PARK ISLAND PROPERTIES LTD.
160 Corfield/280 East Island Highway

Development Permit

Work to be Undertaken by Developer

174/182 Corfield Proposed Development

- Install a new 200mm PVC watermain on Corfield frontage
- Install a new 250mm PVC main from Corfield to the new water meter chamber on Corfield Street
- Remove an existing 250mm AC sanitary sewer and replace with 250mm PVC sanitary on the Corfield frontage
- Extend underground hydro/tel/cable ducts from existing on north boundary of 174 Corfield to south boundary
- One ornamental streetlight near the north boundary of 174 Corfield
- Curb & Sidewalk and street trees as per treatments built on previous phases of Corfield street to be extended to the south boundary of 174/182 Corfield
- ½ road paving on Corfield frontage as per City specifications
- One new fire hydrant on-site
- One new access from Corfield street; in/out
- Leave existing access at 166 Corfield as in/out

August 13, 2008

MEMO TO: FRED MANSON
CHIEF ADMINISTRATIVE OFFICER

FROM: GARY O'ROURKE
DIRECTOR OF ENGINEERING & OPERATIONS

SUBJECT: CANADA-BRITISH COLUMBIA
BUILDING CANADA FUND
APPLICATION FOR MOILLIET STREET UPGRADE
OUR FILE: 1850-06-MOL

I. ISSUE:

Applications for cost sharing under the Canada - British Columbia Building Canada Fund.

II. EXECUTIVE SUMMARY:

Applications for cost sharing of municipal projects under the Canada-British Columbia Building Canada Fund are being accepted by the province up until September 5, 2008. Only one application is being accepted from each municipality. Staff is recommending that the City of Parksville submit an application for the budgeted 2009 upgrading of Moilliet Street between Bernard Avenue and Highway 19A. The total budgeted cost for the project is approximately $2.62 Million.

III. REFERENCE:

On-Line Building Guide, Building Canada Fund – Communities Component.
City of Parksville 2009 Capital Budget.

IV. BACKGROUND:

Canada and British Columbia have entered in to the Canada-British Columbia Building Canada Fund - Communities Component Agreement. Under such Agreement, the provincial and the federal governments will each allocate $136 million to the Canada-BC Building Canada Fund - Communities Component (BCF-CC).

Applications may be made under the following categories:

Drinking Water	Shortline Railways
Wastewater	Short Sea Shipping
Local Roads	Tourism

The first round of applications is due on September 5, 2008. Municipalities may submit only one application for funding at this time. It is anticipated that there will be a second round in early 2009.

Upon review of the City's upcoming capital program for 2009, staff considers it would be appropriate to submit an application under the program for the Moilliet Street upgrade, between Bernard Avenue and Highway 19A. The estimated total cost of this project is $2.62 Million. The project involves upgrading the road to the City's urban collector status, including shared use lanes for vehicles and cyclists, and sidewalks for pedestrians. It also includes upgrading/installing new underground water, sewer and drainage facilities. The existing underground infrastructure is up to 53 years old.

Financial Implications:

The total estimated cost for the works is $ 2,618,312, and is available from approved funding under the currently approved 2009budget, as follows:

a) Roadworks	$ 1,079,216
b) Storm Drainage Works	710,304
c) Water Utility Works	448,792
d) Sewer Utility Works	380,000
TOTAL AVAILABLE FUNDING (2009 Budget)	**$ 2,618,312**

No increase in currently approved funding is necessary to meet the application requirements under the *Building Canada* Program.

Sustainability Considerations

Completion of this significant project is consistent with the goal of replacing/maintaining critical infrastructure on a timely, cost effective and sustainable basis, to meet community needs.

Options

1. Pursue the application for funding of the proposed Moilliet Street Upgrade Project under the Canada - British Columbia B*uilding Canada* Program.
2. Pursue applications on a different basis.

Analysis

1. Council could direct staff to pursue funding for the 2009 Moilliet Street Upgrade Project, at a total estimated cost of $ 2.62 million, under the Canada - British Columbia *Building Canada* Program. Staff considers that all of the identified works are a priority on the basis. Obtaining the provincial cost sharing would help to expedite the identified works,

and may allow completion of other priority improvements utilizing any savings resulting from cost sharing.

2. Council could decide to submit applications under the program for different projects, or to not make applications under the program. This would require Council direction.

   Staff recommends that Council support Option 1.

Recommendation:

"That, Council direct staff to apply for funding of the 2009 Moilliet Street Upgrade Project, at a total estimated cost of $ 2.62 million, under the Canada - British Columbia *Building Canada* Program."

"And That, Council confirm the City of Parksville 2009 Moilliet Street Upgrade Project is the City of Parksville's priority project under the Canada - British Columbia B*uilding Canada* Program."

"And That, Council direct staff to continue to include funding for the 2009 Moilliet Street Upgrade Project in the 2009 budget."

Gary O'Rourke, P.Eng.
Director of Engineering & Operations

GOR/re

DIRECTOR OF FINANCE'S COMMENTS:

Lucky Butterworth
Director of Finance

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS:

Fred Manson
Chief Administrative Officer

I:\USERS\GARY\ADMIN\REPORTS\Council2008\MTC,Can-BCBldg,Moilliet,Aug.doc

August 11, 2008

MEMO TO: Fred Manson, CGA, Chief Administrative Officer

FROM: Linda Ambrose, CGA, Accountant

SUBJECT: Review of Computer Loans Policy #7.2

Issue:

Policy # 7.2 *Staff purchase of home computer systems* was last revised on October 16, 1995. The tax laws have evolved so that the policy no longer complies with current laws.

Executive Summary:

Changes are required to bring Policy # 7.2 *Staff purchase of home computer systems* into compliance with the Canada Revenue Agency (CRA) rules for taxable benefits. This can be achieved by charging CRA prescribed interest rates on the loans or by reporting the taxable benefit on the employees' T4s.

References:

Policy 7.2 Staff purchase of home computer systems. (attached)
Canada Revenue Agency (CRA) Employer's Guide Taxable Benefits, Interest free and low interest loans (attached)

Background:

At the time that this computer loan policy was established, it was accepted practice to charge employee loans at an interest rate that was 2 percentage points below the rate prescribed by CRA without reporting any taxable benefit on the employee's T4. Some time after the City of Parksville's home computer loan policy was set up, this practice was discontinued. Then CRA expected that any rate charged that was less than the prescribed rate would result in a reduced interest cost to the employee which would be reported as a taxable benefit. However, the City has never changed its policy so that the interest rates match the prescribed rates in the regulations. It also has never reported the benefit on the employee's T4s.

Options:

1. Increase the interest rate on computer loans to the CRA prescribed rate for such loans.

2. Report the taxable benefit on the employee's T4s and charge the required tax and Canada Pension on the benefit.

3. Do nothing.

Analysis:

Option 1. Increasing the interest rate on computer loans by 2 percentage points so that it matches the CRA prescribed rate for such loans would result in a small increase in cost to the employee. However, since the loan amounts are low (they usually don't exceed $2500), the CRA prescribed rates are below the prime lending rate and payments are biweekly, the difference on biweekly payments would be minimal. This would eliminate the taxable benefit and with it any reporting requirement but should not interfere with the spirit of the policy which is to encourage employees understanding of computer use and to learn new applications that arise.

Option 2. Report the taxable benefit. In that there are only a few outstanding loans in any given year, the cost of calculating the benefit and including it on the employee's T4 would exceed the benefit to the employees. For example, the average outstanding balance of all computer loans at the end of the last 3 years (2005 to 2007) is approximately $4,555 due from an average of 5 employees. The taxable benefit to all employees combined would have been approximately $4,555 x 2% = $91 or roughly $18 per employee.

Option 3. Do nothing. The fact that the taxable benefit has never been reported may represent a low risk to both the employer and the employee. However, having to retroactively make corrections and pay penalties in the event of a CRA audit could be costly. To do nothing would also represent a lost opportunity to bring the policy into compliance with current tax law.

Sustainability/Environmental Implications:

None.

Financial Implications:

Financial implications are not material regardless of the option chosen.

Option 1 represents an increased revenue to the City of approximately $91 per year which in turn would be an increased cost to each employee of about $18 per year.

The cost of Option 2 would be for the additional employee time to set up and maintain the taxable benefit in the payroll system. Although there is a time cost, there would likely be no associated financial implications.

Option 3 has the potential to be the most costly option if the City of Parksville underwent a CRA audit and it was determined that a taxable benefit should have been reported. This could result in penalty and interest charges of an unknown amount. However, since the benefit amounts are small, such charges would likely be small as well. The risk of such an audit is not possible to determine.

Recommendations:

THAT the report dated July 29, 2008 from the Accountant regarding the "Review of Computer Loans Policy #7.2" be received;

AND THAT Council Policy No. 7.2 – Staff Purchase of Home Computer Systems be updated for all new loans dated after July 29, 2008:

a. to include an interest rate that is equal to the rate prescribed by Canada Revenue Agency for such loans; and

b. to limit the number of computer loans to one per employee at any one time.

LINDA AMBROSE, CGA
Accountant

DIRECTOR OF FINANCE'S COMMENTS:

for

LUCKY BUTTERWORTH, CGA

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS:

FRED MANSON, CGA

la/AR/computer loans policy revision

CITY OF PARKSVILLE

POLICY

SUBJECT:	***Staff Purchase of Home Computer Systems***	POLICY NO: RESO. NO: CROSS REF:	7.2 885
EFFECTIVE DATE:	February 18, 1991	APPROVED BY:	Council
REVISION DATE:	October 16, 1995	RESO. NO: CROSS REF: PAGE 1 OF 1	95-38

PURPOSE

The opportunity for staff to purchase home computer systems in order to obtain a greater understanding of their use and to learn new applications as they arise.

POLICY

The City will offer to employees the opportunity to purchase a home computer system through a payroll deduction plan over a maximum period of two years provided that interested employees sign an agreement committing them to pay the principal amount plus interest. The employees are to be charged simple interest on a declining balance basis at a rate of 2% less than the rate prescribed by Revenue Canada. The rate to be adjusted quarterly. The employees must agree to pay all outstanding amounts including interest to date as a final amount prior to issuance of final monetary settlements should the employee leave the employment of the City.

ooOOoo

Clergy residence deduction

If by virtue of his or her employment, an employee receives an amount in respect of his or her living accommodation, such as a rent-free or low-rent residence or other accommodation or amounts received for his or her own residence, you have to estimate the value of the benefit and report it on the employee's T4 slip in box 14, "Employment income," and in the "Other information" area under code **30** at the bottom of the employee's T4 slip.

An employee is a member of the clergy, a regular minister, or a member of a religious order if he or she is in charge of, or ministers to, a diocese, parish, or congregation. This also applies to an employee who is engaged exclusively in fulltime administrative service by appointment of a religious order or denomination.

To claim a deduction from income for his or her residence, an employee has to complete Parts A and C of Form T1223, *Clergy Residence Deduction*. You have to complete Part B and sign the form to certify that this employee has met the required conditions. The employee does not have to file the form with his or her return, but must keep it in case we ask to see it later.

If the employee tells you in writing that he or she will claim a deduction from income for the residence or other accommodation, do not include the rent and utilities portion of the benefit in income when you calculate the income tax deductions required. Although the rent and utilities portion can be excluded from income for the purposes of tax deductions, you still have to report it on the T4 slip.

For more information, see Interpretation Bulletin IT-141, *Clergy Residence Deduction*.

Special circumstances that reduce the value of a housing benefit

The following two factors may reduce the value of a housing benefit you provide to your employee:

- **Suitability of size**
  Your employee may have to occupy a dwelling larger than he or she needs (for example, a single person in a three-bedroom house). To determine the taxable housing benefit, you can reduce the value of the accommodation to equal the value of accommodation that is appropriate to your employee's needs (in this case, a one- or two-bedroom apartment or house).

  Note
  If the dwelling you provide is smaller than what your employee needs, we cannot allow any reduction in value.

- **Loss of privacy and quiet enjoyment**
  If the dwelling you provide to your employee contains things like equipment, public access, or storage facilities that infringe on your employee's privacy or quiet enjoyment of the dwelling, you can reduce the value of the housing benefit. The reduction has to reasonably relate to the degree of disturbance that affects your employee.

These two factors apply in the above order. If both circumstances apply to a dwelling, you should first reduce the value of the dwelling to equal the value of accommodation that suits your employee's needs. Then, you should apply any reduction for loss of privacy and quiet enjoyment to that reduced value. For more information, contact any tax services office.

Interest-free and low-interest loans

You have to include in income any benefit that an individual receives as a result of an interest-free or low-interest loan because of **an office, employment, or shareholding.**

The benefit is the amount of interest that the individual would have paid on the loan for the year at the prescribed rates (see "Prescribed rates of interest" on page 19) **minus** the amount of interest that he or she actually paid on the loan in the year, or no later than 30 days after the end of the year.

Special rules apply to certain loans and to home-relocation loans. See "Home-relocation loan" and "Exceptions" on page 18.

Include the employee's benefit in box 14, "Employment income," and in the "Other information" area under code **36** at the bottom of the T4 slip.

Include the shareholder's benefit in box 28, "Other income," of a T4A slip.

Do not include GST/HST in the value of these benefits.

Payroll deductions

If the benefit is taxable, it is also pensionable. Deduct CPP contributions and income tax.

However, it is not insurable since it is a non-cash benefit. Do not deduct EI premiums.

Loans received because of employment

An employee receives a taxable benefit if he or she receives a loan because of an office or employment or intended office or employment. We consider a loan received after February 23, 1998, to be received because of employment if it is reasonable to conclude that the loan would not have been received, or the conditions of the loan would have been different, had there been no employment or intended employment.

The loan can be received by the employee or by another person. A loan includes any other indebtedness such as the unpaid purchase price of goods or services.

The taxable benefit the employee receives in the tax year is the total of the following two amounts:

a) the interest on each loan and debt calculated at the prescribed rate for the periods in the year during which it was outstanding; and

b) the interest on the loan or debt that was paid or payable for the year by you, the employer (for this purpose, an **employer** is a person or partnership that employed or intended to employ the individual and also includes a person related to the person or partnership);

minus the total of the following two amounts:

c) the interest for the year that any person or partnership paid on each loan or debt no later than 30 days after the end of the year; and

d) any part of the amount in b) that the employee pays back to the employer no later than 30 days after the end of the year.

> **Note**
> Sometimes these rules do not apply. For more information, see "Exceptions" on page 18.

For information about similar taxable benefits resulting from loans received because of services performed by a corporation that carries on a personal services business, see Interpretation Bulletin IT-421, *Benefits to Individuals, Corporations and Shareholders From Loans or Debt.*

Example of calculating the taxable benefit
Joshua is your employee. He borrowed $150,000 from you at the beginning of the year. The prescribed rate of interest for the loan is 3% for the first quarter, 4% for the second and third quarters, and 5% for the fourth quarter. Joshua paid you $2,000 interest on the loan no later than 30 days after the end of the year. During the year, a company related to you paid $1,000 interest on the loan for Joshua. Before the end of the same year, Joshua repaid the $1,000 to the company. Calculate the benefit to include in his income as follows:

a) Prescribed rate × loan amount for the year:		
3% × $150,000 × 1/4 = $1,125		
4% × $150,000 × 2/4 = $3,000		
5% × $150,000 × 1/4 = $1,875		$6,000
plus		
b) Amount paid by a third party		1,000
		$7,000
minus		
c) Interest paid ($2,000 + $1,000) =	$3,000	
d) Amount Joshua repaid	1,000	4,000
Joshua's taxable benefit		$3,000

Loans received because of shareholdings

Loans received because of shareholdings are considered taxable benefits when the following conditions are met:

- the loan is received by a person or partnership (except when the person is a corporation resident in Canada or the partnership is one in which each partner is a corporation resident in Canada);
- this person or partnership is:
  - a shareholder of a corporation;
  - connected with a shareholder of a corporation; or
  - a member of a partnership or beneficiary of a trust that was a shareholder of a corporation; and
- because of these shareholdings, the person or partnership receives a loan from or incurs a debt to that corporation, a related corporation, or a partnership of which that corporation or any related corporation was a member.

If these conditions are met, the person or partnership (for example, a shareholder) received a benefit in the tax year that is equal to:

- the interest on each loan and debt calculated at the prescribed rate for the period in the year during which it was outstanding;

minus

- the interest for the year that any party (for example, the person or partnership) paid on each loan or debt in the year, or no later than 30 days after the end of the year.

> **Note**
> A **person** includes an individual, a corporation, or a trust.

Home-purchase loan

A loan for a home purchase is any part of a loan to an employee that was used to get or repay another loan to get a dwelling to house that employee or a person related to that employee. This also applies to a shareholder or a person related to a shareholder.

To calculate the benefit for a home-purchase loan, see "Loans received because of employment" on page 17.

Once a home-purchase loan is established, the prescribed interest rate remains in effect for a period of five years. The amount of interest you calculate as a benefit should not be more than the interest that would have been charged at the prescribed rate when the loan or the debt was established.

If the term of repayment for a home-purchase loan is more than five years, the balance owing at the end of five years (from the day the loan was made) is considered a new loan. Treat the outstanding balance as a new loan on that date. To determine the benefit, use the prescribed rate in effect at that time.

Home-relocation loan

If you provide an employee or an employee's spouse or common-law partner with an interest-free or low-interest loan because the employee relocated to take up employment, see "Home-relocation loans" on page 21.

Exceptions

There is no benefit to borrowers for loans they received because of an office, employment, or shareholding when one of the following occurs:

- The interest rate on the loan or debt equals, or is more than, the rate that two parties who deal with each other at arm's length would have agreed on when the debt arose. This is the rate that would apply on a commercial loan received other than through an office, employment, or shareholding. This exception does not apply if someone other than the borrower pays any part of the interest from the loan or debt.
- You include all or part of the loan (for example, a loan or debt forgiven in whole or in part) in the income of a person or partnership.

Reporting the benefit

If an **employee** receives a loan or incurs a debt because of employment, report the benefit in box 14, "Employment income," and in the "Other information" area under code **36** at the bottom of the employee's T4 slip.

If a person or partnership that was a **shareholder** (or was related to a shareholder) receives a loan or incurs a debt, you generally have to report the benefit on a T4A slip. Enter the amount in box 28, "Other income," on the borrower's T4A slip. In the footnotes area, enter: "Box 28, Benefit under subsection 80.4(2) $______." In box 38, enter code 17.

Deductibility of deemed interest benefit

The taxable benefit you include in an individual's income is the borrower's interest expense for the year. If the borrower uses the funds to earn income from business, property, or employment, the borrower may be able to deduct this interest from income. You still have to include the full benefit in the earnings you report on the T4 or T4A slips.

Prescribed rates of interest

The following chart shows the prescribed rates of interest for 2006 and 2007.

Quarterly rates

Quarter	2006	2007
1st	3%	5%
2nd	4%	5%
3rd	4%	5%
4th	5%	5%

To get the current prescribed rates of interest, visit our Web site at **www.cra.gc.ca/interestrates**.

Internet

If you provide your employee with Internet service at home, the service is not taxable as long as you are the primary beneficiary of the service.

If the employee is the primary beneficiary, the cost of the service including connection fees should be included in the employee's income as a taxable benefit.

You must include any GST/HST that applies in the value of this benefit.

Payroll deductions

If the benefit is taxable, it is also pensionable. Deduct CPP contributions and income tax.

If the taxable benefit is paid in cash, it is insurable. Deduct EI premiums. If it is a non-cash benefit, it is not insurable. Do not deduct EI premiums.

Meals

Overtime meals or allowances

If you provide overtime meals, or a reasonable allowance for overtime meals, there is no taxable benefit if:

- the employee works three or more hours of overtime right after his or her scheduled hours of work; **and**
- the overtime is infrequent and occasional in nature (less than three times a week).

If overtime occurs on a frequent basis (more than twice a week), we consider the overtime meal allowances to be a taxable benefit since they start to take on the characteristics of additional remuneration.

You must include any GST/HST that applies in the value of this benefit.

Payroll deductions

If the benefit is taxable, it is also pensionable. Deduct CPP contributions and income tax.

If the taxable benefit is paid in cash, it is insurable. Deduct EI premiums. If it is a non-cash benefit, it is not insurable. Do not deduct EI premiums.

Subsidized meals

If you provide subsidized meals to an employee (for example, in an employee dining room or cafeteria), these meals are **not** considered a taxable benefit if the employee pays a reasonable charge. A reasonable charge is one that covers the cost of the food, its preparation, and service.

If the charge is not reasonable, the value of the benefit is the cost of the meals **minus** any payment the employee makes.

Include the taxable benefit in box 14, "Employment income," and in the "Other information" area under code **30** at the bottom of the employee's T4 slip.

If GST/HST applies on subsidized meals, include it in the value of the benefit. You have to include that amount in the employee's income without considering any amounts he or she reimbursed you.

Payroll deductions

If the benefit is taxable, it is also pensionable. Deduct CPP contributions and income tax.

However, since it is a non-cash benefit, it is not insurable. Do not deduct EI premiums.

Medical expenses

If you pay for or provide an amount to pay for an employee's medical expenses in a tax year, these amounts are considered to be a taxable benefit to the employee.

Generally, there is no GST/HST to include in the value of this benefit. However, some medical expenses that qualify for the medical expense tax credit may be subject to GST/HST. In such a case, include GST/HST in the value of the benefit. If you have any questions about how GST/HST applies, contact any tax services office or tax centre.

For more information on qualifying medical expenses, see Interpretation Bulletins IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*, and IT-85, *Health and Welfare Trusts for Employees*.

CITY OF PARKSVILLE

BYLAW NO. 1284.1

A BYLAW TO AMEND THE "DOG LICENCE AND POUND BYLAW, 1997, NO. 1284".

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

1. THAT "City of Parksville Dog Licence and Pound Bylaw, 1997, No. 1284", be amended by:

   a) Deleting Section 11 of Part II Licensing in its entirety and replacing it with the following:

      "11. (1) The owner of a dog over the age of six months shall pay the following annual license fees

      (a) For each spayed or neutered dog $25.00

      (b) For each unspayed or unneutered dog $35.00

      The owner of every spayed or neutered dog shall, if requested, produce a veterinarian's certificate to prove that it was so spayed or neutered.

      (2) Each license fee shall be subject to a discount of $5.00 if paid on or before the 31st day of January of the year in which the license is effective, or if paid within 30 days of the date upon which a person becomes liable for payment of such license fee.

      (3) Every blind person who owns a dog trained as a guide dog shall apply for, take out and hold an annual license. There shall be no cost for the license for such dog."

2. This bylaw shall come into effect on January 1, 2009.

3. This bylaw may be cited for all purposes as "City of Parksville Dog Licence and Pound Amendment Bylaw, 2008, No. 1284.1

READ A FIRST TIME this day of 2008

READ A SECOND TIME this day of 2008

READ A THIRD TIME this day of 2008

ADOPTED this day of 2008

Mayor

Director of Administrative Services

CITY OF PARKSVILLE

BYLAW NO. 1421.1

A BYLAW TO AMEND "FEES AND CHARGES BYLAW, 2007, NO. 1421".

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

1. THAT "Fees and Charges Bylaw, 2007, No. 1421", be amended by:

   a) Replacing Schedule "B" with the new Schedule "B" attached to this bylaw;

   b) Replacing Schedule "C" with the new Schedule "C" attached to this bylaw.

   c) Replacing Schedule "E" with the new Schedule "E" attached to this bylaw.

2. This bylaw shall come into effect on January 1, 2009.

3. This bylaw may be cited for all purposes as "Fees and Charges Amendment Bylaw, 2008, No. 1421.1"

READ A FIRST TIME this

READ A SECOND TIME this

READ A THIRD TIME this

ADOPTED this

Mayor

Deputy Corporate Administrator

SCHEDULE "B"

FINANCE

ITEM			FEE
a)	Tax Notice for any previous year (at counter)		$ 5.00
b)	Tax Notice for any previous year (by mail)		$10.00
c)	Certificate of Taxes and Outstanding Charges		$20.00
d)	Returned Item		$30.00
e)	Mortgage Listings (of taxes owing)		$ 5.00 per item
f)	Refunds of overpayments and transfers between utility and tax accounts		$25.00

SCHEDULE "C"

ENGINEERING AND OPERATIONS

ITEM			FEE
a)	Engineering Standards and Specifications Manual		$75.00 per copy
b)	1:7500 maps		$15.00 per page
c)	Blue printing		$10.00 per page
d)	Micro-fiche printing		$3.00 per page
e)	Works and Services Administration and Inspection Fees (Based on Certified Engineer's Estimate for Construction) First $100,000 of estimate Next $299,000 of estimate ($100,001 to $400,000) Next 349,999 of estimate (($400,001 to $750,000) Balance of estimate (Over $750,000)		 3.0% 2.5% 2.0% 1.5%
f)	Springwood Field Lighting tokens (1 hour token)		$10.00

SCHEDULE "E"

POLICE SERVICES

ITEM			FEE
a)	Criminal Record Checks		$40.00
b)	Police Certificates		$40.00
c)	Fingerprinting		$40.00
d)	Miscellaneous photocopies (includes court orders for documents Photocopy of entire file (i.e. court order) Photographs (35mm or digital)		$0.25 per page (black & white) $0.50 per page (colour) $30.00 $ 1.00
f)	Accident/Crime Scene i) Field diagram ii) Scale drawing iii) Mechanical inspections report iv) Photographs		 $25.00 $40.00 $25.00 As established in the RCMP Operations Manual
g)	Motor vehicle accidents reports (MV6020)		$25.00
h)	Reports i) Traffic Analyst Report ii) Traffic Analyst Report with photo disk		 $30.00 $50.00
i)	Insurance Letters (certification)		$25.00

CITY OF PARKSVILLE

BYLAW NO. 1450

REPEALING BYLAW

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

1. THAT the following bylaw is hereby repealed:

   a) Advisory Design Panel Bylaw, 2006, No. 1419

2. This bylaw may be cited for all purposes as "Repealing Bylaw, 2008, No. 1450".

READ A FIRST TIME this day of 2008

READ A SECOND TIME this day of 2008

READ A THIRD TIME this day of 2008

ADOPTED this day of 2008

Mayor

Director of Administrative Services

CITY OF PARKSVILLE

BYLAW NO. 1451

FIVE YEAR FINANCIAL PLAN 2009 TO 2013

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

1. Schedule "1" attached to this bylaw is the Five Year Financial Plan for the City of Parksville for the period January 1, 20098 to and including December 31, 2013.

2. Schedule "2" attached to this bylaw is the City of Parksville Revitalization Tax Exemption Program.

3. This bylaw may be cited for all purposes as "Five Year Financial Plan Bylaw, 2009-2013, No. 1451."

READ A FIRST TIME this day of 2008

READ A SECOND TIME this day of 2008

READ A THIRD TIME this day of 2008

ADOPTED this day of 2008

Mayor

Director of Administrative Services

Schedule 1

CITY OF PARKSVILLE
2009 - 2013 Provisional Financial Plan
General Revenue Fund

	2009	2010	2011	2012	2013
Funding Sources					
Property Taxes	20,069,570	20,689,711	21,892,397	23,163,740	24,508,494
Parcel Taxes	113,550	122,480	126,159	129,940	133,840
Fees and Charges					
Executive	515,000	530,451	552,484	562,740	579,632
Finance	998,971	893,740	904,030	751,966	831,058
Police	9,500	9,688	10,075	10,276	10,482
Fire	306,200	354,662	429,655	432,778	435,931
Community Planning	450,500	394,233	404,233	396,363	287,628
Parks	114,500	118,534	122,721	127,065	131,578
Engineering	241,500	209,844	213,960	218,160	222,447
Public Works	69,100	69,891	70,693	71,506	72,329
Solid Waste Collection	563,293	578,414	594,014	609,868	626,169
Other Sources	449,000	449,000	449,000	449,000	449,000
Borrowing	5,400,000	0	0	0	0
Transfers From Other Funds & Reserves					
Prior Years Surpluses	904,002	0	1,282,631	0	899,556
Reserve Funds	0	252,000	0	0	0
DCC Funds	123,750	244,282	513,604	2,177,953	989,751
Reserve Accounts	120,000	0	0	0	0
Total Funding Sources	30,448,436	24,916,930	27,565,656	29,101,355	30,177,895
Expenditures					
Municipal Purposes					
Executive	1,341,555	1,408,640	1,499,806	1,555,841	1,592,616
Finance	980,533	1,013,080	1,046,741	1,103,381	1,117,552
Police	1,858,175	2,010,597	2,089,649	2,255,203	2,331,092
Fire	824,806	854,385	921,121	988,021	1,023,222
Community Planning	1,151,055	1,034,659	1,069,428	1,105,376	1,142,618
Recreation & Cultural Services	1,333,563	1,340,096	1,380,297	1,421,671	1,464,347
Engineering	879,349	912,819	947,606	1,011,053	1,021,327
Public Works	1,695,456	1,746,321	1,798,710	1,866,829	1,908,237
Solid Waste Collection	527,800	550,998	565,916	581,078	596,669
Principal & Interest on Long Term Debt	624,373	440,716	440,716	440,716	440,716
Capital	8,554,520	2,405,676	4,120,590	3,969,846	4,754,726
Transfers To Other Funds & Reserves					
Prior Years Surpluses	0	26,691	0	580,203	0
Reserve Accounts	0	0	0	0	0
Reserve Funds	23,100	23,100	23,100	23,100	23,100
Utility Funds	2,161,550	2,231,920	2,298,882	2,367,790	2,438,864
Taxes Levied for Other Governments	8,492,601	8,917,232	9,363,094	9,831,247	10,322,810
Total Expenditures	30,448,436	24,916,930	27,565,656	29,101,355	30,177,895
Surplus (Deficit)	0	0	0	0	0

Schedule 1

CITY OF PARKSVILLE
2009 - 2013 Provisional Financial Plan
Water Utility Fund

	2009	2010	2011	2012	2013
Funding Sources					
Fees and Charges					
User Fees	2,598,519	2,904,532	3,028,929	3,158,466	3,293,816
Other	30,000	43,415	59,776	68,763	71,886
Other Sources	0	0	0	0	0
Borrowing	0	0	0	0	0
Transfers From Other Funds & Reserves					
Prior Years Surpluses	0	0	0	0	0
Reserve Funds	150,000	0	0	0	0
DCC Funds	177,911	108,213	109,873	394,627	151,893
Reserve Accounts	()	0	0	0	0
General Revenue Fund	141,250	152,242	157,210	162,329	167,634
Total Funding Sources	3,097,680	3,208,402	3,355,788	3,784,185	3,685,229
Expenditures					
Municipal Purposes					
Administration	518,978	534,548	550,584	567,088	571,729
Service of Supply	517,009	635,519	548,495	564,936	581,894
Purification and Treatment	99,090	107,468	109,617	111,810	114,047
Trans & Distribution	222,818	229,503	236,388	243,473	250,782
Pumping	0	0	0	0	0
Customer Bill & Collect	243,327	270,967	281,290	291,995	303,140
Principal & Interest on Long Term Debt	370,371	364,071	360,921	297,771	297,771
Capital	910,107	802,917	1,123,795	1,656,832	705,920
Transfers To Other Funds & Reserves					
Prior Years Surpluses	215,980	263,409	144,698	50,280	859,946
Transfer to Reserve Funds	0	0	0	0	0
Total Expenditures	3,097,680	3,208,402	3,355,788	3,784,185	3,685,229
Surplus -Deficit	0	0	0	0	0

Schedule 1

CITY OF PARKSVILLE
2009 - 2013 Provisional Financial Plan
Arrowsmith Bulk Water Service

	2009	2010	2011	2012	2013
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					
Service or 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

Schedule 1

CITY OF PARKSVILLE
2009 - 2013 Provisional Financial Plan
Sewer Utility Fund

	2009	2010	2011	2012	2013
Funding Sources					
Fees and Charges					
User Fees	940,212	952,555	993,836	1,036,908	1,081,826
Other	118,500	104,950	114,119	125,138	131,117
Other Sources	0	0	0	0	0
Borrowing	0	0	0	0	0
Transfers From Other Funds & Reserves					
Prior Years Surpluses	108,524	0	0	0	216,823
Reserve Funds	0	0	0	0	0
DCC Funds	217,800	0	0	252,125	0
Reserve Accounts	0	0	0	0	0
General Revenue Fund	2,076,500	2,137,940	2,202,078	2,268,086	2,336,166
Total Funding Sources	3,461,536	3,195,445	3,310,033	3,682,257	3,765,932
Expenditures					
Municipal Purposes					
Administration	485,313	500,335	515,827	531,792	548,281
Collection System	259,798	193,421	181,253	190,030	199,259
Lift Station Maintenance	37,397	28,163	29,384	30,657	31,987
Treatment and Disposal	2,048,000	2,109,440	2,172,723	2,237,850	2,305,024
Customer Bill & Collect	95,300	98,795	102,423	106,186	110,096
Principal & Interest on Long Term Debt	0	0	0	0	0
Capital	535,728	68,250	71,663	457,252	571,285
Transfers To Other Funds & Reserves					
Transfer to Reserve Funds	0	0	0	0	0
Prior Years Surpluses	0	197,041	236,760	128,490	0
Total Expenditures	3,461,536	3,195,445	3,310,033	3,682,257	3,765,932
Surplus –Deficit	0	0	0	0	0

Schedule 1

CITY OF PARKSVILLE
2009 - 2013 Provisional Financial Plan
Equipment Replacement Reserve

	2009	2010	2011	2012	2013
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	24,800	0	140,300	0	0
Total Revenue	473,400	458,400	605,900	472,300	483,000
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	473,400	458,400	605,900	472,300	483,000
Equipment Replacement Reserve Surplus	0	0	0	0	0

Schedule 1

CITY OF PARKSVILLE
2009 - 2013 DRAFT Provisional Financial Plan
Parksville Civic and Technology Centre

	2009	2010	2011	2012	2013
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
Ma!spina University College	50,000	44,900	45,800	46,700	53,600
Total Revenue	362,027	318,300	324,700	331,200	387.800
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
Total Expenditures	362,027	318,300	324,700	331,200	387,800
PCTC Surplus (Deficit)	0	0	0	0	0

Schedule 2

CITY OF PARKSVILLE FIVE YEAR FINANCIAL PLAN

REVITALIZATION TAX EXEMPTION PROGRAM AREA

Designated Area:

Properties that are located within the downtown core as shown on the attached Map "A", and are zoned for those uses listed as permitted in the C-3 Downtown Commercial Zone in the City's Zoning and Development Bylaw, 1994, No. 2000, are designated under Section 226(2) of the *Community Charter* for the purpose of encouraging revitalization.

Reasons for Designation:

The ongoing redevelopment of the downtown core as the primary area of business and government activity is supported by Council. In the OCP the "Downtown Core" is defined by Highway 19A to the north; McMillan Street to the west; Jensen Avenue to the south; and McVickers Street to the east.

The OCP supports the continuation of a downtown revitalization program that recognizes the downtown core as the focus of retail, office and entertainment activities in the City. Included in the OCP is the Downtown Master Plan and Development Guidelines that encourages the coordinated redevelopment of the downtown core.

Within the boundaries of the Downtown Core is a sub-area that has been identified as the prime location to provide centrally located facilities for residents, which at the same time is in a location to serve and benefit from tourist traffic given its proximity to the waterfront resort lands. A rejuvenated downtown is a key component in creating a successful tourism and retail destination.

Objectives of Designation:

- To stimulate development initiatives in the downtown where openly permissive policies and zoning provisions have not resulted in new or redevelopment projects
- To reinforce the City's open for business approach and desire to attract high quality development in the downtown area

Details of Revitalization Tax Exemption Program:

- The tax exemption will only apply to the value of a new improvement or the alteration of an existing building
- Exemption is subject to the maximum of the increase in assessed value between the year before the construction began and the year in which the tax exemption certificate is issued
- Exemption will not exceed 100% of the increased assessed value.
- Exemption will apply only to those permitted uses in the C-3 Downtown Commercial Zone in the City's Zoning and Development Bylaw, 1994, No. 2000
- Exemption will only apply to municipal taxes
- Application must be made prior to August 31 in any year and will take effect for the subsequent year

- To receive a tax exemption, an occupancy permit must be issued within 24 months of the tax exemption being authorized
- Properties with taxes in arrears will not be eligible for a tax exemption
- Any work done prior to tax exemption application will not be eligible for consideration
- Maximum term of exemption is 5 years
- Tax exemption will be transferable to a new owner only once
- Tax exemption will be cancelled if property use not consistent with C3 zone or ownership of property change more than once
- Property owner may request cancellation in writing
- Construction must be completed by July 31, 2011 to be eligible for five year exemption
- Development must have minimum construction value of $10,000