



2022-2026 FINANCIAL PLAN

Special Council Meeting - March 23, 2022

General Fund

Carry-forward Amounts

Spending Packages Update

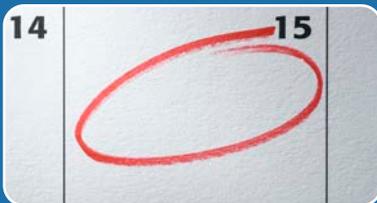
FINANCIAL PLAN TIMELINE

Financial Plan Details and Public Consultation



- Mar 2: Financial Plan Process / Economic Overview/
Spending packages
- Mar 23: General Fund - Operating
- Mar 30: Water and Sewer Funds / Capital

Bylaws (adoption required by May 15, 2022)



- Apr 11 & 25: Additional Financial Plan meetings if needed
- Apr/May: Financial Plan Bylaw
- Apr/May: Tax Rates Bylaw

CARRY-FORWARD AMOUNTS FOR 2022 PROJECTS

	OPERATING / MINOR CAPITAL			CAPITAL		
	Prior Years' Balance	2021 Residual Funding	2022 Carry Forward Funding	Prior Years' Balance	2021 Residual Funding	2022 Carry Forward Funding
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	144,000		144,000	-	-	-
Police	-	-	-	-	-	-
Fire	-	78,500	78,500	69,600	-	69,600
Community Planning	-	-	-	-	-	-
Engineering	-	-	-	-	-	-
Operations -						
Parks	14,500	43,300	57,800	421,500	677,700	1,099,200
Facilities	-	-	-	-	-	-
Administration	-	80,000	80,000	-	6,000	6,000
Fleet	-	-	-	-	-	-
Roads & Drainage	-	-	-	483,800	67,000	550,800
	\$ 158,500	\$ 201,800	\$ 360,300	\$ 974,900	\$ 750,700	\$ 1,725,600

PARKSVILLE COMMUNITY CENTRE RESERVE FUNDS

Reserve funds returned to the City in 2021

Recommendation: Transfer to Reserve for needs of
PCC facility (132 Jensen Avenue E)

\$60,000	Capital Reserve
<u>\$89,700</u>	Expenditure Reserve
<u>\$149,700</u>	Total

2022 MINOR CAPITAL / SPECIAL PROJECTS

		2022 Financial Plan Estimated Cost	Funding Sources		
			General Revenue	Grants / Allocation of Covid Restart Funds	Carry-forward Reserve
Executive -		\$ -	\$ -	\$ -	\$ -
	Information Technology	73,000	73,000	-	-
	Emergency Program	151,000	30,000	121,000	-
Finance		144,000	-	-	144,000
Fire		98,000	19,500	-	78,500
Engineering		425,000	425,000	-	-
Operations -					
	Parks	192,800	135,000	-	57,800
	Facilities	86,500	80,200	6,300	-
	Administration	104,000	24,000	-	80,000
	Roads & Drainage	120,000	120,000	-	-
		\$ 1,394,300	\$ 906,700	\$ 127,300	\$ 360,300

IT PROJECTS



\$20k website upgrade – joint project between IT and Communications



\$18,000
Aerial/ortho photos for Parksville map - 2-year cycle

ENGINEERING PROJECTS

\$100,000

Pavement condition
assessment

\$50,000

Storm drainage video
assessment program
(recurring annually)

\$150,000

Storm drainage
master plan

\$100,000

Brownfield phase 1 & 2
assessments



PARKS AND TRAILS PROJECTS

Urban Forest Strategy

\$26K

Species at Risk Trees
Management Program

\$50K

Noxious Weed Program
\$10K (5-year program)

Sentinel Irrigation
Upgrade

\$25k



\$50k Playground Replacement/Upgrade
(annual funding)

FACILITIES PROJECTS

PCTC (City):

\$55k Elevator upgrade

\$25k Interior painting

Operations Yard:

\$30k Environmental assessment

\$50k Space assessment

Shelly Road Centre:

\$6,300 Completion of upgrades

(Total \$100k Covid restart funds)



2022 CAPITAL PROJECTS

PROJECT	2022 Financial Plan Estimated Cost	FUNDING SOURCES								
		General Revenue	Grants	Grants / Allocation of Covid Restart Funds	Carry Forward Reserve	Land Sale Reserve	Gas Tax	Capital Reserve	DCC's	
Information Technology	130,000	30,000	-	100,000	-	-	-	-	-	
Fire	936,400	195,000	-	-	69,600	671,800	-	-	-	
Operations -										
Parks										
Community Park	3,762,275	674,975	1,514,600	-	1,047,700	-	410,000	115,000	-	
PCC / BGC Renovation	2,035,000	-	2,035,000	0		-	-	-	-	
Swimming pool & recreation facility	250,000	150,000	-	100,000		-	-	-	-	
Trails	515,000	25,650	-	-	51,500	-	-	-	437,850	
Administration	18,000	12,000	-	-	6,000	-	-	-	-	
Roads & Drainage	4,924,300	3,608,500	-	-	550,800	-	765,000	-	-	
Total Capital Expenditures and Funding	\$ 12,570,975	\$ 4,696,125	\$ 3,549,600	\$ 200,000	\$ 1,725,600	\$ 671,800	\$ 1,175,000	\$ 115,000	\$ 437,850	

Total investment
in infrastructure
and other capital
assets 2019-2022:
~ \$34 M



COMMUNITY PARK

Total \$3.8M



PCC / BGC DAYCARE SPACES FOR FAMILIES

- \$2,035,000 - 100% grant funded
- 91 daycare spaces need by families
- Enhanced community meeting space:
 - Upgraded HVAC and universal washrooms
 - Enhanced recreational spaces – multi-use, multi-court
 - Enhanced outdoor spaces



FIRE DEPARTMENT



\$70K Final payment and delivery of new apparatus in May 2022

Total cost: \$791,100
(within budget despite Covid impacts since ordering)

Replace 3 utility pick up trucks
\$150k total



\$45k apparatus enclosure
(from 2021 Amended Financial Plan)

INFRASTRUCTURE PROJECTS

2022 focus on capital asset planning and assessment

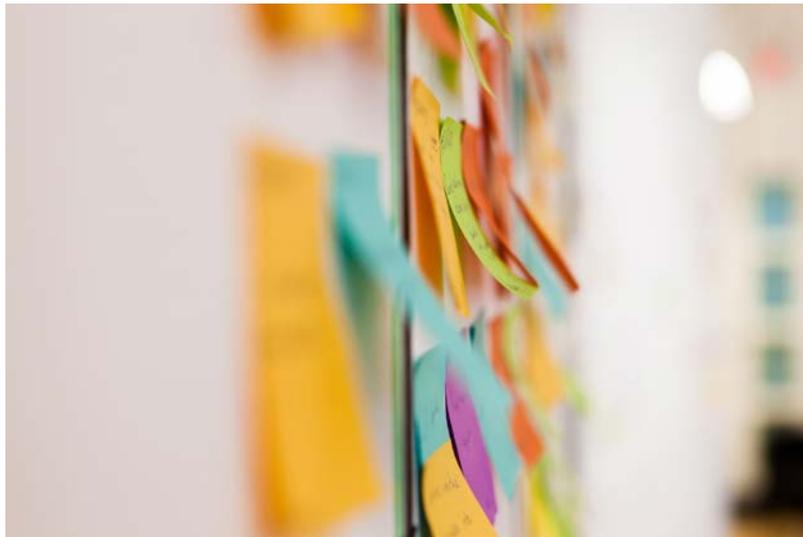
Engineering department leading 3 projects in 2022:

- \$50k - Bagshaw Street – completion of deficiencies
- \$1.5M - Memorial Ave / Hirst Ave – continuation of roads and drainage works
- \$1.9M – Moss Ave roads and drainage works
(design completed)
- \$500k - Asphalt overlays



2022 SPENDING PACKAGES / SIGNIFICANT PROJECTS

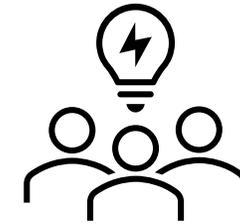
Spending packages reviewed by senior staff for criticality re: health and safety and risk factors.



- Community Development
- Finance
- Engineering / IT
- Operations
- Fire Department - ***NEW***

SPENDING PACKAGE SUMMARY

	Description	2022	POTENTIAL FUNDING SOURCE					
		Estimated Cost	General Fund Operating	Gas Tax	DCCs	Land Sale Reserve	Water Fund Operating	Sewer Fund Operating
CD 2022-01	Prospero Mobile Building Inspection	\$ 18,000	\$ 18,000					
FIN 2022-01	Folder/stuffer machine	15,000	15,000					
FIN 2022-02	Asset Valuation	150,000		150,000				
IT 2022-02	Cyber Security Audit	55,000	55,000					
IT 2022-04	Implementation of Microsoft SCCM Data Centre software	15,000	15,000					
IT 2022-05	Engineering Plotter / Scanner replacement	25,000	25,000					
PARKS 2022-03	Maple Glen Trail Resurfacing	20,000	20,000					
PARKS 2022-05	Parkville Wetlands - Coldwater Surfacing	60,000			60,000			
ROADS 2022-01	Thermoplastic Road Marking	50,000	50,000					
WATER 2022-01	Utility/Roads Mower	40,000	10,000				15,000	15,000
WATER/SEWER 2022-02	Utilities, Water Distribution & Sewer SCADA Hardware Upgrade	50,000					37,000	13,000
FD 2022-02	Reporting Dashboard 2023: \$12,000	-						
FD 2022-03	Mobile Data Terminals for Computer Aided Dispatch 2023: \$70,000	-						
FD 2022-11	Fire Hall 1 - Addition/Renovation Design and Order of Magnitude 2024: \$200,000 / 2025: \$3,600,000	700,000				700,000		
FD 2022-12	Operational Guideline Review, Update and Renewal Project 2023: \$50,000	-						
FD 2022-13	SCBA Units	42,500	42,500					
FD 2022-NEW	Remuneration changes for paid on call members - \$120,000 full year	120,000	120,000					
FD 2023-NEW	Remuneration changes for paid on call members - 2023	40,000	40,000					
FD 2027/29-NEW	Additional FRST paid staff in 2027 and 2029 (\$130,000/ FRST)	-						
	Total	\$ 1,400,500	\$ 250,500	\$ 150,000	\$ 60,000	\$ 700,000	\$ 52,000	\$ 28,000



Direction from Council required to include spending packages in Financial Plan - April

ASSUMPTIONS IN REVENUES / EXPENDITURES

Property tax rate increase in 2022 : PRELIMINARY - 3.5% per 2021 Amended Financial Plan

- further direction from Council re spending packages and financial plan review

Specific cost increases incorporated into 2022 Financial Plan
(subsequent years in 5 years use a range of 4% to 2%)

Year over year comparisons are difficult because of pandemic.

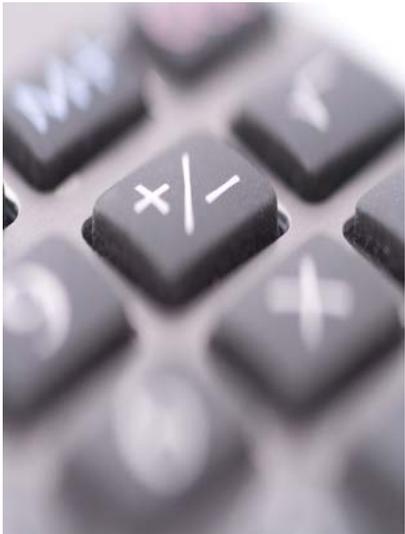
Costs are in Financial Plan at 100% - many have recoveries through service agreements that reduce net cost to Parksville taxpayers

Continued Reserve contributions as in prior year:

- \$30K to PCTC
- \$154k to Capital Reserve (0.5% of Property Taxes - started in 2021)

2023 is last year of Gas Tax funding – have not assumed a continuation of program

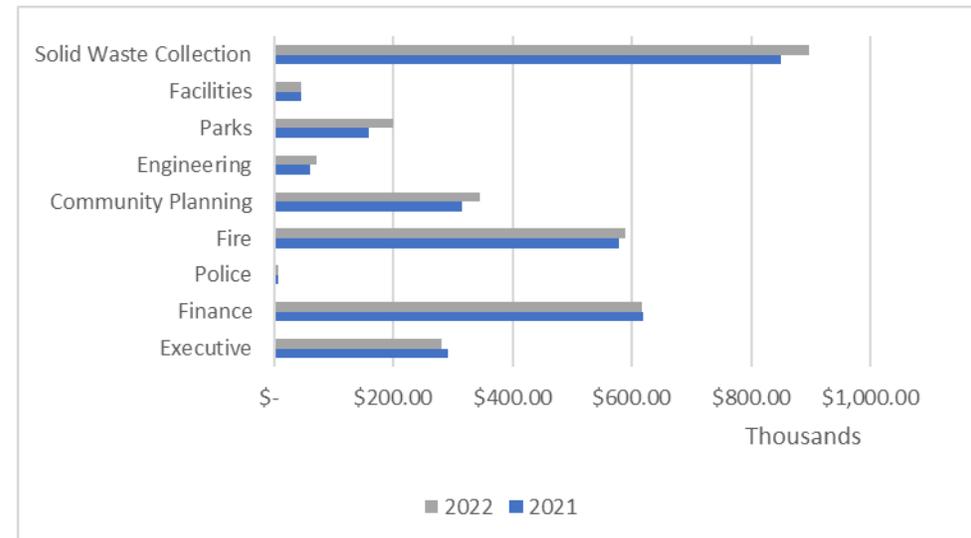
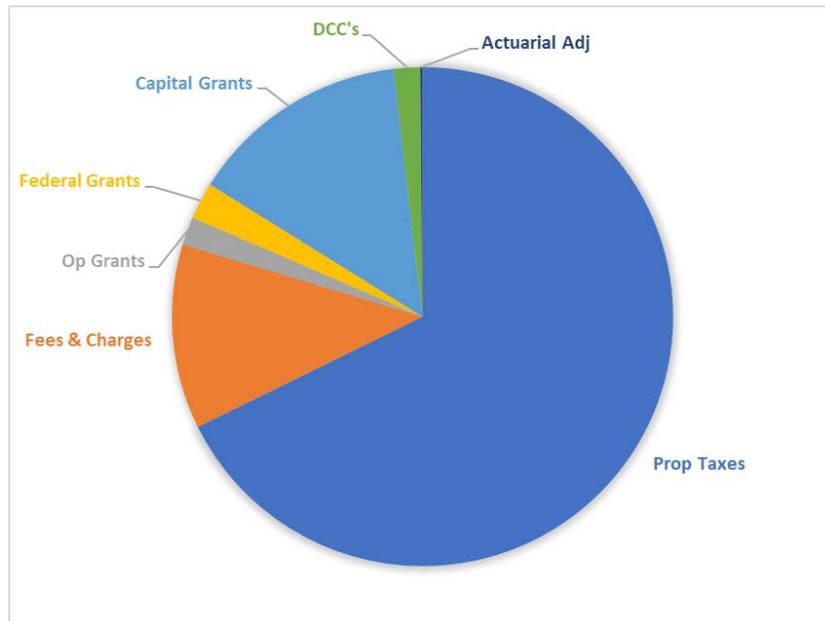
Carry forward projects included in Financial Plan – no incremental cost to taxpayer



REVENUE

	2021		2022	
Prop Taxes	\$ 16,384,800	65.6%	\$ 17,254,000	67.7%
Fees & Charges	2,922,800	11.7%	3,049,300	12.0%
Op Grants	506,200	2.0%	463,700	1.8%
Federal Grants	1,190,700	4.8%	608,600	2.4%
Capital Grants	3,580,830	14.3%	3,634,980	14.3%
DCC's	309,450	1.2%	435,580	1.7%
Actuarial Adj	81000	0.3%	35300	0.1%
	\$ 24,975,780		\$ 25,481,460	

Fees and Charges	2021		2022	
Executive	\$ 291,300.00	10%	\$ 280,300.00	9%
Finance	618,000	21%	617,700	20%
Police	7,000	0%	6,000	0%
Fire	578,000	20%	588,900	19%
Community Planning	314,000	11%	344,200	11%
Engineering	60,000	2%	70,000	2%
Parks	159,000	5%	199,200	7%
Facilities	45,000	2%	45,900	2%
Solid Waste Collection	850,500	29%	897,100	29%
	\$ 2,922,800		\$ 3,049,300	



PROPERTY TAXES

3.5% Increase per 2021 Amended Financial Plan

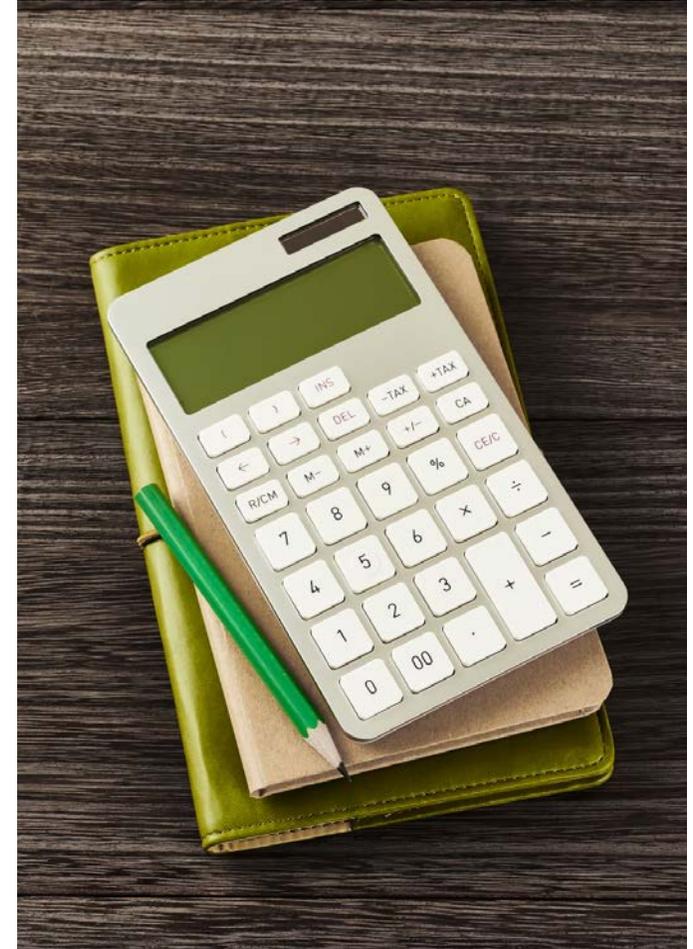
\$16,385,000 2021

575,000 3.5% increase

294,000 Non-market change ~ BC Assessment

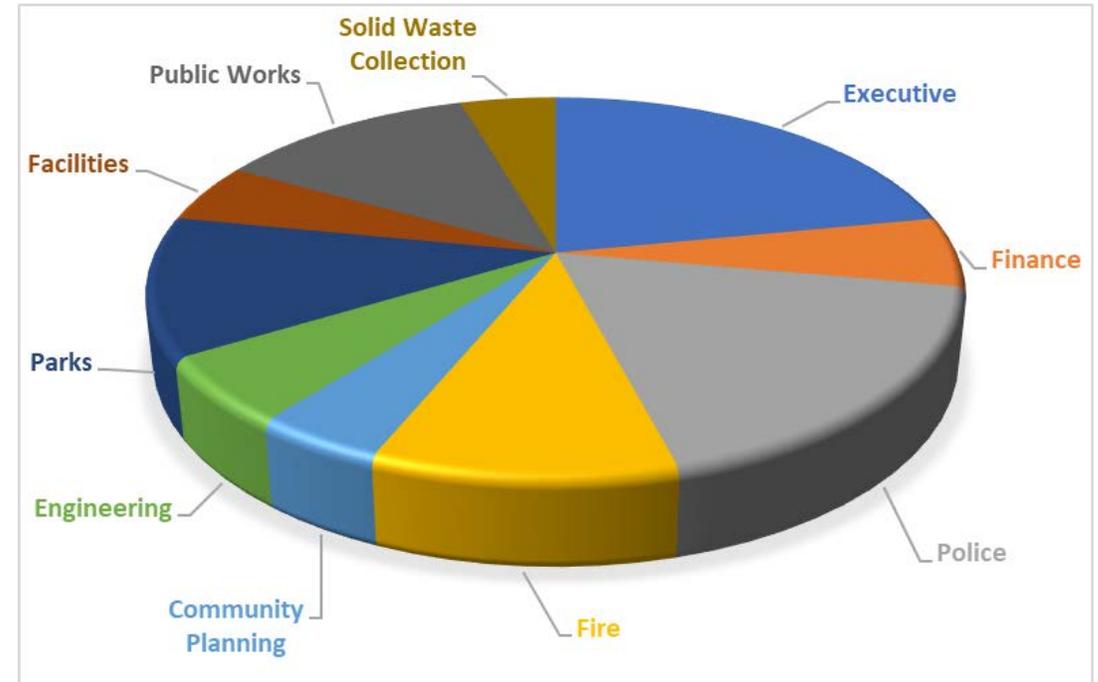
\$17,254,000 2022 preliminary property tax revenue

Other jurisdiction increases not known at this time.



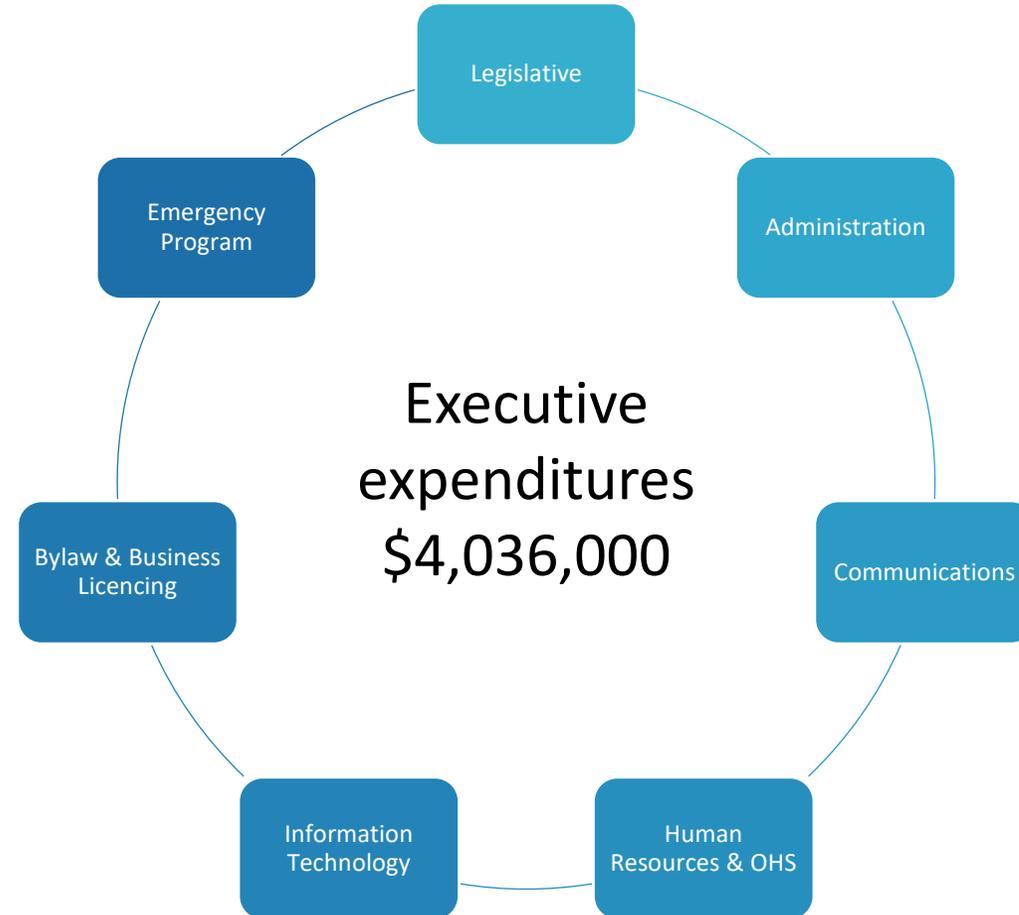
EXPENDITURES - BY FUNCTIONAL AREA

	2021		2022	
Expenditures				
Municipal Purposes				
Executive	4,036,200	22%	3,902,100	21%
Finance	809,800	4%	1,056,200	6%
Police	2,978,300	16%	3,218,200	17%
Fire	1,824,200	10%	1,839,000	10%
Community Planning	841,400	5%	787,100	4%
Engineering	676,600	4%	1,005,300	5%
Parks	2,204,800	12%	2,107,600	11%
Facilities	1,074,600	6%	899,000	5%
Public Works	2,145,900	12%	2,191,200	12%
Solid Waste Collection	786,000	4%	805,000	4%
Library and Cultural Services	748,000	4%	778,700	4%
Interest on Long Term Debt	46,700		25,900	
Amortization of Tangible Capital Assets	3,031,200		3,075,200	
Total Expenditures	\$ 21,203,700		\$ 21,690,500	



DEPARTMENT FINANCIAL PLAN OVERVIEWS

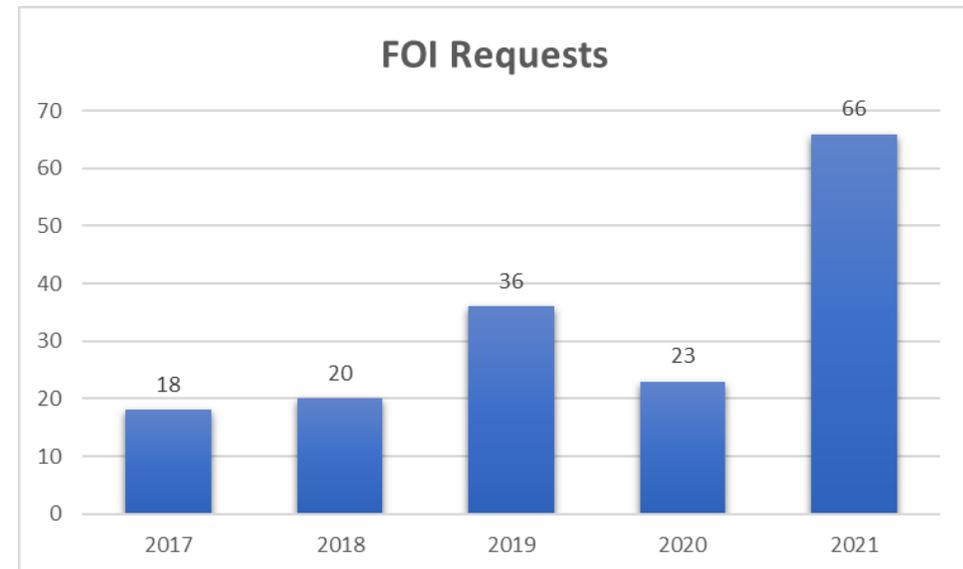
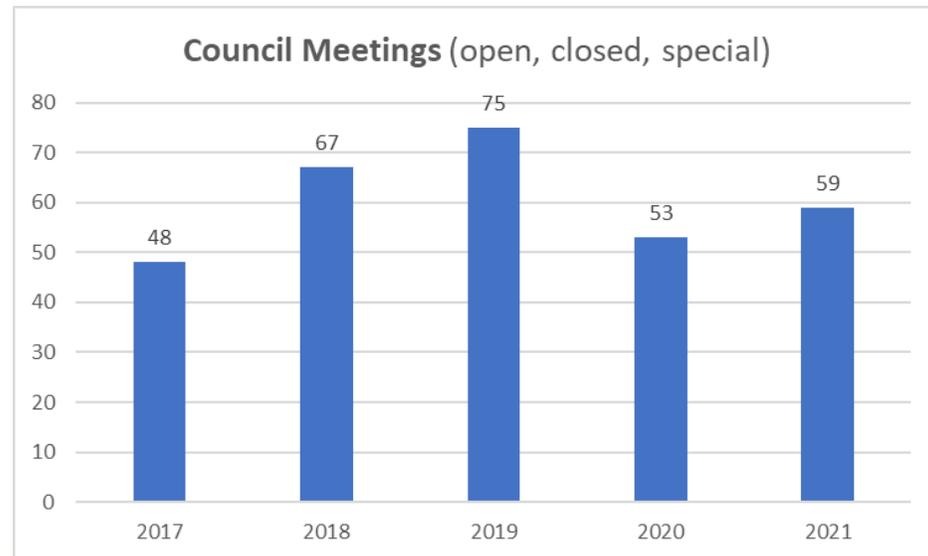
EXECUTIVE



LEGISLATIVE/ COUNCIL / CORPORATE ADMIN

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Legislative/ Corp Admin	1,138,000	394,053	939,900	(198,100)	-17.4%
Minor Capital	450,500	307,998	389,500	(61,000)	-13.5%

NEW in 2022: Election costs, offset by SD69 cost sharing



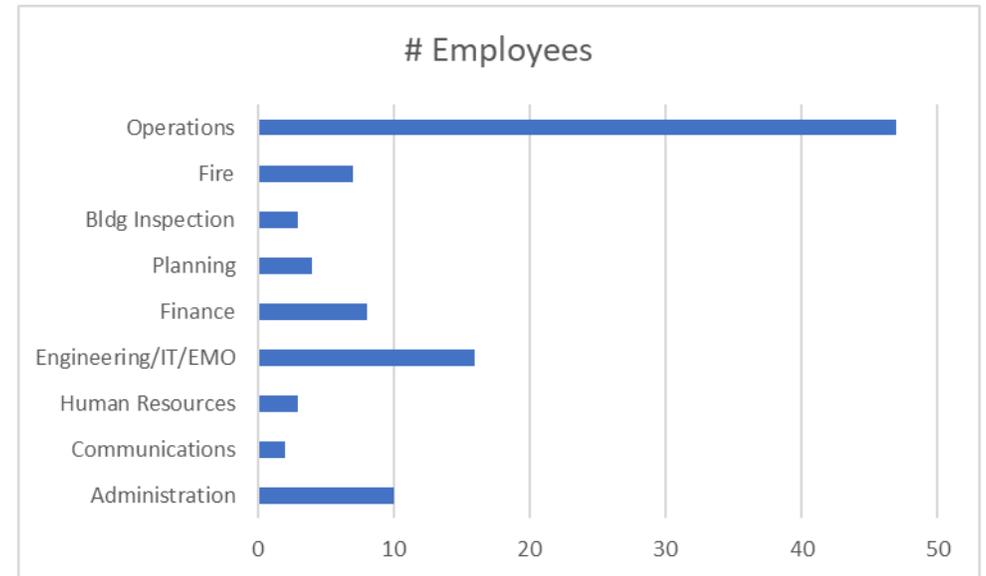
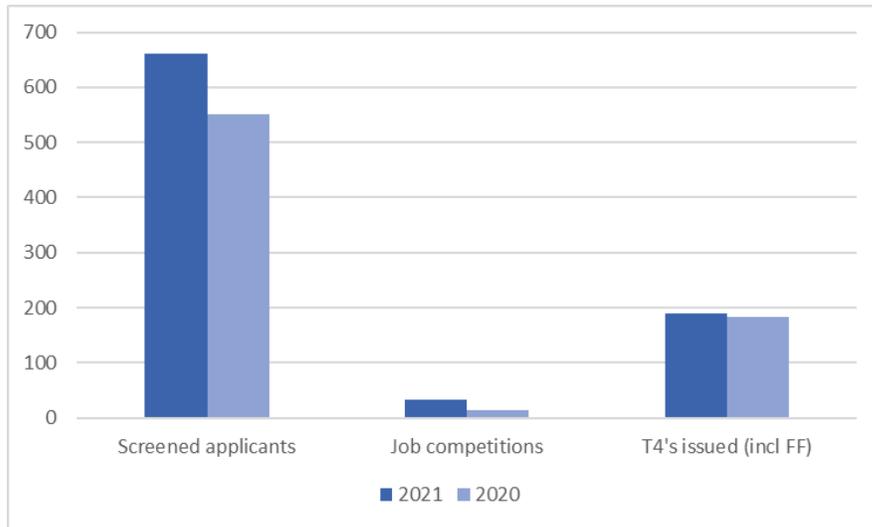
COMMUNICATIONS

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Communications	267,300	254,425	262,200	(5,100)	-1.9%



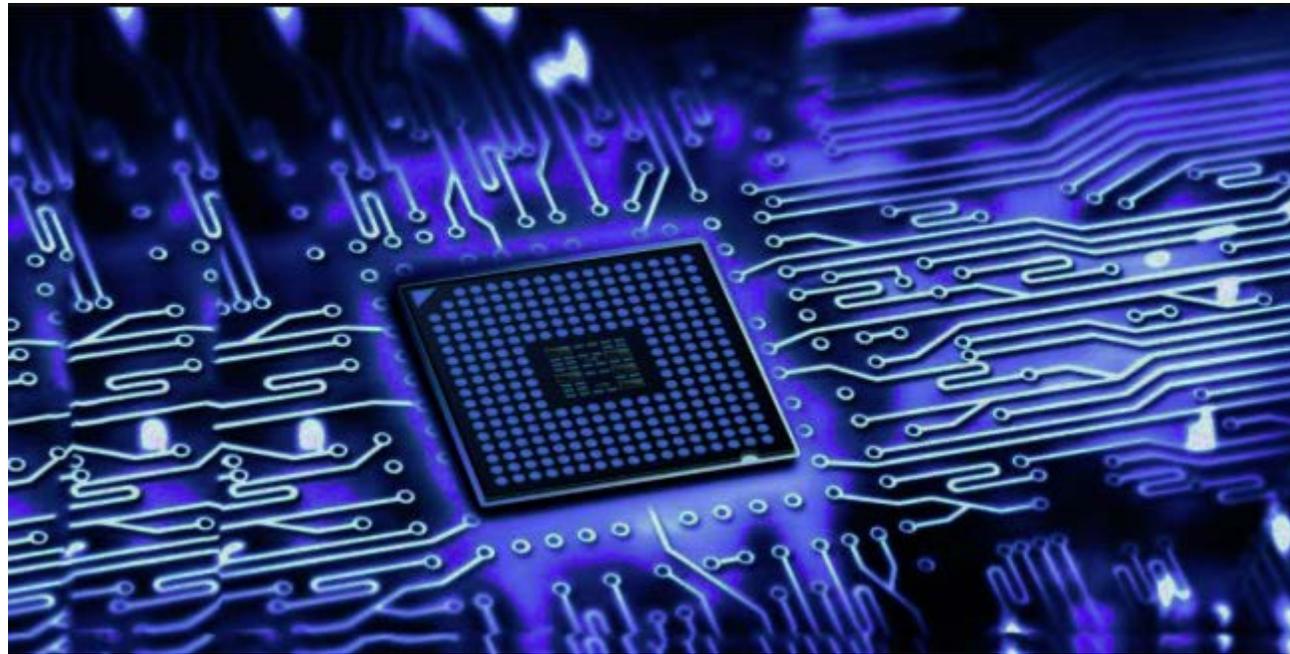
HUMAN RESOURCES / OCCUPATIONAL HEALTH & SAFETY

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
HR / OHS	500,000	360,754	504,200	4,200	0.8%



INFORMATION TECHNOLOGY

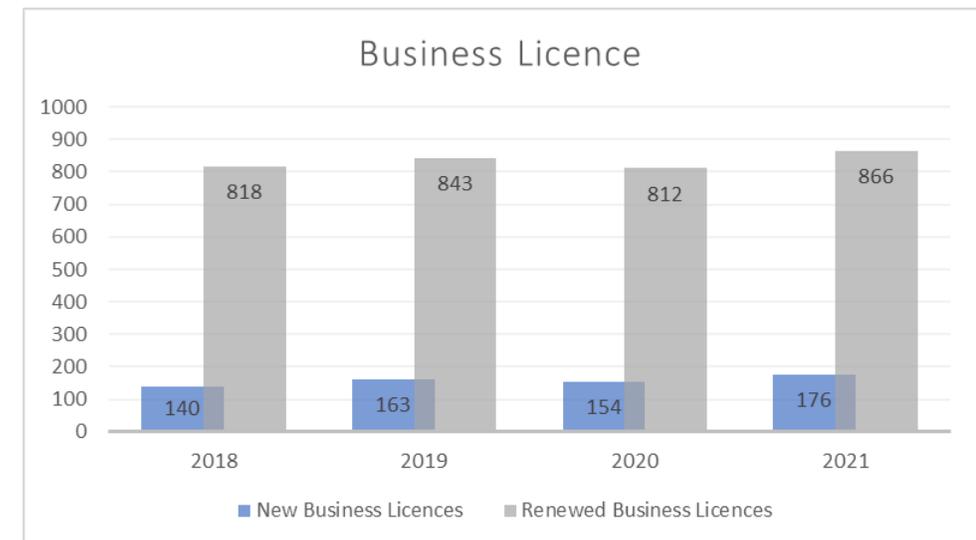
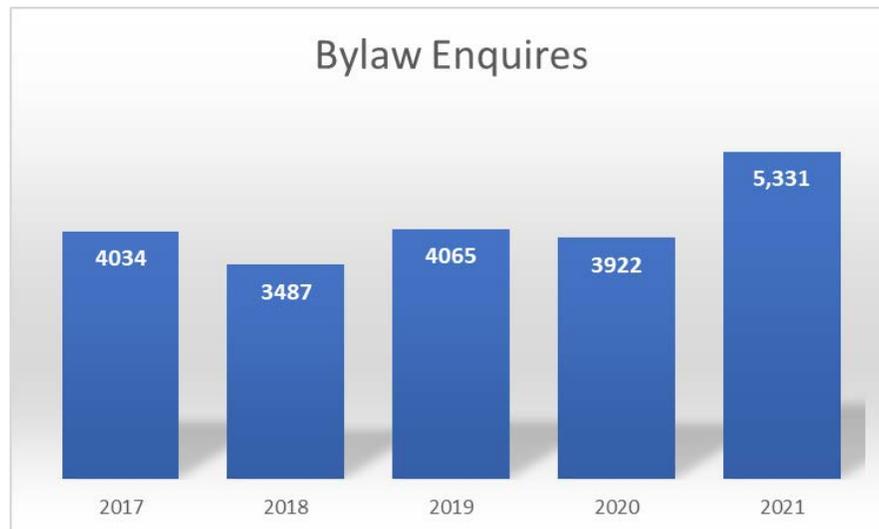
	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
IT	977,900	862,000	1,000,700	22,800	2.3%



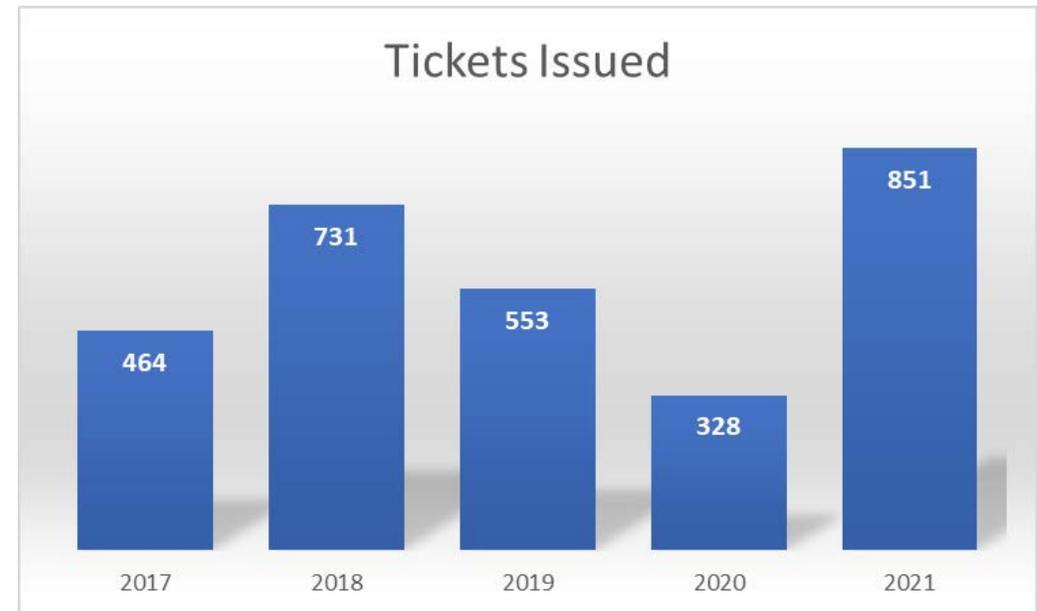
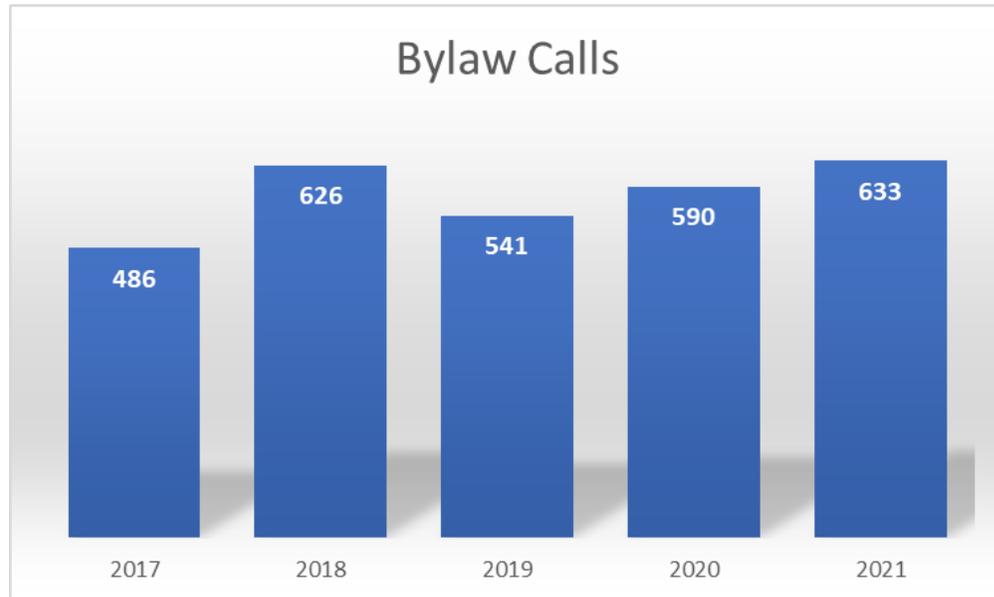
BYLAW SERVICES / BUSINESS LICENSING

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Bylaw	362,600	406,650	466,700	104,100	28.7%
Business Licencing	74,400	77,500	104,000	29,600	39.8%

NEW in 2022: 1 new bylaw officer + casual coverage for wknds/evenings



BYLAW SERVICES / BUSINESS LICENSING



EMERGENCY PROGRAM

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	\$	%
Emergency Program	270,500	197,029	234,500	(36,000)	-13.3%

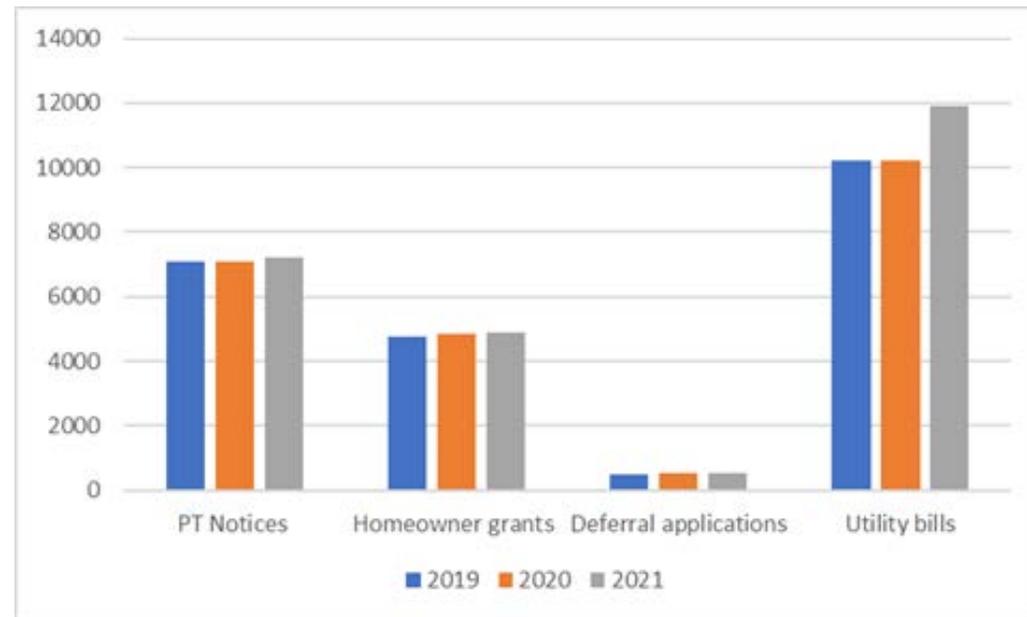


FINANCE

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Finance	809,800	799,950	1,056,200	246,400	30.4%

NEW in 2022:

- 2 year term position – Capital Asset initiatives
- Expand 1 accounting position to full time
- Consulting costs re: new accounting standard



POLICE

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
RCMP	2,978,300	2,599,800	3,218,200	239,900	8.1%

- 17 Officers allocated to City of Parksville as part of regional service structure
- 15,000 population estimated in 2028 – increase from 70% to 90% share of costs
- \$550,000 estimated retroactive payment due in 2022 – no financial plan impact
- \$203,000 current per officer rate



Transfer any RCMP surplus in a year to a reserve account to be used to lessen the impact of the increase to 90% of costs

FIRE RESCUE

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Fire Rescue					
Operations	1,693,400	1,568,598	1,741,000	47,600	2.8%
Minor Capital	130,800	65,527	98,000	(32,800)	-25.1%
Capital	963,600	887,000	936,400	(27,200)	-2.8%

7 paid staff / 29 Paid On-call members

44 full on-call complement – currently 29 + 3 FRST

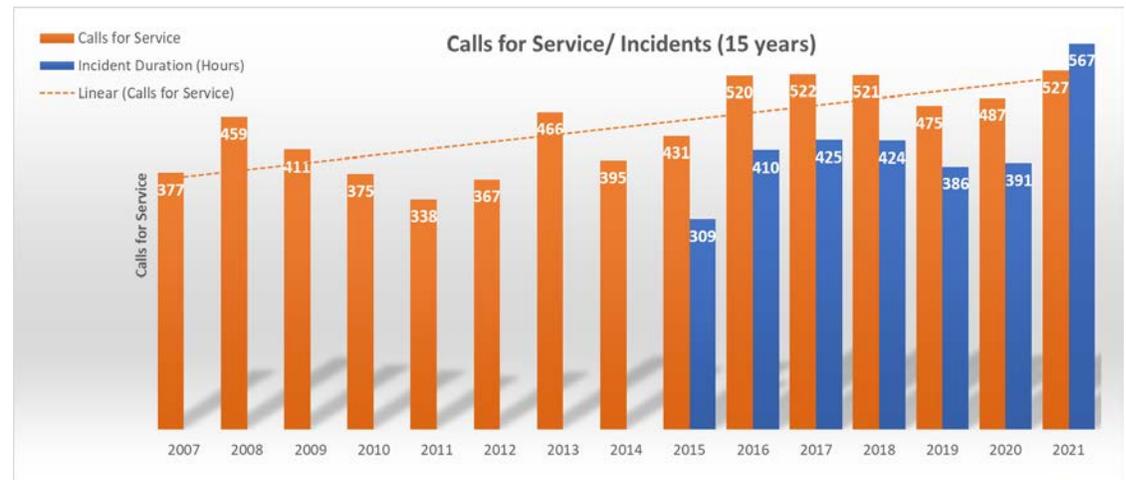
Population/calls/incidents increasing

Volunteer hours/number of members decreasing



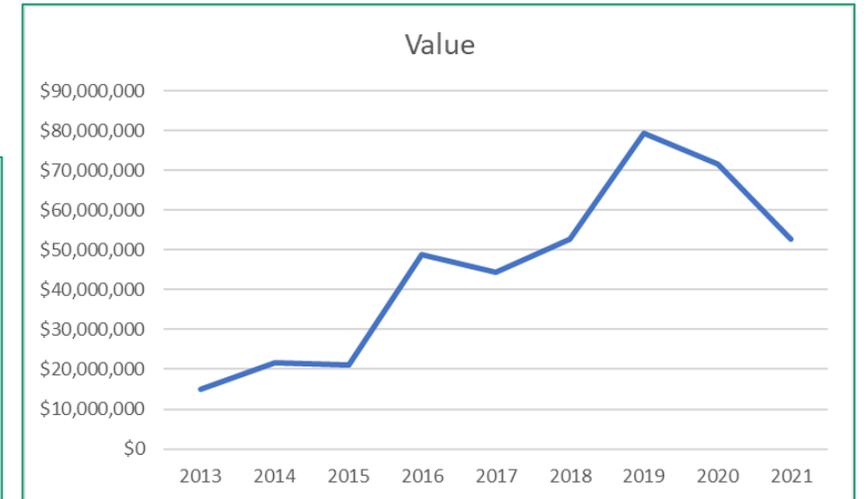
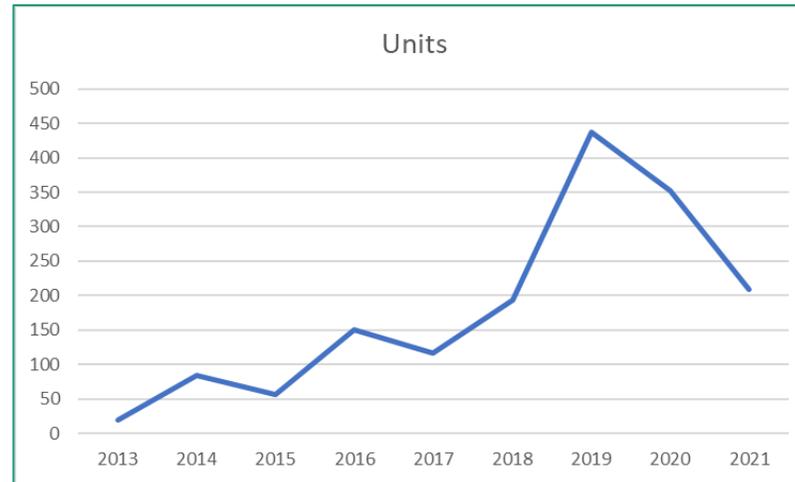
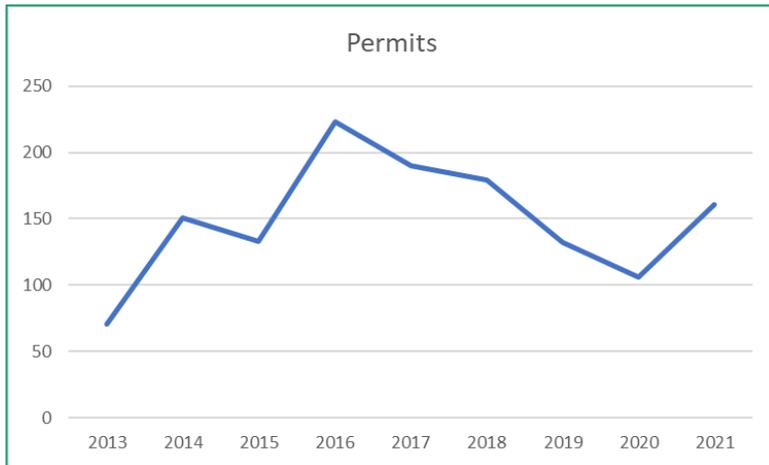
Behr report recommendations

Fire Service Agreement with RDN \$560k

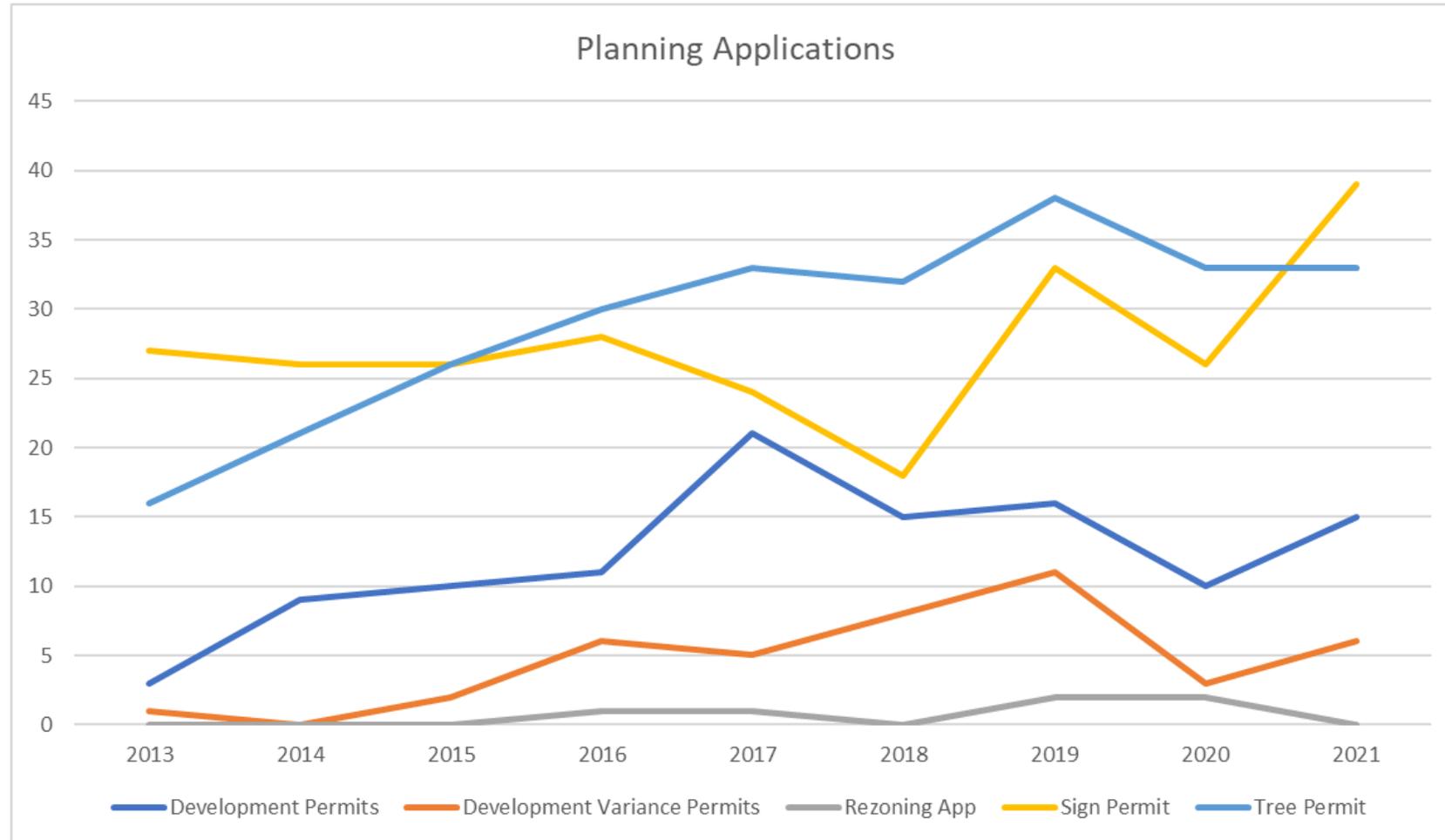


COMMUNITY PLANNING AND BUILDING

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Community Planning	581,200	475,788	540,000	(41,200)	-7.1%
Building Inspection	260,200	273,400	247,100	(13,100)	-5.0%



COMMUNITY PLANNING AND BUILDING

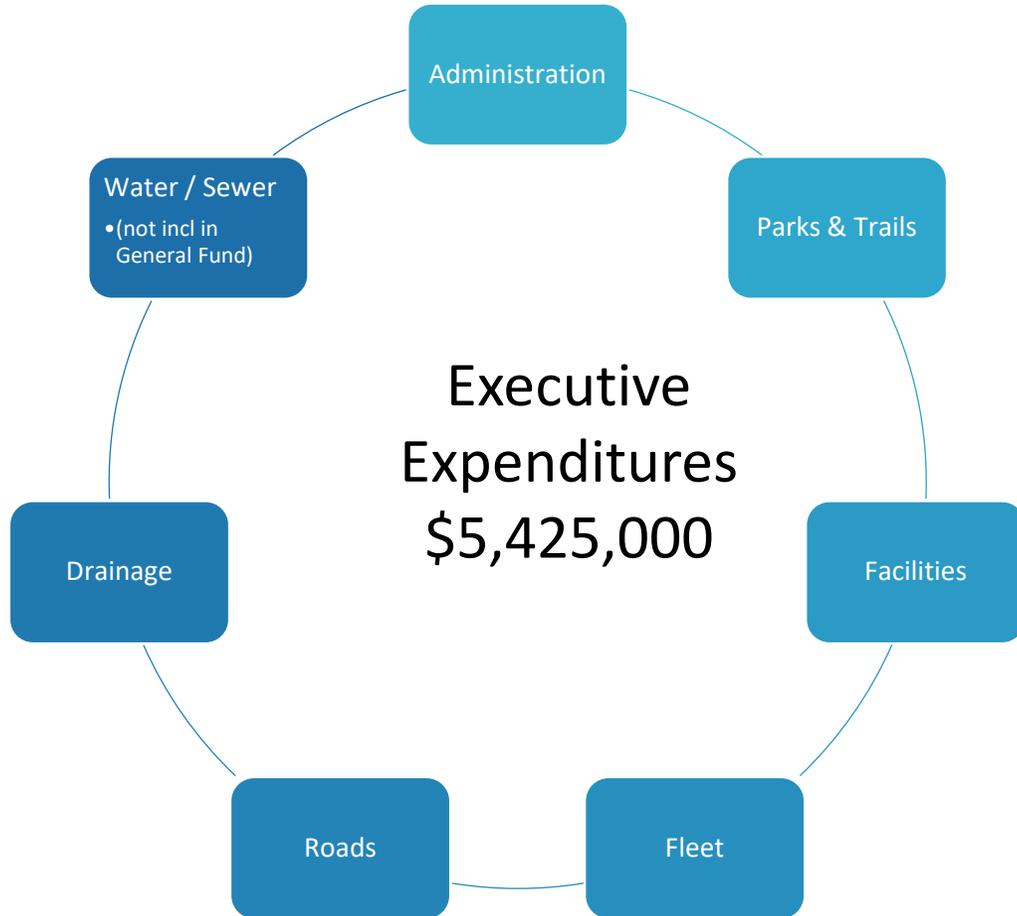


ENGINEERING

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Engineering					
Operations	676,600	487,600	580,300	(96,300)	-14.2%
Minor Capital	-	-	425,000	425,000	0.0%
Capital - Infrastructure	5,428,600	2,614,772	4,924,300	(504,300)	-9.3%



OPERATIONS

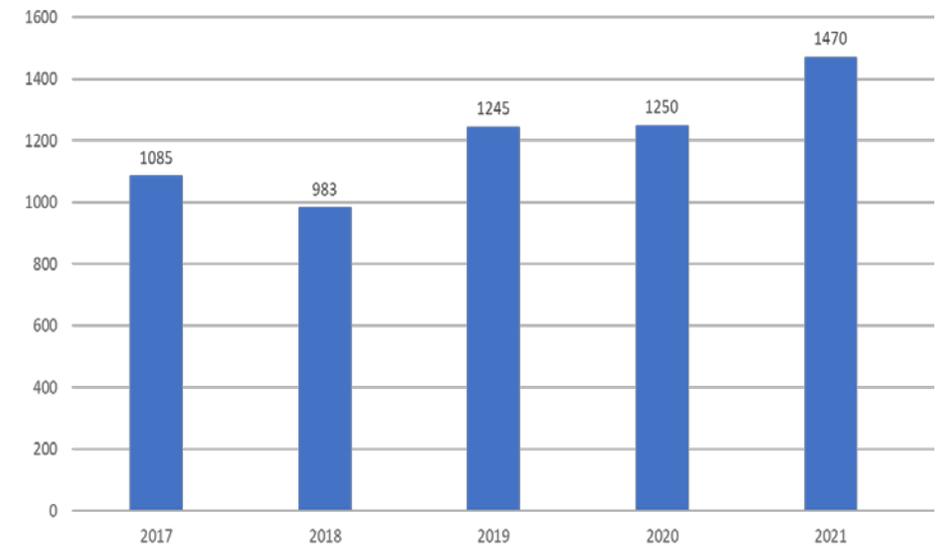


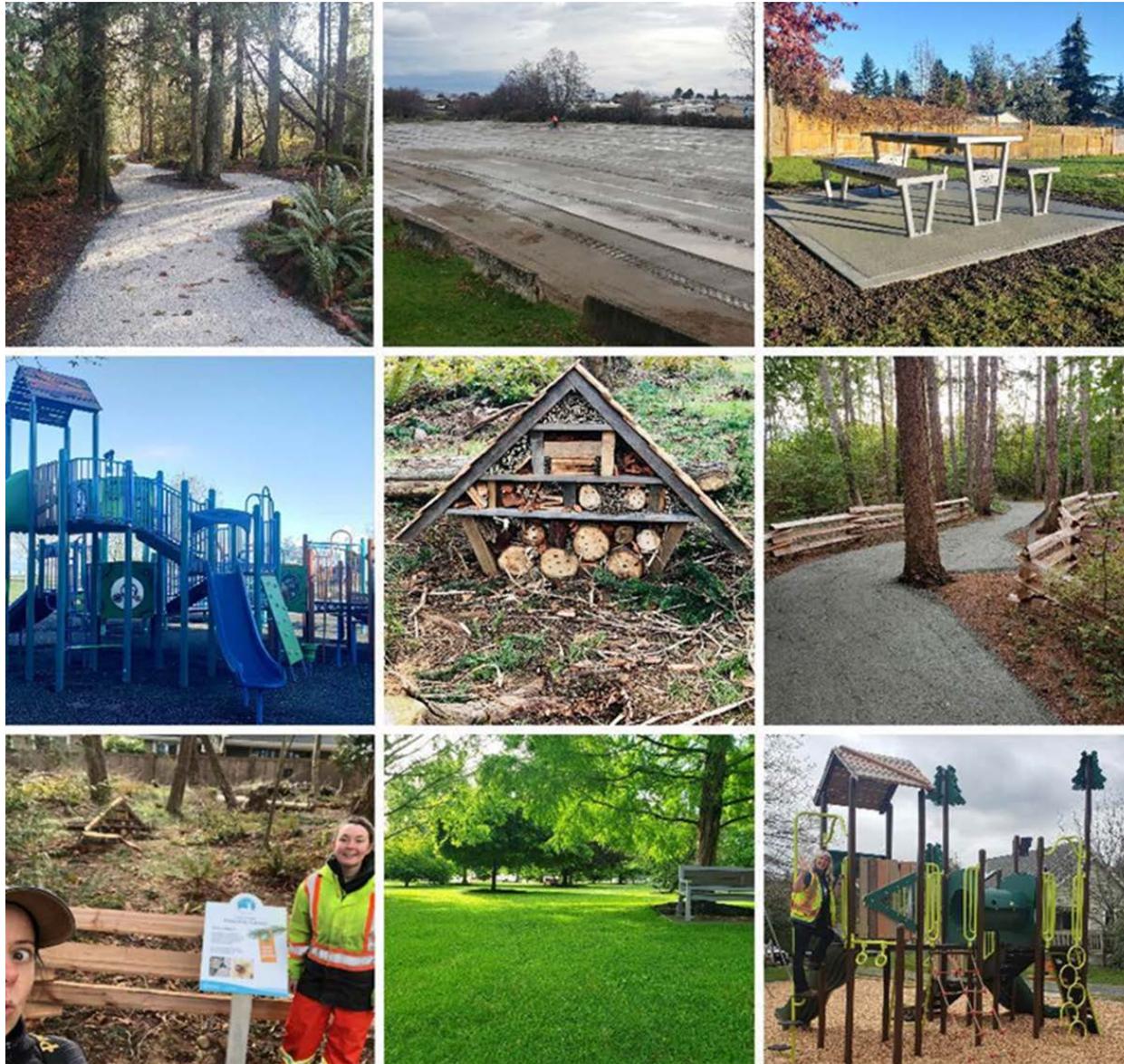


2021 REQUESTS FOR SERVICE

Roads Drainage	471
Buildings & Facilities	332
Parks	282
Utilities	229
Call Outs	<u>156</u>
TOTAL	1470

17% increase from 2020





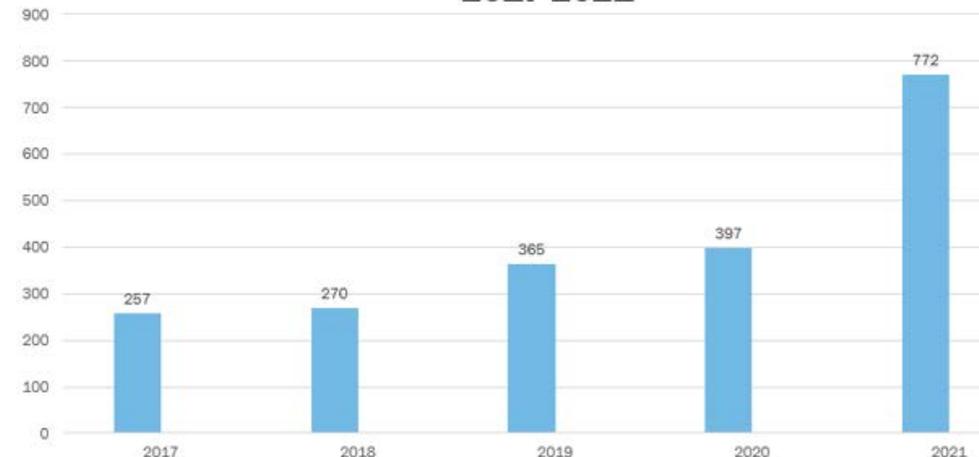
PARKS AND TRAILS

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Parks					
Operations	1,852,300	1,480,400	1,914,800	62,500	3.4%
Minor Capital	352,500	153,679	192,800	(159,700)	-45.3%
Capital	4,885,800	753,600	6,562,300	1,676,500	34.3%

NEW for 2022:

- 15% increase of trails including 3,750 metres of trail resurfacing and construction
- 3 additional park garbage cans – 156 empties/year (1x week each)
 - 2 new custodian/ caretakers
- \$10k for drought management initiatives

**SPECIAL EVENTS
2017-2021**



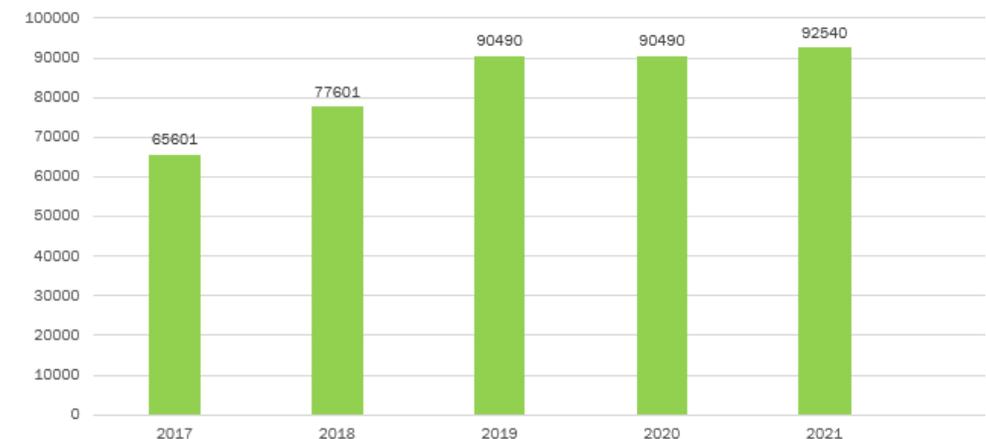


BUILDINGS AND FACILITIES

- Work requests increase due to the addition of PCC and Shelly Road Centre
- Increase in RFSs for PCTC, Fire Hall and municipal structures

Over 2,000 sq/ft increase from 2020

**BUILDINGS & FACILITIES
FACILITY SQ/FT INCREASE**



FACILITIES

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Facilities					
Operations	748,600	823,490	812,500	63,900	8.5%
Minor Capital	326,000	214,505	86,500	(239,500)	-73.5%



OPERATIONS – “PUBLIC WORKS”

ADMIN, FLEET, ROADS AND DRAINAGE

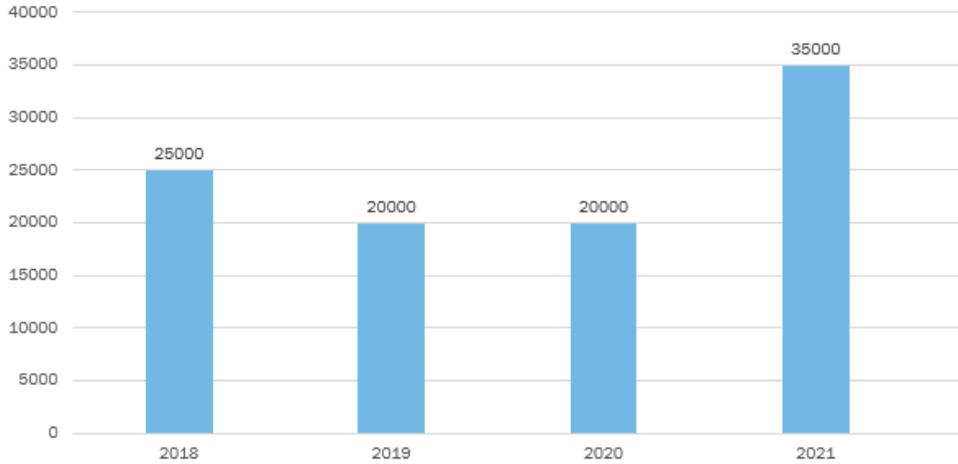
	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Public Works					
Roads, Drainage, Fleet	1,983,900	1,965,650	2,071,200	87,300	4.4%
Minor Capital	162,000	41,846	120,000	(42,000)	-25.9%

New in 2022:

1 labourer position
(approved by Council December 2021)



ROADS AND DRAINAGE BRINE ANTI-ICING LITRES APPLIED

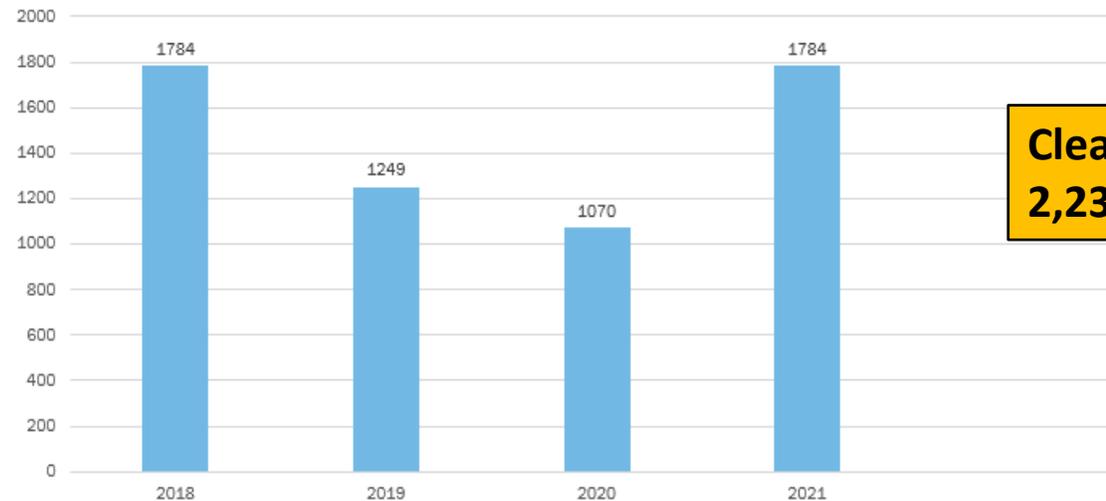


ROADS & DRAINAGE

Our new second brine delivery system has increased capacity for brining providing a higher level of service to the community.



ROADS AND DRAINAGE PREVENTATIVE CATCH BASIN CLEANING 2018-2021



**Clean and maintain
2,230 catch basins**

SOLID WASTE

	2021 Amended Financial Plan \$	2021 Prelim Actual \$	2022 Proposed Financial Plan \$	Incr (Decr) from 2021 FP	
				\$	%
Solid Waste					
Net Fees Collected	850,500	884,652	897,100	46,600	5.5%
RDN Contract cost	786,000	788,238	805,000	19,000	2.4%
Net revenue	64,500	96,414	92,100	27,600	42.8%

Finance employees administer RDN contract for Parksville including managing resident questions, semi-annual invoicing, tracking new residences for cart delivery.



OTHER CONSIDERATIONS

- F/S audit underway – will update Reserve balances in our model ASAP to assist with Council’s decisions
- Water and sewer rates to be reviewed by Council for consideration of total impact to Parksville taxpayers

NOT IN FINANCIAL PLAN

- Pool / multiplex
 - Future capital costs; operating costs
- Climate change resiliency
 - Disaster mitigation
- Downtown revitalization
- Recommendations from:
 - Asset management program
 - Valuations/ condition assessments
 - Operations yard environmental assessment





QUESTIONS