



City of
Parksville

**2012 - 2016
Final
Financial Plan**

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2012- 2016

**Final Financial Plan
Bylaw Schedules**

CITY OF PARKSVILLE
2012 - 2016 Final Financial Plan
General Revenue Fund

	2012	2013	2014	2015	2016
Revenues					
Property Taxes	10,979,998	11,374,296	11,833,203	12,308,556	12,801,994
Parcel Taxes	88,600	91,956	94,714	99,660	105,248
Fees and Charges					
General Government	1,299,148	1,363,334	1,269,587	1,339,182	1,268,628
Protective Services	407,000	417,767	432,963	448,203	465,485
Community Planning	385,350	346,644	353,859	361,234	368,768
Parks and Sportsfields	146,500	149,875	152,643	155,464	158,340
Engineering & Public Works	475,900	496,493	504,889	513,449	522,176
Solid Waste Collection	660,000	683,097	700,031	717,472	735,189
Provincial Grants	427,350	427,350	427,350	427,350	427,350
Capital Grants and Developer contributions	221,233	-	-	-	-
Transfers From Reserves					
DCC Funds	2,059,877	1,942,328	1,716,155	138,976	245,035
Capital Reserves		-	-	-	-
Total Funding Sources	17,150,956	17,293,140	17,485,394	16,509,546	17,098,213
Expenses					
Municipal Purposes					
General Government	2,543,079	2,515,707	2,657,538	2,647,895	2,693,432
Protective Services	3,149,251	3,323,439	3,434,003	3,517,532	3,608,598
Community Planning	1,037,804	849,017	869,545	890,593	912,166
Parks and Sportsfields	1,386,900	1,390,823	1,444,777	1,473,658	1,503,093
Engineering & Public Works	3,488,970	3,210,089	3,284,319	3,373,136	3,427,285
Solid Waste Collection	617,100	651,338	667,535	684,218	701,166
Library	487,400	502,846	514,599	526,637	538,966
Interest on Long Term Debt	102,817	100,945	99,026	97,057	95,038
Amortization of tangible capital assets	2,418,350	2,418,350	2,418,350	2,418,350	2,418,350
Transfers To Water and Sewer Funds	88,600	91,956	94,714	99,660	105,248
Total Expenditures	15,320,271	15,054,511	15,484,406	15,728,736	16,003,342
Net Income from Operations	1,830,685	2,238,629	2,000,988	780,810	1,094,871
Other non operating budget items					
Capital Expenditures	(6,002,780)	(7,251,818)	(2,957,859)	(4,854,562)	(3,084,971)
Principal payments on Long Term Debt	(91,132)	(92,057)	(93,005)	(93,977)	(94,973)
Transfers to appropriated reserves	(23,100)	(23,100)	(23,100)	(23,100)	(23,100)
Transfers from appropriated reserves					
Capital Reserves	12,700	173,040	-	-	-
Carryforward reserve	2,261,444	-	-	-	-
Capital Borrowing					
Amortization of tangible capital assets	2,418,350	2,418,350	2,418,350	2,418,350	2,418,350
Annual cash surplus (deficit)	406,167	(2,536,956)	1,345,374	(1,772,479)	310,177
Transfers from (to) unappropriated reserves					
From Accumulated Surplus	-	2,536,956	-	1,772,479	-
To Accumulated Surplus	(406,167)	-	(1,345,374)	-	(310,177)
Financial Plan Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PARKSVILLE
2012 - 2016 Final Financial Plan
Water Utility Fund

	2012	2013	2014	2015	2016
Revenues					
Fees and Charges					
User Fees	2,695,200	2,846,890	2,968,637	3,184,346	3,431,646
Other	60,000	97,505	109,555	82,150	35,992
Grants and Developer contributions	622,586	339,414	-	-	4,286,400
Transfers From Other Funds & Reserves					
DCC reserve	579,346	1,208,684	1,832,535	266,989	2,941,935
General Revenue Fund	121,000	125,113	128,686	134,472	140,916
Total Funding Sources	4,078,132	4,617,606	5,039,413	3,667,957	10,836,889
Expenses					
Municipal Purposes					
Administration	715,800	722,668	737,342	752,697	768,457
Service of Supply	712,889	730,712	745,326	760,225	775,410
Trans & Distribution	438,000	448,950	457,929	467,083	286,065
Minor capital	145,000	92,250	94,095	95,976	97,893
Interest on Long Term Debt	164,602	164,602	164,602	164,602	164,602
Amortization of Tangible Capital Assets	560,000	574,000	585,480	597,184	609,112
Total Expenses	2,736,291	2,733,182	2,784,774	2,837,767	2,701,539
Net Income from Water Operations	1,341,841	1,884,424	2,254,639	830,190	8,135,350
Other non operating budget items					
Capital expenditures	(1,966,639)	(3,254,314)	(3,661,925)	(12,403,635)	(13,567,684)
Principal payments on Long Term Debt	(104,639)	(104,639)	(104,639)	(104,639)	(104,639)
Transfers from appropriated reserves					
Capital reserve funds	-	-	-	-	-
Carryforward reserve	573,221	-	-	-	-
Capital borrowing	-	-	-	8,930,100	4,822,200
Amortization of tangible capital assets	560,000	574,000	585,480	597,184	609,112
Annual cash surplus (deficit)	403,784	(900,529)	(926,445)	(2,150,800)	(105,661)
Transfers from (to) unappropriated reserves					
From Accumulated Surplus	-	900,529	926,445	2,150,800	105,661
To Accumulated Surplus	(403,784)	-	-	-	-
Financial Plan Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PARKSVILLE
2012 - 2016 Final Financial Plan
Sewer Utility Fund

	2012	2013	2014	2015	2016
Funding Sources					
Fees and Charges					
User Fees	855,800	931,811	972,194	1,014,368	1,058,377
Other	66,620	85,488	79,895	76,938	68,152
Grants and Developer contributions	-	-	-	-	-
Transfers From Other Funds & Reserves	-	-	-	-	-
DCC reserve	91,080	-	-	-	454,468
General Revenue Fund	22,600	23,976	24,695	25,436	26,200
Total Funding Sources	1,036,100	1,041,275	1,076,784	1,116,742	1,607,197
Expenditures					
Municipal Purposes					
Administration	648,450	665,848	679,783	747,330	708,530
Collection System & Pumping Stations	279,820	247,881	255,493	263,366	271,451
Minor Capital	290,000	66,625	67,958	69,316	70,701
Interest on Long Term Debt	275,000	281,875	287,513	293,260	299,118
Amortization of tangible capital assets	-	-	-	-	-
Total Expenditures	1,493,270	1,262,229	1,290,747	1,373,272	1,349,800
Net Income (loss) from Sewer Operations	(457,170)	(220,954)	(213,963)	(256,530)	257,397
Other non operating budget items					
Capital expenditures	(266,200)	-	(336,192)	(364,344)	(808,820)
Transfers from Capital reserves					
Capital reserve funds	-	-	-	-	-
Carryforward reserve	10,120	-	-	-	-
Amortization of tangible capital assets	275,000	281,875	287,513	293,260	299,118
Annual cash surplus (deficit)	(438,250)	60,921	(262,642)	(327,614)	(252,305)
Transfers from (to) unappropriated reserves					
From Accumulated Surplus	438,250	-	262,642	327,614	252,305
To Accumulated Surplus	-	(60,921)	-	-	-
Financial Plan Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PARKSVILLE
2012 - 2016 Final Financial Plan
Equipment Replacement Reserve

	2012	2013	2014	2015	2016
Funding Sources					
Internal Rental Earnings	485,000	495,000	505,000	520,000	535,000
Reserve fund interest	11,000	31,000	32,000	29,000	21,000
Proceeds on Sale of Capital Assets	42,500	35,000	27,000	91,000	160,500
Transfer from Equipment Replacement Reserve	-	-	-	63,000	62,600
Total Revenue	538,500	561,000	564,000	703,000	779,100
Expenditures					
Operations	339,300	326,800	339,900	350,100	360,600
Transfer to Equipment Replacement Reserve	58,200	97,600	48,300	-	-
Capital	141,000	136,600	175,800	352,900	418,500
Total Expenditures	538,500	561,000	564,000	703,000	779,100
Equipment Replacement Reserve Surplus	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PARKSVILLE
2012-2016 Final Financial Plan
Objectives and Policies for Revenue Sources, Tax Classes, and Permissive Tax Exemptions

Amendments to Section 165(3.1) of the Community Charter requires Council to establish objectives and policies relating to each of the following:

1. The proportion of total revenue that is proposed to come from funding sources as defined in 165(7) of the Community Charter (property taxes, parcel taxes, fees, borrowing and other);
2. The distribution of property taxes among the property classes;
3. The use of permissive tax exemptions.

1) Funding Sources:

Revenue Source	2012	2011
	Proportion of Total Budgeted	Proportion of Total Budgeted
Property taxes (municipal share)	53.65%	50.78%
Parcel taxes	0.43%	0.41%
User fees and charges	24.33%	23.70%
Other sources	21.59%	25.11%
Proceeds from Borrowing	0.00%	0.00%
	100%	100%

Council currently has no specific policy surrounding the proportion of total revenue to come from each funding source. This is because some of the funding sources are beyond Council's control and large fluctuations can arise between the categories depending on funding used for various capital projects (such as government grants available, DCC reserves, and borrowing). The above table which is a comparison of 2011 and 2012 revenue sources is a timely example of these fluctuations. As shown, the 2012 percentages vary from 2011 simply due to the reduction in budgeted capital projects funded by DCC's. Council does however, have individual policies, procedures or objectives relating to some of the funding sources:

Property taxes: Property taxes are the main source of revenue for the City and are the only revenue source that is entirely within the control of the City council. The annual property tax revenues are determined based on the annual Council approved tax increases. The property tax increase is determined in either of two ways; (1) through the annual budget process, where, after all other sources of revenue have been determined, the tax increase is set to ensure adequate resources for budgeted expenditures, or (2) Council sets a rate increase based on the current economic conditions and what they think the taxpayer can afford and then sets budgeted expenditures within those resource limits.

Parcel taxes: Parcel taxes are taxes levied on parcels of land without reference to the value of the land. Parcel taxes will be used when Council determines that they are more appropriate than the assessment based property taxes.

User fees and charges: User fees are charges that the City charges for certain city services such as water, sewer, and garbage services, building inspections and business licenses. These fees are set so that the fee will pay for the goods and service required to provide services supplied without contributions from the property taxpayer. Council's policy relating to the water, sewer, and solid waste user fees is that the user fees along with parcel taxes and other sources of funding will cover the expenditures of each of those areas with the exception of the Sewage Treatment Plant costs which are funded by the general taxpayer.

3) The use of permissive tax exemptions.

Objective:

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

Policies:

Council policy is to review the permissive tax exemption requests each year before providing the exemption.

Council has a five year revitalization tax exemption bylaw in place for the downtown core.

**2012
Final
Detailed Budget**

CITY OF PARKSVILLE Budget Revenue & Expense For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
GENERAL FUND					
EXECUTIVE					
Legislative					
<u>Revenue</u>					
Grants- in - Aid	(\$15,000)			(\$14,300)	(\$14,300)
Special Events/Projects		(46,106)	(34,000)	(23,000)	11,000
Other					
Election Recovery		(8,529)	(10,000)		10,000
Total Revenue	(15,000)	(54,635)	(44,000)	(37,300)	6,700
<u>Expense</u>					
Council Administration	158,478	135,274	164,012	210,823	46,811
Council Other	22,136	6,081	31,500		(31,500)
Council Planning	3,473		10,000	10,000	
Grants- in - Aid	55,314	32,227	27,500	71,600	44,100
Special Events/Projects	2,396	42,926	54,000	23,000	(31,000)
Elections	193	28,957	37,800		(37,800)
Total Council Expenses	241,991	245,465	324,812	315,423	(9,389)
Net Council Cost	\$226,991	\$190,830	\$280,812	\$278,123	(\$2,689)
 Administration					
<u>Revenue</u>					
Fees and charges	(\$319)	(\$120)			
Carryforward from Prior Year					
Cost Allocation to Water/Sewer	(179,000)	(208,000)	(194,000)	(336,000)	(142,000)
Tax Revitalization Exempt. Fee	(110)	(120)			
Economic Development					
Total Revenue	(179,429)	(208,240)	(194,000)	(336,000)	(142,000)
<u>Expense</u>					
Administration	360,850	448,604	419,238	506,844	87,606
Communications	90,825	66,477	63,252	89,382	26,130
Human Resources	145,886	172,128	219,851	226,047	6,196
Records management	313	6,171	7,000	5,500	(1,500)
Economic Development	9		20,000		(20,000)
Information systems (IT)	345,893	381,280	375,295	281,812	(93,483)
Total Operating Expenses	943,775	1,074,661	1,104,636	1,109,585	4,949
Net Admin Operating Cost	\$764,347	\$866,421	\$910,636	\$773,585	(\$137,051)
 Bylaw Enforcement					
<u>Revenue</u>					
Bylaw Enforcement	(960)	(1,400)	(200)	(1,000)	(800)
Parking Enforcement	(7,075)	(8,998)	(4,500)	(7,000)	(2,500)
Dog Licenses and Fines	(15,250)	(16,764)	(15,100)	(15,500)	(400)
Total Bylaw Revenues	(23,285)	(27,162)	(19,800)	(23,500)	(3,700)
<u>Expense</u>					
Bylaw Enforcement	102,386	125,798	121,260	130,599	9,339
Parking Enforcement	3,829	4,209	3,500	4,110	610
Animal Control	14,669	6,702	1,600	6,232	4,632
Total Bylaw Expense	120,884	136,709	126,360	140,941	14,581
Net Bylaw Enforcement Cost	97,599	109,547	106,560	117,441	10,881
Amortization of Capital Assets	175,635	175,635	163,050	163,050	
 Capital Expenditures					
<u>Capital Funding</u>					
Property Acquisition		(\$1,811)	(\$14,500)	(\$12,700)	\$1,800
PCTC City Hall	(130,000)				
PCTC Equipment & Furniture					
PW Yard Purchase		(190,000)	(190,000)		190,000
Office Equipment					
Computer Network	(170,000)	(239,500)	(483,500)	(244,000)	239,500
Total Admin Capital Funding	(300,000)	(431,311)	(688,000)	(256,700)	431,300
<u>Capital Expenditures</u>					
Property Acquisition		1,811	14,500	32,700	18,200

CITY OF PARKSVILLE				
Budget Revenue & Expense				
For the Twelve Months Ending December-31-11				
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET
				BUDGET VARIANCE \$
PCTC City Hall Renovations	134,423		15,000	(15,000)
PCTC Equipment & Furniture	33,723			
PW Yard Purchase		190,000	190,000	(190,000)
Office Equipment				81,000
Computer Network	280,612	248,736	518,500	(74,500)
Total Admin Capital Expenditures	448,758	440,546	738,000	(180,300)
Net Admin Capital Cost	<u>\$148,758</u>	<u>\$9,236</u>	<u>\$50,000</u>	<u>\$301,000</u>
 TOTAL EXECUTIVE	 <u>\$1,413,329</u>	 <u>\$1,351,669</u>	 <u>\$1,511,058</u>	 <u>\$1,633,199</u>
				<u>\$122,141</u>

CITY OF PARKSVILLE
Budget Revenue & Expense

For the Twelve Months Ending December-31-11

	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
FINANCE					
Property Taxes					
Property Taxes - General	(\$9,224,152)	(\$9,637,552)	(\$9,638,000)	(\$10,048,628)	(\$410,628)
Property Taxes - Debt	(155,644)	(155,517)	(155,700)	(127,930)	27,770
Local Improvement Taxes	(74,032)	(74,027)	(74,000)	(74,000)	
1% Utility Tax	(190,228)	(193,038)	(195,000)	(200,800)	(5,800)
Library Tax	(433,884)	(455,552)	(456,031)	(487,440)	(31,409)
Provincial Gov't Properties GIL	(20,692)	(21,430)	(20,000)	(20,700)	(700)
Federal Gov't Properties GIL	(20,160)	(20,356)	(20,000)	(20,500)	(500)
	<u>(\$10,118,792)</u>	<u>(\$10,557,471)</u>	<u>(\$10,558,731)</u>	<u>(\$10,979,998)</u>	<u>(\$421,267)</u>
Fees and Charges					
Tax Certificates	(14,580)	(14,140)	(15,000)	(14,000)	1,000
Bus Day Pass	(988)	(609)	(500)	(500)	
Bus Month Pass	693	(375)	(500)	(500)	
Photocopying Fees	165	(220)			
10% Admin. Fess (RE: Outside P	(1,362)	(742)	(2,500)	(1,000)	1,500
NSF and Refunds Admin Fee	(2,325)	(2,320)	(1,500)	(2,000)	(500)
Cell Tower Revenue	(833)	(20,833)	(17,500)	(20,000)	(2,500)
Other	(4,595)	(5,057)	(5,300)	(5,000)	300
	<u>(\$23,825)</u>	<u>(\$44,296)</u>	<u>(\$42,800)</u>	<u>(\$43,000)</u>	<u>(\$200)</u>
Other Revenue					
Tax penalties	(91,323)	(84,047)	(75,000)	(84,000)	(9,000)
Interest - Arrears Taxes	(17,612)	(25,949)	(15,000)	(18,000)	(3,000)
Interest - Delinquent Taxes	(4,519)	(5,756)	(2,500)	(5,000)	(2,500)
Interest on Investments	(156,429)	(170,595)	(184,000)	(175,000)	9,000
Cash short/Over	31	(9)			
Commercial Plates - Revenue	(3,114)	(2,941)	(2,900)	(3,000)	(100)
School Tax Admin Fee Revenue	(7,772)	(7,858)	(7,700)	(7,900)	(200)
Loss/(Gain)On Disposal Of TCA'S	409,433	89,625			
US \$ Exchange (Gains)/Losses	(46,811)	(235)			
MFA Dividends	(303)				
Discounts Taken/Available					
	<u>\$81,581</u>	<u>(\$207,765)</u>	<u>(\$287,100)</u>	<u>(\$292,900)</u>	<u>(\$5,800)</u>
Grant Revenue					
Small Communities Grant	(94,287)	(463,049)	(336,000)	(307,150)	28,850
Other Grants - Provincial	(7,649)	(5,126)	(4,000)	(6,000)	(2,000)
	<u>(\$101,936)</u>	<u>(\$468,175)</u>	<u>(\$340,000)</u>	<u>(\$313,150)</u>	<u>\$26,850</u>
Finance/Common Services					
Revenue					
Finance	(4,700)				
Common Services	(3,317)	(8,770)			
Allocation to Water Fund	(159,300)	(162,500)	(164,000)	(164,000)	
Allocation to Sewer Fund	(159,300)	(162,500)	(164,000)	(164,000)	
Total Revenues	<u>(\$326,617)</u>	<u>(\$333,770)</u>	<u>(\$328,000)</u>	<u>(\$328,000)</u>	
Expense					
Finance Administration	578,709	619,184	589,454	611,300	21,846
Finance Other	1,196	1,559	1,960	1,400	(560)
Common Services	221,172	192,870	228,644	218,500	(10,144)
Total Expenses	<u>\$801,077</u>	<u>\$813,613</u>	<u>\$820,058</u>	<u>\$831,200</u>	<u>\$11,142</u>
Net Finance/Common Service Cost	<u>\$474,460</u>	<u>\$479,843</u>	<u>\$492,058</u>	<u>\$503,200</u>	<u>\$11,142</u>
Interest Charges					
Long Term Debt Interest	198,501	191,338	132,363	102,817	(29,546)
Interest on Tax Prepayments	1,855	6,349	20,000	15,000	(5,000)
	<u>\$200,356</u>	<u>\$197,687</u>	<u>\$152,363</u>	<u>\$117,817</u>	<u>(\$34,546)</u>
Parksville Civic and Technology Centre					
Revenue					
PCTC Technology Lease	(99,455)	(97,316)	(95,520)	(95,520)	
PCTC MLA Lease	(26,980)	(34,457)	(35,976)	(35,976)	
PCTC Library Lease	(143,301)	(144,012)	(144,249)	(144,252)	(3)
Total PCTC Revenues	<u>(\$269,736)</u>	<u>(\$275,784)</u>	<u>(\$275,745)</u>	<u>(\$275,748)</u>	<u>(\$3)</u>
Expense					
PCTC-Technology Cost Alloc.	40,376	37,021	47,891	50,150	2,259
PCTC-MLA Cost Allocations	7,220	6,123	13,000	9,050	(3,950)
PCTC-Library Cost Allocations	54,258	52,666	61,800	71,730	9,930

CITY OF PARKSVILLE					
Budget Revenue & Expense					
For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
Total PCTC Expenses	\$101,854	\$95,810	\$122,691	\$130,930	\$8,239
Net PCTC Cost (Surplus)	(\$167,882)	(\$179,974)	(\$153,054)	(\$144,818)	\$8,236
Library Contract	434,304	456,032	456,031	487,400	31,369
<u>Other</u>					
<u>Revenue</u>					
Water Parcel Taxes	(77,047)	(65,977)	(61,620)	(66,000)	(4,380)
Sewer Parcel Taxes	(27,500)	(22,600)	(24,600)	(22,600)	2,000
Transfer from TCA Equity	(3,580,351)	(3,242,009)			
Trans From Accumulated Surplus					
Total Other Revenue	(\$3,684,898)	(\$3,330,586)	(\$86,220)	(\$88,600)	(\$2,380)
<u>Expense</u>					
Transfer to Water Utility - Parcel Tax	77,047	65,977	61,620	66,000	4,380
Transfer to Sewer Utility - Parcel Tax	27,500	22,600	24,600	22,600	(2,000)
Transfer to Cfdw Reserve	2,569,887	1,456,724			
Transfer to Res for Future Expend.		23,100	23,100	23,100	
Total Other Transfers	\$2,674,434	\$1,568,401	\$109,320	\$111,700	\$2,380
Net Other Items	(\$1,010,464)	(\$1,762,185)	\$23,100	\$23,100	
<u>Collections for Other Governments</u>					
<u>Revenue</u>					
School Tax - Non Residential	(1,788,624)	(1,767,796)	(1,842,258)	(1,821,000)	21,258
School Tax - Residential	(3,953,907)	(4,051,561)	(4,072,548)	(4,178,000)	(105,452)
Regional District Tax	(3,481,262)	(3,699,051)	(3,770,811)	(3,810,000)	(39,189)
Regional Parks Parcel Taxes	(65,330)	(72,314)	(72,314)	(79,200)	(6,886)
RDN Hospital District Tax	(541,180)	(559,630)	(541,180)	(560,000)	(18,820)
B.C. Assessment Authority Tax	(175,377)	(173,593)	(176,000)	(176,000)	
Municipal Finance Authority Tax	(498)	(524)	(500)	(500)	
Downtown BIA Tax	(150,000)	(150,000)	(150,000)	(150,000)	
Total Tax Collected for Other Gov'ts	(\$10,156,178)	(\$10,474,470)	(\$10,625,611)	(\$10,774,700)	(\$149,089)
<u>Expenditure</u>					
Sewer Utility - RDN Levy	1,741,859	1,706,856	1,694,280	1,758,000	63,720
School Tax	5,742,531	5,819,357	5,914,806	5,999,000	84,194
Regional District Tax	1,739,403	1,992,195	2,076,531	2,052,000	(24,531)
Regional Parks Parcel Taxes	65,330	72,314	72,314	79,200	6,886
RDN Hospital District Tax	541,180	559,630	541,180	560,000	18,820
B.C. Assessment Authority Tax	175,377	173,593	176,000	176,000	
Municipal Finance Authority Tax	498	524	500	500	
Downtown BIA Tax	150,000	150,000	150,000	150,000	
Total Payments to Other Gov'ts	\$10,156,178	\$10,474,470	\$10,625,611	\$10,774,700	\$149,089
Net Tax Collections for Other Gov'ts					
TOTAL FINANCE	(\$10,232,197)	(\$12,086,304)	(\$10,258,133)	(\$10,642,349)	(\$384,216)

CITY OF PARKSVILLE
Budget Revenue & Expense
For the Twelve Months Ending December-31-11

	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
FIRE DEPT					
<u>Revenue</u>					
RDN - French Creek Fire Protection	(\$333,658)	(\$405,562)	(\$405,600)	(\$395,100)	\$10,500
Fire Permits	(500)	(500)			
Administration	(1,975)	(525)	(600)	(700)	(100)
Training	(5,000)	(475)	(3,000)	(3,000)	
Training Ground					
Small Equipment					
Emergency Program	(7,000)	(10,000)	(10,000)	(13,000)	(3,000)
Minor capital					
Loss (Gain) on Capital Asset Disposal		(27,000)			
Total Revenue	(348,133)	(444,062)	(419,200)	(411,800)	7,400
<u>Expense</u>					
<u>Fire Administration Costs</u>					
Administration	445,653	484,731	487,180	470,209	(16,971)
Health & Safety	4,402	5,192	5,244	5,400	156
Fire Prevention	4,385	3,627	4,635	4,600	(35)
Emergency Program	47,227	65,786	71,967	74,400	2,433
Total Fire Dept Administration	501,667	559,336	569,026	554,609	(14,417)
<u>Training Costs</u>					
Training	113,133	103,130	106,000	113,240	7,240
Training Ground	2,205	2,383	2,575	2,700	125
Total Training Costs	115,338	105,512	108,575	115,940	7,365
<u>Maintenance Costs</u>					
Equipment Maintenance	14,895	15,775	17,562	17,600	39
Vehicle Maintenance	45,373	41,359	53,013	57,900	4,887
Radio Equipment Maint.	6,572	5,608	8,858	6,900	(1,958)
Bldgs & Grounds Maintenance	31,851	33,063	41,407	36,050	(5,357)
Hydrant Maintenance	50,309	53,136	55,000	55,000	
Total Maintenance Costs	149,000	148,941	175,840	173,450	(2,390)
<u>Other Costs</u>					
Small Equipment/Clothing/Supplies	51,469	36,130	59,843	61,500	1,657
Minor Capital		25,774			
Total Other Costs	51,469	61,904	59,843	61,500	1,657
Capital Amortization	66,200	158,470	66,200	156,300	90,100
Total Expense	883,674	1,034,163	979,483	1,061,799	82,316
Net Departmental Cost	\$535,541	\$590,101	\$560,283	\$649,999	\$89,716
<u>Capital Expenditures</u>					
<u>Fire Services</u>					
<u>Capital Funding</u>					
Equipment		(521,195)	(578,350)		578,350
Fire Hall #1 Building Addition		(2,004,321)	(1,913,000)	(12,000)	1,901,000
Emergency Communications Trailer		(15,996)	(15,000)		15,000
Total Fire Capital Funding		(2,541,512)	(2,506,350)	(12,000)	2,494,350
<u>Capital Expenditures</u>					
Fire Protection, Equipment	201	534,928	608,350	123,600	(484,750)
FireHall #1 Building	1,086,959	2,174,708	1,913,000	55,000	(1,858,000)
Training Ground	763	17,374		250,000	250,000
Emergency Communications Trailer		23,494	22,500		(22,500)
Total Fire Capital Expenditures	1,087,923	2,750,505	2,543,850	428,600	(2,115,250)
Net Fire Capital Cost	1,087,923	208,993	37,500	416,600	379,100
TOTAL FIRE DEPARTMENT	1,623,464	799,094	597,783	1,066,599	468,816

CITY OF PARKSVILLE					
Budget Revenue & Expense					
For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
RCMP					
<u>Revenue</u>					
Document Service Fees	(\$9,143)	(\$8,419)	(\$8,200)	(\$8,200)	
Traffic Fine Provincial Grant	(43,370)	(160,218)	(108,000)		108,000
Community Policing Grants				(101,200)	(101,200)
Total Revenues	<u>(52,513)</u>	<u>(168,637)</u>	<u>(116,200)</u>	<u>(109,400)</u>	<u>6,800</u>
<u>Expense</u>					
RCMP Contract	1,469,770	1,400,408	1,779,220	1,840,000	60,780
Prisoner Expense Contract	70,842	64,604	80,000	80,000	
Administration	253,621	250,161	261,192	300,731	39,539
Auxiliary Policing				1,400	1,400
Community Policing	6,419	6,420	6,420	6,420	
Citizens On Patrol		1,000	1,000	500	(500)
Total Expenses	<u>1,800,651</u>	<u>1,722,593</u>	<u>2,127,832</u>	<u>2,229,051</u>	<u>101,219</u>
Net RCMP Cost	<u>1,748,138</u>	<u>1,553,956</u>	<u>2,011,632</u>	<u>2,119,651</u>	<u>108,019</u>
<u>Capital Expenditures</u>					
Police Equipment			30,000		(30,000)
Net Police Capital Cost			<u>30,000</u>		<u>(30,000)</u>
TOTAL RCMP	<u>1,748,138</u>	<u>1,553,956</u>	<u>2,041,632</u>	<u>2,119,651</u>	<u>78,019</u>

CITY OF PARKSVILLE Budget Revenue & Expense For the Four Months Ending April-30-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
COMMUNITY DEVELOPMENT					
<u>Planning Services</u>					
<u>Revenue</u>					
Development Permit/Variance Fees	(\$11,932)	(\$3,746)	(\$10,000)	(\$10,000)	
Subdivision-Preliminary Exam Fee			(5,000)		5,000
Subdivision -Approval Application Fee	(2,350)	(3,450)	(500)	(10,000)	(9,500)
Zoning (Re-zoning) Bylaw					
Amendments	(10,309)		(5,000)	(10,000)	(5,000)
OCP Amendment Application	(7,500)		(1,000)	(5,000)	(4,000)
OCP, Zoning & Development Bylaw	(768)	(212)	(1,000)	(500)	500
Board of Variance		(300)		(500)	(500)
Planning Services	(230)		(200)	(200)	
Special Projects			(137,450)	(186,150)	(48,700)
Total Planning Revenue	(33,089)	(7,709)	(160,150)	(222,350)	(62,200)
<u>Expense</u>					
Planning Administration	147,894	165,907	586,200	596,852	10,652
Special Projects		13,941	137,450	186,150	48,700
Total Planning Expense	147,894	179,848	723,650	783,002	59,352
Net Planning Service Cost	114,805	172,139	563,500	560,652	(2,848)
<u>Building Inspection</u>					
<u>Revenue</u>					
Building & Plumbing Permits	(62,195)	(43,179)	(150,000)	(150,000)	
Building Inspections-Other	(135)	(100)		(250)	(250)
	(62,330)	(43,279)	(150,000)	(150,250)	(250)
<u>Expense</u>					
Building Inspection Administration	39,883	42,634	172,728	203,230	30,502
Net Building Inspection Cost (Surplus)	(22,447)	(645)	22,728	52,980	30,252
<u>Business Licenses</u>					
<u>Revenue</u>					
Business Licenses	(109,355)	(113,398)	(117,500)	(117,500)	
<u>Expense</u>					
Chamber of Commerce Grant	20,500	20,350	40,000	41,200	1,200
Business License Administration	2,233	2,221	9,855	10,372	517
Total Business License Expense	22,733	22,571	49,855	51,572	1,717
Net Business License Surplus	(86,622)	(90,827)	(67,645)	(65,928)	1,717
TOTAL COMMUNITY DEVELOPMENT	\$5,736	\$80,668	\$518,584	\$547,704	\$29,120

CITY OF PARKSVILLE
Budget Revenue & Expense
For the Twelve Months Ending December-31-11

	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
ENGINEERING & OPS					
<u>Revenue</u>					
Engineering & Operations - Other	(\$6,216)	(\$7,538)	(\$6,180)	(\$6,000)	\$180
Engineering Admin Fees	(2,995)	(7,116)	(27,295)	(30,000)	(2,705)
Reports-Eng. Spec./Drainage Fees	(242)	(357)	(3,500)	(3,500)	
Cost Allocation to Water/Sewer	(296,000)	(367,000)	(384,000)	(300,000)	84,000
Engineering Special Projects Cfwd	(5,000)	(2,000)	(17,000)	(151,000)	(134,000)
Total Revenue	<u>(310,453)</u>	<u>(384,011)</u>	<u>(437,975)</u>	<u>(490,500)</u>	<u>(52,525)</u>
<u>Expense</u>					
Administration Engineering & Ops	546,301	768,238	818,552	938,070	119,518
Engineering Special Projects	5,012	38,189	166,800	151,000	(15,800)
Inspection Services	21,642	24,737	23,081	23,100	19
Total Administration Expenses	<u>572,955</u>	<u>831,164</u>	<u>1,008,433</u>	<u>1,112,170</u>	<u>103,737</u>
TOTAL ENG. & OPS	<u>\$262,502</u>	<u>\$447,153</u>	<u>\$570,458</u>	<u>\$621,670</u>	<u>\$51,212</u>

CITY OF PARKSVILLE					
Budget Revenue & Expense					
For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
PARKS					
<u>Parks Administration</u>					
<u>Expense</u>					
Administration	116,229	144,520	103,420	118,500	15,080
Training	13,864	24,272	11,002	16,700	5,698
Small tools	10,633	13,954	9,780	9,800	20
Park Inspection	3,336	4,551	6,250	6,250	
Staff meetings	4,966	15,138	3,490	8,300	4,810
Communities in Bloom		2,370	3,000	3,000	
Allocations from Works Yard	21,500	31,000	20,400	22,000	1,600
Net Parks Administration Costs	170,527	235,805	157,342	184,550	27,208
<u>Parks Maintenance</u>					
<u>Revenue</u>					
RDN Sports Field Contribution	(134,960)	(129,858)	(135,000)	(135,000)	
Summer Student Grants	(6,720)	(9,487)			
Springwood Park Lighting Tokens	(2,630)	(3,230)	(3,500)	(3,500)	
Outer Parks	(500)				
	(144,810)	(142,575)	(138,500)	(138,500)	
<u>Expense</u>					
Community Park	313,351	248,586	256,518	259,700	3,182
Community Park Sports fields	52,334	71,240	55,505	55,600	95
Springwood Park	134,753	153,502	179,415	179,800	385
Foster Park	2,728	6,791	10,059	10,050	(9)
Outer Parks	171,936	117,107	137,416	141,400	3,984
Top Bridge Park	5,384	9,702	6,340	11,600	5,260
PCTC Park	8,126	4,561	12,949	13,000	51
Dog parks	12,706	12,391	5,150	12,650	7,500
Downtown	23,895	44,486	39,946	40,100	154
Highway Streetscape	166,471	142,090	191,825	192,000	175
Waterfront Walkway	1,088	2,036	7,325	7,300	(25)
Walkway Cleanup					
Irrigation	21,608	10,325	18,457	18,400	(57)
Total Park Maintenance Expense	914,380	822,816	920,905	941,600	20,695
Net Park Maintenance Costs	769,570	680,241	782,405	803,100	20,695
<u>Horticulture</u>					
<u>Revenue</u>					
Tree Maintenance		(950)			
Tree Planting	(1,500)	(1,500)			
	(1,500)	(2,450)			
<u>Expense</u>					
Tree maintenance	31,802	78,983	57,694	65,100	7,406
Tree Planting	7,983	5,258	15,611	15,650	39
Wood chipping	33,900	35,691	30,000	30,000	
	73,685	119,932	103,305	110,750	7,445
	72,185	117,482	103,305	110,750	7,445
<u>Picnic Tables, Benches & Garbage Cans</u>					
<u>Revenue</u>					
Memorial Bench Contributions	(10,500)	(13,500)	(8,000)	(8,000)	
<u>Expense</u>					
Picnic Tables, Benches & Garbage Cans	46,135	42,739	41,167	41,200	33
Park Furniture Maintenance	10,470	10,624	14,665	14,800	135
Total Furniture Costs	56,605	53,364	55,831	56,000	169
Net Picnic Table/Bench Costs	46,105	39,864	47,831	48,000	169

CITY OF PARKSVILLE				
Budget Revenue & Expense				
For the Twelve Months Ending December-31-11				
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET
				BUDGET VARIANCE \$
<u>Other Parks Costs</u>				
<u>Expense</u>				
Additional Park Security	8,533	9,706	6,133	5,100
Goose control	25,637	20,533	31,393	31,400
Special Events	27,242	18,304	27,518	27,500
Unplanned Work	10,749	6,957	16,124	
	<u>72,160</u>	<u>55,500</u>	<u>81,168</u>	<u>64,000</u>
				<u>(17,168)</u>
<u>Minor Capital</u>				
<u>Expense</u>				
Other Minor Capital	45,978	38,294	30,000	30,000
	<u>45,978</u>	<u>38,294</u>	<u>30,000</u>	<u>30,000</u>
<u>Amortization</u>				
<u>Expense</u>				
Amortization of Capital Assets	198,904	186,547	199,000	199,000
	<u>198,904</u>	<u>186,547</u>	<u>199,000</u>	<u>199,000</u>
Net Parks Costs	<u>\$1,375,430</u>	<u>\$1,353,734</u>	<u>\$1,401,051</u>	<u>\$1,439,400</u>
				<u>\$38,349</u>
<u>CAPITAL</u>				
<u>Capital Funding</u>				
Waterfront Walkway	(343,586)	(26,907)	(44,700)	
Sunray Stairs				44,700
Trail Development				(97,700)
				(97,700)
Total Parks Capital Funding	<u>(343,586)</u>	<u>(26,907)</u>	<u>(44,700)</u>	<u>(112,700)</u>
<u>Capital Expenditures</u>				
Parks Equipment	24,171			
Community Park Improvements				30,000
Community Park Washrooms				50,000
Community Park Improvements	45,584			200,000
Community Park Picnic Shelter		82,460	75,000	200,000
Other Park Improvements				(75,000)
Waterfront Walkway	343,586	26,907	44,700	
Sunray Stairs		2,238	100,000	(44,700)
Trail Development			15,000	17,700
	<u>413,342</u>	<u>111,605</u>	<u>234,700</u>	<u>412,700</u>
Total Parks Capital Expenditures	<u>413,342</u>	<u>111,605</u>	<u>234,700</u>	<u>412,700</u>
				<u>178,000</u>
Net Parks Capital Cost	<u>69,755</u>	<u>84,698</u>	<u>190,000</u>	<u>300,000</u>
				<u>110,000</u>
TOTAL PARKS	<u>1,445,185</u>	<u>1,438,432</u>	<u>1,591,051</u>	<u>1,739,400</u>
				<u>148,349</u>

CITY OF PARKSVILLE
Budget Revenue & Expense
For the Twelve Months Ending December-31-11

	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
PUBLIC WORKS					
<u>Administration - Outside Crew</u>					
<u>Expense</u>					
Supervisory	\$113,256	\$113,032	\$105,863	\$105,800	(\$63)
Training	12,166	14,031	26,192	32,500	6,308
Staff meetings	4,486	12,031	4,385	9,000	4,615
First Aid	7,751	11,698	9,357	12,050	2,693
Net Administration Costs	137,659	150,792	145,797	159,350	13,553
<u>Public Works Building and Yard</u>					
<u>Revenue</u>					
Works Yard Allocation to Wtr/Swr	(43,000)	(180,400)	(102,000)	(110,000)	(8,000)
<u>Expense</u>					
PW Building	104,725	245,399	138,874	159,300	20,426
PW Shop	13,074	18,267	16,995	17,000	5
PW Small tools	12,448	11,227	11,227	11,300	73
PW Shop - Minor Equipment	22,318	21,076	16,760	16,800	40
PW Shop - Bookkeeping	3,233	1,363	5,745	2,400	(3,345)
PW Shop - Vehicle prep	3,939	4,544	6,898	6,900	2
PW Shop Vehicle cleaning	9,853	7,954	6,898	6,900	2
Vandalism & theft	166	682			
Total PW Building and Yard Exp	169,758	310,511	203,397	220,600	17,203
Net PW Building/Yard Costs	126,758	130,111	101,397	110,600	9,203
<u>Other Buildings</u>					
<u>Revenue</u>					
Municipal House Rentals	(8,400)	(6,300)	(8,400)	(8,400)	
Other Rentals	(1,500)	(3,867)			
Community Park Concession Lease	(6,950)	(8,025)	(15,000)	(15,000)	
Total Rental Revenues	(16,850)	(18,192)	(23,400)	(23,400)	
<u>Expense</u>					
Municipal Houses	764	6,237	2,994	3,250	256
City Hall - PCTC	108,585	104,431	97,355	97,400	45
Community Park Concession/Washroom	30,490	44,963	40,701	44,200	3,499
Other Buildings - Community park	29,857	20,970	13,816	22,700	8,884
Springwood Park Washrooms	38,179	33,956	27,298	31,200	3,902
Foster Park Washrooms	12,039	13,857	13,003	14,200	1,197
Shelly Road Centre	5,621	5,453	5,000	5,000	
Parksville Community Centre	158,753	220,452	198,739	272,300	73,561
Small Tools-Bldg Maintenance		299	515	500	(15)
Pest control-Buildings	4,434	10,146	7,000	5,000	(2,000)
Total Building Maint. Expenses	388,724	460,763	406,421	495,750	89,329
Net Building Maintenance Costs	371,874	442,571	383,021	472,350	89,329
<u>Road Maintenance</u>					
<u>Expense</u>					
Road Rehabilitation/patching	220,318	168,914	223,018	223,000	(18)
Grade Gravel roads	13,852	19,862	21,707	21,700	(7)
Dust control	14,425	9,131	12,875	10,000	(2,875)
Unplanned Road Work	16,760	6,977	15,799		(15,799)
Road Line Painting	26,966	36,360	28,315	31,200	2,885
Curb Painting			4,799	4,800	1
Miscellaneous Painting	14,985	15,379	14,024	14,100	76
Net Road Maintenance Costs	307,305	256,622	320,537	304,800	(15,737)
<u>Right of Way Maintenance</u>					
<u>Expense</u>					
Shoulders	15,445	33,458	13,432	21,100	7,668
Machine Brushing	37,411	70,886	59,291	59,300	9
Weed Control	2,451	3,910	7,511	7,600	89
Net Right of Way Maintenance	55,307	108,254	80,234	88,000	7,766
<u>Street Cleaning</u>					
<u>Expense</u>					
Street Sweeping	49,881	58,267	96,912	74,400	(22,512)
Litter Pickup	49,148	52,830	40,927	44,900	3,973

CITY OF PARKSVILLE					
Budget Revenue & Expense					
For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
Fall Leaf pickup	15,401	14,769	12,611	12,600	(11)
Net Street Cleaning Costs	114,430	125,866	150,450	131,900	(18,550)
<u>Snow Removal</u>					
<u>Expense</u>					
Sand Salt Supplies	12,971	19,842	32,620	32,600	(20)
Plowing/sanding & Salt	36,447	106,970	72,820	72,800	(20)
Winter Equipment Prep	11,532	30,868	10,136	17,200	7,064
Net Snow Removal Costs	60,949	157,681	115,576	122,600	7,024
<u>Sidewalk Maintenance</u>					
<u>Expense</u>					
Sidewalk Maintenance	17,995	45,566	34,101	64,900	30,799
<u>Sign Installation/Maintenance</u>					
<u>Revenue</u>					
New Sign Installation Grant	(44,205)				
<u>Expense</u>					
New Sign Installation	68,676	24,611	30,074	30,100	26
Vandalism	16,795	13,191	13,295	13,300	5
Sign maintenance	13,688	8,796	14,300	14,300	
No Post Guardrails/ delineators	4,537	3,152	4,594	4,550	(44)
Total Signs Expense	103,696	49,750	62,263	62,250	(13)
Net Sign Installation/Maint. Costs	59,491	49,750	62,263	62,250	(13)
<u>Street Lights and Traffic Signals</u>					
<u>Expense</u>					
Street Light Maintenance	165,427	171,307	183,567	205,650	22,083
Traffic signal Maintenance	41,766	25,625	34,547	41,000	6,453
Total Street Lights & Traffic Signals	207,193	196,931	218,114	246,650	28,536
<u>Open Drainage</u>					
<u>Expense</u>					
Ditch Cleaning	19,700	34,746	30,644	30,700	56
Right of Way Interceptors					
Culvert cleaning	753	3,844	6,826	10,000	3,174
Ditch enclosure	2,609	2,929	6,874	6,800	(74)
Surface Drainage Monitoring	10,408	11,556	15,852	15,800	(52)
Net Open Drainage Costs	33,470	53,075	60,196	63,300	3,104
<u>Enclosed Drainage</u>					
<u>Revenue</u>					
Storm Drain Connection Fees		(1,000)	(3,000)	(3,000)	
<u>Expense</u>					
Storm Drain Connection	17,014	18,283	10,048	10,000	(48)
Catch Basin Cleaning	25,262	4,495	29,420	29,500	80
Storm Drain Cleaning	11,024	19,919	17,885	17,900	15
Storm Drainage Repair	39,523	24,220	21,613	25,600	3,987
Catch Basin Installation	17,264	20,131	8,647	8,700	53
Total Enclosed Drainage Expense	110,087	87,047	87,613	91,700	4,087
Net Enclosed Drainage Costs	110,087	86,047	84,613	88,700	4,087
<u>Minor Capital</u>					
<u>Revenue</u>					
Sidewalk Upgrades cfwd		(36,500)	(36,500)		36,500
Minor road construction cfwd					
Total Minor Capital Revenue		(36,500)	(36,500)		36,500
<u>Expense</u>					
Sidewalk Upgrades	2,966	47,920	36,500		(36,500)
Minor road construction		9,224	100,000	100,000	
Other Minor Capital	5,311	4,811		225,000	225,000
Work adjacent to development	42,173	192			
Storm Sewer Easements					
Total Minor Capital Expense	50,451	62,147	136,500	325,000	188,500
Net Minor Capital Costs	50,451	25,647	100,000	325,000	225,000

CITY OF PARKSVILLE Budget Revenue & Expense For the Twelve Months Ending December-31-11				
2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
1,846,889	1,870,710	1,800,000	1,900,000	100,000
<u>\$3,499,857</u>	<u>\$3,699,623</u>	<u>\$3,656,299</u>	<u>\$4,140,400</u>	<u>\$484,101</u>
(804,349)		(\$25,000) (13,675)		\$25,000 13,675
(39,140) (385,832) (682,708) (369,747)	(302,182)	(957,580)	(1,017,800)	(60,220)
			(112,860)	(112,860)
		(25,400)		25,400
			(83,000)	(83,000)
			(94,500)	(94,500)
			(75,000)	(75,000)
			(350,000)	(350,000)
		(693,000)	(799,000)	(106,000)
		(495,000)	(123,100)	371,900
			(323,215)	(323,215)
	(116,813)	(150,000)	(77,200)	72,800
		(99,000)	(100,000)	(1,000)
			(26,730)	(26,730)
(4,188)		(304,800)	(304,800)	
	(120,176)	(254,130)	(77,400)	176,730
(200,507) (179,577) (76,410)				
			(115,000)	(115,000)
		(27,166)	(44,000)	(16,834)
			(47,000)	(47,000)
		(14,818)	(35,500)	(20,682)
			(60,000)	(60,000)
<u>(2,742,459)</u>	<u>(539,171)</u>	<u>(3,059,569)</u>	<u>(3,866,105)</u>	<u>(806,536)</u>
		25,000	79,000	54,000
804,349		13,675		(13,675)
39,196 500,788 740,282 414,653 700	302,182 10,740 20,198	1,387,580	1,017,800	(369,780)
56,096			150,000	150,000
		50,400	145,000	94,600
		83,000	83,000	
		94,500	94,500	
		75,000	75,000	
		350,000	350,000	
		700,000	800,000	100,000
	470,896	900,000	123,100	(776,900)
			275,000	275,000
			81,000	81,000
			326,480	326,480
	116,813	150,000	77,200	(72,800)
		100,000	100,000	
			27,000	27,000
4,230		304,800	304,800	
	120,176	254,130	77,400	(176,730)
205,861				

CITY OF PARKSVILLE				
Budget Revenue & Expense				
For the Twelve Months Ending December-31-11				
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET
				BUDGET VARIANCE \$
Moilliet SS: Harnish to Morison	184,323			
Moilliet SS: Harnish to Bernard	78,430			
Forsyth SS: Acacia to Finholm			115,000	115,000
Temple SS: Sanderson to Doehle			44,000	44,000
Temple SS: Phillips to Sanderson			47,000	47,000
Temple SS: Doehle to Bay			35,500	35,500
Temple ext. SS: Finholm to Rushton			60,000	60,000
SS Corfield Street				50,000
SS Banks Ave: Finholm to Acacia				66,000
Total PW Capital Expenditures	3,028,908	1,041,006	4,789,585	4,603,780
Net PW Capital Cost	286,449	501,835	1,730,016	737,675
TOTAL PUBLIC WORKS	3,786,306	4,201,458	5,386,315	4,878,075

	CITY OF PARKSVILLE Budget Revenue & Expense For the Four Months Ending April-30-11				
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
GARBAGE					
Revenue					
Collection Fees	(\$314,129)	(\$333,883)	(\$681,250)	(\$720,300)	(\$39,050)
Collection Fee Discount	27,797	29,417	61,000	64,800	3,800
Garbage Bag Tags	(1,474)	(1,582)	(4,000)	(4,500)	(500)
Blue box Sales	(167)				
Total Revenue	(287,972)	(306,048)	(624,250)	(660,000)	(35,750)
Expense					
RDN Collection Expense	129,947	144,332	582,300	612,800	30,500
Bag Tag Purchase Expense	1,900	1,900	3,800	4,300	500
Total Expense	131,847	146,232	586,100	617,100	31,000
Net Solid Waste (Surplus)\Cost	(\$156,126)	(\$159,815)	(\$38,150)	(\$42,900)	(\$4,750)
TOTAL GENERAL FUND	\$1,868,881	\$2,668,314	\$1,920,598	\$1,921,049	\$451

CITY OF PARKSVILLE
Budget Revenue & Expense
For the Twelve Months Ending December-31-11

	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
WATER FUND					
<u>Revenue</u>					
<u>Sale of Services</u>					
Water User Billings	(\$2,645,323)	(\$2,472,421)	(\$2,643,000)	(\$2,643,000)	
Water user discounts	256				
Total Sale of Services	(2,645,067)	(2,472,421)	(2,643,000)	(2,643,000)	
<u>Other</u>					
Water Parcel Tax	(77,047)	(65,977)	(61,620)	(66,000)	(4,380)
Loss/(Gain) on Disposal of Capital Assets	78,753	4,090			
	1,706	(61,888)	(61,620)	(66,000)	(4,380)
Total Revenue	(2,643,361)	(2,534,309)	(2,704,620)	(2,709,000)	(4,380)
<u>Administration</u>					
<u>Revenue</u>					
Water model recoveries	(2,900)	(882)	(4,000)	(4,200)	(200)
<u>Expense</u>					
Administration	4,586	7,848	55,923		(55,923)
Supervisor	14,030	19,120	9,295	58,850	49,555
Training	16,672	15,766	14,832	35,350	20,518
Pager pay	18,933	19,160	18,755	18,800	45
Small tools	3,548	559	7,725	7,800	75
Water model	2,724	1,374	3,600	3,600	
Consulting	274	5,572	20,600	10,000	(10,600)
Licensing	250	367	1,545	1,500	(45)
Inspection services	27,780	34,187	28,914	28,900	(14)
Water Conservation Program	31,868	26,000	37,500	13,300	(24,200)
General Fund Allocation-Administration	248,800	266,500	261,000	332,000	71,000
General Fund Allocation-PW Admin.	148,000	183,500	192,000	150,000	(42,000)
General Fund Allocation-Works Yard	10,750	62,000	40,800	44,000	3,200
Total Administration Expense	528,214	641,951	692,489	704,100	11,611
Net Administration Costs	525,314	641,069	688,489	699,900	11,411
<u>Water Supply</u>					
<u>Revenue</u>					
River Pump station recoveries	(48,623)	(48,548)	(46,000)	(46,000)	
<u>Expense</u>					
Springwood Pump Station	88,423	72,180	96,493	91,700	(4,793)
River Pump station	132,458	83,686	112,957	129,000	16,043
Pym St. Booster station #4	583	1,760	1,068	1,750	682
Springwood Wells 1 -11	43,386	58,551	84,615	92,300	7,685
Railway Wells 1-8	65,787	56,048	73,176	58,300	(14,876)
Trill Well	785		2,163	7,000	4,837
Industrial Well	692	32,236	30,618	1,800	(28,818)
Scada system	13,830	5,038	9,294	9,315	21
Alarms	2,048	2,703	6,076	2,300	(3,776)
Building Site Maintenance	36	336		5,400	5,400
Chlorination	13,248	21,642	34,036	34,000	(36)
Cross connection controls	8,668	13,590	58,257	58,250	(7)
Water Testing	14,269	14,202	16,978	17,100	122
Reservoir #1	3,169	9,230	7,748	8,000	252
Reservoir #2	2,363	2,586	4,852	4,700	(152)
Reservoir #3	238	157	466	460	(6)
Reservoir #4	316	2,047	3,189	3,200	11
Reservoir #5	21,566	13,218	11,112	23,050	11,938
Arrowsmith Bulk Water Requisition	67,970	104,178	117,257	154,319	37,063
ERWS Requisition		4,170		10,945	10,945
Total Water Supply Costs	479,836	497,556	670,355	712,889	42,534
Net Water Supply Costs	431,212	449,008	624,355	666,889	42,534
<u>Transmission and Distribution</u>					

CITY OF PARKSVILLE					
Budget Revenue & Expense					
For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
<u>Revenue</u>					
New service connections	(14,600)	(6,790)			
Water Meter R & M				(100,000)	(100,000)
Hydrant Servicing recoveries	(1,250)	(125)	(1,000)	(1,000)	
Hydrant Maintenance	(50,309)	(53,136)	(55,000)	(55,000)	
	<u>(66,159)</u>	<u>(60,051)</u>	<u>(56,000)</u>	<u>(156,000)</u>	<u>(100,000)</u>
<u>Expense</u>					
New service connections	4,915	4,134			
Water meter repairs/maintenance	36,676	26,544	128,174	228,200	100,026
Water Service repairs	37,788	42,085	37,755	44,300	6,545
Water main repairs	4,979	13,182	16,883	17,000	117
Main flushing	17,493	24,056	31,659	34,400	2,741
Valve Maintenance	22,029	46,918	45,784	43,200	(2,584)
Customer service request	15,643	17,846	14,145	14,200	55
Hydrant maintenance	50,309	53,136	55,038	55,000	(38)
Hydrant Servicing costs					
Enforcement of Water Restrictions	2,866	101	3,245	1,700	(1,545)
Total transmission and distribution expense	<u>192,698</u>	<u>228,004</u>	<u>332,681</u>	<u>438,000</u>	<u>105,319</u>
Net transmission and distribution cost	<u>126,538</u>	<u>167,953</u>	<u>276,681</u>	<u>282,000</u>	<u>5,319</u>
<u>Billing and Collections</u>					
<u>Revenue</u>					
Water Meter Reading Recoveries	(9,391)	(13,130)	(11,000)	(11,000)	
Other (NSF Fee & Admin Charge)	(4,225)	(985)	(1,000)	(1,000)	
	<u>(13,616)</u>	<u>(14,115)</u>	<u>(12,000)</u>	<u>(12,000)</u>	
<u>Expense</u>					
Water Meter Readings	20,423	21,895	22,686	22,700	14
Net Billing and Collection Costs	<u>6,807</u>	<u>7,780</u>	<u>10,686</u>	<u>10,700</u>	<u>14</u>
<u>Minor Capital</u>					
<u>Expense</u>					
Work Adjacent to Development					
Contingency	15,508	31	90,000	90,000	
Minor Capital				55,000	55,000
	<u>15,508</u>	<u>31</u>	<u>90,000</u>	<u>145,000</u>	<u>55,000</u>
Total Operating Expenses	<u>(1,537,981)</u>	<u>(1,268,467)</u>	<u>(1,014,408)</u>	<u>(904,511)</u>	<u>109,897</u>

CITY OF PARKSVILLE				
Budget Revenue & Expense				
For the Twelve Months Ending December-31-11				
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET
				BUDGET VARIANCE \$
<u>Fiscal</u>				
<u>Revenue</u>				
Interest on Accumulated Surplus	(36,258)	(59,566)	(30,000)	(60,000)
Interest on Overdue Accounts	(11,336)	(10,420)		
Transfer From Water DCC's	(78,479)	(78,479)	(78,479)	(78,479)
Total fiscal revenue	(126,073)	(148,466)	(108,479)	(138,479)
<u>Expense</u>				
Long Term Debt Payments	92,616	78,606	164,602	164,602
Net Fiscal Costs	(33,457)	(69,860)	56,123	26,123
				(30,000)
<u>Transfers</u>				
Transfer to (from) carryforward reserve	(266,640)	527,671		
<u>Amortization of Capital Assets</u>				
Amortization expense	595,606	598,565	560,000	560,000
TOTAL OPERATING	(\$1,242,472)	(\$212,090)	(\$398,285)	(\$318,388)
				\$79,897

CITY OF PARKSVILLE					
Budget Revenue & Expense					
For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
CAPITAL					
<u>Capital Funding</u>					
McMillan: Hirst to Morison		(\$89,576)	(\$134,930)	(\$10,400)	\$124,530
Springwood Well #10 & 11	(51,824)				
Springwood-Phase II-Booster Upgrade	(6,886)				
Hwy 4a to Reservoir #2					
Hwy 4a to Reservoir #4					
Springwood Water Quality Upgrade	(124,522)				
Wright Road: Temple East	(26,665)				
Wright Road: Sunray to 190m Wes	(25,441)				
Moilliet Street: Bernard to Hwy	(319,536)				
Railway Well #8	(5,662)				
250 Main - N Hwy 19A to Hwy 4			(99,000)		99,000
Hwy 19A: Finholm to Rushton			(39,602)	(215,000)	(175,398)
Hwy 19A: Finholm to Roscow			(16,577)	(90,000)	(73,423)
Forsyth				(89,000)	(89,000)
Temple: Phillips to Bay - cfdw reserve				(75,000)	(75,000)
Temple St					
Work adjacent to Development - Capital				(50,000)	(50,000)
ERWS Property Acquisition		(651,132)			
ERWS River Intake		(64,056)		(241,269)	(241,269)
ERWS Treatment Facility		(70,398)		(203,419)	(203,419)
ERWS Aquifer Storage Recovery				(622,586)	(622,586)
AWS River Intake	(111,603)		(530,888)		530,888
AWS Treatment Facility	(50,771)		(265,444)		265,444
Developer Contributions - Asset	(55,836)	(101,966)			
Total Capital Funding	(778,745)	(977,128)	(1,086,441)	(1,596,674)	(510,233)
<u>Capital Expenditures</u>					
Major Equipment				15,000	15,000
McMillan: Hirst to Morison		89,576	134,930	10,400	(124,530)
Springwood Well #10 & 11	51,824				
Springwood-Phase II-Booster Upgrade	6,886				
Hwy 4a to Reservoir #2					
Hwy 4a to Reservoir #4					
Springwood Water Quality Upgrade	124,522				
Wright Road: Temple East	26,665				
Wright Road: Sunray to 190m Wes	25,441				
Moilliet Street: Bernard to Hwy	319,536				
Railway Well #8	5,662				
SCADA System					
250 Main - N Hwy 19A to Hwy 4			100,000		(100,000)
Hwy 19A: Finholm to Rushton			215,000	215,000	
Hwy 19A: Finholm to Roscow			90,000	90,000	
Forsyth: Acacia to Finholm			89,000	89,000	
Temple: Sanderson to Doehle			25,000	75,000	50,000
Temple: Phillips to Sanderson			25,000		(25,000)
Temple: Doehle to Bay			25,000		(25,000)
Temple Street Ext: Finholm			50,000		(50,000)
Corfield Street				50,000	50,000
Banks Avenue				95,000	95,000
Work Adjacent to Development - Capital				50,000	50,000
ERWS Property Acquisition		907,185			
ERWS River Intake		47,880		326,586	326,586
ERWS Treatment Facility		105,242		328,067	328,067
ERWS Aquifer Storage Recovery		18,061		622,586	622,586
AWS Capital	16,123	1,779			
AWS River Intake	112,730		536,250		(536,250)
AWS Treatment Facility	102,568		536,250		(536,250)
Developer Contributions - Asset	55,836	101,966			
Total Capital Expenditures	847,792	1,271,689	1,826,430	1,966,639	140,209
Net Capital Costs	\$69,047	\$294,560	\$739,989	\$369,965	(\$370,024)
TOTAL WATER FUND	(\$1,173,425)	\$82,470	\$341,704	\$51,577	(\$290,127)

CITY OF PARKSVILLE Budget Revenue & Expense For the Twelve Months Ending December-31-11					
2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$	
SEWER FUND					
Revenues					
Fees and Charges					
Sewer User Billings	(\$841,092)	(\$828,125)	(\$881,700)	(\$855,800)	\$25,900
Sewer User Discounts	99				
Total Fees and Charges	(840,993)	(828,125)	(881,700)	(855,800)	25,900
Other					
Sewer Parcel Tax	(27,500)	(22,600)	(24,600)	(22,600)	2,000
(Gain)/Loss on Disposal of Capital Assets	27,633	305			
Total Other	133	(22,295)	(24,600)	(22,600)	2,000
Fiscal					
Interest on Accumulated Surplus	(41,226)	(52,248)	(60,000)	(60,000)	
Total Revenues	(882,086)	(902,667)	(966,300)	(938,400)	27,900
Administration					
Revenues					
Sewer Model	(550)	(338)	(2,500)	(2,500)	
Expenses					
Administration	3,500	7,258	5,970		(5,970)
Supervisor	9,953	10,549	12,889	31,250	18,361
Training	7,290	12,850	11,458	15,600	4,142
Pager Pay	18,943	19,658	21,000	21,000	
Small tool purchases	3,336	1,269	10,300	10,300	
Consulting		4,579	5,150	1,000	(4,150)
Inspection Services	25,299	28,399	29,193	29,300	107
Sewer Model	1,056	712	3,000	3,000	
Water Fund Alloc. - Meter Reading	9,391	10,010	11,000	11,000	
General Fund Alloc. - Administration	248,800	266,500	261,000	332,000	71,000
General Fund Alloc. - PW Admin	148,000	183,500	192,000	150,000	(42,000)
General Fund Alloc. - Works Yard	10,750	62,000	40,800	44,000	3,200
Total Administration Expense	486,318	607,284	603,760	648,450	44,691
Net Administration Cost	485,768	606,946	601,260	645,950	44,691
Collection System					
Revenues					
New Service connections	(100)	(2,000)	(4,120)	(4,120)	
Expenses					
New Service connections	24,430	9,122	9,120	9,120	
Customer service	6,301	10,412	4,769	10,200	5,431
Service repair	24,295	22,983	11,376	26,000	14,624
Blockage removal	5,332	4,284	7,163	7,200	37
Manhole maintenance	19,303	17,273	23,657	27,700	4,043
Main repair	4,655	3,631	6,625	31,000	24,375
Main flushing	60,738	55,101	90,187	63,000	(27,187)
Scada System - Sewer	11,055		7,500	5,000	(2,500)
Sewer Investigation Program	263		10,000	5,000	(5,000)
Total Collection System Expenses	156,373	122,807	170,398	184,220	13,822
Net Collection System Cost	156,273	120,807	166,278	180,100	13,822

CITY OF PARKSVILLE					
Budget Revenue & Expense					
For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
<u>Lift Stations</u>					
<u>Expenses</u>					
Martindale Lift Station	43,131	35,607	19,946	42,300	22,354
Craig Bay Lift Station	42,581	51,843	22,982	53,300	30,318
	<u>85,713</u>	<u>87,450</u>	<u>42,928</u>	<u>95,600</u>	<u>52,672</u>
<u>Minor Capital</u>					
<u>Expense</u>					
Works Adjacent to Development				65,000	65,000
Minor Capital				225,000	225,000
Easements					
				<u>290,000</u>	<u>290,000</u>
Total Operating Expenses	<u>727,753</u>	<u>815,204</u>	<u>810,466</u>	<u>1,211,650</u>	<u>401,184</u>
<u>Sewage Treatment</u>					
<u>Revenues</u>					
RDN Sewage Treatment Tax Levy					
RDN Sewage Treatment Plant Levy					
Net Treatment Costs					
<u>Transfers</u>					
Transfer to (from) Carryforward Reserve	(32,099)	(5,244)			
Transfer From Accumulated Surplus					
Total Transfers (in) out of Fund	<u>(32,099)</u>	<u>(5,244)</u>			
<u>Amortization of Capital Assets</u>					
Amortization	<u>278,164</u>	<u>281,248</u>	<u>275,000</u>	<u>275,000</u>	
Net Sewer Surplus/(Deficit)	<u>\$91,733</u>	<u>\$188,541</u>	<u>\$119,166</u>	<u>\$548,250</u>	<u>\$429,084</u>
<u>Sewer Capital</u>					
<u>Capital Funding</u>					
McMillan: Hirst to Morison		(\$121,797)	(\$282,975)	(\$101,200)	\$181,775
Moilliet Street: Harnish to Hirst	(141,930)				
Moilliet Street: Bernard to Harnish	(74,058)				
Moilliet Street: Morison to Birch	(48,977)				
Temple Street					
Developer Contributions - Asset		(17,212)			
	<u>(264,965)</u>	<u>(139,009)</u>	<u>(282,975)</u>	<u>(101,200)</u>	<u>181,775</u>
<u>Capital Expenditures</u>					
Sewer Equipment		14,112			
McMillan: Hirst to Morison		121,798	282,975	101,200	(181,775)
Moilliet Street: Harnish to Hirst	141,930				
Moilliet Street: Bernard to Harnish	74,058				
Moilliet Street: Morison to Birch	48,977				
Temple Ext - Hwy19A to Finholm			50,000	50,000	
Banks Avenue				115,000	115,000
Developer Contributions - Asset		17,212			
	<u>264,965</u>	<u>153,122</u>	<u>332,975</u>	<u>266,200</u>	<u>(66,775)</u>
Net Capital Expenditures		<u>\$14,113</u>	<u>\$50,000</u>	<u>\$165,000</u>	<u>\$115,000</u>
TOTAL SEWER FUND	<u>\$91,733</u>	<u>\$202,654</u>	<u>\$169,166</u>	<u>\$713,250</u>	<u>\$544,084</u>

CITY OF PARKSVILLE					
Budget Revenue & Expense					
For the Twelve Months Ending December-31-11					
	2010 ACTUAL YTD	2011 ACTUAL YTD	2011 FINAL BUDGET	2012 FINAL BUDGET	BUDGET VARIANCE \$
EQUIPMENT RESERVE					
<u>Sources of Funds</u>					
Vehicle Internal Earnings	(\$477,814)	(\$479,300)	(\$487,000)	(\$485,000)	\$2,000
Interest Income	(9,985)	(11,628)	(10,000)	(11,000)	(1,000)
	<u>(487,799)</u>	<u>(490,929)</u>	<u>(497,000)</u>	<u>(496,000)</u>	<u>1,000</u>
<u>Operating Expenses</u>					
Vehicle Expenses	302,162	326,293	314,200	339,300	25,100
Minor Capital		6,222			
	<u>302,162</u>	<u>332,515</u>	<u>314,200</u>	<u>339,300</u>	<u>25,100</u>
Net before Capital	<u>(185,636)</u>	<u>(158,414)</u>	<u>(182,800)</u>	<u>(156,700)</u>	<u>26,100</u>
<u>Capital</u>					
Proceeds on Disposal of Equipment	(72,000)	(87,250)	(104,000)	(42,500)	61,500
Capital Expenditures, Public Works					
Vehicles Purchased	387,814	231,185	260,600	141,000	(119,600)
Net Capital Costs	<u>315,814</u>	<u>143,935</u>	<u>156,600</u>	<u>98,500</u>	<u>(58,100)</u>
Net Equip. Reserve (Surplus) Deficit	130,178	(14,480)	(26,200)	(58,200)	(32,000)
Trans from Equip Replacement Res					
Trans to Equip Replacement Res	<u>(130,178)</u>	<u>14,480</u>	<u>26,200</u>	<u>58,200</u>	<u>32,000</u>
Net Equipment Reserve Total	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

2012 – 2016

**Final Financial Plan
Detail Schedules**

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Executive					
Revenue					
Legislative	37,300	-	11,221	-	-
Administration	-	-	-	-	-
Common Service Allocation	336,000	344,400	351,288	358,310	365,467
Bylaw Enforcement	23,500	24,598	25,166	25,748	26,342
Carry forward funding	-	-	-	-	-
Capital Revenues	12,700	-	-	-	-
Total Revenue	409,500	368,998	387,675	384,058	391,809
Expenditures					
Legislative	315,423	247,846	293,525	275,896	266,156
Administration	827,773	826,843	858,283	858,154	878,367
Economic Development	-	-	-	-	-
Computer Services	264,812	277,817	289,522	296,261	303,162
Minor capital	17,000	10,250	36,593	10,664	10,877
Bylaw Enforcement	140,941	145,407	148,806	152,287	155,852
Amortization of Capital	163,050	163,050	163,050	163,050	163,050
Total Expenditures	1,728,999	1,671,213	1,789,779	1,756,312	1,777,464
Total Executive	(1,319,499)	(1,302,215)	(1,402,104)	(1,372,254)	(1,385,655)

	2012	2013	2014	2015	2016
Finance					
Revenue					
General Taxation	10,048,628	10,425,446	10,870,572	11,331,839	11,810,880
General Debt	127,930	127,996	127,996	127,996	127,996
Library Tax	487,440	502,846	514,599	526,637	538,966
1% Taxation	200,800	202,808	204,836	206,884	208,952
Local Improvements	74,000	74,000	74,000	74,000	74,000
Grants in Lieu	41,200	41,200	41,200	41,200	41,200
Total Taxation	10,979,998	11,374,296	11,833,203	12,308,556	12,801,994
Int. and Other Income					
Investment Income	175,000	222,042	101,894	167,308	81,127
Pen. & Int. on Taxes	107,000	108,070	109,151	110,242	111,344
Finance Com Serv Rec	328,000	331,280	334,593	337,938	341,317
Miscellaneous Income	53,900	54,439	54,983	55,533	56,088
PCTC	275,748	278,505	281,291	284,103	286,943
Total Int. & Other	939,648	994,336	881,912	955,124	876,819
Provincial Grants	313,150	313,150	313,150	313,150	313,150
C/F Funding from Reserves	-	-	-	-	-
Capital Funding From Res	-	-	-	-	-
Total Revenue	12,232,796	12,681,782	13,028,265	13,576,830	13,991,963

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Finance cont.		-154,804	191,679	740,244	1,155,377
Expenditures					
Administration	611,300	630,672	645,413	660,512	675,974
Common Services	218,500	225,424	230,693	236,090	241,617
Other	200	206	211	216	221
PCTC	130,930	134,203	136,887	139,624	142,413
	960,930	990,505	1,013,204	1,036,442	1,060,225
Bank Charges & Interest on PP Taxe	16,200	17,039	17,605	18,190	18,793
Long Term Debt	102,817	100,945	99,026	97,057	95,038
New Long Term Debt	-	-	-	-	-
Short Term Capital Borrowing	-	-	-	-	-
Reserve for Contingencies	-	-	-	-	-
Trans to PCTC Capital Reserve	-	-	-	-	-
Parkland Reserve	-	-	-	-	-
Library	487,400	502,846	514,599	526,637	538,966
Amortization of Capital	-	-	-	-	-
Total Expenditures	1,567,347	1,611,335	1,644,434	1,678,326	1,713,022
Total Finance	10,665,449	11,070,446	11,383,831	11,898,504	12,278,941

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Police					
Revenue					
General	8,200	8,444	8,612	8,784	8,959
Provincial Grants	101,200	101,200	101,200	101,200	101,200
Capital Funding From Res	-	-	-	-	-
Total Revenue	<u>109,400</u>	<u>109,644</u>	<u>109,812</u>	<u>109,984</u>	<u>110,159</u>
Expenditures					
RCMP Contract	1,920,000	2,059,053	2,133,470	2,183,019	2,233,750
Other	309,051	320,913	329,481	338,289	347,341
Total Expenditures	<u>2,229,051</u>	<u>2,379,966</u>	<u>2,462,951</u>	<u>2,521,308</u>	<u>2,581,091</u>
Total Police	<u>(2,119,651)</u>	<u>(2,270,322)</u>	<u>(2,353,139)</u>	<u>(2,411,324)</u>	<u>(2,470,932)</u>

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Fire					
Revenue					
General	3,700	3,772	3,809	3,847	3,885
Local Area Fire Protection	395,100	405,551	420,542	435,572	452,641
ESS and EC Grant	13,000	13,000	13,000	13,000	13,000
Minor capital	14,700	-	-	-	-
C/F Funding From Reserves	-	-	-	-	-
Capital Funding	12,000	-	-	-	-
Total Revenue	438,500	422,323	437,351	452,419	469,526
Expenditures					
Administration	470,210	485,111	496,449	508,063	519,957
Training/Health & Welfare	125,940	131,347	135,148	139,063	143,093
Small Equipment	61,500	64,140	65,996	67,908	69,876
Fire Hall #1	36,050	37,598	38,686	39,806	40,960
Equipment	82,400	85,937	88,425	90,986	93,623
Hydrant Maintenance	55,000	57,133	58,667	60,248	61,868
Provincial Emergency Program	74,400	82,207	87,681	90,150	98,130
Minor capital	14,700	-	-	-	-
Amortization of Capital	156,300	156,300	156,300	156,300	156,300
Total Expenditures	1,076,500	1,099,773	1,127,352	1,152,524	1,183,807
Total Fire Department	(638,000)	(677,450)	(690,001)	(700,105)	(714,281)

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Community Development					
Revenue					
Fees	36,200	40,879	41,365	41,859	42,360
Special Projects	186,150	-	-	-	-
Building Permits	150,250	182,774	186,662	190,636	194,697
Business Licences	117,500	122,991	125,832	128,739	131,711
C/F Funding From Reserves	-	-	-	-	-
Capital Funding From Res	-	-	-	-	-
Total Revenue	490,100	346,644	353,859	361,234	368,768
Expenditure					
Planning	596,852	601,723	616,526	631,711	647,282
Special Projects	186,150	-	-	-	-
Business Licences	51,572	52,999	54,131	55,287	56,468
Building Inspections	203,230	194,295	198,888	203,595	208,416
Amortization					
Total Expenditures	1,037,804	849,017	869,545	890,593	912,166
Total Community Development	(547,704)	(502,373)	(515,686)	(529,359)	(543,398)

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Parks					
Revenue					
Dist 69 Sports Field Contribution	135,000	138,375	141,143	143,964	146,840
Springwood Park Lights Tokens	3,500	3,500	3,500	3,500	3,500
Other (bench donations)	8,000	8,000	8,000	8,000	8,000
C/F Funding From Reserves	-	-	-	-	-
Capital Funding From Res	-	815,760	1,196,108	-	-
Total Revenue	146,500	965,635	1,348,751	155,464	158,340
Expenditures					
Rec Commission	-	-	-	-	-
Administration	181,550	186,089	189,811	193,605	197,472
Park Maintenance	1,011,100	1,036,378	1,083,243	1,104,897	1,126,966
Turf Management	18,400	18,860	19,237	19,622	20,014
Horticulture	45,650	46,791	47,727	48,681	49,654
Park & Street Furnishings	56,000	57,400	58,548	59,718	60,911
General	44,200	45,305	46,211	47,135	48,076
Minor capital	30,000	-	-	-	-
Amortization of Capital	199,000	199,000	199,000	199,000	199,000
Total Expenditures	1,585,900	1,589,823	1,643,777	1,672,658	1,702,093
Total Parks	(1,439,400)	(624,188)	(295,026)	(1,517,194)	(1,543,753)

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Engineering					
Revenue					
Administration Fees	190,500	45,729	46,166	46,609	47,059
Common Service Allocations	300,000	312,529	319,000	325,612	332,367
C/F Funding from Reserves	-	-	-	-	-
Capital Funded From Reserves	-	-	-	-	-
Total Revenue	490,500	358,258	365,166	372,221	379,426
Expenditures					
Engineering	1,112,170	1,004,491	1,034,613	1,065,659	1,097,649
Amortization of Capital	-	-	-	-	-
Total Expenditures	1,112,170	1,004,491	1,034,613	1,065,659	1,097,649
Total Engineering	(621,670)	(646,233)	(669,447)	(693,438)	(718,223)

	2012	2013	2014	2015	2016
Public Works					
Revenue					
Common Ser. Admin Fees	110,000	111,100	112,211	113,333	114,466
Building Rentals	23,400	23,995	24,299	24,608	24,921
Miscellaneous	-	-	-	-	-
Storm Drain Connection Fees	3,000	3,140	3,213	3,287	3,363
C/F Funding from Reserves	-	-	-	-	-
Capital Funding From Res	2,269,110	1,126,568	520,047	138,976	245,035
Total Revenue	2,405,510	1,264,803	659,770	280,204	387,785
Expenditures					
Administration	159,350	163,334	166,600	169,931	173,325
Yards	220,600	226,115	230,637	235,248	239,947
Building Maintenance	495,750	508,144	518,307	507,340	517,473
Road Maintenance	254,700	261,068	266,289	271,612	277,037
Right of Way Maintenance	88,000	90,200	92,004	93,843	95,718
Street Cleaning	131,900	135,198	137,901	140,658	143,468
Snow Removal	122,600	125,665	128,178	130,741	133,352
Sidewalk Maintenance	64,900	66,523	67,853	69,209	70,592
Signs	62,250	63,806	65,082	66,383	67,709
Painting	50,100	51,353	52,380	53,427	54,494
Street Light Maintenance	246,650	252,816	257,873	263,028	279,158
Open Drainage	63,300	64,883	66,180	101,628	68,851
Enclose Drainage	91,700	93,993	95,872	97,789	99,742
Minor Capital	325,000	102,500	104,550	106,640	108,770
Amortization of Capital	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Total Expenditures	4,276,800	4,105,598	4,149,706	4,207,477	4,229,636
Total Public Works	(1,871,290)	(2,840,795)	(3,489,936)	(3,927,273)	(3,841,851)

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Refuse					
Revenue					
Refuse collection	655,500	678,477	695,349	712,727	730,381
Miscellaneous	4,500	4,620	4,682	4,745	4,808
Capital Funding From Res	-	-	-	-	-
Total Revenue	660,000	683,097	700,031	717,472	735,189
Expenditures					
Refuse Pickup Contract	617,100	651,338	667,535	684,218	701,166
Capital	-	-	-	-	-
Total Expenditures	617,100	651,338	667,535	684,218	701,166
Total Refuse	42,900	31,759	32,496	33,254	34,023
General Revenue Fund Net Income (Loss)	2,151,135	2,238,629	2,000,988	780,810	1,094,871
Non Operating budget items					
Capital Funding (Non revenue source)					
Capital Funding from Cfdw Reserves	1,953,694	-	-	-	-
Capital Reserve	-	173,040	-	-	-
Long term debt borrowing	-	-	-	-	-
	1,953,694	173,040	-	-	-
Capital Expenditures					
Administration	557,700	-	-	-	-
Finance	-	-	-	-	-
Police	-	-	-	-	-
Fire Services	428,600	577,830	-	1,071,600	31,260
Community Development	-	-	-	-	-
Parks	412,700	1,148,450	1,208,190	57,866	-
Engineering and IT	-	41,200	-	-	21,860
Public Works	4,603,780	5,484,338	1,749,669	3,725,096	3,031,851
	6,002,780	7,251,818	2,957,859	4,854,562	3,084,971
Long Term Debt					
Long term debt principal payments	91,132	92,057	93,005	93,977	94,973
Short term Capital borrowing pmts	-	-	-	-	-
	91,132	92,057	93,005	93,977	94,973

General Revenue Fund

2012 - 2016 Final
Financial Plan

	2012	2013	2014	2015	2016
Transfers to (from) reserves					
Transfer to PCTC maintenance reserve	23,100	23,100	23,100	23,100	23,100
	23,100	23,100	23,100	23,100	23,100
Amortization of Capital Assets	2,418,350	2,418,350	2,418,350	2,418,350	2,418,350
Net Surplus (Deficit)	406,167	(2,536,956)	1,345,374	(1,772,479)	310,177
Transfers from(to) Surplus Reserves					
Transfer from Accumulated Surplus	(406,167)	2,536,956	-	1,772,479	-
Transfer to Accumulated Surplus	-	-	(1,345,374)	-	(310,177)
Financial Plan Balance	-	-	-	-	-

Revenue And Expenditure Summary

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Revenue					
Sale of Services					
Metered Water	2,643,000	2,793,489	2,914,680	3,129,827	3,376,558
Connection Admin Fee	1,000	1,689	1,728	1,768	1,809
Miscellaneous	151,200	51,712	52,229	52,751	53,279
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Sale of Services	2,795,200	2,846,890	2,968,637	3,184,346	3,431,646
Other Revenue From Own Sources					
Interest Income	60,000	97,505	109,555	82,150	35,992
Penalties	-	-	-	-	-
Miscellaneous	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Other Rev. From Own Sources	60,000	97,505	109,555	82,150	35,992
Transfers from Other Gov'ts					
Old Facilities Assist	-	-	-	-	-
New Facilities Assist	-	-	-	-	-
Other Provincial Grants	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Transfers from Other Gov'ts	-	-	-	-	-
Transfers from Own Reserves & Funds					
Capital Funding-Developers	-				
Capital Funding-Grants	622,586	339,414	-	-	4,286,400
Capital Funding from DCC's	500,867	1,130,205	1,754,056	188,510	2,863,456
AWS LTD Funding From DCC'S	78,479	78,479	78,479	78,479	78,479
Transfer from Surplus	-				
Water Parcel Taxes	66,000	67,980	70,019	74,224	79,048
General Revenue-Hydrants	55,000	57,133	58,667	60,248	61,868
Local Improvements	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Trans from Own Reserves & Funds	1,322,932	1,673,211	1,961,221	401,461	7,369,251
Total Revenue	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,178,132	4,617,606	5,039,413	3,667,957	10,836,889

Revenue And Expenditure Summary

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expense					
Common Services	482,000	494,050	503,931	514,005	524,271
Administration	222,100	216,378	220,705	225,117	229,613
Service of Supply	547,625	561,316	572,542	583,987	595,652
AWS	165,264	169,396	172,784	176,238	179,758
Trans & Distribution	438,000	448,950	457,929	467,083	286,065
Pumping	-	-	-	-	-
Customer Bill & Collect	11,700	12,240	12,706	13,575	14,573
Fiscal Services	-	-	-	-	-
Short Term Debt - Interest	-	-	-	-	-
Long term debt - Interest	164,602	164,602	164,602	164,602	164,602
New Long Term Debt	-	-	-	-	-
Minor Capital	145,000	92,250	94,095	95,976	97,893
Amortization of capital assets	560,000	574,000	585,480	597,184	609,112
Trans to Future Exp	-	-	-	-	-
Trans to Surplus	-	-	-	-	-
Total Expenses	2,736,291	2,733,182	2,784,774	2,837,767	2,701,539
Water Utility Fund Net Income (Loss)	1,441,841	1,884,424	2,254,639	830,190	8,135,350
Non Operating budget items					
<u>Capital Funding</u>					
Capital Funding from Cfdw Reserves	473,221	-	-	-	-
Capital Reserve	-	-	-	-	-
Long term debt borrowing	-	-	-	8,930,100	4,822,200
	473,221	-	-	8,930,100	4,822,200
<u>Capital Expenditures</u>					
Capital Expenditures	1,966,639	3,254,314	3,661,925	12,403,635	13,567,684
Long term debt principal payments	104,639	104,639	104,639	104,639	104,639
Short term Capital borrowing pmts	-	-	-	-	-
	2,071,278	3,358,953	3,766,564	12,508,274	13,672,323
Amortization of Capital Assets	560,000	574,000	585,480	597,184	609,112
Net Cash Surplus (Deficit)	403,784	(900,529)	(926,445)	(2,150,800)	(105,661)
Transfers to/from Surplus Reserves					
Transfer from Accumulated Surplus	-	900,529	926,445	2,150,800	105,661
Transfer to Accumulated Surplus	(403,784)	-	-	-	-
Financial Plan Balance	-	-	-	-	-

Revenue and Expenditure Summary

	2012	2013	2014	2015	2016
Revenue					
Sale of Services					
Metered Sewer	855,800	931,636	972,015	1,014,185	1,058,194
Connection Admin Fee	-	175	179	183	183
Miscellaneous	-	-	-	-	-
	<u>855,800</u>	<u>931,811</u>	<u>972,194</u>	<u>1,014,368</u>	<u>1,058,377</u>
Sale of Services	855,800	931,811	972,194	1,014,368	1,058,377
Other Rev From Own Sources					
Interest Income	60,000	78,802	73,142	70,117	61,263
Penalties	-	-	-	-	-
Miscellaneous	6,620	6,686	6,753	6,821	6,889
	<u>66,620</u>	<u>85,488</u>	<u>79,895</u>	<u>76,938</u>	<u>68,152</u>
Other Rev From Own Sources	66,620	85,488	79,895	76,938	68,152
Transfers from Other Gov't					
Old Facil Assist	-	-	-	-	-
Other Prov Grants	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers from Other Gov't	-	-	-	-	-
Transfer from Own Reserves & Funds					
Trans from Future Expenditure	-	-	-	-	-
Capital Funding-Grants	-	-	-	-	-
Capital Funding from DCC's	91,080	-	-	-	454,468
Transfer from Surplus	-	-	-	-	-
Parcel Tax	22,600	23,976	24,695	25,436	26,200
RDN Levy	-	-	-	-	-
Local Improvements	-	-	-	-	-
	<u>113,680</u>	<u>23,976</u>	<u>24,695</u>	<u>25,436</u>	<u>480,668</u>
Transfer from Own Reserves & Funds	113,680	23,976	24,695	25,436	480,668
Total Revenue	<u>1,036,100</u>	<u>1,041,275</u>	<u>1,076,784</u>	<u>1,116,742</u>	<u>1,607,197</u>

Revenue and Expenditure Summary

	2012	2013	2014	2015	2016
Expenditures					
Common Services	482,000	494,050	503,931	514,005	524,271
Administration	155,450	160,376	164,125	221,284	171,896
Collection System	184,220	149,251	154,558	160,070	165,737
Lift Station Maintenance	95,600	98,630	100,935	103,296	105,714
Treatment and Disposal	-	-	-	-	-
Customer Bill & Collect	11,000	11,422	11,727	12,041	12,363
Minor Capital	290,000	66,625	67,958	69,316	70,701
Fiscal Services	-	-	-	-	-
Interest on Long term debt	-	-	-	-	-
Amortization of Capital Assets	275,000	281,875	287,513	293,260	299,118
Transfer to Future Expenditure	-	-	-	-	-
Trans to Sewer Cap Reserve	-	-	-	-	-
Trans to 15 Year Cap Reserve	-	-	-	-	-
Total Expenditures	<u>1,493,270</u>	<u>1,262,229</u>	<u>1,290,747</u>	<u>1,373,272</u>	<u>1,349,800</u>
Sewer Utility Fund Net Income (Loss)	<u>(457,170)</u>	<u>(220,954)</u>	<u>(213,963)</u>	<u>(256,530)</u>	<u>257,397</u>
Non Operating budget items					
Capital Funding					
Capital Funding from Cfdw Reserves	10,120	-	-	-	-
Capital Reserve	-	-	-	-	-
Long term debt borrowing	-	-	-	-	-
	10,120	-	-	-	-
Capital Expenditures					
Capital Expenditures	266,200	-	336,192	364,344	808,820
Long term debt principal payments	-	-	-	-	-
Short term Capital borrowing pmts	-	-	-	-	-
	<u>266,200</u>	<u>-</u>	<u>336,192</u>	<u>364,344</u>	<u>808,820</u>
Amortization of Capital Assets	275,000	281,875	287,513	293,260	299,118
Net Cash Surplus (Deficit)	<u>(438,250)</u>	<u>60,921</u>	<u>(262,642)</u>	<u>(327,614)</u>	<u>(252,305)</u>
Transfers to/from Surplus Reserves					
Transfer from Accumulated Surplus	438,250	-	262,642	327,614	252,305
Transfer to Accumulated Surplus	-	(60,921)	-	-	-
Financial Plan Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>