11,770)	(12,545)	(9,174)	(58,799)



Community Parks - Area C (East Wellington)

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2083 MAJOR CAP - COMM PARKS EA D		60,000				60,000
PC-2083 COMPUTER - COMM PARKS EA D	620	476	105	1,054	540	2,795
Total Community Parks - Area C (East Wellington)	620	60,476	105	1,054	540	62,795

COMM PARKS - EA C E WELLINGTON

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	64,180	99,822	46,820	57,405	68,123
MJ-2083 MAJOR CAP - COMM PARKS EA D	-	60,000	-	-	-
Total Allocated To Capital Projects	-	60,000	-	-	-
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	-	60,000	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	35,000	6,000	10,000	10,000	15,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	35,000	6,000	10,000	10,000	15,000
Closing Balance Before Interest	99,180	45,822	56,820	67,405	83,123
Interest Income	642	998	585	718	1,022
Closing Reserve Balance fund	99,822	46,820	57,405	68,123	84,145
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
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		5.0%	5.0%	5.0%	5.0%	5.0%	
Property taxes	(142,080)	(149,126)	(156,582)	(164,411)	(172,632)	(181,264)	(824,015)
	(142,080)	(149,126)	(156,582)	(164,411)	(172,632)	(181,264)	(824,015)
Miscellaneous		1,077	1,077	1,077	1,077	1,077	5,385
Total Operating Revenues	(142,080)	(148,049)	(155,505)	(163,334)	(171,555)	(180,187)	(818,630)
Operating Expenditures							
Administration	12,530	10,638	10,851	10,959	11,178	11,290	54,916
Professional fees	1,000	3,000					3,000
Building ops	3,425	3,025	3,086	3,147	3,210	3,274	15,742
Veh & Equip ops	13,658	13,368	13,368	13,368	13,368	13,368	66,840
Operating costs	35,054	40,829	26,645	28,578	29,057	29,638	154,747
Wages & benefits	84,400	90,774	96,715	98,649	100,622	102,635	489,395
Contributions to reserve funds	5,000	20,000	20,000	25,000	10,000	20,000	95,000
Debt interest		12	12	12	12	12	60
Total Operating Expenditures	155,067	181,646	170,677	179,713	167,447	180,217	879,700
Operating (surplus)/deficit	12,987	33,597	15,172	16,379	(4,108)	30	61,070
Capital Asset Expenditures							
Capital expenditures	113,991	1,244	60,942	25,211	37,097	1,070	125,564
Transfer from reserves	(95,709)		(60,000)	(25,000)	(35,000)		(120,000)
Grants and other	(7,857)						
Net Capital Assets funded from Operations	10,425	1,244	942	211	2,097	1,070	5,564
Capital Financing Charges							
Existing debt (principal)		340	340	340	340	340	1,700
Total Capital Financing Charges		340	340	340	340	340	1,700
Net (surplus)/deficit for the year	23,412	35,181	16,454	16,930	(1,671)	1,440	68,334
Add: Prior year (surplus) / deficit	(37,543)	(77,313)	(42,132)	(25,678)	(8,748)	(10,419)	(164,290)
(Surplus) applied to future years	(14,131)	(42,132)	(25,678)	(8,748)	(10,419)	(8,979)	(95,956)

Community Parks - Area E

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2084 MAJOR CAP - COMM PARKS EA E		60,000	25,000	35,000		120,000
PC-2084 COMPUTER - COMM PARKS EA E	1,244	942	211	2,097	1,070	5,564
Total Community Parks - Area E	1,244	60,942	25,211	37,097	1,070	125,564

COMMUNITY PARKS - EA E

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	94,784	115,732	76,889	77,850	53,823
MJ-2084 MAJOR CAP - COMM PARKS EA E	-	60,000	25,000	35,000	-
Total Allocated To Capital Projects	-	60,000	25,000	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	-	60,000	25,000	35,000	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	20,000	20,000	25,000	10,000	20,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	20,000	20,000	25,000	10,000	20,000
Closing Balance Before Interest	114,784	75,732	76,889	52,850	73,823
Interest Income	948	1,157	961	973	807
Closing Reserve Balance fund	115,732	76,889	77,850	53,823	74,630
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
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		8.0%	20.0%	10.0%	6.0%	5.0%	
Property taxes	(156,240)	(168,739)	(202,487)	(222,735)	(236,100)	(247,905)	(1,077,966)
	(156,240)	(168,739)	(202,487)	(222,735)	(236,100)	(247,905)	(1,077,966)
Total Operating Revenues	(156,240)	(168,739)	(202,487)	(222,735)	(236,100)	(247,905)	(1,077,966)
Operating Expenditures							
Administration	14,820	11,647	11,880	12,117	12,359	12,607	60,610
Professional fees	16,000	25,000	5,000	5,000	5,000	5,000	45,000
Building ops	5,775	2,375	2,423	2,471	2,520	2,571	12,360
Veh & Equip ops	4,958	3,043	3,043	3,043	3,043	3,043	15,215
Operating costs	54,508	56,666	72,799	74,255	75,929	77,448	357,097
Wages & benefits	84,400	90,774	96,715	98,649	100,622	102,635	489,395
Transfer to other gov/org	6,000		6,000	6,000	6,000	6,000	24,000
Contributions to reserve funds	2,000	2,000	2,000	2,000	12,000	22,000	40,000
Debt interest		2,840	2,140	1,450	750	50	7,230
Total Operating Expenditures	188,461	194,345	202,000	204,985	218,223	231,354	1,050,907
Operating (surplus)/deficit	32,221	25,606	(487)	(17,750)	(17,877)	(16,551)	(27,059)
Capital Asset Expenditures							
Capital expenditures	425	1,244	942	50,211	2,097	11,070	65,564
Transfer from reserves				(50,000)		(10,000)	(60,000)
Net Capital Assets funded from Operations	425	1,244	942	211	2,097	1,070	5,564
Capital Financing Charges							
Existing debt (principal)		15,000	15,000	15,000	15,000	15,000	75,000
Total Capital Financing Charges		15,000	15,000	15,000	15,000	15,000	75,000
Net (surplus)/deficit for the year	32,646	41,850	15,455	(2,539)	(780)	(481)	53,505
Add: Prior year (surplus) / deficit	(47,291)	(64,512)	(22,662)	(7,207)	(9,746)	(10,526)	(114,653)
(Surplus) applied to future years	(14,645)	(22,662)	(7,207)	(9,746)	(10,526)	(11,007)	(61,148)

Community Parks - Area F

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2085 MAJOR CAP - COMM PARKS EA F			50,000		10,000	60,000
PC-2085 COMPUTER - COMM PARKS EA F	1,244	942	211	2,097	1,070	5,564
Total Community Parks - Area F	1,244	942	50,211	2,097	11,070	65,564

COMMUNITY PARKS - EA F

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	62,273	64,896	67,545	20,389	32,644
MJ-2085 MAJOR CAP - COMM PARKS EA F	-	-	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	2,000	2,000	2,000	12,000	22,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	2,000	2,000	2,000	12,000	22,000
Closing Balance Before Interest	64,273	66,896	19,545	32,389	44,644
Interest Income	623	649	844	255	490
Closing Reserve Balance fund	64,896	67,545	20,389	32,644	45,134
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 G
FINANCIAL PLAN
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		14.0%	10.0%	9.0%	8.0%	3.0%	
Property taxes	(126,623)	(144,350)	(158,785)	(173,076)	(186,922)	(192,529)	(855,662)
	(126,623)	(144,350)	(158,785)	(173,076)	(186,922)	(192,529)	(855,662)
Operations	(20,000)						
Miscellaneous		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Total Operating Revenues	(146,623)	(154,350)	(168,785)	(183,076)	(196,922)	(202,529)	(905,662)
Operating Expenditures							
Administration	12,415	11,543	11,774	11,892	12,129	12,251	59,589
Professional fees	11,000	1,000	1,000	1,000	1,000	1,000	5,000
Building ops	3,815	3,565	5,585	5,696	6,524	6,655	28,025
Veh & Equip ops	4,458	2,903	2,903	2,903	2,903	2,903	14,515
Operating costs	34,803	48,908	49,886	50,884	51,901	52,939	254,518
Wages & benefits	84,400	90,874	96,817	98,753	100,728	102,743	489,915
Transfer to other gov/org	20,000						
Contributions to reserve funds			2,000	5,000	5,000	20,000	32,000
Debt interest		12	12	12	12	12	60
Total Operating Expenditures	170,891	158,805	169,977	176,140	180,197	198,503	883,622
Operating (surplus)/deficit	24,268	4,455	1,192	(6,936)	(16,725)	(4,026)	(22,040)
Capital Asset Expenditures							
Capital expenditures	37,425	15,244	942	211	151,922	1,070	169,389
Transfer from reserves	(37,000)	(14,000)			(130,000)		(144,000)
Net Capital Assets funded from Operations	425	1,244	942	211	21,922	1,070	25,389
Capital Financing Charges							
Existing debt (principal)		340	340	340	340	340	1,700
Total Capital Financing Charges		340	340	340	340	340	1,700
Net (surplus)/deficit for the year	24,693	6,039	2,474	(6,385)	5,537	(2,616)	5,049
Add: Prior year (surplus) / deficit	(26,293)	(13,571)	(7,532)	(5,058)	(11,443)	(5,906)	(43,510)
(Surplus) applied to future years	(1,600)	(7,532)	(5,058)	(11,443)	(5,906)	(8,522)	(38,461)

Community Parks - Area G

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2086 MAJOR CAP - COMM PARKS EA G	14,000			150,000		164,000
PC-2086 COMPUTER - COMM PARKS EA G	1,244	942	211	1,922	1,070	5,389
Total Community Parks - Area G	15,244	942	211	151,922	1,070	169,389

COMMUNITY PARKS - EA G

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	143,975	121,415	124,629	131,187	7,827
MJ-2086 MAJOR CAP - COMM PARKS EA G	14,000	-	-	130,000	-
Total Allocated To Capital Projects	14,000	-	-	130,000	-
Transfers Out of Reserve Fund					
Transfers to the Operating Fund	10,000	-	-	-	-
Transfers to Reserve Account					
Transfers to DCC Fund					
Total Transfers Out of Reserve Fund	10,000	-	-	-	-
Total Expenditures	24,000	-	-	130,000	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	-	2,000	5,000	5,000	20,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	-	2,000	5,000	5,000	20,000
Closing Balance Before Interest	119,975	123,415	129,629	6,187	27,827
Interest Income	1,440	1,214	1,558	1,640	117
Closing Reserve Balance fund	121,415	124,629	131,187	7,827	27,944
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
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		1.0%	2.0%	2.0%	2.0%	2.0%	
Property taxes	(186,520)	(188,385)	(192,153)	(195,996)	(199,916)	(203,914)	(980,364)
	(186,520)	(188,385)	(192,153)	(195,996)	(199,916)	(203,914)	(980,364)
Total Operating Revenues	(186,520)	(188,385)	(192,153)	(195,996)	(199,916)	(203,914)	(980,364)
Operating Expenditures							
Administration	15,630	13,315	13,448	13,717	13,854	14,131	68,465
Professional fees	31,000	21,000	6,000	6,000	6,000	6,000	45,000
Building ops	2,765	2,615	2,667	2,694	2,748	2,775	13,499
Veh & Equip ops	4,958	3,043	3,104	3,166	3,229	3,294	15,836
Operating costs	59,383	57,205	58,349	59,516	60,706	61,920	297,696
Wages & benefits	84,400	90,774	96,715	98,649	100,622	102,635	489,395
Transfer to other gov/org	20,000						
Contributions to reserve funds	5,000	20,000	20,000	20,000	20,000	15,000	95,000
Debt interest		12	12	12	12	12	60
Total Operating Expenditures	223,136	207,964	200,295	203,754	207,171	205,767	1,024,951
Operating (surplus)/deficit	36,616	19,579	8,142	7,758	7,255	1,853	44,587
Capital Asset Expenditures							
Capital expenditures	30,425	51,244	942	211	2,097	1,070	55,564
Transfer from reserves	(30,000)	(50,000)					(50,000)
Net Capital Assets funded from Operations	425	1,244	942	211	2,097	1,070	5,564
Capital Financing Charges							
Existing debt (principal)		340	340	340	340	340	1,700
Total Capital Financing Charges		340	340	340	340	340	1,700
Net (surplus)/deficit for the year	37,041	21,163	9,424	8,309	9,692	3,263	51,851
Add: Prior year (surplus) / deficit	(57,394)	(68,090)	(46,927)	(37,503)	(29,194)	(19,502)	(201,216)
(Surplus) applied to future years	(20,353)	(46,927)	(37,503)	(29,194)	(19,502)	(16,239)	(149,365)

Community Parks - Area H

5 Year Capital Plan

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
MJ-2087 MAJOR CAP - COMM PARKS EA H	50,000					50,000
PC-2087 COMPUTER - COMM PARKS EA H	1,244	942	211	2,097	1,070	5,564
Total Community Parks - Area H	51,244	942	211	2,097	1,070	55,564

COMMUNITY PARKS - EA H

Reserve Fund	2018 Budget	2019	2020	2021	2022
Opening Balance	79,659	50,456	70,961	91,848	112,996
MJ-2087 MAJOR CAP - COMM PARKS EA H	50,000		-		
Total Allocated To Capital Projects	50,000	-	-	-	-
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	-	-	-	-
Transfers Into Reserve Fund					
Contributions from Operating Fund	20,000	20,000	20,000	20,000	15,000
Transfers from Reserve Account					
Transfers from DCC Fund					
Total Transfers Into Reserve Fund	20,000	20,000	20,000	20,000	15,000
Closing Balance Before Interest	49,659	70,456	90,961	111,848	127,996
Interest Income	797	505	887	1,148	1,695
Closing Reserve Balance fund	50,456	70,961	91,848	112,996	129,691
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

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		1.5%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(15,347)	(15,577)	(15,811)	(16,048)	(16,289)	(16,533)	(80,258)
	(15,347)	(15,577)	(15,811)	(16,048)	(16,289)	(16,533)	(80,258)
Total Operating Revenues	(15,347)	(15,577)	(15,811)	(16,048)	(16,289)	(16,533)	(80,258)
Operating Expenditures							
Transfer to other gov/org	15,347	15,577	15,811	16,048	16,289	16,533	80,258
Total Operating Expenditures	15,347	15,577	15,811	16,048	16,289	16,533	80,258
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							

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		0.8%	0.8%	0.9%	0.9%	0.9%	
Property taxes	(27,363)	(27,593)	(27,827)	(28,064)	(28,305)	(28,550)	(140,339)
	(27,363)	(27,593)	(27,827)	(28,064)	(28,305)	(28,550)	(140,339)
Total Operating Revenues	(27,363)	(27,593)	(27,827)	(28,064)	(28,305)	(28,550)	(140,339)
Operating Expenditures							
Transfer to other gov/org	27,363	27,593	27,827	28,064	28,305	28,550	140,339
Total Operating Expenditures	27,363	27,593	27,827	28,064	28,305	28,550	140,339
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
2018 to 2022**

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		2.3%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(15,126)	(15,474)	(15,707)	(15,943)	(16,182)	(16,426)	(79,732)
	(15,126)	(15,474)	(15,707)	(15,943)	(16,182)	(16,426)	(79,732)
Total Operating Revenues	(15,126)	(15,474)	(15,707)	(15,943)	(16,182)	(16,426)	(79,732)
Operating Expenditures							
Transfer to other gov/org	15,245	15,586	15,707	15,943	16,182	16,426	79,844
Total Operating Expenditures	15,245	15,586	15,707	15,943	16,182	16,426	79,844
Operating (surplus)/deficit	119	112					112
Capital Asset Expenditures							
Net Capital Assets funded from Operations							
Capital Financing Charges							
Total Capital Financing Charges							
Net (surplus)/deficit for the year	119	112					112
Add: Prior year (surplus) / deficit	(119)	(112)					(112)
(Surplus) applied to future years							



Port Theatre EA C (East Wellington)
FINANCIAL PLAN
2018 to 2022

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		1.5%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(3,948)	(4,009)	(4,069)	(4,130)	(4,192)	(4,254)	(20,654)
	(3,948)	(4,009)	(4,069)	(4,130)	(4,192)	(4,254)	(20,654)
Total Operating Revenues	(3,948)	(4,009)	(4,069)	(4,130)	(4,192)	(4,254)	(20,654)
Operating Expenditures							
Transfer to other gov/org	3,948	4,009	4,069	4,130	4,192	4,254	20,654
Total Operating Expenditures	3,948	4,009	4,069	4,130	4,192	4,254	20,654
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							

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	Total
Operating Revenues		1.5%	1.5%	1.5%	1.5%	1.5%	
Property taxes	(22,029)	(22,359)	(22,694)	(23,035)	(23,380)	(23,731)	(115,199)
	(22,029)	(22,359)	(22,694)	(23,035)	(23,380)	(23,731)	(115,199)
Total Operating Revenues	(22,029)	(22,359)	(22,694)	(23,035)	(23,380)	(23,731)	(115,199)
Operating Expenditures							
Transfer to other gov/org	22,029	22,359	22,694	23,035	23,380	23,731	115,199
Total Operating Expenditures	22,029	22,359	22,694	23,035	23,380	23,731	115,199
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							



Community Works Fund Projects - Parks & Recreation
FINANCIAL PLAN
2018 to 2022

	2017 Budget	2018 Proposed Budget	2019	2020	2021	2022	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	606,957	737,875	100,000				837,875
Grants and other	(606,957)	(737,875)	(100,000)				(837,875)
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

	2018 Capital	2019 Capital	2020 Capital	2021 Capital	2022 Capital	Total
PR-0004 MORDEN COLLIERY BRIDGE CROSSING EA A	37,875					37,875
PR-0005 FRENCH CREEK COMM TRAIL SYSTEM EA G		100,000				100,000
PR-0022 MEADOWOOD COMMUNITY REC CTR - EA F	700,000					700,000
Total Community Works Fund Projects - Parks & Recreation	737,875	100,000				837,875