

SEWER FUND BUDGET BYLAW

CITY OF PARKSVILLE
2019 - 2023 Final Financial Plan
Sewer Utility Fund
Budget Bylaw

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Funding Sources					
Sewer Parcel Taxes	\$ 22,000	\$ 22,660	\$ 23,340	\$ 24,039	\$ 24,761
Fees and Charges					
User Fees	1,381,000	1,720,525	2,057,990	2,413,393	2,787,769
Other	33,000	2,020	2,040	2,061	2,081
Interest on Reserves	60,500	111,460	91,999	80,704	50,788
Grants and Developer Contributions	-	-	-	-	-
Transfers From Other Funds & Reserves					
DCC Fund	-	-	-	61,390	-
Total Funding Sources	<u>1,496,500</u>	<u>1,856,665</u>	<u>2,175,369</u>	<u>2,581,587</u>	<u>2,865,399</u>
Expenditures					
Municipal Purposes					
Administration	952,500	977,651	1,002,745	1,028,518	1,054,876
Collection System & Pumping Stations	317,300	330,263	341,034	352,091	363,403
Minor Capital	81,000	-	33,094	-	-
Interest on Long Term Debt	-	-	-	-	-
Amortization of Tangible Capital Assets	293,700	293,700	293,700	293,700	293,700
Total Expenditures	<u>1,644,500</u>	<u>1,601,614</u>	<u>1,670,573</u>	<u>1,674,309</u>	<u>1,711,979</u>
Net Income (Loss) from Operations	<u>(148,000)</u>	<u>255,051</u>	<u>504,796</u>	<u>907,278</u>	<u>1,153,420</u>
Other non operating budget items					
Capital expenditures	\$ (544,400)	\$ (425,238)	\$ (1,045,706)	\$ (565,620)	\$ (574,538)
Transfers to Other Funds	(250,000)	(500,000)	(750,000)	(1,000,000)	(1,250,000)
Transfers from appropriated reserves					
Capital reserve funds	-	-	-	-	324,720
Carryforward reserve	544,400	-	-	-	-
Amortization of tangible capital assets	293,700	293,700	293,700	293,700	293,700
Annual cash surplus (deficit)	<u>(104,300)</u>	<u>(376,487)</u>	<u>(997,210)</u>	<u>(364,642)</u>	<u>(52,698)</u>
Transfers from (to) unappropriated reserves					
From Accumulated Surplus	104,300	376,487	997,210	364,642	52,698
To Accumulated Surplus	-	-	-	-	-
Financial Plan Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BUDGET DETAIL

THE CITY OF PARKSVILLE
2019 Final Budget
Budget Revenue & Expense

	2017 ACTUAL YTD	2018 ACTUAL YTD	2018 AMENDED BUDGET	2019 FINAL BUDGET	BUDGET CHANGE Incr/(Decr)
SEWER FUND					
Revenues					
Fees and Charges					
Sewer User Billings	\$1,092,323	\$1,127,416	\$1,161,000	\$1,381,000	\$220,000
Interest on Overdue Accounts	1,927	1,913	2,000	2,000	
Total Fees and Charges	1,094,250	1,129,329	1,163,000	1,383,000	220,000
Other					
Sewer Parcel Tax	27,372	22,086	29,300	22,000	(7,300)
(Gain)/Loss on Disposal of Capital Assets		(11,701)			
Total Other	27,372	10,386	29,300	22,000	(7,300)
Fiscal					
Interest on Accumulated Surplus	64,500	80,400	76,300	60,500	(15,800)
Total Revenues	1,186,122	1,220,115	1,268,600	1,465,500	196,900
Administration					
Revenues					
Sewer Model	6,500				
Expenses					
Administration Supervisor	110,752	72,173	109,400	132,700	23,300
Training	9,088	7,710	9,900	9,900	
Pager Pay				2,700	2,700
Small tool purchases	3,643	2,724	5,000	5,000	
Consulting					
Inspection Services	4,349	6,086	900	4,000	3,100
Sewer Model	6,500				
General Fund Alloc. - Admin/Finance	399,175	476,050	525,000	553,000	28,000
General Fund Allocation-Eng & PW	141,175	129,250	166,000	183,700	17,700
General Fund Alloc. - Works Yard	40,600	51,100	45,200	46,000	800
Total Administration Expense	715,282	745,093	861,400	937,000	75,600
Net Administration Cost	708,782	745,093	861,400	937,000	75,600
Collection System					
Revenues					
New service connections	2,100				
Expenses					
New service connections	519	1,619	1,800	1,800	
Customer service	3,721	3,198	7,800	7,800	
Service repair	10,993	8,208	24,100	22,000	(2,100)
Blockage removal	6,418	10,774	7,700	10,300	2,600
Manhole maintenance	7,494	4,047	13,200	11,700	(1,500)
Main repair	4,626	2,195	39,100	38,500	(600)
Main flushing	21,426	62,932	60,100	61,000	900
Scada System - sewer		797	5,100	33,000	27,900
Sewer investigation program	3,325	4,800	8,200	8,200	
Total Collection System Expenses	58,523	98,569	167,100	194,300	27,200
Net Collection System Cost	56,423	98,569	167,100	194,300	27,200
Lift Stations					
Expenses					
Martindale Lift Station	51,636	39,351	50,700	56,500	5,800
Craig Bay Lift Station	60,691	52,502	63,200	66,500	3,300
	112,327	91,853	113,900	123,000	9,100

THE CITY OF PARKSVILLE
2019 Final Budget
Budget Revenue & Expense

	2017 ACTUAL YTD	2018 ACTUAL YTD	2018 AMENDED BUDGET	2019 FINAL BUDGET	BUDGET CHANGE Incr/(Decr)
<u>Billing and Collections</u>					
<u>Expenses</u>					
Meter Reading-Transfer from Water	11,869	11,237	8,500	12,500	4,000
Total Operating Expenses	898,001	946,753	1,150,900	1,266,800	115,900
<u>Minor Capital</u>					
<u>Revenue</u>					
Minor Capital			6,000	31,000	25,000
<u>Expense</u>					
Works Adjacent to Development			40,000	40,000	
Sewer Master Plan					
Easements			20,000	10,000	(10,000)
Minor Capital	1,062		31,000	31,000	
Total Minor Capital Expenses	1,062		91,000	81,000	(10,000)
Net Minor Capital	1,062		85,000	50,000	(35,000)
Total Expenses	899,062	946,753	1,235,900	1,316,800	80,900
<u>Transfers</u>					
Transfer to (from) Carryforward Reserve	119,088	102,708			
Transfer From Accumulated Surplus					
Transfer to Other Funds	225,000				
Total Transfers (in) out of Fund	344,088	102,708			
<u>Amortization of Capital Assets</u>					
Amortization	290,058	294,962	293,700	293,700	
Net Operating Cost /(Surplus)	\$338,485	\$124,308	\$261,000	\$145,000	(\$116,000)
<u>Sewer Capital</u>					
<u>Funding</u>					
McMillan: Hirst to Morison					
Corfield St: Stanford to Jensen	54,784	82,813	230,200		(230,200)
Corfield St: Jensen to Hwy 19A	36,837	49,490	188,200		(188,200)
McKinnon: Hirst to Harnish	7,361	2,100	180,100	150,000	(30,100)
Memorial Ave: Hwy 4A to McMillan				30,000	30,000
Moss Ave: Stanford to Craig	5,900	6,700	34,100	187,400	153,300
Craig Bay Pump Stn		900	1,600	77,500	75,900
Martindale Pump Stn		900	1,600	35,000	33,400
Hirst Ave: Hwy 4A to MacMillan			22,500	22,500	
Wallis Street	13,100	6,500	99,400	42,000	(57,400)
Developer Contributions - Asset	204,205	29,700			
Total Funding	322,187	179,103	757,700	544,400	(213,300)
<u>Expenditures</u>					
Corfield St: Stanford to Jensen	54,784	82,854	230,200		(230,200)
Corfield St: Jensen to Hwy 19A	36,837	49,475	188,200		(188,200)
McKinnon: Hirst to Harnish	7,361	2,145	180,100	150,000	(30,100)
Moss Ave: Stanford to Craig	5,919	6,655	194,100	187,400	(6,700)
Craig Bay Pump Station Upgrade	17,076	899	76,600	77,500	900
Martindale Pump Station Upgrade	17,076	899	76,600	35,000	(41,600)
Memorial Ave: Hwy 4A to McMillan			30,000	30,000	
Hirst Ave: Hwy 4A to McMillan			22,500	22,500	
Wallis Street	13,139	6,504	99,400	42,000	(57,400)
Developer Contributions - Asset	204,205	29,700			
Total Expenditures	356,398	179,130	1,097,700	544,400	(553,300)
Net Capital	\$34,211	\$27	\$340,000		(\$340,000)
TOTAL NET SEWER FUND	\$372,696	\$124,335	\$601,000	\$145,000	(\$456,000)

CAPITAL PROJECTS

SEWER FUND													
10 YEAR MINOR CAPITAL AND CAPITAL EXPENDITURE SCHEDULE													
		Project/ Account #	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Minor capital Items													
	Easements (ROW's)	502203	10,000	0	0	0	0	0	0	0	0	0	0
	Sewer Master Plan		0	0	0	0	0	100,000	0	0	0	0	0
	Pym at Camas - mh 449 to 561	3-6-22-9525	31,000	0	0	0	0	0	0	0	0	0	0
	Pym at Erminskin - mh 867 to 868		0	0	31,500	0	0	0	0	0	0	0	0
	Pym at Forsyth - mh 564 to 690		0	0	0	0	0	0	0	0	0	0	6,250
	Works next to Development/Construction	362710	40,000	0	0	0	0	0	0	0	0	0	0
	Total Minor Capital		81,000	0	31,500	0	0	100,000	0	0	0	0	6,250
Minor Capital Source of Funds													
	Operations		50,000	0	31,500	0	0	100,000	0	0	0	0	6,250
	Gas Tax Reserve		31,000	0	0	0	0	0	0	0	0	0	0
	Carry Forward reserve		0	0	0	0	0	0	0	0	0	0	0
	Total Minor Capital Source of Funds		81,000	0	31,500	0	0	100,000	0	0	0	0	6,250
Capital Items													
	Equipment		0	0	0	0	0	0	0	0	0	0	0
	Ash Cres		0	0	0	0	0	3,400	14,000	0	0	0	0
	Bagshaw to Stanford		0	0	0	0	0	0	6,300	25,000	0	0	0
	Banks Ave: Moilliet east		0	26,300	105,000	0	0	0	0	0	0	0	0
	Bass Ave: Moss South		0	0	0	0	22,500	90,000	0	0	0	0	0
	Bay Ave Upgrade		0	0	0	0	0	0	0	115,000	0	0	0
	Bernard Ave: Hwy 4A to Moilliet		0	0	0	0	0	0	28,800	115,000	0	0	0
	Cedar Street: Hirst to Harnish		0	0	0	0	0	0	0	0	37,500	150,000	0
	Craig Bay pump station Upgrade	3-6-22-9519	77,500	0	0	0	0	0	0	0	0	0	0
	Craig St: Hwy19A to 40m North of Jensen		0	0	0	45,000	212,000	0	0	0	0	0	0
	Dogwood: Bay to SRW		0	0	60,000	0	0	0	0	0	0	0	0
	Dogwood: Rushton North and South		0	0	23,800	95,000	0	0	0	0	0	0	0
	Gerald		0	0	0	0	0	0	0	0	6,250	25,000	0
	Forsythe Ave West		0	0	111,600	0	0	0	0	0	0	0	0
	Hirst Ave: Hwy 4A to MacMillian	3-6-22-9528	22,500	90,000	0	0	0	0	0	0	0	0	0
	Hwy 19A: McMillan to Roscow		0	0	0	0	0	0	0	0	0	0	40,000
	Hwy 19A: Pym to Wright		0	0	0	0	0	0	0	2,500	10,000	0	0
	Hwy 19A: Roscow to Pym		0	0	0	0	20,000	80,000	0	0	0	0	0
	James Street: Harnish to Hirst		0	0	0	0	0	0	37,500	150,000	0	0	0
	Jenkins		0	0	0	0	6,300	25,000	0	0	0	0	0
	Jensen Ave: Hwy 4A to Moilliet		0	45,000	180,000	0	0	0	0	0	0	0	0
	Jensen Ave West Upgrade		0	102,500	307,500	0	0	0	0	0	0	0	0

SEWER FUND												
10 YEAR MINOR CAPITAL AND CAPITAL EXPENDITURE SCHEDULE												
		Project/ Account #	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
		Lombardy: Hwy 19A to Morison	0	14,300	57,200	0	0	0	0	0	0	0
		Martindale Pump Station Upgrade	35,000	0	0	0	0	0	0	0	0	0
		McKinnon Street: Hirst to Harnish	150,000	0	0	0	0	0	0	0	0	0
		Memorial Ave: Hwy 4A to McMillian	30,000	125,000			0	0	0	0	0	0
		Morison Ave: McMillan to Lombardy	0	0	0	0	0	0	0	223,125	0	0
		Morison Ave: Wallis to Lombardy	0	0	0	0	35,000	140,000	0	0	0	0
		Morison: 4A to McMillan	0	0	0	25,000	160,000	0	0	0	0	0
		Moss Ave: Stanford to Craig	187,400	0	0	0	0	0	0	0	0	0
		Nanoose Ave: Pym to Renz	0	0	0	0	37,500	150,000	0	0	0	0
		Newcastle Ave Pym to Renz	0	0	0	0	37,500	150,000	0	0	0	0
		Potlatch Street	0	0	0	0	0	0	10,000	40,000	0	0
		Rowan Ave: Finholm to Acacia	0	13,800	55,000	0	0	0	0	0	0	0
		Rushton: Wisteria to Temple	0	0	0	0	0	0	0	31,300	125,000	0
		Stanford Ave:Blower to Mills	0	0	5,000	50,000	0	0	0	0	0	0
		Stanford Ave:McCarter to Corfield	0	0	100,000	0	0	0	0	0	0	0
		Sutherland Cres	0	0	0	0	0	0	16,300	65,000	0	0
		Wallis Street: morison to End	42,000	0	0	0	0	0	0	0	0	0
		Wisteria ST: Rushton to SRW	0	0	0	0	0	0	0	0	8,800	35,000
		Woodland Dr.: Acacia to end	0	0	0	0	0	20,000	80,000	0	0	0
			544,400	416,900	1,005,100	215,000	530,800	658,400	192,900	766,925	187,550	250,000
		Capital Items Source of Funds										
		OPERATIONS	0	416,900	1,005,100	215,000	230,800	658,400	192,900	766,925	187,550	250,000
		Carry-forward Reserve	544,400									
		Sewer Capital Fund	0	0	0	0	300,000	0	0	0	0	0
		Total Capital Items Source of Funds	544,400	416,900	1,005,100	215,000	530,800	658,400	192,900	766,925	187,550	250,000

SEWER FUND												
10 YEAR MINOR CAPITAL AND CAPITAL EXPENDITURE SCHEDULE												
	Project/ Account #	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
	City Share											
DCC Capital Items												
	Hirst Ave: MacMillian to Moilliet	80.50%	0	0	0	318,000	0	0	0	0	0	0
	Corfield St: Stanford to Jensen	50.00%	0	0	0	0	0	0	0	0	0	0
	Corfield St: Jensen to Hwy 19a	50.00%	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0
Total DCC Capital Items			0	0	0	318,000	0	0	0	0	0	0
DCC Items Source of Funds												
Operations												
	Existing	Formula	0	0	0	255,990	0	0	0	0	0	0
	Municipal Assist	Formula	0	0	0	620	0	0	0	0	0	0
	OPERATIONS		0	0	0	256,610	0	0	0	0	0	0
	DCC Res Fund	Formula	0	0	0	61,390	0	0	0	0	0	0
Total Capital Items Source of Funds			0	0	0	318,000	0	0	0	0	0	0
Total Capital			544,400	416,900	1,005,100	533,000	530,800	658,400	192,900	766,925	187,550	250,000
TOTAL SOURCE OF FUNDS												
	OPERATIONS		0	416,900	1,005,100	471,610	230,800	658,400	192,900	766,925	187,550	250,000
	Carry-forward Reserve		544,400	0	0	0	0	0	0	0	0	0
	Sewer Capital Fund		0	0	0	0	300,000	0	0	0	0	0
	Sewer DCC Reserve Fund		0	0	0	61,390	0	0	0	0	0	0
Total Source of Funds			544,400	416,900	1,005,100	533,000	530,800	658,400	192,900	766,925	187,550	250,000

**RESERVE ACCOUNT
FUND BALANCES**

Sewer Utility Fund

2019 - 2023 Final Financial Plan

Reserve Fund Summary

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
ENDING BALANCE SUMMARY					
Unrestricted Surplus	3,066,619	2,690,132	1,692,922	1,332,037	1,279,339
Restricted Reserves					
Future Expenditure Reserve	0	0	0	0	0
Sewer Capital Reserve	755,867	780,010	804,576	829,926	531,355
DCC Reserves					
Sewer DCC Reserve/(Shortage)	(31,580)	(25,395)	(19,303)	(74,744)	(68,925)
Total Reserve Fund Balances	<u>3,766,906</u>	<u>3,477,905</u>	<u>2,796,394</u>	<u>2,265,392</u>	<u>2,058,082</u>