

**REGIONAL DISTRICT OF NANAIMO  
FINANCIAL PLAN 2019 to 2023  
INDEX**

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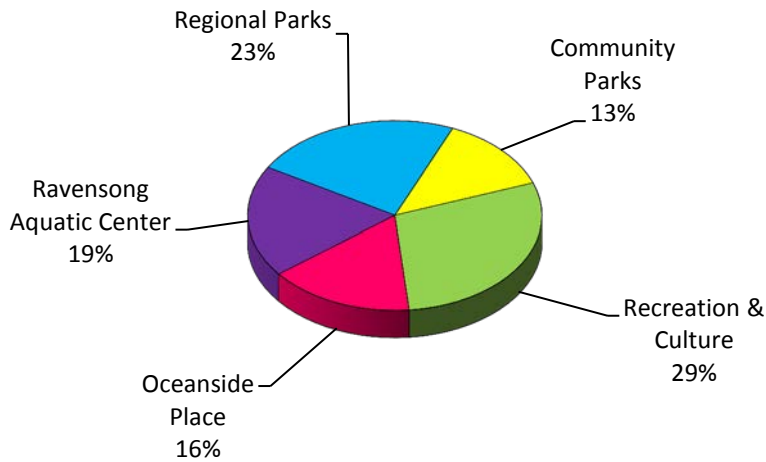
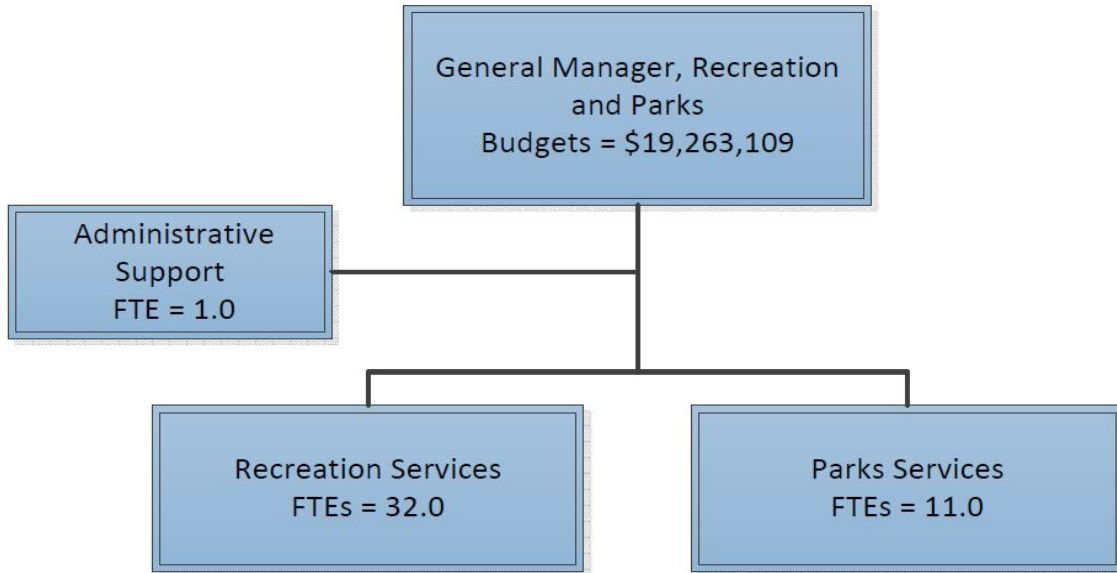
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**REGIONAL DISTRICT OF NANAIMO  
DEPARTMENTAL HIGHLIGHTS  
RECREATION & PARKS SERVICES**



Recreation & Parks	Expenditures	Revenues/Reserves	Net Cost funded by Taxes & Op Surplus	
Recreation & Culture	4,250,714	511,422	3,739,292	29%
Oceanside Place	3,097,026	999,488	2,097,538	16%
Ravensong Aquatic Center	3,806,251	1,330,375	2,475,876	19%
Regional Parks	4,798,086	1,916,630	2,881,456	23%
Community Parks	3,305,626	1,605,877	1,699,749	13%
	19,257,703	6,363,792	12,893,911	100%

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2019**

<b>AREA</b>	<b>RECREATION AND PARKS</b>		
<b>SERVICE</b>	<b>OCEANSIDE PLACE MULTIPLEX</b>		
<b>CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES</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.		
<b>PERFORMANCE INDICATORS</b>			
<b>MEASUREMENT INDICATOR</b>	<b>BENCHMARK</b>	<b>2018 PROJECTED PERFORMANCE</b>	<b>2019 PERFORMANCE OBJECTIVE</b>
Investment Per Capita (net operating cost /population (44,427))	\$23.00 - \$27.00	\$27.09	\$27.51 <i>(D69 Arena-site remediation/OP-chiller)</i>
Hours of use available for public use (main rinks)			
Ice	10,000	10,400	9,570*
Dry Floor	2,000	1,410	1,870* <i>(both rinks in dry floor in July)</i>
Hours of use booked for public use (main rinks)			
Ice	7,800 78%	7,000 68%	7,200 75%
Dry Floor	1,000 50%	812 58%*	900 48%
Total program opportunities	35	43	40
Total program registrations	750	832	650
Annual public skate admissions	21,600	20,000	20,000
<b>KEY ACTIONS TO ACHIEVE 2019 PERFORMANCE OBJECTIVES</b>			
<ol style="list-style-type: none"> <li>1. Address and monitor regulatory changes and revisions as they apply to Oceanside Place and D69 Arena.</li> <li>2. Maintain 2018 utilities usage rates.</li> <li>3. Continue to develop tasks as part of RDN Asset Management Planning Group.</li> <li>4. Review and increase sport tourism events on either dry floor or ice.</li> <li>5. Develop implementation strategies for District 69 Recreation Services Master Plan specific to arena services (Future use of Pond/Leisure Rink).</li> </ol>			



**FINANCIAL PLAN**  
**Oceanside Place**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(1,480,198)	(1,973,597)	(2,111,750)	7.0%
	<b>(1,480,198)</b>	<b>(1,973,597)</b>	<b>(2,111,750)</b>	<b>7.0%</b>
Concession sales	(3,939)	(5,000)	(5,500)	
Operations	(4,799)	(18,300)	(18,500)	
Recreation - other operating	(55,204)	(94,350)	(89,050)	
Recreation fees	(56,317)	(54,000)	(65,000)	
Recreation facility rentals	(263,449)	(452,000)	(455,000)	
Recreation vending sales	(1,393)	(2,700)	(3,000)	
Miscellaneous	(176)	(2,300)	(800)	
Interdepartmental recoveries	(9,479)	(17,579)	(12,638)	
<b>Total Operating Revenues</b>	<b>(1,874,954)</b>	<b>(2,619,826)</b>	<b>(2,761,238)</b>	<b>5.4%</b>
<b>Operating Expenditures</b>				
Administration	109,629	143,340	158,729	
Legislative	4	500	500	
Professional fees	4,815	25,000	35,000	
Building oper & maint	201,884	345,000	336,500	
Vehicle & Equip- oper & maint	40,900	67,726	64,710	
Operating costs	51,214	95,594	84,378	
Program costs	28,411	33,400	40,800	
<b>Total Operating Expenditures (excluding wages)</b>	<b>436,857</b>	<b>710,560</b>	<b>720,617</b>	<b>1.4%</b>
Wages & benefits	852,768	1,169,111	1,189,795	1.8%
<b>Total Operating Expenditures (including wages)</b>	<b>1,289,625</b>	<b>1,879,671</b>	<b>1,910,412</b>	<b>1.6%</b>
Contribution to reserve funds	115,900	116,080	200,180	
<b>Operating (surplus) / deficit</b>	<b>(469,429)</b>	<b>(624,075)</b>	<b>(650,646)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	144,770	203,131	400,850	
Transfers from reserves	(41,720)	(52,000)	(350,000)	
Grants and other	(2,125)			
<b>Net Capital Assets funded from Operations</b>	<b>100,925</b>	<b>151,131</b>	<b>50,850</b>	<b>(66.4%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	204,789	273,052	273,052	
Existing debt (interest)	234,399	312,532	312,532	
<b>Total Capital Financing Charges</b>	<b>439,188</b>	<b>585,584</b>	<b>585,584</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	70,684	112,640	(14,212)	
Transfer from appropriated surplus	<b>(38,519)</b>	<b>(38,519)</b>		<b>(100.0%)</b>
Prior year (surplus) / deficit	(223,607)	(223,607)	(180,441)	
<b>Current year unappropriated surplus</b>	<b>(191,442)</b>	<b>(149,486)</b>	<b>(194,653)</b>	

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2019**

<b>AREA</b>	<b>RECREATION AND PARKS</b>		
<b>SERVICE</b>	<b>RAVENSONG AQUATIC CENTRE</b>		
<b>CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES</b>	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.		
<b>PERFORMANCE INDICATORS</b>			
<b>MEASUREMENT INDICATOR</b>	<b>BENCHMARK</b>	<b>CURRENT PERFORMANCE</b>	<b>2019 PERFORMANCE OBJECTIVES</b>
Investment Per Capita (net operating cost/population 44,427)	\$35.00 - 40.00	\$49.13	\$49.50
Hours available for use	98% of total hours used	94% of total hours used 4,808hrs/5,105hrs	95% of total hours used 4,849hrs/5,105hrs
Total number of registered program opportunities	570-590	592	585
Total number of registered program participants	2,500	2,743	2,750
Total number of registered program attendance	22,500	26,855	24,000
Number of public swim admissions	95,000	98,000	96,500
<b>KEY ACTIONS TO ACHIEVE 2019 PERFORMANCE OBJECTIVES</b>			
<ol style="list-style-type: none"> <li>1. Develop implementation strategies for District 69 Recreation Services Master Plan document specific to aquatic services.</li> <li>2. Continue to develop tasks as part of RDN Asset Management Planning Group.</li> <li>3. Complete Energy Upgrades and Air Handler Replacements.</li> </ol>			



**FINANCIAL PLAN**  
**Ravensong Aquatic Centre**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(1,492,524)	(1,990,032)	(2,427,836)	22.0%
	<b>(1,492,524)</b>	<b>(1,990,032)</b>	<b>(2,427,836)</b>	<b>22.0%</b>
Operating grants	(500)			
Operations	(331)	(2,740)	(2,740)	
Recreation - other operating	(290,106)	(406,100)	(406,100)	
Recreation fees	(160,258)	(196,145)	(199,145)	
Recreation facility rentals	(67,738)	(94,190)	(94,190)	
Recreation vending sales	(2,430)	(3,200)	(3,200)	
<b>Total Operating Revenues</b>	<b>(2,013,887)</b>	<b>(2,692,407)</b>	<b>(3,133,211)</b>	<b>16.4%</b>
<b>Operating Expenditures</b>				
Administration	127,702	172,690	197,049	
Legislative	4	1,000	1,000	
Professional fees	4,331	78,500	178,500	
Building oper & maint	189,827	270,178	270,178	
Vehicle & Equip- oper & maint	17,767	28,951	31,831	
Operating costs	103,933	155,073	278,299	
Program costs	51,065	84,975	84,975	
<b>Total Operating Expenditures (excluding wages)</b>	<b>494,629</b>	<b>791,367</b>	<b>1,041,832</b>	<b>31.6%</b>
Wages & benefits	1,102,590	1,540,473	1,624,539	5.5%
<b>Total Operating Expenditures (including wages)</b>	<b>1,597,219</b>	<b>2,331,840</b>	<b>2,666,371</b>	<b>14.3%</b>
Contribution to reserve funds	450,000	450,180	450,180	
<b>Operating (surplus) / deficit</b>	<b>33,332</b>	<b>89,613</b>	<b>(16,660)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	83,299	693,360	689,700	
Transfers from reserves	(37,525)	(625,000)	(625,000)	
<b>Net Capital Assets funded from Operations</b>	<b>45,774</b>	<b>68,360</b>	<b>64,700</b>	<b>(5.4%)</b>
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	79,106	157,973	48,040	
Transfer to appropriated surplus	65,000			
Transfer from appropriated surplus	<b>(50,000)</b>	<b>(50,000)</b>	(65,000)	<b>30.0%</b>
Prior year (surplus) / deficit	(292,166)	(292,166)	(251,440)	
<b>Current year unappropriated surplus</b>	<b>(198,060)</b>	<b>(184,193)</b>	<b>(268,400)</b>	

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2019**

<b>AREA</b>	<b>RECREATION AND PARKS</b>		
<b>SERVICE</b>	<b>NORTHERN COMMUNITY RECREATION</b>		
<b>CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES</b>	<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. Regional District staff act in a resource capacity and monitor the outcomes and performance of the Society.</p>		
<b>PERFORMANCE INDICATORS</b>			
<b>MEASUREMENT INDICATOR</b>	<b>BENCHMARK</b>	<b>CURRENT PERFORMANCE</b> (August 31, 2018)	<b>2019 PERFORMANCE OBJECTIVE</b>
Total drop in attendance <i>(After school gym, NRS Pickleball)</i>	N/A	2,748	3,000
Total number of program registrations	4,000	6,431 <i>(3,183 flex registrations + 3,248 traditional registrations)</i>	6,000
Total program attendance	15,500	19,488 <i>(traditional activity registrations x 6 sessions)</i>	20,000
Total program opportunities	95-105	217 <i>(total of unique program sessions, does not include flex reg programs)</i>	220
Financial Assistance Program (households supported)	90-145	129 Families	Meet Demand
Inclusion Support	1,000 hours 31 individuals	926 hours of support 15 individuals	1,000 hours of support 20 individuals
Recreation Grants	\$62,500 35 - 45 projects	\$46,146 33 projects	\$75,000 35-45 projects
<b>KEY ACTIONS TO ACHIEVE 2019 PERFORMANCE OBJECTIVES</b>			
<ol style="list-style-type: none"> <li>1. Develop implementation strategies for District 69 Recreation Services Master Plan specific to northern community recreation services.</li> <li>2. Execute the initiatives funded by the Sport for Life grant program; community working group to raise community awareness of the Physical Literacy and Sport for Life philosophies and the associated benefits</li> <li>3. Execute the initiatives funded by the BC Healthy Communities Grant; Community space - booking/fee review, community space accessibility and inclusion review</li> <li>4. Review and update the delivery of inclusion services; intake, hiring, training, scheduling</li> </ol>			



**FINANCIAL PLAN**  
**Northern Community Recreation**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(968,047)	(1,290,730)	(1,626,500)	26.0%
	<b>(968,047)</b>	<b>(1,290,730)</b>	<b>(1,626,500)</b>	<b>26.0%</b>
Operating grants	(53,361)	(52,160)	(34,332)	
Operations	(6,632)	(7,740)	(7,140)	
Recreation fees	(368,893)	(392,663)	(434,430)	
<b>Total Operating Revenues</b>	<b>(1,396,933)</b>	<b>(1,743,293)</b>	<b>(2,102,402)</b>	<b>20.6%</b>
<b>Operating Expenditures</b>				
Administration	85,429	113,370	141,549	
Professional fees	7,128	22,300	117,132	
Building oper & maint	9,441	14,138	14,138	
Vehicle & Equip- oper & maint	12,123	14,386	14,681	
Operating costs	78,915	99,838	104,168	
Program costs	433,036	583,941	590,676	
Transfer to other govt / org	75,324	109,792	111,755	
<b>Total Operating Expenditures (excluding wages)</b>	<b>701,396</b>	<b>957,765</b>	<b>1,094,099</b>	<b>14.2%</b>
Wages & benefits	552,500	736,570	820,932	11.5%
<b>Total Operating Expenditures (including wages)</b>	<b>1,253,896</b>	<b>1,694,335</b>	<b>1,915,031</b>	<b>13.0%</b>
Contribution to reserve funds	35,000	35,180	235,180	
<b>Operating (surplus) / deficit</b>	<b>(108,037)</b>	<b>(13,778)</b>	<b>47,809</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	1,360	57,161	37,825	
Transfers from reserves		(55,000)	(35,000)	
<b>Net Capital Assets funded from Operations</b>	<b>1,360</b>	<b>2,161</b>	<b>2,825</b>	<b>30.7%</b>
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	(106,677)	(11,617)	50,634	
Transfer to appropriated surplus	69,997			
Transfer from appropriated surplus			(69,997)	
Prior year (surplus) / deficit	(62,117)	(62,117)	(84,160)	
<b>Current year unappropriated surplus</b>	<b>(98,797)</b>	<b>(73,734)</b>	<b>(103,523)</b>	





**FINANCIAL PLAN**  
**Northern Community Recreation Sportsfield**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Municipal agreements	(231,988)	(309,317)	(318,598)	3.0%
	<b>(231,988)</b>	<b>(309,317)</b>	<b>(318,598)</b>	<b>3.0%</b>
<b>Total Operating Revenues</b>	<b>(231,988)</b>	<b>(309,317)</b>	<b>(318,598)</b>	<b>3.0%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	309,317	309,317	318,598	
<b>Total Operating Expenditures (excluding wages)</b>	<b>309,317</b>	<b>309,317</b>	<b>318,598</b>	<b>3.0%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>309,317</b>	<b>309,317</b>	<b>318,598</b>	<b>3.0%</b>
<b>Operating (surplus) / deficit</b>	<b>77,329</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>	77,329			
<b>Current year unappropriated surplus</b>	<b>77,329</b>			

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2019**

<b>AREA</b>	<b>RECREATION AND PARKS</b>		
<b>SERVICE</b>	<b>GABRIOLA ISLAND RECREATION SERVICE</b>		
<b>CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES</b>	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.		
<b>PERFORMANCE INDICATORS</b>			
<b>MEASUREMENT INDICATOR</b>	<b>BENCHMARK</b>	<b>CURRENT PERFORMANCE</b>	<b>2019 PERFORMANCE OBJECTIVES</b>
Program offerings	Diversity of programs meeting resident demands	Gabriola Recreation Society providing satisfactory annual reports on program offerings	Year 2 of 3 year service contract (2018-2020)
Total number of program registrations	700 - 900	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 2019 PERFORMANCE OBJECTIVES</b>			
1. Monitor and evaluate 2019 performance objectives by the Society as per terms of the three year Agreement via review of reports submitted and meetings with Society.			



**FINANCIAL PLAN**  
**Gabriola Island Recreation**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(92,768)	(123,690)	(127,401)	3.0%
	<b>(92,768)</b>	<b>(123,690)</b>	<b>(127,401)</b>	<b>3.0%</b>
Grants in lieu of taxes	(499)	(520)	(520)	
<b>Total Operating Revenues</b>	<b>(93,267)</b>	<b>(124,210)</b>	<b>(127,921)</b>	<b>3.0%</b>
<b>Operating Expenditures</b>				
Administration	1,840	2,634	2,904	
Professional fees	2,933	2,800	3,000	
Vehicle & Equip- oper & maint	44	171	171	
Operating costs	1,200	2,954	3,099	
Transfer to other govt / org	82,161	82,161	91,705	
<b>Total Operating Expenditures (excluding wages)</b>	<b>88,178</b>	<b>90,720</b>	<b>100,879</b>	<b>11.2%</b>
Wages & benefits	16,653	21,553	22,565	4.7%
<b>Total Operating Expenditures (including wages)</b>	<b>104,831</b>	<b>112,273</b>	<b>123,444</b>	9.9%
Contribution to reserve funds	12,000	12,000		
<b>Operating (surplus) / deficit</b>	<b>23,564</b>	<b>63</b>	<b>(4,477)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	60	96	100	
<b>Net Capital Assets funded from Operations</b>	<b>60</b>	<b>96</b>	<b>100</b>	<b>4.2%</b>
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	23,624	159	(4,377)	
Prior year (surplus) / deficit	(13,781)	(13,781)	(14,627)	
<b>Current year unappropriated surplus</b>	<b>9,843</b>	<b>(13,622)</b>	<b>(19,004)</b>	

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2019**

<b>AREA</b>	<b>RECREATION AND PARKS</b>		
<b>SERVICE</b>	<b>ELECTORAL AREA 'A' RECREATION AND CULTURE</b>		
<b>CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES</b>	<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>		
<b>PERFORMANCE INDICATORS</b>			
<b>MEASUREMENT INDICATOR</b>	<b>BENCHMARK</b>	<b>CURRENT PERFORMANCE</b>	<b>2019 PERFORMANCE OBJECTIVES</b>
Utilization of Grant-in-Aid program	Full disbursement of available grant funding (\$10,000 annually)	2018= \$3,161 (Aug. 31/18) 2017= \$4,800 2016 = \$2,868 2015 = \$4,118 2014 = \$1,500 2013 = \$7,500 2012 = \$7,065 2011 = \$7,625	Full disbursement of available grant funding
<b>KEY ACTIONS TO ACHIEVE 2019 PERFORMANCE OBJECTIVES</b>			
<ol style="list-style-type: none"> <li>1. Distribute all funds from Grant-in-Aid program semi-annually in February and September.</li> <li>2. Complete analysis on identified potential facilities use for community recreation and culture programming purposes as directed.</li> <li>3. Work with Snuneymuxw First Nation on the opening and community use of new Sport Court that received funding from RDN through Community Works Funds.</li> </ol>			



**FINANCIAL PLAN**  
**Area A Recreation & Culture**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(152,094)	(202,792)	(226,848)	11.9%
	<b>(152,094)</b>	<b>(202,792)</b>	<b>(226,848)</b>	<b>11.9%</b>
<b>Total Operating Revenues</b>	<b>(152,094)</b>	<b>(202,792)</b>	<b>(226,848)</b>	<b>11.9%</b>
<b>Operating Expenditures</b>				
Administration	7,732	12,030	12,030	
Professional fees		59,000	99,000	
Building oper & maint	10,070	11,000	13,000	
Vehicle & Equip- oper & maint	44	550	550	
Operating costs	1,897	5,539	5,684	
Program costs	3,161	10,000	10,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>22,904</b>	<b>98,119</b>	<b>140,264</b>	<b>43.0%</b>
Wages & benefits	21,406	27,678	28,958	4.6%
<b>Total Operating Expenditures (including wages)</b>	<b>44,310</b>	<b>125,797</b>	<b>169,222</b>	<b>34.5%</b>
Contribution to reserve funds	175,000	175,000	85,000	
<b>Operating (surplus) / deficit</b>	<b>67,216</b>	<b>98,005</b>	<b>27,374</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	61	97	200	
<b>Net Capital Assets funded from Operations</b>	<b>61</b>	<b>97</b>	<b>200</b>	<b>106.2%</b>
<b>Capital Financing Charges</b>				
<b>Total Capital Financing Charges</b>				
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	67,277	98,102	27,574	
Transfer to appropriated surplus	50,000			
Transfer from appropriated surplus			(50,000)	
Prior year (surplus) / deficit	(159,457)	(159,457)	(71,152)	
<b>Current year unappropriated surplus</b>	<b>(42,180)</b>	<b>(61,355)</b>	<b>(93,578)</b>	



**FINANCIAL PLAN**  
**Southern Community Recreation & Culture**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(900,500)	(1,200,666)	(1,251,561)	4.2%
	<b>(900,500)</b>	<b>(1,200,666)</b>	<b>(1,251,561)</b>	<b>4.2%</b>
Grants in lieu of taxes	(1,067)			
<b>Total Operating Revenues</b>	<b>(901,567)</b>	<b>(1,200,666)</b>	<b>(1,251,561)</b>	<b>4.2%</b>
<b>Operating Expenditures</b>				
Administration	1,550	1,000	3,209	
Professional fees		2,000	2,000	
Building oper & maint	20,882	55,770	61,770	
Operating costs	4,845	7,415	7,415	
Transfer to other govt / org	1,159,348	1,159,348	1,205,612	
<b>Total Operating Expenditures (excluding wages)</b>	<b>1,186,625</b>	<b>1,225,533</b>	<b>1,280,006</b>	<b>4.4%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>1,186,625</b>	<b>1,225,533</b>	<b>1,280,006</b>	<b>4.4%</b>
<b>Operating (surplus) / deficit</b>	<b>285,058</b>	<b>24,867</b>	<b>28,445</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>	285,058	24,867	28,445	
Prior year (surplus) / deficit	(24,867)	(24,867)	(28,445)	
<b>Current year unappropriated surplus</b>	<b>260,191</b>			



**FINANCIAL PLAN**  
**Port Theatre EA A**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(11,683)	(15,577)	(15,811)	1.5%
	<b>(11,683)</b>	<b>(15,577)</b>	<b>(15,811)</b>	<b>1.5%</b>
<b>Total Operating Revenues</b>	<b>(11,683)</b>	<b>(15,577)</b>	<b>(15,811)</b>	<b>1.5%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	15,577	15,577	15,811	
<b>Total Operating Expenditures (excluding wages)</b>	<b>15,577</b>	<b>15,577</b>	<b>15,811</b>	<b>1.5%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>15,577</b>	<b>15,577</b>	<b>15,811</b>	<b>1.5%</b>
<b>Operating (surplus) / deficit</b>	<b>3,894</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>3,894</b>			
<b>Current year unappropriated surplus</b>	<b>3,894</b>			



**FINANCIAL PLAN**  
**Port Theatre EA B**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(20,695)	(27,593)	(27,827)	0.8%
	<b>(20,695)</b>	<b>(27,593)</b>	<b>(27,827)</b>	<b>0.8%</b>
<b>Total Operating Revenues</b>	<b>(20,695)</b>	<b>(27,593)</b>	<b>(27,827)</b>	<b>0.8%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	27,593	27,593	27,827	
<b>Total Operating Expenditures (excluding wages)</b>	<b>27,593</b>	<b>27,593</b>	<b>27,827</b>	<b>0.8%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>27,593</b>	<b>27,593</b>	<b>27,827</b>	<b>0.8%</b>
<b>Operating (surplus) / deficit</b>	<b>6,898</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>6,898</b>			
<b>Current year unappropriated surplus</b>	<b>6,898</b>			





**FINANCIAL PLAN**  
**Port Theatre EA C (Extension)**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(11,606)	(15,474)	(15,707)	1.5%
	<b>(11,606)</b>	<b>(15,474)</b>	<b>(15,707)</b>	<b>1.5%</b>
Grants in lieu of taxes	(75)			
<b>Total Operating Revenues</b>	<b>(11,681)</b>	<b>(15,474)</b>	<b>(15,707)</b>	<b>1.5%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	15,586	15,586	15,707	
<b>Total Operating Expenditures (excluding wages)</b>	<b>15,586</b>	<b>15,586</b>	<b>15,707</b>	<b>0.8%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>15,586</b>	<b>15,586</b>	<b>15,707</b>	<b>0.8%</b>
<b>Operating (surplus) / deficit</b>	<b>3,905</b>	<b>112</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>	3,905	112		
Prior year (surplus) / deficit	(112)	(112)		
<b>Current year unappropriated surplus</b>	<b>3,793</b>			



**FINANCIAL PLAN**  
**Port Theatre EA C (East Wellington)**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(3,007)	(4,009)	(4,069)	1.5%
	<b>(3,007)</b>	<b>(4,009)</b>	<b>(4,069)</b>	<b>1.5%</b>
<b>Total Operating Revenues</b>	<b>(3,007)</b>	<b>(4,009)</b>	<b>(4,069)</b>	<b>1.5%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	4,009	4,009	4,069	
<b>Total Operating Expenditures (excluding wages)</b>	<b>4,009</b>	<b>4,009</b>	<b>4,069</b>	<b>1.5%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>4,009</b>	<b>4,009</b>	<b>4,069</b>	<b>1.5%</b>
<b>Operating (surplus) / deficit</b>	<b>1,002</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>1,002</b>			
<b>Current year unappropriated surplus</b>	<b>1,002</b>			



**FINANCIAL PLAN**  
**Port Theatre EA E**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(16,769)	(22,359)	(22,694)	1.5%
	<b>(16,769)</b>	<b>(22,359)</b>	<b>(22,694)</b>	<b>1.5%</b>
<b>Total Operating Revenues</b>	<b>(16,769)</b>	<b>(22,359)</b>	<b>(22,694)</b>	<b>1.5%</b>
<b>Operating Expenditures</b>				
Transfer to other govt / org	22,359	22,359	22,694	
<b>Total Operating Expenditures (excluding wages)</b>	<b>22,359</b>	<b>22,359</b>	<b>22,694</b>	<b>1.5%</b>
<b>Total Operating Expenditures (including wages)</b>	<b>22,359</b>	<b>22,359</b>	<b>22,694</b>	<b>1.5%</b>
<b>Operating (surplus) / deficit</b>	<b>5,590</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>5,590</b>			
<b>Current year unappropriated surplus</b>	<b>5,590</b>			

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN - 2019**

AREA	RECREATION AND PARKS		
SERVICE	REGIONAL PARKS		
CURRENT SERVICE LEVEL WITHIN EXISTING RESOURCES	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.		
PERFORMANCE INDICATORS			
MEASUREMENT INDICATOR	BENCHMARK	CURRENT PERFORMANCE	2019 PERFORMANCE OBJECTIVES
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.  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.  Planning for the Morden Colliery Trail and bridge underway.  Studies and survey underway for the Regional Trail from Horne Lake.  Detailed design completed for Witchcraft Lake Regional Trail parking (Mount Benson Regional Park).	Complete the upgrade to the lease and carry out detailed design for the Morden Colliery Trail and bridges.  Complete design work for the Regional Trail from Horne Lake.  Complete construction of parking improvements at Witchcraft Lake Regional Trail.  Complete detailed plans and construction of amenities at Benson Creek Falls.

**KEY ACTIONS TO ACHIEVE 2019 PERFORMANCE OBJECTIVES**

1. Commence the development of the Regional Parks and Trails Master Planning process for Board approval in 2020.
2. Continue to work with partners and community in initiating/developing management plans and implementing site management actions.
3. Work with Land Trusts to secure identified regionally significant parkland.
4. Implement recommendations from the Asset Management Program and work plans.



**FINANCIAL PLAN**  
**Regional Parks Operations**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(1,045,900)	(1,394,533)	(1,443,342)	3.5%
	<b>(1,045,900)</b>	<b>(1,394,533)</b>	<b>(1,443,342)</b>	<b>3.5%</b>
Grants in lieu of taxes	(12,889)			
Operations	(6,518)	(1,000)	(1,000)	
Transfer from reserve - non capital		(70,000)		
Miscellaneous	(200)			
<b>Total Operating Revenues</b>	<b>(1,065,507)</b>	<b>(1,465,533)</b>	<b>(1,444,342)</b>	<b>(1.4%)</b>
<b>Operating Expenditures</b>				
Administration	71,507	98,140	127,199	
Professional fees	8,150	30,100	94,000	
Building oper & maint	35,287	38,210	73,360	
Vehicle & Equip- oper & maint	16,863	25,500	47,150	
Operating costs	190,280	533,097	443,338	
Transfer to other govt / org	47,000	47,000	47,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>369,087</b>	<b>772,047</b>	<b>832,047</b>	<b>7.8%</b>
Wages & benefits	535,317	733,765	755,667	3.0%
<b>Total Operating Expenditures (including wages)</b>	<b>904,404</b>	<b>1,505,812</b>	<b>1,587,714</b>	<b>5.4%</b>
Contribution to reserve funds	100,000	100,180	100,180	
<b>Operating (surplus) / deficit</b>	<b>(61,103)</b>	<b>140,459</b>	<b>243,552</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	2,788	314,625	361,182	
Transfers from reserves			(150,000)	
Grants and other		(30,000)		
<b>Net Capital Assets funded from Operations</b>	<b>2,788</b>	<b>284,625</b>	<b>211,182</b>	<b>(25.8%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	1,791	2,340	2,685	
Existing debt (interest)	53	75	80	
<b>Total Capital Financing Charges</b>	<b>1,844</b>	<b>2,415</b>	<b>2,765</b>	<b>14.5%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	(56,471)	427,499	457,499	
Transfer to appropriated surplus	230,000			
Transfer from appropriated surplus	<b>(193,000)</b>	<b>(193,000)</b>	(230,000)	<b>19.2%</b>
Prior year (surplus) / deficit	(501,637)	(501,637)	(331,681)	
<b>Current year unappropriated surplus</b>	<b>(521,108)</b>	<b>(267,138)</b>	<b>(104,182)</b>	



**FINANCIAL PLAN**  
**Regional Parks Capital**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Parcel taxes	(217,717)	(290,290)	(290,430)	
Property taxes	(502,877)	(670,502)	(673,498)	0.4%
	<b>(720,594)</b>	<b>(960,792)</b>	<b>(963,928)</b>	<b>0.3%</b>
Grants in lieu of taxes	(498)	(630)	(630)	
Operations	(11,500)			
<b>Total Operating Revenues</b>	<b>(732,592)</b>	<b>(961,422)</b>	<b>(964,558)</b>	<b>0.3%</b>
<b>Operating Expenditures</b>				
Professional fees	17,257	82,000	82,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>17,257</b>	<b>82,000</b>	<b>82,000</b>	
<b>Total Operating Expenditures (including wages)</b>	<b>17,257</b>	<b>82,000</b>	<b>82,000</b>	
Contribution to reserve funds	751,214	751,214	751,214	
<b>Operating (surplus) / deficit</b>	<b>35,879</b>	<b>(128,208)</b>	<b>(131,344)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	625,012	3,024,834	1,765,000	
Transfers from reserves	(619,028)	(2,004,834)	(1,727,125)	
Grants and other	(5,985)	(20,000)	(37,875)	
New borrowing		(1,000,000)		
<b>Net Capital Assets funded from Operations</b>	<b>(1)</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>158,031</b>	<b>148,031</b>	<b>(6.3%)</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>146,901</b>	<b>29,823</b>	<b>16,687</b>	
Transfer to appropriated surplus	44,500			
Transfer from appropriated surplus			(44,500)	
Prior year (surplus) / deficit	(32,399)	(32,399)	(24,430)	
<b>Current year unappropriated surplus</b>	<b>159,002</b>	<b>(2,576)</b>	<b>(52,243)</b>	

**REGIONAL DISTRICT OF NANAIMO  
BUSINESS PLAN – 2019**

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	2019 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>Dunsmuir Development Underway (EA H). 707 density transfer complete (EA B). Beach Access Stairs in at Driftwood Road constructed (Area A). Skate Park construction plans for Huxley completed (EA B).</p>	<p>Detailed design work for Errington (EA F) and Anders Dorrit Community Park (EA C –EW) and Phase II of Dunsmuir Community Park (EA H).</p> <p>Continue with Community Works Projects including construction of Village Way Path (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 completed.</p> <p>Tendering for maintenance contracts underway.</p> <p>Design new park entry and information signs complete.</p>	<p>Continue use of new software program and development of work order system.</p> <p>Monitor maintenance contracts for adherence to standards.</p> <p>Install new signs in as part of pilot project in selected parks.</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>	21 plus Park Advisory meetings in 2018.	<p>Support Advisory Committees attending 21 meetings in 2019.</p> <p>Continue to work with community partners on the development of community parks including fund raising for Huxley Park.</p>

KEY ACTIONS TO ACHIEVE 2019 PERFORMANCE OBJECTIVES
<ol style="list-style-type: none"> <li>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:               <ol style="list-style-type: none"> <li>a) Continue dialogue regarding community access on School District 68 lands (EA A)</li> <li>b) Upgrade water accesses stairs (EA B)</li> <li>c) Create detailed plan for Anders Dorrit Community Park (EA C East Wellington)</li> </ol> </li> </ol>



- d) Carry out planning for Natural Playground at Stone Drive (EA E)
  - e) Carry out consultation and studies for Jack Bagley Sports Field (EA E)
  - f) Complete detailed plans for Errington Community Park (EA F)
  - g) Design and build the next phase of ACT trails including Palmer Road (EA F)
  - h) Upgrade Sunny Beach (EA H)
2. Prioritize the use of Community Works funds in 2019 with the EASC for Community Parks and Trails design and development projects that have been identified by POSAC and Electoral Area Directors including the Village Way Trail and the renovation of the Little Qualicum Hall.
  3. Implement recommendations from the Asset Management program including the purchase and use of maintenance and service request software.
  4. Work with Planning Department on OCPs, development applications and park zoning implementation.



**FINANCIAL PLAN**  
**Community Parks - Area A**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(159,288)	(212,384)	(233,622)	10.0%
	<b>(159,288)</b>	<b>(212,384)</b>	<b>(233,622)</b>	<b>10.0%</b>
Miscellaneous	(20)			
<b>Total Operating Revenues</b>	<b>(159,308)</b>	<b>(212,384)</b>	<b>(233,622)</b>	<b>10.0%</b>
<b>Operating Expenditures</b>				
Administration	10,118	14,693	17,552	
Professional fees	5,481	10,000	14,000	
Building oper & maint	1,859	2,275	3,882	
Vehicle & Equip- oper & maint	5,070	10,243	13,984	
Operating costs	35,093	60,007	49,203	
Transfer to other govt / org	12,000	12,000	12,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>69,621</b>	<b>109,218</b>	<b>110,621</b>	<b>1.3%</b>
Wages & benefits	66,052	90,774	93,228	2.7%
<b>Total Operating Expenditures (including wages)</b>	<b>135,673</b>	<b>199,992</b>	<b>203,849</b>	<b>1.9%</b>
Contribution to reserve funds	25,000	25,000	25,000	
<b>Operating (surplus) / deficit</b>	<b>1,365</b>	<b>12,608</b>	<b>(4,773)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	8,990	46,244	25,866	
Transfers from reserves			(25,000)	
<b>Net Capital Assets funded from Operations</b>	<b>8,990</b>	<b>46,244</b>	<b>866</b>	<b>(98.1%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	246	340	370	
Existing debt (interest)	7	12	12	
<b>Total Capital Financing Charges</b>	<b>253</b>	<b>352</b>	<b>382</b>	<b>8.5%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	10,608	59,204	(3,525)	
Prior year (surplus) / deficit	(62,238)	(62,238)	(17,261)	
<b>Current year unappropriated surplus</b>	<b>(51,630)</b>	<b>(3,034)</b>	<b>(20,786)</b>	



**FINANCIAL PLAN**  
**Community Parks - Area B**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(211,620)	(282,160)	(409,214)	45.0%
	<b>(211,620)</b>	<b>(282,160)</b>	<b>(409,214)</b>	<b>45.0%</b>
Operations	(100)			
<b>Total Operating Revenues</b>	<b>(211,720)</b>	<b>(282,160)</b>	<b>(409,214)</b>	<b>45.0%</b>
<b>Operating Expenditures</b>				
Administration	9,810	14,158	17,698	
Professional fees	3,102	16,000	15,000	
Building oper & maint	3,147	4,325	5,932	
Vehicle & Equip- oper & maint	2,610	3,043	6,784	
Operating costs	46,804	88,259	100,905	
<b>Total Operating Expenditures (excluding wages)</b>	<b>65,473</b>	<b>125,785</b>	<b>146,319</b>	<b>16.3%</b>
Wages & benefits	66,048	90,774	93,228	2.7%
<b>Total Operating Expenditures (including wages)</b>	<b>131,521</b>	<b>216,559</b>	<b>239,547</b>	<b>10.6%</b>
Contribution to reserve funds			2,000	
<b>Operating (surplus) / deficit</b>	<b>(80,199)</b>	<b>(65,601)</b>	<b>(167,667)</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	251	22,131	775,004	
Transfers from reserves		(10,000)	(55,000)	
Grants and other		(10,887)	(594,800)	
<b>Net Capital Assets funded from Operations</b>	<b>251</b>	<b>1,244</b>	<b>125,204</b>	<b>9,964.6%</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	50,934	55,393	90,531	
Existing debt (interest)	10,058	14,802	18,088	
<b>Total Capital Financing Charges</b>	<b>60,992</b>	<b>70,195</b>	<b>108,619</b>	<b>54.7%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(18,956)</b>	<b>5,838</b>	<b>66,156</b>	
Transfer to appropriated surplus	15,000			
Transfer from appropriated surplus			(15,000)	
Prior year (surplus) / deficit	(64,558)	(64,558)	(62,716)	
<b>Current year unappropriated surplus</b>	<b>(68,514)</b>	<b>(58,720)</b>	<b>(11,560)</b>	



**FINANCIAL PLAN**  
**Community Parks - Area C (Extension)**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(53,669)	(71,559)	(73,706)	3.0%
	<b>(53,669)</b>	<b>(71,559)</b>	<b>(73,706)</b>	<b>3.0%</b>
<b>Total Operating Revenues</b>	<b>(53,669)</b>	<b>(71,559)</b>	<b>(73,706)</b>	<b>3.0%</b>
<b>Operating Expenditures</b>				
Administration	3,047	4,554	6,647	
Professional fees	177	17,000	3,000	
Building oper & maint	862	1,063	1,867	
Vehicle & Equip- oper & maint	1,306	1,397	3,233	
Operating costs	4,329	9,834	10,123	
<b>Total Operating Expenditures (excluding wages)</b>	<b>9,721</b>	<b>33,848</b>	<b>24,870</b>	<b>(26.5%)</b>
Wages & benefits	33,041	45,441	46,753	2.9%
<b>Total Operating Expenditures (including wages)</b>	<b>42,762</b>	<b>79,289</b>	<b>71,623</b>	<b>(9.7%)</b>
Contribution to reserve funds	10,000	10,000	5,000	
<b>Operating (surplus) / deficit</b>	<b>(907)</b>	<b>17,730</b>	<b>2,917</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	126	620	615	
<b>Net Capital Assets funded from Operations</b>	<b>126</b>	<b>620</b>	<b>615</b>	<b>(0.8%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	123	170	185	
Existing debt (interest)	4	12	12	
<b>Total Capital Financing Charges</b>	<b>127</b>	<b>182</b>	<b>197</b>	<b>8.2%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(654)</b>	<b>18,532</b>	<b>3,729</b>	
Prior year (surplus) / deficit	(48,663)	(48,663)	(37,659)	
<b>Current year unappropriated surplus</b>	<b>(49,317)</b>	<b>(30,131)</b>	<b>(33,930)</b>	



**FINANCIAL PLAN**  
**Community Parks - Area C (East Wellington)**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(68,605)	(91,473)	(93,760)	2.5%
	<b>(68,605)</b>	<b>(91,473)</b>	<b>(93,760)</b>	<b>2.5%</b>
<b>Total Operating Revenues</b>	<b>(68,605)</b>	<b>(91,473)</b>	<b>(93,760)</b>	<b>2.5%</b>
<b>Operating Expenditures</b>				
Administration	3,770	5,708	7,095	
Professional fees	6,408	20,500	26,500	
Building oper & maint	862	1,063	1,867	
Vehicle & Equip- oper & maint	1,306	1,522	3,358	
Operating costs	12,016	23,037	20,148	
<b>Total Operating Expenditures (excluding wages)</b>	<b>24,362</b>	<b>51,830</b>	<b>58,968</b>	<b>13.8%</b>
Wages & benefits	33,040	45,441	46,753	2.9%
<b>Total Operating Expenditures (including wages)</b>	<b>57,402</b>	<b>97,271</b>	<b>105,721</b>	<b>8.7%</b>
Contribution to reserve funds	35,000	35,000	6,000	
<b>Operating (surplus) / deficit</b>	<b>23,797</b>	<b>40,798</b>	<b>17,961</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	126	620	615	
<b>Net Capital Assets funded from Operations</b>	<b>126</b>	<b>620</b>	<b>615</b>	<b>(0.8%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	123	170	185	
Existing debt (interest)	4	12	12	
<b>Total Capital Financing Charges</b>	<b>127</b>	<b>182</b>	<b>197</b>	<b>8.2%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	24,050	41,600	18,773	
Transfer to appropriated surplus	15,000			
Transfer from appropriated surplus			(15,000)	
Prior year (surplus) / deficit	(56,784)	(56,784)	(20,312)	
<b>Current year unappropriated surplus</b>	<b>(17,734)</b>	<b>(15,184)</b>	<b>(16,539)</b>	



**FINANCIAL PLAN**  
**Community Parks - Area E**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(111,845)	(149,126)	(156,582)	5.0%
	<b>(111,845)</b>	<b>(149,126)</b>	<b>(156,582)</b>	<b>5.0%</b>
Operations	(325)			
Miscellaneous		1,077	(1,077)	
<b>Total Operating Revenues</b>	<b>(112,170)</b>	<b>(148,049)</b>	<b>(157,659)</b>	<b>6.5%</b>
<b>Operating Expenditures</b>				
Administration	7,170	10,638	14,075	
Professional fees	3,999	3,000	6,800	
Building oper & maint	2,368	3,025	4,632	
Vehicle & Equip- oper & maint	7,942	13,368	15,484	
Operating costs	23,607	40,829	29,755	
<b>Total Operating Expenditures (excluding wages)</b>	<b>45,086</b>	<b>70,860</b>	<b>70,746</b>	<b>(0.2%)</b>
Wages & benefits	66,054	90,774	93,228	2.7%
<b>Total Operating Expenditures (including wages)</b>	<b>111,140</b>	<b>161,634</b>	<b>163,974</b>	1.4%
Contribution to reserve funds	20,000	20,000		
<b>Operating (surplus) / deficit</b>	<b>18,970</b>	<b>33,585</b>	<b>6,315</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	310	1,244	1,219	
Grants and other	(59)			
<b>Net Capital Assets funded from Operations</b>	<b>251</b>	<b>1,244</b>	<b>1,219</b>	<b>(2.0%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	246	340	370	
Existing debt (interest)	7	12	12	
<b>Total Capital Financing Charges</b>	<b>253</b>	<b>352</b>	<b>382</b>	<b>8.5%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	19,474	35,181	7,916	
Prior year (surplus) / deficit	(33,035)	(33,035)	(9,406)	
<b>Current year unappropriated surplus</b>	<b>(13,561)</b>	<b>2,146</b>	<b>(1,490)</b>	



**FINANCIAL PLAN**  
**Community Parks - Area F**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(126,554)	(168,739)	(222,487)	31.9%
	<b>(126,554)</b>	<b>(168,739)</b>	<b>(222,487)</b>	<b>31.9%</b>
<b>Total Operating Revenues</b>	<b>(126,554)</b>	<b>(168,739)</b>	<b>(222,487)</b>	<b>31.9%</b>
<b>Operating Expenditures</b>				
Administration	7,927	11,647	16,128	
Professional fees	9,866	25,000	27,000	
Building oper & maint	1,769	2,375	23,982	
Vehicle & Equip- oper & maint	2,610	3,043	6,784	
Operating costs	24,128	56,666	55,893	
Transfer to other govt / org			10,000	
<b>Total Operating Expenditures (excluding wages)</b>	<b>46,300</b>	<b>98,731</b>	<b>139,787</b>	<b>41.6%</b>
Wages & benefits	66,055	90,774	93,228	2.7%
<b>Total Operating Expenditures (including wages)</b>	<b>112,355</b>	<b>189,505</b>	<b>233,015</b>	<b>23.0%</b>
Contribution to reserve funds	2,000	2,000	5,000	
<b>Operating (surplus) / deficit</b>	<b>(12,199)</b>	<b>22,766</b>	<b>15,528</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	26,221	1,244	916,205	
Grants and other	(25,970)		(915,000)	
<b>Net Capital Assets funded from Operations</b>	<b>251</b>	<b>1,244</b>	<b>1,205</b>	<b>(3.1%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	15,246	15,000	15,000	
Existing debt (interest)	981	2,840	2,840	
<b>Total Capital Financing Charges</b>	<b>16,227</b>	<b>17,840</b>	<b>17,840</b>	
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>4,279</b>	<b>41,850</b>	<b>34,573</b>	
Transfer to appropriated surplus	10,000			
Transfer from appropriated surplus			(10,000)	
Prior year (surplus) / deficit	(64,512)	(64,512)	(26,083)	
<b>Current year unappropriated surplus</b>	<b>(50,233)</b>	<b>(22,662)</b>	<b>(1,510)</b>	



**FINANCIAL PLAN**  
**Community Parks - Area G**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(108,263)	(144,350)	(158,785)	10.0%
	<b>(108,263)</b>	<b>(144,350)</b>	<b>(158,785)</b>	<b>10.0%</b>
Operations	(200)			
Transfer from reserve - non capital		(10,000)	(10,000)	
<b>Total Operating Revenues</b>	<b>(108,463)</b>	<b>(154,350)</b>	<b>(168,785)</b>	<b>9.4%</b>
<b>Operating Expenditures</b>				
Administration	7,849	11,543	13,981	
Professional fees	704	1,000	10,045	
Building oper & maint	2,900	3,565	5,172	
Vehicle & Equip- oper & maint	2,610	2,903	7,144	
Operating costs	33,103	48,908	41,635	
<b>Total Operating Expenditures (excluding wages)</b>	<b>47,166</b>	<b>67,919</b>	<b>77,977</b>	<b>14.8%</b>
Wages & benefits	66,054	90,874	93,228	2.6%
<b>Total Operating Expenditures (including wages)</b>	<b>113,220</b>	<b>158,793</b>	<b>171,205</b>	7.8%
<b>Operating (surplus) / deficit</b>	<b>4,757</b>	<b>4,443</b>	<b>2,420</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	6,715	15,244	6,205	
Transfers from reserves	(6,464)	(14,000)	(5,000)	
<b>Net Capital Assets funded from Operations</b>	<b>251</b>	<b>1,244</b>	<b>1,205</b>	<b>(3.1%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	246	340	370	
Existing debt (interest)	7	12	12	
<b>Total Capital Financing Charges</b>	<b>253</b>	<b>352</b>	<b>382</b>	<b>8.5%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	5,261	6,039	4,007	
Prior year (surplus) / deficit	(13,571)	(13,571)	(4,764)	
<b>Current year unappropriated surplus</b>	<b>(8,310)</b>	<b>(7,532)</b>	<b>(757)</b>	





**FINANCIAL PLAN**  
**Community Parks - Area H**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Property taxes	(141,289)	(188,385)	(192,153)	2.0%
	<b>(141,289)</b>	<b>(188,385)</b>	<b>(192,153)</b>	<b>2.0%</b>
Grants in lieu of taxes	(343)			
<b>Total Operating Revenues</b>	<b>(141,632)</b>	<b>(188,385)</b>	<b>(192,153)</b>	<b>2.0%</b>
<b>Operating Expenditures</b>				
Administration	9,178	13,315	15,081	
Professional fees	2,727	1,000	10,000	
Building oper & maint	1,817	2,615	4,222	
Vehicle & Equip- oper & maint	2,609	3,043	6,784	
Operating costs	25,801	57,205	69,048	
<b>Total Operating Expenditures (excluding wages)</b>	<b>42,132</b>	<b>77,178</b>	<b>105,135</b>	<b>36.2%</b>
Wages & benefits	66,055	90,774	93,228	2.7%
<b>Total Operating Expenditures (including wages)</b>	<b>108,187</b>	<b>167,952</b>	<b>198,363</b>	<b>18.1%</b>
Contribution to reserve funds	20,000	20,000	20,000	
<b>Operating (surplus) / deficit</b>	<b>(13,445)</b>	<b>(433)</b>	<b>26,210</b>	
<b>Capital Asset Expenditures</b>				
Capital expenditures	48,552	216,244	1,219	
Transfers from reserves		(85,000)		
Grants and other	(48,301)	(110,000)		
<b>Net Capital Assets funded from Operations</b>	<b>251</b>	<b>21,244</b>	<b>1,219</b>	<b>(94.3%)</b>
<b>Capital Financing Charges</b>				
Existing debt (principal)	246	340	370	
Existing debt (interest)	7	12	12	
<b>Total Capital Financing Charges</b>	<b>253</b>	<b>352</b>	<b>382</b>	<b>8.5%</b>
<b>Accumulated Surplus</b>				
<b>Net (surplus)/deficit for the year</b>	<b>(12,941)</b>	<b>21,163</b>	<b>27,811</b>	
Prior year (surplus) / deficit	(68,090)	(68,090)	(49,113)	
<b>Current year unappropriated surplus</b>	<b>(81,031)</b>	<b>(46,927)</b>	<b>(21,302)</b>	



**FINANCIAL PLAN**  
**Community Works Fund Projects - Parks & Recreation Services**  
**2019 Proposed Budget**

	2018 Actuals September YTD	2018 Budget	2019 Proposed Budget	Budget to Budget variance %
<b>Operating Revenues</b>				
Planning grants	(11,538)	(7,100)	(7,100)	
<b>Total Operating Revenues</b>	<b>(11,538)</b>	<b>(7,100)</b>	<b>(7,100)</b>	
<b>Operating Expenditures</b>				
Professional fees	1,538	7,100	7,100	
Transfer to other govt / org	10,000			
<b>Total Operating Expenditures (excluding wages)</b>	<b>11,538</b>	<b>7,100</b>	<b>7,100</b>	
<b>Total Operating Expenditures (including wages)</b>	<b>11,538</b>	<b>7,100</b>	<b>7,100</b>	
<b>Operating (surplus) / deficit</b>				
<b>Capital Asset Expenditures</b>				
Capital expenditures		737,875		
Grants and other		(737,875)		
<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>Current year unappropriated surplus</b>				