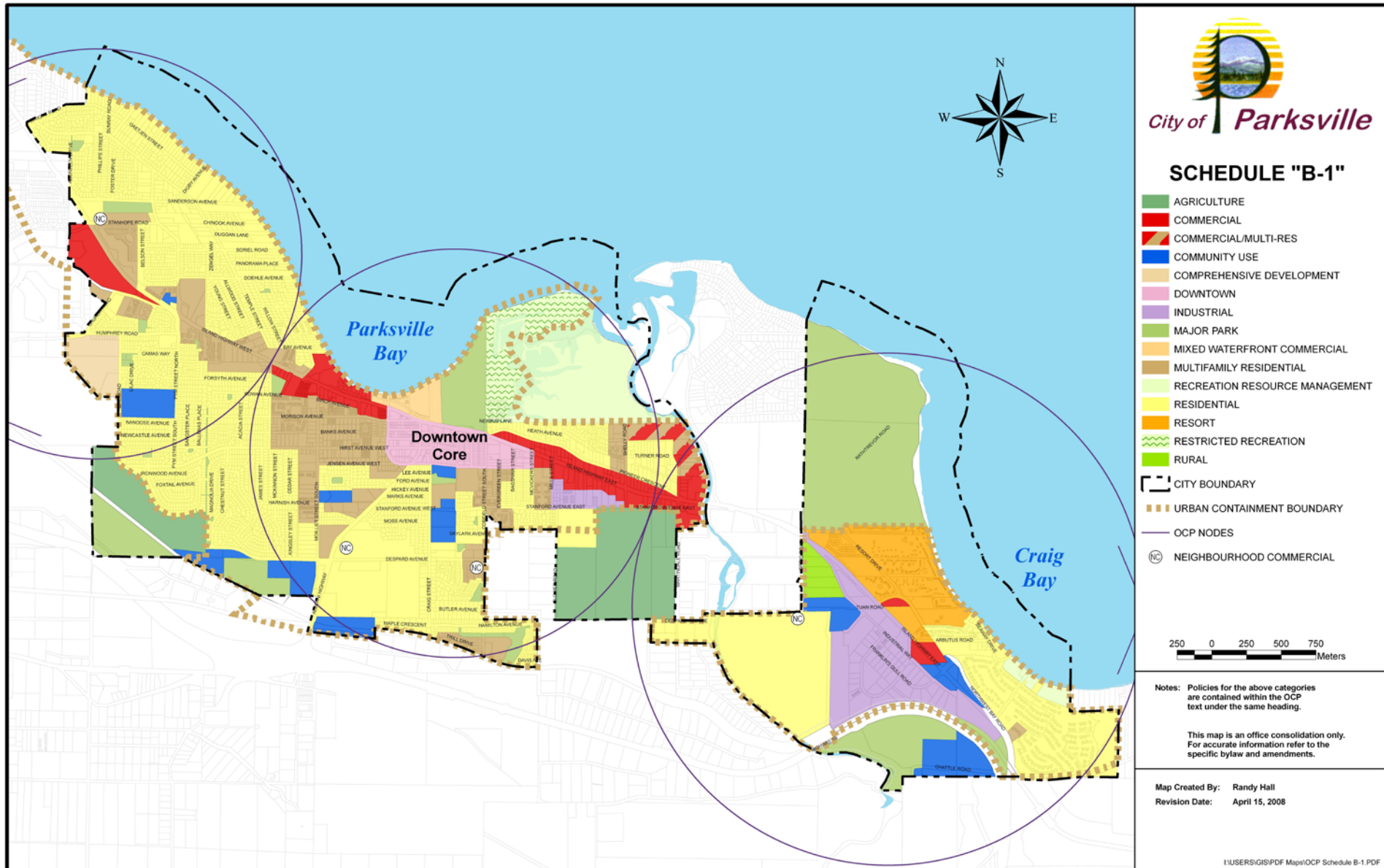


# City of Parksville 2009 Annual Report

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## 2009 Annual Report Message from the Mayor

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On behalf of Council, it is my pleasure to report on financial and operational information for 2009 - a year of learning for Council. We learned how the varied personalities of Council would work together and we learned that the community is well represented by an excellent diversity of experience on Council.

We are pleased to advise that in 2009, Council approved moving forward with the renovations to the Parksville Fire Hall with no outside financing required. Construction will begin in the summer of 2010.

A new main to connect the railway wells to Springwood chlorination facilities were completed. In 2009, the AquaStar Water Awareness program was launched to encourage stewardship of our water resources. The new tiered water rate structure based on consumption levels, rewards residents who consume less water. The City's Operations Department continues to focus on water conservation with more efficient irrigation practices. We hope that changing attitudes and behaviours will result in reduced water consumption and delay the inevitable cost to expand our intake on the Englishman River.

Affordable housing was high on Council's radar in 2009 with land on Humphrey Road donated to Habitat for Humanity that will benefit a deserving family in 2010.

We are proud of the Measuring Up Committee for creating more awareness of the needs of our fellow residents with disabilities with the publication of the *Parksville Accessibility Booklet*.

Work with the Healthcare Task Force in advocating for an urgent care facility for Oceanside continued strong in 2009. The task force has achieved excellent results, gaining the support and commitment of our local MLA. The long tendering process was started in 2009 and will continue through 2010.

In all that we do, transparency and accountability are critical to our success. We know that the more we communicate, the more openness our citizens will expect. *Coffee with the Mayor* was introduced to provide an opportunity for residents to informally discuss issues of concern and the offices of the Mayor and Administration are to be relocated to a much more accessible location downstairs at the Parksville Civic and Technology Centre. Also in 2009, a cross section of community members formed the Blue Ribbon Panel to begin the conversation and determine a vision - what we would like for Parksville and how we might get there.

We began a strategic planning process in 2009 with the goal to provide guidance, not only to the current Council, but for many future Councils. Our goal is to create an economical and sustainable city in which to live, work and play. The Blue Ribbon Panel recommendations, the transportation study, an Official Community Plan review and resident survey scheduled for 2010 will all be considered in the strategic planning process. Council will continue to find ways to improve and define our community, staying focused on local issues and projects critical to our community's long-term health.

I wish to thank my fellow members of Council, City staff, volunteers and residents for making it easy to *talk proud* about Parksville.

**ED MAYNE**  
Mayor, City of Parksville





## 2009 Annual Report

### Report of the Chief Administrative Officer

---

The annual review is an important and necessary occasion for Council and staff to step back and acknowledge and measure our accomplishments of the past year against what we set out to do.

2009 was a year of transition for the City. The municipal elections in November 2008 brought in a new Mayor and Council with new goals and priorities. The global banking crisis and general thoughts of dark economic times were first and foremost in most of our minds. Council took a lead role in directing staff to reduce City spending and associated property taxes in anticipation of tough times for our residents and businesses. Proactive steps, most intentional and some fortuitous, were taken to shift priorities and adjust to reductions, staff shortages and other changes in our operations and services. Significant focus was directed to finding the ways and means to improve our commercial tax base through development of a climate that would encourage both new businesses to locate in and existing businesses to redevelop their properties in our downtown core.

As individuals, we take many things for granted and don't fully appreciate how lucky we are to live where we do and to have the things we have. As residents of Parksville, we are blessed with extremely dedicated staff who provide us with many of these things. Our early morning street cleaning crews, parks workers looking after our parks and sport fields, firefighters and police responding during crisis, our water crews insuring good safe drinkable water is there when you turn on our taps and disappears again when you flush your toilet, our transportation crews who look after our roads and sidewalks. Regardless of the scrutiny and often with very few words of appreciation, your City employees take great pride in their work and are committed to providing the most efficient and effective service possible.

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 what they do for the community.

**Fred Manson, CGA**  
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 permanent Communications Officer.
- Ongoing policy review resulted in:
  - 18 invalid or outdated policies being repealed;
  - 7 policies amended including Emergency/Natural Disasters, Food Concessions in Community Park, Computer System Security and Backup, Liability Insurance, Special Events, Letters of Credit and Fire Department Stipends;
  - 12 new policies added including Filming on City Owned Properties, Accessibility Upgrade Rebate, Email Management, Fee Waivers for Development Permit and Building Permit Applications, Council Code of Conduct and policies to address pandemic influenza related issues.
- Repeal of outdated bylaws.
- Adoption of 18 bylaws that included:
  - 4 Zoning Bylaw amendments, an OCP amendment, Land Reserve Expenditure (114 & 120 Jensen Avenue purchase), Downtown Business Improvement Area five year renewal, DCC's Waiver for Affordable Housing, Traffic Bylaw and Downtown Revitalization Tax Exemption area expansion.

### 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:

- Implemented the new tiered water rates to encourage water conservation.
- Completed the massive project to comply with the recommendations of PSAB 3150, Accounting for Tangible Capital Assets.
- Complete restructuring of the City's financial statements as per PSAB 1200 which makes the statements more in line with business statements.
- Maintained high standard of customer service.
- Updated Council quarterly on budget progress.
- Found assessment omissions that increased property taxes for the year.
- Completed 2010 provisional budget before end of 2009.

## Resource Management

### Water Supply and Distribution

#### Successes:

- Designed, tendered and awarded the contract to upgrade approximately 160m of watermain on Wright Road. The works were substantially completed by December 2009.
- Substantially completed Springwood Facility Upgrade, including;
  - Installation of three new wells;
  - Installation of six variable speed booster pumps;
  - Connecting the Railway Well System to Springwood reservoirs;
  - Improved chlorine disinfection;
  - Improved water circulation in reservoir number 4;
  - Improved water supply transmission between Top Bridge reservoir number 5 and Springwood reservoir number 4;
  - Upgraded existing watermains - asbestos cement with new ductile iron.
- Upgrade the City's SCADA System with new state-of-the-art controls and spread spectrum wireless radio communications.
- Rehabilitated Railway Well number 3, Springwood Well number 5 and 8.
- Repaired damaged valve actuator and installed new aluminum valve chamber cover at Arrowsmith Dam.

### Infrastructure

#### Successes:

- Designed, tendered and awarded contract to upgrade approximately 1000m of Moilliet Street.
- Paved Highway 19A from Shelly Road to McVickers Street, repainted lines to allow extra width at curb lane for cycling.
- Negotiated a right of way for outstanding capital works project for Blenkin Avenue storm drain improvements.
- Completed storm drainage improvements in Temple Street/Soriel Road neighbourhood.
- Repaired broken sanitary sewer forcemain and installed vacuum breaker/air relief valves on Craig Bay sanitary sewer forcemain on Arbutus Road.

### Transportation

#### Successes:

- Awarded Transportation Plan Update contract to Boulevard Transportation Group:
  - Held two Transportation Plan Public Open Houses;
  - Held a public walk-about and bike-abouts;
  - Draft report completed.

### Parks and Open Spaces

#### Successes:

- Designed, tendered and awarded the contract to build approximately 450m of waterfront walkway at Parksville Bay from the Community Park to the bottom of McMillan Street (completed May 2010).
- Enhanced area around Springwood Compound; additional trails and construction of an ex-filtration retention pond.
- Worked with Mid Vancouver Island Habitat Enhancement Society to construct demonstration habitat improvement ponds in conjunction with Springwood Middle School.



## Safe and Livable Community

### Fire Department/Emergency Management

#### Successes:

- Responded to or dealt with 495 total incidents equating to 3,536 person hours. Incidents included 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 2009, members completed 5,619.75 person hours of training to build and maintain the necessary skills to be effective at emergency situations.
- The department had a total of \$748,240 in recorded total fire loss along with a recorded total dollar amount saved of \$1,016,960.
- Recruited seven new quality members and continue to actively recruit new members.
- Completed 41 public education events and 467 fire and life safety inspections.

### Community Planning/Development

#### Successes:

- Waterfront walkway participation.
- Launch AquaStar water awareness program.
- Rain harvesting demonstration.
- Wildfire development permit implementation.
- Implementation of historic plaque and walking route.
- Update of sustainability checklist.
- Introduction of accessible builder checklist.
- Preparation of urban food garden opportunities.
- Update of home occupation regulations.
- Participation in administrative work for sculpture placement.
- Increase corporate knowledge of climate change requirements.
- Participation in Regional Growth Strategy update.
- Design and implementation of new City way-finding signage.
- Design and implementation of accessibility upgrade program.
- Preparation of affordable housing policies and DCC waiver bylaw.
- Background work for new community garden location.
- Continued administration of development applications, building permits and bylaw compliance.

**CITY OF PARKSVILLE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**CITY OF PARKSVILLE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

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B    Consolidated Statement of Operations	4
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**CITY OF PARKSVILLE  
MANAGEMENT REPORT  
2009 FINANCIAL STATEMENTS**

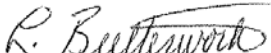
The preparation of these Financial Statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility.

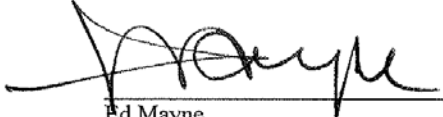
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of Council. The Audit Committee meets with the external auditors two times per year.

The external auditors, McGorman MacLean, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of Council.

On behalf of City of Parksville

  
G. Lucky Butterworth, BBA, CGA  
Director of Finance

  
Ed Mayne  
Mayor

## AUDITORS' REPORT

To the Mayor and Council of the  
City of Parksville

We have audited the consolidated statement of financial position of the City of Parksville as at December 31, 2009 and the consolidated statements of operations, cash flows and changes in net financial assets 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, 2009 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

  
CHARTERED ACCOUNTANTS

Parksville, Canada  
March 6, 2010

CITY OF PARKSVILLE  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2009**

**STATEMENT A**

	<u>2009</u>	<u>2008</u> (restated)
<b>FINANCIAL ASSETS</b>		
Cash	\$ 17,309,876	\$ 8,322,213
Investments	7,764,220	14,716,761
Accounts receivable (Note 3)	<u>2,227,801</u>	<u>2,045,065</u>
	<u>27,301,897</u>	<u>25,084,039</u>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable (Note 4)	1,573,488	1,914,423
Deferred revenue	11,175	48,442
Deposits and other liabilities (Note 5)	3,797,215	4,638,837
Employee benefit accrual (Note 6)	462,789	452,800
Deferred revenue - capital (Note 7, Schedule 2)	6,631,555	6,132,618
Long term debt (Note 8)	<u>4,128,170</u>	<u>4,465,963</u>
	<u>16,604,392</u>	<u>17,653,083</u>
<b>NET FINANCIAL ASSETS</b>	<u>10,697,505</u>	<u>7,430,956</u>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	86,076	30,271
Inventory	46,745	-
Tangible capital assets (Note 9)	<u>143,490,418</u>	<u>141,674,697</u>
	<u>143,623,239</u>	<u>141,704,968</u>
<b>ACCUMULATED SURPLUS (Note 10)</b>	<u><u>\$ 154,320,744</u></u>	<u><u>\$ 149,135,924</u></u>

Contingent liabilities (Note 11)  
MFA debt reserve fund (Note 12)

  
G. Lucky Butterworth, CGA  
Director of Finance

The accompanying notes are an integral part of these financial statements



**CITY OF PARKSVILLE**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**YEAR ENDED DECEMBER 31, 2009**

**STATEMENT B**

	<b>2009 Budget (unaudited)</b>	<b>2009 Actual</b>	<b>2008 Actual (restated)</b>
<b>REVENUE</b>			
Taxation	\$ 9,899,426	\$ 9,921,560	\$ 9,376,433
Water and sewer user fees	3,065,699	3,075,749	2,733,272
Services provided to other governments	415,700	422,869	382,863
Sale of services	1,234,064	1,219,215	538,390
Other revenue from own sources	414,600	361,151	1,782,891
Government transfers	525,500	1,191,584	934,807
Capital grants	3,811,332	841,562	375,901
Developer contributions of capital	-	2,570,308	202,040
Transfer from deferred revenue	1,734,805	166,118	1,340,539
Debenture debt surplus repayment	-	-	89,201
Gain (loss) on disposal of tangible capital assets	-	(395,592)	(62,827)
	<u>21,101,126</u>	<u>19,374,524</u>	<u>17,693,510</u>
<b>EXPENSES</b>			
General government services	1,741,990	1,850,413	1,754,186
Protective services	2,760,757	2,791,079	2,689,225
Transportation services	2,024,502	3,403,029	3,712,475
Planning	1,004,585	746,177	1,120,466
Environmental health services	527,800	523,410	488,505
Parks and cultural services	1,967,589	2,062,824	2,026,960
Water services	1,546,137	1,869,544	2,031,364
Sewer services	796,045	943,228	932,698
	<u>12,369,405</u>	<u>14,189,704</u>	<u>14,755,879</u>
<b>ANNUAL SURPLUS</b>	8,731,721	5,184,820	2,937,631
<b>ACCUMULATED SURPLUS AT BEGINNING OF YEAR</b>	<u>149,135,924</u>	<u>149,135,924</u>	<u>146,198,293</u>
<b>ACCUMULATED SURPLUS AT END OF YEAR</b>	<u><u>\$ 157,867,645</u></u>	<u><u>\$ 154,320,744</u></u>	<u><u>\$ 149,135,924</u></u>

The accompanying notes are an integral part of these financial statements

CITY OF PARKSVILLE  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2009**

**STATEMENT C**

	<u>2009</u>	<u>2008</u> (restated)
<b>CASH PROVIDED BY OPERATIONS</b>		
Annual surplus	\$ 5,184,820	\$ 2,937,631
Items not involving cash:		
Amortization	3,033,087	2,985,483
Loss on disposal of tangible capital assets	395,592	62,827
Developer contribution of tangible capital assets	(2,570,308)	-
Actuarial reduction to long term debt	(84,658)	(73,029)
Changes in non-cash operating working capital:		
Decrease (increase)		
Accounts receivable	(182,736)	(402,981)
Prepaid expenses	(55,804)	15,441
Inventory	(46,745)	-
Increase (decrease)		
Accounts payable	(340,935)	489,573
Deferred revenue	(37,268)	25,058
Deposits and other liabilities	(841,623)	159,517
Employee benefit accrual	9,989	11,800
Deferred revenue - Development cost charges	498,937	(516,898)
Cash provided by operating transactions	<u>4,962,348</u>	<u>5,694,422</u>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	(2,727,334)	(7,261,238)
Proceeds from the sale of tangible capital assets	<u>53,243</u>	<u>34,240</u>
Cash applied to capital transactions	<u>(2,674,091)</u>	<u>(7,226,998)</u>
<b>FINANCING TRANSACTIONS</b>		
Long term debt repayment	<u>(253,135)</u>	<u>(310,162)</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	2,035,122	(1,842,738)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>23,038,974</u>	<u>24,881,712</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u><u>\$ 25,074,096</u></u>	<u><u>\$ 23,038,974</u></u>
<b>CASH AND CASH EQUIVALENTS CONSIST OF:</b>		
Cash	\$ 17,309,876	\$ 8,322,213
Investments	<u>7,764,220</u>	<u>14,716,761</u>
	<u><u>\$ 25,074,096</u></u>	<u><u>\$ 23,038,974</u></u>
<b>SUPPLEMENTARY CASH FLOW INFORMATION:</b>		
Cash paid for interest	<u><u>\$ 300,480</u></u>	<u><u>\$ 328,883</u></u>

The accompanying notes are an integral part of these financial statements

**CITY OF PARKSVILLE**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
**YEAR ENDED DECEMBER 31, 2009**

**STATEMENT D**

	<b>2009 Budget (unaudited)</b>	<b>2009</b>	<b>2008</b>
<b>ANNUAL SURPLUS</b>	\$ 8,731,721	\$ 5,184,820	\$ 2,937,631
Acquisition of tangible capital assets	(9,345,561)	(5,297,642)	(7,261,238)
Amortization of tangible capital assets	-	3,033,087	2,985,483
Loss on sale of tangible capital assets	-	395,592	62,827
Proceeds on sale of tangible capital assets	-	53,242	34,240
	<u>(613,840)</u>	<u>3,369,099</u>	<u>(1,241,057)</u>
Acquisition of supply inventory	-	(46,745)	-
Acquisition of prepaid expenses	-	(86,076)	(30,271)
Use of prepaid expenses	-	30,271	45,712
	<u>-</u>	<u>(102,550)</u>	<u>15,441</u>
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	(613,840)	3,266,549	(1,225,616)
<b>NET FINANCIAL ASSETS AT BEGINNING OF YEAR</b>	<u>7,430,956</u>	<u>7,430,956</u>	<u>8,656,572</u>
<b>NET FINANCIAL ASSETS AT END OF YEAR</b>	<u>\$ 6,817,116</u>	<u>\$ 10,697,505</u>	<u>\$ 7,430,956</u>

The accompanying notes are an integral part of these financial statements

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

The City of Parksville operates under the authority of the Local Government Act of British Columbia. The City's principal activities include the provision of services to residents of Parksville. These include protective services, engineering and public works, parks, community planning, general government, water, sewer and solid waste.

**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 statement consolidated of financial position includes all assets and liabilities of the City. Interfund transactions and balances have been eliminated.

b) Cash and investments

Cash and cash equivalents are comprised of cash on hand, demand deposits and short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary. At various times during the term of each individual investment, market value may be less than cost. Such declines in value are considered temporary for investments with known maturity dates as they generally reverse as the investments mature and therefore an adjustment to market value for these market declines is not recorded. The market value of investments at December 31, 2009 was \$7,974,266 (2008 - \$14,781,267)

c) Non financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Tangible capital assets

A new capital asset policy was adopted in 2009 in accordance with changes in the accounting guidelines for tangible capital assets as per the Public Sector Accounting Board guidelines section 3150.

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisitions, construction, development, or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	10 - 50 years
Buildings	50 years
Vehicles, machinery & equipment	5- 20 years
Information technology	5 - 25 years
Roads, sidewalks and lighting	20 - 75 years
Storm sewer systems	15 - 70 years
Water systems and Arrowsmith dam	15 - 80 years
Sanitary sewer systems	15 - 60 years

A full year of amortization is charged in the year of acquisition and none in the year of disposal. Assets under construction are initially recorded as work in progress and not amortized until the asset is available for productive use.

Inventory

The City maintains a minimal level of parts and supplies on hand. Larger inventory items are recorded at cost at year end and spare parts and supplies are expensed when purchased.

d) 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 expenses are recorded in the period the goods and services are acquired and a liability is incurred or transfers are due.

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 with respect to capital 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. The one exception to this is for federal gas tax receipts which are recorded into revenues as received.

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.

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

e) 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.

In 2009, the City's implementation of the Public Sector Accounting Handbook PS3150 has required management to make estimates of historical cost and useful remaining lives of tangible capital assets. Actual results could differ from these estimates.



**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**2. CHANGE IN ACCOUNTING POLICIES**

The City of Parksville has restated its financial statements to comply with the provisions of Sections 1200 and 3150 of the Public Sector Accounting Board handbook. Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. Section 3150 requires governments to record and amortize tangible capital assets in their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction. The change has been applied retroactively and prior periods restated. Amounts reported in prior years were changed as follows:

**Adjustments to 2008 Accumulated Surplus at Beginning of Year**

Accumulated surplus, beginning of year, as previously reported	\$ 79,799,139
Tangible capital assets revaluation	<u>66,399,154</u>
Accumulated surplus, beginning of year, restated	<u>\$ 146,198,293</u>

**2008 Annual surplus**

Annual surplus, as previously reported	\$ (1,318,135)
Add:	
Reversal of capital expenditures previously expensed in the period	7,582,568
Reversal of Resort Way internal debt repayments	4,048
Reduction to interest expense for actuarial reductions to long term debt	73,030
Removal of transmission of taxes from expenses	7,757,717
Removal of RDN sewage treatment levy from expenses	1,988,508
Less:	
Increase in amortization expense	(2,985,483)
Transfer of 2008 capital expenditures to operating expenses	(321,330)
Increase in loss on disposal of capital assets	(97,067)
Removal of collections for other governments from revenues	<u>(9,746,225)</u>
Annual surplus, as restated	<u>\$ 2,937,631</u>

**Adjustments to 2008 tangible capital assets**

Net book value of tangible capital assets, previously reported	\$ 78,455,682
Add:	
Tangible capital assets revaluation	66,399,154
Reduction to net book value of 2008 equipment disposal	223,741
Less:	
2008 Tangible capital asset purchases transferred to expense	(321,330)
Increase in loss on tangible capital asset disposal	(97,067)
Increase in amortization expenses	<u>(2,985,483)</u>
Net book value of tangible capital assets, as restated	<u>\$ 141,674,697</u>

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**3. ACCOUNTS RECEIVABLE**

	<u>2009</u>	<u>2008</u>
Property taxes and utilities receivable	\$ 709,342	\$ 484,921
Accrued utilities receivable	846,550	781,600
Receivable from Provincial Government	385,500	259,113
Receivable from Federal Government	83,459	159,826
Trade accounts receivable	110,274	144,216
Accrued interest receivable	92,676	215,389
	<u>\$ 2,227,801</u>	<u>\$ 2,045,065</u>

**4. ACCOUNTS PAYABLE**

	<u>2009</u>	<u>2008</u>
		(restated)
Payable to Federal Government	\$ 481,726	\$ 455,807
Payable to Provincial Government	114,664	105,109
Payable to other government agencies	54,210	60,165
Trade accounts payable	716,255	1,058,372
Accrued payroll and vacation payable	206,633	234,970
	<u>\$ 1,573,488</u>	<u>\$ 1,914,423</u>

**5. DEPOSITS AND OTHER LIABILITIES**

	<u>2009</u>	<u>2008</u>
Prepaid property taxes and utilities	\$ 1,377,325	\$ 1,352,602
Development security deposits	1,714,968	2,418,115
Developer contributions and grant deposits	560,938	862,421
Building permit advance deposits	143,984	5,699
	<u>\$ 3,797,215</u>	<u>\$ 4,638,837</u>

**6. EMPLOYEE BENEFIT ACCRUAL**

	<u>2009</u>	<u>2008</u>
		(restated)
Retirement benefits payable	\$ 377,552	\$ 341,700
Sick time accrual	85,237	111,100
	<u>\$ 462,789</u>	<u>\$ 452,800</u>

Retirement benefits - Employees who retire may qualify for a payout of their accumulated unused sick leave bank. Union employees may qualify for a payout of up to 60 days and non-union staff qualify for a payout of up to 261 days if certain restrictions are met. 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.

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**7. DEFERRED REVENUE - CAPITAL (Development Cost Charges)**

	<b>2009</b>	<b>2008</b>
Balance at beginning of year	\$ 6,132,618	\$ 6,649,516
Contributions from developers	486,107	604,607
Interest	109,886	219,034
Parkland disposal reimbursed	69,062	-
Transfer to revenue	(166,118)	(1,340,539)
Balance at end of year (Schedule 2)	<u>\$ 6,631,555</u>	<u>\$ 6,132,618</u>

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. In 2009, the City donated to Habitat for Humanity parkland that was purchased using in deferred revenue - capital in 1998. The fair market value of the land donated, \$69,062 has been added back into deferred revenue - capital.

**8. LONG TERM DEBT**

**General Fund**

<u>Debenture Debt</u>	<u>Maturity</u>	<u>Interest</u>		
<u>Purpose</u>	<u>Date</u>	<u>Rate</u>	<b>2009</b>	<b>2008</b>
Civic and Technology Centre	Dec. 2021	5.69%	\$ 746,771	\$ 791,453
Civic and Technology Centre	Dec. 2021	5.69%	576,630	607,634
Northwest Bay Road				
Local Improvement	Apr. 2025	5.10%	670,509	704,114
Total General fund Long term debt			<u>\$ 1,993,910</u>	<u>\$ 2,103,201</u>

**Water Fund**

<u>Debenture Debt</u>				
<u>Purpose</u>				
Water	Mar. 2018	4.65%	\$ 684,420	\$ 743,534
Water	Sep. 2018	4.65%	1,123,589	1,220,636
Water	Jun. 2021	5.55%	206,251	218,592
			2,014,260	2,182,762
<u>Five Year Capital Borrowing</u>				
Springwood reservoir roof			120,000	180,000
Total Water fund Long term debt			<u>2,134,260</u>	<u>2,362,762</u>
Total Long term debt			<u>\$ 4,128,170</u>	<u>\$ 4,465,963</u>

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**8. LONG TERM DEBT (continued)**

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
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
2014	93,005	104,639	197,644
	<u>\$ 455,779</u>	<u>\$ 643,195</u>	<u>\$ 1,098,974</u>

**9. TANGIBLE CAPITAL ASSETS**

	<u>2009</u>	<u>2008</u> (restated)
Land and land improvements	\$ 49,750,573	\$ 49,208,828
Buildings	6,871,685	6,815,785
Vehicles, machinery and equipment	3,996,509	3,998,013
Infrastructure		
Roads, sidewalks and lighting	48,434,109	47,206,874
Storm sewer systems	23,165,808	22,060,282
Water system and Arrowsmith dam	33,784,255	32,852,776
Sanitary sewer system	15,836,348	15,261,039
Work in progress	<u>2,440,973</u>	<u>2,544,053</u>
	184,280,260	179,947,650
Less: Accumulated amortization	<u>40,789,842</u>	<u>38,272,952</u>
Net book value (Schedule 1)	<u>\$ 143,490,418</u>	<u>\$ 141,674,698</u>

Land and improvements includes the cost of land under roads recognized at fair market value at the date of acquisition.

Contributed tangible capital assets are recognized at fair market value at the date of contribution. In 2009, \$2,578,193 of tangible capital assets were contributed and included in infrastructure.

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**10. ACCUMULATED SURPLUS**

	<u>2009</u>	<u>2008</u>
Restricted Surplus		(restated)
General revenue fund reserves for future expenditures	\$ 2,805,945	\$ 1,889,918
Water revenue fund reserves for future expenditures	538,638	880,276
Sewer revenue fund reserves for future expenditures	141,650	632,358
Equity in Arrowsmith Water Services Joint Venture reserves	79,660	64,325
	<u>3,565,893</u>	<u>3,466,877</u>
General fund capital reserve	168,461	165,571
Water fund capital reserve	221,982	218,174
Sewer fund capital reserve	628,921	618,132
Statutory reserve funds (Schedule 3)	2,514,841	2,799,340
	<u>7,100,098</u>	<u>7,268,094</u>
Unrestricted Surplus		
General revenue fund	4,075,790	2,556,716
Water revenue fund	1,239,821	220,513
Sewer revenue fund	2,542,787	1,881,867
	<u>7,858,398</u>	<u>4,659,096</u>
Equity in tangible capital assets		
General revenue fund	103,059,202	101,958,550
Water fund	25,019,432	24,266,826
Sewer fund	11,283,614	10,983,358
	<u>139,362,248</u>	<u>137,208,734</u>
	<u>\$ 154,320,744</u>	<u>\$ 149,135,924</u>

The restricted surplus 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 unrestricted surplus represents the accumulated operating surpluses of the City.

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**11. CONTINGENT LIABILITIES**

- a) The City is responsible, as a member of the Regional District of Nanaimo and the Nanaimo Regional Hospital District, for its portion 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 trustee 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 158,000 active members and approximately 57,000 retired members. Active members include approximately 33,000 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 at 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 \$283,168 for employer contributions to the Plan in fiscal 2009.

- 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.

**12. 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:

	<b>2009</b>	<b>2008</b>
Cash	\$ 94,028	\$ 91,423
Demand note	197,998	197,998
	<u>\$ 292,026</u>	<u>\$ 289,421</u>



**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**13. 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 Paniel, 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. The engineering department also contracts itself to the water and sewer revenue funds for the planning and development of the City's water and sewer infrastructure.

**Parks and Cultural Services**

Parks maintains the City's numerous parks and roadside greenery. It also maintains the recreational sports fields, hard courts, dog park and children's playgrounds. Cultural services includes the costs paid to the Vancouver Island Regional Library.

**Community Planning**

Manages urban development for environmental concerns, local neighbourhoods and the downtown through City planning, community development, parks and sustainability planning. It ensures acceptable quality of building construction and property maintenance through enforcement of construction and building codes and standards. It also 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 convention centre grants, hotel tax, economic development and unallocated common service costs.

**CITY OF PARKSVILLE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2009**

**13. 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 4 for a detailed summary of the revenues and expenses of each segment for 2008 and 2009.

**14. EXPENDITURES BY OBJECT**

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

<u>Expense Object</u>	<u>2009</u>	<u>2008</u>
		(restated)
Wages and benefits	\$ 4,828,956	\$ 4,950,032
Consulting and contract services	3,958,691	4,094,556
Amortization of tangible capital assets	3,033,087	2,985,483
Materials and supplies	1,383,520	1,388,481
Office and insurance	417,099	422,575
Grants	292,252	592,031
Interest	222,361	276,288
Other	53,738	46,433
	<u>\$ 14,189,704</u>	<u>\$ 14,755,879</u>

**15. ANNUAL BUDGET**

The financial statements include unaudited budget data from the Annual Budget as adopted by Council on May 11 2009. The budget does not include any amortization on tangible capital assets whereas the actual results do include amortization in accordance with PSAB 3150.

**16. COMPARATIVE FIGURES**

Certain 2008 comparative figures have been changed to reflect financial statement presentation adopted in the current year.

CITY OF PARKSVILLE  
CONSOLIDATED STATEMENT OF TANGIBLE CAPITAL ASSETS

## AS AT DECEMBER 31, 2009

	ASSET COST				ACCUMULATED AMORTIZATION				NET BOOK VALUE
	Balance December 31, 2008	2008 Additions	2009 Disposals	Balance December 31, 2009	Balance December 31, 2008	2008 Additions	2009 Disposals	Balance December 31, 2009	
Land	\$ 45,208,620	\$ 587,745	\$ 46,000	\$ 45,750,365	\$ -	\$ -	\$ -	\$ -	\$ 45,750,365
Land Improvements	4,000,208	-	-	4,000,208	1,281,056	156,397	-	1,437,453	2,562,755
Buildings	6,815,785	119,000	63,100	6,871,685	1,125,873	146,088	-	1,271,961	5,599,724
Vehicles & Equipment	3,998,013	227,945	229,449	3,996,509	1,951,206	380,798	220,419	2,111,585	1,884,924
Roads	47,206,874	1,800,575	573,340	48,434,109	16,690,279	1,127,877	272,243	17,545,913	30,888,196
Drainage Systems	22,060,282	1,105,526	-	23,165,808	5,419,246	387,517	-	5,806,763	17,359,045
Water System & AWS Dam	32,852,776	984,622	53,143	33,784,255	7,527,611	559,357	23,535	8,063,433	25,720,822
Sewer System	15,261,039	575,309	-	15,836,348	4,277,681	275,053	-	4,552,734	11,283,614
Work In Progress	2,544,053	(103,080)	-	2,440,973	-	-	-	-	2,440,973
	\$ 179,947,650	\$ 5,297,642	\$ 965,032	\$ 184,280,260	\$ 38,272,952	\$ 3,033,087	\$ 516,197	\$ 40,789,842	\$ 143,490,418

## AS AT DECEMBER 31, 2008

	ASSET COST				ACCUMULATED AMORTIZATION				NET BOOK VALUE
	Balance December 31, 2007	2008 Additions	2008 Disposals	Balance December 31, 2008	Balance December 31, 2007	2008 Additions	2008 Disposals	Balance December 31, 2008	
Land	\$ 45,208,620	\$ -	\$ -	\$ 45,208,620	\$ -	\$ -	\$ -	\$ -	\$ 45,208,620
Land Improvements	2,825,333	1,174,875	-	4,000,208	1,124,660	156,396	-	1,281,056	2,719,152
Buildings	6,815,785	-	-	6,815,785	979,765	146,088	-	1,125,873	5,689,912
Vehicles & Equipment	3,952,774	268,980	223,741	3,998,013	1,791,964	382,963	223,741	1,951,206	2,046,807
Roads	45,282,941	1,923,933	-	47,206,874	15,560,873	1,129,406	-	16,690,279	30,516,595
Drainage Systems	21,167,799	892,483	-	22,060,282	5,050,154	369,092	-	5,419,246	16,641,036
Water System & AWS Dam	32,125,138	901,663	174,025	32,852,776	7,065,992	538,576	76,957	7,527,611	25,325,165
Sewer System	14,697,776	563,263	-	15,261,039	4,014,739	262,942	-	4,277,681	10,983,358
Work In Progress	1,008,012	1,536,041	-	2,544,053	-	-	-	-	2,544,053
	\$ 173,084,178	\$ 7,261,238	\$ 387,766	\$ 179,947,650	\$ 35,588,167	\$ 2,985,483	\$ 300,698	\$ 38,272,952	\$ 141,674,698

SCHEDULE 2

CITY OF PARKSVILLE  
STATEMENT OF DEFERRED REVENUE - CAPITAL  
AS AT DECEMBER 31, 2009

		DEVELOPMENT COST CHARGE ACTIVITIES					2009		2008	
		Deferred Revenue - Capital								
	Public Open Space	Water		Sanitary Sewer		Roads	Total		Total	
Balance at beginning of year	\$ 1,767,144	\$ 1,467,555	\$ 144,223	\$ 305,376	\$ 2,448,320		\$ 6,132,618		\$ 6,649,516	
Add:										
Development Cost Charge Collections	32,099	215,048	6,579	24,056	208,325		486,107		604,607	
Proceeds on disposal of land	69,062	-	-	-	-		69,062		-	
Interest	31,102	26,411	2,565	5,493	44,315		109,886		219,034	
Less:										
Transfers to:										
General Capital fund	-	-	-	(10,638)	(13,332)		(23,970)		(519,224)	
Water Capital fund	-	(142,148)	-	-	-		(142,148)		(745,461)	
Sewer Capital fund	-	-	-	-	-		-		(75,854)	
Balance at end of year	\$ 1,899,407	\$ 1,566,866	\$ 153,367	\$ 324,287	\$ 2,687,628		\$ 6,631,555		\$ 6,132,618	

CITY OF PARKSVILLE  
STATEMENT OF STATUTORY RESERVE FUND ACTIVITIES  
AS AT DECEMBER 31, 2009

SCHEDULE 3

	2009				2008			
	Land Sale Reserve	General Parkland Reserve	Federal Gas Tax Reserve	Off Street Parking Reserve	Equipment Replacement Reserve	Total Reserves	Total Reserves	
<b>Balance at beginning of year</b>	\$ 1,015,047	\$ 610,375	\$ 228,148	\$ 200,682	\$ 745,088	\$ 2,799,340	\$ 2,556,933	
<b>Add:</b>								
Grants and contributions						350,066	182,282	
Proceeds on sale of equipment			350,066		53,242	53,242	-	
Equipment rental					464,769	464,769	519,704	
Interest	13,018	10,653	5,496	3,503	12,911	45,581	89,216	
<b>Less:</b>								
Transfers to:								
General capital	(708,816)					(708,816)	(57,856)	
Equipment operations					(311,370)	(311,370)	(307,067)	
Equipment capital					(177,971)	(177,971)	(183,872)	
<b>Balance at end of year</b>	\$ 319,249	\$ 621,028	\$ 583,710	\$ 204,185	\$ 786,669	\$ 2,514,841	\$ 2,799,340	

The federal gas tax reserve 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.

## SCHEDULE 4

**CITY OF PARKSVILLE**  
**STATEMENT OF SEGMENTED DISCLOSURE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Protective Services	Engineering and Public Works	Parks and Cultural Services	Community Planning	General Government	Other Services	Water, Sewer and Solid Waste	Adjustments and Eliminations	2008 Consolidated Totals (restated)
<b>Revenue</b>									
External taxes	\$ -	\$ -	\$ 407,424	\$ -	\$ 8,839,494	\$ -	\$ 129,515	\$ -	\$ 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	378,033	2,622	153,633	-	940,528	364,098	264,116	302,138	2,405,168
Capital grants and developer contributions	9,600	197,581	33,472	-	-	4,029	323,659	-	588,341
Transfers from DCC reserves	-	519,224	-	-	-	-	821,317	-	1,340,541
Internal charges	-	289,800	-	-	382,476	84,524	48,906	(785,706)	-
Gain (loss) on disposal of capital assets	-	34,240	-	-	-	-	(97,067)	-	(62,827)
	<u>403,954</u>	<u>1,356,130</u>	<u>600,329</u>	<u>411,807</u>	<u>10,183,736</u>	<u>452,651</u>	<u>4,841,329</u>	<u>(493,589)</u>	<u>17,693,510</u>
<b>Expenses</b>									
Labour	677,621	1,178,339	669,678	659,111	1,225,921	3,601	560,579	-	4,974,850
Consulting and contract services	1,668,299	750,036	556,702	21,042	151,554	81,110	806,151	-	4,034,894
Other	230,175	589,192	341,269	113,341	189,020	676,261	336,045	(30,939)	2,484,364
Internal charges	48,906	-	16,400	-	-	-	720,400	(785,706)	-
Amortization of tangible capital assets	83,372	1,786,697	152,812	-	161,084	-	801,518	-	2,985,483
	<u>2,708,373</u>	<u>4,284,264</u>	<u>1,736,861</u>	<u>793,494</u>	<u>1,727,579</u>	<u>760,372</u>	<u>3,284,693</u>	<u>(816,645)</u>	<u>14,479,591</u>
<b>Fiscal Services</b>									
Debt servicing and repayments	-	119,985	-	-	21,894	-	134,409	-	276,288
Segment Surplus (Deficit)	<u>\$ (2,304,419)</u>	<u>\$ (3,048,119)</u>	<u>\$ (1,136,532)</u>	<u>\$ (381,687)</u>	<u>\$ 8,434,263</u>	<u>\$ (308,321)</u>	<u>\$ 1,422,227</u>	<u>\$ 323,046</u>	<u>\$ 2,937,631</u>



**CITY OF PARKSVILLE**  
**STATEMENT OF SEGMENTED DISCLOSURE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Protective Services	Engineering and Public Works	Parks and Cultural Services	Community Planning	General Government	Other Services	Water, Sewer and Solid Waste	Adjustments and Eliminations	2009 Consolidated Totals
<b>Revenues</b>									
External taxes	\$ -	\$ -	\$ 418,985	\$ -	\$ 9,380,573	\$ -	\$ 122,002	-	\$ 9,921,560
Fees and charges	24,012	360,682	4,650	299,832	24,104	-	3,627,365	-	4,340,845
Other sources	327,070	-	148,029	12,817	951,815	25,283	67,117	397,790	1,929,921
Capital grants and developer contributions	-	1,690,605	379,544	-	-	-	1,341,722	-	3,411,871
Transfers from DCC reserves	-	23,970	-	-	-	-	142,149	-	166,119
Internal charges	-	261,000	-	-	390,827	81,173	39,080	(772,080)	-
Loss on disposal of tangible capital assets	-	(385,984)	-	-	-	-	(29,808)	-	(395,592)
	<u>351,082</u>	<u>2,336,257</u>	<u>951,208</u>	<u>312,649</u>	<u>10,747,319</u>	<u>106,456</u>	<u>5,339,435</u>	<u>(374,290)</u>	<u>19,374,524</u>
<b>Expenses</b>									
Labour	673,743	947,953	695,005	635,527	1,250,661	1,290	567,698	-	4,791,877
Consulting and contract services	1,820,419	691,955	590,396	33,138	142,965	35,098	631,094	0	3,945,065
Other	191,549	461,817	341,089	111,020	351,731	258,178	469,132	12,819	2,197,315
Internal charges	39,080	-	21,500	-	-	-	711,500	(772,080)	-
Amortization of tangible capital assets	85,919	1,798,862	152,812	-	161,084	-	834,409	-	3,033,086
	<u>2,810,710</u>	<u>3,900,587</u>	<u>1,800,782</u>	<u>779,685</u>	<u>1,906,441</u>	<u>294,566</u>	<u>3,233,833</u>	<u>(759,261)</u>	<u>13,967,343</u>
<b>Fiscal Services</b>									
Interest	-	114,679	-	-	5,252	-	102,430	-	222,361
Segment Surplus (Deficit)	<u>\$ (2,459,628)</u>	<u>\$ (1,679,009)</u>	<u>\$ (949,574)</u>	<u>\$ (467,036)</u>	<u>\$ 8,835,626</u>	<u>\$ (188,110)</u>	<u>\$ 2,003,172</u>	<u>\$ 384,971</u>	<u>\$ 5,184,820</u>

## 2009 Annual Report

### Statement of Property Tax Exemptions

City of Parksville  
Statement of 2009 Property Tax Exemptions - Bylaw No. 1452  
Bylaw No. 1452

LEGAL DESCRIPTION	CIVIC ADDRESS	ORGANIZATION	Value of Permissive Exemption	
			TOTAL TAXES	MUNICIPAL PORTION
Lot 1, Plan VIP5560	200 Corfield Street	The Nature Trust of B.C.	58,910.45	26,103.85
Lot A, Plan 41355	550 Pym Street	Trustees Parksville Baptist Church	24,507.75	13,158.13
Parcel B, Except Plan 29279 And VIP52583, PCL B DD349031	193 Island Hwy East	Regional District of Nanaimo-Parksville Curling Club Society	32,504.80	15,918.60
Lot A, Plan VIP74182	188 Hirst Avenue West	District 69 Society of Organized Services	18,327.69	8,121.20
Lot 1, Plan 45926	245 Hirst Avenue West	District 69 Society of Organized Services	15,430.46	6,837.40
Lot A, DL 14, Plan 2536	266A Moilliet Street South	Arrowsmith Rest Home Society	29,595.77	13,933.23
Lot B, DL 14, Plan 2536	266B Moilliet Street South	Arrowsmith Rest Home Society	95,785.40	45,094.28
Lot A, Plan 49747	133 McMillian Street	Oceanside Community Arts Council and the Parksville and District Association for Community Living	12,125.47	5,372.92
Lot 8, Plan 33339 except Plan VIP60816	1245 Island Hwy East	Parksville & District Historical Society	12,104.00	5,363.41
Lot 1, Plan 34272	345 Pym Street	Trustees of the Congregation of Knox United Church	19,787.07	10,623.62
Lots 6-7, Plan 5663 except Plan 36767	187 Alberni Hwy	Governing Council Salvation Army	8,817.36	4,734.02
Lot 17, Plan 6836	144 Middleton Ave	Parksville Seniors' Activity and Drop In Centre Society	6,203.81	3,330.80
Lot 4, Plan 2467	407 Wembley Road	Anglican Synod Diocese of BC	13,113.00	7,040.33
Lot 1, Plan VIP71491	149 Stanford Ave East	Parksville Lawn Bowling Club	23,998.01	12,498.01
Lot 1, Block 564, Plan 22048	1245 Chattell Road	Parksville, Qualicum Fish & Game Association	6,343.97	3,338.63
Lot 1, Plan 34131	795 Island Hwy West	Our Savior Lutheran Church	10,626.05	5,705.10
Lots 4 & 5, Plan 5663	170 Hirst Avenue West	Mt. Arrowsmith RCL Branch 49 Leased to Arbutus Grove Reformed Church	7,759.28	4,165.93
Lots 1-4, Plan 26728	118 McMillian Street	Parksville and District Association for Community Living	5,530.50	2,450.62

City of Parksville  
Statement of 2009 Property Tax Exemptions - Bylaw No. 1452  
Bylaw No. 1452

LEGAL DESCRIPTION	CIVIC ADDRESS	ORGANIZATION	Value of Permissive Exemption	
			TOTAL TAXES	MUNICIPAL PORTION
Part of Lot 8, Plan 33339	1275 Island Hwy East	The Parksville and District Chamber of Commerce	5,768.72	2,556.18
Lot 6, Plan 5797	312 Hirst Avenue West	Kingsley Low-Rental Housing Society	3,439.10	1,619.08
Lots 29-30, Plan 1565	205 Jensen Ave East	Parksville Lions Senior Citizens Housing Society	989.02	465.62
Lot 16, Plan 33339	116-425 Stanford Ave	Oceanside Cadet Youth Society	2,055.96	911.02
Lot 41, Plan 6836	129 Jensen Ave East	Forward House Community Society	2,247.78	1,058.22
Lot A, DL 16, Plan VIP65788	Bisect Ermineskin ALR Land	Island Corridor Foundation	1,957.26	879.00
Lot A, DL 40, Plan VIP59337	Herring Gull portion to Highway Scale	Island Corridor Foundation	1,504.19	675.53
Lot 1, Block 1494, Plan VIP64444	Herring Gull behind Works Yard	Island Corridor Foundation	4,240.74	1,904.50
Lot A, Block 1495, Plan VIP64448	600 Alberni Highway	Island Corridor Foundation	1,001.28	449.67
			\$424,674.99	\$204,308.37

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### Services Provided 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 with chronic or acute mental illness and who may have concurrent addictions. The Society provides non-residential care seven days a week. They 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.

**Island Corridor Foundation** - Maintains the continuity of the Island Corridor as a contiguous special use connection for all communities, while respecting and supporting First Nations interests and traditional land and uses; Contributes to safe and environmentally sound passenger and freight rail services along the railroad; Encourages flexible infrastructure along the corridor which will encourage a wide range of economic and trade activity for the benefit of all communities; Preserves archaeological resources, historic landmarks, structures, artifacts and historic routes; Creates trails, parks, gardens, greenways and other public areas for use by the public.

**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 an interesting program to youth in the Parksville/Qualicum area 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 a 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 Saviour 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. Without this facility, many organizations would experience difficulty.

**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 about 70 adults and indirect services to another 70 adults within the district. They have two locations - 133 McMillan Street and 118 McMillan Street. They provide service through 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. The 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** - Operates 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 ephemeral 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. Their premises and facilities are 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 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 six 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 such issues affecting the local, national and international community as poverty and homelessness, the environment, health and human rights.

**Parksville Qualicum Fish and Game Association** - Recreational facilities for public use as well as the associations members. Programs 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 that keeps them physically and mentally healthy. They offer activities such as bag baseball, bingo, cards, 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 and that 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 three days a week, supply free emergency lunch packs for school children, provide ministries for women, youth, children, and men weekly and monthly. They provide 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, ill and shut-ins as well as offer and coordinate volunteer opportunities to the community. Spiritual and basic counselling as well as spiritual 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 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.

DECLARATION AND IDENTIFICATION OF  
DISQUALIFIED COUNCIL MEMBERS FOR 2009

Pursuant to the Community Charter, there were no disqualified Council members during the 2009 year.

## 2009 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Governance:	<b>Goal:</b> 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.	Deferred to 2010.
Governance:	<b>Goal:</b> The City 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.	Continued to improve communication of relevant information to public.
	Ensure that Council has the training and tools needed to understand their role.	Develop and conduct effective Council orientation sessions.	Completed several in-house & joint sessions with neighbouring local governments.
Governance:	<b>Goal:</b> 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.	Repealed outdated bylaws; adoption of 18 bylaws including Traffic Bylaw and Downtown Revitalization Taxation Exemption Bylaw.
	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.	18 invalid or outdated policies being repealed; 7 policies amended; 12 new policies added.
	Ensure Council is kept informed of legislative changes and current issues.	Implement a system of informing Council of pending legislation and issues.	Deferred due to staffing constraints.
Governance:	<b>Goal:</b> 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.	Deferred to 2010 due to staff constraints.
	Increase the efficiency and effectiveness of staff.	Creation of effective personnel policies, departmental procedures manuals and employee handbook. Implement succession planning strategy.	Departmental procedure manuals (still in process).  Employee Handbook in final stages.  Succession planning strategy in process.



## 2009 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
<b>Resource Management:</b>			
<b>Water Supply &amp; Distribution:</b>	<b>Goal:</b> 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 2009 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.	Retained a consultant and completed Phase 1 of the project.
<b>Infrastructure:</b>	<b>Goal:</b> 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 2009 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 2009.
	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.
<b>Transportation:</b>	<b>Goal:</b> 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.	Retained a consultant and a draft report was prepared. Developed staff level Future Integrated Transportation Network Plan (Pedestrian & Cycling Facilities).
	To develop regional transportation plans in consultation with the Ministry of Transportation and Highways and the RDN.		Deferred.

## 2009 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
<b>Transportation continued:</b>	<b>Goal:</b> 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 continue to develop pedestrian facilities including traffic calming initiatives.	Number of facilities built or developed.	Repainted curb lane on Highway 19A between Shelly and McVickers to provide additional space for cyclists.
<b>Parks, Open Space and Environment:</b>	<b>Goal:</b> 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 complete the shoreline protection project at the Community Park.	Finalize the design, tender and construct the project.	Project completed.
	To acquire additional open space land in accordance with the Official Community Plan.	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.

## 2009 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
<b>Public Safety:</b>			
<b>RCMP:</b>	<b>Goal: To provide a healthy and safe community.</b>		
	Reduction in mischief.	Proactive enforcement and education strategy.  Enhanced foot and bike patrols in the downtown core and community park.	Theft of Vehicle (-5%) Theft from Vehicle (-36%) Thefts (-10%) Mischief (-30%).
	To continue and enhance proactive RCMP involvement with youth.	DARE and school liaison program.  Positive Ticket Program.	Two members continue to provide DARE education to students in the Parksville area.  Positive Tickets are being handed out to youth who are demonstrating good behavior.
	Traffic initiatives.	Safe driving and speeding campaigns.  Education and enhanced 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.  Crime Reduction Strategies.	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. The detachment has increased the number of human resources.

## 2009 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Fire:	Complete construction of Fire Hall expansion project.	Work has proceeded on expansion project.	Budget to be approved for Fire Hall expansion during 2010 Budget discussions.
	Maintain Full membership in department.	Membership is increased to 40 volunteers.	Membership up to 41 volunteer members and 3 career staff.
	Provide effective response to all emergency calls.	All incidents are responded to with sufficient resources.	The department responded to 485 total incidents in 2009. All incidents were responded to with the appropriate resources to deal with the situation.
	Design for next phase of training ground completed.	Design for training tower completed and ready for construction in 2010.	Work is progressing on design of training tower. Planning for Fire Hall expansion has delayed the final design for the training tower.
Emergency Management:	Provide increased number of public education events.	Increase in the number of public education events delivered.	Open house held for EP Week and presentation to Newcomers group.
	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.	Training matrix completed and training levels established for all positions within the EOC.
	Conduct annual review of Emergency Plan and update as required.	Annual review completed in conjunction with MIECM partners.	Emergency Plan has been reviewed and re-formatted with input from MIECM partners.
	Conduct exercise to test Emergency Plan.	Completion of Table Top Exercise to test emergency plan.	Conducted a joint wildfire exercise with RDN in February and setup exercise for the Emergency Communications Team.
	Complete Strategic Plan for Emergency Program.	Draft of Strategic Plan has been completed.	Has not been started due to current work loads.
	Develop Planning and Executive Committees.	Committees established.	Has not been started due to current workloads and changes in staffing.

## 2009 Statement of Municipal Goals & Objectives

Function & Goal	Objective	Measures and/or Strategies	Achievement and Outcomes
Community Planning:	Goals: To have a compact and orderly City which is centered around a well defined, 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.	Prepared all necessary policies (and DCC waiver bylaw) to ensure clarity regarding the City's position on affordable housing; Updated sustainability checklist and introduced new accessible builder's checklist; Introduced comprehensive water awareness program (AquaStar); Provided website, brochure, pamphlet, video and powerpoint material to inform about water awareness; Undertook 'rain catchment' demonstration; Designed and implemented accessibility upgrade program.
	To reduce greenhouse gas emissions in accordance with provincial directives.	Participate in City initiative in accordance with Bill 27.	Undertook sufficient training to understand how to implement Bill 27 requirements.
	Complete downtown section of the waterfront walkway.	Finalize agreements with private property owners.	Agreements were successfully negotiated and construction is complete.
	To continue to develop active transportation (pedestrian) linkages to create a more walkable community.	Secure linear pathways where opportunities exist.  Undertake an amenity distance analysis.	On a preliminary basis the location, design and development of a walkway connecting Renz Road to Church Road has been secured.  The principal of securing linear walkways is included as an integral and routine component of all development applications.

## 2009 Statement of Municipal Goals & Objectives

Function & Goal	Objective	Measures and/or Strategies	Achievement and Outcomes
Community Planning continued:	To encourage redevelopment and adaptive reuse of existing downtown buildings.	Continue assigning a priority status to the processing of downtown applications.	The downtown revitalization tax exemption area was expanded by bylaw. DP's were issued for two new buildings within the downtown core area (205 Jensen Avenue East - Lions and 177 Weld). Construction occurred on Thrifty's site in downtown core, including an expansion and new retail store with residential above.
	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.	Facilitated the Lions Senior Housing project approvals.  Prepared omnibus affordable housing policies, including one pertaining to fee waivers and also a DCC waiver bylaw.
	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.	Completed and introduced accessible builders' checklist.  Established Accessibility Upgrade 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.	Deferred to 2010.

## 2009 Statement of Municipal Goals & Objectives

Function & Goal	Objective	Measures and/or Strategies	Achievement and Outcomes
Community Planning continued:	Develop a water conservation program.	Commence analysis of wide water consumption and develop a water conservation strategy program.	<p>Launched AquaStar program</p> <ul style="list-style-type: none"> <li>• Explained concept through powerpoint presentations, speaking engagements and videos;</li> <li>• Isolated and analyzed water use data to establish base lines, targets, trends, user groups;</li> <li>• Participated in the development of a tiered billing structure;</li> <li>• Prepared educational material;</li> <li>• Set up a rain harvesting demonstration and workshop.</li> </ul>

## 2010 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
Governance:	<b>Goal:</b> 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.		
	Make Council and Committee meetings more accessible to the public.	Look at methods of broadcasting meetings via the City webpage.	
Governance:	<b>Goal:</b> Support 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 Council had the tools needed to understand their role.	Conduct Council orientation sessions as required.	
Governance:	<b>Goal:</b> 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 kept informed of legislative changes and current issues.	Implement a system of informing Council of pending legislation and issues.	



## 2010 Statement of Municipal Goals & Objectives

Function & Goal	Objectives	Measures and/or Strategies	Achievements and Outcomes
<b>Resource Management:</b>			
<b>Water Supply &amp; Distribution:</b>	<b>Goal:</b> 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 plant.	
<b>Infrastructure:</b>	<b>Goal:</b> 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 2010 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 DCC's.	
	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 the state of municipal infrastructure review.	
<b>Transportation:</b>	<b>Goal:</b> 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 complete the update of the Transportation Plan.	Finalize and implement the provisions of the Transportation Plan.	
	To complete the downtown parking inventory and plan.	Finalize and implement the provisions of the 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.	

## 2010 Statement of Municipal Goals & Objectives

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.		
	To acquire additional open space land in accordance with the OCP.	Amount of land purchased.	
	Work towards realization of projects outlined in the Community Park Master Plan.	Resources allocated for Community Park projects.	

## 2010 Statement of Municipal Goals & Objectives

Function	Objectives	Measures and/or Strategies	Achievements and Outcomes
<b>Public Safety:</b>			
<b>RCMP:</b>	<b>Goal:</b> To provide a healthy and safe community.		
	Reduce property crimes including residential and commercial break and enters.	Reduction in break and enters.	
	Reduce the abuse of drugs in the community through an increase in drug seizures.	Drug seizures.	
	Contribute to safer youth through positive police interactions.	DARE and school liaison program; Positive ticket program.	
	Contribute to safe roads through enforcement and public awareness.	Safe driving and speeding campaigns; Education and enforcement.	
<b>Fire:</b>	Complete construction of Fire Hall expansion project.	Fire Hall completed and operational.	
	Maintain full membership in department.	Membership is maintained to 40 paid on call members.	
	Provide effective response to all emergency calls.	All incidents are responded to with sufficient resources.	
	Update Mutual Aid Agreement with District 69 partners.	An updated Mutual Aid Agreement is endorsed by all partners and implemented.	
	Provide increase in number of public education events.	Increase percentage of public education events.	
	Review Training Program and associated lesson plans.	Training Program reviewed and any changes recommended.	
<b>Emergency Program:</b>	Provide training opportunities for new and existing staff to enhance required skills necessary to function in the event of a major emergency.	Key EOC personnel identified in training matrix have received the required training.	
	Conduct annual review of Emergency Plan and update as required.	Annual review of Emergency Plan conducted.	
	Conduct exercise to test Emergency Plan.	Annual exercise conducted.	
	Complete strategic plan for emergency plan.	Draft Strategic Plan completed.	
	Business continuity plan development.	Draft Continuity Plan completed.	
	Recovery plan development.	Draft Recovery Plan completed.	

## 2010 Statement of Municipal Goals & Objectives

Function	Objectives	Measures and/or Strategies	Achievements and Outcomes
Community Planning:	<b>Goals:</b> 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 OCP taking advantage of new tools afforded local government under 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.	
	To reduce greenhouse gas emissions in accordance with provincial directives.	Participate in City initiatives to establish approaches and targets within the OCP.	
	To develop active transportation (pedestrian) linkages to create a more walkable community.	Secure linear pathways where opportunities exist.	
	To update and redraft an OCP.	Engage the entire community in the OCP update process.  Undertake a comprehensive review and substantial rewrite of the OCP.	

## 2010 Statement of Municipal Goals & Objectives

Function	Objectives	Measures and/or Strategies	Achievements and Outcomes
Community Planning continued:	To encourage redevelopment and adaptive reuse of existing downtown buildings.	Continue assigning a priority status to downtown applications.	
	To create opportunities for attainable housing and diversity in housing stock.	Continue informing prospective developers of needs within the housing type categories.  Examine current parking requirements and where appropriate revise to provide opportunities to facilitate affordable housing units.	

## 2011 Preliminary Goals

2011 Preliminary Goals to be included upon completion of the Strategic Plan.



## CITY COUNCIL

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