



2018 – 2022 Draft Provisional Financial Plan

Presentation Handout

November 16, 2017

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GENERAL REVENUE FUND

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
GENERAL FUND					
EXECUTIVE					
<u>Legislative</u>					
<u>Revenue</u>					
Special Events/Projects					
Election Recovery		(15)		11,000	11,000
Total Revenue		(15)		11,000	11,000
<u>Expense</u>					
Council Administration	159,760	167,394	184,675	198,400	13,725
Council Contingency	20,517	6,407	25,000	25,000	
Grants- in - Aid	25,935	40,704	38,250	42,200	3,950
Special Events/Projects	16,621	49,169	106,500	137,000	30,500
Elections	25,336			49,000	49,000
Total Council Expenses	248,170	263,676	354,425	451,600	97,175
Net Council Cost	248,170	263,691	354,425	440,600	86,175
<u>Administration</u>					
<u>Revenue</u>					
Fees and charges	1,800	6,429			
Cost Allocation to Water/Sewer	390,850	381,750	511,000	533,000	22,000
Total Revenue	392,650	388,179	511,000	533,000	22,000
<u>Expense</u>					
Administration	562,608	440,275	598,115	573,000	(25,115)
Communications	117,175	96,436	121,840	139,600	17,760
Human Resources	258,845	222,485	419,255	490,400	71,145
Records management	316		5,500	5,600	100
Corporate Training	19,830	9,839	31,000	25,800	(5,200)
Safety	40,594	73,958	116,941	107,200	(9,741)
Joint Health & Safety Committee		150		15,500	15,500
Information systems (IT)	319,589	274,367	410,344	420,200	9,856
Total Operating Expenses	1,318,957	1,117,510	1,702,995	1,777,300	74,305
<u>Minor Capital</u>					
<u>Revenue</u>					
Information Systems	17,665				
<u>Expense</u>					
Adminsitration				21,000	21,000
Information Systems	35,059	9,802	84,635	99,000	14,365
	35,059	9,802	84,635	120,000	35,365
Net Minor Capital	17,394	9,802	84,635	120,000	35,365
Net Admin Operating Cost	943,701	739,133	1,276,630	1,364,300	87,670

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
<u>Bylaw Enforcement Revenue</u>					
Bylaw Enforcement	6,608	3,088	5,000	5,000	
Parking Enforcement	11,459	4,076	12,000	12,000	
Dog Licenses and Fines	17,189	17,728	15,700	15,700	
Total Bylaw Revenues	35,255	24,891	32,700	32,700	
<u>Expense</u>					
Bylaw Enforcement	205,686	195,304	308,133	303,900	(4,233)
Parking Enforcement	10,308	350	2,235	1,800	(435)
Animal Control	8,720	2,036	17,730	17,000	(730)
Total Bylaw Expense	224,713	197,689	328,098	322,700	(5,398)
Net Business License	189,459	172,798	295,398	290,000	(5,398)
<u>Business Licenses Revenue</u>					
Business Licenses	148,803	166,388	150,000	160,000	10,000
<u>Expense</u>					
Chamber of Commerce Grant	43,856	44,777	43,000	43,000	
Business License Administration	12,704	6,695	18,518	8,900	(9,618)
Total Business License Expense	56,560	51,472	61,518	51,900	(9,618)
Net Business License	(92,243)	(114,916)	(88,482)	(108,100)	(19,618)
<u>Emergency Program Revenue</u>					
Emergency Program	41,166	45,879	79,260	76,600	(2,660)
	41,166	45,879	79,260	76,600	(2,660)
<u>Expense</u>					
Emergency Program	104,743	160,951	287,058	281,300	(5,758)
	104,743	160,951	287,058	281,300	(5,758)
Net Emergency Program	63,577	115,072	207,798	204,700	(3,098)
Amortization of Capital Assets	216,357		208,900	216,400	7,500
NET EXECUTIVE OPERATING COSTS	\$1,569,020	\$1,175,778	\$2,254,669	\$2,407,900	\$153,231
<u>Capital Funding</u>					
Property Acquisition		\$659,000	\$950,000		(\$950,000)
Computer Network	12,800		12,300		(12,300)
Total Funding	12,800	659,000	962,300		(962,300)
<u>Expenditures</u>					
Property Acquisition	8,578	671,997	950,000		(950,000)
Equipment	24,862	39,485	35,000		(35,000)
Computer Network	12,810	5,938	35,300	46,500	11,200
Total Expenditures	46,250	717,420	1,020,300	46,500	(973,800)
Net Capital Cost	\$33,450	\$58,420	\$58,000	\$46,500	(\$11,500)
TOTAL EXECUTIVE	\$1,602,469	\$1,234,198	\$2,312,669	\$2,454,400	\$141,731

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
FINANCE					
Property Taxes					
Property Taxes - General	\$11,563,105	\$12,248,684	\$12,244,000	\$12,907,000	\$663,000
Property Taxes - Debt	102,929	89,269	103,000	89,400	(13,600)
Local Improvement Taxes	74,028	74,028	74,000	74,000	
1% Utility Tax	293,372	207,429	296,000	300,000	4,000
Library Tax	605,743	643,564	644,000	668,000	24,000
Provincial Gov't Properties GIL	19,396	19,538	2,000	20,000	18,000
Federal Gov't Properties GIL	25,703	31,774	25,700	31,000	5,300
	<u>12,684,275</u>	<u>13,314,285</u>	<u>13,388,700</u>	<u>14,089,400</u>	<u>700,700</u>
Fees and Charges					
Tax Certificates	20,921	15,068	17,000	18,000	1,000
Bus Day Pass	634	(900)	700	700	
Bus Month Pass	337	2,860	400	400	
Photocopying Fees	95	220			
10% Admin. Fess (RE: Outside P	535	2,159	1,500	1,000	(500)
NSF and Refunds Admin Fee	1,715	1,140	1,500	1,500	
Cell Tower Revenue	22,009		21,300	21,600	300
Other	31,479	16,285	13,300	13,700	400
	<u>77,724</u>	<u>36,833</u>	<u>55,700</u>	<u>56,900</u>	<u>1,200</u>
Other Revenue					
Tax penalties	77,682	80,999	78,000	79,700	1,700
Interest - Arrears Taxes	12,337	6,806	18,000	14,000	(4,000)
Interest - Delinquent Taxes	2,746	1,867	4,000	3,000	(1,000)
Interest on Investments	277,916	769,696	150,000	175,000	25,000
Cash short/Over	28	8			
Commercial Plates - Revenue	3,057	3,027	3,100	3,100	
School Tax Admin Fee Revenue	7,724	7,646	7,800	7,700	(100)
Loss/(Gain)On Disposal Of TCA'S	(269,607)				
US \$ Exchange (Gains)/Losses	1,662	(593)			
Acturial Debt Reductions	56,163		56,900	57,100	200
	<u>169,708</u>	<u>869,455</u>	<u>317,800</u>	<u>339,600</u>	<u>21,800</u>
Grant Revenue					
Small Communities Grant	332,173	330,600	332,000	330,000	(2,000)
Other Grants - Provincial	7,993	7,248	8,000	8,000	
Federal Gas Tax			557,000	557,000	
	<u>340,166</u>	<u>337,848</u>	<u>897,000</u>	<u>895,000</u>	<u>(2,000)</u>
Total Tax and Other Revenues	13,271,873	14,558,421	14,659,200	15,380,900	721,700
Finance/Common Services Revenue					
Finance					
Allocation to Water Fund	180,100	145,500	194,000	211,000	17,000
Allocation to Sewer Fund	180,100	145,500	194,000	211,000	17,000
Total Finance Revenues	<u>360,200</u>	<u>291,000</u>	<u>388,000</u>	<u>422,000</u>	<u>34,000</u>
Expense					
Finance Administration	709,732	621,644	746,711	766,700	19,989
Finance Other	14,824	10,827	14,150	15,200	1,050
Common Services	188,872	170,610	222,000	287,000	65,000
Total Expenses	<u>913,427</u>	<u>803,081</u>	<u>982,861</u>	<u>1,068,900</u>	<u>86,039</u>
Net Finance/Common Service Cost	553,227	512,081	594,861	646,900	52,039
Interest Charges					
Long Term Debt Interest	68,419	37,082	68,000	52,200	(15,800)
Interest on Tax Prepayments	2,909	2,188	7,000	6,000	(1,000)
	<u>71,328</u>	<u>39,270</u>	<u>75,000</u>	<u>58,200</u>	<u>(16,800)</u>

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
Parksville Civic and Technology Centre					
Revenue					
PCTC Library Lease	159,798	129,232	154,800	155,000	200
PCTC Provincial Lease	1,680	1,400	1,680		(1,680)
Total PCTC Revenues	161,478	130,632	156,480	155,000	(1,480)
Expense					
PCTC-Library Cost Allocations	71,528	39,633	63,400	72,000	8,600
Total PCTC Expenses	71,528	39,633	63,400	72,000	8,600
Net PCTC Cost (Surplus)	(89,949)	(90,999)	(93,080)	(83,000)	10,080
Library Contract	605,532	482,526	644,000	668,000	24,000
Other					
Revenue					
Water Parcel Taxes	56,280	57,318	56,100	59,200	3,100
Sewer Parcel Taxes	27,678	27,372	27,500	29,300	1,800
Transfer from Other Funds			725,000		(725,000)
Transfer from TCA Equity	3,840,924				
Total Other Revenue	3,924,882	84,691	808,600	88,500	(720,100)
Expense					
Transfer to Water Utility - Parcel Tax	56,280		56,100	59,200	3,100
Transfer to Sewer Utility - Parcel Tax	27,678		27,500	29,300	1,800
Transfer to Cfdw Reserve	1,613,810				
Transfer to Res for Future Expend.	219,485		23,100	23,100	
Transfer to Gas Tax Reserve	557,745		557,000	557,000	
Total Other Transfers	2,474,998		663,700	668,600	4,900
Net Other Items	(1,449,884)	(84,691)	(144,900)	580,100	725,000
Collections for Other Governments					
Revenue					
School Tax - Non Residential	1,610,720	1,636,222	1,652,000	1,625,000	(27,000)
School Tax - Residential	4,110,296	4,009,743	4,212,500	4,175,000	(37,500)
Regional District Tax	4,969,451	5,184,619	5,118,500	5,250,000	131,500
Regional Parks Parcel Taxes	93,296	94,486	100,000	100,000	
RDN Hospital District Tax	590,798	620,582	580,000	610,000	30,000
B.C. Assessment Authority Tax	156,475	144,831	159,000	155,000	(4,000)
Municipal Finance Authority Tax	546	613	500	500	
Downtown BIA Tax	160,000	164,185	165,000	170,000	5,000
Total Tax Collected for Other Gov'ts	11,691,582	11,855,282	11,987,500	12,085,500	98,000
Expenditure					
Sewer Utility - RDN Levy	2,362,070	2,507,255	2,433,100	2,550,000	116,900
School Tax	5,721,016	5,607,849	5,864,500	5,800,000	(64,500)
Regional District Tax	2,607,381	2,678,918	2,685,400	2,700,000	14,600
Regional Parks Parcel Taxes	93,296	94,486	100,000	100,000	
RDN Hospital District Tax	590,798	607,261	580,000	610,000	30,000
B.C. Assessment Authority Tax	156,475	144,836	159,000	155,000	(4,000)
Municipal Finance Authority Tax	546	613	500	500	
Downtown BIA Tax	160,000	165,000	165,000	170,000	5,000
Total Payments to Other Gov'ts	11,691,582	11,806,218	11,987,500	12,085,500	98,000
Net Tax Collections for Other Gov'ts		(49,064)			
TOTAL FINANCE	(\$13,581,619)	(\$13,749,298)	(\$13,583,319)	(\$13,510,700)	\$72,619

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
<u>FIRE DEPT</u>					
<u>Revenue</u>					
RDN - French Creek Fire Protection	\$327,082	\$389,988	\$326,250	\$527,700	\$201,450
Fire Permits	500	500	500	500	
Administration	7,315	35,170			
Training			13,000	16,000	3,000
Small Equipment	500	4,620			
Proceeds on Capital Asset Disposal	27,500		15,000		(15,000)
Total Revenue	362,897	430,278	354,750	544,200	189,450
<u>Expense</u>					
<u>Fire Administration Costs</u>					
Administration	563,681	426,028	741,779	812,300	70,521
Health & Safety	4,217	6,998	12,200	12,100	(100)
Recruiting & Retention	14,188	16,298	20,800	21,500	700
Fire Prevention	5,004	4,323	7,150	10,600	3,450
Total Fire Administration Costs	587,089	453,647	781,929	856,500	74,571
<u>Training Costs</u>					
Training	125,337	104,257	121,400	128,600	7,200
Training Ground	4,581	2,979	7,500	8,500	1,000
Total Training Costs	129,918	107,237	128,900	137,100	8,200
<u>Maintenance Costs</u>					
Equipment Maintenance	13,939	13,903	18,370	17,300	(1,070)
Vehicle Maintenance	62,604	45,554	61,350	64,400	3,050
Radio Equipment Maint.	11,332	5,973	12,450	13,100	650
Bldgs & Grounds Maintenance	40,779	30,526	48,460	49,100	640
Hydrant Maintenance	58,283		53,900	67,500	13,600
Total Maintenance Costs	186,937	95,955	194,530	211,400	16,870
<u>Other Costs</u>					
Small Equipment/Clothing/Supplies	58,711	71,614	68,100	70,500	2,400
Minor Capital	15,844	18,273	58,000	340,000	282,000
Total Other Costs	74,555	89,887	126,100	410,500	284,400
Capital Amortization	171,350		176,200	176,200	
Total Expense	1,149,849	746,726	1,407,659	1,791,700	384,041
Net Operating Cost	\$786,952	\$316,448	\$1,052,909	\$1,247,500	\$194,591

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
Capital Funding					
Equipment			\$420,000		(\$420,000)
Training Ground			439,600		(439,600)
Total Funding			<u>859,600</u>		<u>(859,600)</u>
Expenditures					
Fire Protection, Equipment	49,679		1,437,000	823,000	(614,000)
Training Ground		139,691	439,600	20,000	(419,600)
Total Expenditures	<u>49,679</u>	<u>139,691</u>	<u>1,876,600</u>	<u>843,000</u>	<u>(1,033,600)</u>
Net Capital Cost	<u>\$49,679</u>	<u>\$139,691</u>	<u>\$1,017,000</u>	<u>\$843,000</u>	<u>(\$174,000)</u>
TOTAL FIRE DEPARTMENT	<u>\$836,631</u>	<u>\$456,139</u>	<u>\$2,069,909</u>	<u>\$2,090,500</u>	<u>\$20,591</u>

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
RCMP					
Revenue					
Document Service Fees	\$14,036	\$14,054	\$14,000	\$14,000	
Traffic Fine Provincial Grant	106,985	104,752	107,000	105,000	(2,000)
Total Revenues	<u>121,021</u>	<u>118,806</u>	<u>121,000</u>	<u>119,000</u>	<u>(2,000)</u>
Expense					
RCMP Contract	1,732,704	704,417	2,048,800	2,196,400	147,600
Prisoner Expense Contract	70,615	46,977	75,000	80,000	5,000
Administration	472,438	274,447	484,969	498,700	13,731
Community Policing	1,135	1,010	6,600	6,600	
Citizens On Patrol			500	500	
Auxiliary Policing			1,400		(1,400)
Total Expenses	<u>2,276,892</u>	<u>1,026,851</u>	<u>2,617,269</u>	<u>2,782,200</u>	<u>164,931</u>
TOTAL RCMP	<u>\$2,155,871</u>	<u>\$908,045</u>	<u>\$2,496,269</u>	<u>\$2,663,200</u>	<u>\$166,931</u>

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
COMMUNITY DEVELOPMENT					
<u>Planning Services</u>					
<u>Revenue</u>					
Development Permit/Variance Fees	\$44,085	\$53,041	\$15,000	\$15,000	
Subdivision-Preliminary Exam Fee	100	100			
Subdivision -Approval Application Fee	9,700	43,800	10,000	10,000	
Zoning (Re-zoning) Bylaw Amendments	15,000	12,500	8,000	8,000	
OCP Amendment Application	7,500	2,500	2,500	2,500	
OCP, Zoning & Development Bylaw			1,000	1,000	
Planning Services	6,431	6,842	1,000	4,000	3,000
Tree Permits			1,000	1,000	
Sign Permits			1,000	1,000	
Comfort Letters			1,000	1,000	
Total Planning Revenue	82,816	118,782	40,500	43,500	3,000
<u>Expense</u>					
Planning Administration	509,390	423,136	648,574	671,600	23,026
Total Planning Expense	509,390	423,136	648,574	671,600	23,026
Net Planning Service Cost	426,573	304,353	608,074	628,100	20,026
<u>Building Inspection</u>					
<u>Revenue</u>					
Building & Plumbing Permits	371,618	279,161	180,000	200,000	20,000
Building Inspections-Other	549	551	400	400	
	372,167	279,711	180,400	200,400	20,000
<u>Expense</u>					
Building Inspection Administration	244,056	178,401	252,865	317,100	64,235
Net Building Inspection	(128,110)	(101,311)	72,465	116,700	44,235
Utility Model				11,200	11,200
TOTAL COMMUNITY DEVELOPMENT	\$298,463	\$203,042	\$680,539	\$756,000	\$75,461

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
ENGINEERING					
Revenue					
Engineering & Operations - Other	\$1,300		\$1,000		(\$1,000)
Engineering Admin Fees	96,499	103,943	80,000	97,000	17,000
Reports-Eng. Spec./Drainage Fees	289		250	300	50
Cost Allocation to Water/Sewer	246,550	221,250	295,000	314,000	19,000
Engineering Special Projects Cfd			144,000		(144,000)
Total Revenue	<u>344,638</u>	<u>325,193</u>	<u>520,250</u>	<u>411,300</u>	<u>(108,950)</u>
Expense					
Administration Engineering & Ops	765,177	604,293	873,765	947,000	73,235
Engineering Special Projects	17,961	3,046	169,000	25,000	(144,000)
Inspection Services	100,215	77,632	99,925	102,000	2,075
Total Administration Expenses	<u>883,353</u>	<u>684,971</u>	<u>1,142,690</u>	<u>1,074,000</u>	<u>(68,690)</u>
Capital Expenditures					
Engineering Equipment					
Total Capital					
TOTAL ENGINEERING	<u>\$538,714</u>	<u>\$359,778</u>	<u>\$622,440</u>	<u>\$662,700</u>	<u>\$40,260</u>

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
PARKS					
<u>Parks Administration</u>					
<u>Expense</u>					
Administration	\$180,027	\$151,770	\$202,582	\$214,800	\$12,218
Training	25,946	24,042	29,600	29,600	
Small tools	9,975	4,797	12,900	12,900	
Park Inspection	3,041	5,068	8,900	8,900	
Staff meetings	10,546	10,243	8,500	10,500	2,000
Allocations from Works Yard	22,350	16,950	22,600	16,600	(6,000)
Net Parks Administration Costs	251,885	212,871	285,082	293,300	8,218
<u>Parks Maintenance</u>					
<u>Revenue</u>					
RDN Sports Field Contribution	142,185	164,700	135,000	135,000	
Summer Student Grants	12,000				
Springwood Park Lighting Tokens	1,440	400	3,500	3,500	
	155,625	165,100	138,500	138,500	
<u>Expense</u>					
Community Park	269,444	294,945	282,700	330,600	47,900
Community Park Sports fields	57,818	38,035	67,600	67,600	
Springwood Park	181,292	162,023	201,200	201,200	
Foster Park					
Outer Parks	173,481	149,904	183,400	192,800	9,400
Top Bridge Park	8,725	4,732	9,350		(9,350)
PCTC Park	5,786	5,234	10,600		(10,600)
Dog parks	3,317	4,269	12,500	8,900	(3,600)
Ermineskin Park				183,200	183,200
Downtown	49,694	40,700	60,100	70,700	10,600
Highway Streetscape	135,215	121,010	157,900	132,900	(25,000)
Drought Management	325	7,987	20,000	20,000	
Waterfront Walkway	2,171	62	7,100	7,100	
Walkway Cleanup	6,141	11,620		4,500	4,500
Irrigation	19,100	18,402	19,900	17,400	(2,500)
Total Park Maintenance Expense	912,508	858,924	1,032,350	1,236,900	204,550
Net Park Maintenance Costs	756,883	693,824	893,850	1,098,400	204,550
<u>Horticulture</u>					
<u>Revenue</u>					
Tree Planting	1,062	2,500			
Total Horticulture Revenue	1,062	2,500			
<u>Expense</u>					
Tree maintenance	93,953	48,547	96,800	70,000	(26,800)
Wood chipping	15,171	14,820	17,000	17,000	
Total Horticulture Expense	109,124	63,367	113,800	87,000	(26,800)
Net Horticulture	108,062	60,867	113,800	87,000	(26,800)
<u>Picnic Tables, Benches & Garbage Cans</u>					
<u>Revenue</u>					
Memorial Bench Contributions	6,650	9,000	8,000	8,000	
<u>Expense</u>					
Park Furniture Maintenance	40,526	29,926	58,000	58,000	
Total Furniture Costs	40,526	29,926	58,000	58,000	
Net Picnic Table/Bench Costs	33,876	20,926	50,000	50,000	

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
Other Parks Costs					
Expense					
Additional Park Security	1,257	733		1,500	1,500
Goose control	41,072	39,061	42,000	38,000	(4,000)
Special Events	20,870	13,339	35,000	28,100	(6,900)
Total Other Park Costs	63,199	53,133	77,000	67,600	(9,400)
Minor Capital					
Revenue					
Other Minor Capital	35,000		87,500		(87,500)
Expense					
Other Minor Capital	79,226	90,607	245,500	74,500	(171,000)
Net Minor Capital	44,226	90,607	158,000	74,500	(83,500)
Amortization					
Expense					
Amortization of Capital Assets	197,375		192,500	197,400	4,900
Net Parks Costs	<u>\$1,455,507</u>	<u>\$1,132,228</u>	<u>\$1,770,232</u>	<u>\$1,868,200</u>	<u>\$97,968</u>
CAPITAL					
Funding					
Rath Trevor Trail Development	2,390		860,855	742,500	(118,355)
Community Park Erosion Control	22,000		138,400		(138,400)
Sutherland Stairs Upgrade	1,300		43,700		(43,700)
Trail Development	28,710		24,750	24,750	
Replace Water Park Equipment			115,000		(115,000)
Jensen Greenway		8,755	498,800		(498,800)
Total Parks Capital Funding	54,400	8,755	1,681,505	767,250	(914,255)
Expenditures					
Parkland Acquisition		1,303,898			
Community Park Improvements				110,000	110,000
Springwood Park Improvements				150,000	150,000
Rath Trevor Trail Development	2,410	3,500	863,600	1,000,000	136,400
Community Park Erosion Control	22,025	215,212	138,400		(138,400)
Sutherland Stairs Upgrade	1,300		43,700		(43,700)
Foster Park Improvements				80,000	80,000
Trail Development	29,291		25,000	25,000	
New Community Park Washrooms				80,000	80,000
Replace Water Park Equipment		1,809	300,000		(300,000)
Comm Park Playground/Zip Line					
Replacement			120,000		(120,000)
Jensen Greenway	5,977	15,269	498,800		(498,800)
Pickleball Courts				120,000	120,000
Total Parks Capital Expenditures	61,004	1,539,689	1,989,500	1,565,000	(424,500)
Net Parks Capital Cost	<u>\$6,604</u>	<u>\$1,530,934</u>	<u>\$307,995</u>	<u>\$797,750</u>	<u>\$489,755</u>
TOTAL PARKS	<u>\$1,462,110</u>	<u>\$2,663,162</u>	<u>\$2,078,227</u>	<u>\$2,665,950</u>	<u>\$587,723</u>

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
<u>FACILITIES</u>					
<u>Revenue</u>					
Municipal House Rentals	17,100	15,815	8,400	17,800	9,400
Other Rentals	3,596	1,330			
Community Park Concession Lease	16,875	18,750	8,000	8,000	
Minor Capital	69,101	(12,868)	155,275		(155,275)
Total Rental Revenues	106,672	23,027	171,675	25,800	(145,875)
<u>Expense</u>					
Municipal Houses	7,228	1,292	6,500	6,500	
NonPark Vacant Land	8,415	13,330			
City Hall - PCTC	200,569	103,587	206,000	250,000	44,000
Community Park Buildings	72,751	79,348	70,200	70,900	700
Springwood Park Washrooms	34,068	30,957	33,700	33,700	
Foster Park Washrooms	16,447	15,195	17,800	17,800	
Shelly Road Centre	4,224	7,381	5,000	5,000	
Parksville Community Centre	321,996	286,674	288,800	288,800	
Small Tools-Bldg Maintenance	1,839	734	2,000	2,000	
Pest control-Buildings	1,663	1,279	1,500	1,500	
Total Building Maint. Expenses	669,201	539,778	631,500	676,200	44,700
Minor Capital					
<u>Expense</u>					
Other Minor Capital	154,901	68,013	421,350	104,900	(316,450)
TOTAL FACILITIES	717,430	584,765	881,175	755,300	(125,875)
<u>FLEET</u>					
<u>Expense</u>					
Fleet Operating Supplies	11,684	3,460	45,500	43,500	(2,000)
Fleet Small Tools	5,948	3,179	6,200	6,200	
Small Equip Repair & Maint.	18,393	15,913	22,700	22,700	
Fleet Administration	15,175	14,525	8,800	8,800	
Fleet New Vehilce Prep	9,968	7,668	10,300	10,300	
Vehicle Cleaning	2,992	1,871	3,800	3,800	
Winter Equipment Prep	19,401	19,256	20,400	20,400	
TOTAL FLEET	83,560	65,874	117,700	115,700	(2,000)

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
PUBLIC WORKS					
General Revenue					
Provincial Grants	5,000				
PW Admin Allocation to Wtr/Swr	28,925	11,100	14,900	14,900	
	<u>33,925</u>	<u>11,100</u>	<u>14,900</u>	<u>14,900</u>	
Administration					
Expense					
Administration	\$268,939	\$228,752	\$277,021	\$279,400	\$2,379
Training	17,578	29,453	26,900	31,900	5,000
Staff meetings	5,362	1,797	6,400	6,400	
First Aid	17,820	9,487	15,100	15,100	
Pager Pay	29,414	23,428	34,500	34,500	
PW small Tools	2,130	2,229	3,250	3,300	50
Safety Supplies	43,799	31,420	6,000	33,000	27,000
	<u>385,042</u>	<u>326,567</u>	<u>369,171</u>	<u>403,600</u>	<u>34,429</u>
Net Administration Costs	418,967	337,667	384,071	418,500	34,429
Public Works Building and Yard					
Revenue					
Works Yard Allocation to Wtr/Swr	111,550	84,750	113,000	83,000	(30,000)
Total Revenue	<u>111,550</u>	<u>84,750</u>	<u>113,000</u>	<u>83,000</u>	<u>(30,000)</u>
Expense					
PW Building	161,628	120,177	125,950	122,200	(3,750)
Vandalism & theft	1,793	10,159	2,650	3,000	350
Total PW Building and Yard Exp	<u>163,420</u>	<u>130,336</u>	<u>128,600</u>	<u>125,200</u>	<u>(3,400)</u>
Net PW Building/Yard Costs	51,870	45,586	15,600	42,200	26,600
Road Maintenance					
Expense					
Road Repair	76,588	105,944	98,500	104,500	6,000
Grade Gravel roads	7,099	4,442	6,200	6,200	
Dust control	1,345	15,156	3,500	3,500	
Bus Shelter Maintenance				10,000	10,000
Road Line Painting	64,769	49,080	65,500	112,500	47,000
Net Road Maintenance Costs	<u>149,800</u>	<u>174,622</u>	<u>173,700</u>	<u>236,700</u>	<u>63,000</u>
Right of Way Maintenance					
Expense					
Shoulders	22,422	16,041	31,700	31,700	
Machine Brushing	50,168	23,060	65,000	65,000	
Weed Control	18,486	16,624	18,500	18,500	
Net Right of Way Maintenance	<u>91,076</u>	<u>55,726</u>	<u>115,200</u>	<u>115,200</u>	
Street Cleaning					
Expense					
Street Sweeping	68,393	59,286	71,000	71,000	
Litter Pickup	80,885	73,110	68,000	68,000	
Fall Leaf pickup	24,452	3,443	23,000	28,000	5,000
Net Street Cleaning Costs	<u>173,729</u>	<u>135,839</u>	<u>162,000</u>	<u>167,000</u>	<u>5,000</u>

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
<u>Snow Removal</u>					
<u>Expense</u>					
Sand Salt Supplies	15,462	21,482	20,000	20,000	
Plowing/sanding & Salt	60,698	72,699	62,800	62,800	
Net Snow Removal Costs	76,160	94,181	82,800	82,800	
<u>Sidewalk Maintenance</u>					
<u>Expense</u>					
Sidewalk Maintenance	32,518	30,698	52,500	82,500	30,000
<u>Sign Installation/Maintenance</u>					
<u>Revenue</u>					
<u>Expense</u>					
Vandalism	3,659	1,898	10,000	10,000	
Sign maintenance	47,129	21,602	38,500	68,500	30,000
No Post Guardrails/ delineators	2,630	1,911	5,000	5,000	
Total Signs Expense	53,419	25,411	53,500	83,500	30,000
Net Sign Installation/Maint. Costs	53,419	25,411	53,500	83,500	30,000
<u>Street Lights and Traffic Signals</u>					
<u>Revenue</u>					
Street Light Maintenance		26,641	22,000	22,000	
		26,641	22,000	22,000	
<u>Expense</u>					
Street Light Maintenance	212,623	188,484	249,600	249,600	
Traffic signal Maintenance	32,049	15,639	34,900	34,900	
Total Street Lights & Traffic Signals	244,672	204,123	284,500	284,500	
Net Street Lights & Traffic Signals	244,672	177,481	262,500	262,500	
<u>Electric Vehicle Charging Stations</u>					
<u>Expense</u>					
Electric Vehicle Charging Stations	772	439	1,000	1,500	500
	772	439	1,000	1,500	500
<u>Open Drainage</u>					
<u>Expense</u>					
Ditch Cleaning	25,981	4,198	34,000	34,000	
Right of Way Interceptors	9,434	2,161		2,500	2,500
Culvert cleaning	7,501	2,762	15,700	15,700	
Ditch enclosure	152	258	3,100	3,100	
Surface Drainage Monitoring	16,101	8,863	11,600	11,600	
Stream & Foreshore Maintenance	2,444	7,703	22,000	22,000	
Net Open Drainage Costs	61,614	25,945	86,400	88,900	2,500
<u>Enclosed Drainage</u>					
<u>Revenue</u>					
Storm Drain Connection Fees			1,000	1,000	
<u>Expense</u>					
Storm Drain Connection	10,283	15,133	18,600	8,600	(10,000)
Catch Basin Cleaning	19,830	13,023	33,000	33,000	
Storm Drain Cleaning	7,204	5,851	27,300	27,300	
Storm Drainage Repair	20,216	22,545	30,500	30,500	
Catch Basin Installation	9,723	13,699	10,500	10,500	
Total Enclosed Drainage Expense	67,256	70,252	119,900	109,900	(10,000)
Net Enclosed Drainage Costs	67,256	70,252	118,900	108,900	(10,000)

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
Minor Capital					
Revenue					
Other Minor Capital	19,200				
Total Minor Capital Revenue	19,200				
Expense					
Sidewalk Upgrades	9,397	14,227	40,000	40,000	
Minor road construction	17,858		60,000	60,000	
Other Minor Capital	48,442	87,035	79,000	84,500	5,500
Work adjacent to development	7,741	6,069	40,000	40,000	
Storm Sewer Easements			20,000	10,000	(10,000)
Total Minor Capital Expense	83,438	107,331	239,000	234,500	(4,500)
Net Minor Capital Costs	64,238	107,331	239,000	234,500	(4,500)
Amortization of Capital Assets	1,814,481		1,823,000	1,814,500	(8,500)
Net Operating Cost	3,232,722	1,258,976	3,540,371	3,709,400	169,029

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
CAPITAL					
Funding					
Works Equipment			\$40,000		(\$40,000)
Corfield Street: Stanford to Jensen	18,610	14,863	560,435		(560,435)
Corfield Street: Jensen to Hwy 19A	12,851	35,986	685,039		(685,039)
Operations Garage (Hangar)	43,700		1,286,900		(1,286,900)
Temple: Chinook to Bay	1,272,966				
Banks Ave: Finholm to Acacia	249,800		28,781		(28,781)
Intersection Shelly to Hwy 19A			280,000		(280,000)
McKinnon St: Hirst to Harnish			460,000		(460,000)
Wallis Street			130,000		(130,000)
PW Building Renovations	11,297				
Moss Ave: Hwy 4A to Craig			130,000	250,000	120,000
Renz Road Pedestrian Improvements			135,000		(135,000)
Sanderson Rd: Phillips to Pym - Ped					
Improv			25,000		(25,000)
Hwy 19a/Weld Sidewalk Upgrade			95,000		(95,000)
Forsyth: Acacia to Finholm			4,000		(4,000)
Stanford: McCarter to Corfield			109,000		(109,000)
SS Forsyth: Acacia to Finholm	99,600				
SS Temple: Chinook to Bay	248,841				
SS Corfield St: Stanford to Jensen	9,500		221,500		(221,500)
SS Banks Ave: Finholm to Acacia	59,300				
SS Wallis St			115,000		(115,000)
SS Moss Ave: Hwy 4A to Stanford			27,500		(27,500)
SS Moss Ave: Stanford to Bass			13,500		(13,500)
SS Stanford: McCarter to Corfield			93,750		(93,750)
SS Moss AV: Bass to Craig			2,821	25,390	22,569
Total Funding	2,026,465	50,849	4,443,226	275,390	(4,167,836)
Expenditures					
Works Equipment			40,000	55,000	15,000
Asphalt Overlays	50,457		250,000	250,000	
Hwy 19a, Langara to Resort Dr.					
Corfield St: Stanford to Jensen	18,611	43,505	595,000		(595,000)
Corfield Street : Jensen to Hwy 19A	12,851	53,641	775,000		(775,000)
Operations Garage (Hangar)	43,719	1,468,021	2,746,000		(2,746,000)
Temple: Chinook to Bay	1,522,966				
Temple : Phillips to Chinook					
Banks Ave: Finholm to Acacia	315,233	2,657	28,781		(28,781)
Intesection Shelly to Hwy 19A			280,000		(280,000)
Works yard					
McKinnon: Hirst to Harnish		3,940	460,000		(460,000)
Wallis Street		2,263	130,000		(130,000)
PW building renovations	56,423				
Moss Ave: Hwy 4a to Craig			130,000	625,000	495,000
Aberdeen: temple to Kazan	159,346				
Pym: Hirst to Ermineskin	78,021				
Renz road Upgrade			225,000		(225,000)
Sanderson Road: Phillips to Pym			275,000		(275,000)
Hwy 19A/Weld Street Sidewalkd Upgrade			95,000		(95,000)
Forsyth: Acacia to Finholm	112,399	4,793	4,000		(4,000)
Stanford: McCarter to Corfield			109,000		(109,000)
Aurora St: Meridan Way S.			23,000		(23,000)
Memorial Ave: Hwy 4A to McMillan				100,000	100,000
Pym : Forsyth to Brice			60,000	240,000	180,000
Bulk Fuel Storage		32,100	30,000	350,000	320,000
Hirst Ave: Hwy 4A to McMillan			130,592		(130,592)
Renz Road: Half Road Upgrade		2,155	200,000		(200,000)
Sidewalk Upgrade - Jense St S.			160,000		(160,000)
Morison Ave: Finholm to Acacaz Ped Impr				15,000	15,000
SS Banks Ave: Finholm to Acacia	196,339	5,976			
SS Corfield Street: Stanford to Jensen	9,503	10,403	325,000		(325,000)
SS Forsyth: Acacia to Finholm	114,615	4,669			
SS Temple: Chinook to Bay	266,952				
SS: Wallis Street		2,671	115,000		(115,000)
SS Moss Ave: Hwy 4A to Stanford			27,500	110,000	82,500
SS Moss Ave: Stanford to Bass			13,500	55,000	41,500

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
SS Evergreen St: Stanford N			25,000		(25,000)
SS Stanford: McCarter to Corfield			93,750		(93,750)
SS Memorial Ave: Hwy 4A to McMillan				45,000	45,000
SS Shelly Road Outfall Access			5,000	45,000	40,000
SS SRW Temple to future outfall			37,500		(37,500)
SS Moss Ave: Bass to Craig			5,700	51,300	45,600
SS Craig Creek Culvert @ NWB Road		6,500	150,000	50,000	(100,000)
SS McKinnon St: Harnish to Hirst		7,991	414,400		(414,400)
SS Morison Ave: Bass to Craig				10,000	10,000
Works Adjacent to Development - capital			100,000	100,000	
Total Expenditures	<u>2,957,434</u>	<u>1,651,285</u>	<u>8,058,723</u>	<u>2,101,300</u>	<u>(5,957,423)</u>
Net Capital Cost	<u>\$930,969</u>	<u>\$1,600,436</u>	<u>\$3,615,497</u>	<u>\$1,825,910</u>	<u>(\$1,789,587)</u>
TOTAL PUBLIC WORKS	<u>\$4,163,691</u>	<u>\$2,859,412</u>	<u>\$7,155,868</u>	<u>\$5,535,310</u>	<u>(\$1,620,558)</u>

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
SOLID WASTE					
Revenue					
Collection Fees	\$717,497	\$729,701	\$745,000	\$750,400	\$5,400
Collection Fee Discount	(61,351)	(64,467)	(65,000)	(67,500)	(2,500)
Garbage Bag Tags	8,260	7,614	8,000	11,400	3,400
Total Revenue	<u>664,405</u>	<u>672,848</u>	<u>688,000</u>	<u>694,300</u>	<u>6,300</u>
Expense					
RDN Collection Expense	587,141	457,813	610,000	630,500	20,500
Bag Tag Purchase Expense	7,843	9,399	7,500	10,800	3,300
Total Expense	<u>594,984</u>	<u>467,212</u>	<u>617,500</u>	<u>641,300</u>	<u>23,800</u>
Net Solid Waste (Surplus)\Cost	<u>(\$69,421)</u>	<u>(\$205,636)</u>	<u>(\$70,500)</u>	<u>(\$53,000)</u>	<u>\$17,500</u>

CITY OF PARKSVILLE
2018 - 2022 Provisional Financial Plan
General Revenue Fund
Draft Budget Bylaw

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues					
Property Taxes	\$ 14,089,400	\$ 14,804,023	\$ 15,550,554	\$ 16,328,393	\$ 17,087,714
Fees and Charges					
General Government	538,100	512,182	530,947	563,474	517,965
Protective Services	558,200	576,811	577,291	592,770	560,442
Community Planning	403,900	419,852	430,035	440,281	450,492
Parks and Sportsfields	146,500	101,143	103,596	106,064	108,524
Engineering & Operations	124,100	177,095	180,900	184,802	188,787
Solid Waste Collection	694,300	718,409	743,230	768,651	794,597
Operating Grants	519,600	514,141	515,987	517,845	519,695
Capital Grants and Developer contributions	557,000	557,000	557,000	557,000	557,000
Actuarial Reduction of Debt	57,100	63,000	69,200	75,600	29,900
Transfer from DCC Funds	792,640	52,020	649,720	26,265	2,075,688
Total Funding Sources	18,480,840	18,495,676	19,908,460	20,161,145	22,890,804
Expenses					
Municipal Purposes					
General Government	3,144,800	2,997,292	2,994,831	3,096,047	3,307,056
Protective Services	4,397,700	4,297,637	4,561,451	4,730,216	4,846,299
Community Planning	1,051,800	1,276,008	1,102,504	1,134,891	1,278,368
Parks and Sportsfields	1,817,300	1,739,734	1,782,429	1,887,792	1,922,406
Engineering & Operations	3,574,700	3,447,514	3,583,490	3,657,385	4,049,241
Solid Waste Collection	641,300	646,732	669,299	692,413	716,007
Library	668,000	689,350	709,398	729,835	750,424
Interest on Long Term Debt	52,200	50,002	47,769	45,480	24,757
Amortization of tangible capital assets	2,404,500	2,404,500	2,404,500	2,404,500	2,404,500
Total Expenditures	17,752,300	17,548,769	17,855,671	18,378,559	19,299,058
Net Income (loss) from Operations	728,540	946,907	2,052,789	1,782,586	3,591,746
Other non operating budget items					
Capital Expenditures	\$ (4,555,800)	\$ (2,596,073)	\$ (3,606,494)	\$ (5,189,534)	\$ (6,141,592)
Principal payments on Long Term Debt	(97,100)	(98,118)	(99,221)	(100,351)	(69,756)
Transfers to appropriated reserves	(580,100)	(580,100)	(580,100)	(580,100)	(580,100)
Transfers from appropriated reserves					
Capital Reserves	-	83,130	-	122,038	-
Carryforward reserve	-	-	-	-	-
Land Sale Reserve	-	-	-	-	-
Gas Tax Reserve	272,000	277,000	334,120	583,660	108,240
Transfers from Other Funds	-	-	-	-	-
Capital Borrowing	-	-	-	-	-
Actuarial Reduction of Debt	(57,100)	(63,000)	(69,200)	(75,600)	(29,900)
Amortization of Tangible Capital Assets	2,404,500	2,404,500	2,404,500	2,404,500	2,404,500
Annual cash surplus (deficit)	(1,885,060)	374,246	436,394	(1,052,801)	(716,862)
Transfers from (to) unappropriated reserves					
From Accumulated Surplus	1,885,060	-	-	1,052,801	716,862
To Accumulated Surplus	-	(374,246)	(436,394)	-	-
Financial Plan Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

WATER UTILITY FUND

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
WATER FUND					
Revenue					
Sale of Services					
Water User Billings	\$3,282,491	\$3,480,214	\$3,463,100	\$3,719,100	\$256,000
Interest on Overdue Accounts	6,288	3,357	7,500	7,900	400
Total Sale of Services	3,288,779	3,483,571	3,470,600	3,727,000	256,400
Other					
Water Parcel Tax	56,280		56,100	59,200	3,100
Gain/(Loss) on Disposal of Capital Assets	(16,146)				
	40,133		56,100	59,200	3,100
Total Revenue	3,328,913	3,483,571	3,526,700	3,786,200	259,500
Administration					
Revenue					
Water model recoveries			4,200		(4,200)
Expense					
Administration	132,784	101,129	111,432	103,800	(7,632)
Training	23,444	8,636	28,100	28,100	
Pager pay	454				
Staff meeting	7,097	4,445	5,000	5,000	
Small tools	3,781	2,238	5,500	5,500	
Water model	1,800	6,000	3,600		(3,600)
Licensing	250	288			
Water Conservation Program	10,257	5,082	10,000	10,000	
General Fund Allocation-Admin/Finance	375,525	336,375	449,500	477,500	28,000
General Fund Allocation-Eng & PW.	137,738	116,175	154,950	164,500	9,550
General Fund Allocation-Works Yard	44,600	33,900	45,200	33,200	(12,000)
Total Administration Expense	737,730	614,267	813,282	827,600	14,318
Net Administration Costs	737,730	614,267	809,082	827,600	18,518
Water Supply					
Revenue					
River Pump station recoveries	69,864		50,000	50,000	
Expense					
Springwood Pump Station	110,618	72,446	106,000	108,900	2,900
River Pump station	96,904	89,832	87,200	91,200	4,000
Pym St. Booster station #4	916	1,099	1,100	1,300	200
Springwood Wells 1 -11	57,946	36,299	69,700	69,700	
Railway Wells 1-8	96,941	51,003	95,800	95,800	
Trill Well		270			
Industrial Well	549	517	2,600	3,200	600
Scada system	9,257	9,288	11,300	11,800	500
Building Site Maintenance	580		8,800	9,800	1,000
Chlorination	12,294	19,153	18,400	22,400	4,000
Cross connection controls	55,733	50,393	73,900	68,000	(5,900)
Water Testing	16,138	13,292	11,400	15,600	4,200
Reservoir #1	2,442	1,797	3,300	5,300	2,000
Reservoir #2	5,131	3,542	4,900	4,900	
Reservoir #3		30	800	800	
Reservoir #4	967	4,704	3,500	3,500	
Reservoir #5	10,371	12,160	17,000	18,900	1,900
Arrowsmith Bulk Water Requisition	89,364		108,284	98,800	(9,484)
ERWS Requisition	7,188		9,812	12,300	2,488
Total Water Supply Costs	573,340	365,824	633,796	642,200	8,404
Net Water Supply Costs	503,476	365,824	583,796	592,200	8,404

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
Transmission and Distribution					
Revenue					
New service connections		2,600			
Hydrant Servicing recoveries	875	500	1,000	1,000	
Hydrant Maintenance	58,283		53,900	67,500	13,600
Total Revenue	59,158	3,100	54,900	68,500	13,600
Expense					
Hydrant Servicing costs	685	56			
New service connections	32,084	26,622			
Water meter repairs/maintenance	114,334	115,165	143,700	155,500	11,800
Customer service request	13,959	14,188	14,900	15,100	200
Water Service repairs	96,562	40,409	54,500	54,500	
Water main repairs	14,931	14,534	17,400	17,400	
Main flushing	34,169	26,759	37,200	47,200	10,000
Valve Maintenance	23,689	26,793	52,300	52,300	
Hydrant maintenance	58,283	66,154	53,900	67,500	13,600
Enforcement of Water Restrictions	1,995	6,021	6,700	7,200	500
Total expense	390,691	336,701	380,600	416,700	36,100
Net transmission and distribution cost	331,533	333,601	325,700	348,200	22,500
Billing and Collections					
Revenue					
Water Meter Reading Recoveries	10,178	1,040	12,200	13,700	1,500
Other (NSF Fee & Admin Charge)	1,947	2,591	1,000	1,000	
Total Revenue	12,125	3,631	13,200	14,700	1,500
Expense					
Water Meter Readings	20,409	23,967	28,500	34,500	6,000
Total Expense	20,409	23,967	28,500	34,500	6,000
Net Billing & Collections	8,284	20,336	15,300	19,800	4,500
Minor Capital					
Revenue					
Minor Capital	16,500		18,500		(18,500)
Total Revenue	16,500		18,500		(18,500)
Expense					
Work Adjacent to Development	7,396	57,836	40,000	40,000	
Minor Capital	28,565	56,575	148,500		(148,500)
Minor Capital - Easements					
Total Expense	35,961	114,411	188,500	40,000	(148,500)
Net Minor Capital	19,461	114,411	170,000	40,000	(130,000)
Total Operating Expenses	1,758,131	1,455,170	2,044,678	1,961,000	(83,678)
Fiscal					
Revenue					
Interest on Accumulated Surplus	158,200		85,000	117,700	32,700
Actuarial Reduction on Debt	138,181		144,000	156,700	12,700
Transfer From Water DCC's	78,479	33,796	78,479	78,700	221
Total Fiscal revenue	374,860	33,796	307,479	353,100	45,621
Expense					
Long Term Debt Interest	154,055	149,943	230,780	172,600	(58,180)
Net Fiscal Costs	(220,805)	116,147	(76,699)	(180,500)	(103,801)
Transfers					
Transfer to (from) carryforward reserve	134,890				
Transfer to Other Funds			500,000		(500,000)
	134,890		500,000		(500,000)
Amortization of Capital Assets					
Amortization expense	619,955		615,500	625,500	10,000

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
Net Operating Cost /(Surplus)	<u>(1,194,389)</u>	<u>(1,918,986)</u>	<u>(584,021)</u>	<u>(1,513,400)</u>	<u>(929,379)</u>
CAPITAL					
Funding					
Forsyth: Acacia to Finholm	71,030				
Temple: Chinook to Bay	372,900				
Corfield Street: Skylark to Stanford	7,163		131,800		(131,800)
Banks Avenue: Finholm to Acacia	76,758				
Corfield Street: Stanford to Jensen	3,975		103,500		(103,500)
Corfield Street: Jensen to Hwy 19A	1,441		45,600		(45,600)
Well - Springwood Facility			273,200		(273,200)
McKinnon St: Hirst to Harnish			50,000		(50,000)
Wallis Street			62,500		(62,500)
Moss Ave: Bass to Craig			25,000		(25,000)
Moss Ave: Hwy4A to Stanford			8,750		(8,750)
Moss Ave: Stanford to Bass			26,250		(26,250)
Stanford: McCarter to Corfield			126,750		(126,750)
ERWS Property Acquisition	226,000				
ERWS River Intake	443,247	659,000	2,845,946	891,210	(1,954,736)
ERWS Treatment Facility	1,232,318	396,706	5,509,618	3,524,200	(1,985,418)
ERWS Joint Transmission Lines	47,299	9,103	821,780	246,910	(574,870)
ERWS Springwood Transmission Lines	232,667		3,228,058	1,940,710	(1,287,348)
Developer Contributions - Asset	119,809				
Total Funding	<u>2,834,607</u>	<u>1,064,809</u>	<u>13,258,752</u>	<u>6,603,030</u>	<u>(6,655,722)</u>
Expenditures					
Springwood Water Quality Upgrade				125,000	125,000
Forsyth: Acacia to Finholm	71,030				
Temple: Chinook to Bay	391,354				
Corfield Street: Skylark to Stanford	7,163	8,724	225,000		(225,000)
Banks Avenue: Finholm to Acacia	76,758				
Corfield Street: Jensen to Stanford	3,975	4,841	185,000		(185,000)
Corfield Street: Hwy 19A to Jensen	1,441	1,756	125,000		(125,000)
Aquila Place to Zengal Way			7,500		(7,500)
Well - Springwood Facility	15,796	4,011	273,200		(273,200)
McKinnon St: Hirst to Harnish		2,141	250,000		(250,000)
Wallis Street		1,088	62,500		(62,500)
McVickers : Stanford South			66,000		(66,000)
Moss Ave: Bass to Craig			25,000	100,000	75,000
Moss Ave: Hwy 4A to Stanford			8,750	35,000	26,250
Moss Ave: Stanford to Bass			26,250	105,000	78,750
Stanford: McCarter to Corfield			126,750		(126,750)
Aurora St: Meridan Way S.			11,250		(11,250)
Corfield @ Island Hwy & Pioneer			3,750		(3,750)
Memorial Ave Hwy 4A to McMillan				27,500	27,500
Pym St: Forsyth to Brice			47,500	190,000	142,500
Tulip Street			4,750	19,000	14,250
Hirst Ave: Hwy 4A to McMillan			28,500		(28,500)
Meadowview Pl: McVickers to end				20,000	20,000
Meadowview Pl: SRW to Stanford				5,000	5,000
Work Adjacent to Development - Capital	52,150		60,000	60,000	
ERWS Property Acquisition	220,589				
ERWS River Intake	443,247		3,768,080	1,200,280	(2,567,800)
ERWS Treatment Facility	1,232,320		8,333,880	5,077,880	(3,256,000)
ERWS Joint Transmission Lines	95,553		444,000	259,000	(185,000)
ERWS Springwood Transmission Lines	470,034		3,255,000	2,345,000	(910,000)
AWS Capital	11,802				
Developer Contributions - Asset	119,809				
Total Expenditures	<u>3,213,023</u>	<u>22,562</u>	<u>17,337,660</u>	<u>9,568,660</u>	<u>(7,769,000)</u>
Net Capital Costs	<u>\$378,416</u>	<u>(\$1,042,247)</u>	<u>\$4,078,908</u>	<u>\$2,965,630</u>	<u>(\$1,113,278)</u>
TOTAL WATER FUND	(815,973)	(2,961,233)	3,494,887	1,452,230	(2,042,657)

CITY OF PARKSVILLE
2018 - 2022 Provisional Financial Plan
Water Utility Fund
Draft Budget Bylaw

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues					
Water Parcel Taxes	\$ 59,200	\$ 60,384	\$ 61,592	\$ 62,823	\$ 64,078
Fees and Charges					
User Fees	3,771,100	3,906,495	4,040,895	4,178,133	4,317,266
Other	7,900	8,294	8,579	8,871	9,166
Interest on Reserves	117,700	85,194	109,005	126,820	139,805
Grants and Developer contributions	3,130,790	-	-	-	-
Actuarial Reduction of Debt	156,700	168,700	24,000	25,000	26,100
Transfers From Other Funds & Reserves					
DCC Fund	1,300,940	377,771	782,890	98,463	154,715
General Revenue Fund	67,500	70,129	72,363	74,658	77,007
Sewer Utility Fund	13,700	13,837	13,975	14,115	14,256
Total Funding Sources	8,625,530	4,690,804	5,113,299	4,588,883	4,802,393
Expenses					
Municipal Purposes					
Administration	827,600	847,265	868,426	890,166	967,591
Service of Supply	642,200	902,928	854,500	964,752	988,850
Trans & Distribution	451,200	456,950	473,931	486,113	498,572
Minor capital	40,000	15,375	-	53,845	-
Interest on Long Term Debt	172,580	53,075	53,075	50,538	48,000
Amortization of Tangible Capital Assets	625,500	848,100	868,100	868,100	868,100
Total Expenses	2,759,080	3,123,693	3,118,032	3,313,514	3,371,113
Net Income (loss) from Water Operations	5,866,450	1,567,111	1,995,267	1,275,370	1,431,280
Other non operating budget items					
Capital expenditures	\$ (9,568,660)	\$ (1,370,472)	\$ (1,667,657)	\$ (1,721,733)	\$ (1,496,375)
Principal payments on Long Term Debt	(148,524)	(52,655)	(52,655)	(52,655)	(43,885)
Transfers to Other Funds	-	-	-	-	-
Transfers from appropriated reserves					
Capital reserve funds	-	-	-	-	-
Carryforward reserve	18,500	-	-	-	-
Gas Tax Reserve	650,000	-	-	-	-
Capital borrowing	1,600,000	-	-	-	-
Actuarial Reduction of Debt	(156,700)	(168,700)	(24,000)	(25,000)	(26,100)
Amortization of tangible capital assets	625,500	848,100	868,100	868,100	868,100
Annual cash surplus (deficit)	(1,113,434)	823,384	1,119,055	344,082	733,020
Transfers from (to) unappropriated reserves					
From Accumulated Surplus	1,113,434	-	-	-	-
To Accumulated Surplus	-	(823,384)	(1,119,055)	(344,082)	(733,020)
Financial Plan Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

SEWER UTILITY FUND

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
SEWER FUND					
Revenues					
Fees and Charges					
Sewer User Billings	\$1,037,737	\$1,081,723	\$1,100,050	\$1,161,000	\$60,950
Interest on Overdue Accounts	2,067	1,203	2,000	2,000	
Total Fees and Charges	1,039,804	1,082,926	1,102,050	1,163,000	60,950
Other					
Sewer Parcel Tax	27,678		27,500	29,300	1,800
(Gain)/Loss on Disposal of Capital Assets					
Total Other	27,678		27,500	29,300	1,800
Fiscal					
Interest on Accumulated Surplus	64,400		53,000	76,300	23,300
Total Revenues	1,131,883	1,082,926	1,182,550	1,268,600	86,050
Administration					
Revenues					
Sewer Model			1,700		(1,700)
Expenses					
Administration	117,476	94,305	111,481	101,300	(10,181)
Supervisor					
Training	2,197	8,966	9,850	9,900	50
Pager Pay	411				
Small tool purchases	2,907	1,992	5,000	5,000	
Consulting	3,000				
Inspection Services	918	4,349	900	900	
Sewer Model	1,400	5,500	2,500		(2,500)
General Fund Alloc. - Admin/Finance	375,525	336,375	449,500	477,500	28,000
General Fund Allocation-Eng & PW.	137,738	116,175	154,950	164,400	9,450
General Fund Alloc. - Works Yard	44,600	33,900	45,200	33,200	(12,000)
Total Administration Expense	686,171	601,562	779,381	792,200	12,819
Net Administration Cost	686,171	601,562	777,681	792,200	14,519
Collection System					
Revenues					
New Service connections	1,144	2,100	1,800		(1,800)
Expenses					
New Service connections	757	519	1,800	1,800	
Customer service	3,514	3,154	7,800	7,800	
Service repair	13,261	8,709	24,100	24,100	
Blockage removal	7,755	4,489	7,700	7,700	
Manhole maintenance	9,200	559	28,200	13,200	(15,000)
Main repair	3,750	1,945	39,100	39,100	
Main flushing	33,377	21,256	45,100	60,100	15,000
Scada System - Sewer			5,100	5,100	
Sewer Investigation Program	1,535	2,974	8,200	8,200	
Total Collection System Expenses	73,148	43,607	167,100	167,100	
Net Collection System Cost	72,005	41,507	165,300	167,100	1,800
Lift Stations					
Expenses					
Martindale Lift Station	43,014	39,591	50,700	50,700	
Craig Bay Lift Station	53,287	46,138	59,200	63,200	4,000
	96,301	85,728	109,900	113,900	4,000

THE CITY OF PARKSVILLE
2018 Draft Provisional Budget
Budget Revenue & Expense

	2016 ACTUAL YTD	2017 ACTUAL YTD	2017 FINAL BUDGET	2018 PROVISIONAL BUDGET	BUDGET CHANGE Incr/(Decr)
Billing and Collections					
Expenses					
Meter Reading-Transfer from Water	9,338		11,000	8,500	(2,500)
Total Operating Expenses	864,959	730,897	1,067,381	1,081,700	14,319
Minor Capital					
Revenue					
Minor Capital	5,000				
Expense					
Works Adjacent to Development			40,000	40,000	
Sewer Master Plan					
Easements			20,000	10,000	(10,000)
Minor Capital	4,860	1,062			
Total Minor Capital Expenses	4,860	1,062	60,000	50,000	(10,000)
Net Minor Capital	(140)	1,062	60,000	50,000	(10,000)
Total Expenses	864,819	731,959	1,127,381	1,131,700	4,319
Transfers					
Transfer to (from) Carryforward Reserve	165,013				
Transfer From Accumulated Surplus					
Transfer to Other Funds			225,000		(225,000)
Total Transfers (in) out of Fund	165,013		225,000		(225,000)
Amortization of Capital Assets					
Amortization	286,654		287,500	293,700	6,200
Net Operating Cost /(Surplus)	\$183,459	(\$353,068)	\$453,831	\$156,800	(\$297,031)
Sewer Capital					
Funding					
McMillan: Hirst to Morison					
Corfield St: Stanford to Jensen	9,141	3,083	247,580		(247,580)
Corfield St: Jensen to Hwy 19A	3,987	1,511	175,005		(175,005)
McKinnon: Hirst to Harnish			187,500		(187,500)
Wallis Street			112,500		(112,500)
Moss Ave: Stanford to Craig			40,000		(40,000)
Developer Contributions - Asset	117,165				
Total Funding	130,293	4,594	762,585		(762,585)
Expenditures					
Corfield St: Stanford to Jensen	9,141	9,908	285,000		(285,000)
Corfield St: Jensen to Hwy 19A	3,987	4,856	225,000		(225,000)
McKinnon: Hirst to Harnish			187,500		(187,500)
Wallis Street		7,071	112,500		(112,500)
Moss Ave: Stanford to Craig			40,000	160,000	120,000
Craig Bay Pump Station Upgrade		10,785	18,750	75,000	56,250
Martindale Pump Station Upgrade		10,785	18,750	75,000	56,250
Memorial Ave: Hwy 4A to McMillan				30,000	30,000
Pym at Camas (MH 449 to 561)			6,250	25,000	18,750
Hirst Ave: Hwy 4A to McMillan			22,500		(22,500)
Developer Contributions - Asset	117,165				
Total Expenditures	130,294	43,405	916,250	365,000	(551,250)
Net Capital	\$1	\$38,811	\$153,666	\$365,000	\$211,335
TOTAL SEWER FUND	183,460	(314,257)	607,497	521,800	(85,697)

Sewer Utility fund

2018 Provisional Budget Accumulated Surplus at End of Year

2018	2019	2020	2021	2022
\$ 2,535,234	\$ 2,549,987	\$ 2,634,776	\$ 2,423,801	\$ 2,060,178

CITY OF PARKSVILLE
2018 - 2022 Provisional Financial Plan
Sewer Utility Fund
Draft Budget Bylaw

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Funding Sources					
Sewer Parcel Taxes	\$ 29,300	\$ 30,179	\$ 31,084	\$ 32,016	\$ 32,977
Fees and Charges					
User Fees	1,161,000	1,230,606	1,285,338	1,341,920	1,400,190
Other	2,000	2,020	2,040	2,061	2,081
Interest on Reserves	76,300	76,278	77,771	75,879	67,260
Grants and Developer contributions	-	-	-	-	-
Transfers From Other Funds & Reserves					
DCC Fund	-	-	-	-	66,448
Total Funding Sources	1,268,600	1,339,083	1,396,233	1,451,876	1,568,956
Expenditures					
Municipal Purposes					
Administration	800,700	821,721	842,754	864,367	886,469
Collection System & Pumping Stations	281,000	288,409	297,908	307,668	317,655
Minor Capital	50,000	-	-	-	-
Interest on Long Term Debt	-	-	-	-	-
Amortization of tangible capital assets	293,700	293,700	293,700	293,700	293,700
Total Expenditures	1,425,400	1,403,830	1,434,362	1,465,735	1,497,824
Net Income (loss) from Sewer Operations	(156,800)	(64,747)	(38,129)	(13,859)	71,132
Other non operating budget items					
Capital expenditures	\$ (365,000)	\$ (214,200)	\$ (170,782)	\$ (809,176)	\$ (728,455)
Transfers to Other Funds	-	-	-	-	-
Transfers from appropriated reserves					
Capital reserve funds	-	-	-	(318,360)	-
Carryforward reserve	-	-	-	-	-
Amortization of tangible capital assets	293,700	293,700	293,700	293,700	293,700
Annual cash surplus (deficit)	(228,100)	14,753	84,789	(847,695)	(363,623)
Transfers from (to) unappropriated reserves					
From Accumulated Surplus	228,100	-	-	210,975	363,623
To Accumulated Surplus	-	(14,753)	(84,789)	-	-
Financial Plan Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -