



2021 - 2025 Draft
Final Financial Plan
Budget Presentation
March 8, 2021

Prepared by Lucky Butterworth, CPA, CGA

Presentation Overview

- Budget Requirement
- General Revenue Fund
 - 2020 Project Carry Forwards to 2021
 - 2021 – 2025 Proposed Budget Changes
 - Changes already approved by Council resolution
 - New items proposed with a Spending package
 - Other new items or budget changes
 - Changes related to Major Capital Plan Review
 - Five year Minor Capital Project Review
 - Five year Capital Project Review
 - Other Information and Considerations
 - Projected Accumulated Surplus
 - Draft Budget Bylaw with 2020 comparative
 - Objectives & Policies (Funding/Property taxes)
 - Questions/Comments/Deliberations

Final Budget Requirement

Community Charter Requirement Section 165

- Requires municipalities to adopt a 5 year Financial Plan before May 15th for the current year and 4 following years.
- Must set out objectives and policies in relation to:
 - Funding sources and what proportion of revenue comes from each source
 - Distribution of property taxes among the property classes
 - Use of permissive tax exemptions
- Expenditures cannot exceed proposed funding and transfers from other funds and reserves.

Community Charter Requirement Section 166

- Council must undertake a process of public consultation regarding the proposed financial plan before it is adopted.

Projects Carried Forward from 2020 Budget to 2021 Budget

Carry forwards represent projects budgeted in 2020 that were not completed by the end of 2020. These projects are council approved which for the most part, were in progress at the end of the year.

In order to ensure project continuity, the remaining project budgets from 2020 are Carryforward to 2021 unless the project is complete or discontinued.

There are both operating and capital carryforwards

Projects Carried Forward from 2020 Budget to 2021 Budget (Appendix A – Page 1) (Agenda Pkg – Page 3)

● Operating Carry forwards

● Pool Location Riparian Review	\$ 8,000
● Community Park Drainage Study	12,700
● Community Park Circulation Review	11,000
● Parks Wayfinding Signage	18,900
● Replace Playground Equipment	<u>43,400</u>
Total	<u>\$ 94,000</u>

Projects Carried Forward from 2020 Budget to 2021 Budget Continued

(Appendix A – Page 1) (Agenda Pkg – Page 3)

- **Capital**

● Training Ground Improvements (Paving)	\$ 27,500
● Performance Venue	<u>144,300</u>
● Total Excluding Roads, Drainage, Sidewalks	\$ 171,800
● Total Roads & Intersection (5 projects)	315,500
● Total Drainage (5 projects)	<u>95,500</u>
● Total Capital Carry forwards	<u>\$ 582,800</u>

- Design in progress or nearing completion for all carryforward items

Equipment Replacements Carried Forward from 2020 Budget to 2021 Budget

(Appendix A – Page 1) (Agenda Pkg – Page 3)

Equipment Reserve purchases carried over from 2020			
		2021	
<u>Revenues</u>			
	2007 Crosswind Sweeper Trade-in	50,000	
	1999 Chevrolet Cube Van Trade-in	5,000	
	2005 Tandem Dump Truck Trade-in	50,000	
	2006 Small Dump Truck Trade-in	20,000	
	2008 Parks truck (F550) Trade-in	20,000	
	2004 Forklift Trade-in	5,000	
<u>Capital</u>			
	Sander replacements	20,500	Delayed-Operations management change
	Compactor (1996)	15,000	Delayed-Operations management change
	Sweeper replacement	357,100	Ordered in 2020-Delivered Jan 2021
	Large Cube Van	142,000	Ordered in 2020-Delivery delayed
	Tandem Axle Dump Truck	220,000	Delayed-Operations management change
	Single Axle Dump Truck	195,000	Delayed-Operations management change
	Parks truck (F550)	85,000	Delayed-Operations management change
	Forklift	25,000	Delayed-Operations management change

Budget Adjustments arising from Council Resolutions

(Appendix A – Page 2) (Agenda Pkg – Page 5)

<u>Operating Budget Changes - Incr / (Decr)</u>	2021	2022	2023	
Revenues				
Covid 19 Re-start Grants	1,447,000	309,100	315,300	Prov of BC Covid Grants
Expenditures				
Council - Grant in Aid	280,000			Reso 21-056 - Covid relief Grant program
Administration - Temporary Staffing	303,000	309,100	315,300	Reso IC20-64 New Project Director plus 2 staff (Planner/Admin) - 3 yr terms - Grant funded
All Depts - Contract/Consulting assistance	150,000			Reso IC20-64. Spending Pkg ADMN 2021-02

Budget Adjustments arising from Council Resolutions Continued

(Appendix A – Page 2) (Agenda Pkg – Page 5) [Spending Pkg Link.xlsx](#)

Minor Capital/Special Projects Changes	2021	2022	2023	
<u>Expenditures</u>				
IT - Laptops for remote working	12,000			Reso IC20-64. Spending Pkg IT 2021-06
Emerg Prog - Business Continuity Consulta	30,000			Reso IC20-64. Spending Pkg EP 2021-02
Emerg Prog - Contingency Plan developme	70,000			Reso IC20-64. Spending Pkg EP 2021-03
Eng/Ops - Audible Traffic Signals	15,000			Reso 20-246 - Spending Pkg PW-2021-07
Parks - Western Red Cedar Management	50,000	50,000	50,000	Reso 20-262 - Spending Pkg PARKS-2020-12
Parks - Urban Forest Strategy	80,000			Reso 20-263 - Spending Pkg PARKS-2020-13
Facilities - Shelly Rd Centre Improvements	100,000			Reso IC20-64. SP Facilities 2021-06
Facilities - PCTC Forum Camera Upgrade	3,000			Reso IC20-64. Spending Pkg IT 2021-01
Facilities - PCTC COVID Improvements	24,000			Reso IC20-64. SP Facilities 2021-07
Facilities - PW COVID Supplies/minor reno	35,000			Reso IC20-64. SP Facilities 2021-08
Facilities - PW COVID reno's	85,000			Reso IC20-64. Spending Pkg PW 2021-04
Facilities - PCC Kitchen Equipment	13,000			Reso IC21-018. Spending Pkg Facilities 2021-09
PW - Laptops for remote working/training	8,000			Reso IC20-64. Spending Pkg PW 2021-06

Budget Adjustments arising from Council Resolutions Continued

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<u>Capital Budget Changes -Incr / (decr)</u>	2021	2022	
<u>Revenues</u>			
Facilities Grants-PCC renovations	2,035,000		Childcare renovation grant
<u>Expenditures</u>			
IT - Fibre Optics between Facilities	125,000		Reso 20-261. Spending Pkg IT 2021-03
IT - Webmap replacement	95,000		Reso 20-260. Spending Pkg IT 2021-04
Emerg Prog - Dedicated Server	100,000		Reso IC20-64. Spending Pkg EP 2021-01
Fire Dept - Training Ground Improvemen	45,000		Reso 21-029. Curbing and paving project
Facilities - PCTC Forum Projector Upgra	27,000		Reso IC20-64. Spending Pkg IT 2021-01
Facilities - PCC renovations	2,035,000		Reso IC20-52. Spending Pkg Facilities-2021-04
Facilities - PCC Kitchen Equipment (Dish	12,000		Reso IC21-018. Spending Pkg Facilities 2021-09

2021 Projects from 2020-2024 Plan Spending Packages Prepared

(See Appendix A – Page 3) (Agenda Pkg – Page 6) (Appendix B) [SPs-2021.xlsx](#)

<u>Operating Spending Packages (Previously budgeted Items)</u>			
		2021	
Finance - Postage machine		5,000	Spending Pkg FINANCE-2021-02
Fire - Interior Painting		38,700	(incr from \$20K) Spending Pkg FIRE-2021-05
Fire - Exterior Painting		26,800	(incr from \$10K) Spending Pkg FIRE-2021-05
<u>Capital Spending Packages (Previously budgeted project)</u>			
IT - Server replacement		20,000	Spending Pkg IT-2021-02

New Budget Requests

Spending Packages Prepared (Page 1 of 2)

(See Appendix A – Page 3) (Agenda Pkg – Page 6) (Appendix B) [SPs-2021.xlsx](#)

<u>Operating Spending Packages (New items)</u>	2021	2022	2023	2024	2025
Communications-Temp Grant Coordinator	20,000				
IT - Computer Licenses	20,000				
Emerg Prog - ESS office renovations	15,000				
Finance - Consultant/Audit fees for PSAB changes	2,000	15,000	3,000		
Fire - Combine Station Days/Duty Crew budgets	34,900	34,900	34,900	34,900	34,900
Fire - Decr Station Days	(19,100)	(19,100)	(19,100)	(19,100)	(19,100)
Fire - Decr Standby Duty Crew	(15,800)	(15,800)	(15,800)	(15,800)	(15,800)
Fire - Lock Box program	16,600				
Fire - Meeting/training chair replacement	10,400				
Fire - Air Compressor replacement	7,900				
Fire - Ammonia detectors	9,000				
RCMP - Auxilliary Police re-establishment	12,000	6,000	6,000	6,000	6,000

New Budget Requests

Spending Packages Prepared (Page 2 of 2)

(See Appendix A – Page 3) (Agenda Pkg – Page 6) (Appendix B) [SPs-2021.xlsx](#)

Operating Spending Packages (New items) Cont'd	2021	2022	2023	2024	2025
Community Park: Gravel Parking Lot refurbishment	38,500				
Parks - Memorial tree extended care	12,000	12,200			
Parks - Marks Nature Park Upgrades	16,000				
Parks - Shelly Creek Park Upgrades	12,000				
Facilities - PCTC Wall Lighting	15,000				
Facilities - Building Services Worker	59,300	net incr over existing janitorial contracts			
Engineering - Pavement Condition Assessment	100,000				
Storm Drainage - Video Assessment Program	50,000	50,000	50,000	50,000	50,000
Operations - Works yard Environmental Assessment	30,000				
Operations - Snow removal increase	30,000	30,000	30,000	30,000	30,000
Operations - Works Yard assessment report	50,000				
Capital Spending Packages (New Items)					
Facilities - Entrance Gate Security	42,000				
Operations - Additional Snow plow	12,000				
Totals (All new Spending Pkgs)	579,700	113,200	89,000	86,000	86,000

Other Budget Changes/Requests

Revenues

(Appendix A – Page 4) (Agenda Pkg – Page 7) [Budget Link.xlsx](#)

<u>Operating Changes - Incr / (Decr)</u>		2021	2022	2023	2024	2025
<u>Revenues</u>						
	Property taxes	234,700	241,400	248,100	255,100	261,100
	Emergency Program	14,000				
	Minor Capital - ESS Modernization Grant	25,000				
	Gas Tax Grant					22,000
	Refuse Fees	37,000	43,000	49,000	55,000	61,000
	Refuse Bag Tag Sales	(11,400)	(11,400)	(11,400)	(11,400)	(11,400)
	Revenue Changes - Incr(Decr)	299,300	273,000	285,700	298,700	332,700

Other Budget Changes/Requests Operating Expenses

(Appendix A – Page 4) (Agenda Pkg – Page 7) [Budget Link.xlsx](#)

Operating Changes - Incr / (Decr)	2021	2022	2023	2024	2025
<u>Expenditures</u>					
IT - Additional Hardware & Software	9,500	1,300	1,300	1,300	1,300
Emergency Program	9,000				
Emergency Program	6,000				
Emergency Program	3,500				
Emergency Program	10,000				
Emergency Program	4,000				
Fire Dept Small Equipment	11,600	6,900	6,900	6,900	6,900
Street Light Maintenance	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
Street Light Maintenance	6,200	6,200	6,200	6,200	
Bus Shelter Maintenance	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Major crack sealing - Hwy 19a and 4a		(150,000)			
Refuse billing program changes	6,000				
Refuse collection charges	47,000	52,600	58,400	64,600	70,700
Early payment discount	(10,900)	(11,000)	(11,100)	(11,100)	(11,200)
Refuse Bag Tag purchases	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)
Operating Exp. Changes - Incr(Decr)	78,600	(117,300)	38,400	44,600	44,400

Other Budget Changes/Requests Minor Capital Projects

(Appendix A – Page 5) (Agenda Pkg – Page 8) [Budget Link.xlsx](#)

<u>Minor Capital Changes - Incr (Decr):</u>	2021	2022	2023	2024	2025
Council Special Projects	5,000	5,000			
ESS Modernization program Equipment	25,000				
Transportation Master Plan		100,000			
Storm Master Plan		50,000			
Sportsfields & Facilities needs assessments			100,000		
LED Light upgrades					22,000
Shelly Centre Demolition		(30,000)			
LED Traffic Signal replacement program	(32,000)	32,000			
Langara Silt Control	(5,000)	(5,000)	(5,000)	(5,000)	
Works Adjacent to Development	40,000				
Minor Capital Changes - Incr(Decr)	33,000	152,000	95,000	(5,000)	22,000

Other Budget Changes/Requests Capital Projects – Revenues

(Appendix A – Page 5) (Agenda Pkg – Page 8) [Budget Link.xlsx](#)

<u>Capital Budget Changes -Incr / (decr)</u>	2021	2022	2023	2024	2025
<u>Revenues</u>					
Transfer from Landsale reserve			450,000	(450,000)	1,400,000
Community Park Gathering Space (Grant)	(419,300)	419,300			
Community Park Washroom/storage bldg (Grant)	(1,150,500)	1,150,500			
Community Park - LED Light Standards (Gas Tax)	(37,500)	(150,000)		37,500	150,000
All Weather playing field (Grant)				(1,000,000)	
All Weather playing field (Borrowing)				(1,000,000)	
Rathrevor Trail development (DCC funding)	(445,500)	445,500			
Revenue Changes - Incr(Decr)	(2,052,800)	1,865,300	450,000	(2,412,500)	1,550,000

Other Budget Changes/Requests Capital Projects – Expenditures

(Appendix A – Page 5) (Agenda Pkg – Page 8) [Budget Link.xlsx](#)

<u>Capital Budget Changes -Incr / (decr)</u>	2021	2022	2023	2024	2025
<u>Expenditures</u>					
Finance - Budget & Financial Software					(300,000)
Community Park Gathering Space	(600,000)	600,000			
Community Park Washroom/storage building	(1,569,000)	1,569,000			
Community Park Permanent Concession	(520,000)				
Community Park - Tennis Court Drainage	(6,250)	(25,000)			
Community Park - LED Lights & Standards	(37,500)	(150,000)		37,500	150,000
Springwood Field Lighting					(100,000)
Springwood Park Cistern					(30,000)
Track and field contribution			(300,000)		
All Weather playing field construction				(2,000,000)	
All Weather playing field debt costs					(69,000)
Rath Trevor Trail development construction	(600,000)	600,000			
Parks Storage Building	(48,300)				
Expenditure Changes - Incr(Decr)	(3,381,050)	2,594,000	(300,000)	(1,962,500)	(349,000)

Major Capital Budget Review Changes Proposed

(Appendix A – Pages 6-8) (Agenda Pkg – Pages 9-11) [Budget Link.xlsx](#)

Revenues	2021	2022	2023	2024	2025
Roads: Gas Tax Usage for Capital	(50,000)	(157,000)	371,000	544,500	719,000
Roads: Capital Reserve funding	751,300	111,800	(68,200)		
Roads DCC: Hirst Ave: Cheny to Moilliet		(464,000)			
Drainage DCC: Hirst Ave: Cheny to Moilliet		(18,100)			
Drainage DCC: Digby: Gaetjen to Outfall		(66,400)			
Revenue Changes - Incr (Decr)	701,300	(593,700)	302,800	544,500	719,000

Expenditures					
Sidewalk Expenditure Changes - Incr (Decr)	(160,000)				
Roads Expenditure Changes - Incr (Decr)	2,288,000	(71,500)	1,450,700	2,306,200	556,000
Drainage Expenditure Changes - Incr (Decr)	141,250	(955,800)	(2,277,850)	996,000	295,500
Total Expenditure Changes - Incr (Decr)	2,269,250	(1,027,300)	(827,150)	3,302,200	851,500

- See Appendix A, Pages 6-8 for detailed breakdown of Expenditure Changes above

Summary of Proposed Budget Changes

(Summary Totals for Appendix A)

Summary of Changes				2021	2022	2023	2024	2025		
<u>Revenues</u>										
	Budget Items per Council Resolution	\$	3,482,000	\$	309,100	\$	315,300	\$ -	\$ -	
	Transfer from Reserves (Cfwd & Equip)		1,700,900		-		-		-	
	Other Budget Requests or changes		(1,753,500)		2,138,300		735,700		(2,113,800)	1,882,700
	Capital Program Review changes		701,300		(593,700)		302,800		544,500	719,000
	Total		4,130,700		1,853,700		1,353,800		(1,569,300)	2,601,700
<u>Expenditures</u>										
	Budget Items per Council Resolution	\$	3,697,000	\$	359,100	\$	365,300	\$	-	\$ -
	Carryforward Projects		1,700,900		-		-		-	-
	Spending Package Requests		670,200		113,200		89,000		86,000	86,000
	Other Budget Requests or changes		(3,234,450)		2,628,700		(166,600)		(1,922,900)	(282,600)
	Capital Program Review changes		2,269,250		(1,027,300)		(827,150)		3,302,200	851,500
	Total		5,102,900		2,073,700		(539,450)		1,465,300	654,900

Minor Capital Budget Review 2021 to 2025

(Appendix C – Page 1) (Agenda Pkg page 61)

<u>COUNCIL PROJECTS</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Pool study	8,000	0	0	0	0
75th Anniversary Celebration	61,800	0	0	0	0
Other	2,500	0	0	0	0
Strategic Planning	2,000	2,000	35,000	2,000	2,000
Commemorative Remembrance Day Banners	5,000	5,000			
	81,321	9,022	37,023	4,024	4,025

Minor Capital Budget Review 2021 to 2025

(Appendix C – Page 1) (Agenda Pkg page 61)

<u>INFORMATION TECHNOLOGY</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Software Operations & Maintenance Contingency	20,000	20,000	20,000	20,000	20,000
Website redesign	20,000	0	0	0	0
Laptops for Remote working (10)	20,000	0	0	0	0
Upgrade GP Financial Software (every 2 years)	15,000	0	15,000	0	0
Postage machine - Common Services	5,000	0	0	0	0
Forum Video System Upgrade	3,000	0	0	0	0
IT Needs Assessment	0	0	0	20,000	0
Network Switches	0	0	0	20,000	0
Photocopier - Common Services	0	0	0	9,500	0
Photocopier - Planning	0	0	0	6,500	0
Back Up Systems	0	0	0	0	15,000
Total IT	83,000	20,000	35,000	76,000	35,000

Minor Capital Budget Review 2021 to 2025

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<u>EMERGENCY PROGRAM</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	ESS Modernizatou Equipment & Supplies	25,000	0	0	0	0
	ESS ECT Office Reno	15,000	0	0	0	5,000
	Business Continuity Consultant	30,000	0	0	0	0
	Hazard Contingency Plan development	70,000	0	0	0	0
	Total Emergency Program	140,000	0	0	0	5,000
TOTAL GENERAL GOVERNMENT MINOR CAPITAL		302,300	27,000	70,000	78,000	42,000

Minor Capital Budget Review 2021 to 2025

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<u>FIRE DEPARTMENT</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Painting Fire Hall Interior	38,700	0	0	0	0
Painting Fire Hall Exterior	26,800	0	0	0	0
Fire Truck Small Equipment	30,400	0	0	0	0
LockBox Program	16,600	0	0	0	0
Chair replacement	10,400	0	0	0	0
Shop Air Compressor replacement	7,900	0	0	0	0
Outfitting of Pickups (Emerg. Light package, Canopy, box storage, etc.)	0	19,500	0	0	0
TOTAL FIRE DEPT	130,800	19,500	0	0	0

Minor Capital Budget Review 2021 to 2025

(Appendix C – Page 1) (Agenda Pkg page 61)

<u>ENGINEERING SPECIAL PROJECTS</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Pavement Condition Assessment	100,000	0	0	0	0
Safe Routes to School / Traffic Calming	25,000	25,000	25,000	0	0
Asset management Development Strategy	144,000	0	0	0	0
Replace Photocopier	0	0	0	0	10,000
TOTAL ENGINEERING SPECIAL PROJECTS	269,000	25,000	25,000	0	10,000

Minor Capital Budget Review 2021 to 2025

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<u>PARKS & RECREATION</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Replace Playground Equipment	93,400	50,000	50,000	50,000	50,000
Urban Forest Strategy	80,000	0	0	0	0
Western Red Cedar Management Program	50,000	50,000	50,000	0	0
Community Park: Gravel Parking Refurbishment	38,500	0	0	0	0
Park Upgrades - Marks Nature park	16,000	0	0	0	0
Wayfinding Signage	18,900	0	0	0	0
Community Park Drainage Study	12,700	0	0	0	0
Park Upgrades - Shelly Creek park	12,000	0	0	0	0
Community Park: Traffic Circulation study	11,000	0	0	0	0
Noxious Weed Program	10,000	10,000	10,000	0	0
Springwood Pk buildings, minor capital mainten:	10,000	0	0	10,000	0
Sportsfields & Facilities needs assessment	0	0	100,000	0	0
Community Park Master Plan Review	0	0	50,000	0	0
Springwood Park Tennis Courts - Repainting	0	0	0	60,000	0
Parks & Trails Master Plan	0	0	0	50,000	0
Community Park Tennis Courts - Repainting	0	0	0	12,500	0
TOTAL PARKS & RECREATION	352,500	110,000	260,000	182,500	50,000

Minor Capital Budget Review 2021 to 2025

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<u>FACILITIES</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Shelly Road Centre					
Renovations	100,000	0	0	0	0
PCC					
Replace minor appliances	13,000	0	0	0	0
PCTC (JV Shared) - PCTC Minor Capital					
Roof replacement	172,600	0	0	172,600	0
Elevator upgrade	0	55,200	0	0	0
Replace RTU's (3).	0	0	207,000	0	0
Electronic Equipment in Forum	0	0	0	6,900	0
PCTC (City Only) - Facilities Minor capital					
Outside Wall Lighting	15,000	0	0	0	0
Painting Interior - City	25,000	0	0	0	0
COVID related renovations	24,000	0	0	0	0
PW building, Yard, & Other					
CPTED-Crime Prevention Through Environment:	24,000	24,000	24,000	24,000	0
COVID related renovations	85,000	0	0	0	0
Yard Environmental Assessment	30,000	0	0	0	0
Yard Space Assessment	50,000	0	0	0	0
TOTAL FACILITIES	538,600	79,200	231,000	203,500	0

Minor Capital Budget Review 2021 to 2025

(Appendix C – Page 2) (Agenda pkg page 62)

<u>PUBLIC WORKS</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Operations					
Minor Road Construction	60,000	60,000	60,000	60,000	60,000
Sidewalk and Accessibility Improvements	40,000	40,000	40,000	40,000	40,000
Works Adjacent to Development/Construction	40,000	0	0	0	0
LED Street Light Upgrades	22,000	22,000	22,000	22,000	22,000
Audible Traffic crossings	15,000	0	0	0	0
Deconstruct Railway water tower	35,000	0	0	0	0
Transportation Master Plan	0	100,000	0	0	0
LED traffic light replacement program	0	32,000	0	0	0
Major crack Sealing/patching program	0	0	150,000	0	0
Photocopier (every 6 years)	0	0	0	0	10,000
General Storm Sewer					
Drainage Video Assessment Program	50,000	50,000	50,000	50,000	50,000
Storm Master Plan	0	50,000	0	0	0
TOTAL PUBLIC WORKS	262,000	100,000	50,000	50,000	50,000

Minor Capital Budget Review 2021 to 2025

(Appendix C – Page 2) (Agenda pkg page 62)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
TOTAL MINOR CAPITAL	1,855,200	360,700	636,000	514,000	152,000
Minor Capital Source of Funding					
Operations	1,305,200	338,700	614,000	392,000	130,000
Other Grants	340,300	0	0	0	0
Gas Tax Reserve	22,000	22,000	22,000	22,000	22,000
PCTC Reserve (Future expenditure reserve)	100,000	0	0	100,000	0
Carry Forward reserve	87,700	0	0	0	0
Total Minor Capital Source of Funding	1,855,200	360,700	636,000	514,000	152,000

Capital Budget Review 2021 to 2025

(Appendix C – Page 3) (Agenda pkg page 63)

GENERAL GOVERNMENT	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>ADMINISTRATION/INFO TECHNOLOGY/EMERG PROGRAM/FINANCE</u>					
Photocopier (Admin)	0	0	0	13,000	0
EOC dedicated Regional Server	100,000	0	0	0	0
Fibre Optics to City Facilities	125,000	0	0	0	0
Webmap replacement	95,000	0	0	0	0
Forum Projector System Upgrade	27,000	0	0	0	0
Server Replacement	20,000	30,000	20,000	30,000	20,000
Pavement Management System	0	25,000	0	0	0
Aerial Photography and GIS Update	0	0	20,000	0	0
Computer Operating Software	0	0	0	0	350,000
Furniture & Equipment (Folding/stuffing Machin	0	0	0	0	15,000
Total General Government Capital	367,000	55,000	40,000	43,000	385,000

Capital Budget Review 2021 to 2025

(Appendix C – Page 3) (Agenda pkg page 63)

FIRE DEPARTMENT		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	Fire Rescue Truck R-45	791,100	0	0	0	0
	Replace C 41 (pickup)	0	50,000	0	0	0
	Replace C-42 (pickup)	0	50,000	0	0	0
	Replace C-43 (pickup)	0	50,000	0	0	0
	Addition to Fire Hall	0	0	450,000	450,000	1,400,000
	Replace Photocopier	0	0	11,000	0	0
	Turnout Gear Cleaning apparatus	0	0	0	20,000	0
	Special Ops/Support Cube Van	0	0	0	0	200,000
	Auto Extrication/Rescue Tools	0	0	0	0	60,000
	Training Ground Improvements	192,500	0	0	0	0
	Total capital	983,600	150,000	461,000	470,000	1,660,000

Capital Budget Review 2021 to 2025

(Appendix C – Page 4) (Agenda pkg page 64)

PARKS, RECREATION & FACILITIES	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Community Park Projects</u>					
Performance Venue	1,194,300	0	0	0	0
Washrooms, to replace Kin Hut	200,000	1,569,000	0	0	0
Lacrosse Box Improvements	90,000	0	0	0	0
Pickle Ball Courts	400,400	0	0	0	0
Beachfest Parking Expansion	60,000	0	0	0	0
Gathering Place	0	600,000	0	0	0
Replace all Light Standards-LED lig	0	0	0	37,500	150,000
PCTC Emergency Generator	108,000	0	0	0	0
PCC Renovation project-Boys/Girls Cl	2,035,000	0	0	0	0
PCC Equipment	12,000	0	0	0	0
Swimming pool & recreation facility	200,000	0	0	0	0
Total Capital	4,299,700	2,169,000	0	37,500	150,000

\$3.7 million of 2021 projects are Grant funded.

Capital Budget Review 2021 to 2025

(Appendix C – Page 4) (Agenda pkg page 64)

Parkland Open Spaces (DCC Funded)	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Trail Link Development	100,000	100,000	100,000	0	0
Rath Trevor Trail Development	250,100	1,600,000	0	0	0
Trail Development	25,000	25,000	25,000	25,000	25,000
	375,100	1,725,000	125,000	25,000	25,000

Rath Trevor project is 75% DCC funded.

Other projects are 99% DCC funded

Capital Budget Review 2021 to 2025

(Appendix C – Page 5) (Agenda pkg page 65)

<u>PUBLIC WORKS</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Asphalt Overlays	250,000	500,000	500,000	500,000	500,000
Bagshaw: Stanford to Hwy 19a	1,834,900	0	0	0	0
Hirst Ave: Hwy 4a to McMillan	1,782,400	0	0	0	0
Moss Ave: Hwy 4a to Craig	1,411,000	0	0	0	0
Memorial Ave: Hwy 4a to McMillan	1,265,800	0	0	0	0
McKinnon Street: Hirst to Harnish	1,144,000	0	0	0	0
Forsyth: Finholm to Pym	2,300	0	0	0	0
Pym: Forsyth to Brice	14,000	0	0	0	0
Signal Replace/connectivity Hwy 19a Controllers (16)	75,000	75,000	75,000	75,000	75,000
Works Adjacent to Development/Const	100,000	0	0	0	0
Total Roads Capital	7,879,400	2,626,000	5,287,000	5,499,000	5,582,000
Note: 2022 to 2025 projects not shown to fit in presentation - See listing in Agenda package					

Capital Budget Review

2021 to 2025

(Appendix C – Page 6) (Agenda pkg page 66)

General Storm Sewer	2021	2022	2023	2024	2025
Moss Ave: Hwy 4a to Bass	507,300	0	0	0	0
Bagshaw: Stanford to Hwy 19a	395,800	0	0	0	0
Memorial Ave: Hwy 4a to McMillan	221,000	0	0	0	0
McKinnon St: Harnish to Hirst	193,500	0	0	0	0
Hirst Ave: 4a to McMillan	184,000	0	0	0	0
Forsyth Avenue: Pym to Cameron	3,100	0	0	0	0
Banks Ave: Moilliet east to end	0	60,000	495,000	0	0
Harrison Ave: Hwy 4a to McMillan	0	50,000	220,000	0	0
Willow st: Bay to Rushton	0	35,000	245,000	0	0
Middleton Ave: Craig to McCarter	0	35,000	150,000	0	0

Note: 2023 to 2025 projects not shown to fit table in presentation - See full listing in Agenda package.

Capital Budget Review 2021 to 2025

(Appendix C – Page 6) (Agenda pkg page 66)

<u>Storm Sewer (DCC Funded)</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Moss Ave: Bass to Craig 1	40,600	0	0	0	0
Turner Road: Martindale to Shelly	0	0	0	53,000	477,500
Total DCC Storm	40,600	0	0	53,000	477,500

Capital Budget Review 2021 to 2025

(Appendix C – Page 7) (Agenda pkg page 67)

<u>WORKS YARD & OTHER FACILITIES</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Works Yard Entrance Security	42,000	0	0	0	0
Works Equipment - Snow Plow	12,000	0	0	0	0
Total Capital	54,000	0	0	0	0

Capital Budget Review

2021 to 2025

(Appendix C – Page 7) (Agenda pkg page 67)

<u>TOTAL CAPITAL SOURCES OF FUNDS</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Operations	8,113,080	3,721,950	5,939,250	6,624,020	7,175,890
Carryforward Reserve	1,862,900	0	0	0	0
Grants	3,549,050	1,569,800	0	0	0
Developer Contribution/Donations	186,500	0	0	0	0
Open Space DCC Reserve	309,470	1,311,750	123,750	24,750	24,750
Storm DCC Res Zone IV	20,100	0	0	26,230	236,360
Parkland Reserve	0	0	0	0	0
Land Sale Reserve	0	0	450,000	450,000	1,400,000
General Capital Reserve	963,000	301,500	0	0	0
Federal Gas Tax Reserve	500,000	0	750,000	787,500	937,500
Debt	0	0	0	0	0
TOTAL CAPITAL	15,504,100	6,905,000	7,263,000	7,912,500	9,774,500

GENERAL REVENUE FUND

Other Information and Considerations

○ Revenue Considerations:

- The following tax rates are incorporated into this Plan as per Provisional Budget:
 - 2021-24 3.5%
 - 2025 3.0%
- Reserve Usage:
 - Gas tax reserve - \$3.3 million used in the 5 years of plan
\$2.8 million still available
- 2020 budget surplus (still working on amount)

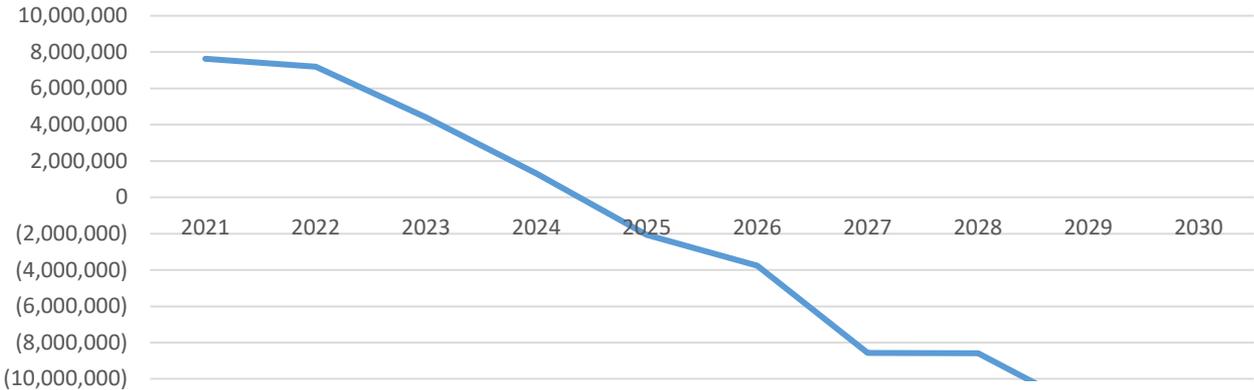
○ Cost Considerations:

- Remove 75th Anniversary budget
- Model has RCMP funding increasing to 90% in 2032 (\$889k cost incr)
- Pool construction/operating costs not incorporated into this model
- Plan/Condition assessment implementations
- Facility renewal/maintenance

Budgeted General Fund Unrestricted Surplus/(Deficiency) at End of Year

Maintain 3.5% tax increase in 2021-2024, 3% in 2025

Year	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
End Balance	7,620,691	7,289,421	4,380,151	1,286,020	(2,116,937)
Year	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
End Balance	(3,825,408)	(8,656,491)	(8,688,548)	(11,896,734)	(11,218,002)



Draft Budget Bylaw

2021 to 2025 (including 2020 comparative)

(Appendix D) (Agenda Pkg page 69)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	Comparative					
<u>Funding Sources</u>						
Property Taxes	15,497,800	16,392,700	17,027,400	17,693,000	18,424,800	19,097,100
Fees and Charges						
Executive	283,800	291,300	309,000	302,100	306,200	310,400
Finance	658,500	618,000	509,600	507,500	476,800	408,000
Police	8,000	7,000	7,200	7,400	7,500	7,600
Fire	577,500	578,000	590,200	545,200	545,300	545,300
Community Planning	326,800	314,000	305,500	312,700	319,900	327,100
Engineering	60,000	60,000	92,500	94,300	96,000	97,700
Parks	159,000	159,000	162,000	165,100	168,200	171,400
Facilities	44,300	254,000	45,700	46,300	46,900	47,400
Public Works	0	0	0	0	0	0
Solid Waste Collection	787,100	850,500	890,700	919,800	949,500	979,700
Operating Grants	621,800	1,718,900	765,000	765,000	455,900	455,900
Federal Grants	582,000	582,000	582,000	582,000	0	0
Capital Grants/Developer Contributions	170,000	3,735,550	1,609,050	0	0	0
Actuarial Reduction of Debt	74,600	81,000	35,300	0	0	0
Transfers From Reserves						
DCC Funds	152,270	329,570	1,344,540	130,010	54,900	288,210
Total Funding Sources	20,003,470	25,971,520	24,275,690	22,070,410	21,851,900	22,735,810

Draft Budget Bylaw

2021 to 2025 (including 2020 comparative)

(Appendix D) (Agenda Pkg page 69)

Expenditures	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Municipal Purposes	Comparative					
Executive	2,869,800	3,888,000	3,291,800	3,321,800	3,093,500	3,124,800
Finance	814,600	814,400	848,600	869,100	887,100	907,600
Police	2,949,200	2,978,300	3,080,600	3,280,100	3,419,300	3,528,200
Fire	1,597,500	1,804,200	1,738,600	1,751,500	1,883,800	1,929,600
Community Planning	841,100	841,400	865,300	1,016,200	907,200	928,800
Engineering	648,800	920,600	751,900	776,100	775,400	811,000
Parks	2,385,000	2,295,200	2,058,000	2,237,500	2,197,900	2,102,900
Facilities	717,900	1,109,900	656,300	829,300	817,400	610,300
Public Works	2,265,900	2,233,600	2,241,000	2,254,500	2,140,100	2,188,600
Solid Waste Collection	715,900	786,000	817,000	843,800	871,100	898,900
Library and Cultural Services	734,900	748,000	768,100	786,000	804,200	822,800
Interest on Long Term Debt	49,000	46,700	25,900	6,300	3,800	1,300
Amortization of Tangible Capital Assets	2,989,200	3,031,200	3,031,200	3,031,200	3,031,200	3,031,200
Total Expenditures	19,578,800	21,497,500	20,174,300	21,003,400	20,832,000	20,886,000
Net Income from Operations	424,670	4,474,020	4,101,390	1,067,010	1,019,900	1,849,810

Draft Budget Bylaw

2021 to 2025 (including 2020 comparative)

(Appendix D) (Agenda Pkg page 70)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Other non operating budget items	Comparative					
Capital Expenditures	(3,479,500)	(15,504,100)	(7,077,800)	(7,630,400)	(8,520,900)	(10,805,800)
Long term debt principal payments	(99,200)	(100,400)	(69,800)	(47,800)	(49,000)	(50,300)
Transfer to appropriated reserves	(689,100)	(689,100)	(612,000)	(612,000)	(30,000)	(30,000)
Transfers (to) from appropriated reserves						
Capital Reserves	-	963,000	309,040	0	-	-
Carryforward reserve	1,226,800	1,950,600	-	-	-	-
Reserve for future Expenditures	-	100,000	-	-	100,000	-
Land Sale Reserve	-	-	-	472,770	484,610	1,545,320
Gas Tax Reserve	172,000	522,000	22,000	809,950	870,059	1,056,813
Other Funds	-	-	-	-	-	-
Capital borrowing	-	-	-	-	-	-
Actuarial Reduction of Debt	(74,600)	(81,000)	(35,300)	-	-	-
Amortization of Tangible Capital Assets	2,989,200	3,031,200	3,031,200	3,031,200	3,031,200	3,031,200
Annual cash surplus (deficit)	472,290	(5,331,759)	(329,248)	(2,907,247)	(3,092,107)	(3,400,932)

GENERAL REVENUE FUND

Objectives & Policies

Section 165(3.1) of the Community Charter requires Council to establish objectives and policies relating to each of the following:						
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1. The proportion of total revenue that is proposed to come from funding sources as defined in 165(7) of the Community Charter (property taxes, parcel taxes, fees, borrowing and other);
2. The distribution of property taxes among the property classes;
3. The use of permissive tax exemptions.

GENERAL REVENUE FUND

Objectives & Policies

Revenue Sources

REVENUE SOURCE	2021 Proportion of Total Budgeted Revenue	2020 Proportion of Total Budgeted Revenue
Property taxes (municipal share)	49.48%	54.23%
Parcel taxes	0.27%	0.25%
User fees and charges	24.94%	26.87%
Other sources	25.31%	18.65%
Proceeds from Borrowing	0.00%	0.00%
	100%	100%

- No specific revenue policies
- Sources fluxuate too much due to external factors
- Borrowing minimized

GENERAL REVENUE FUND

Objectives & Policies

Property tax distribution among tax classes

PROPERTY CLASS	2021 of Property Value Tax	%	2020 of Property Value Tax	%
	(preliminary)			
01 RESIDENTIAL	74.87%		74.54%	
02 UTILITY	0.14%		0.14%	
03 SUPPORTIVE HOUSING	0.00%		0.00%	
04 MAJOR INDUSTRY	0.00%		0.00%	
05 LIGHT INDUSTRY	0.40%		0.38%	
06 BUSINESS/OTHER	23.91%		24.27%	
08 RECREATION/ NON PROFIT	0.68%		0.67%	
09 FARM	0.01%		0.01%	
TOTAL	100.00%		100.00%	

- Two main tax classes in Parksville
- No specific policies for two main tax classes
- Class 5 tax rate should equal Class 6 tax rate

GENERAL REVENUE FUND

Objectives & Policies

Permissive Tax Exemptions

Objective:

Provide tax relief to non-profit, charitable/philanthropic, athletic, service club, care facility, or licenced private hospital that further Council's goals of enhancing quality of life and delivering services economically.

Policies:

- City Policy No. 6.15
- Cap of \$225,000 or 1.67% of Property tax
- reduced exemption for recreation, athletic and youth activities
- reduced exemption where public access is not allowed



Questions from Council
Comments from Public

Council deliberations/discussion/direction