



2020-2024 Draft Provisional Financial Plan

November 5, 2019

Presentation Overview

- Financial Plan Background
- Plan Building Blocks
- Corporate Services (Admin/HR/Bylaw/Finance)
- Protective Services (Fire/Police/EP)
- Engineering
- Parks and Facilities
- Public Works (Operations/Fleet/Facilities)
- Five Year Capital Plan
- Draft 2020 Provisional Financial Plan Bylaw
- Departmental Costs Charted
- Accumulated Surplus
- Other items to be considered

Financial Plan Background

- ▶ Section 165 of the Community Charter sets Financial Plan requirements
 - ▶ Adopt before May 15
 - ▶ Five year requirement
- ▶ City of Parkville process:
 - ▶ Provisional Plan
 - ▶ Final Plan
 - ▶ Amended Plan
- ▶ Fund Accounting
 - ▶ General fund
 - ▶ Water fund
 - ▶ Sewer fund
 - ▶ Sub funds (AWS/ERWS/PCTC/Equipment reserve)

GENERAL FUND

2020 - 2024 Financial Plan

Building Blocks

- ▶ Tax increases:
 - ▶ 3.0% - 2020, 3.5% - 2021-24

- ▶ Inflation rate used:
 - ▶ Operations 2.0% - 2020-2024
 - ▶ Capital 2.5% - 2020-2024

- ▶ Population range:
 - ▶ 2020 - 13,249 to 13,945 in 2024

Corporate Services: Operating Adjustments

(Council, Administration, Human Resources, Information Technology, Communications, Bylaw and Finance)

(See Appendix A - Page 1)

Corporate Services	2020	2021	2022	2023	2024
<u>Revenue</u>					
Tax rate Increase included in Plan	3.00%	3.50%	3.50%	3.50%	3.50%
Finance - Property Tax Totals	14,101,000	14,736,400	15,393,200	16,073,500	16,779,200
<u>Operating Changes</u> from 2019-2023 Financial Plan - Incr/(Decr)					
<u>Expenditures</u>					
IT - Software contingency	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
<u>Minor Capital</u>					
Council Projects: Pool study	75,000				
Council Projects: 75th Anniversary Celebration	75,000				
Information technology (IT) - Backup systems	5,000				
<u>New Operating Spending Packages (SP)</u>					
Communications-Voyent Alert system	3,200	3,200	3,200	3,200	3,200
IT - Software maintenace contracts	47,000	47,000	47,000	47,000	47,000
IT - Computer maintenace contracts	19,000	19,000	19,000	19,000	19,000

Corporate Services: Capital Adjustments

(See Appendix A - page 1)

Corporate Services	2020	2021	2022	2023	2024
Capital Changes from 2019-2023 Financial Plan - Incr/(Decr)					
Communications/IT - Website redesign	(10,000)	10,000			
Information technology - Aerial photo's	20,000				
Information technology - Server replacement	20,000				

Protective Services: Operating Adjustments

(Fire, Police and Emergency Program)

(See Appendix A - Page 2)

Protective Services

New Operating Spending Packages (SP)

Fire Dept - Firefighter medical assessments

	2020	2021	2022	2023	2024
Fire Dept - Firefighter medical assessments	10,000	10,200	10,400	10,600	10,800
Fire Dept - Fire Service review	100,000				
Emergency Program-Group Lodging supply Grant	25,000				
Emergency Program-Group Lodging supplies	25,000				
Emergency Program-Emergency Food supply	3,500	3,500	3,500	3,500	3,500
<u>Other items of Note previously in 2019-23 Financial Plan</u>					
Fire Dept - New Fire Services staffing		86,100	86,100	86,100	174,100
RCMP - New officer			97,700	130,300	130,300

Fire Dept - Fire Service review

Emergency Program-Group Lodging supply Grant

Emergency Program-Group Lodging supplies

Emergency Program-Emergency Food supply

Other items of Note previously in 2019-23 Financial Plan

Fire Dept - New Fire Services staffing

RCMP - New officer

Protective Services: Capital Adjustments

(Fire, Police and Emergency Program)

(See Appendix A - Page 2)

Protective Services	2020	2021	2022	2023	2024
Capital Spending Packages (SP) in 2019-23 Financial Plan					
Fire Dept - Training Ground Curbing & Paving	130,000				
Fire Dept - Auto Extrication/Rescue tools	50,000				
New Capital Budget Items & Changes -Increases (decreases)					
Revenues					
Fire - Capital Grants-Digital Fire Training system	25,000				
Land Sale Reserve funding					900,000
Expenditures					
Fire Dept - Digital Fire Training system	42,000				.
Fire Dept - Addition to firehall					900,000
Fire Dept - New photocopier	(11,000)			11,000	
Fire Dept - Add an additional pickup			\$50k added in 2027		
Fire Dept - Add Special Ops Support Cube Van			\$200k added to 2025 budget		
Fire Dept - Fire Engine cost increases			\$150k cost increases added to engines		

Parks and Facilities: Operating Adjustments

(See Appendix A - Page 3)

<u>Parks & Facilities</u>	2020	2021	2022	2023	2024
<u>Operating Changes from 2019-2023 Financial Plan - Incr/(Decr)</u>					
Parks - Parksville Wetlands	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Parks - Tree Plotter and Ipad	4,800				
Facilities - Springwood washroom building	4,500				
Facilities - PCC Operating grant	(156,000)				
Facilities - Demolition of Shelly Rd Centre	(30,000)		30,000		
Facilities - PCTC Emergency generator		(60,000)			
PCTC Reserve allocation	7,000	7,000	7,000	7,000	7,000
<u>Minor Capital</u>					
Facilities - PCC appliances	(25,000)				
Facilities - PCTC exterior painting (city share)	(20,700)				
<u>New Operating Spending Packages (SP)</u>					
<u>Minor Capital</u>					
Parks - Playground equipment	20,500	20,500	20,500	20,500	20,500
Parks - Community Park traffic circulation study	50,000				
Parks - Parksville Wetlands configuration study	50,000				
Facilities - PCTC Roof replaced (City's share)	160,000		(138,000)		160,000
Facilities - PCTC Roof replaced-Reserve funding	100,000				100,000

Parks and Facilities: Capital Adjustments

(See Appendix A - Page 3)

<u>Parks & Facilities</u>	2020	2021	2022	2023	2024
<u>New Capital Budget Items & Changes -Increases (decreases)</u>					
<u>Revenues</u>					
Parks: Shelly Creek Bridge-DCC funding	118,800				
Parks: Rathtrevor Trail Development-DCC funding	(490,000)	490,000			
<u>Expenditures</u>					
Parks: Foster Park fence	42,000				
Parks: Springwood Park Ball field fence/Irrigation	50,000				
Parks: Shelly Creek bridge	120,000				
Parks - Community Park Beachfest parking	60,000				
Parks: Rathtrevor Trail Development	(660,100)	660,100			
Facilities - PCTC Emergency generator (City's cost)	100,000				

Public Works: Operating Adjustments

(Operations and Fleet)

(See Appendix A - Page 4)

Public Works		2020	2021	2022	2023	2024
<u>New Operating Spending Packages (SP)</u>						
	Operations - Langara silt control	40,000	5,000	5,000	5,000	5,000

Engineering: Operating Adjustments

(See Appendix A - Page 4)

Engineering	2020	2021	2022	2023	2024
<u>Operating Changes from 2019-2023 Financial Plan - Incr/(Decr)</u>					
<u>Revenues</u>					
Engineering - LED lighting-Gas Tax funding		22,000	22,000	22,000	22,000
<u>Expenditures</u>					
Engineering - Minor works adjacent to development	40,000				
Engineering - LED light replacements		22,000	22,000	22,000	22,000

Engineering: Capital Adjustments

(Page 1 of 3)

(See Appendix A - Page 5)

Engineering	2020	2021	2022	2023	2024
<u>New Capital Budget Items & Changes -Increases (decreases)</u>					
<u>Revenues</u>					
Roads: Forsyth: Cameron to Pym-Gas tax funding	150,000				
Roads: Stanford: Craig to 19a DCC's		(451,400)	(1,580,000)		
<u>Expenditures</u>					
Roads: Bagshaw: Stanford to Hwy 19A	135,000	1,010,000			
Roads: Banks Ave: Moilliet East	(115,000)	(480,000)			
Roads: Craig St: Hwy 19A to 40m North of Jensen				(180,000)	(935,000)
Roads: Craig Street: Meridian to Despard			(20,000)	(105,000)	
Roads: Craig Street: Moss to Stanford				(38,750)	(155,000)
Roads: Dogwood St: Rushton North and South		(47,500)	(190,000)		
Roads: Dogwood: Bay to SRW		(90,000)			
Roads: Finholm St: Hirst to Hwy 19A			40,000	480,000	
Roads: Forsyth: Cameron to Pym	550,000				
Roads: Harnish Ave: James to Moilliet	(240,000)	(720,000)			
Roads: Hwy 19a - Resort Way to Greig Road	(425,000)				
Roads: Hwy 19a - McVickers to McMillan	(687,500)				
Roads: Hwy 19a - McMillan to 4a		220,000	805,000		
Roads: Hwy 19a - 4a to McCarter			170,000	635,000	
Roads: Hwy 19a - McCarter to Corfield				145,000	525,000
Roads: Hwy 19a - Corfield to McVickers					240,000
Roads: Hwy 4a - Despard to Border		(485,000)			560,000
Roads: Hirst Ave: Hwy 4a to McMillan	827,600				
Roads: Jensen Avenue West Upgrade	(320,000)	(960,000)			

Engineering: Capital Adjustments

(Page 2 of 3) (See Appendix A - Pages 5, 6)

Capital changes continued	2020	2021	2022	2023	2024
Roads: McKinnon Street: Hirst to Harnish					
Roads: Maple Crescent			(96,500)	(386,000)	
Roads: Memorial Ave: Hwy 4A to McMillan	(520,000)	1,150,000			
Roads: Mills: Hwy 19A to Pioneer			35,000	235,000	
Roads: Morison Ave: Finholm to Acacia			40,000	187,500	
Roads: Morison Ave: Hwy 4A to McMillan			88,700	475,000	
Roads: Moss Ave: Hwy 4A To Craig	704,000				
Roads: Nanoose Ave: Pym to Renz				(112,500)	(450,000)
Roads: Newcastle Ave Pym to Renz				(112,500)	(450,000)
Roads: Pym: Forsyth to Brice	516,000				
Roads: Renz Rd Pedestrian Improvements	(84,000)				
Roads: Rowan Ave: Finholm to Acacia	(22,500)	(90,000)			
Roads: Sanderson Rd: Phillips to Pym	(145,000)	(600,000)		105,000	770,000
Roads: Stanford: Craig to 19a		(600,000)	(2,100,000)		
Roads: Stanford: McCarter to Corfield		(100,000)	(365,000)		
Roads: Wallis Street					
Roads: Weld Street: Hwy19A to Jensen (Interim Improvements)		(25,000)	(100,000)		
Roads: Woodland Dr.: Acacia to end					(45,000)
Roads: Signal replacement/connectivity	(75,000)				
Drainage: Bagshaw: Stanford to Hwy 19a	50,000	365,000			
Drainage: Banks Ave: Moilliet east	(95,000)	(390,000)			
Drainage: Comm Park Outfall replacement	(25,000)	(100,000)			
Drainage: Craig Bay Outfall	(20,000)				
Drainage: Dogwood: 330N to Rushton			(85,000)		
Drainage: Finholm St: Rowen to Hirst			60,000	1,115,000	
Drainage: Forsyth: Cameron to Pym	26,000				

Engineering: Capital Adjustments

(Page 3 of 3) (See Appendix A - Page 6)

Capital changes continued	2020	2021	2022	2023	2024
Drainage: Harnish Ave: Moilliet to James	(110,000)	(330,000)			
Drainage: Hirst Ave: 4a to McMillan	205,000				
Drainage: Hwy 19a Englishman River to Shelly	(10,000)	(85,000)			
Drainage: Hwy 19a - McMillan to 4a		10,000	35,000		
Drainage: Hwy 19a - Corfield to McVickers					120,000
Drainage: Jensen Ave: Hwy 4A to Moilliet	(105,000)	(420,000)			
Drainage: Maple Crescent			(36,300)	(145,000)	
Drainage: Memorial Ave: Hwy 4A to McMillan	(149,000)	200,000			
Drainage: Mills: Hwy 19A to Pioneer			117,500	860,000	
Drainage: Mills Outfall			55,000	175,000	
Drainage: Morison Ave: Hwy 4A to MacMillian		(37,500)	(110,000)	195,000	
Drainage: Morison Ave: Finholm to Acacia			20,000	125,000	
Drainage: Moss Ave: Hwy 4A To Craig	224,000				
Drainage: Nanoose Ave: Pym to Renz				(40,000)	(160,000)
Drainage: Newcastle Ave Pym to Renz				(40,000)	(160,000)
Drainage: Pioneer Estates Outfall			(5,000)	(55,000)	
Drainage: Rushton Outfall		20,000	69,000		
Drainage: Sanderson Road: Phillips to Pym				35,000	240,000
Drainage: Shoreline Outfall		(15,000)	(60,000)		
Drainage: SRW: Temple to future outfall		50,000			
Drainage: Stanford Ave: Blower to Shelly		(20,000)	(63,000)		
Drainage: Stanford Ave: McCarter to Corfield		(20,000)	(63,000)		
Drainage: Sunset Blvd: Mills east			(15,000)	(65,000)	
Drainage: Woodland Drive					(42,500)
Works Adjacent to Development/Construction	100,000				

GENERAL FUND

Capital Plan 2020 - 2024

See Five Year Minor Capital and Capital Worksheet
(See Appendix B)

[2020-2024 Five Year Capital for Nov 5 Budget Meeting.xlsx](#)

**General Revenue Fund
Draft Budget Bylaw**

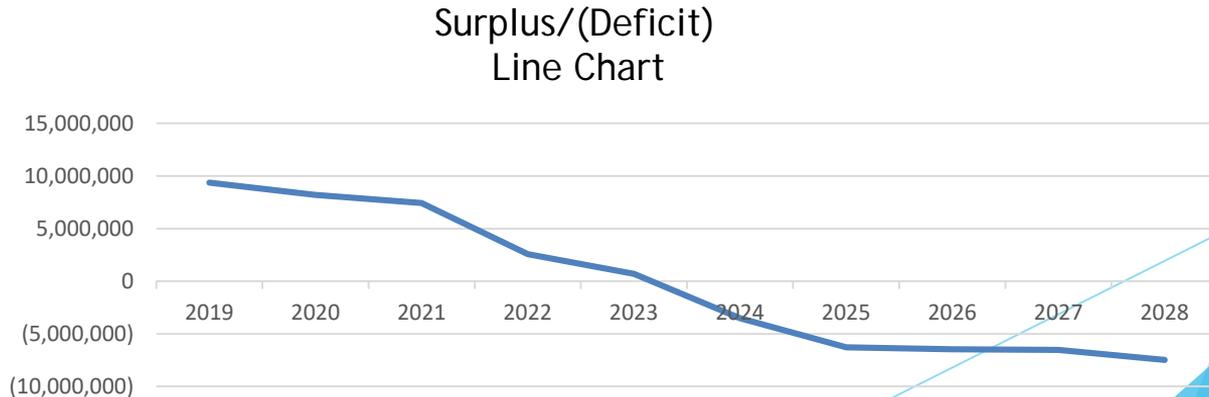
		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Revenues						
	Property Taxes	\$15,371,300	\$16,030,000	\$16,657,800	\$17,319,100	\$18,046,600
	Fees and Charges					
	General government	919,300	905,800	893,700	902,800	757,600
	Protective services	585,500	585,700	598,100	553,300	553,400
	Community planning	326,800	298,900	306,400	313,800	321,300
	Parks, facilities and sports fields	159,000	62,300	94,300	96,100	97,900
	Engineering and Operations	248,300	207,000	210,700	214,300	318,100
	Solid waste collection	787,100	813,300	839,900	867,300	895,300
	Operating Grants	448,600	448,600	448,600	448,600	448,600
	Capital Grants and Developer contributions	1,707,000	1,011,780	602,590	582,000	1,685,800
	Actuarial Reduction of Debt	74,600	81,100	35,400	-	-
	Transfer from DCC Funds	482,210	527,770	1,312,640	26,650	56,270
Total Funding Sources		21,109,710	20,972,250	22,000,130	21,323,950	23,180,870
Expenses						
	Municipal Purposes					
	General government	3,607,700	3,487,500	3,613,900	3,675,500	3,778,200
	Protective services	4,525,700	4,692,005	4,914,704	5,079,737	5,318,700
	Community planning	841,000	860,100	880,900	1,034,700	923,600
	Parks, facilities and sports fields	2,816,300	2,661,900	2,782,500	3,003,200	3,134,000
	Engineering and Operations	2,935,900	2,859,200	3,050,800	3,122,500	3,004,900
	Solid waste collection	715,900	744,600	768,900	794,000	819,600
	Library and Cultural services	748,400	768,700	786,700	805,000	823,700
	Interest on long term debt	49,000	46,600	25,900	6,300	3,800
	Amortization of tangible capital assets	2,864,800	2,864,800	2,864,800	2,864,800	2,864,800
Total Expenses		19,104,700	18,985,405	19,689,104	20,385,737	20,671,300
Net Income (Loss) from Operations		2,005,010	1,986,845	2,311,026	938,213	2,509,570

General Revenue Fund
Draft Budget Bylaw (Continued)

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Other non operating budget items						
	Capital Expenditures	\$ (6,459,000)	\$ (5,742,400)	\$ (5,499,200)	\$ (8,459,200)	\$ (9,097,000)
	Principal payments on Long Term Debt	(99,200)	(100,400)	(69,800)	(47,800)	(49,000)
	Transfers to appropriated reserves	(612,000)	(612,000)	(612,000)	(612,000)	(612,000)
	Transfers from appropriated reserves					
	Capital Reserves	-	371,560	99,810	-	-
	Carryforward reserve	224,000	80,410	-	-	-
	Reserve for future Expenditures	100,000	-	-	-	100,000
	Land Sale Reserve	-	-	-	-	993,420
	Gas Tax Reserve	422,000	60,438	179,590	439,299	325,545
	Transfers from Other Funds	-	-	-	-	-
	Capital Borrowing	-	-	-	-	1,103,800
	Actuarial Reduction of Debt	(74,600)	(81,100)	(35,400)	-	-
	Amortization of Tangible Capital Assets	2,864,800	2,864,800	2,864,800	2,864,800	2,864,800
Annual cash surplus (deficit)		(1,628,990)	(1,171,847)	(761,174)	(4,876,688)	(1,860,865)
	Transfers from (to) unappropriated reserves					
	From Accumulated Surplus	1,628,990	1,171,847	761,174	4,876,688	1,860,865
	To Accumulated Surplus	-	-	-	-	-
Financial Plan Surplus (Deficit)		\$ -				

PROJECTED GENERAL FUND UNRESTRICTED SURPLUS (DEFICIT) AT END OF YEAR

Year	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
End Balance	9,364,762	8,192,915	7,431,741	2,555,053	694,188
Year	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
End Balance	(3,530,471)	(6,285,246)	(6,471,203)	(6,538,139)	(7,476,145)



Other items to be considered

- ▶ Foster Park House Heat Pump \$ 4,800
- ▶ Ongoing Oceanside Community Safety
 - ▶ Volunteers Grant \$ 5,000/yr

- ▶ Late Submissions:
 - ▶ 2020 CPTED \$24,000
 - ▶ Heat/AC solution for Fleet Building \$40,000
 - ▶ Operations yard parking lot and landscaping \$600,000

Further considerations

1. Music venue - grant application submitted
2. Gathering space - grant application submitted
3. DCC review in 2020 - major project
4. Pool and recreation facility - public engagement, referendum costs
5. Parks, Trails, Open Spaces implementation tasks
6. Land disposition - affordable housing partnerships
7. Special event permit review - cost recovery
8. Memorial bench renewal
9. Road standard review
10. Childcare space support



INPUT FROM THE PUBLIC

INPUT/DISCUSSION/DELIBERATIONS FROM COUNCIL

Next Meeting - TBD - 2pm

Next meeting agenda - Water/Sewer funds and incorporate changes from this meeting

Financial Plan Requirements

- ▶ Section 165 of the Community Charter requires that the municipality adopt a five year financial plan for the current year plus 4 more years by May 15.
- ▶ The City of Parksville prepares a “provisional” five year financial plan in the fall of the preceding year and a “Final” five year plan before May 15 of the plan year. The provisional plan allows new projects to be started earlier than they could if we only prepared a “final” financial plan with a May 15 deadline.
- ▶ An “amended” five year financial plan is brought to Council near the end of the year to incorporate budget changes that have arisen throughout the year.
- ▶ The City also has three funds each with their own budget (General, Water, Sewer)
- ▶ The plan to be presented today is the 2020-2024 Provisional Financial Plan for the General Fund