

**2007 West Nile Virus Risk Reduction  
Prevention Initiative**

**Reconciliation Report**

**Section 6 – Final Report Submission Instructions**

**Fax a copy to:** Local Government Program Services, 250-356-5119

**Mail the original to:**

Sue Clark, Program Officer  
Local Government Program Services  
Union of British Columbia Municipalities  
545 Superior Street  
Victoria BC V8V 1T7

**Retain a copy for your records.**



April 28, 2008

**MEMO TO: FRED MANSON, CHIEF ADMINISTRATIVE OFFICER**

**FROM: LUCKY BUTTERWORTH, DIRECTOR OF FINANCE**

**SUBJECT: 2008 MUNICIPAL PROPERTY TAX RATES**

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**Issue**

2008 Municipal Property Tax Rates

**Executive Summary**

In order for Finance to issue the 2008 tax notices, the new tax rates for 2008 need to be approved by Council.

In the 2008-2012 Financial Plan, Council has approved a 5% tax increase for 2008, so the new tax rates have been calculated with a 5% increase. The assessed values for the residential class increased by just over 10% for 2008, so the tax rate actually has to fall slightly, otherwise there would be a 10% increase in taxes. When the other levels of governments taxes are added in, the total tax increase for the average assessed home (\$313,000) is only 2.5% or \$56. The municipal share of that \$56 increase is about \$50.

**Background**

Section 197 of the Community Charter requires Council to establish bylaw the property value taxes for it's own purposes and to meet the taxing obligations of the Regional District.

This bylaw is required to be adopted after the adoption of the financial plan but before May 15.

Council has the option of increasing the rates of each property class by the same amount or can vary the increase or decrease of particular property classes.

The attached Schedule of Property Tax Rates reflect the average property tax increase of 5% on existing properties as proposed in the 2008 Financial Plan. Property taxes on new construction are new taxes and are in addition to the 5% increase.

The average assessed value for a Single Family Dwelling (SFD) increased by about 10% in 2008 from 2007, so for a SFD that had a 10% increase in assessed value, the municipal portion of the property taxes should increase by 5%. Properties with an assessed value increase that is greater than 10%, will see a larger than 5% increase in their municipal taxes and properties with an assessed value that increased less than 10% will have a

lower tax increase. For a residential property valued at the average residential value of \$313,000, total property taxes are estimated to increase \$56 from 2007 (assuming that property assessment increased by 10%).

For information purposes, attached to this report is Appendix 1 which shows the draft tax rates for the City and all other taxing jurisdictions.

### **Options**

1. Approve the 2008 Tax Rate Schedule attached.
2. Make revisions to the 2008 Tax Rate Schedule.

### **Analysis**

1. Approving the attached 2008 Tax Rate schedule is necessary to generate the property tax revenues that are approved in the 2008 Financial Plan.
2. Increasing or decreasing the tax rates will result in an increase or decrease in tax revenues and a rate increase that is higher or lower than the 5% included in the Financial Plan. Council could consider adjusting the tax rates of certain classes to shift the tax burden to different classes. For example, our light industry class has a tax rate lower than the business tax rate. This is not the case in most other municipalities and the rates used for School tax and BC Assessment tax.

### **Financial Considerations:**


Approving the proposed tax rates will leave our Prior years Surplus at a lower level than the recommended \$1,000,000 at the end of 2012.


Adjusting the Tax rates downward will result in a budget revenue shortfall and budget revisions will be necessary to maintain our prior year surplus. Adjusting the rates higher will reduce the 2008 budgetary shortfall but will result in an average tax increase that is higher than 5%.

### **Recommendation:**

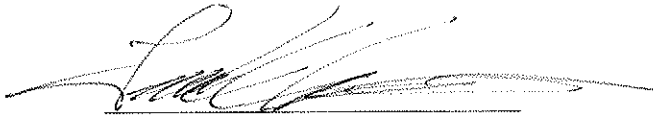
THAT the report dated April 28, 2008 from the Director of Finance entitled "2008 Municipal Property Tax Rates" be received for information;

AND THAT "Tax Rates Bylaw, 2008 No. 1445" be advanced for reading consideration by Council.

  
G. Lucky Butterworth, CGA.  
Director of Finance

  
Laurie Taylor  
Director of Administrative Services

Chief Administrative Officer comments:

  
Fred Manson, CGA  
Chief Administrative Officer

City of Parksville  
 2008 DRAFT Property Tax Rates

| Tax Rates (Dollars of tax per \$1,000 taxable value) |                            |                                    |                |                |                  |                   |                               |                |                |               |                   |
|--|----------------------------|------------------------------------|----------------|----------------|------------------|-------------------|-------------------------------|----------------|----------------|---------------|-------------------|
|  | General Municipal Purposes | Downtown Business Improvement Area | Debt           | Library        | School           | Regional District | Regional District Waste Water | Hospital       | BCAA           | MFA           | Total             |
| Class 1 Residential                                  | 3.4422                     | (Note 1)                           | 0.0638         | 0.1670         | 2.0417           | 0.6057            | 0.8406                        | 0.2075         | 0.0615         | 0.0002        | 7.4302            |
| Class 2 Utility                                      | 19.9483                    | -                                  | 0.3697         | 0.9678         | 14.2000          | 3.5104            | 4.8715                        | 0.7263         | 0.4787         | 0.0005        | 45.0732           |
| Class 4 Major Industry                               | 7.1884                     | -                                  | 0.1332         | 0.3487         | 9.3000           | 1.2650            | 1.7554                        | 0.7056         | 0.4787         | 0.0005        | 21.1755           |
| Class 5 Light Industrial                             | 7.1884                     | -                                  | 0.1332         | 0.3487         | 6.8000           | 1.2650            | 1.7554                        | 0.7056         | 0.1944         | 0.0005        | 18.3912           |
| Class 5 Downtown Light Ind.                          | 7.1884                     | 1.6219                             | 0.1332         | 0.3487         | 6.8000           | 1.2650            | 1.7554                        | 0.7056         | 0.1944         | 0.0005        | 20.0131           |
| Class 6 Business                                     | 9.0090                     | -                                  | 0.1670         | 0.4371         | 6.8000           | 1.5854            | 2.2000                        | 0.5084         | 0.1944         | 0.0001        | 20.9014           |
| Class 6 Downtown Business                            | 9.0090                     | 1.6219                             | 0.1670         | 0.4371         | 6.8000           | 1.5854            | 2.2000                        | 0.5084         | 0.1944         | 0.0001        | 22.5233           |
| Class 7 Managed Forest Land                          | 3.4422                     | -                                  | 0.0638         | 0.1670         | 2.0000           | 0.6057            | 0.8406                        | 0.2075         | 0.2705         | 0.0008        | 7.5981            |
| Class 8 Seasonal                                     | 9.5745                     | -                                  | 0.1775         | 0.4645         | 3.6000           | 1.6849            | 2.3382                        | 0.2075         | 0.0615         | 0.0002        | 18.1088           |
| Class 9 Farm   | 10.2612                    | -                                  | 0.1902         | 0.4978         | 6.8000           | 1.8058            | 2.5058                        | 0.2075         | 0.0615         | 0.0002        | 22.3300           |
| <b>Total Tax Collections</b>                         | <b>\$ 8,400,618</b>        | <b>138,000</b>                     | <b>155,707</b> | <b>407,565</b> | <b>5,463,572</b> | <b>1,478,308</b>  | <b>2,003,682</b>              | <b>504,301</b> | <b>161,490</b> | <b>398 \$</b> | <b>18,713,641</b> |

Note 1: Applies only to Class 5 and Class 6 properties within the boundaries of the Parksville Downtown Business Improvement Area as per Parksville Downtown Business Improvement Area Establishment Bylaw, 2007, No. 1420.

April 29, 2008

**MEMO TO: FRED MANSON, CHIEF ADMINISTRATIVE OFFICER**  
**FROM: LAURIE TAYLOR, DIRECTOR OF ADMINISTRATIVE SERVICES**  
**SUBJECT: Fireworks Bylaw Amendment – Follow Up**

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**ISSUE:**

Follow-up report to March 28, 2008 Fireworks Bylaw Amendment Report

**EXECUTIVE SUMMARY**

This report is a follow up to the one submitted to Council on April 5, proposing amendments to the fireworks bylaw that would permit the storage of consumer fireworks for wholesale purposes, as recommended by the Citizens Advisory Committee.

**REFERENCES:**

*Draft Bylaw No. 1427.1*

**BACKGROUND:**

At the April 7, 2008 Council meeting, the proposed amendment to the Fireworks Bylaw that would permit the storage of consumer fireworks for wholesale purposes was presented to Council and the following two resolutions were adopted:

- THAT the report from the Director of Administrative Services, dated March 28, 2008, entitled "Fireworks Bylaw Amendment" be received;
- AND THAT the following recommendation from the Citizen's Advisory Committee be approved:
  - "THAT 'City of Parksville Fireworks Regulation Bylaw, 2007, No. 1427', be amended to allow storage of fireworks for wholesale purposes, not to exceed a specified quantity as determined reasonable by the Parksville Fire Department";
- AND FURTHER THAT "Fireworks Bylaw, 2007, No. 1427.1" be advanced for reading consideration.

THAT staff be requested to bring forward, for Council's consideration, an amendment to the zoning bylaw that would prohibit the storage of fireworks in residential zones.

When the bylaw was submitted to Council at their April 21, 2008 meeting for reading consideration the following resolution was adopted:

THAT "Fireworks Regulation Amendment Bylaw, 2008, No. 1427.1" be referred back to staff regarding the issue of storage of fireworks in a residential zone.

Since that time the following actions have taken place:

1. An amendment to the Zoning Bylaw to prohibit the storage of fireworks and explosives in all residential zones has been prepared and will be submitted to Council for first and second reading consideration at their May 5, 2008 Council meeting.
2. A legal opinion has been requested on whether the City can require the removal of a fireworks storage facility in a residential zone once the zoning bylaw is amended to prohibit this activity and whether the city can register a notice against the title to the property where the fireworks are stored as a warning to future adjacent owners. As of the writing of this report we have not received a reply to the request.

The suggestion was made at the April 21 Council meeting that the Fireworks bylaw amendment should refer to the Zoning bylaw. Staff does not feel this is necessary for the following reasons:

1. When one bylaw makes reference to another bylaw, administratively it makes the tracking of amending or repealing bylaws difficult in that all bylaws have to be searched for the references to the bylaw that is being amended or repealed.
2. Under the accepted principles of bylaw drafting the practice of making reference in one bylaw to another is not encouraged as it is an inclusion that has no purpose under law. Doing so can in fact hinder the interpretation of the bylaw if the referenced bylaw changes to such an extent that it is no longer consistent with the bylaw.
3. The issue of storage of fireworks and explosives in residential areas will be adequately covered off in the zoning bylaw.

**STAFF RECOMMENDATION:**


**THAT** the report dated April 29, 2008 from the Director of Administrative Services entitled "Fireworks Bylaw Amendment – Follow Up" be received for information;

**AND THAT** "Fireworks Bylaw, 2007, No. 1427.1" be advanced for reading consideration.

Respectfully submitted,

  
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**LAURIE TAYLOR**  
Director of Administrative Services

**CHIEF ADMINISTRATIVE OFFICER'S COMMENTS:**

  
\_\_\_\_\_  
**FRED C. MANSON, CGA**  
Chief Administrative Officer

## CITY OF PARKSVILLE

### BYLAW NO. 1427.1

#### A BYLAW TO AMEND FIREWORKS REGULATION BYLAW NO. 1427

**NOW THEREFORE** the Municipal Council of the City of Parksville in open meeting assembled enacts as follows:

1. That "Fireworks Regulation Bylaw, 2007, No. 1427" is amended by adding a new Section 3.1 in the appropriate location as follows:

**"3.1 EXCEPTIONS**

1. Storage of consumer fireworks shall be permitted only if all the following conditions are met:
  - a. The consumer fireworks are stored only for the purpose of wholesale sales to retailers or distributors outside of the City of Parksville;
  - b. The wholesale business storing the consumer fireworks holds a valid business license with the City of Parksville;
  - c. The wholesale business storing the consumer fireworks holds the required licenses and permits from the Federal and/or Provincial governments
  - d. The Fire Chief is advised of the location where the consumer fireworks are stored; and
  - e. The quantity of the consumer fireworks stored is approved by the Fire Chief."
2. This bylaw may be cited for all purposes as "Fireworks Regulation Amendment Bylaw, 2008, No. 1427.1".

**READ A FIRST TIME** this

**READ A SECOND TIME** this

**READ A THIRD TIME** this

**ADOPTED** this

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Director of Administrative Services





**CITY OF PARKSVILLE**

**BYLAW NO. 1439.1**

**A BYLAW TO AMEND THE FINANCIAL PLAN FOR THE YEARS 2008 TO 2012**

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**WHEREAS** the Municipal Council deems it desirable and necessary to amend the "Five Year Financial Plan Bylaw, 2008-2012, No. 1439";

**NOW THEREFORE** the Municipal Council of the City of Parksville in open meeting assembled enacts as follows:

1. That "Five Year Financial Plan Bylaw, 2008-2012, No. 1439" is hereby amended by replacing Schedule "1" with the attached Schedule "1" forming part of this bylaw.
2. This bylaw may be cited for all purposes as "Five Year Financial Plan Amendment Bylaw, 2008-2012, No. 1439.1".

**READ A FIRST TIME** this

**READ A SECOND TIME** this

**READ A THIRD TIME** this

**ADOPTED** this

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Mayor

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Director of Administrative Services

**CITY OF PARKSVILLE**  
**2008 - 2012 Final Financial Plan**  
**General Revenue Fund**

|  | <u>2008</u>       | <u>2009</u>       | <u>2010</u>       | <u>2011</u>       | <u>2012</u>       |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Funding Sources</b>                           |                   |                   |                   |                   |                   |
| Property Taxes                                   | 18,945,045        | 20,045,174        | 21,243,835        | 22,511,099        | 23,444,695        |
| Parcel Taxes                                     | 129,515           | 105,237           | 115,027           | 120,067           | 125,325           |
| <b>Fees and Charges</b>                          |                   |                   |                   |                   |                   |
| Executive  | 506,000           | 515,000           | 530,451           | 552,533           | 562,751           |
| Finance  | 969,056           | 972,879           | 914,264           | 947,512           | 848,802           |
| Police   | 7,500             | 7,649             | 7,801             | 7,956             | 8,114             |
| Fire   | 261,935           | 291,354           | 339,400           | 413,971           | 416,669           |
| Community Planning                               | 464,000           | 385,590           | 390,400           | 399,848           | 391,412           |
| Parks  | 98,000            | 101,488           | 105,104           | 108,855           | 112,753           |
| Engineering                                      | 250,000           | 219,963           | 224,189           | 228,628           | 233,160           |
| Public Works                                     | 67,800            | 68,580            | 69,367            | 70,166            | 70,976            |
| Solid Waste Collection                           | 537,125           | 551,986           | 567,090           | 582,676           | 598,516           |
| Other Sources                                    | 1,165,012         | 440,000           | 440,000           | 440,000           | 440,000           |
| Borrowing  | 3,100,000         | 0                 | 0                 | 0                 | 0                 |
| <b>Transfers From Other Funds &amp; Reserves</b> |                   |                   |                   |                   |                   |
| Prior Years Surpluses                            | 574,176           | 683,517           | 0                 | 1,102,130         | 130,876           |
| Reserve Funds                                    | 172,065           | 0                 | 264,600           | 0                 | 0                 |
| DCC Funds  | 1,759,771         | 129,938           | 256,496           | 539,274           | 2,286,890         |
| Reserve Accounts                                 | 2,669,382         | 52,500            | 0                 | 0                 | 0                 |
| <b>Total Funding Sources</b>                     | <b>31,676,382</b> | <b>24,570,855</b> | <b>25,468,024</b> | <b>28,024,715</b> | <b>29,670,939</b> |
| <b>Expenditures</b>                              |                   |                   |                   |                   |                   |
| <b>Municipal Purposes</b>                        |                   |                   |                   |                   |                   |
| Executive  | 1,296,153         | 1,359,515         | 1,419,274         | 1,525,107         | 1,568,593         |
| Finance  | 1,006,083         | 993,015           | 1,026,018         | 1,060,125         | 1,117,961         |
| Police   | 1,805,097         | 1,866,162         | 2,021,615         | 2,089,695         | 2,258,151         |
| Fire   | 785,458           | 829,097           | 891,650           | 957,256           | 991,093           |
| Community Planning                               | 1,040,312         | 1,041,276         | 1,129,351         | 1,167,162         | 1,206,330         |
| Recreation & Cultural Services                   | 1,218,651         | 1,255,210         | 1,300,824         | 1,339,814         | 1,380,033         |
| Engineering                                      | 989,490           | 933,870           | 970,514           | 1,008,613         | 1,076,429         |
| Public Works                                     | 1,778,475         | 1,677,639         | 1,727,968         | 1,779,763         | 1,847,817         |
| Solid Waste Collection                           | 502,800           | 525,213           | 539,651           | 554,550           | 569,692           |
| Principal & Interest on Long Term Debt           | 225,230           | 416,716           | 416,716           | 416,716           | 416,716           |
| Capital  | 10,748,558        | 2,951,046         | 2,532,611         | 4,389,036         | 5,148,139         |
| <b>Transfers To Other Funds &amp; Reserves</b>   |                   |                   |                   |                   |                   |
| Prior Years Surpluses                            | 0                 | 0                 | 271,535           | 0                 | 0                 |
| Reserve Accounts                                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Reserve Funds                                    | 23,100            | 23,100            | 23,100            | 23,100            | 23,100            |
| Utility Funds                                    | 2,133,215         | 2,169,048         | 2,240,752         | 2,309,510         | 2,380,489         |
| Taxes Levied for Other Governments               | 8,123,760         | 8,529,948         | 8,956,445         | 9,404,268         | 9,686,396         |
| <b>Total Expenditures</b>                        | <b>31,676,382</b> | <b>24,570,855</b> | <b>25,468,024</b> | <b>28,024,715</b> | <b>29,670,939</b> |
| <b>Surplus (Deficit)</b>                         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |

**CITY OF PARKSVILLE**  
**2008 - 2012 Final Financial Plan**  
**Water Utility Fund**

|  | <u>2008</u>      | <u>2009</u>      | <u>2010</u>      | <u>2011</u>      | <u>2012</u>      |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Funding Sources</b>                 |                  |                  |                  |                  |                  |
| Fees and Charges                       |                  |                  |                  |                  |                  |
| User Fees                              | 2,230,000        | 2,494,342        | 2,788,417        | 2,908,170        | 3,033,122        |
| Other                                  | 50,000           | 38,093           | 44,150           | 58,135           | 46,283           |
| Other Sources                          | 969,820          | 0                | 0                | 0                | 0                |
| Borrowing                              | 0                | 0                | 0                | 0                | 0                |
| Transfers From Other Funds & Reserves  |                  |                  |                  |                  |                  |
| Prior Years Surpluses                  | 154,752          | 0                | 0                | 151,177          | 288,085          |
| Reserve Funds                          | 100,000          | 157,500          | 0                | 0                | 0                |
| DCC Funds                              | 1,378,761        | 75,000           | 75,000           | 75,000           | 333,719          |
| Reserve Accounts                       | 964,836          | 0                | 0                | 0                | 0                |
| General Revenue Fund                   | 155,030          | 140,953          | 153,023          | 159,637          | 166,532          |
| <b>Total Funding Sources</b>           | <b>6,003,199</b> | <b>2,905,888</b> | <b>3,060,590</b> | <b>3,352,119</b> | <b>3,867,741</b> |
| <b>Expenditures</b>                    |                  |                  |                  |                  |                  |
| Municipal Purposes                     |                  |                  |                  |                  |                  |
| Administration                         | 518,180          | 529,606          | 545,494          | 561,845          | 578,710          |
| Service of Supply                      | 583,992          | 498,512          | 619,557          | 528,858          | 544,733          |
| Purification and Treatment             | 99,812           | 107,468          | 109,617          | 111,810          | 114,047          |
| Trans & Distribution                   | 225,848          | 232,623          | 239,602          | 246,784          | 254,192          |
| Pumping                                | 0                | 0                | 0                | 0                | 0                |
| Customer Bill & Collect                | 210,967          | 234,942          | 261,634          | 271,595          | 281,947          |
| Principal & Interest on Long Term Debt | 431,813          | 367,221          | 364,071          | 360,921          | 297,771          |
| Capital                                | 3,932,587        | 858,251          | 742,236          | 1,270,306        | 1,796,341        |
| Transfers To Other Funds & Reserves    |                  |                  |                  |                  |                  |
| Prior Years Surpluses                  | 0                | 77,265           | 178,379          | 0                | 0                |
| Transfer to Reserve Funds              | 0                | 0                | 0                | 0                | 0                |
| <b>Total Expenditures</b>              | <b>6,003,199</b> | <b>2,905,888</b> | <b>3,060,590</b> | <b>3,352,119</b> | <b>3,867,741</b> |
| <b>Surplus -Deficit</b>                | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |

**CITY OF PARKSVILLE**  
**2008 - 2012 Final Financial Plan**  
**Arrowsmith Bulk Water Service**

|   | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| Funding Sources                         |             |             |             |             |             |
| Other Sources                           | 371,200     | 227,000     | 232,900     | 239,000     | 245,200     |
| Total Revenue                           | 371,200     | 227,000     | 232,900     | 239,000     | 245,200     |
| Expenditures                            | 0           | 0           |             |             |             |
| Service of Supply                       | 126,200     | 130,000     | 133,900     | 137,900     | 142,000     |
| Transfer to Own Reserves                | 30,000      | 30,000      | 30,000      | 30,000      | 30,000      |
| Capital                                 | 215,000     | 67,000      | 69,000      | 71,100      | 73,200      |
| Total Expenditures                      | 371,200     | 227,000     | 232,900     | 239,000     | 245,200     |
| Arrowsmith Bulk Water Service (Deficit) | 0           | 0           | 0           | 0           | 0           |

**CITY OF PARKSVILLE**  
**2008 - 2012 Final Financial Plan**  
**Sewer Utility Fund**

|  | <u>2008</u>      | <u>2009</u>      | <u>2010</u>      | <u>2011</u>      | <u>2012</u>      |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>Funding Sources</b>                 |                  |                  |                  |                  |                  |
| Fees and Charges                       |                  |                  |                  |                  |                  |
| User Fees                              | 895,440          | 907,267          | 919,002          | 958,821          | 1,000,367        |
| Other                                  | 118,500          | 93,658           | 87,639           | 89,219           | 85,237           |
| Other Sources                          | 0                | 0                | 0                | 0                | 0                |
| Borrowing                              | 0                | 0                | 0                | 0                | 0                |
| Transfers From Other Funds & Reserves  |                  |                  |                  |                  |                  |
| Prior Years Surpluses                  | 0                | 151,904          | 0                | 100,499          | 217,622          |
| Reserve Funds                          | 0                | 0                | 0                | 0                | 0                |
| DCC Funds                              | 326,350          | 228,691          | 0                | 0                | 264,737          |
| Reserve Accounts                       | 446,104          | 0                | 0                | 0                | 0                |
| General Revenue Fund                   | 2,038,185        | 2,090,296        | 2,152,210        | 2,216,723        | 2,283,262        |
| <b>Total Funding Sources</b>           | <b>3,824,579</b> | <b>3,471,816</b> | <b>3,158,851</b> | <b>3,365,262</b> | <b>3,851,225</b> |
| <b>Expenditures</b>                    |                  |                  |                  |                  |                  |
| Municipal Purposes                     |                  |                  |                  |                  |                  |
| Administration                         | 492,170          | 507,376          | 523,055          | 539,210          | 555,894          |
| Collection System                      | 262,478          | 273,463          | 205,304          | 214,837          | 224,766          |
| Lift Station Maintenance               | 36,892           | 28,165           | 29,386           | 30,659           | 31,989           |
| Treatment and Disposal                 | 2,003,700        | 2,063,811        | 2,125,725        | 2,189,443        | 2,255,164        |
| Customer Bill & Collect                | 90,900           | 94,237           | 97,697           | 101,287          | 105,017          |
| Principal & Interest on Long Term Debt | 0                | 0                | 0                | 0                | 0                |
| Capital                                | 904,754          | 504,764          | 137,813          | 289,826          | 678,395          |
| Transfers To Other Funds & Reserves    |                  |                  |                  |                  |                  |
| Transfer to Reserve Funds              | 0                | 0                | 0                | 0                | 0                |
| Prior Years Surpluses                  | 33,685           | 0                | 39,871           | 0                | 0                |
| <b>Total Expenditures</b>              | <b>3,824,579</b> | <b>3,471,816</b> | <b>3,158,851</b> | <b>3,365,262</b> | <b>3,851,225</b> |
| <b>Surplus -Deficit</b>                | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |

**CITY OF PARKSVILLE**  
**2008 - 2012 Final Financial Plan**  
**Equipment Replacement Reserve**

|   | <u>2008</u>    | <u>2009</u>    | <u>2010</u>    | <u>2011</u>    | <u>2012</u>    |
|---|----------------|----------------|----------------|----------------|----------------|
| Funding Sources                             |                |                |                |                |                |
| Internal Rental Earnings                    | 421,000        | 429,000        | 438,000        | 447,000        | 456,000        |
| Reserve fund interest                       | 27,600         | 29,400         | 27,600         | 25,300         | 27,000         |
| Transfer from Equipment Replacement Reserve | 24,800         | 0              | 140,300        | 0              | 0              |
| Total Revenue                               | <u>473,400</u> | <u>458,400</u> | <u>605,900</u> | <u>472,300</u> | <u>483,000</u> |
| Expenditures                                |                |                |                |                |                |
| Operations                                  | 250,400        | 260,400        | 270,900        | 281,700        | 293,000        |
| Transfer to Equipment Replacement Reserve   | 0              | 35,800         | 0              | 7,500          | 68,300         |
| Capital                                     | 223,000        | 162,200        | 335,000        | 183,100        | 121,700        |
| Total Expenditures                          | <u>473,400</u> | <u>458,400</u> | <u>605,900</u> | <u>472,300</u> | <u>483,000</u> |
| Equipment Replacement Reserve Surplus       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       |

**CITY OF PARKSVILLE**  
**2008 - 2012 Final Financial Plan**  
**Parksville Civic and Technology Centre**

|                                  | <u>2008</u>    | <u>2009</u>    | <u>2010</u>    | <u>2011</u>    | <u>2012</u>    |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Funding Sources                  |                |                |                |                |                |
| City of Parksville               | 248,827        | 219,100        | 223,500        | 228,000        | 265,600        |
| School District 69               | 63,200         | 54,300         | 55,400         | 56,500         | 68,600         |
| Malspina University College      | 50,000         | 44,900         | 45,800         | 46,700         | 53,600         |
| <b>Total Revenue</b>             | <b>362,027</b> | <b>318,300</b> | <b>324,700</b> | <b>331,200</b> | <b>387,800</b> |
| Expenditures                     |                |                |                |                |                |
| Administration                   | 50,500         | 51,500         | 52,500         | 53,600         | 54,700         |
| Building Operation & Maintenance | 199,165        | 152,200        | 155,300        | 158,400        | 211,500        |
| Janitorial                       | 86,362         | 88,100         | 89,900         | 91,700         | 93,500         |
| Grounds Operation & Maintenance  | 26,000         | 26,500         | 27,000         | 27,500         | 28,100         |
| <b>Total Expenditures</b>        | <b>362,027</b> | <b>318,300</b> | <b>324,700</b> | <b>331,200</b> | <b>387,800</b> |
| <b>PCTC Surplus (Deficit)</b>    | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |



**CITY OF PARKSVILLE**  
**BYLAW NO. 1445**  
**ANNUAL TAX RATES BYLAW, 2008**

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The Municipal Council of the City of Parksville in open meeting assembled enacts as follows:

1. The following rates are hereby imposed and levied for the taxation year 2008:
  - a) For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes for each of the taxation jurisdictions, Parksville General, Resort Area and Wembley Mall, the rates shown in Column "A" on Schedule "A" attached to and forming part of this bylaw;
  - b) For debt purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of Schedule "A" attached to and forming part of this bylaw.
  - c) For library purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "C" of Schedule "A" attached to and forming part of this bylaw.
  - d) For purposes of the Nanaimo Regional District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "D" of Schedule "A" attached to and forming part of this bylaw.
  - e) For purposes of the Nanaimo Regional District Waste Water Control on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "E" of Schedule "A" attached to and forming part of this bylaw.
  - f) For hospital purposes on the assessed value of land and improvements taxable for regional hospital purposes, rates appearing in Column "F" of Schedule "A" attached to and forming part of this bylaw.
  - g) For purpose of the Parksville Downtown Business Improvement Area Establishment Bylaw, 2007, No. 1420" on assessed value of land and improvements taxable for general municipal purposes on Class 5 and 6 properties within the boundaries of the Parksville Downtown Business Improvement Area, rates appearing in Column "G" of Schedule "A" attached to and forming part of this bylaw.



2. This bylaw may be cited for all purposes as "Tax Rates Bylaw, 2008, No. 1445".

**READ A FIRST TIME** this

**READ A SECOND TIME** this

**READ A THIRD TIME** this

**ADOPTED** this

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Administrator

CITY OF PARKSVILLE  
2008

Tax Rates (Dollars of tax per \$1,000 taxable value)

|         |                        | A                                | B      | C       | D                    | E                                      | F        | G   |
|---------|------------------------|----------------------------------|--------|---------|----------------------|--|----------|---|
|         |                        | General<br>Municipal<br>Purposes | Debt   | Library | Regional<br>District | Regional<br>District<br>Waste<br>Water | Hospital | Downtown<br>Business<br>Improve-<br>ment Area |
| Class 1 | Residential            | 3.4422                           | 0.0638 | 0.1670  | 0.6057               | 0.8406                                 | 0.2075   | (Note 1)<br>-                                 |
| Class 2 | Utility                | 19.9483                          | 0.3697 | 0.9678  | 3.5104               | 4.8715                                 | 0.7263   | -   |
| Class 4 | Major Industry         | 7.1884                           | 0.1332 | 0.3487  | 1.2650               | 1.7554                                 | 0.7056   | -   |
| Class 5 | Light Industrial       | 7.1884                           | 0.1332 | 0.3487  | 1.2650               | 1.7554                                 | 0.7056   | 1.6219  |
| Class 6 | Business               | 9.0090                           | 0.1670 | 0.4371  | 1.5854               | 2.2000                                 | 0.5084   | 1.6219  |
| Class 7 | Managed<br>Forest Land | 3.4422                           | 0.0638 | 0.1670  | 0.6057               | 0.8406                                 | 0.2075   | -   |
| Class 8 | Seasonal               | 9.5745                           | 0.1775 | 0.4645  | 1.6849               | 2.3382                                 | 0.2075   | -   |
| Class 9 | Farm                   | 10.2612                          | 0.1902 | 0.4978  | 1.8058               | 2.5058                                 | 0.2075   | -   |

Note 1: Applies only to Class 5 and Class 6 properties located in the Parksville Downtown Business Improvement Area

**CITY OF PARKSVILLE**

**BYLAW NO. 2000.63**

**Text Amendment – Amend C-3 Downtown Commercial**

A bylaw to amend the "City of Parksville Zoning and Development Bylaw, 1994, No. 2000".

The Municipal Council in open meeting assembled enacts as follows:

1. That "City of Parksville Zoning and Development Bylaw, 1994, No. 2000" be amended as follows:
  - a. Section 213.1 – DOWNTOWN COMMERCIAL (C-3) ZONE – PERMITTED LAND USES by adding the following:

|                           |                    |
|---------------------------|--------------------|
| Single Family Residential | 560 m <sup>2</sup> |
|---------------------------|--------------------|

2. This bylaw may be cited for all purposes as "Zoning and Development Amendment Bylaw, 2008, No. 2000.63".

**READ A FIRST TIME** this                      day of

**READ A SECOND TIME** this                      day of

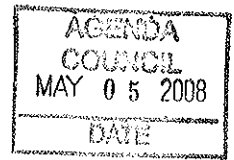
**PUBLIC HEARING HELD** this                      day of

**READ A THIRD TIME** this                      day of

**ADOPTED** this                                      day of

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Director of Administrative Services



**CITY OF PARKSVILLE**

**BYLAW NO. 2000.64**

**Text Amendment – Amend CS-1 Highway Commercial**

A bylaw to amend the "City of Parksville Zoning and Development Bylaw, 1994, No. 2000".

The Municipal Council in open meeting assembled enacts as follows:

- 1. That "City of Parksville Zoning and Development Bylaw, 1994, No. 2000" be amended as follows:
  - a. Section 214.1 – HIGHWAY COMMERCIAL (CS-1) ZONE – PERMITTED LAND USES by adding the following:

|                           |                    |
|---------------------------|--------------------|
| Single Family Residential | 560 m <sup>2</sup> |
|---------------------------|--------------------|

- 2. This bylaw may be cited for all purposes as "Zoning and Development Amendment Bylaw, 2008, No. 2000.64".

**READ A FIRST TIME** this            day of

**READ A SECOND TIME** this       day of

**PUBLIC HEARING HELD** this      day of

**READ A THIRD TIME** this        day of

**ADOPTED** this                    day of

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Director of Administrative Services

**CITY OF PARKSVILLE**

**BYLAW NO. 2000.65**

**Text Amendment – Amend the Agricultural A-1 Zone**

A bylaw to amend the "City of Parksville Zoning and Development Bylaw, 1994, No. 2000".

The Municipal Council in open meeting assembled enacts as follows:

1. That "City of Parksville Zoning and Development Bylaw, 1994, No. 2000" be amended as follows:
  - a. Section 210.1 – AGRICULTURAL (A-1) ZONE – PERMITTED LAND USES by replacing the minimum lot size for Single Family Residential with the following:

|                           |      |
|---------------------------|------|
| Single Family Residential | 4 ha |
|---------------------------|------|

2. This bylaw may be cited for all purposes as "Zoning and Development Amendment Bylaw, 2008, No. 2000.65".

**READ A FIRST TIME** this            day of

**READ A SECOND TIME** this       day of

**PUBLIC HEARING HELD** this       day of

**READ A THIRD TIME** this       day of

**ADOPTED** this                    day of

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Director of Administrative Services

**CITY OF PARKSVILLE**

**BYLAW NO. 2000.66**

**Text Amendment – Amend the General Regulations, Division 600**

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A bylaw to amend the "City of Parksville Zoning and Development Bylaw, 1994, No. 2000".

The Municipal Council in open meeting assembled enacts as follows:

1. That "City of Parksville Zoning and Development Bylaw, 1994, No. 2000" be amended as follows:
  - a. Section 604 – PROHIBITED USES OF LAND, BUILDINGS AND STRUCTURES by adding the following:

"(h) the storage of fireworks and/or explosives in all zones containing residential uses, excepting "accessory residential" in the I-1 and IN2 Zones."
2. This bylaw may be cited for all purposes as "Zoning and Development Amendment Bylaw, 2008, No. 2000.66".

**READ A FIRST TIME** this                      day of

**READ A SECOND TIME** this                      day of

**PUBLIC HEARING HELD** this                      day of

**READ A THIRD TIME** this                      day of

**ADOPTED** this                                      day of

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Mayor

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Director of Administrative Services

**CITY OF PARKSVILLE**

**BYLAW NO. 2000.67**

**Text Amendment – Amend the Division 100: Scope and Definitions**

A bylaw to amend the "City of Parksville Zoning and Development Bylaw, 1994, No. 2000".

The Municipal Council in open meeting assembled enacts as follows:

1. That "City of Parksville Zoning and Development Bylaw, 1994, No. 2000" be amended as follows:
  - a. Section 104 – DEFINITIONS of DIVISION 100: SCOPE AND DEFINITIONS by replacing the definition of "exterior lot line" with the following:

**"exterior lot line** means the lot line or lines common to the parcel and an abutting roadway (excepting linear pathways), other than the front lot line;"
2. This bylaw may be cited for all purposes as "Zoning and Development Amendment Bylaw, 2008, No. 2000.67".

**READ A FIRST TIME** this                      day of  
**READ A SECOND TIME** this                  day of  
**PUBLIC HEARING HELD** this                day of  
**READ A THIRD TIME** this                  day of  
**ADOPTED** this                                day of

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Director of Administrative Services

**CITY OF PARKSVILLE**

**BYLAW NO. 2000.68**

**Text Amendment – Amend Secondary Suites**

A bylaw to amend the "City of Parksville Zoning and Development Bylaw, 1994, No. 2000".

The Municipal Council in open meeting assembled enacts as follows:

1. That "City of Parksville Zoning and Development Bylaw, 1994, No. 2000" be amended as follows:
  - a. Section 613 – SECONDARY SUITES of DIVISION 600, GENERAL REGULATIONS, by replacing item (d) with the following:
 

"(d) the maximum size of a secondary suite shall not exceed 40% of the gross floor area of the principal building to a maximum allowable area of 90 m<sup>2</sup>"
2. This bylaw may be cited for all purposes as "Zoning and Development Amendment Bylaw, 2008, No. 2000.68".

**READ A FIRST TIME** this                      day of

**READ A SECOND TIME** this                      day of

**PUBLIC HEARING HELD** this                      day of

**READ A THIRD TIME** this                      day of

**ADOPTED** this                                      day of

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Director of Administrative Services