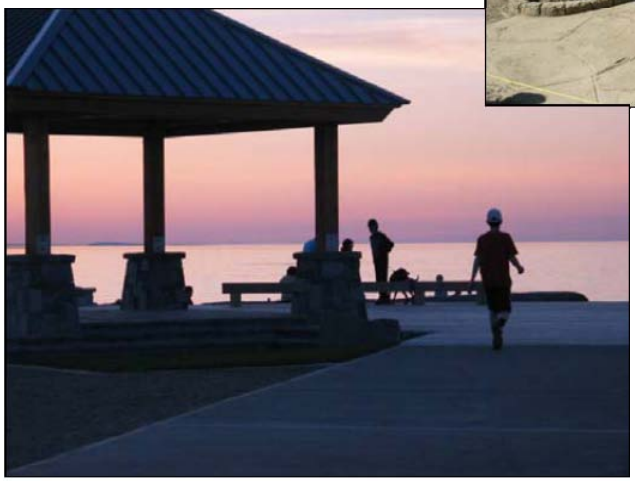
City of Parksville
2008 Annual Report



For the year ended December 31, 2008

www.parksville.ca

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On behalf of Council, it is my pleasure to present the 2008 Annual Report for the City of Parksville. As directed by Section 98 of the Community Charter, each year we prepare an annual report that provides a snapshot of our successes, progress and achievements for municipal services and operations as well as expenditures.

The City of Parksville is and always will be the best place in Canada to live. Parksville is a thriving and progressive community that offers a wonderful place to live, work, visit and do business. Our lifestyle and natural beauty have nurtured a quality of life that our residents enjoy and have come to expect. Council is committed to making the City a welcoming place that provides a high quality of life and has a sincere desire to make the City of Parksville the envy of Vancouver Island.

The City of Parksville is entering into a new era where we are taking a fresh look at everything we do. We will always look for a better way to do things. We are working hard to provide residents with a refreshing openness in communications. The recession has resulted in a slow down in permit applications and staff will use this as an opportunity to evaluate how we do business and how we become more customer friendly.

Following the election of Council in November 2008, it became abundantly clear that the number one priority was the establishment of an Urgent Care Centre for Parksville; an extension of the Primary Health Care Task Force started by the previous Mayor. As I write this message, the realization of this dream is even closer.

2009 will see many priorities established by the Blue Ribbon Panel and we intend to address each and every one. I encourage all residents to step forward and participate in future processes where public input is so vital to the setting of long-term objectives for the City of Parksville.

This will be the year that the residents of Parksville say, "That's when we started the changes necessary to be great." And, I encourage you to always *talk proud* about Parksville.

ED MAYNE
Mayor, City of Parksville

When managing a City, each day brings new challenges and the next day is just as important as the last. But without reflection, we cannot fully appreciate the extent of our achievements, nor can we determine how to replicate that success in our next endeavor.

A well-trained team of extremely dedicated staff is the foundation for any community to run safely and smoothly and it's not often enough that we recognize our staff and their key role in building the City we know and love.

Whether it is our early morning street cleaning crews, parks workers looking after our world-class sport fields, firefighters and police responding during crisis, or the friendly frontline faces in City Hall and other civic facilities, it takes a strong team of committed individuals to support our City. Undoubtedly, Parksville would not be as remarkable without them.

The annual review is one of my favourite times of the year. It is an important and necessary occasion for our public service organization to step back and measure our accomplishments against what we set out to do and recognize the significant progress of the past year.

In 2009, we will build on the momentum of the past year and continue to focus on how best to advance our organization to provide even better service delivery to our citizens. Anticipating a change in labour and demographic trends, the City will look at how to retain our skilled talent pool, and attract the best and brightest people to our team.

Starting with the redevelopment of the City's website late in 2008, we will continue to identify additional ways to improve communications by providing information to and receiving information from our community. In addition, we will continue to meet or exceed the targets set in Council's focus areas of environmental sustainability, social and cultural development, economic vitality, and staff and service excellence.

Through all that I have learned and experienced in my years as Chief Administrative Officer, I continue to be inspired by staff's pride in public service. I am honoured to lead the workforce charged with making Parksville the first class community we all enjoy.

Fred Manson
Chief Administrative Officer

VISION STATEMENT

We aspire to be the City of choice for ourselves and future generations in a clean, safe, friendly, economically viable and sustainable environment.

MISSION STATEMENT

To provide good governance, prudent financial management, enhancing Parksville's lifestyle through effective leadership, community involvement and commitment to providing services in an effective, efficient manner to all residents.

CORPORATE VALUES

Quality Service - We succeed by focusing our attention on serving the citizenry of our community. We believe in proactively involving our citizens in identifying community needs and deciding upon solutions.

Fiscal Responsibility - We are the caretakers of our City. We believe that implementing our community vision requires careful financial planning and accountability to our citizens. We will be fair and prudent and our expenditures will be affordable. We will save for our community's future.

Environmental Awareness - We are proud of our land and our water. Its fragility and the resources it provides us deserve our respect. We believe that we will keep our community lively and healthy by preserving, protecting and rehabilitating our natural environment.

Inclusiveness - We will foster an environment which stimulates professional excellence and encourages contributions by all employees.

The mission, vision, corporate values and long-term goals statements for the City of Parksville are guidelines for both current and future Councils and staff when setting budgets and identifying projects and priorities. These are living documents, intended to be reviewed by Council on an annual basis in order to ensure that the goals set are still achievable and the vision set for the City is still appropriate.

General Government

Administration

The administration department is responsible for governance "best practices" in all matters relating to Council meetings, legal requirements, bylaw preparation, reporting procedures, and corporate records management. We ensure that all procedural and technical aspects of the Community Charter, Local Government Act, City bylaws and Council procedures are met and we serve as the link between the Council, City staff, and the public.

Successes:

- Recruitment of a new Communications Officer;
- Completion of Customer Satisfaction Survey;
- Conducted space study;
- Set Employee Code of Conduct, Purchase of Home Computer policy, Community Events Sign Policy and Idle Free Policy;
- Repeal of outdated bylaws;
- Adoption of new development cost charges and municipal ticket information bylaws.

Finance

The finance department is responsible for budgets and annual financial statements; property taxes and utility billings; business licenses and other accounts receivable; accounts payable; payroll; property insurance; and customer service and reception.

Successes

- Completed update of DCC program;
- Maintained high standard of customer service;
- Updated Council quarterly on budget progress;
- Updated fees and charges bylaw;
- Found assessment omissions that increased property taxes for the year;
- Completed 2009 Provisional Budget by September.

Resource Management

Water Supply and Distribution

Successes:

- Completed Phase I and Phase II of the Springwood Water Complex upgrade;
- Completed the initial testing, drilling and awaiting VIHA Health approvals for Railway well #8 and Springwood wells #10 and #11;
- Completed construction of the new main to connect Railway wells to Springwood chlorination facilities;
- Completed the annual water main flushing program;
- Completed generator, communications and instrumentation control upgrades (SCADA) to the Arrowsmith Dam;
- Completed instrumentation control upgrades (SCADA) to the Englishman River Pump Station;
- Watermain distribution upgrade along Despard Avenue at Alberni Highway;
- Completed watermain upgrade along Stanford Avenue from Craig Street to McCarter Street;
- Completed well rehabilitation on well #3 at Railway and #5 at Springwood.

Infrastructure

Successes:

- Infrastructure upgrades on:
    - Completed intersection upgrades, Alberni and Despard;
    - Completed, construction Rushton Allwood Young neighbourhood upgrade;
    - Completed road upgrades and new sidewalk along Stanford Avenue from Craig Street to McCarter Street;
    - Completed resurfacing various sections along Highway 19A;
    - Completed storm drainage upgrades across Highway 19A from Wembley Road to the RCMP station;
    - Completed final streetscaping phase along Alberni Highway from Highway 19A to Jensen Avenue;
    - Completed paving along Despard Avenue from Craig Street to Corfield Street;
    - Open House and preliminary design completed for McMillan Street, Highway 19A to Hirst Avenue;
    - Completed 3rd pump installation and communication upgrades (SCADA) to the Craig Street and Martindale Road sanitary sewer lift stations.

Transportation

Successes:

- Completed construction, Rushton, Allwood, Young;
- Completed the annual traffic signal maintenance program;
- Completed for pedestrian upgrades at Martindale Road and Highway 19A.

Safe and Livable Community

Fire Department

Successes:

- Responded to or dealt with 537 total incidents equating to 3529 person hours. Incidents include emergencies, public education events, burning complaints, and equipment maintenance;
- Volunteer fire department members are committed to maintaining a high level of proficiency in their field. In 2008, members completed 6089 person hours of training to build and maintain the necessary skills to be effective at emergency situations;
- The department had a total of $462,900 in recorded total fire loss along with a recorded total dollar amount saved of $1,512,000;
- Recruited seven new quality members and actively recruiting new members;
- Completed 44 public education events and 419 fire and life safety inspections.

Parks and Open Spaces

Successes:

- Completed the shoreline protection project at the Community Park;
- Completed upgrades to Sentinel Controlled Irrigation systems significantly reducing water use through implementation of evapo-transpiration software and upgrades to water efficient sprinkler heads;
- 5 Bloom Award and over 93% rating International Category Communities in Bloom Competition.

Community Development

Successes:

- Continued administration of development activity;
- Advance variety of affordable housing policies;
- Negotiated community amenities as part of development applications;
- Secondary suite regulations updated;
- Accessory carriage house provisions implemented;
- New street banner template developed in conjunction with Parksville Downtown Business Association improvement area;
- Storyline streetscape detail completed;
- Cultural history program developed;
- Downtown street furnishings standard created;
- Small lot zoning template completed;
- Examination of current Official Community Plan;
- Continue Sustainability Speaker series;
- Developed sustainability pamphlet;
- Background data assembled in preparation of Official Community Plan review.

CITY OF PARKSVILLE

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

McGORMAN
MacLEAN

CITY OF PARKSVILLE

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

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McGORMAN
MacLEAN
Chartered Accountants

Mark A. A. McGorman, Ltd.
Campbell B. MacLean, Ltd.

Tel: (250) 248-3211
Fax: (250) 248-4504
E-mail: cam@mcgormanmaclean.com
mark@mcgormanmaclean.com

AUDITORS' REPORT

To the Mayor and Council of the
City of Parksville

We have audited the statement of financial position of the City of Parksville as at December 31, 2008 and the statements of financial activities and consolidated cash flows for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2008 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles for British Columbia municipalities.

CHARTERED ACCOUNTANTS

Parksville, Canada
March 6, 2009

CA 154 Memorial Ave., P.O. Box 760, Parksville, B.C. V9P 2G8

CITY OF PARKSVILLE **STATEMENT A**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
FINANCIAL ASSETS		
Cash	$ 8,322,213	$ 7,501,602
Investments	14,716,761	17,380,110
Accounts receivable (Note 2)	2,045,065	1,642,084
	25,084,039	26,523,796
FINANCIAL LIABILITIES		
Accounts payable (Note 3)	1,846,341	1,424,850
Deferred revenue	48,442	23,384
Performance bonds and deposits	4,636,719	4,479,320
Employee benefit accrual (Note 4)	523,000	441,000
Deferred revenue - capital (Note 5)	6,132,618	6,649,516
Long term debt (Note 6)	4,465,963	4,849,154
	17,653,083	17,867,224
NET FINANCIAL ASSETS	7,430,956	8,656,572
PHYSICAL ASSETS		
Prepaid expenses	30,271	45,712
Tangible capital assets (Note 7)	78,455,682	71,096,855
	78,485,953	71,142,567
NET POSITION	$ 85,916,909	$ 79,799,139
MUNICIPAL POSITION (Note 8)		
Financial equity		
Appropriated	$ 7,268,094	$ 9,400,606
Current fund	4,723,871	4,219,656
	11,991,965	13,620,262
Equity in tangible capital assets	73,924,944	66,178,877
	$ 85,916,909	$ 79,799,139

Contingent liabilities (Note 9)
MFA debt reserve fund (Note 10)

G. Lucky Butterworth, CGA
Director of Finance

The accompanying notes are an integral part of these financial statements

CITY OF PARKSVILLE **STATEMENT B**

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED DECEMBER 31, 2008

	Budget	2008	2007
REVENUE			
Taxation	$ 9,322,100	$ 9,338,668	$ 8,593,369
Grants-in-lieu of taxes	32,500	37,765	32,403
Water and sewer rates	2,849,240	2,733,272	2,565,949
Services provided to other governments	356,435	382,863	341,161
Sale of services	543,625	538,390	526,655
Other revenue from own sources	1,562,456	1,782,891	1,953,847
Government transfers	2,280,570	1,310,708	1,271,704
Proceeds on sale of tangible capital assets	-	34,240	49,500
Developer contributions	195,762	202,040	135,021
Transfer from deferred revenue	3,389,882	1,340,539	1,396,512
Debenture debt surplus repayment	-	89,201	226,443
Collection for other governments	9,719,960	9,746,225	9,341,803
	30,252,530	27,536,802	26,434,367
EXPENDITURES			
General government services	2,048,396	1,667,410	1,519,207
Protective services	6,033,378	2,677,429	2,652,650
Transportation services	8,032,496	5,988,525	4,176,524
Planning	1,293,592	1,120,466	856,934
Environmental health services	502,800	488,505	471,568
Recreation and cultural services	3,228,086	2,297,576	2,115,144
Water services	5,578,298	3,634,104	3,391,016
Sewer services	3,708,593	3,221,527	3,064,598
Transmission of taxes	7,716,260	7,759,395	7,320,276
	38,141,899	28,854,937	25,567,917
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(7,889,369)	(1,318,135)	866,450
Debt financing	3,100,000	-	240,000
Debt principal repayment	(235,162)	(310,162)	(312,974)
CHANGE IN CONSOLIDATED FINANCIAL EQUITY	$ (5,024,531)	(1,628,297)	793,476
FINANCIAL EQUITY AT BEGINNING OF YEAR		13,620,262	12,826,786
FINANCIAL EQUITY AT END OF YEAR		$ 11,991,965	$ 13,620,262

The accompanying notes are an integral part of these financial statements

CITY OF PARKSVILLE

STATEMENT C

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2008

	2008	2007
CASH PROVIDED BY (USED FOR) OPERATIONS		
Change in equity	$ 6,117,770	$ 6,584,316
Cost of tangible capital assets disposed of	223,741	153,135
Accounts receivable	(402,981)	(168,613)
Prepaid expenses	15,441	(9,635)
Accounts payable	421,491	(402,218)
Deferred revenue	25,058	(13,505)
Performance bonds and deposits	157,399	1,264,040
Employee benefits accrual	82,000	(43,697)
	6,639,919	7,363,823
CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES		
Increase in deferred revenue - capital	(516,898)	928,884
Long term debt repayment	(383,191)	(166,487)
	(900,089)	762,397
CASH USED FOR INVESTING ACTIVITIES		
Purchase of tangible capital assets	(7,582,568)	(5,773,440)
INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(1,842,738)	2,352,780
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	24,881,712	22,528,932
CASH AND EQUIVALENTS AT END OF YEAR	$ 23,038,974	$ 24,881,712
CASH AND EQUIVALENTS CONSISTS OF:		
Cash	$ 8,322,213	$ 7,501,602
Investments	14,716,761	17,380,110
	$ 23,038,974	$ 24,881,712

The accompanying notes are an integral part of these financial statements

CITY OF PARKSVILLE

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2008

The City of Parksville operates under the authority of the Local Government Act. The financial statements of the City are divided into seven funds: General capital fund, General revenue fund, Sewer capital fund, Sewer revenue fund, Water capital fund, Water revenue fund, and a reserve fund. These funds are combined for the consolidated financial statements purposes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of presentation

Consolidated financial statements have been prepared in accordance with the recommendations of the Public Sector Accounting and Auditing Board (PSAAB) of the Canadian Institute of Chartered Accountants. The consolidated statement of financial position includes all assets and liabilities of the City.

b) Financial assets

Financial assets are those assets which will provide resources to discharge existing liabilities and finance future operations.

c) Investments

Investments are recorded at cost which is equal to fair market value.

d) Inventories

The City maintains a minimal level of parts and supplies on hand. Inventory is not recorded and spare parts and supplies are expensed when purchased.

e) Tangible capital assets

Tangible capital assets are recorded at cost. Amortization is not recorded.

f) Principals of consolidation

These financial statements include amounts of all funds of the City. Inter-fund transactions and balances have been eliminated.

g) Revenue recognition

Except as noted below, the basis of accounting followed in the financial statements is the accrual basis. Revenues are recorded in the period in which the transactions or events occurred that gave rise to the revenue, and expenditures are recorded in the period the goods and services are acquired and a liability is incurred or transfers are due.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Revenue recognition (continued)

Amounts that have been received in advance of services being rendered are recorded as deferred revenue until the City discharges the obligations that led to the collection of funds.

Revenues or receipts which are subject to external restrictions are deferred and reported as deferred revenue capital. When qualifying expenditures are incurred, restricted revenues are brought into revenues in order to fund the expenditures.

Government transfers are recognized in the consolidated financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

h) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts of assets and liabilities, disclosure of contingent assets and liabilities and the reported amounts of revenue and expenses. Actual results may differ from these estimates.

2. ACCOUNTS RECEIVABLE

	2008	2007
Property taxes and utilities receivable	$ 484,921	$ 282,449
Accrued utilities receivable	781,600	738,500
Receivable from Provincial Government	259,113	141,283
Receivable from Federal Government	159,826	104,130
Trade accounts receivable	144,216	306,177
Accrued interest receivable	215,389	69,545
	$ 2,045,065	$ 1,642,084

3. ACCOUNTS PAYABLE

	2008	2007
Payable to Federal Government	$ 455,807	$ 432,359
Payable to Provincial Government	105,108	19,132
Payable to other government agencies	62,284	164,908
Trade accounts payable	1,058,372	697,002
Accrued payroll	164,770	111,449
	$ 1,846,341	$ 1,424,850

4. EMPLOYEE BENEFIT ACCRUAL

	2008	2007
Retirement benefits payable	$ 341,700	$ 285,400
Sick time accrual	111,100	89,600
Vacation payable	70,200	66,000
	$ 523,000	$ 441,000

Retirement benefits - Employees who retire may qualify for a payout of their accumulated unused sick leave bank. Union employees can qualify for a payout of up to 60 days and non-union staff qualify for a payout of up to 261 days. The City calculates the value of this liability based on a statistical analysis of the age and length of service of its workforce. The liability reflects the likelihood that employees will reach the age of 55, retire and become eligible for this benefit.

5. DEFERRED REVENUE - CAPITAL (Development Cost Charges)

	2008	2007
Balance at beginning of year	$ 6,649,516	5,720,632
Contributions from developers	604,607	2,066,986
Interest	219,034	258,410
Transfer to revenue	(1,340,539)	(1,396,512)
Balance at end of year	$ 6,132,618	$ 6,649,516

Deferred revenue - capital includes statutory reserves set up for capital purposes by bylaw under the authority of the Community Charter which are required to be spent for the purposes specified in the Community Charter.

6. LONG TERM DEBT

General Fund

Debenture Debt

Purpose	Maturity Date	Interest Rate	2008	2007
Parksville Civic and Technology Centre	Dec. 2021	5.69%	$ 791,453	$ 834,007
Parksville Civic and Technology Centre	Dec. 2021	5.69%	607,634	637,161
Northwest Bay Road Local Improvement	Apr. 2025	5.10%	704,114	736,885
			$ 2,103,201	$ 2,208,053

6. LONG TERM DEBT (continued)

Water Fund

Debenture Debt

Purpose	Maturity Date	Interest Rate	2008	2007
Water	Jun. 2008	12.3%	$ -	$ 25,368
Water	Jun. 2008	12.3%	-	32,494
Water	Mar. 2018	4.65%	743,534	799,834
Water	Sep. 2018	4.65%	1,220,636	1,313,060
Water	Jun. 2021	5.55%	218,592	230,345
			2,182,762	2,401,101
Five Year Capital Borrowing				
Springwood reservoir roof			180,000	240,000
Water fund total debt			2,362,762	2,641,101
Total Long term debt			$ 4,465,963	$ 4,849,154

Five year capital borrowing interest is payable at bankers' acceptance rate plus 0.425%, adjusted daily.
Principal due over the next five years on long term debt is as follows:

	General Fund	Water Fund	Total
2009	$ 88,496	$ 164,639	$ 253,135
2010	89,353	164,639	253,992
2011	90,231	164,639	254,870
2012	91,133	104,639	195,772
2013	92,057	104,639	196,696
	$ 451,270	$ 703,195	$ 1,154,465

7. TANGIBLE CAPITAL ASSETS

	2008	2007
Engineering structures	$ 59,959,417	$ 52,821,382
Buildings	7,151,063	7,093,208
Machinery and equipment	6,256,418	6,112,422
Land	5,088,784	5,069,843
	$ 78,455,682	$ 71,096,855

Effective the fiscal year beginning January 1, 2009, local governments will be required to provide financial information regarding the cost and usage of the local government's tangible capital assets. This is a significant change in reporting for the City which will require resources to be ready for compliance with the new reporting standard. As of the end of 2008, the City has provided resources to begin the process for compliance and has prepared a draft policy for capitalization and amortization and is in the process of identifying the City's existing tangible capital assets. The process of valuing and aging the tangible capital assets began in 2008.

8. MUNICIPAL POSITION

	2008	2007
Appropriated financial equity		
General revenue fund reserves	$ 1,889,918	$ 3,539,754
Water revenue fund reserves	880,276	1,129,450
Sewer revenue fund reserves	632,358	1,076,012
Equity in Arrowsmith Water Services Joint Venture reserves	64,325	45,155
	3,466,877	5,790,371
Federal gas tax reserve fund	228,148	42,588
Statutory reserve funds	3,573,069	3,567,647
	7,268,094	9,400,606
Current fund financial equity		
General revenue fund	2,621,491	2,043,574
Water revenue fund	220,513	476,009
Sewer revenue fund	1,881,867	1,700,073
	4,723,871	4,219,656
Equity in tangible capital assets		
General capital fund	46,665,547	41,958,130
Water capital fund	18,070,601	15,595,214
Sewer capital fund	9,188,796	8,625,533
	73,924,944	66,178,877
	$ 85,916,909	$ 79,799,139

The appropriated financial equity represents reserves to be used to fund specified future expenditures, as authorized by Council. It includes both statutory reserves set up by bylaw under the authority of the Community Charter and reserve accounts, for which Council is not restricted by external parties in providing for the use of funds.

The federal gas tax funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Municipality and the Union of British Columbia Municipalities. Gas tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

	2008	2007
Opening balance of Federal gas tax reserve	$ 42,588	$ 227,794
Add: Funding received during the year	182,282	147,033
Interest earned	3,278	4,674
Less: Amount applied to eligible capital projects	-	(336,913)
Closing balance of Federal gas tax reserve	$ 228,148	$ 42,588

The current fund financial equity represents the net operating equity of the City.

9. CONTINGENT LIABILITIES

a) The City is responsible, as a member of the Regional District of Nanaimo and the Nanaimo Regional Hospital District, for its proportion of any operating deficits or capital debt related to functions in which it participates.

b) The City has issued demand notes to the Regional District of Nanaimo totalling $197,998. These notes are callable only if required by the Regional District.

c) The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteed pension plan. The Board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has approximately 150,000 active members and approximately 54,000 retired members. Active members include approximately 32,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of plan funding. The most recent valuation as at December 31, 2006 indicated a surplus of $438 million for basic pension benefits. The next valuation will be as of December 31, 2009, with results available in 2010. The actuary does not attribute portions of the surplus to individual employers. The City of Parksville paid $297,006 for employer contributions to the Plan in fiscal 2008.

d) Other contingent liabilities consisting of routine claims will be accounted for as an expense in the period in which the costs are incurred. It is not possible to determine the City's liability, if any, with respect to these other matters.

10. MFA DEBT RESERVE FUND

The Municipal Finance Authority requires the City to establish a reserve fund equal to one half the annual instalment of principal and interest of debentures issued. The cash portion of the fund is equal to one percent of the total principal with the remainder to be covered by a non-interest bearing promissory note. The balance of the MFA debt reserve fund is as follows:

	2008	2007
Cash	$ 91,423	$ 122,708
Demand note	197,998	225,539
	$ 289,421	$ 348,247

11. SEGMENTED INFORMATION

The City of Parksville provides a diverse range of services to its citizens including water and sewer, fire, police, bylaw, building inspections and park maintenance among others. The City maintains three separate funds (general revenue, water revenue and sewer revenue) to account for the services. Each fund is expected to cover its expenditures through its own revenue collections.

City services are provided by departments and their activities are reported in one of these funds. Certain departments have been amalgamated to reduce the number of segments and provide information along the following related functional lines:

Protective Services
Includes the provision of police, fire, bylaw and emergency services. The City shares costs in a regional police force that serves Parksville, Qualicum Beach, French Creek, Errington and other local areas within the Regional District of Nanaimo. The City of Parksville has an allocation of 15 police officers. The Parksville volunteer fire department includes three full time officers and 36 volunteer members and provides first responder services in addition to fire protection to Parksville and part of the Regional District of Nanaimo (half of French Creek, San Pariel, and Martindale Road). Bylaw enforcement is provided part time by a bylaw officer who also acts as the emergency program coordinator.

Engineering and Public Works
Responsible for the delivery of municipal public works services including the planning, development and maintenance of roads, sidewalks, street lighting, traffic signals, snow removal and facilities, to name a few. The engineering department also contracts itself to the water revenue and sewer revenue funds for the planning and development of the City's water and sewer infrastructure.

Parks
Maintains the City's numerous parks and roadside greenery. Maintains the recreational sportsfields, hard courts, dog park and childrens' playgrounds.

Community Planning
Manages urban development for environmental concerns, local neighbourhoods and the downtown through City planning, community development, parks and sustainability planning. Ensures acceptable quality of building construction and property maintenance through enforcement of construction and building codes and standards. Assists economic development through review and approval of land development plans, application of zoning by-laws and processing of building permit applications.

General Government
Provides services for legislative and general administration as well as financial management, revenue collection, human resources and information technology.

Other Services
Includes activities which do not easily fit into any of the above segment categories including library, convention center grants, hotel tax, economic development and unallocated common service costs.

11. SEGMENTED INFORMATION (continued)

Water, Sewer, and Solid Waste

Water and Sewer are each accounted for in their own funds and are consolidated for segmentation purposes. The water fund is responsible for providing drinking water to the citizens of Parksville including the maintenance of the water distribution and supply system. The sewer fund is responsible for the maintenance of the sanitary sewer collection system. The planning and development of the systems is provided by the Engineering department. Solid waste collection and disposal is contracted out by the City to the Regional District of Nanaimo.

See Schedule 16 for a detailed summary of the revenues and expenditures of each segment for 2007 and 2008.

12. EXPENDITURES BY OBJECT

The CICA Public Sector Accounting Guidelines require the disclosure of the expenditures by object (type of expenditure).

Expenditure Object	2008	2007
Wages and benefits	$ 5,157,756	$ 4,781,387
Consulting and contract services	12,824,806	10,864,547
Materials and supplies	1,919,709	1,530,074
Office and insurance	491,911	486,477
Debt servicing	663,528	713,422
Grants	592,031	590,248
	$ 21,649,741	$ 18,966,155

13. COMPARATIVE FIGURES

Certain 2007 comparative figures have been changed to reflect financial statement presentation adopted in the current year.

CITY OF PARKSVILLE

SCHEDULE 1

GENERAL CAPITAL FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
FINANCIAL ASSETS		
Receivable from General Revenue fund	$ 100,796	$ 165,931
FINANCIAL LIABILITIES		
Long term debt (Note 6)	2,103,201	2,208,053
NET FINANCIAL LIABILITIES	(2,002,405)	(2,042,122)
PHYSICAL ASSETS		
Tangible capital assets		
Engineering structures	31,198,345	26,812,075
Buildings	7,151,063	7,093,208
Machinery and equipment	5,604,272	5,468,821
Land	4,879,843	4,860,903
	48,833,523	44,235,007
NET POSITION	$ 46,831,118	$ 42,192,885
MUNICIPAL POSITION		
Equity in tangible capital assets	$ 46,665,547	$ 41,958,130
Appropriated financial equity	165,571	234,755
	$ 46,831,118	$ 42,192,885

CITY OF PARKSVILLE **SCHEDULE 2**

GENERAL CAPITAL FUND

STATEMENT OF MUNICIPAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
BALANCE AT BEGINNING OF YEAR	$ 42,192,885	$ 39,022,947
Add:		
Contributions from general revenue	3,705,113	2,110,354
Transfers from equipment replacement reserve fund	183,872	144,858
Proceeds on disposal of tangible capital assets	34,240	49,500
Transfer from land sale reserve fund	57,856	5,206
Transfer from storm sewer DCC reserve fund	141,281	14,280
Transfer from roads DCC reserve fund	377,943	548,324
Provincial grants	153,301	164,409
Developers' contributions	91,381	-
Debenture debt surplus (deficit) repayment	781	105,295
Interest earned	7,306	6,196
Debt retirement from:		
Operations	87,660	156,845
Actuarial Additions	17,192	13,759
NorthWest Bay Road	4,048	4,048
Less:		
Cost of tangible capital assets sold	(223,741)	(153,136)
BALANCE AT END OF YEAR	$ 46,831,118	$ 42,192,885

CITY OF PARKSVILLE **SCHEDULE 3**

GENERAL REVENUE FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
FINANCIAL ASSETS		
Cash	$ 8,322,213	$ 7,501,602
Investments	14,716,761	17,380,110
Accounts receivable		
Property taxes and utilities	484,921	282,449
Accrued utilities receivable	781,600	738,500
Receivable from Provincial Government	259,113	141,283
Receivable from Federal Government	159,826	104,130
Trade accounts receivable	101,383	283,377
Accrued interest receivable	215,388	69,545
	2,002,231	1,619,284
MFA debt reserve fund	118,018	116,633
	25,159,223	26,617,629
FINANCIAL LIABILITIES		
Accounts payable		
Payable to Federal Government	455,807	432,359
Payable to Provincial Government	105,108	19,132
Payable to other government agencies	126,607	210,062
Trade accounts payable	1,058,372	697,003
Accrued payroll	164,770	111,449
Employee benefits accrual	523,000	441,000
Payable to own funds and reserves	13,441,241	14,549,671
	15,874,905	16,460,676
MFA debt reserve fund	118,018	116,633
Deferred revenue	48,443	23,384
Performance bonds and deposits	4,636,719	4,479,320
	20,678,085	21,080,013
NET FINANCIAL ASSETS	4,481,138	5,537,616
PHYSICAL ASSETS		
Prepaid expenses	30,271	45,712
NET POSITION	$ 4,511,409	$ 5,583,328
MUNICIPAL POSITION		
Appropriated financial equity	$ 1,889,918	$ 3,539,754
Unappropriated financial equity	2,621,491	2,043,574
	$ 4,511,409	$ 5,583,328

CITY OF PARKSVILLE

SCHEDULE 4

GENERAL REVENUE FUND

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED DECEMBER 31, 2008

	Budget	2008	2007
REVENUE (Schedule 14)			
Taxation	$ 9,322,100	$ 9,338,668	$ 8,593,369
Grants in lieu of taxes	32,500	37,765	32,403
Services provided to other governments	356,435	382,863	341,161
Sale of services	543,625	538,390	530,655
Other revenue from own sources	1,179,456	1,519,192	1,623,361
Government transfers	727,500	724,267	704,004
Transfers from own funds and reserves	2,669,382	1,742,879	1,617,570
Collections for other governments	9,719,960	9,746,224	9,341,804
	24,550,958	24,030,248	22,784,327
EXPENDITURES (Schedule 15)			
General government services	1,763,396	1,553,568	1,496,580
Protection services	2,703,734	2,576,759	2,315,410
Transportation services	1,948,423	1,860,554	1,627,629
Planning and environmental development	1,268,592	1,111,693	1,113,532
Environmental health services	502,800	488,505	475,568
Recreation and cultural services	1,872,075	1,850,299	1,884,275
Fiscal services	15,066,115	14,010,953	13,710,262
	25,125,135	23,452,331	22,623,256
INCREASE (DECREASE) IN UNAPPROPRIATED FINANCIAL EQUITY	$ (574,177)	577,917	161,071
UNAPPROPRIATED FINANCIAL EQUITY AT BEGINNING OF YEAR		2,043,574	1,882,503
UNAPPROPRIATED FINANCIAL EQUITY AT END OF YEAR		$ 2,621,491	$ 2,043,574

CITY OF PARKSVILLE

SCHEDULE 5

WATER CAPITAL FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
FINANCIAL ASSETS		
Receivable from General Revenue fund	$ 218,174	$ 221,500
FINANCIAL LIABILITIES		
Long term debt (Note 6)	2,362,762	2,641,101
NET FINANCIAL LIABILITIES	(2,144,588)	(2,419,601)
PHYSICAL ASSETS		
Tangible capital assets		
Engineering structures	19,678,698	17,490,196
Machinery and equipment	545,725	537,179
Land	208,940	208,940
	20,433,363	18,236,315
NET POSITION	$ 18,288,775	$ 15,816,714
MUNICIPAL POSITION		
Equity in tangible capital assets	$ 18,070,601	$ 15,595,214
Appropriated financial equity	218,174	221,500
	$ 18,288,775	$ 15,816,714

CITY OF PARKSVILLE **SCHEDULE 6**

WATER CAPITAL FUND

STATEMENT OF MUNICIPAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
BALANCE AT BEGINNING OF YEAR	$ 15,816,714	$ 13,527,361
Add: Capital additions from:		
Water Revenue fund	1,102,927	638,695
Grants	213,000	218,400
Developers' contributions	110,659	11,000
Community Works fund (Gas tax)	-	336,913
Water Development Cost Charges Reserve fund	670,462	753,128
Debt retirement from:		
Water Revenue fund	147,501	81,129
Water Development Cost Charges Reserve fund	75,000	75,000
Actuarial earnings	55,838	79,753
Debenture debt surplus received	88,420	87,284
Interest earned	8,254	8,051
BALANCE AT END OF YEAR	$ 18,288,775	$ 15,816,714

SCHEDULE 7

CITY OF PARKSVILLE
WATER REVENUE FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2008

	2008	2007
FINANCIAL ASSETS		
Accounts receivable		
Regional District of Nanaimo	$ 42,833	$ 22,800
Receivable from General Revenue fund	1,057,956	1,582,659
	1,100,789	1,605,459
MFA debt reserve fund	171,404	231,615
	1,272,193	1,837,074
FINANCIAL LIABILITIES		
MFA debt reserve fund	171,404	231,615
NET POSITION	$ 1,100,789	$ 1,605,459
MUNICIPAL POSITION		
Appropriated financial equity	$ 880,276	$ 1,129,450
Unappropriated financial equity	220,513	476,009
	$ 1,100,789	$ 1,605,459

CITY OF PARKSVILLE

SCHEDULE 8

WATER REVENUE FUND

STATEMENT OF FINANCIAL ACTIVITIES

AS AT DECEMBER 31, 2008

	Budget	2008	2007
REVENUE			
SALE OF SERVICES			
Water user rates	$ 1,997,650	$ 1,900,543	$ 1,745,941
Connection fees and service charges	29,950	64,861	27,768
	2,027,600	1,965,404	1,773,709
OTHER REVENUE			
Parcel taxes	95,030	95,030	67,200
Hydrant maintenance	60,000	48,906	26,030
Provincial grants	37,858	37,858	37,858
Interest income	50,000	47,361	63,496
	242,888	229,155	194,584
TRANSFERS FROM OWN RESERVES			
Carry-forward reserve	964,836	617,677	276,675
	3,235,324	2,812,236	2,244,968
EXPENDITURES			
WATER SUPPLY			
Administration	518,180	495,813	410,615
Purification and treatment	73,544	86,871	54,533
Service of supply	601,039	460,187	361,450
Transmission and distribution	225,848	194,058	178,096
Pumping	9,221	11,495	7,183
Customer billing and collection	8,567	10,130	9,181
	1,436,399	1,258,554	1,021,058
FISCAL SERVICES			
Debt charges	356,813	337,748	285,025
Transfer to Water Capital fund	1,596,864	1,102,927	638,695
Transfer to carry-forward reserve	-	368,503	808,386
	1,953,677	1,809,178	1,732,106
	3,390,076	3,067,732	2,753,164
DECREASE IN UNAPPROPRIATED FINANCIAL EQUITY	$ (154,752)	(255,496)	(508,196)
UNAPPROPRIATED FINANCIAL EQUITY AT BEGINNING OF YEAR		476,009	984,205
UNAPPROPRIATED FINANCIAL EQUITY AT END OF YEAR		$ 220,513	$ 476,009

CITY OF PARKSVILLE **SCHEDULE 9**

SEWER CAPITAL FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
FINANCIAL ASSETS		
Receivable from General Revenue fund	$ 618,133	$ 597,047
PHYSICAL ASSETS		
Tangible capital assets		
Engineering structures	9,082,374	8,519,112
Machinery and equipment	106,422	106,421
	9,188,796	8,625,533
NET POSITION	$ 9,806,929	$ 9,222,580
MUNICIPAL POSITION		
Equity in tangible capital assets	$ 9,188,796	$ 8,625,533
Appropriated financial equity	618,133	597,047
	$ 9,806,929	$ 9,222,580

CITY OF PARKSVILLE **SCHEDULE 10**

SEWER CAPITAL FUND

STATEMENT OF MUNICIPAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
BALANCE AT BEGINNING OF YEAR	$ 9,222,580	$ 8,649,099
Add: Capital additions from:		
Sewer Revenue fund	487,410	509,865
Water Development Cost Charges Reserve fund	75,854	5,780
Debenture debt surplus received	-	33,864
Interest earned	21,085	23,972
BALANCE AT END OF YEAR	$ 9,806,929	$ 9,222,580

CITY OF PARKSVILLE **SCHEDULE 11**

SEWER REVENUE FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2008

	2008	2007
FINANCIAL ASSETS		
Receivable from General Revenue fund	$ 2,514,225	$ 2,776,085
MUNICIPAL POSITION		
Appropriated financial equity	$ 632,358	$ 1,076,012
Unappropriated financial equity	1,881,867	1,700,073
	$ 2,514,225	$ 2,776,085

CITY OF PARKSVILLE

SCHEDULE 12

SEWER REVENUE FUND

STATEMENT OF FINANCIAL ACTIVITIES

AS AT DECEMBER 31, 2008

	Budget	2008	2007
REVENUE			
SALE OF SERVICES			
Sewer user rates	$ 813,140	$ 763,117	$ 782,340
Connection fees and service charges	8,500	4,750	9,900
	821,640	767,867	792,240
OTHER REVENUE			
Parcel taxes	34,485	34,485	26,030
Sewerage levy transferred from General Revenue fund	2,003,700	1,988,508	2,021,526
Interest income	110,000	90,477	121,200
	2,148,185	2,113,470	2,168,756
TRANSFERS FROM OWN RESERVES			
Carry-forward reserve	446,104	443,654	416,840
	3,415,929	3,324,991	3,377,836
EXPENDITURES			
SEWAGE COLLECTION AND DISPOSAL			
Administration	492,170	469,634	396,658
Collection system	262,478	145,003	75,874
Lift stations	36,891	42,573	50,729
Treatment and disposal	2,003,700	1,988,508	2,021,526
Billing and collection	8,600	10,070	8,731
	2,803,839	2,655,788	2,553,518
FISCAL SERVICES			
Transfer to Sewer Capital fund	578,404	487,409	509,865
Transfer to carry-forward reserve	-	-	374,344
	578,404	487,409	884,209
	3,382,243	3,143,197	3,437,727
INCREASE (DECREASE) IN UNAPPROPRIATED FINANCIAL EQUITY	$ 33,686	181,794	(59,891)
UNAPPROPRIATED FINANCIAL EQUITY AT BEGINNING OF YEAR		1,700,073	1,759,964
UNAPPROPRIATED FINANCIAL EQUITY AT END OF YEAR		$ 1,881,867	$ 1,700,073

SCHEDULE 13

CITY OF PARKSVILLE

STATEMENT OF RESERVE FUND ACTIVITIES

AS AT DECEMBER 31, 2008

	2008											
	Deferred Revenue - Capital					Other					2008	2007
	Public Open Space	Water	Sanitary Sewer	Storm Sewer	Roads	Land Sale Reserve	General Parkland Reserve	Federal Gas Tax Reserve	Off Street Parking Reserve	Equipment Replacement Reserve	Total Reserves	Total Reserves
ASSETS												
Receivable from General Revenue fund	$ 1,767,144	$ 1,467,555	$ 144,223	$ 305,376	$ 2,448,320	$ 1,015,046	$ 610,375	$ 228,148	$ 200,683	$ 745,087	$ 8,931,957	$ 9,206,449
LIABILITIES AND EQUITY												
Balance at beginning of year	$ 1,638,781	$ 1,859,364	$ 205,948	$ 401,536	$ 2,543,886	$ 1,037,143	$ 589,554	$ 42,588	$ 193,837	$ 693,811	$ 9,206,448	$ 8,171,161
Add:												
Development Cost Charge collections	69,653	295,782	8,817	33,145	197,210						604,607	2,056,986
Grants and contributions							-	182,282			182,282	271,054
Equipment rental										519,703	519,703	460,186
Interest	58,710	57,870	5,312	11,976	85,167	35,759	20,821	3,278	6,846	22,512	308,251	365,981
Less:												
Transfers to:												
General Capital fund				(141,281)	(377,943)	(57,856)					(577,080)	(567,810)
Water Capital fund		(745,461)						-			(745,461)	(1,165,041)
Sewer Capital fund			(75,854)								(75,854)	(5,780)
Equipment operations										(307,067)	(307,067)	(245,431)
Equipment replacements										(183,872)	(183,872)	(144,858)
Balance at end of year	$ 1,767,144	$ 1,467,555	$ 144,223	$ 305,376	$ 2,448,320	$ 1,015,046	$ 610,375	$ 228,148	$ 200,683	$ 745,087	$ 8,931,957	$ 9,206,448

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SCHEDULE 14

CITY OF PARKSVILLE
GENERAL REVENUE FUND
SCHEDULE OF REVENUE
AS AT DECEMBER 31, 2008

	Budget	2008	2007
TAXATION			
Real property	$ 8,948,216	$ 8,960,840	$ 8,265,403
1% Utility tax	170,342	174,281	160,709
Water parcel taxes	95,030	95,030	67,200
Sewer parcel taxes	34,485	34,485	26,030
Local improvement levy	74,027	74,032	74,027
	$ 9,322,100	$ 9,338,668	$ 8,593,369
GRANTS-IN-LIEU OF TAXES			
Federal Government	$ 18,000	$ 19,063	$ 17,677
Provincial Government	14,500	18,702	14,726
	$ 32,500	$ 37,765	$ 32,403
SERVICES PROVIDED TO OTHER GOVERNMENTS			
Local area fire protection	$ 261,435	$ 261,430	$ 250,000
District 69 Sportsfield services	95,000	121,433	91,161
	$ 356,435	$ 382,863	$ 341,161
SALE OF SERVICES			
Connection fees	$ 3,000	$ 5,100	$ 5,900
Garbage	537,125	520,543	506,253
Other	3,500	12,747	18,502
	$ 543,625	$ 538,390	$ 530,655
OTHER REVENUE FROM OWN SOURCES			
Business licences	$ 130,000	$ 130,318	$ 133,915
Delivery vehicle licences	3,000	3,081	2,606
Subdivision and re-zoning fees	109,000	101,941	302,003
Building and other permits	250,000	219,923	344,705
Other permits and licences	7,500	8,828	8,106
Other revenue	37,800	71,694	72,076
Fines	2,300	4,560	11,670
Rentals	288,856	310,809	272,024
Return on investments	280,000	325,978	397,240
Foreign exchange gains	-	233,708	-
Penalties and interest on taxes	66,000	81,542	60,419
Donations	5,000	26,810	18,597
	$ 1,179,456	$ 1,519,192	$ 1,623,361
GOVERNMENT TRANSFERS			
Federal Government			
Economic development	$ -	$ -	$ 24,413
Summer student grants	-	-	3,968
Provincial Government			
Revenue sharing grants	386,000	387,456	334,324
Emergency measures	-	2,500	14,500
Other	15,000	-	-
2% Accommodation tax	325,000	330,228	312,799
Provincial/Local Government Agencies	1,500	4,083	14,000
	$ 727,500	$ 724,267	$ 704,004
TRANSFERS FROM OWN FUNDS AND RESERVES			
Carry-forward reserve	$ 2,669,382	$ 1,742,879	$ 1,614,570
Reserve for future expenditures	-	-	3,000
	$ 2,669,382	$ 1,742,879	$ 1,617,570
COLLECTIONS FOR OTHER GOVERNMENTS			
School tax	$ 5,402,060	$ 5,458,406	$ 5,190,694
Regional District of Nanaimo	3,482,000	3,457,041	3,389,986
Regional District parks parcel taxes	31,700	31,695	14,953
Nanaimo Regional Hospital District	504,300	499,865	457,862
B.C. Assessment Authority	161,500	161,347	152,816
Municipal Finance Authority	400	399	492
Business Improvement Area	138,000	137,472	135,001
	$ 9,719,960	$ 9,746,225	$ 9,341,804

CITY OF PARKSVILLE

SCHEDULE 15

GENERAL REVENUE FUND

SCHEDULE OF EXPENDITURES

AS AT DECEMBER 31, 2008

	Budget	2008	2007
GENERAL GOVERNMENT SERVICES			
Legislative	$ 308,110	$ 273,605	$ 260,462
Administration and other	1,455,286	1,279,963	1,236,118
	$ 1,763,396	$ 1,553,568	$ 1,496,580
PROTECTIVE SERVICES			
Policing	$ 1,805,097	$ 1,702,485	$ 1,515,244
Bylaw enforcement	72,479	88,974	108,532
Fire protection	746,142	702,619	624,015
Emergency measures	39,316	42,511	27,914
Other	40,700	40,170	39,705
	$ 2,703,734	$ 2,576,759	$ 2,315,410
TRANSPORTATION SERVICES			
Administration	$ 656,346	$ 543,657	$ 556,124
Works yard operation	115,628	114,473	99,070
Road surfaces	381,135	259,637	299,712
Road allowances	76,246	77,875	66,593
Sidewalks	26,993	25,533	24,180
Drainage ditches	58,031	59,459	41,218
Storm sewers	83,316	84,350	78,472
Street cleaning and flushing	122,689	126,405	110,715
Snow removal	98,630	263,585	119,806
Street lighting	160,706	153,624	137,815
Traffic services	168,702	151,956	93,924
	$ 1,948,422	$ 1,860,554	$ 1,627,629
PLANNING AND ENVIRONMENTAL DEVELOPMENT			
Planning	$ 594,283	$ 504,599	$ 415,499
Building inspections	254,852	181,866	239,853
Housing	2,058	5,152	1,844
Economic development	92,400	89,848	143,537
Tourism	325,000	330,228	312,799
	$ 1,268,593	$ 1,111,693	$ 1,113,532
ENVIRONMENTAL HEALTH SERVICES			
Solid waste collection and disposal	$ 502,800	$ 488,505	$ 471,568
PARKS AND CULTURAL SERVICES			
Administration	$ 146,611	$ 142,155	$ 147,657
Parks and playgrounds	1,170,628	1,158,522	1,117,726
Library	407,500	407,553	387,610
Other Cultural services	147,336	142,069	231,282
	$ 1,872,075	$ 1,850,299	$ 1,884,275
FISCAL SERVICES			
Debt and interest charges	$ 255,830	$ 250,779	$ 353,397
Transfer to Own Reserves and Funds			
Reserve for future expenditures	23,100	139,496	35,480
Carry-forward reserve	-	38,147	1,775,999
General Capital fund	4,937,710	3,705,113	2,110,354
Sewer Utility fund	2,038,185	2,022,993	2,047,556
Water Utility fund	95,030	95,030	67,200
Transmission of Taxes Levied for Other Governments			
School	5,402,060	5,459,521	5,190,694
Nanaimo Regional Hospital District	504,300	499,865	457,862
Regional District of Nanaimo	1,510,000	1,500,263	1,383,412
B.C. Assessment Authority	161,500	161,347	152,816
Municipal Finance Authority	400	399	492
Business Improvement Area	138,000	138,000	135,000
	$ 15,066,115	$ 14,010,953	$ 13,710,262

City of Parksville
Statement of Segmented Disclosures
For the Year Ended December 31, 2008

SCHEDULE 16

	Protective Services	Engineering and Public Works	Parks	Community Planning	General Government	Other Services	Water, Sewer and Solid Waste	Adjustments and Eliminations	2008 Consolidated Totals
Revenue									
External taxes	$ -	$ -	$ -	$ -	$ 8,839,494	$ 407,424	$ 2,118,023	$ (1,988,508)	$ 9,376,433
Fees and charges	16,321	366,903	5,800	411,807	21,238	-	3,253,816	(10,031)	4,065,854
Other sources	387,633	200,203	187,105	-	940,528	368,127	587,775	336,378	3,007,749
Transfers from reserves funds	-	519,224	-	-	-	-	821,317	-	1,340,541
Internal charges	-	269,800	-	-	382,476	84,524	48,906	(785,706)	-
Collections for other governments	-	-	-	-	-	-	-	9,746,224	9,746,224
	403,954	1,356,130	192,905	411,807	10,183,736	860,075	6,829,837	7,298,357	27,536,801
Expenditures									
Labour	677,621	1,178,339	669,678	659,111	1,225,921	3,601	560,579	(201,556)	4,773,294
Consulting and contract services	1,668,299	655,614	149,149	21,042	151,554	488,663	2,697,090	-	5,831,411
Other	164,826	644,438	386,226	119,020	170,707	681,281	415,510	7,732,290	10,314,298
Internal charges	48,906	-	16,400	-	-	-	720,400	(785,706)	-
Capital	137,297	3,948,790	434,271	22,042	53,688	8,057	2,760,311	218,112	7,582,568
	2,696,949	6,427,181	1,655,724	821,215	1,601,870	1,181,602	7,153,890	6,963,140	28,501,571
Fiscal Services									
Debt servicing and repayments	-	228,885	-	-	21,894	-	412,748	-	663,527
Segment Surplus (Deficit)	$ (2,292,995)	$ (5,299,936)	$ (1,462,819)	$ (409,408)	$ 8,559,972	$ (321,527)	$ (736,801)	$ 335,217	$ (1,628,297)

City of Parksville
Statement of Segmented Disclosures
For the Year Ended December 31, 2007

	Protective Services	Engineering and Public Works	Parks	Community Planning	General Government	Other Services	Water, Sewer and Solid Waste	Adjustments and Eliminations	2007 Consolidated Totals
Revenue									
External taxes	$ -	$ -	$ -	$ -	$ 8,147,718	$ 384,824	$ 2,114,756	$ (2,021,526)	$ 8,625,772
Fees and charges	14,346	432,301	11,900	639,615	11,361	-	3,072,201	-	4,181,724
Other sources	382,203	141,153	235,680	-	745,015	355,239	573,102	456,163	2,888,555
Transfers from DCC reserves	-	562,604	-	-	-	-	833,908	-	1,396,512
Internal charges	-	216,000	-	-	293,673	74,327	26,030	(610,030)	-
Collections for other governments	-	-	-	-	-	-	-	9,341,804	9,341,804
	396,549	1,352,058	247,580	639,615	9,197,767	814,390	6,619,997	7,166,411	26,434,367
Expenditures									
Labour	556,121	945,942	599,529	610,309	1,062,391	93,591	485,971	(195,011)	4,158,843
Consulting and contract services	1,517,645	774,841	128,947	16,600	113,359	426,860	2,650,663	-	5,628,915
Other	156,000	504,425	371,527	125,243	163,676	678,081	313,872	7,287,199	9,600,023
Internal charges	26,030	-	21,000	-	-	-	563,000	(610,030)	-
Capital	147,009	2,407,627	254,820	-	55,847	-	2,720,027	194,358	5,779,688
	2,402,805	4,632,835	1,375,823	752,152	1,395,273	1,198,532	6,733,533	6,676,516	25,167,469
Fiscal Services									
Debt issued	-	-	-	-	-	-	240,000	-	240,000
Debt servicing and repayments	70,145	230,011	-	-	53,241	-	360,025	-	713,422
Segment Surplus (Deficit)	$ (2,076,401)	$ (3,510,788)	$ (1,128,243)	$ (112,537)	$ 7,749,253	$ (384,142)	$ (233,561)	$ 489,895	$ 793,476

City of Parksville
Statement of 2008 Property Tax Exemptions
Bylaw No. 1434

			Value of Permissive Exemption	
LEGAL DESCRIPTION	**CIVIC ADDRESS**	**ORGANIZATION**	**TOTAL TAXES**	**MUNICIPAL PORTION**
Lot 16, Plan 33339	116-425 Stanford Ave	Oceanside Cadet Youth Society	2,064.58	949.55
Lot 1, Plan VIP71491	149 E. Stanford Ave	Parksville Lawn Bowling Club	4,241.10	1,950.59
Lots 29-30, Plan 1565	205 E. Jensen Ave	Parksville Lions Senior Citizens Housing Society	1,010.21	499.38
Parcel B, Except Plan 29279 And VIP52583, PCL B DD349031	193 E. Island Hwy	Regional District of Nanaimo Parksville Curling Club Society	34,352.67	17,536.06
Lot 1, Plan VIP5560	200 Corfield Street	The Nature Trust of B.C.	59,095.57	27,179.60
Lot 17, Plan 6836	144 Middleton Ave	Parksville Seniors' Activity and Drop In Centre Society	6,397.66	3,609.39
Lot 41, Plan 6836	129 E. Jensen Ave	Forward House Community Society	2,295.93	1,134.96
Lot A, Plan VIP74182	188 W. Hirst Avenue	District 69 Society of Organized Services	18,385.29	8,455.88
Lots 4 & 5, Plan 5663	170 W. Hirst Avenue	Mt. Arrowsmith RCL Branch 49 Leased to Arbutus Grove Reformed Church	9,267.99	4,262.59
Lots 6-7, Plan 5663 except Plan 36767	187 Alberni Hwy	Governing Council Salvation Army	9,115.26	5,142.59
Lot 6, Plan 5797	312 W. Hirst Avenue	Kingsley Low-Rental Housing Society	3,512.78	1,736.48
Lot 6A, Plan 2536	266A Moilliet Street	Arrowsmith Rest Home Society	30,229.77	14,943.60
Lot 6B, Plan 2536	266B Moilliet Street	Arrowsmith Rest Home Society	97,837.31	48,364.30
Lot 1, Plan 34131	795 W. Island Hwy	Our Savior Lutheran Church	11,023.37	6,219.09
Lot A, Plan 41355	550 Pym Street	Trustees Parksville Baptist Church	26,038.28	14,690.10
Lot 4, Plan 2467	407 Wembley Road	Anglican Synod Diocese of BC	13,522.75	7,629.17
Lot 1, Plan 45926	245 W. Hirst Avenue	District 69 Society of Organized Services	15,478.95	7,119.17
Lot A, Plan 49747	133 McMillan Street	Oceanside Community Arts Council and the Parksville and District Association for Community Living	12,163.57	5,594.34
Lots 1-4, Plan 26728	118 McMillan Street	Parksville and District Association for Community Living	5,547.88	2,551.61
Lot A, Plan 31814	401 Moilliet Street	Vancouver Island Health Authority	0.00	0.00

City of Parksville
Statement of 2008 Property Tax Exemptions Continued
Bylaw No. 1434

			Value of Permissive Exemption	
LEGAL DESCRIPTION	**CIVIC ADDRESS**	**ORGANIZATION**	**TOTAL TAXES**	**MUNICIPAL PORTION**
Lot 1, Plan 34272	345 Pym Street	Trustees of the Congregation of Knox United Church	20,741.10	11,701.57
Lot A, Plan VIP65788	Bisect Ermineskin ALR Land	Island Corridor Foundation	2,005.58	947.13
Lot 8, Plan 33339 except Plan VIP60816	1245 E. Island Hwy	Parksville & District Historical Society	12,271.21	5,643.85
Part of Lot 8, Plan 33339	1275 Island Hwy East	Parksville and District Chamber of Commerce	5,786.85	2,661.52
Lot 1, Block 564, Plan 22048	1245 Chattell Road	Parksville, Qualicum Fish & Game Association	6,521.99	3,604.35
Lot A, Plan VIP59337	Herring Gull portion to Highway Scale	Island Corridor Foundation	1,541.32	727.89
Lot 1, Plan VIP64444	Herring Gull behind Works Yard	Island Corridor Foundation	4,345.42	2,052.12
Lot A, Plan VIP64448	600 Alberni Highway	Island Corridor Foundation	1,026.00	484.53
			415,820.39	**207,391.43**

SERVICES PROVIDED BY THE SOCIETIES THAT RECEIVE TAX EXEMPTIONS

Arrowsmith Rest Home Society – Provides a full range of services to residents of the Arrowsmith Lodge and tenants of Cokely Manor. At the Arrowsmith Lodge, 24 hour nursing care is provided to 75 elderly residents. They provide a place to live where they can get their needs of nursing care, medications, toileting, nutrition and housing. The Arrowsmith Lodge also has a 15 bed unit that provides for those who suffer from dementia. Cokely Manor provides a setting for those (mainly seniors) who require assistance in living their daily lives; these tenants are provided with two meals per day, light housekeeping every week and an atmosphere where they can socialize with others.

District 69 Society of Organized Services – Provides recreation programs to the public; programs to and/or facilities used by youth, seniors or other special needs groups; offers cultural or educational programs to the public which promote community spirit, cohesiveness and tolerance. The SOS also provides numerous community-based programs and services that benefit the community as a whole.

Forward House Community Society – Provides psychosocial and vocational rehabilitation programs and services for adults who have chronic or acute mental illness and who may have concurrent addictions. The Society provides non-residential care seven days a week. The also provide relevant support, education, tools for healthy, sustainable living in community, crisis intervention and clinical liaison. Their education programs include education film production, desktop publishing, certificate courses, community presentations and seminars.

Kingsley Low Rental Housing Society – The society provides affordable housing for seniors in the City.

(The) Nature Trust of British Columbia – Has a conservation area containing critical fish and wildlife habitat within the City of Parksville. They have worked with the City to accommodate public access to a significant green space. They partner with local stewardship groups to develop and maintain interpretive trails and wildlife viewing facilities and to control invasive plants to ensure the productive estuary and upland forests sustain wildlife and provide nature appreciation opportunities to the local community and tourists.

Oceanside Cadet Youth Society – Offers youth in the Parksville/Qualicum area an interesting program which includes training in seamanship, sailing, leadership, rifle range, band, drill team, sports, outdoor adventure training and public speaking. As well, qualified sea cadets may be eligible for summer training and employment opportunities at sea cadet training centres, ship deployments with the Canadian Navy or Coast Guard, university scholarships and credits towards high school graduation.

Oceanside Community Arts Council – Maintains an office to coordinate activities; three galleries to display work of local artists, workshops and classes for adults and children, operates a children's art day camp program during the summer, gift shop for local artisans to sell their work and publishes a guide to help local professional artists market their work. The OCAC provides rehearsal and meeting space for local groups as well as provide drop-in studio space at a nominal cost. The OCAC provides education, advocacy, resources and support services for the arts and artists in this community.

Our Savoir Lutheran Church – The church and hall are used extensively as meeting space by community organizations. Some of these include AA, NA, Girl Guides, Seventh Day Adventists, Restorative Justice, preschool groups, private community organizations, and Piano Recitals. These organizations use the facility either at no charge or for a donation. If the facility was not available it could make life difficult for some of these organizations.

Parksville & District Association for Community Living – Not for profit community based association that provides support to people with developmental disabilities and their families. They provide direct service to approximately 70 adults and indirect services to approximately another 70 adults within the district. They have two locations – 133 McMillan Street and 118 McMillan Street. They provide service though six programs: Choices Day Program, One-to-One Programs, Supported Work Program, Community Options Day Program, Self Help Skills Program, and the Semi-Independent Living Program. This facility (at 133 McMillan Street) is also a Drop in Centre for individuals living in our community independently or with families who do not participate in any regular program. At this facility they have also provided space to School District 69 for their Outreach Program.

Parksville & District Chamber of Commerce – Offers cultural or educational programs to the public. They operate a variety of community based committees and task forces as well as community awards which recognize the efforts of citizens and businesses which support our community growth and betterment. The Chamber of Commerce offers services to the public in an informal partnership with the City for the operation of the Visitor Centre. Through the centre they provide information on community and city resources and act as an information centre to promote Parksville as a place to visit, live, work and invest.

Parksville & District Historical Society – It is the mission of this organization to preserve the physical and paper evidence of the history of our community for use by future generations. The society operates a five acre heritage village with a large main museum building.

Parksville Fellowship Baptist Church – Congregation raises money for direct dispersal to local families and individuals in need, they also supply food to those who are in need and their 'Clothes Closet' provides free clothing. They make their premises and facilities available at no or low cost to other organizations on a regular or repeat basis. Their facility is also a designated Emergency Services Response Centre.

Parksville Lawn Bowling Club – A community minded organization that provides an opportunity for Parksville residents to enjoy a sport that is both enjoyable and competitive in a congenial atmosphere. They are currently conducting a junior's program with the cooperation of local schools; a way of getting youth interested in Lawn Bowling.

Parksville Lions Housing Society – Non-profit organization that provides affordable housing in Parksville and maintains 6 units of housing for seniors.

Parksville Pastoral Charge (Knox United Church) – Offer facility to deserving community groups on a free or minimum cost basis. Knox provides direct support to community charities, including SOS, the Salvation Army, and the Food Bank; as well they are able to assist the work of other organizations on issues affecting the local, national and international community – poverty and homelessness, the environment, health, human rights, etc.

Parksville Qualicum Fish and Game Association – Recreational facilities for public use as well as the associations members. Programs to and facilities used by youth, seniors and special needs. It serves as a training, practice and competition venue for the RCMP, Air Cadets, Navy League, Boy Scouts, Junior Olympic Archery Program and the Mid-Island Archery Club.

Parksville Seniors Activity and Drop-In Centre – Provide seniors a home away from home; keeps them physically and mentally healthy. They offer activities such as bag baseball, bingo, cars, computer classes, darts, life dance, pool, shuffleboard, and yoga. The programs assist the seniors to maintain a balanced life style. Through volunteer help they offer low-cost healthy meals, companionship, support, physical and mental exercise.

Regional District of Nanaimo – Curling club provides a recreation facility and recreation program (curling). The club is open to youth, adults and seniors providing a recreational experience that is both physical and social. It promotes the significance and value of active communities. The programs are both educational and practical in nature and programs and events at the facility help to enrich the community. The club also offers free curling to the Special Olympic program.

Royal Canadian Legion Branch #49 – Arbutus Grove Church activities include weekly worship services, bible studies, fellowship gatherings, community outreach programs, youth programs, Community services and church meetings.

(The) Salvation Army, Mt. Arrowsmith Community Services – Worship services weekly, free meals 3 days a week, supply free emergency lunch packs for school children, provide ministries for women, youth, children, and men weekly and monthly. They give pastoral care and supply and organize summer fun day camps for children, sponsor children to attend a summer camp for recreational and religious programs. Operate a food bank for the community (for low/no income persons) and supply clothing and furniture to persons in emergency situations. They have a team which visits seniors, sick persons and shut-ins as well as offer and coordinate volunteering opportunities to the community. Spiritual and basic counselling as well as spiritually educational small support groups are provided.

St. Anne's and St. Edmund's Anglican Church – Building and facilities are made available to community groups free or on a minimal fee basis. They are able to extend the Outreach Program to organizations in the community including the Nursing Home, SOS, Food Bank, and individuals in need. They have the ability to offer plots in accordance with provincial regulations and provide historical information on the pioneers who have contributed to local growth and development.

Vancouver Island Health Authority – Provides programs to and/or facilities used by youth, seniors or other special needs groups. VIHA utilizes 401 S. Moilliet Street to operate the Trillium Lodge and 250 Craig Street to operate Stanford Place.

City of Parksville

Declaration and Identification of Disqualified Council Members for 2008

Pursuant to the Community Charter there were no Disqualified Council Members during the year.

2008 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Governance:	**Goal:** To have a local government that is accountable, effective, efficient and open in its operations through regular and focused internal and external communications between staff; staff and council; and staff, council and the public.		
	Review and update major regulatory bylaws to keep them current with legislation, make them more effective and able to deal with current issues	Bylaws reviewed and updated	Amended fireworks and outdoor burning bylaws as well as dog licence, subdivision servicing and works and services bylaws. Adopted new MTI and DCC bylaws
	Review and update policies to keep them current with legislation and actual procedures	Ten policies amended or updated	Employee Code of Conduct, Purchase of Home Computers, Community Events Sign, Community Park Food Concession & Idle Free Policy
	Increase the efficiency and effectiveness of staff	Encourage retention of a dedicated & skilled workforce by developing a succession & retention plan; creation of effective personnel policies, departmental procedures manuals and employee initiation manual. Develop succession planning strategy	Internal committee met to discuss recruiting/retention strategies; ongoing training of staff to assist them in gaining the necessary skills. Personnel policies reviewed. Benefits procedure manual created; Employee orientation program implemented for *New Hires.* Succession Planning Strategy – in process; reviewing current assets, needs and gaps.
	Encourage effective communication between staff; council/staff; council/staff/public	Establish and implement a comprehensive communications strategy. Investigate, and if feasible, implement a web based broadcast on the City's webpage of Council and Committee meetings; upgrade City website; develop intranet system	Intranet system utilized effectively to broadcast HR related information to City employees (job postings, EFAP newsletters/updates; staff absences). Communications Officer hired and significant work done on the Communications Strategy
	Complete 2009 Provisional Budget by September 30/08	2009 Budget process to commence in May 08	2009 Provisional budget adopted by Council on September 2008
	Complete online Provincial Homeowner Grant claims process		Completed in time for 2009 Home Owner Grant claims

2008 Statement of Municipal Goals & Objectives Continued

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Resource Management:			
Water Supply & Distribution:	**Goal:** To supply safe and healthy drinking water to the Community.		
	To further develop and adopt a supply and distribution strategic plan	Progress made on plan, e.g. develop and implement cross-connection control program, upgrade storage facilities, improve security	Cross connection plan has been developed and implementation plan is ongoing, storage facility upgrades completed and security alarms installed at Springwood. Completed the 2008 Annual Water Report.
	To develop a long range capital plan for the Arrowsmith Water Service	Progress made on plan, e.g. prepare terms of reference, retain consultants, develop preliminary plan	Terms of reference completed and request for proposals let in 2008
Infrastructure:	**Goal:** To operate and maintain municipal infrastructure and to establish and appropriate renewal and replacement program to meet current and future community needs, in a safe and environmentally responsible manner.		
	To carry out an infrastructure maintenance and replacement program	Completed projects vs. program projects	Annual maintenance programs completed and replacement programs developed for 2008 projects
	To project and determine future infrastructure requirements	Complete annual update of long term capital plans	Annual update and long term capital plans completed for 2008
	To continue to develop and maintain a life cycle replacement strategy for all City infrastructure and assets	Assess infrastructure replacement 'deficit', compare to other communities	Completed the State of Municipal Infrastructure Annual Review for 2008. Ongoing development of an inventory of the infrastructure and started reviewing software requirements
Transportation:	**Goal:** To operate and maintain a transportation network that will continue to sustain and enhance the livability of our community in a safe and environmentally responsible manner.		
	To develop the transportation network and facilities in accordance with the 2003 Transportation Plan Update	Actual progress vs. Transportation Plan	Completed Despard / Alberni Intersection Upgrade. Prepared Terms of Reference for updated Transportation Plan
	To develop regional transportation plans in consultation with the Ministry of Transportation and Highways and the RDN		Deferred to 2009
	To continue to develop pedestrian facilities including traffic calming initiatives	Number of facilities built or developed	Traffic calming completed at Renz and Humphrey. Open House and preliminary design for pedestrian and cycling facilities improvements at 19A and Martindale completed

2008 Statement of Municipal Goals & Objectives Continued

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Public Safety:			
RCMP:	**Goal:** To provide a healthy and safe community.		
	Parksville Community Park "Project Safe Park"	Proactive enforcement and education strategy	Enhanced summer foot and bike patrols were conducted in the park resulting in an increase in liquor seizures and a decrease in vandalism
	To continue and enhance proactive RCMP involvement with youth	DARE and school liaison program	Two more RCMP officers were trained in the delivery of the DARE program. This expansion resulted in more students receiving the DARE program including grade ten students
	Develop and participate in seniors safety education and awareness programs	Safe driving workshops and crime prevention initiatives	Several safe driving seminars were delivered to senior community residents including sessions on scooter safety
	Traffic initiatives	Safe driving and speeding campaigns. Education and enforcement	All detachment members participated in enhanced traffic enforcement resulting in fewer crashes in the community. Several traffic safety campaigns were advertised in the community
	Reduce drug abuse	Education and enforcement	Detachment members participated in several in-house training sessions related to Drug Search Warrant techniques and overall drug enforcement practices. Several key drug seizures were made in the community
Fire:	Finalize design of Fire Hall expansion and begin construction	Work has proceeded on expansion project	The referendum for the borrowing to build the fire hall was turned down by the electorate
	Maintain full complement of members	Membership is retained at 36 "volunteers"	7 new members started a recruit class in June 2008. This brought the membership to a full compliment
	Improve Standard of Cover Response	Average response times are decreased to the various areas of the FPA	Slight decrease in response times due to shorter muster times for crews responding
	Complete certification of all members of the department	Percent of members that have completed the NFPA 1001 standard	An additional 6 members completed their NFPA 1001 Certification

2008 Statement of Municipal Goals & Objectives Continued

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Fire con't:	Completion of fire training ground	Phase II of the work is completed. Gas props are operational	Gas props have been completed and are awaiting testing
	Required inspections are completed	Percent of required fire safety inspections completed	419 Fire Safety Inspections completed
Emergency Planning:	Continue Emergency Plan Preparation and Staff Training	Update Emergency Plan. Provide required training for essential staff. Complete Strategic Plan for Emergency Program	Emergency Plan continues to be updated on an annual basis in conjunction with neighbouring jurisdictions. Basic core training has been completed for all staff. No progress has been made on Strategic Plan
	Provide public education programs	Percent increase in emergency preparedness talks delivered	A number of public education events were delivered throughout the year. The local papers and radio station were used to help deliver the important Personal Preparedness message
	Update equipment and process for ECC activation	Install Electronic Smart Board. Develop ECC setup exercise	The Smart Board was installed in Room 100 An ECC Setup exercise was conducted in December 2008
	Establish Emergency Executive and Planning Committees	Establish Terms of Reference for both Committees. Establish schedule of meetings	Terms of reference for these committees has been established. A meeting schedule has yet to be confirmed
Parks, Open Space and Environment:	**Goal:** To create, protect and manage within the City a park and open space system which enhances livability, protects environmental resources and accommodates leisure activities for citizens of all ages.		
	To monitor and maintain existing park and open space facilities		Annual maintenance programs completed
	To acquire additional open space land in accordance with the OCP	Amount of land purchased	No land has been purchased
	Work towards realization of projects outlined in the Community Park Master Plan	Resources allocated for Community Park projects	Resources have been allocated for improvements at the Community Park

2008 Statement of Municipal Goals & Objectives Continued

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Community Planning:	**Goals:** To have a compact and orderly City which is centered around a well defined and aesthetically pleasing and vibrant downtown core, and, which embodies the principles of sustainability by accommodating a diverse array of people, housing types and land uses, while still respecting resources and the environment. The quality of life will be enhanced by ensuring that the City is accessible to all modes of transportation with an emphasis on pedestrians, cyclists and scooters [for those with mobility issues] and by enhancing access to natural features, such as the waterfront.		
	To encourage and mandate, where possible "smart growth" and sustainable development principles in land use decision making and regulations in order to minimize impact on the natural environment and improve livability of neighbourhoods	Continue to educate the public & development community about sustainability by making resource material & information accessible in written format, on the website, and through presentations Amend the Official Community Plan taking advantage of new tools afforded local government to include sustainability guidelines which provides evaluation criteria for land use decisions including the evaluation of integrated storm water management, water usage and other conservation measures	A number of public and developer education brochures were produced, including: Sustainable Building Techniques and the commencement for the Rain water harvesting information series Historic walking route and feature identified. Cultural History program developed Development Permit Area templates created in anticipation of Official Community Plan review
	Participate in City initiatives to implement targets	Provided information to consultant hired by Regional District of Nanaimo and member municipalities to undertake corporate emissions study	To reduce greenhouse gas emissions in accordance with provincial directives
	Secure linear pathways where opportunities exist	A number of multi-use paths were secured as linear parks through subdivision approval or requested at time of rezoning	To develop active transportation (pedestrian) linkages to create a more walkable community

2008 Statement of Municipal Goals & Objectives Continued

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Community Planning con't:	To continue development of the downtown waterfront walkway	Secure additions to walkway where opportunities exist	Negotiated easements and coordinated access points with private property owners for waterfront walkway from McMillan to Community Park. Working drawings for erosion plantings and access control within Community Park. Design development above grade section of boardwalk for other sections beyond McMillan Street
	To continue to develop and expand long range planning initiatives	Undertake a comprehensive review and substantial rewrite of the Development Permit Area section of the existing Official Community Plan Work towards updating terms of reference, background research, data collection and analysis in preparation of future Official Community Plan review.	Draft Development Permit Area guidelines were created in preparation of Official Community Plan update Preliminary data analysis work has been undertaken on future population predictions and build-out potentials. Data analysis capacity has been implemented through the use of open source software tools
	To encourage redevelopment and adaptive reuse of existing downtown buildings	Continue assigning a priority status to the processing of downtown applications	Downtown applications processed as priority Storyline for downtown developed Downtown streetscape developed Downtown street furnishings standard created and implemented

2008 Statement of Municipal Goals & Objectives Continued

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Community Planning con't:	To create opportunities for attainable housing and diversity in housing stock	Continue informing prospective developers of needs within the housing type categories Finalize secondary suite amendment with respect to maximum suite size Undertake review of approach to carriage house / granny flats Review existing bonus density provisions Draft small lot subdivision zone template Examine current parking requirements and where appropriate revise to provide opportunities to facilitate affordable housing units	Development community aware of City housing needs. City participated in regional housing needs study with Regional District of Nanaimo Secondary Suite regulation updated Accessory carriage house permitted via bylaw amendment Small lot zone template created Background research on parking completed. Results of downtown parking study and transportation master plan

2009 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Governance:	**Goal:** The City of Parksville's governance process is transparent, accountable and accessible.		
	Make council and committee meetings more accessible to the public	Look at methods of broadcasting meetings via the City webpage	
Governance:	**Goal:** It supports informed dialogue between Council, staff, the community, regional partners and other levels of government.		
	Encourage effective communication between staff; council; council/staff; and council; staff/public	Expand implementation of communications strategy established in previous year	
	Ensure that Council has the training and tools needed to understand their role	Develop and conduct effective council orientation sessions	
Governance:	**Goal:** Council and staff will be effective and efficient in working together to manage the City and address its issues.		
	Review and update major regulatory bylaws to keep them current with legislation, make them more effective and able to deal with current issues	Two major bylaws reviewed and updated	
	Review and update policies to keep them current with legislation and actual procedures and able to deal with current issues.	Ten policies amended or updated	
	Ensure that Council is keep informed of legislative changes and current issues	Implement a system of informing Council of pending legislation and issues	
Governance:	**Goal:** To have a local government that is accountable, effective, efficient and open in its operations through regular and focused internal and external communications between staff; staff and council; and staff, council and the public.		
	Review other municipal accounting and reporting software programs	Number of programs reviewed.	
	Increase the efficiency and effectiveness of staff	Creation of effective personnel policies, departmental procedures manuals and employee handbook. Implement succession planning strategy	

2009 Statement of Municipal Goals & Objectives Continued

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Resource Management:			
Water Supply & Distribution:	**Goal**: To supply safe and health drinking water to the community through the adoption of long term sustainability measures for water usage and conservation.		
	To further develop and adopt a supply and distribution strategic plan	Implement cross connection control program; develop new water rates strategy to promote water conservation	
	To complete a conceptual plan for a new river intake and treatment facility	Engage a qualified expert(s) for conceptual study plan for the new intake and treatment	
Infrastructure:	**Goal:** To operate and maintain municipal infrastructure and to establish an appropriate renewal and replacement program to meet current and future community needs, in a long term sustainable manner		
	To carry out an infrastructure maintenance and replacement program	Completed 2009 budgeted capital program	
	To update the 20 year DCC infrastructure Program	Update DCC rates to reflect technological advancements, sustainability principles and the latest regulations affecting the imposition of DCCs	
	To continue to develop and maintain a life cycle replacement strategy for all City Infrastructure and assets	Assess infrastructure replacement 'deficit'; determine value of deficit; analyze ways of funding deficit	
	Complete Tangible Asset reporting requirements as required by PSAB 3150	Complete 2009 State of Municipal Infrastructure Review	
Transportation:	**Goal:** To operate and maintain a transportation network that will continue to sustain and enhance the livability of our community in a safe and environmentally responsible manner.		
	To develop the transportation network and facilities in accordance with the 2003 Transportation Plan Update	Complete City wide Transportation Plan	
	To continue to develop pedestrian, cycling and scooter facilities including traffic calming initiatives	Develop list of priorities as part of implementation of Transportation Plan	

2009 Statement of Municipal Goals & Objectives Continued

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Public Safety:			
RCMP:	**Goal:** To provide a healthy and safe community.		
	Reduce property crimes	Proactive enforcement and education strategy	
	To continue and enhance proactive RCMP involvement with youth	DARE and school liaison program	
	Develop and participate in Seniors safety education and awareness programs	Safe driving workshops and crime prevention initiatives	
	Traffic safety initiatives - impaired driving enforcement and education	Safe driving and speeding campaigns Education and enforcement	
	Reduce drug abuse	Increase in enforcement and education	
Fire:	Complete construction of Fire Hall expansion project	Work has proceeded on expansion project	
	Maintain Full membership in department	Membership is increased to 40 volunteers	
	Provide effective response to all emergency calls	All incidents are responded to with sufficient resources	
	Design for next phase of Training ground completed	Design for training tower completed and ready for construction in 2010	
Emergency Management:	Provide increased number of pubic education events	Increase in the number of Public Education events delivered	
	Provide training opportunities for new and existing staff to enhance required skills necessary to function in the event of a major emergency	Provide required training for essential staff	
	Conduct annual review of Emergency Plan and update as required	Annual review completed in conjunction with MIECM partners	
	Conduct exercise to test Emergency Plan	Completion of Table Top Exercise to test emergency plan	
	Complete Strategic Plan for Emergency Program	Draft of Strategic Plan has been completed	
	Develop Planning and Executive Committees		

2009 Statement of Municipal Goals & Objectives Continued

Function	Objectives	Measures and/or Strategies	Achievements and Outcomes
Parks, Open Space and Environment:	**Goal:** To create, protect and manage within the City a park and open space system which promotes sustainability, enhances livability, protects environmental resources and accommodates leisure activities for citizens of all ages.		
	To monitor and maintain existing park and open space facilities		Annual maintenance programs completed
	To complete the shoreline protection project at the Community Park	Finalize the design, tender and construct the project	Project Completed
	Work towards realization of projects outlined in the Community Park Master Plan	Resources allocated for Community Park projects	Signage completed as outlined in the Community Park and additional resources have been allocated for improvements at the Community Park
Community Planning:	**Goals:** To have a compact and orderly City which is centered around a well defined and aesthetically pleasing and vibrant downtown core, and, which embodies the principles of sustainability by accommodating a diverse array of people, housing types and land uses, while still respecting resources and the environment. The quality of life will be enhanced by ensuring that the City is accessible to all modes of transportation with an emphasis on pedestrians, cyclists and mobility scooters and by enhancing access to natural features, such as the waterfront.		
	To encourage and mandate, where possible, sustainable development principles in land use decision making and regulation	Continue to educate the public & development community about sustainability by making resource material & information accessible in written format, on the website, and through presentations	
	To reduce greenhouse gas emissions in accordance with provincial directives	Participate in City initiative in accordance with Bill 27	
	Complete downtown section of the waterfront walkway	Finalize agreements with private property owners	
	To continue to develop active transportation (pedestrian) linkages to create a more walkable community To encourage redevelopment and adaptive reuse of existing downtown buildings	Secure linear pathways where opportunities exist; undertake an amenity distance analysis Continue assigning a priority status to the processing of downtown applications	

2009 Statement of Municipal Goals & Objectives Continued

Function	Objectives	Measures and/or Strategies	Achievements and Outcomes
Community Planning Continued:	To create opportunities for attainable housing and diversity in housing stock	Continue informing prospective developers of needs within the housing type categories; Amend existing bylaw, where required, to facilitate the development of needed housing types; Investigate affordable housing incentive options and develop guidelines	
	To facilitate the inclusion of accessibility features in all developments	Finalize accessibility checklist. Incorporate high level accessibility standards in City bylaw where needed. Investigate opportunity for accessibility conversion grants	
	Develop a water conservation program	Commence analysis of wide water consumption and develop a water conservation strategy program	
	Start Official Community Plan review	Complete compilation of Official Community Plan background data and prepare terms of reference for plan review Develop a public consultation strategy for the Official Community Plan and begin public consultation process	

CITY COUNCIL

Mayor Ed Mayne	emayne@parksville.ca
Councillor Chris Burger	chrisburger@parksville.ca
Councillor Al Greir	hockeypuck1@shaw.ca
Councillor Marc Lefebvre	janetmarc@shaw.ca
Councillor Teresa Patterson	tc.patterson@telus.net
Councillor Sue Powell	kfsue@shaw.ca
Councillor Carrie Powell-Davidson	martinisanyone@shaw.ca

SENIOR STAFF

Chief Administrative Officer *Fred Manson*	fmanson@parksville.ca
Director, Administrative Services *Vacant*	
Director, Community Planning *Gayle Jackson*	gjackson@parksville.ca
Director, Engineering and Operations *Vacant*	
Director, Finance *Lucky Butterworth*	lbutterworth@parksville.ca
Fire Chief *Doug Banks*	dbanks@parksville.ca

CONTACTS NUMBERS

City Hall (general inquiries)	250 248-6144
Engineering and Operations (Works Yard)	250 248-5412
Email (general inquiries)	citypark@parksville.ca
Website	www.parksville.ca