

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

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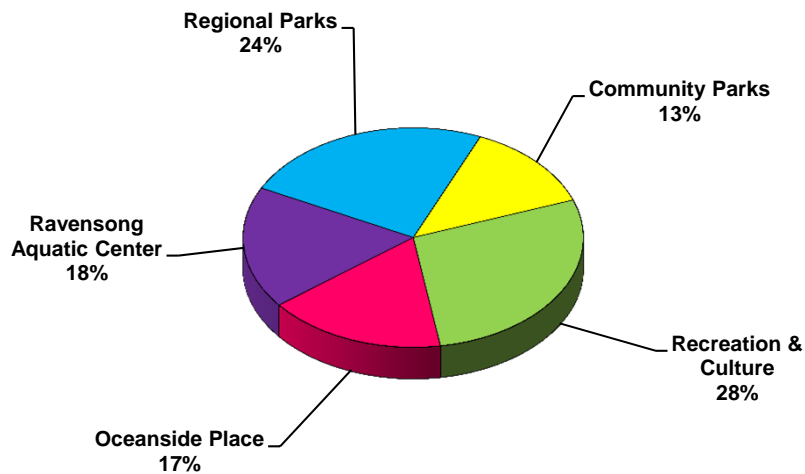
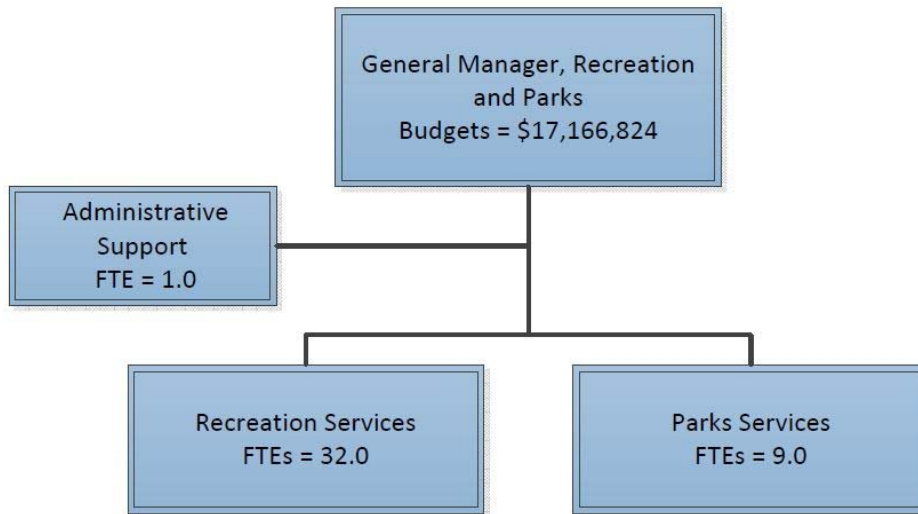
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# REGIONAL DISTRICT OF NANAIMO DEPARTMENTAL HIGHLIGHTS RECREATION & PARKS SERVICES



Recreation & Parks	Expenditures	Revenues/Reserves	Net Cost funded by Taxes & Op Surplus	
Recreation & Culture	3,771,391	505,218	3,266,173	28%
Oceanside Place	2,687,966	646,229	2,041,737	17%
Ravensong Aquatic Centre	3,400,380	1,317,375	2,083,005	18%
Regional Parks	5,758,120	2,986,630	2,771,490	24%
Community Parks	1,548,967	70,000	1,478,967	13%
	17,166,824	5,525,452	11,641,372	100%

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2018**

<b>AREA</b>	<b>RECREATION AND PARKS</b>
<b>SERVICE</b>	<b>OCEANSIDE PLACE MULTIPLEX</b>
<b>SERVICE LEVEL</b>	Oceanside Place (2 ½ ice sheets) operates year round with a peak demand ice season between September and April. From May through June, 1 ½ ice sheets are removed and the space is booked for dry floor activities such as lacrosse, high school graduation ceremonies, home show, etc. Ice rentals, registered programs and public skating continue throughout the year on the remaining sheet of ice. The 2 <sup>nd</sup> ice sheet is installed in July due to demand for ice rentals, hockey and figure skating schools, and training camps.

**PERFORMANCE INDICATORS**

MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2018 PERFORMANCE OBJECTIVES
Investment Per Capita (net operating cost /population (46,655))	\$23.00 - \$27.00	\$26.65	\$26.67
Hours of use available for public use (main rinks)			
Ice	10,000	9,639	9,800
Dry Floor	2,500	2,050	2,000
Hours of use booked for public use (main rinks)			
Ice	7,800 78%	7,500 78%*	7,780 79%
Dry Floor	1,000 41%	564 28%*	600 31%
		<i>(* both rinks in dry floor in July)</i>	
Total program opportunities	35	39	39
Total program registrations	600	535	575
Annual public skate admissions	21,600	21,000	21,500

**KEY ACTIONS TO ACHIEVE 2018 PERFORMANCE OBJECTIVES**

**STRATEGIC PLAN ALIGNMENT**

1. Maintain 2017 utilities usage rates.	<b>S4</b>	We recognize community mobility and recreational amenities as core services.
2. Complete District 69 Recreation Services Master Plan. <i>March/April</i>	<b>S4</b>	We recognize community mobility and recreational amenities as core services.
3. Develop implementation strategy for District 69 Recreation Services Master Plan specific to arena services (future function of District 69 Arena).	<b>S4</b>	We recognize community mobility and recreational amenities as core services.
4. Continue to develop tasks as part of RDN Asset Management Planning Group.	<b>S2</b>	We will fund infrastructure in support of our core services employing an asset management focus.
5. Review and increase sport tourism events on either dry floor or ice and continue to expand dry floor programming opportunities.	<b>EC1</b>	We will support our traditional industries: Forestry, Tourism, Manufacturing, Fishing; Knowledge Based; and Technology Based industries.

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(1,451,174)	(1,934,899)	(1,973,597)	2.0%
	<b>(1,451,174)</b>	<b>(1,934,899)</b>	<b>(1,973,597)</b>	<b>2.0%</b>
Concession sales	(3,870)	(5,000)	(5,000)	
Operations	(6,768)	(18,600)	(18,300)	
Recreation - other operating	(49,349)	(88,150)	(94,350)	
Recreation fees	(45,408)	(48,000)	(54,000)	
Recreation facility rentals	(301,802)	(458,650)	(452,000)	
Recreation vending sales	(1,960)	(3,000)	(2,700)	
Miscellaneous	(2,292)	(100)	(2,300)	
Interdepartmental recoveries	(9,479)	(17,579)	(17,579)	
<b>Total Operating Revenues</b>	<b>(1,872,102)</b>	<b>(2,573,978)</b>	<b>(2,619,826)</b>	<b>1.8%</b>
<b>Operating Expenditures</b>				
Administration	106,609	144,251	143,340	
Legislative	5	500	500	
Professional fees	14,465	15,000	25,000	
Building oper & maint	232,688	338,045	345,000	
Vehicle & Equip- oper & maint	27,239	73,226	67,726	
Operating costs	53,482	91,265	95,594	
Program costs	24,502	33,600	33,400	
<b>Total Operating Expenditures (excluding wages)</b>	<b>458,990</b>	<b>695,887</b>	<b>710,560</b>	<b>2.1%</b>
Wages & benefits	815,741	1,147,029	1,169,111	1.9%
<b>Total Operating Expenditures (including wages)</b>	<b>1,274,731</b>	<b>1,842,916</b>	<b>1,879,671</b>	<b>2.0%</b>
Contribution to reserve funds	95,360	95,540	116,080	
<b>Operating (surplus) / deficit</b>	<b>(502,011)</b>	<b>(635,522)</b>	<b>(624,075)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	9,388	119,875	106,631	
Grants and other	(500)			
<b>Net Capital Assets funded from Operations</b>	<b>8,888</b>	<b>119,875</b>	<b>106,631</b>	<b>(11.0%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	204,789	273,052	273,052	
Existing debt (interest)	234,399	312,530	312,532	
<b>Total Capital Financing Charges</b>	<b>439,188</b>	<b>585,582</b>	<b>585,584</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(53,935)</b>	<b>69,935</b>	<b>68,140</b>	
Prior year (surplus) / deficit	(228,507)	(228,507)	(172,683)	
<b>Current year unappropriated surplus</b>	<b>(282,442)</b>	<b>(158,572)</b>	<b>(104,543)</b>	

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2018**

AREA	RECREATION AND PARKS		
SERVICE	RAVENSONG AQUATIC CENTRE		
SERVICE LEVEL	Ravensong Aquatic Centre (RAC) consists of a main 25m tank, small leisure pool, 25 person hot tub, steam room and infra-red sauna. RAC operates between 6:00 am and 9:00 pm / 10:00 pm, seven days per week, with a regular three week maintenance shut down starting mid-August. The centre offers a wide range of aquatic based programs and services for all ages.		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2018 PERFORMANCE OBJECTIVES
Investment Per Capita (net operating cost/population (*40,530))	\$37.00 - 47.00	\$46.74	\$46.81
Hours available for use	98% of total hours used	93% of total hours used 4,778hrs/5,105hrs	95% of total hours used 4,849hrs/5,105hrs
Total number of registered program opportunities	570-590	586	585
Total number of registered program participants	2,500	2,700	2,750
Total number of registered program attendance	22,500	24,656	23,000
Number of public swim admissions	95,000	96,700	96,500
KEY ACTIONS TO ACHIEVE 2018 PERFORMANCE OBJECTIVES	STRATEGIC PLAN ALIGNMENT		
1. Complete District 69 Recreation Services Master Plan. <i>March/April</i>	<b>S4</b>	We recognize community mobility and recreational amenities as core services.	
2. Develop implementation strategy for District 69 Recreation Services Master Plan document specific to aquatic services.	<b>S4</b>	We recognize community mobility and recreational amenities as core services.	
3. Continue to develop tasks as part of RDN Asset Management Planning Group.	<b>S4</b>	We recognize community mobility and recreational amenities as core services.	
4. Complete Energy Upgrades and Air Handler Replacements.	<b>EV2</b>	We will evaluate air quality and climate impacts as factors in our infrastructure and services planning.	

\* Population does not include EA E as not a participant in service

**FINANCIAL PLAN  
Ravensong Aquatic Centre  
2018 Proposed Budget**

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(1,477,747)	(1,970,329)	(1,990,032)	1.0%
	<b>(1,477,747)</b>	<b>(1,970,329)</b>	<b>(1,990,032)</b>	<b>1.0%</b>
Operating grants	(7,258)			
Operations	(163)	(2,740)	(2,740)	
Recreation - other operating	(295,275)	(365,265)	(406,100)	
Recreation fees	(171,874)	(199,720)	(196,145)	
Recreation facility rentals	(72,441)	(83,145)	(94,190)	
Recreation vending sales	(3,007)	(1,500)	(3,200)	
Transfer from reserve - non capital		(15,000)	(15,000)	
Miscellaneous	(700)			
<b>Total Operating Revenues</b>	<b>(2,028,465)</b>	<b>(2,637,699)</b>	<b>(2,707,407)</b>	<b>2.6%</b>
<b>Operating Expenditures</b>				
Administration	129,064	172,190	172,690	
Legislative	5	1,000	1,000	
Professional fees	23,083	20,000	78,500	
Building oper & maint	197,213	249,315	270,178	
Vehicle & Equip- oper & maint	15,429	28,580	28,951	
Operating costs	103,411	157,363	155,073	
Program costs	58,406	87,475	84,975	
<b>Total Operating Expenditures (excluding wages)</b>	<b>526,611</b>	<b>715,923</b>	<b>791,367</b>	<b>10.5%</b>
Wages & benefits	1,081,171	1,463,424	1,540,473	5.3%
<b>Total Operating Expenditures (including wages)</b>	<b>1,607,782</b>	<b>2,179,347</b>	<b>2,331,840</b>	<b>7.0%</b>
Contribution to reserve funds	450,000	450,180	450,180	
<b>Operating (surplus) / deficit</b>	<b>29,317</b>	<b>(8,172)</b>	<b>74,613</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	1,440	107,050	618,360	
Transfers from reserves			(600,000)	
<b>Net Capital Assets funded from Operations</b>	<b>1,440</b>	<b>107,050</b>	<b>18,360</b>	<b>(82.8%)</b>
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>30,757</b>	<b>98,878</b>	<b>92,973</b>	
Prior year (surplus) / deficit	(236,655)	(236,655)	(234,492)	
<b>Current year unappropriated surplus</b>	<b>(205,898)</b>	<b>(137,777)</b>	<b>(141,519)</b>	

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2018**

AREA	RECREATION AND PARKS		
SERVICE	NORTHERN COMMUNITY RECREATION		
SERVICE LEVEL	<p>Plan, develop and coordinate the delivery of recreation programs and services to the communities of Parksville, Qualicum Beach and Electoral Areas E, F, G and H. Recreation services delivery includes; recreation grants, financial assistance program, inclusion support, summer camp programs, support for community events and community development initiatives. The Department also acts as the booking agent for sports fields and courts within the City of Parksville, the Town of Qualicum Beach and School District 69.</p> <p>The Department oversees a service contract for additional local programming in Electoral Area F with Arrowsmith Community Recreation Association (ACRA). Regional District staff act in a resource capacity to ACRA and monitor the outcomes and performance of the organization.</p>		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2018 PERFORMANCE OBJECTIVES
Total number of program registrations	5,700	5,587	5,700
Total program attendance	30,000	29,880 <i>(activity registrations x 6 sessions)</i>	30,000
Total program opportunities	200	209	200
Financial Assistance Program (households supported)	60	45 households YTD	Meet Demand
Inclusion Support	1,000 hours 15 individuals	1,000 hours of support 20 individuals	1,120 hours of support 20 individuals
Recreation Grants	\$62,500 35 - 45 projects	\$41,753 37 projects	\$62,500 35-45 projects
KEY ACTIONS TO ACHIEVE 2018 PERFORMANCE OBJECTIVES		STRATEGIC PLAN ALIGNMENT	
1. Complete District 69 Recreation Services Master Plan. <i>March/April</i>		<b>S4</b>	We recognize community mobility and recreational amenities as core services.
2. Develop implementation strategy for District 69 Recreation Services Master Plan specific to northern community recreation services.		<b>S4</b>	We recognize community mobility and recreational amenities as core services.
3. Execute the initiatives funded by way of the Island Health's Plan H - Community Wellness Grant; community recreation facility accessibility review, community partners facility fee and booking policy report, expansion of the Prescriptions for Health program, establishment of the 'She's in Nature' program and installation of passive recreation amenities.		<b>R4</b>	We look for opportunities to partner with other branches of government/ community groups to advance our region.
4. Review alternative recreation services supplemental delivery model for EA 'H'.		<b>S3</b>	As we invest in regional services we look at both costs and benefits – The RDN will be effective and efficient.

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(855,493)	(1,140,657)	(1,278,230)	12.1%
	<b>(855,493)</b>	<b>(1,140,657)</b>	<b>(1,278,230)</b>	<b>12.1%</b>
Operating grants	(30,205)	(58,000)	(52,160)	
Operations	(7,083)	(5,945)	(7,740)	
Recreation fees	(349,256)	(360,435)	(389,798)	
Miscellaneous		(1,000)		
<b>Total Operating Revenues</b>	<b>(1,242,037)</b>	<b>(1,566,037)</b>	<b>(1,727,928)</b>	<b>10.3%</b>
<b>Operating Expenditures</b>				
Administration	89,986	114,617	113,370	
Professional fees	13,869	22,300	22,300	
Building oper & maint	11,190	14,282	14,138	
Vehicle & Equip- oper & maint	11,178	14,386	14,386	
Operating costs	85,367	102,727	99,838	
Program costs	399,872	504,452	568,577	
Transfer to other govt / org	72,328	72,328	109,792	
<b>Total Operating Expenditures (excluding wages)</b>	<b>683,790</b>	<b>845,092</b>	<b>942,401</b>	<b>11.5%</b>
Wages & benefits	573,730	668,184	736,570	10.2%
<b>Total Operating Expenditures (including wages)</b>	<b>1,257,520</b>	<b>1,513,276</b>	<b>1,678,971</b>	<b>10.9%</b>
Contribution to reserve funds	10,000	10,180	35,180	
<b>Operating (surplus) / deficit</b>	<b>25,483</b>	<b>(42,581)</b>	<b>(13,777)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	942	2,325	57,161	
Transfers from reserves			(55,000)	
<b>Net Capital Assets funded from Operations</b>	<b>942</b>	<b>2,325</b>	<b>2,161</b>	<b>(7.1%)</b>
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>26,425</b>	<b>(40,256)</b>	<b>(11,616)</b>	
Prior year (surplus) / deficit	(29,519)	(29,519)	(36,865)	
<b>Current year unappropriated surplus</b>	<b>(3,094)</b>	<b>(69,775)</b>	<b>(48,481)</b>	



**FINANCIAL PLAN**  
**Northern Community Recreation Sportsfield**  
**2018 Proposed Budget**

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Municipal agreements	(225,530)	(300,707)	(315,742)	5.0%
	<b>(225,530)</b>	<b>(300,707)</b>	<b>(315,742)</b>	<b>5.0%</b>
<b>Total Operating Revenues</b>	<b>(225,530)</b>	<b>(300,707)</b>	<b>(315,742)</b>	<b>5.0%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	300,707	300,707	315,742	
<b>Total Operating Expenditures (excluding wages)</b>	<b>300,707</b>	<b>300,707</b>	<b>315,742</b>	<b>5.0%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>300,707</b>	<b>300,707</b>	<b>315,742</b>	<b>5.0%</b>
<b>Operating (surplus) / deficit</b>	<b>75,177</b>			
<b>Capital Asset Expenditures</b>				
<b>Net Capital Assets funded from Operations</b>				
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>75,177</b>			
<b>Current year unappropriated surplus</b>	<b>75,177</b>			

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2018**

<b>AREA</b>	<b>RECREATION AND PARKS</b>		
<b>SERVICE</b>	<b>GABRIOLA ISLAND RECREATION SERVICE</b>		
<b>SERVICE LEVEL</b>	<p>In addition to access to recreation facilities and programs offered through the City of Nanaimo, residents of Gabriola Island raise a tax levy for recreation programming delivered directly on Gabriola Island. The Gabriola Recreation Society provides this island-based recreation programming under a service contract with the Regional District of Nanaimo. Regional District staff act in a resource capacity and monitor the established outcomes and performance of the Society.</p>		
<b>PERFORMANCE INDICATORS</b>			
<b>MEASUREMENT INDICATOR</b>	<b>BENCHMARK</b>	<b>CURRENT PERFORMANCE</b>	<b>2018 PERFORMANCE OBJECTIVES</b>
Total number of program registrations	700 - 800	900	950
Total program attendance	8,000 - 9,000	8,600	8,800
Total program opportunities	50 - 80	65	70
<b>KEY ACTIONS TO ACHIEVE 2018 PERFORMANCE OBJECTIVES</b>		<b>STRATEGIC PLAN ALIGNMENT</b>	
<p>1. Secure a renewed recreation services delivery agreement between the RDN and the Gabriola Recreation Society for three year term 2018-2020</p>		<p><b>R4</b></p> <p>We look for opportunities to partner with other branches of government/ community groups to advance our region.</p>	
<p>2. Monitor and evaluate 2018 performance objectives by the Society as per terms of the three year Agreement via review of reports submitted and meetings with Society.</p>		<p><b>S4</b></p> <p>We recognize community mobility and recreational amenities as core services.</p>	

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(86,425)	(115,233)	(118,690)	3.0%
	<b>(86,425)</b>	<b>(115,233)</b>	<b>(118,690)</b>	<b>3.0%</b>
Grants in lieu of taxes	(583)	(520)	(520)	
<b>Total Operating Revenues</b>	<b>(87,008)</b>	<b>(115,753)</b>	<b>(119,210)</b>	<b>3.0%</b>
<b>Operating Expenditures</b>				
Administration	1,759	2,548	2,634	
Professional fees	2,500	2,800	2,800	
Vehicle & Equip- oper & maint	237	150	171	
Operating costs	1,217	3,029	2,954	
Transfer to other govt / org	73,950	74,914	79,361	
<b>Total Operating Expenditures (excluding wages)</b>	<b>79,663</b>	<b>83,441</b>	<b>87,920</b>	<b>5.4%</b>
Wages & benefits	15,808	20,997	21,553	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>95,471</b>	<b>104,438</b>	<b>109,473</b>	<b>4.8%</b>
Contribution to reserve funds	12,000	12,000		
<b>Operating (surplus) / deficit</b>	<b>20,463</b>	<b>685</b>	<b>(9,737)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures			96	
<b>Net Capital Assets funded from Operations</b>			<b>96</b>	
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>20,463</b>	<b>685</b>	<b>(9,641)</b>	
Prior year (surplus) / deficit	(11,284)	(11,284)	(12,148)	
<b>Current year unappropriated surplus</b>	<b>9,179</b>	<b>(10,599)</b>	<b>(21,789)</b>	

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2018**

AREA	RECREATION AND PARKS		
SERVICE	ELECTORAL AREA 'A' RECREATION AND CULTURE		
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	<p>In addition to access to recreation facilities and programs offered through the City of Nanaimo, residents of Electoral Area 'A' raise a tax levy for recreation and park services. Currently the Regional District of Nanaimo does not offer Recreation and Culture programs in Electoral Area 'A' through direct programming. The Parks, Recreation and Culture Commission exists as an advisory body to the Regional Board regarding RDN service functions related to parks, recreation and culture for Electoral Area 'A' and oversees an Electoral Area 'A' Grant-in-Aid program supporting recreation and cultural initiatives.</p>		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2018 PERFORMANCE OBJECTIVES
Utilization of Grant-in-Aid program	Full disbursement of available grant funding (\$10,000 annually)	2017= \$0 YTD 2016 = \$2,868 2015 = \$4,118 2014 = \$1,500 2013 = \$7,500 2012 = \$7,065 2011 = \$7,625 2010 = \$7,150	Full disbursement of available grant funding
KEY ACTIONS TO ACHIEVE 2018 PERFORMANCE OBJECTIVES		STRATEGIC PLAN ALIGNMENT	
1. Distribute all funds from Grant-in-Aid program semi-annually in February and September.		<b>S3</b>	As we invest in regional services we look at both costs and benefits – The RDN will be effective and efficient.
2. Work with Snuneymuxw First Nation on the opening and community use of new Sport Court that received funding from RDN through Community Works Funds.		<b>R1</b>	We value our First Nations relationships and will integrate their input in future planning and service delivery.
3. Complete cost/benefit analysis on school facility use for community recreation and culture programming purposes.		<b>S3</b>	As we invest in regional services we look at both costs and benefits – The RDN will be effective and efficient.



**FINANCIAL PLAN**  
**Area A Recreation & Culture**  
**2018 Proposed Budget**

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(149,112)	(198,816)	(202,792)	2.0%
	<b>(149,112)</b>	<b>(198,816)</b>	<b>(202,792)</b>	<b>2.0%</b>
<b>Total Operating Revenues</b>	<b>(149,112)</b>	<b>(198,816)</b>	<b>(202,792)</b>	<b>2.0%</b>
<b>Operating Expenditures</b>				
Administration	8,174	12,334	12,030	
Professional fees	2,316	59,000	59,000	
Building oper & maint	6,470	11,000	11,000	
Vehicle & Equip- oper & maint	48	550	550	
Operating costs	1,521	5,539	5,539	
Program costs		10,000	10,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>18,529</b>	<b>98,423</b>	<b>98,119</b>	<b>(0.3%)</b>
Wages & benefits	20,389	26,957	27,678	2.7%
<b>Total Operating Expenditures (including wages)</b>	<b>38,918</b>	<b>125,380</b>	<b>125,797</b>	0.3%
Contribution to reserve funds	175,000	175,000	175,000	
<b>Operating (surplus) / deficit</b>	<b>64,806</b>	<b>101,564</b>	<b>98,005</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures			97	
<b>Net Capital Assets funded from Operations</b>			<b>97</b>	
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	64,806	101,564	98,102	
Prior year (surplus) / deficit	(188,238)	(188,238)	(150,793)	
<b>Current year unappropriated surplus</b>	<b>(123,432)</b>	<b>(86,674)</b>	<b>(52,691)</b>	

**FINANCIAL PLAN**  
**Southern Community Recreation & Culture**  
**2018 Proposed Budget**

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(872,135)	(1,162,847)	(1,200,609)	3.2%
	<b>(872,135)</b>	<b>(1,162,847)</b>	<b>(1,200,609)</b>	<b>3.2%</b>
Grants in lieu of taxes	(978)			
<b>Total Operating Revenues</b>	<b>(873,113)</b>	<b>(1,162,847)</b>	<b>(1,200,609)</b>	<b>3.2%</b>
<b>Operating Expenditures</b>				
Administration	750	1,000	1,000	
Professional fees		2,000	2,000	
Building oper & maint	29,495	55,770	55,770	
Operating costs	4,829	7,415	7,415	
Transfer to other govt / org	1,122,566	1,122,566	1,122,566	
<b>Total Operating Expenditures (excluding wages)</b>	<b>1,157,640</b>	<b>1,188,751</b>	<b>1,188,751</b>	
<b>Total Operating Expenditures (including wages)</b>	<b>1,157,640</b>	<b>1,188,751</b>	<b>1,188,751</b>	
<b>Operating (surplus) / deficit</b>	<b>284,527</b>	<b>25,904</b>	<b>(11,858)</b>	
<b>Capital Asset Expenditures</b>				
<b>Net Capital Assets funded from Operations</b>				
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	284,527	25,904	(11,858)	
Prior year (surplus) / deficit	(25,904)	(25,904)	(26,414)	
<b>Current year unappropriated surplus</b>	<b>258,623</b>		<b>(38,272)</b>	

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(11,510)	(15,347)	(15,577)	1.5%
	<b>(11,510)</b>	<b>(15,347)</b>	<b>(15,577)</b>	<b>1.5%</b>
<b>Total Operating Revenues</b>	<b>(11,510)</b>	<b>(15,347)</b>	<b>(15,577)</b>	<b>1.5%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	15,347	15,347	15,577	
<b>Total Operating Expenditures (excluding wages)</b>	<b>15,347</b>	<b>15,347</b>	<b>15,577</b>	<b>1.5%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>15,347</b>	<b>15,347</b>	<b>15,577</b>	<b>1.5%</b>
<b>Operating (surplus) / deficit</b>	<b>3,837</b>			
<b>Capital Asset Expenditures</b>				
<b>Net Capital Assets funded from Operations</b>				
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>3,837</b>			
<b>Current year unappropriated surplus</b>	<b>3,837</b>			

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(20,522)	(27,363)	(27,593)	0.8%
	<b>(20,522)</b>	<b>(27,363)</b>	<b>(27,593)</b>	<b>0.8%</b>
<b>Total Operating Revenues</b>	<b>(20,522)</b>	<b>(27,363)</b>	<b>(27,593)</b>	<b>0.8%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	27,363	27,363	27,593	
<b>Total Operating Expenditures (excluding wages)</b>	<b>27,363</b>	<b>27,363</b>	<b>27,593</b>	<b>0.8%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>27,363</b>	<b>27,363</b>	<b>27,593</b>	<b>0.8%</b>
<b>Operating (surplus) / deficit</b>	<b>6,841</b>			
<b>Capital Asset Expenditures</b>				
<b>Net Capital Assets funded from Operations</b>				
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>6,841</b>			
<b>Current year unappropriated surplus</b>	<b>6,841</b>			



	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(11,345)	(15,126)	(15,474)	2.3%
	<b>(11,345)</b>	<b>(15,126)</b>	<b>(15,474)</b>	<b>2.3%</b>
Grants in lieu of taxes	(111)			
<b>Total Operating Revenues</b>	<b>(11,456)</b>	<b>(15,126)</b>	<b>(15,474)</b>	<b>2.3%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	15,245	15,245	15,585	
<b>Total Operating Expenditures (excluding wages)</b>	<b>15,245</b>	<b>15,245</b>	<b>15,585</b>	<b>2.2%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>15,245</b>	<b>15,245</b>	<b>15,585</b>	<b>2.2%</b>
<b>Operating (surplus) / deficit</b>	<b>3,789</b>	<b>119</b>	<b>111</b>	
<b>Capital Asset Expenditures</b>				
<b>Net Capital Assets funded from Operations</b>				
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>3,789</b>	<b>119</b>	<b>111</b>	
Prior year (surplus) / deficit	(119)	(119)	(111)	
<b>Current year unappropriated surplus</b>	<b>3,670</b>			

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(2,961)	(3,948)	(4,009)	1.5%
	<b>(2,961)</b>	<b>(3,948)</b>	<b>(4,009)</b>	<b>1.5%</b>
<b>Total Operating Revenues</b>	<b>(2,961)</b>	<b>(3,948)</b>	<b>(4,009)</b>	<b>1.5%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	3,948	3,948	4,009	
<b>Total Operating Expenditures (excluding wages)</b>	<b>3,948</b>	<b>3,948</b>	<b>4,009</b>	<b>1.5%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>3,948</b>	<b>3,948</b>	<b>4,009</b>	<b>1.5%</b>
<b>Operating (surplus) / deficit</b>	<b>987</b>			
<b>Capital Asset Expenditures</b>				
<b>Net Capital Assets funded from Operations</b>				
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>987</b>			
<b>Current year unappropriated surplus</b>	<b>987</b>			

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(16,522)	(22,029)	(22,359)	1.5%
	<b>(16,522)</b>	<b>(22,029)</b>	<b>(22,359)</b>	<b>1.5%</b>
<b>Total Operating Revenues</b>	<b>(16,522)</b>	<b>(22,029)</b>	<b>(22,359)</b>	<b>1.5%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	22,029	22,029	22,359	
<b>Total Operating Expenditures (excluding wages)</b>	<b>22,029</b>	<b>22,029</b>	<b>22,359</b>	<b>1.5%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>22,029</b>	<b>22,029</b>	<b>22,359</b>	<b>1.5%</b>
<b>Operating (surplus) / deficit</b>	<b>5,507</b>			
<b>Capital Asset Expenditures</b>				
<b>Net Capital Assets funded from Operations</b>				
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>5,507</b>			
<b>Current year unappropriated surplus</b>	<b>5,507</b>			

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN - 2018**

<b>AREA</b>	<b>RECREATION AND PARKS</b>		
<b>SERVICE</b>	<b>REGIONAL PARKS</b>		
<b>CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES</b>	The Regional Parks Plan is the guiding document for the acquisition of regional park land and trails. At present the Regional District owns or manages 12 Regional Parks comprising 2,129 hectares including two campgrounds.		
<b>PERFORMANCE INDICATORS</b>			
<b>MEASUREMENT INDICATOR</b>	<b>BENCHMARK</b>	<b>CURRENT PERFORMANCE</b>	<b>2018 PERFORMANCE OBJECTIVES</b>
Acquisition readiness and Capital Planning	Sufficient resources to acquire lands when opportunities arise and to complete large capital projects.	Continuously monitoring and reviewing financial plan forecasts.  Assessing properties that come available for acquisition.	Implement recommendations from the 2017 Regional Parks Funding Service Review.  Continue to use financial plan to review financial impacts of property purchases and large capital projects.  Continue to assess properties that come available for acquisition.
Management and development documents	Park management plans and agreements in place for all sites.	Management plans in place for all Regional parks.  Beachcomber Management Plan nearly complete.  Updating 5 year plan for projects identified in completed management plans.	Begin development of the Regional Parks and Trails Master Planning process.  Carry out projects identified in the 5 year project plans.  Continue 5 year reviews of management plans.
Trail planning and development	Completion of regional trail system in accordance with Plan documents.	Over 70.2 km of trail in place by way of agreement out of a targeted 155 km system.  E&N Trail Parksville – Coombs Phase development completed.  Planning for the Morden Colliery Trail and bridge underway.  Planning underway for the Regional Trail from Horne Lake.	Upgrade the lease and carry out detailed design for the Morden Colliery Trail expansion.  Planning and Development of parking improvements at Witchcraft Lake Regional Trail (Mount Benson Regional Park).  Continue planning for construction of the Regional Trail from Horne Lake.

KEY ACTIONS TO ACHIEVE 2018 PERFORMANCE OBJECTIVES	STRATEGIC PLAN ALIGNMENT	
1. Commence the development of the Regional Parks and Trails Master Planning process for Board approval in 2019	<b>S3</b>	As we invest in regional services we look at both costs and benefits – The RDN will be effective and efficient.
2. Continue to work with partners and community in initiating/developing management plans and implementing site management actions. 2018 actions include:	<b>R2</b>	We will focus on improved two-way communication within the Regional District and with our communities.
a) Build the La Salva Trail (Moorecroft).	<b>S6</b>	We will advocate for transit improvements and active transportation.
b) Complete the Benson Creek Falls studies, stair design and Weigles Road parking in 2018. Construction to follow in 2019.	<b>S2</b>	We will fund infrastructure in support of our core services employing an asset management focus.
c) Design and construct the Moorecroft Washroom and remove Miss Moore’s cabin.	<b>S4</b>	We recognize community mobility and recreational amenities as core services.
d) Design a new crossing for Little Qualicum River.	<b>S6</b>	We will advocate for transit improvements and active transportation.
e) Remove the cabin at Coat’s Marsh.	<b>S2</b>	We will fund infrastructure in support of our core services employing an asset management focus.
f) Plan/develop the Regional Trail from Horne Lake.	<b>S6</b>	We will advocate for transit improvements and active transportation.
3. Work with Land Trusts to secure identified regionally significant parkland.	<b>EC4</b>	We see ecotourism as a key economic opportunity in our region.
4. Implement recommendations from the Asset Management Program and work plans. Tasks include:	<b>S3</b>	As we invest in regional services we look at both costs and benefits – The RDN will be effective and efficient.
a) Implement use of a maintenance and service request software	<b>R2</b>	We will focus on improved two-way communication within the Regional District and with our communities.
b) Expand outdoor park programming to include all regional parks.	<b>S4</b>	We recognize community mobility and recreational amenities as core services.
c) Continue to develop park management plans and review at five year intervals	<b>S3</b>	As we invest in regional services we look at both costs and benefits – The RDN will be effective and efficient.

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(1,021,715)	(1,362,287)	(1,389,533)	2.0%
	<b>(1,021,715)</b>	<b>(1,362,287)</b>	<b>(1,389,533)</b>	<b>2.0%</b>
Grants in lieu of taxes	(3,991)			
Operating grants	(40,000)			
Operations	(4,883)	(1,000)	(1,000)	
Miscellaneous	(50)			
<b>Total Operating Revenues</b>	<b>(1,070,639)</b>	<b>(1,363,287)</b>	<b>(1,390,533)</b>	<b>2.0%</b>
<b>Operating Expenditures</b>				
Administration	76,136	106,255	98,140	
Professional fees	23,329	67,100	30,100	
Building oper & maint	26,817	47,410	38,210	
Vehicle & Equip- oper & maint	22,834	27,940	25,300	
Operating costs	251,893	561,391	463,301	
Transfer to other govt / org	42,000	42,000	42,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>443,009</b>	<b>852,096</b>	<b>697,051</b>	<b>(18.2%)</b>
Wages & benefits	492,252	685,415	702,877	2.5%
<b>Total Operating Expenditures (including wages)</b>	<b>935,261</b>	<b>1,537,511</b>	<b>1,399,928</b>	<b>(8.9%)</b>
Contribution to reserve funds	10,000	10,180	100,180	
<b>Operating (surplus) / deficit</b>	<b>(125,378)</b>	<b>184,404</b>	<b>109,575</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	1,806	143,895	314,625	
<b>Net Capital Assets funded from Operations</b>	<b>1,806</b>	<b>143,895</b>	<b>314,625</b>	<b>118.6%</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	1,781		2,340	
Existing debt (interest)	55		75	
<b>Total Capital Financing Charges</b>	<b>1,836</b>		<b>2,415</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(121,736)</b>	<b>328,299</b>	<b>426,615</b>	
Transfer to appropriated surplus	110,000			
Transfer from appropriated surplus			(110,000)	
Prior year (surplus) / deficit	(588,748)	(588,748)	(626,860)	
<b>Current year unappropriated surplus</b>	<b>(600,484)</b>	<b>(260,449)</b>	<b>(310,245)</b>	

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Parcel taxes	(218,075)	(290,766)	(290,906)	
Property taxes	(498,004)	(664,006)	(667,604)	0.5%
	<b>(716,079)</b>	<b>(954,772)</b>	<b>(958,510)</b>	<b>0.4%</b>
Grants in lieu of taxes	(294)	(630)	(630)	
<b>Total Operating Revenues</b>	<b>(716,373)</b>	<b>(955,402)</b>	<b>(959,140)</b>	<b>0.4%</b>
<b>Operating Expenditures</b>				
Professional fees	26,486	62,000	82,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>26,486</b>	<b>62,000</b>	<b>82,000</b>	<b>32.3%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>26,486</b>	<b>62,000</b>	<b>82,000</b>	<b>32.3%</b>
Contribution to reserve funds	811,950	811,950	715,941	
<b>Operating (surplus) / deficit</b>	<b>122,063</b>	<b>(81,452)</b>	<b>(161,199)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	222,251	3,116,631	2,985,000	
Transfers from reserves	(17,323)	(1,797,042)	(1,985,000)	
Grants and other	(204,918)	(1,319,589)		
New borrowing			(1,000,000)	
<b>Net Capital Assets funded from Operations</b>	<b>10</b>			
<b>Capital Financing Charges</b>				
Existing debt (principal)	51,724	68,965	68,965	
Existing debt (interest)	59,299	79,066	79,066	
New Debt (principal & interest)			10,000	
<b>Total Capital Financing Charges</b>	<b>111,023</b>	<b>148,031</b>	<b>158,031</b>	<b>6.8%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>233,096</b>	<b>66,579</b>	<b>(3,168)</b>	
Prior year (surplus) / deficit	(66,747)	(66,747)	(46,832)	
<b>Current year unappropriated surplus</b>	<b>166,349</b>	<b>(168)</b>	<b>(50,000)</b>	

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2018**

AREA	RECREATION AND PARKS		
SERVICE	ELECTORAL AREA COMMUNITY PARKS		
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	<p>Community Parks are generally small lot parcels which have been dedicated through the subdivision process. Many parks are in a natural state. There are in excess of 200 community park and green spaces throughout the seven Regional District Electoral Areas.</p> <p>Each Electoral Area is supported by an Advisory committee to provide community perspective on the acquisition, development, protection and management of these lands.</p>		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2018 PERFORMANCE OBJECTIVES
Park Planning and Development	<p>Park and Trail Development projects carried out in accordance with Electoral Area 5 year plans.</p> <p>Parks and Trails Plan in each Electoral Area.</p>	<p>Blueback Park and Oak Leaf development completed (EA E). Huxley Park development underway (EA B).</p> <p>Detailed planning for Dunsmuir Community Park underway (EA H).</p> <p>Worked with the Islands Trust on the Subdivision application for the Cox additions and 707 density transfer (EA B).</p>	<p>Complete Phase I development at Dunsmuir Community Park (EA H). Construct Beach Access Stairs in at Driftwood Road pending community consultation (Area A).</p> <p>Complete design work for Errington and Anders Dorrit Community Park (EA C –EW). Complete Skate Park construction plans for Huxley (EA B).</p> <p>Continue with Community Works Projects including construction of Village Way Trail (Gabriola Island).</p>
Park Maintenance Standards and Risk Management	All parks maintained in accordance with established standards.	<p>Implementation of new software for maintenance standards, risk management programs and maintenance requests underway.</p> <p>Tendering for new maintenance contracts completed.</p> <p>Design new park entry and information signs underway.</p>	<p>Continue with implementation of new maintenance standards and routines and risk management programs.</p> <p>Use design guidelines in park design and produce and install new sign designs.</p>
Community Engagement and Partnerships	<p>Regular Advisory Committee meetings.</p> <p>Active volunteer participation &amp; strategic partnerships.</p> <p>Leverage external sources of funding (grants, etc.).</p>	<p>21 plus Park Advisory meetings in 2017.</p> <p>Actively worked with community partners for the installation of projects funded through the Community Recreation Program.</p>	<p>Support Advisory Committees.</p> <p>Continue working with community partners for the completion of park projects.</p>



KEY ACTIONS TO ACHIEVE 2018 PERFORMANCE OBJECTIVES	STRATEGIC PLAN ALIGNMENT	
1. Continue the review and prioritization of development projects for implementation in the year the project is budgeted for in the Five Year Financial Plan. Key projects include:		
a) Build beach access stairs at Driftwood Road pending community consultation (EA A)	S4	We recognize community mobility and recreational amenities as core services.
b) Continue dialogue regarding community access on School District 68 lands (EA A)	R2	We will focus on improved two-way communication within the Regional District and with our communities.
c) Complete construction drawings for Huxley Park Skatepark (EA B)	S4	We recognize community mobility and recreational amenities as core services.
d) Create design for Anders Dorrit Community Park (EA C East Wellington)	S4	We recognize community mobility and recreational amenities as core services.
e) Carry out planning for Natural Playground at Stone Drive (EA E)	EV4	We will include conservation of resources as a planning factor.
f) In concert with the Planning Dept., oversee public amenities for the development at Schooner Cove (EA E)	R2	We will focus on improved two-way communication within the Regional District and with our communities.
g) Undertake Master Planning process for Errington Community Park (EA F)	S4	We recognize community mobility and recreational amenities as core services.
h) Construct Phase I of Dunsmuir Community Park (EA H)	S4	We recognize community mobility and recreational amenities as core services.
2. Prioritize the use of Community Works funds in 2018 with the EASC for Community Parks and Trails design and development projects that have been identified by POSAC and Electoral Area Directors. Key Community Works Projects include:		
a) Construct the Village Way Path (EA B)	S6	We will advocate for transit improvements and active transportation.
b) Design and build next phase of ACT trails (EA F)	S6	We will advocate for transit improvements and active transportation.
c) Site and facility plan for new Meadowood Community Park and Community Centre (EA F)	S3	As we invest in regional services we look at both costs and benefits – The RDN will be effective and efficient
d) Determine course of action for the Little Qualicum Hall (EA G)	S2	We will fund infrastructure in support of our core services employing an asset management focus
3. Implement recommendations from the Asset Management program including the purchase and use of maintenance and service request software.	S3	As we invest in regional services we look at both costs and benefits – The RDN will be effective and efficient.
4. Work with Planning Department on OCPs, development applications and park zoning implementation. Key plans and projects include:		
a) OCP fine tuning (2017/2018)	EV1	We will have a strong focus on protecting and enhancing our environment in all decisions.
b) Fairwinds development (timing dependent on developer) (EA E)	R2	We will focus on improved two-way communication within the Regional District and with our communities.

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(148,867)	(198,490)	(212,384)	7.0%
	<b>(148,867)</b>	<b>(198,490)</b>	<b>(212,384)</b>	<b>7.0%</b>
<b>Total Operating Revenues</b>	<b>(148,867)</b>	<b>(198,490)</b>	<b>(212,384)</b>	<b>7.0%</b>
<b>Operating Expenditures</b>				
Administration	11,712	15,978	14,693	
Professional fees	4,479	10,000	5,000	
Building oper & maint	1,322	2,675	2,275	
Vehicle & Equip- oper & maint	7,666	12,158	10,243	
Operating costs	26,727	57,327	85,007	
Transfer to other govt / org	12,000	12,000	12,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>63,906</b>	<b>110,138</b>	<b>129,218</b>	<b>17.3%</b>
Wages & benefits	63,072	84,400	86,589	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>126,978</b>	<b>194,538</b>	<b>215,807</b>	<b>10.9%</b>
Contribution to reserve funds	20,000	20,000		
<b>Operating (surplus) / deficit</b>	<b>(1,889)</b>	<b>16,048</b>	<b>3,423</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	170	35,425	46,244	
<b>Net Capital Assets funded from Operations</b>	<b>170</b>	<b>35,425</b>	<b>46,244</b>	<b>30.5%</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	245		340	
Existing debt (interest)	9		12	
<b>Total Capital Financing Charges</b>	<b>254</b>		<b>352</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(1,465)</b>	<b>51,473</b>	<b>50,019</b>	
Prior year (surplus) / deficit	(54,345)	(54,345)	(59,003)	
<b>Current year unappropriated surplus</b>	<b>(55,810)</b>	<b>(2,872)</b>	<b>(8,984)</b>	

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(207,750)	(277,000)	(282,160)	1.9%
	<b>(207,750)</b>	<b>(277,000)</b>	<b>(282,160)</b>	<b>1.9%</b>
Operations	(187)			
<b>Total Operating Revenues</b>	<b>(207,937)</b>	<b>(277,000)</b>	<b>(282,160)</b>	<b>1.9%</b>
<b>Operating Expenditures</b>				
Administration	11,285	16,205	14,158	
Professional fees	2,308	19,500	16,000	
Building oper & maint	2,635	4,725	4,325	
Vehicle & Equip- oper & maint	2,026	4,958	3,043	
Operating costs	33,909	76,079	88,259	
<b>Total Operating Expenditures (excluding wages)</b>	<b>52,163</b>	<b>121,467</b>	<b>125,785</b>	<b>3.6%</b>
Wages & benefits	63,066	84,400	86,589	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>115,229</b>	<b>205,867</b>	<b>212,374</b>	<b>3.2%</b>
<b>Operating (surplus) / deficit</b>	<b>(92,708)</b>	<b>(71,133)</b>	<b>(69,786)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	12,755	270,425	1,244	
Transfers from reserves		(99,500)		
Grants and other	(7,485)	(155,000)		
<b>Net Capital Assets funded from Operations</b>	<b>5,270</b>	<b>15,925</b>	<b>1,244</b>	<b>(92.2%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	67,855	71,950	55,393	
Existing debt (interest)	11,268	15,902	14,802	
<b>Total Capital Financing Charges</b>	<b>79,123</b>	<b>87,852</b>	<b>70,195</b>	<b>(20.1%)</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(8,315)</b>	<b>32,644</b>	<b>1,653</b>	
Prior year (surplus) / deficit	(40,675)	(40,675)	(40,275)	
<b>Current year unappropriated surplus</b>	<b>(48,990)</b>	<b>(8,031)</b>	<b>(38,622)</b>	

**FINANCIAL PLAN**  
**Community Parks - Area C (Extension)**  
**2018 Proposed Budget**

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(51,605)	(68,807)	(71,559)	4.0%
	<b>(51,605)</b>	<b>(68,807)</b>	<b>(71,559)</b>	<b>4.0%</b>
<b>Total Operating Revenues</b>	<b>(51,605)</b>	<b>(68,807)</b>	<b>(71,559)</b>	<b>4.0%</b>
<b>Operating Expenditures</b>				
Administration	4,507	6,490	4,554	
Professional fees		5,500	17,000	
Building oper & maint	618	1,263	1,063	
Vehicle & Equip- oper & maint	1,015	2,578	1,397	
Operating costs	4,386	19,311	9,834	
<b>Total Operating Expenditures (excluding wages)</b>	<b>10,526</b>	<b>35,142</b>	<b>33,848</b>	<b>(3.7%)</b>
Wages & benefits	31,552	42,220	43,315	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>42,078</b>	<b>77,362</b>	<b>77,163</b>	<b>(0.3%)</b>
Contribution to reserve funds	5,000	5,000	5,000	
<b>Operating (surplus) / deficit</b>	<b>(4,527)</b>	<b>13,555</b>	<b>10,604</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	85	215	620	
<b>Net Capital Assets funded from Operations</b>	<b>85</b>	<b>215</b>	<b>620</b>	<b>188.4%</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	122		170	
Existing debt (interest)	5		12	
<b>Total Capital Financing Charges</b>	<b>127</b>		<b>182</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(4,315)</b>	<b>13,770</b>	<b>11,406</b>	
Prior year (surplus) / deficit	(40,556)	(40,556)	(49,392)	
<b>Current year unappropriated surplus</b>	<b>(44,871)</b>	<b>(26,786)</b>	<b>(37,986)</b>	

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(67,259)	(89,679)	(91,473)	2.0%
	<b>(67,259)</b>	<b>(89,679)</b>	<b>(91,473)</b>	<b>2.0%</b>
<b>Total Operating Revenues</b>	<b>(67,259)</b>	<b>(89,679)</b>	<b>(91,473)</b>	<b>2.0%</b>
<b>Operating Expenditures</b>				
Administration	6,577	9,440	5,708	
Professional fees		10,500	20,500	
Building oper & maint	619	1,263	1,063	
Vehicle & Equip- oper & maint	1,015	2,477	1,522	
Operating costs	11,914	34,936	23,037	
<b>Total Operating Expenditures (excluding wages)</b>	<b>20,125</b>	<b>58,616</b>	<b>51,830</b>	<b>(11.6%)</b>
Wages & benefits	31,548	42,220	43,315	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>51,673</b>	<b>100,836</b>	<b>95,145</b>	<b>(5.6%)</b>
Contribution to reserve funds	10,000	10,000	10,000	
<b>Operating (surplus) / deficit</b>	<b>(5,586)</b>	<b>21,157</b>	<b>13,672</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	85	215	620	
<b>Net Capital Assets funded from Operations</b>	<b>85</b>	<b>215</b>	<b>620</b>	<b>188.4%</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	122		170	
Existing debt (interest)	5		12	
<b>Total Capital Financing Charges</b>	<b>127</b>		<b>182</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(5,374)</b>	<b>21,372</b>	<b>14,474</b>	
Prior year (surplus) / deficit	(45,967)	(45,967)	(56,497)	
<b>Current year unappropriated surplus</b>	<b>(51,341)</b>	<b>(24,595)</b>	<b>(42,023)</b>	

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(106,560)	(142,080)	(156,288)	10.0%
	<b>(106,560)</b>	<b>(142,080)</b>	<b>(156,288)</b>	<b>10.0%</b>
<b>Total Operating Revenues</b>	<b>(106,560)</b>	<b>(142,080)</b>	<b>(156,288)</b>	<b>10.0%</b>
<b>Operating Expenditures</b>				
Administration	8,528	12,530	10,638	
Professional fees		1,000	8,000	
Building oper & maint	1,906	3,425	3,025	
Vehicle & Equip- oper & maint	8,231	13,658	13,368	
Operating costs	12,923	35,054	50,752	
<b>Total Operating Expenditures (excluding wages)</b>	<b>31,588</b>	<b>65,667</b>	<b>85,783</b>	<b>30.6%</b>
Wages & benefits	63,071	84,400	86,589	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>94,659</b>	<b>150,067</b>	<b>172,372</b>	<b>14.9%</b>
Contribution to reserve funds	5,000	5,000	5,000	
<b>Operating (surplus) / deficit</b>	<b>(6,901)</b>	<b>12,987</b>	<b>21,084</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	41,338	113,991	1,244	
Transfers from reserves	(32,813)	(95,709)		
Grants and other	(7,857)	(7,857)		
<b>Net Capital Assets funded from Operations</b>	<b>668</b>	<b>10,425</b>	<b>1,244</b>	<b>(88.1%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	245		340	
Existing debt (interest)	9		12	
<b>Total Capital Financing Charges</b>	<b>254</b>		<b>352</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(5,979)</b>	<b>23,412</b>	<b>22,680</b>	
Prior year (surplus) / deficit	(37,543)	(37,543)	(38,024)	
<b>Current year unappropriated surplus</b>	<b>(43,522)</b>	<b>(14,131)</b>	<b>(15,344)</b>	

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(117,180)	(156,240)	(168,739)	8.0%
	<b>(117,180)</b>	<b>(156,240)</b>	<b>(168,739)</b>	<b>8.0%</b>
<b>Total Operating Revenues</b>	<b>(117,180)</b>	<b>(156,240)</b>	<b>(168,739)</b>	<b>8.0%</b>
<b>Operating Expenditures</b>				
Administration	10,051	14,820	11,647	
Professional fees	4,597	16,000	25,000	
Building oper & maint	1,919	5,775	5,375	
Vehicle & Equip- oper & maint	2,026	4,958	3,043	
Operating costs	18,034	54,508	53,666	
Transfer to other govt / org		6,000	6,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>36,627</b>	<b>102,061</b>	<b>104,731</b>	<b>2.6%</b>
Wages & benefits	63,072	84,400	86,589	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>99,699</b>	<b>186,461</b>	<b>191,320</b>	<b>2.6%</b>
Contribution to reserve funds	2,000	2,000	2,000	
<b>Operating (surplus) / deficit</b>	<b>(15,481)</b>	<b>32,221</b>	<b>24,581</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	170	425	1,244	
<b>Net Capital Assets funded from Operations</b>	<b>170</b>	<b>425</b>	<b>1,244</b>	<b>192.7%</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	245		15,000	
Existing debt (interest)	9		2,840	
<b>Total Capital Financing Charges</b>	<b>254</b>		<b>17,840</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(15,057)</b>	<b>32,646</b>	<b>43,665</b>	
Prior year (surplus) / deficit	(47,291)	(47,291)	(60,294)	
<b>Current year unappropriated surplus</b>	<b>(62,348)</b>	<b>(14,645)</b>	<b>(16,629)</b>	

	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(94,967)	(126,623)	(144,350)	14.0%
	<b>(94,967)</b>	<b>(126,623)</b>	<b>(144,350)</b>	<b>14.0%</b>
Operations	(681)	(20,000)		
<b>Total Operating Revenues</b>	<b>(95,648)</b>	<b>(146,623)</b>	<b>(144,350)</b>	<b>(1.6%)</b>
<b>Operating Expenditures</b>				
Administration	8,442	12,415	11,543	
Professional fees	449	11,000	1,000	
Building oper & maint	3,179	3,815	3,565	
Vehicle & Equip- oper & maint	2,026	4,458	2,903	
Operating costs	25,246	34,803	45,908	
Transfer to other govt / org	20,000	20,000		
<b>Total Operating Expenditures (excluding wages)</b>	<b>59,342</b>	<b>86,491</b>	<b>64,919</b>	<b>(24.9%)</b>
Wages & benefits	63,074	84,400	86,589	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>122,416</b>	<b>170,891</b>	<b>151,508</b>	<b>(11.3%)</b>
<b>Operating (surplus) / deficit</b>	<b>26,768</b>	<b>24,268</b>	<b>7,158</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	1,170	37,425	21,244	
Transfers from reserves	(1,000)	(37,000)	(20,000)	
<b>Net Capital Assets funded from Operations</b>	<b>170</b>	<b>425</b>	<b>1,244</b>	<b>192.7%</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	245		340	
Existing debt (interest)	9		12	
<b>Total Capital Financing Charges</b>	<b>254</b>		<b>352</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>27,192</b>	<b>24,693</b>	<b>8,754</b>	
Prior year (surplus) / deficit	(26,293)	(26,293)	(15,563)	
<b>Current year unappropriated surplus</b>	<b>899</b>	<b>(1,600)</b>	<b>(6,809)</b>	



	2017 Actuals September YTD	2017 Budget	2018 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(139,890)	(186,520)	(188,385)	1.0%
	<b>(139,890)</b>	<b>(186,520)</b>	<b>(188,385)</b>	<b>1.0%</b>
Grants in lieu of taxes	(976)			
<b>Total Operating Revenues</b>	<b>(140,866)</b>	<b>(186,520)</b>	<b>(188,385)</b>	<b>1.0%</b>
<b>Operating Expenditures</b>				
Administration	10,853	15,630	13,315	
Professional fees	2,312	31,000	16,000	
Building oper & maint	1,385	2,765	2,615	
Vehicle & Equip- oper & maint	2,026	4,958	3,043	
Operating costs	32,450	59,383	56,205	
Transfer to other govt / org	20,000	20,000		
<b>Total Operating Expenditures (excluding wages)</b>	<b>69,026</b>	<b>133,736</b>	<b>91,178</b>	<b>(31.8%)</b>
Wages & benefits	63,074	84,400	86,589	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>132,100</b>	<b>218,136</b>	<b>177,767</b>	<b>(18.5%)</b>
Contribution to reserve funds	5,000	5,000	20,000	
<b>Operating (surplus) / deficit</b>	<b>(3,766)</b>	<b>36,616</b>	<b>9,382</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	170	30,425	51,244	
Transfers from reserves		(30,000)	(50,000)	
<b>Net Capital Assets funded from Operations</b>	<b>170</b>	<b>425</b>	<b>1,244</b>	<b>192.7%</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	245		340	
Existing debt (interest)	9		12	
<b>Total Capital Financing Charges</b>	<b>254</b>		<b>352</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(3,342)</b>	<b>37,041</b>	<b>10,978</b>	
Prior year (surplus) / deficit	(57,394)	(57,394)	(56,725)	
<b>Current year unappropriated surplus</b>	<b>(60,736)</b>	<b>(20,353)</b>	<b>(45,747)</b>	