

City of Nanaimo

2018 – 2022 Financial Plan

Presented to the Finance and Audit Committee

April 4, 2018



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2018 – 2022 Financial Plan Quick Facts

Projected Property Tax Increases

	2018	2019	2020	2021	2022
2018 - 2022 Financial Plan	3.18%	2.74%	1.89%	1.77%	1.77%

The approved annual 1% property tax increase for contribution to the General Asset Management Reserve continues to 2022 and is included in above.

Impact on a typical home

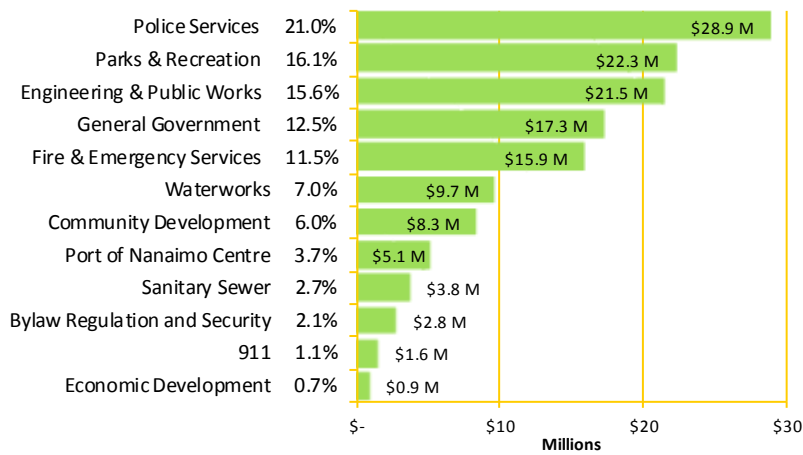
(assessed value changes are average)

	2017	2018	\$ Change	% Change
Assessment - Average Home	\$400,630	\$462,247	\$61,617	15.38%
Property Taxes	\$1,949	\$2,011	\$62	3.18%
Municipal User Fees				
Water Fees	478	514	36	7.50%
Sewer Fees	124	130	6	5.00%
Sanitation Fees	118	165	47	39.78%
Total Municipal Taxes & User Fees	\$2,669	\$2,820	\$151	5.66%

At the time this report was prepared the 2018 requisition has not been received from the RDN

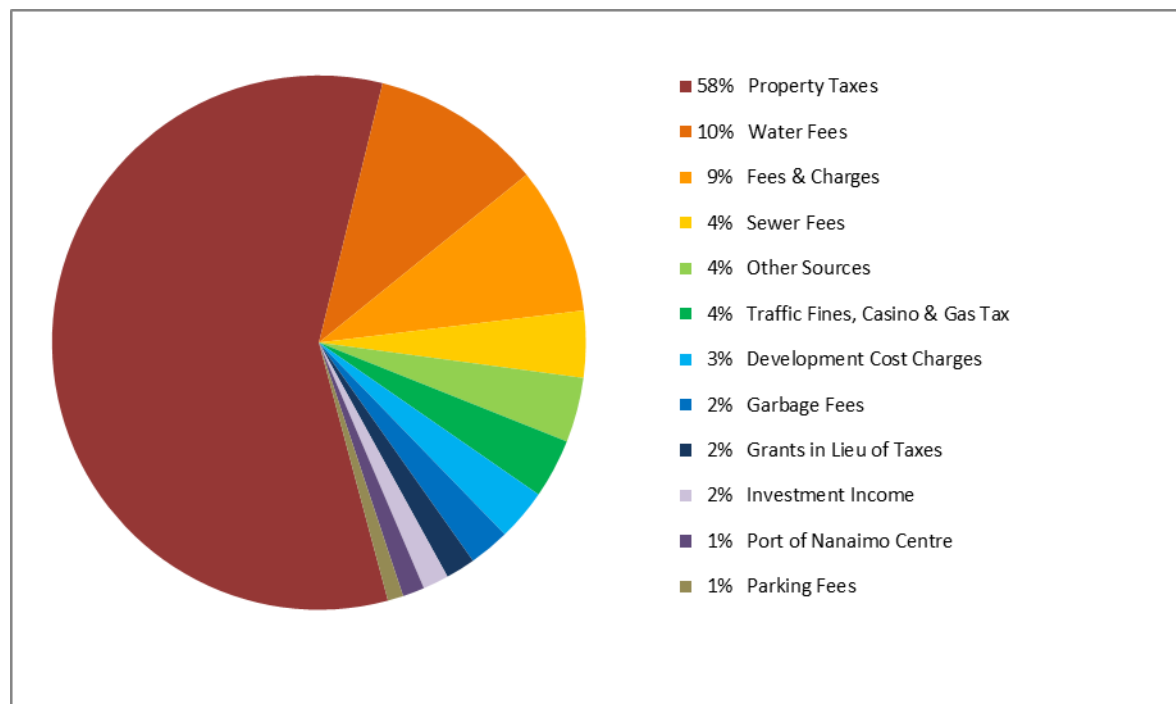
2018 Operating Budget

\$138 million will be spent for annual operating and maintenance resources that deliver day-to-day City Services.



2018 Revenues

\$180 million provides funding for all City day-to-day operations, projects and contributions to reserves. \$100 million of funding is from property taxes excluding property taxes collected for the RDN, School, Hospital and the VIRL.



Each year as part of the budget process, choices must be made to keep taxes affordable for our businesses and households.

Financial Planning Framework

The City's integrated planning framework is comprised of three separate but complementary planning processes. These processes support alignment and integration of resources and activities to achieve the strategic goals and priorities set by Council. These three key processes include: the Strategic Plan, the Asset Management Plan and the Financial Plan.



Strategic Plan Update

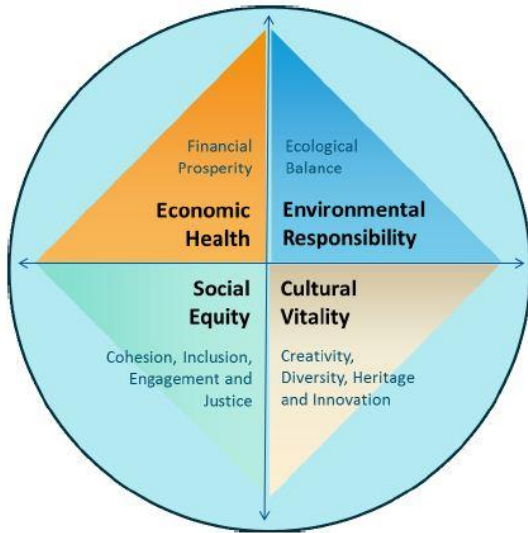
Council completed a *Strategic Plan Update* in 2016. The purpose of the update was to build upon the community vision, values and commitments made under the City's previous 2012 – 2015 Strategic Plan. The update restates the City's commitment to the four values of sustainability: economic health, environmental responsibility, social equity and cultural vitality.

The 2018 – 2022 Financial Plan includes many initiatives linked to the *Strategic Plan Update* including: phased development of a Waterfront Walkway, Georgia Avenue Greenway and annual contributions to the Housing Legacy reserve. In addition, the plan includes significant investment in infrastructure renewal projects, annual social,

cultural and sports grant programs, new cycling, pedestrian, transit and vehicle amenities and water conservation programs.

[City of Nanaimo Strategic Plan Update](#)

20 Year Investment Plan and Asset Management Update and Development Cost Charges (DCC) Review:



On April 5, 2017, staff presented a *20 Year Infrastructure Investment Plan* to Council. The plan included projected investment required over the next twenty years for current infrastructure renewal, for new/upgraded infrastructure required due to growth and for specific investment.

Development of the City's first *20 Year Infrastructure Investment Plan* was led by the City's Asset Management Steering Committee and included input from the DCC Review Committee. Both committees had representation from across the organization including

engineering, development, facilities, IT and finance disciplines.

The 20 Year Infrastructure Investment Plan identified a projected infrastructure investment need of \$1.1 billion with current funding strategies providing \$794 million. The total potential funding gap is \$258 million. The gap is comprised of a funding shortfall of \$117 million in development contribution charges for new and upgraded infrastructure required due to growth and \$141 million for infrastructure renewal funded from general revenues and reserves. Council approved the following recommendations to close the funding gap:

- Continuation of 1% annual increase to property taxes to 2022 for contributions to the General Asset Management Fund Reserve
- Completion of the DCC Review and adoption of new rates bylaw
- Continued development of the City's asset management capacity

The 2018 - 2022 Financial Plan includes a 1% property tax increase each year for contribution to the General Asset Management Reserve. The new DCC rates bylaw is expected to be adopted in 2018. The City's Asset Management Steering Committee is currently leading several key initiatives to further develop its asset management capacity.

[City of Nanaimo 20 Year Investment Plan](#)

Financial Plan:

Updated annually, the City's five-year financial plan includes budgeted revenues and expenditures to: deliver day-to-day services to the community, for investment in infrastructure, deliver strategic initiatives and enable long term funding strategies.

Core Services Review:

In addition to the *Strategic Plan*, the *Asset Management Plan* and the Financial Plan, Council undertook a Core Services Review (CSR). Completed in 2016, the CSR included recommendations in eleven areas: strategic planning, policy framework, staff capacity, finance policies, IT infrastructure, integrated maintenance, performance measures, community partnerships, grant mandates and monitoring, and efficiencies and streamlining. Work on many of the recommendations commenced in 2016 and as recommendations are reviewed and approved by Council, they are incorporated into the City's financial plans.

[City of Nanaimo Core Services Review Final Report](#)

Financial Plan Overview

The City of Nanaimo's principal activities include the provision of local government services to residents. Services provided include police and fire protection, solid waste collection, management of roads, drainage, sanitary sewer, waterworks and parks infrastructure, along with the delivery of leisure and cultural services. The City also acts as a regulatory body with respect to business licensing, building permits and inspection, land use, development planning and subdivision approval services. Services such as library and sewer treatment are provided through other boards and partnerships with other governments.

Annual Operating and Project Planning

The City's financial planning is organized into operating plans that identify the resources required to carry out the City's day-to-day functions and services, and into project plans that identify the resources required to complete infrastructure renewal, construct new infrastructure and deliver strategic initiatives. Operating budgets are sometimes referred to as 'base' budgets. Projects are classified as either operating or capital per the City's Capital Expenditure Policy.

Key Budget Assumptions

In future years in the 2018 – 2022 Financial Plan, 2% increases were used for expenditures in years two to five except where more specific information was identified. Revenue from fees and charges and sales of service were estimated to increase at a rate of 1% per year, again for years two to five, while other revenues were expected to remain unchanged.

The majority of City staff members are employed under two main Union bodies, the Canadian Union of Public Employees (CUPE Local 401) and the International Association of Fire Fighters (IAFF). The CUPE contract expired on December 31, 2016. A contingency for wage increases has been included in the 2018 – 2022 Financial Plan. The current contract with the IAFF expires on December 31, 2019. The IAFF agreement includes wage increases of 2.5% each year.

Revenues

The City receives revenues from several sources with the main contribution from property taxes and user fees. Examples of revenues from other sources are: grants, interest income and the Regional Parks Agreement.

The primary funding source for city services is property taxes of \$100 million. This includes a property tax levy increase of \$4.5 million – made up of approximately \$1.5 million from new assessment growth and \$3.0 million rate increase. New assessments are created through additional residential units and businesses in the City.

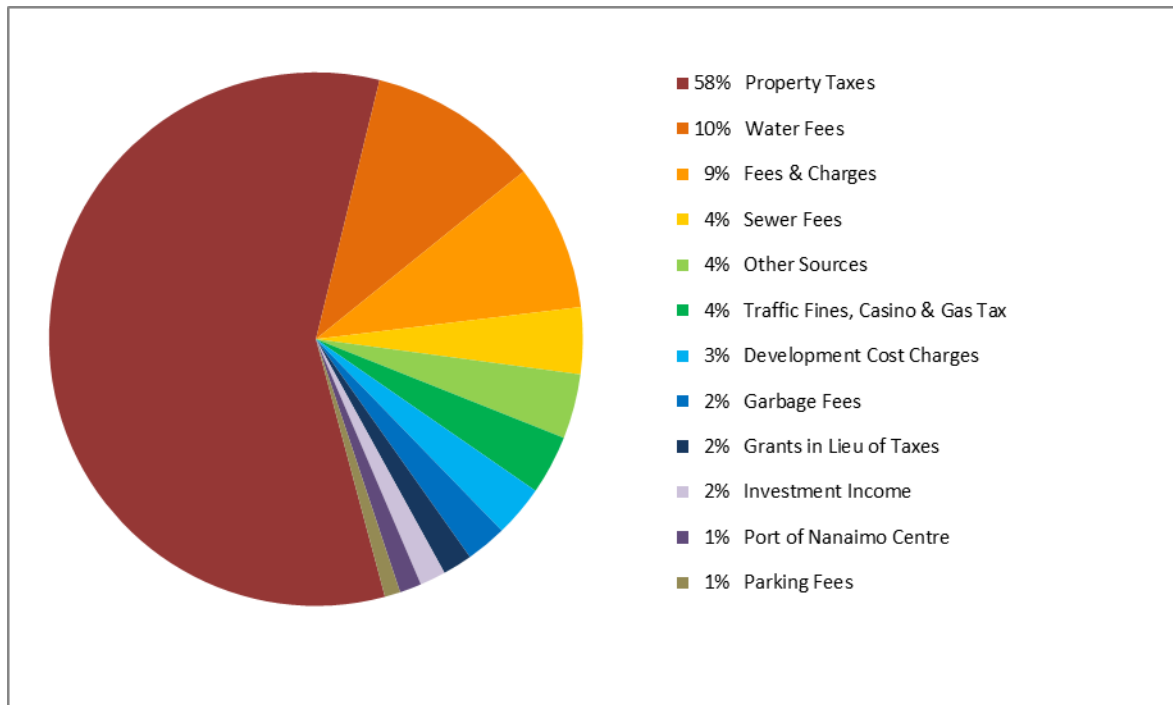
Total projected revenues for 2018 are \$180 million with 58% coming from property taxes and 26.7% from user fees. Annual revenues provide: funding for annual operating and maintenance expenditures, funding for project expenditures and funding for annual contributions to infrastructure renewal reserves.

Five Year Financial Plan – Impact on Tax and User Fees

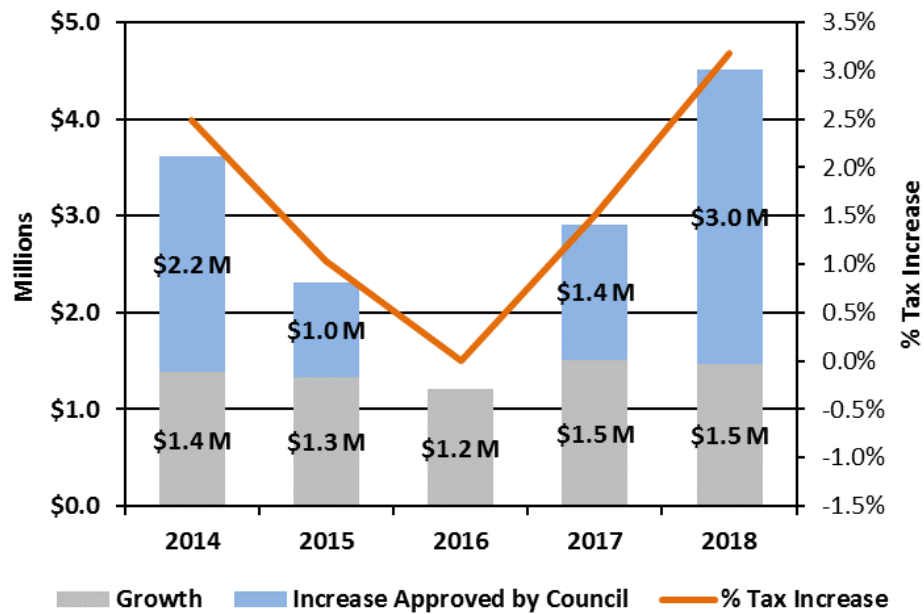
	2018	2019	2020	2021	2022
Property Tax Increase	3.18%	2.74%	1.89%	1.77%	1.77%
Sanitary Sewer User Fee Increase	5.00%	4.00%	4.00%	4.00%	4.00%
Water User Fee Increase	7.50%	7.50%	7.50%	5.00%	5.00%

Revenue Breakdown

The graph below indicates the revenue collected and used to fund 2018 expenditures.



Property Taxation Revenues from Development Growth and from Rate Increases



Taxation

Property taxes represent 58% of the City's 2018 revenues, and finance a majority of the services provided by the City. Every property owner in the province must pay property taxes based on the value of their property unless the property is specifically exempted by provincial statute. The valuation of property within the City is determined by BC Assessment, a provincial Crown Corporation responsible for classifying and assessing the value of all real property in British Columbia.

User Fees

In accordance with the *Community Charter*, municipal governments set fees and charges by bylaw to cover reasonable costs of providing services to the public. The fees charged must be for the services delivered with no intention of generating a surplus.

The City has adopted bylaws authorizing user fees for parks and recreation programs, water, sewer and garbage utilities and animal control.

Development Cost Charges

Development Cost Charges (DCCs) are a method to fund infrastructure associated with growth. Monies are collected from land developers to offset some of the infrastructure expenditures incurred to service the needs of new development. DCCs are imposed by bylaw pursuant to the *Local Government Act* as a method to finance capital projects related to roads, drainage, sanitary sewer, water and parkland.

Other Revenues

Grants

In addition to grants for specific capital projects, the City receives annual grants including a Provincial Traffic Fine revenue grant. The City also receives grants in lieu of taxes from properties owned by the Federal or Provincial Governments or the Agencies and from private utilities operating within the City of Nanaimo.

Casino Revenue

In November 1999, the City began to receive revenue from a casino operation. The City receives 10% of the net earnings from casino operations. In 2016, Council approved the creation of a Strategic Infrastructure Reserve. Starting in 2017, annual casino revenues will be transitioned from general revenues to the new reserve over a four-year period. This change will impact property taxes during the transition period as these revenues will no longer fund operating expenditures.

Key Budget Drivers

The City of Nanaimo continues to grow and prosper, with increased revenues from assessment growth helping to offset the impact of inflation on the City's budget. Council continues to be faced with the challenge to balance current financial resources to meet the needs of a growing community and its capacity and willingness for increased taxes.

Significant Changes

Strategic Infrastructure Reserve

Council approved the creation of a Strategic Infrastructure Reserve in 2017. This reserve will provide a sustainable funding source for Council's strategic priorities and initiatives. Contributions to this reserve will be from the transition of annual Casino and Fortis revenues from general operating revenues to the new reserve over four years.

Starting in 2020, the projected annual contribution to the reserve will be \$2.9 million.

The creation of the reserve and re-allocation of revenues to the reserve has a total 3% impact on property taxes over four years.

Core Services Review

A Core Services Review was completed in 2016. Work on many of the recommendations commenced in 2016.

Implementation of review recommendations in 2018 include:

- Implementation of automated solid waste collection
- Elimination of cross gender guarding
- Purchase of milling machine

2018 Key Budget Drivers

The 2018 net expenditure budget (General Fund) increased \$4.5 million. Significant budget changes are provided below.

	FINAL
Expenditure Increases	
Asset Management	\$ 1,000,000
Operating Expenditures	
Wages and Benefits	2,416,000
RCMP contract	1,000,000
2018 Election	110,000
Health, Social and Safety Issues	236,000
Snow and Ice Control - ENGPW	170,000
Software Licenses	125,000
Other	
net changes - eg materials/supplies, contracted services	952,000
Strategic Infrastructure Reserve	800,000
Subtotal Expenditure Increases	\$ 6,809,000
Expenditure Decreases	
Operating Expenditures	
Wages and Benefits	
MSP changes	\$ (510,000)
WCB changes	(96,000)
Annual Debt Servicing	(194,000)
Economic Development	(375,000)
Legal Fees	(195,000)
Project Expenditures	
Annual general revenue funding	(520,000)
Subtotal Expenditure Decreases	\$ (1,890,000)
Revenue Increases	
Traffic Fines Revenue	\$ (100,000)
Nanaimo Aquatic Centre Revenue	(177,000)
Building Permit Revenue	(132,000)
Subtotal Revenue Increases	\$ (409,000)
Net Expenditures Increase (Decrease) before Growth	\$ 4,510,000
Less Increased Property Tax Revenues due to Growth	1,471,065
Net Expenditures Increase (Decrease)	\$ 3,038,935

2018 Operating Expenses

Annual operating expenses provide for the day-to-day delivery of services to the community. Projected 2018 operating expenditures are \$138 million.

While the City has undergone several organizational changes in recent years, the departments and business units delivering services to the community and providing internal organizational support have remained largely stable. These departments include Legislative Services, Human Resources, Finance and Purchasing, Information Technology, Community Development, Bylaw Regulation and Security (includes Parking), Engineering and Public Works, Nanaimo Fire Rescue, Police Services, Parks and Recreation. The Engineering and Public Works department is also responsible for the Sanitary Sewer and Waterworks utilities. The Community Development department is responsible for Culture and Heritage. Departments are organized into business units that focus on specific service delivery responsibilities and functions.

2018 Total Operating Expenditures by Department

(Excludes All Project Expenditures and Library Expenditures)

	2016 Actual	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
EXPENDITURES (\$)							
General Government	\$ 13,644,867	\$ 16,055,768	\$ 17,308,577	\$ 18,416,200	\$ 18,203,356	\$ 18,555,354	\$ 19,074,049
Community Development	8,096,450	8,256,189	8,317,886	8,413,369	8,575,123	8,740,112	8,908,316
Parks & Recreation	21,658,073	21,519,300	22,255,584	22,641,810	23,053,386	22,717,739	23,166,374
Engineering & Public Works	19,262,767	19,863,279	21,496,900	21,537,927	21,664,861	22,070,099	22,430,211
Fire & Emergency Services	15,464,442	15,903,767	15,902,462	16,457,793	17,167,415	17,975,060	18,314,961
Police Services	28,885,226	27,963,667	28,875,687	29,641,644	30,361,432	31,092,693	31,843,189
Bylaw Regulation and Security	3,467,608	2,810,959	2,845,732	2,779,089	2,834,214	2,890,458	2,947,819
911	1,434,271	1,616,738	1,575,670	1,607,104	1,639,166	1,671,870	1,705,227
Port of Nanaimo Centre	5,688,563	5,156,075	5,106,900	5,167,486	5,230,497	5,296,027	5,364,178
Economic Development	2,210,950	1,292,897	946,722	962,236	978,059	994,201	1,010,665
Sanitary Sewer	3,257,247	3,381,496	3,781,020	4,058,536	4,226,540	4,297,158	4,485,342
Waterworks	9,374,927	9,593,669	9,675,770	9,902,407	10,137,276	10,359,652	10,588,501
Total Operating Expenditures	\$ 132,445,391	\$ 133,413,804	\$ 138,088,910	\$ 141,585,601	\$ 144,071,325	\$ 146,660,423	\$ 149,838,832
Internal Cost Allocations	(5,135,694)	(5,483,927)	(5,454,587)	(5,563,554)	(5,674,695)	(5,788,062)	(5,903,699)
Internal Charges to Asset Renewal Reserves	(2,511,776)	(1,740,357)	(2,248,289)	(2,300,984)	(2,325,928)	(2,355,497)	(2,385,914)
Internal Debt Repayment	-	-	(344,050)	(545,635)	(635,770)	(626,505)	(732,740)
Total Operating Expenditures after Allocations and Charges	124,797,921	126,189,520	130,041,984	133,175,428	135,434,932	137,890,359	140,816,479
Staffing (FTEs) - Municipal	599.9	605.1	604.8	604.8	604.8	604.8	604.8
Staffing (FTEs) - RCMP	142.0	142.0	145.0	145.0	145.0	145.0	145.0
Cost Per Capita	\$ 1,336.87	\$ 1,329.12	\$ 1,346.74	\$ 1,356.07	\$ 1,355.97	\$ 1,357.41	\$ 1,362.99

Employee Base – Full Time Equivalent (FTE) Analysis

The City budgets for full staff complement in all departments. The only exception is for RCMP members, where 93% of the projected contract cost is budgeted due to the history of vacancies and to minimize annual operating surplus.

General Government includes City Administration, Legislative Services and Communications, Human Resources, Finance, Purchasing and Information Technology.

Organizational changes include:

- Moving the GIS unit from Engineering and Public Works to General Government (IT)
- Two positions in Communications unit moved from General Government to Parks and Recreation

	2014	2015	2016	2017	2018
General Government	85.7	85.7	84.7	92.0	95.0
Community Development	57.0	58.0	58.0	59.0	59.0
Parks & Recreation	128.9	127.8	127.8	126.4	129.2
Engineering & Public Works	113.8	112.8	107.8	106.8	103.8
Fire & Emergency Services	97.8	96.8	96.8	96.8	95.8
Police Services:					
Municipal	64.0	63.9	63.6	62.8	61.3
RCMP	140.0	140.0	142.0	142.0	145.0
Bylaw Regulation and Security	14.0	13.0	12.0	12.0	12.0
Emergency Communications (911)	16.0	16.0	10.0	10.0	9.5
Sanitary Sewer	8.8	8.8	9.8	9.8	9.8
Waterworks	19.5	24.5	29.5	29.5	29.5
Total FTEs	745.3	747.1	741.9	747.1	749.9

2018 Staffing Changes Highlights

The Provisional 2018 – 2022 Financial Plan included a clerical position removed in Bylaw, Regulation and Security.

This position was reinstated for the final 2018 – 2022 Financial Plan.

Staffing Changes		FTEs
Positions added		
General Government		
	Legislative Services Clerk	1.0
	City Solicitor	1.0
	Manager, Treasury & Risk	1.0
	Purchasing - Buyer	1.0
Public Safety		
	Manager of Community Safety	1.0
	Major Case Files Supervisor	1.0
	Major Case Files Specialist	1.0
Engineering and Public Works		
	Director, Engineering & Public Works	1.0
Parks and Recreation		
	Project Technician Specialist	1.0
Positions removed		
General Government		
	Chief Sustainability Officer	(1.0)
	Director, Communications	(1.0)
	Administrative Assistant	(1.0)
Public Safety		
	Manger, Bylaw , Regulatory & Security	(1.0)
	FTEs Prisoner Guards	(2.5)
	Assistant Fire Chief	(1.0)
Engineering and Public Works		
	Manager, Construction	(1.0)
		0.5

Council

Nanaimo City Council is comprised of a Mayor and eight Councillors who are democratically elected and hold office for a four-year term beginning with the 2014 election. City Council is responsible for local government leadership and decision making in the City of Nanaimo, and is granted its powers by the Provincial Government.

City Council as a whole acts as the executive board of the municipal corporation, developing and overseeing policy and the finances of the City of Nanaimo.

2018 Municipal Election:

The next municipal election will be held in October 2018.

Budget Summary

2018 Budgeted Expenditures	\$	935,202
2017 Approved Expenditures	\$	972,665
Budget Change	\$	(37,463)
Percentage Change		-3.9%

2018 Budgeted Revenues	\$	-
2017 Approved Revenues	\$	-
Budget Change	\$	-
Percentage Change		0%

Chief Administrator's Office

The Chief Administrative Officer (CAO) serves Council directly and acts as the primary connection between staff and City Council. This office provides direction for staff recommendations that reflect relevant facts, options and professional opinion pertaining to issues considered by Council.

The CAO takes the lead role in managing the implementation of the policy direction which has been established by Council and is the senior staff leader and accordingly, provides managerial leadership, control and direction to all City departments and operations.



A City Solicitor office has been added in 2018 and includes a budget for external legal advice.

Budget Summary

2018 Budgeted Expenditures	\$	855,208
2017 Approved Expenditures	\$	382,938
Budget Change	\$	472,270
Percentage Change		123.3%

2018 Budgeted Revenues	\$	-
2017 Approved Revenues	\$	-
Budget Change	\$	-
Percentage Change		0%

Legislative Services and Communications

The Legislative unit provides legislative, policy and administrative expertise and services to Council and City departments to ensure the City conducts its business in a manner consistent with City bylaws and Provincial legislation. The unit also coordinates records management services, public records access requests that provide access to important City records.



The Communications function is now included with Legislative Services. The Director of Communications position was eliminated in 2018. Two of the four support positions within Communications moved to Parks and Recreation. A new Legislative Services Clerk has been added for 2018.

Core Services

- Implement and maintain information management infrastructure
- Legislative Services: administrative support and governance advice to Council and Council committees, official records of Council and Committees of Council, maintain, consolidate and revise City bylaws, administer civic elections
- Archives and Records Management including Freedoms of Information, Protection of Privacy and claim functions
- Communications

2018 Key Initiatives

- Implementation of Escribe software
- Council Procedure Bylaw
- 2018 Municipal Election

Budget Summary

2018 Budgeted Expenditures	\$ 1,294,608
2017 Approved Expenditures	\$ 1,499,262
Budget Change	\$ (204,654)
Percentage Change	-13.7%

2018 Budgeted Revenues	\$ 37,500
2017 Approved Revenues	\$ -
Budget Change	\$ 37,500
Percentage Change	100.0%

Bylaw Regulation and Security (includes Parking)

This department provides: bylaw enforcement for property maintenance, noise, traffic and highways, and signs, animal control, as well as management of the City's parking facilities.



Core Services

- Bylaw enforcement
- Animal control
- Management of parking facilities and services
- Downtown security

2018 Key Initiatives

- Increased downtown security

Budget Summary

2018 Budgeted Expenditures	\$ 2,642,759
2017 Approved Expenditures	\$ 2,512,346
Budget Change	\$ 130,413
Percentage Change	5.2%

2018 Budgeted Revenues	\$ 2,048,720
2017 Approved Revenues	\$ 1,878,820
Budget Change	\$ 169,900
Percentage Change	9.0%

Human Resources

The Human Resources Department provides specialized advice, assistance and support to the organization in the areas of: recruitment and selection; training and employee development; employee and labour relations; job classification, compensation and benefits; health & safety; and disability management. The Department also plays a key role in supporting employee wellness and social activities as well as honouring our long-serving employees and retirees.



Core Services

- Recruiting, retaining and developing employees
- Employee orientation and recognition
- Employee and labour relations
- Promoting and supporting a safe, healthy, respectful and productive work environment

2018 Key Initiatives

- Exempt Salary Administration Policy Review
- Management Bylaw 7000
- Collective bargaining with CUPE

Budget Summary

2018 Budgeted Expenditures	\$ 2,012,848
2017 Approved Expenditures	\$ 2,021,970
Budget Change	\$ (9,122)
Percentage Change	-0.5%

2018 Budgeted Revenues	\$ 8,086
2017 Approved Revenues	\$ 8,086
Budget Change	\$ -
Percentage Change	0.0%

Finance and Purchasing



CITY OF NANAIMO 20 Year Investment Plan and Asset Management Update

March 23, 2017



The Finance and Purchasing department is responsible for safeguarding the City’s financial assets and planning to ensure the financial stability and viability of the City. The department provides financial support and stewardship that supports City departments delivering current and future services. The department provides financial reporting and control and is responsible for the implementation of financial management policies.

For 2018 a Manager, Treasury & Risk and an additional Buyer positions have been added.

Core Services

- Financial Planning
- Accounting Services
- Revenue Services
- Payroll
- Purchasing

2018 Key Initiative

- Financial policies development

Budget Summary

2018 Budgeted Expenditures	\$ 4,133,686
2017 Approved Expenditures	\$ 3,914,433
Budget Change	\$ 219,253
Percentage Change	5.6%

2018 Budgeted Revenues	\$ 141,300
2017 Approved Revenues	\$ 153,750
Budget Change	\$ (12,450)
Percentage Change	-8.1%

Information Technology

The Information Technology business unit manages the City's information systems and processes and compliance with statutory regulations.

In late 2017, the Geographic Information Systems (GIS) unit was moved from the Engineering Services business unit to the Information Technology business unit. The 2017 budget has been restated to reflect this change.



Core Services

- Implement and maintain information management infrastructure
- Responsible for the security of systems and information

2018 Key Initiatives

- SAP reimplementation roadmap
- GIS strategy implementation

Budget Summary

2018 Budgeted Expenditures	\$	3,357,956
2017 Approved Expenditures	\$	3,140,730
Budget Change	\$	217,226
Percentage Change		6.9%

2018 Budgeted Revenues	\$	-
2017 Approved Revenues	\$	-
Budget Change	\$	-
Percentage Change		0%

Police Services

The City contracts with the RCMP for policing services. The City provides the building and support staff for the RCMP. Support staff provides administrative, financial, reception, clerical, custodial and guarding functions.

From 24/7 patrol and criminal investigations to community-based education and crime prevention programs, the Nanaimo RCMP detachment and municipal employees deliver high quality and effective services to the citizens of Nanaimo. The RCMP made “Safe Homes, Safe Communities” its national objective and in conjunction with Council identified three priorities: Crime Prevention, Youth and Traffic with specific strategies and initiatives.

For 2018, Council approved 3 additional RCMP members bringing the City’s contract to 145 members. Two civilian positions have been added – Major Case Files Specialist and Major Case Files Supervisor. In the summer of 2017, cross gender, guarding was eliminated; this has resulted in reduction of 2.5 FTE’s for prison guards in the 2018 budget.



Core Services (Units)

- Bike Unit
- General Investigations Section (GIS)
- Municipal Traffic Unit
- Youth/School Liaison (SLO)
- Community Policing (CPS)
- General Duty (GD)
- Serious Crime (SCU)
- Police Dog Service (PDS)
- Forensic Identification Services (FIS)

Budget Summary

2018 Budgeted Expenditures	\$ 28,875,687
2017 Approved Expenditures	\$ 27,963,667
Budget Change	\$ 912,020
Percentage Change	3.3%

2018 Budgeted Revenues	\$ 1,709,905
2017 Approved Revenues	\$ 1,630,783
Budget Change	\$ 79,122
Percentage Change	4.9%

Nanaimo Fire Rescue

Nanaimo Fire Rescue (NFR) provides emergency response to fires, medical and rescue incidents, natural disasters, and provides specialized services such as hazardous materials and technical rescue response. Additionally, community risk reduction is achieved through fire prevention programs and public education. Currently, four fire stations located throughout the City are operated 24/7 by 81 career firefighters supported by on call firefighters. These services provide for the preservation of life, property and the environment, which contributes to the well-being of the community.



Emergency Management develops and supports the City's ability to respond to major emergency and disaster events. This section also provides public education, manages a volunteer program and supports interagency and interdepartmental initiatives.

911 services are provided through two functions: 911 Public Safety Answering Point (PSAP) and 911 FireComm. The Central Island 911 Partnership manages 911 services for the City of Nanaimo, the Regional District of Nanaimo and the Cowichan Valley Regional District.

In 2018, management positions for Fire Services were realigned and resulted in the reduction of 1 position.

Core Services

- Fire Prevention
- Fire Operations
- Emergency Response
- Training
- Emergency Management
- Emergency call answering and dispatch (911)

2018 Key Initiatives

- Pending electoral borrowing approval, detailed design for replacement of Fire Station #1 to begin with construction planned for 2019

Budget Summary

2018 Budgeted Expenditures	\$ 16,858,371
2017 Approved Expenditures	\$ 16,906,678
Budget Change	\$ (48,307)
Percentage Change	-0.3%

2018 Budgeted Revenues	\$ 1,456,179
2017 Approved Revenues	\$ 1,408,131
Budget Change	\$ 48,048
Percentage Change	3.4%

Community Development

Community Development has a broad range of policy, regulatory and program responsibilities including: land use planning, planning applications including zoning, development and variance permits, building inspection services and land acquisition and dispositions.

Core Services

- City wide planning, including the Official Community Plan, planNanaimo
- Culture and Heritage
- Social Planning
- Service centre
- Zoning/rezoning applications
- Development approvals
- Current policy and regulatory initiatives
- Building inspections and permits
- Business licensing
- Real Estate
- Subdivision
- Environmental planning
- Economic Development



2018 Key Initiatives

- Social Disorder/Harm Reduction
- Cannabis Retail
- Animal Management Plans
- Official Community Plan (OCP) Review
- Archaeological Overview Assessment

Budget Summary

2018 Budgeted Expenditures	\$ 8,465,363
2017 Approved Expenditures	\$ 8,780,870
Budget Change	\$ (315,507)
Percentage Change	-3.6%

2018 Budgeted Revenues	\$ 3,086,600
2017 Approved Revenues	\$ 2,891,401
Budget Change	\$ 195,199
Percentage Change	6.8%

Parks and Recreation

The Parks, Recreation and Environment department works with community organizations to assist them in providing specialized local services and amenities. The department also delivers a wide range of programs and services to the community. Opportunities for recreation and sports, enjoying outdoor spaces, parks and natural areas support healthy lifestyles, social connections and economic benefits for the community. City facilities are well maintained to create a positive and welcoming experience for organized groups or casual activity.



For 2018, a Project Technician Specialist has been added to the Facilities Section.

The department is organized into three primary areas:

- Recreation Services Section manages Aquatics, Arenas and Recreation services
- Parks Operations Section manages parks buildings and amenities
- Facilities Section is responsible for asset management and energy management

Core Services

- Recreation
 - Operation of three community centres: Beban Park Complex, Bowen Centre and Oliver Woods Community Centre
 - Provide a wide range of community recreation programs that includes: sports, outdoors, music, dance, language, arts, seniors, children and youth, fitness and wellness programs
- Arenas
 - Operation of Frank Crane Arena, Cliff McNabb Arena and the Nanaimo Ice Centre
- Aquatics
 - Operation of Beban Pool and Nanaimo Aquatic Centre
 - Co manage Kin Pool, and summer lifeguarding at Westwood Lake
- Parks
 - Maintain over 1,200 hectares of park and open spaces
 - Maintain and renew
 - 13 destination City Parks and over 80 Neighbourhood Parks
 - 27 Sports Fields, including 3 Artificial Turf Fields
 - 74 Playgrounds
 - 3 Waterparks and 1 Spray Park
 - Over 170 kilometers of trails
- Facilities Management
 - Maintenance and renewal of City facilities

2018 Key Initiatives

- Implementation of new recreation software PerfectMind
- Maffeo Sutton Master Plan and playground replacement
- Westwood Lake Park Improvement Plan
- Continue improvements to Facilities Asset Management Plan including condition assessments of city-owned facilities and buildings

Budget Summary

2018 Budgeted Expenditures	\$ 22,255,584
2017 Approved Expenditures	\$ 21,519,300
Budget Change	\$ 736,284
Percentage Change	3.4%

2018 Budgeted Revenues	\$ 8,392,122
2017 Approved Revenues	\$ 8,103,281
Budget Change	\$ 288,841
Percentage Change	3.6%

Engineering and Public Works

Engineering and Public Works is responsible for managing approximately \$2.6 billion in built assets and infrastructure. This essential infrastructure delivers key services to the public, including water distribution, drainage and sanitary sewer collection, solid waste collection (garbage, recycling and organics), and transportation amenities. The department plans, designs, constructs, operates and maintains these core services and maintains the corporate fleet that includes passenger vehicles, trucks and construction equipment.

The department conducts studies and plans, and coordinates the capital works programs for transportation, drainage, water and sewer systems. The department has also led City wide waste reduction and recycling and water conservation programs. In late 2017, the Director of Engineering and Public Works position was reinstated. For 2018 the Manager, Construction position has been eliminated.

Operational Change for Solid Waste Collection

The Core Services Review endorsed implementation of automated solid waste collection. Automated collection is expected to significantly reduce worker injury. This change required significant investment in a new fleet of eight automated trucks and bins for each residential household. The City used short-term borrowing to fund a portion of the new trucks and to fund the bins.

Phase 1 of automation began in the fall of 2017; the remainder of the City will be automated in 2018. Under automated collection, the City has added the curbside collection of yard waste.



Core Services

- Asset Management Planning
- Infrastructure Design and Construction Management
- Solid Waste Management
- Transportation system operations and maintenance, snow and ice control
- Drainage, sanitary sewer and water infrastructure operations and maintenance
- Fleet operations and maintenance

2018 Key Initiatives

- Implementation of phase 2 of automated solid waste collection
- Water system condition assessment program
- Bowen Road Corridor Traffic Signal Coordination Plan
- Waterfront Walkway
- 1 Port Place access
- Northfield Boundary upgrade
- Chase River Trunk Sewer Diversion Pump Station

Engineering & Public Works

Engineering Services, Transportation, Storm Drainage, Sanitation & Solid Waste, Cemeteries, Support Services, Fleet

Budget Summary

2018 Budgeted Expenditures	\$ 16,865,597
2017 Approved Expenditures	\$ 15,612,369
Budget Change	\$ 1,253,228
Percentage Change	8.0%

2018 Budgeted Revenues	\$ 6,211,540
2017 Approved Revenues	\$ 4,523,721
Budget Change	\$ 1,687,819
Percentage Change	37.3%

Sanitary Sewer

Net revenues are transferred to sanitary sewer utility reserves. Sanitary sewer infrastructure renewal is funded from reserves.

Budget Summary

2018 Budgeted Expenditures	\$ 3,781,020
2017 Approved Expenditures	\$ 3,381,496
Budget Change	\$ 399,524
Percentage Change	11.8%

2018 Budgeted Revenues	\$ 7,076,249
2017 Approved Revenues	\$ 6,701,996
Budget Change	\$ 374,253
Percentage Change	5.6%

Waterworks

Net revenues are transferred to water utility reserves. Water infrastructure renewal is funded from reserves.

Budget Summary

2018 Budgeted Expenditures	\$ 9,675,770
2017 Approved Expenditures	\$ 9,593,669
Budget Change	\$ 82,101
Percentage Change	0.9%

2018 Budgeted Revenues	\$ 18,675,410
2017 Approved Revenues	\$ 17,341,605
Budget Change	\$ 1,333,805
Percentage Change	7.7%

2018 – 2022 Capital Program

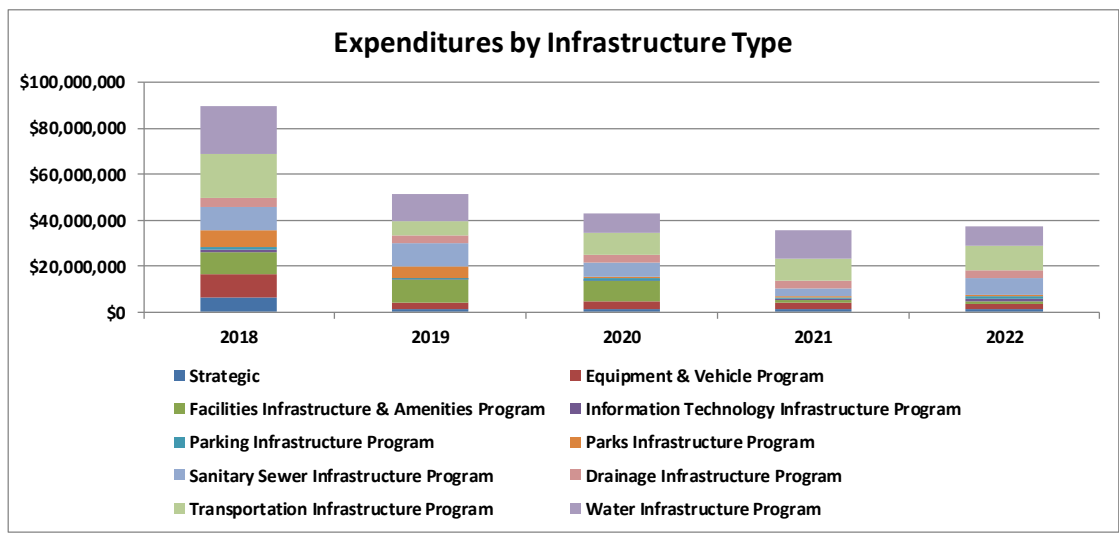
Sustainability Challenges for Infrastructure

The City owns infrastructure with a current replacement cost in excess of \$3 billion. Over time, this infrastructure will need to be replaced and additional infrastructure will be required to support a growing community. With effective corporate planning, financial policies and direction, it is expected the City will continue to operate successfully in a challenging environment.

Projects included in the 2018 – 2022 Financial Plan focus on specific strategic initiatives, infrastructure renewal and new/upgrades to infrastructure that will address capacity issues and regulatory changes.

2017 Projects Carried Forward to 2018

Budgets for projects planned in 2017 that were not started or completed are carried forward to 2018. The 2018 project budget includes \$29.8 million for projects carried forward from 2017. Projects carried forward from 2017 are fully funded from reserves in 2018.



Definition of Capital Assets

Capital assets provide a benefit to the community beyond one year, are used to deliver services and usually require annual operating and maintenance expenditures. Examples include infrastructure such as buildings, roads, bridges, water and sewer facilities, as well as vehicles, computer equipment and furniture.

For accounting purposes, projects are either classified as capital or operating. Projects that satisfy specific requirements as outlined in the City's Capital Asset Policy are classified as capital expenditures and are accounted for in the City's capital funds. Projects that are smaller in scope and below specific capitalization thresholds are classified as operating projects and accounted for in the City's operating funds. The 2018 – 2022 Capital Program section includes both capital and operating projects.

Project Planning

The City's project planning horizon is long term and includes comprehensive condition assessment of current infrastructure, future growth needs and strategic initiatives. Lifecycle models and renewal plans for current infrastructure are updated annually. Long term planning identifies renewal and upgrade projects including scope of work and preliminary timing and cost estimates. Where project timing is within the next five years more detailed design work begins to further define scope of work and cost estimates. To optimize efficiency, minimize costs and reduce disruption to residents, all City infrastructures in an area will be evaluated for condition and capacity to ensure all necessary work is completed concurrently.

Where appropriate business cases are developed to identify expected outcomes/benefits, investment options, and annual operating and maintenance expenditures. Energy reduction projects include payback analysis to ensure energy cost savings will exceed required investment within a reasonable timeframe.

Funding Strategies

Funding strategies for the City's investment program includes:

- Maintaining a reasonable and stable funding level from annual property tax revenues
- Annual contributions to asset management reserves
- Collection of DCCs from developers for new infrastructure required due to growth
- Seeking grant and private contributions

The annual funding from property taxes for projects was reduced in 2018. Future Financial Plans will need to consider increasing this funding level to support the 20 Year Infrastructure Investment Plan that was presented to Council in April 2017.

2018 – 2022 Financial Plan

Detailed project information is provided within the following framework: Strategic, Equipment & Vehicle Program, Facilities Infrastructure and Amenities Program, Information Technology Infrastructure Program, Parking Infrastructure Program, Parks Infrastructure Program, Sanitary Sewer Infrastructure Program, Drainage Infrastructure Program, Transportation Infrastructure Program and Water Infrastructure Program.

The majority of projects in the five-year plan focus on renewal of existing infrastructure to support effective and efficient delivery of current levels of service and new/upgraded infrastructure required due to growth.

Strategic projects and initiatives include:

- Strategic Plan Update
 - Georgia Greenway construction
 - Waterfront Walkway development
- Recommended by the Core Review
 - Purchase and operation of milling machine supported by business case
- Sustainability
 - LED Streetlight Conversion (Phase 1) supported by business case

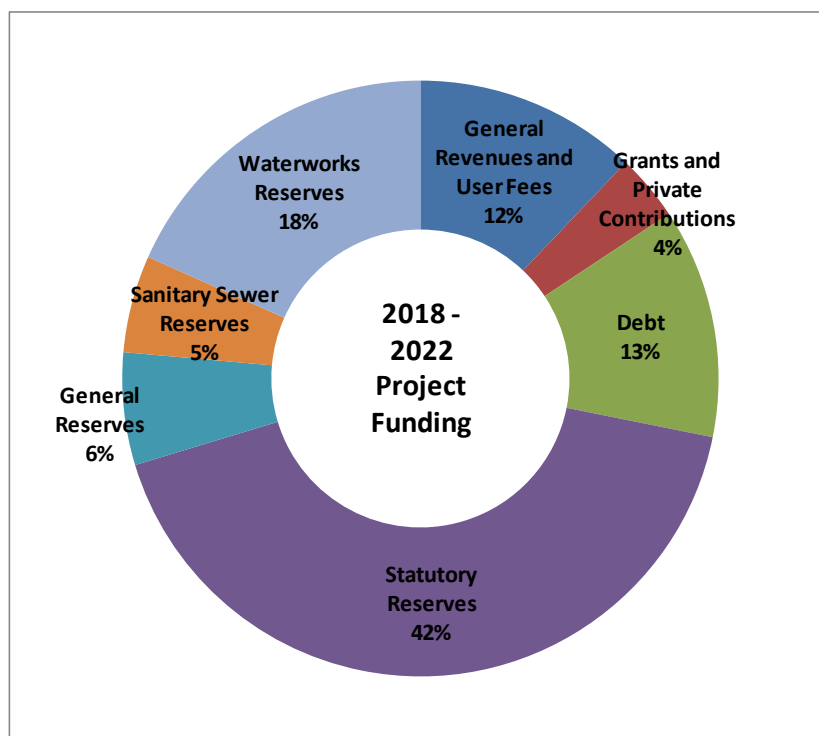
Significant infrastructure investment projects:

- Boundary/Northfield Intersection Upgrade
- Purchase of 6 automated solid waste collection trucks
- Fire Station #1 supported by business case
- Chase River Trunk Sanitary Sewer new pump station and twinning of forcemain
- Terminal Trench & Utility Project

Project Funding Sources

Projects are funded from a number of sources including an allocation of annual property taxes, reserves, statutory reserve funds, grants, private contributions and borrowing. Projects in the 2018 – 2022 Financial Plan are funded from the following sources:

Funding Sources	
General Revenues and User Fees	31,173,801
Grants and Private Contributions	9,241,872
Debt	32,174,744
Statutory Reserves	108,646,266
General Reserves	15,734,890
Sanitary Sewer Reserves	13,596,302
Waterworks Reserves	47,216,708
Total	<u>257,784,583</u>



Debt

In the past it has generally been the City's practice to minimize external debt borrowings by using existing reserves to fund capital expenditures. Major projects that will benefit future residents have been and will continue to be financed with debt. This is based on the assumption that since future residents will benefit from the projects they should share in the costs by paying the debt servicing costs through future property taxes.

The maximum amount of debt which may be held by a municipality is restricted by its Liability Servicing Limit. This represents the cost of servicing debt throughout the year (including both interest and principal). The Liability Servicing Limit is set by the *Community Charter* and is defined as 25% of a municipality's controllable and sustainable revenues for the year.

For the City of Nanaimo, the Liability Servicing Limit for 2017 is \$38.73 million. The City's current annual debt servicing is \$4.34 million which is 11.2% of the current limit.

The City's outstanding debt represents a number of projects including: Nanaimo Aquatic Centre, Vancouver Island Conference Centre, Fire Station #4 and the Water Treatment Plant.

Outstanding debt at December 31, 2017 is \$42.3 million. This includes \$1.45 million for short-term borrowing for the implementation of automated solid waste collection.

The 2018 – 2022 Financial Plan includes new debt borrowing in the amount of \$21.4 million. This includes \$16.7 million for replacement of Fire Station #1 and \$4.7 million for the purchase of new automated collection trucks and bins.

Current Borrowing

Asset	Total Borrowing	Outstanding Borrowing	Annual Repayments	Year Borrowing Repaid
Fire Station #4	\$ 3,750,000	\$ 2,238,052	\$ 210,000	2027
NAC	\$ 8,600,000	\$ 1,847,533	\$ 465,000	2020
Sanitation	\$ 1,500,000	\$ 1,452,199	\$ 314,200	2022
VICC	\$ 30,000,000	\$ 17,158,779	\$ 1,601,000	2027
WTP	\$ 22,500,000	\$ 19,638,946	\$ 1,563,300	2034
	\$ 66,350,000	\$ 42,335,509	\$ 4,153,500	

New Borrowing

New Debt - 20 Year Repayment Term

Asset	Total Borrowing	Annual Repayments*	Year Borrowed
Fire Station #1	\$ 16,675,623	\$ 1,117,117	2018, 2019, 2020 and 2021
	\$ 16,675,623	\$ 1,117,117	

* Annual payments shown on full borrowing

New Debt - 5 Year Repayment Term

Asset	Total Borrowing	Annual Repayments*	Year Borrowed
Automated Solid Waste Collection - Trucks and Bins	\$ 6,200,000	\$ 1,304,704	2017 and 2018
	\$ 6,200,000	\$ 1,304,704	

* Annual payments shown on full borrowing

Internal Borrowing

The City has many reserve funds established for specific purposes. Monies collected in each reserve fund must be used for the purpose that the fund was established. Under the *Community Charter, Section 189*, if necessary and monies are available, a municipality may use monies from one reserve fund for the purposes of another reserve fund. Repayment must be within the time the 'lending' reserve fund requires the funds to be available and must include interest.

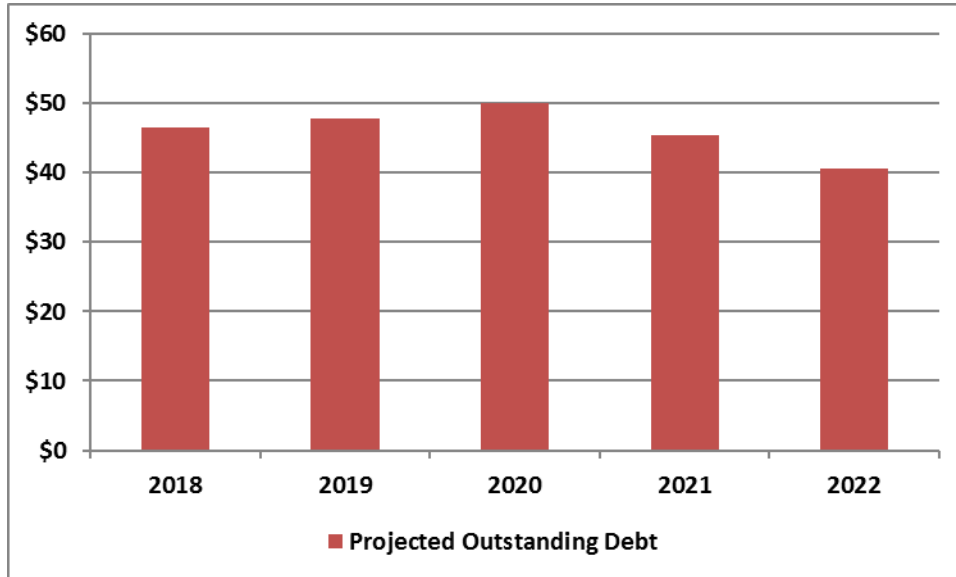
The 2018 – 2022 Financial Plan includes internal borrowing from the Drainage DCC Reserve Fund to the Sewer DCC Reserve Fund as the Sewer DCC Reserve Fund does not have adequate monies for planned projects.

A summary of borrowings and repayments are shown below. Borrowing will be from the Drainage DCC Reserve Fund to the Sewer Operating Fund. Annual repayments, principle and interest, will be from the Sewer Operating Fund to the Drainage DCC Reserve Fund until the Sewer DCC Reserve Fund has adequate monies for the annual repayment amounts.

	2018	2019	2020	2021	2022
Internal Borrowing	4,915,000	2,950,000	1,400,000	-	1,650,000
Annual Repayment	344,050	545,635	635,770	626,505	732,740

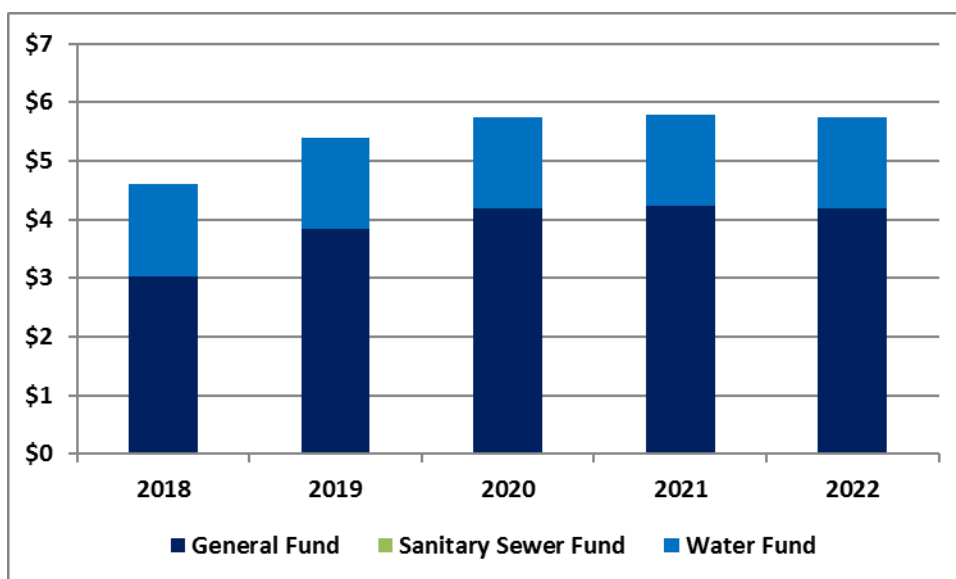
Projected Outstanding Debt (\$ million)

External Debt



Projected Debt and Interest Payments (\$ million)

External Debt



Grants and Private Contributions

The 2018 – 2022 Financial Plan includes funding from annual monies received from the Nanaimo Port Authority. The City will receive \$3.8 million in grant funding from the federal Gas Tax Fund towards the waterfront walkway project.

Reserve Funding

Operating Reserves

The City maintains reserves that provide funds for contingency, future infrastructure and strategic investment. Contributions to operating reserves are through annual contributions and allocations of prior year surplus. City operating reserves include:

- Contingency reserves
- Council strategic priority reserves
- Capital and Infrastructure reserves

Statutory Reserves

The City has Statutory Reserve Funds that are authorized by the *Community Charter* and/or City Bylaws. The purpose of setting aside reserves is to provide funding for anticipated future expenditures, to ensure sufficient funds are available when required, and to limit the need to incur debt or require large increases in taxation or user fees. Contributions to statutory reserves are through annual allocations of general revenues, user fees and development cost charges.

Statutory Reserves can only be used as authorized by the *Community Charter* and the related Council Bylaw.

Statutory Reserves include:

- Asset Management Reserves
- Development Cost Charges Reserves
- Facility Development Reserve
- Equipment Replacement Reserve

Reserves Table

The City's reserve are provided in the following framework:

- Contingency – usually allocations of prior years' operating surplus to address potential liabilities/risks
- Council Strategic Priority – specific reserves to fund Council's priorities and initiatives
- Capital – usually allocations of prior years' operating surplus available to fund capital projects
- Infrastructure Renewal – specific reserves with annual contributions to fund infrastructure renewal
- Development Cost Charges – specific reserves with contributions from developers to fund specific infrastructure projects required due to growth

A summary of the City's projected reserves is provided below

ALL RESERVES	2018	2019	2020	2021	2022
Contingency Reserves	11,446,668	11,084,425	11,264,596	11,487,181	11,577,181
Council Initiatives Reserves	3,498,052	5,425,363	7,784,513	10,145,000	12,506,844
Unallocated Capital Reserves	13,863,646	13,715,635	13,816,757	16,034,624	19,897,238
Infrastructure Renewal Reserves	44,909,432	42,326,535	46,210,799	55,776,547	67,499,192
Development Cost Charges (DCC) Reserves	32,748,435	35,132,627	41,769,705	43,194,772	41,627,474
Total Reserves	106,466,233	107,684,585	120,846,370	136,638,124	153,107,929

The complete reserves table can be found in Appendix A. This table shows the 2018 opening balance, annual contributions and withdrawals for each reserve.

2018 – 2022 Capital Program

The 2018 – 2022 Financial Plan includes projects that are consistent with corporate objectives as outlined in the Strategic Plan Update, *planNanaimo* and master plans approved by Council such as the *Transportation Master Plan*.

Annual Operating Impacts of the Capital Program

When constructing new infrastructure or facilities, there is typically an annual operating and maintenance budget needed.

The City's infrastructure renewal programs supports each department's ability to avoid unnecessary budget increases on annual operating and maintenance expenditures due to infrastructure being operating past its optimum useful life.

The City acquires new infrastructure each year through private sector development and through construction of new infrastructure. Annual operating and maintenance budgets are not specifically increased each year for this new infrastructure. During the annual budget review process, annual operating work plans, historical cost analysis and specific cost information support budget increases where needed for annual operating and maintenance programs for City infrastructure.

Project information is provided by:

- Summary by plan – eg Asset Management Plan, Strategic Plan, Master Plans
- Summary by major category or program and funding
- Detail reports for each major category or program and type

2018- 2022 Capital Plan - Operating and Capital Funds

Summary by Plan

	2018	2019	2020	2021	2022	Total
Supporting Document						
Council's Strategic Plan Update 2016-2019:						
Projects:						
Georgia Avenue Greenway	1,242,224	-	-	-	-	1,242,224
Port Drive/South Downtown Waterfront	2,013,652	2,100,000	2,100,000	-	-	6,213,652
Waterfront Walkway	4,956,647	4,250,000	-	-	-	9,206,647
Initiatives:						
Affordable Housing/Poverty Reduction	557,494	265,000	265,000	265,000	265,000	1,617,494
Asset Management	287,492	-	-	-	-	287,492
Property Acquisitions	3,620,000	600,000	600,000	600,000	600,000	6,020,000
Total	12,677,509	7,215,000	2,965,000	865,000	865,000	24,587,509
Strategic/Organization Plans/Studies:						
BC Fire Safety ACT/BC Building Code	6,000	-	-	-	-	6,000
Business Cases	3,570,323	339,006	1,983,250	-	-	5,892,579
Colliery Dam Park Improvement Process and Action Plan - 2016	90,509	-	-	-	-	90,509
Community Plan for Public Art - 2010	87,192	50,000	50,000	50,000	50,000	287,192
Core Review	568,326	-	-	-	-	568,326
Council Directive	472,886	337,500	337,500	337,500	337,500	1,822,886
Culture Plan for a Creative Nanaimo 2014 - 2020 (Culture Plan)	100,000	50,000	50,000	50,000	50,000	300,000
Heritage Conservation Program	50,000	-	-	-	-	50,000
Official Community Plan (OCP)	512,385	265,000	165,000	165,000	165,000	1,272,385
Parks, Recreation & Culture Master Plan - 2005	51,750	-	-	-	-	51,750
Sports Field Strategy	200,257	-	-	-	-	200,257
Sustainability Project	407,203	30,521	-	-	-	437,724
Water Conservation Strategies - 2014	145,000	145,000	145,000	30,000	30,000	495,000
Total	6,261,831	1,217,027	2,730,750	632,500	632,500	11,474,608
Asset Management Plans:						
Asset Renewal Plan (ARP)	41,513,063	30,721,147	31,040,522	15,948,443	18,375,270	137,598,445
Beaufort Utility Upgrades Storm & Drainage Study	28,443	-	350,000	-	-	378,443
Boxwood Connector Rd SS Conceptual Study -2012	60,000	-	-	-	350,000	410,000
Boxwood Road Connector WM Technical Memo	87,000	-	-	-	370,000	457,000
Chase River Sanitary Sewer Master Plan - 2014	60,000	650,000	-	-	-	710,000
City Wide Sanitary Sewer Study - 2014	-	32,000	25,000	314,500	326,000	697,500
City Wide Water Distribution DCC Review - 2016	14,000	131,500	-	-	-	145,500
College Heights Water Study - 2006	25,000	438,000	-	-	-	463,000
Dam Inspection/Review Reports	765,085	438,300	100,000	2,100,000	100,000	3,503,385
Dam Safety Regulations	195,010	69,300	70,950	72,600	74,250	482,110
DCC Bylaws - Current (DCC)	15,857,486	3,590,000	1,932,000	5,490,000	9,931,000	36,800,486
DCC Bylaws - Proposed (FDCC)	3,936,390	4,360,000	1,618,000	4,674,500	2,891,000	17,479,890
Departure Bay and Neyland PRV Study - 2013	-	145,000	-	-	-	145,000
Harewood Centennial Park Improvement Plan	437,320	-	-	101,395	-	538,715
IT Security Review - 2016	121,234	-	-	-	-	121,234
Millstone Sewer Trunk and Laterals Master Plan - 2012	60,000	600,000	22,000	-	221,000	903,000
Myra Review - 2016	30,090	-	-	-	-	30,090
Parks & Recreation Security Review - 2016	70,900	25,000	-	-	-	95,900
Pawson Park Improvement Plan	5,049	-	-	-	-	5,049
Seventh St Sub Catchment Area Sanitary Sewer Study - 2011	-	-	-	32,000	-	32,000
Trail Implementation Plan	32,575	-	100,000	100,000	200,000	432,575
Subtotal	63,298,645	41,200,247	35,258,472	28,833,438	32,838,520	201,429,322
Subtotal - Projects From Plans	82,237,985	49,632,274	40,954,222	30,330,938	34,336,020	237,491,439

Note: A project may support more than one plan, classification is based on major plan supported. Additional plans are listed on individual project pages

2018- 2022 Capital Plan - Operating and Capital Funds

Summary by Plan Continued

	2018	2019	2020	2021	2022	Total
Supporting Document						
Asset Management Plans Continued:						
Transportation Master Plan (TMP)	1,668,046	1,379,825	1,233,275	4,786,400	823,400	9,890,946
Water Audit Study - 2013	300,524	310,000	300,000	300,000	310,000	1,520,524
Water Supply Strategic Plan - 2007	3,431,422	-	75,000	-	500,000	4,006,422
Subtotal	5,399,992	1,689,825	1,608,275	5,086,400	1,633,400	15,417,892
Total - Projects From Plans	87,637,977	51,322,099	42,562,497	35,417,338	35,969,420	252,909,331
Total - Other Projects	2,138,454	371,462	634,298	440,038	1,291,000	4,875,252
Grand Total - All Projects	89,776,431	51,693,561	43,196,795	35,857,376	37,260,420	257,784,583

Note: A project may support more than one plan, classification is based on major plan supported. Additional plans are listed on individual project pages

2018- 2022 Capital Plan - Operating and Capital Funds
Summary by Major Category and Funding

	2018	2019	2020	2021	2022	Total
PROJECTS						
Strategic	6,556,031	1,470,250	1,365,200	1,349,250	1,188,500	11,929,231
Equipment & Vehicle Program	10,270,309	2,807,643	3,647,326	2,672,382	2,191,506	21,589,166
Facilities Infrastructure & Amenities Program	9,172,132	10,069,893	8,629,417	1,597,302	1,423,778	30,892,522
Information Technology Infrastructure Program	1,571,706	226,900	417,500	223,200	944,750	3,384,056
Parking Infrastructure Program	755,917	575,000	759,100	689,425	1,171,325	3,950,767
Parks Infrastructure Program	7,252,403	4,872,500	638,275	736,771	558,000	14,057,949
Sanitary Sewer Infrastructure Program	10,236,713	10,349,000	6,153,602	2,997,746	7,444,611	37,181,672
Drainage Infrastructure Program	3,836,858	3,272,000	3,322,700	3,487,000	3,515,000	17,433,558
Transportation Infrastructure Program	19,085,059	6,096,825	9,483,275	9,832,800	10,469,100	54,967,059
Water Infrastructure Program	21,039,303	11,953,550	8,780,400	12,271,500	8,353,850	62,398,603
Total Projects	89,776,431	51,693,561	43,196,795	35,857,376	37,260,420	257,784,583
PROJECT TYPE						
Capital Project	78,577,359	46,643,959	37,995,227	31,498,760	32,243,911	226,959,216
Operating Project	11,199,072	5,049,602	5,201,568	4,358,616	5,016,509	30,825,367
	89,776,431	51,693,561	43,196,795	35,857,376	37,260,420	257,784,583
FUNDING SOURCES						
Drainage DCCs	230,000	223,000	144,000	1,140,000	2,144,800	3,881,800
Parks DCCs	48,091	-	-	-	-	48,091
Roads DCCs	6,497,234	250,000	56,250	3,450,000	6,279,450	16,532,934
Sewer DCCs	1,529,005	1,086,950	852,420	463,000	739,000	4,670,375
Water DCCs	1,445,761	681,100	274,200	2,936,700	273,200	5,610,961
Development Cost Charges (DCC) Reserves	9,750,091	2,241,050	1,326,870	7,989,700	9,436,450	30,744,161
Community Works Reserve	6,323,624	3,950,000	3,700,000	1,600,000	-	15,573,624
Equipment Depreciation Reserve	3,924,024	2,029,500	2,657,220	2,012,000	1,687,000	12,309,744
Facility Development Reserve	1,782,903	2,692,978	300,600	466,250	-	5,242,731
General Fund Asset Mgmt Reserve	9,175,615	3,931,000	5,805,000	3,902,000	2,942,400	25,756,015
Sewer Fund Asset Mgmt Reserve	626,906	3,171,050	718,332	510,646	3,208,111	8,235,045
Water Fund Asset Mgmt Reserve	946,396	4,531,150	1,206,800	1,904,800	2,195,800	10,784,946
General Reserves	9,453,169	1,165,571	1,848,100	1,229,875	2,038,175	15,734,890
Sewer Reserves	3,248,952	3,163,500	3,192,850	2,126,800	1,864,200	13,596,302
Water Reserves	19,202,852	6,968,406	7,583,900	7,519,800	5,941,750	47,216,708
Operating and Statutory Reserves	54,684,441	31,603,155	27,012,802	21,272,171	19,877,436	154,450,005
Grants/Private Contributions	4,804,309	1,929,000	9,000	-	-	6,742,309
Grants/Private Contributions	4,804,309	1,929,000	9,000	-	-	6,742,309
General Revenue and User Fees	5,974,552	6,299,356	6,248,123	6,355,236	6,296,534	31,173,801
PILT's	1,828,563	671,000	-	-	-	2,499,563
Borrowing	12,734,475	8,950,000	8,600,000	240,269	1,650,000	32,174,744
Total Funding	89,776,431	51,693,561	43,196,795	35,857,376	37,260,420	257,784,583

2018- 2022 Capital Plan - Operating and Capital Funds

2018 Operating and Capital Projects

PROJECTS	AMOUNT	PROJECT HIGHLIGHTS
Strategic	6,556,031	Projects and programs that address specific initiatives, issues or goals.
Equipment & Vehicle Program	10,270,309	<p>The City utilizes a wide range of vehicles and equipment to deliver services. The majority of planned purchases in 2018 are for the renewal of existing assets. Major purchases include:</p> <ul style="list-style-type: none"> - Backhoe - Mini Excavator - 2 Ton Single Axle Dump Truck - 5 Ton Single Axle Dump Truck - 6 New Garbage Trucks - Camera Van
Facilities Infrastructure & Amenities Program	9,172,132	<p>The City currently owns and operates over 100 facilities which support deliver of a wide range of services. Major projects in 2018 include:</p> <ul style="list-style-type: none"> - Phase 1 of multi-year project to replace Fire Station #1 - Phase 1 of 2 phased roof replacement at Nanaimo Aquatic Centre - Replacement of boiler #2 at Beban Complex with more efficient condensing boilers - Replacement of tube chiller unit at Frank Crane Area with more efficiency and safer plate and frame chiller
Information Technology Infrastructure Program	1,571,706	<p>The City's technology equipment, maintains systems access for network and business applications. Major projects in 2018 include:</p> <ul style="list-style-type: none"> - VMWare server replacements - Server replacements - Upgrade from Windows 7 to Windows 10
Parking Infrastructure Program	755,917	<p>The City currently owns and operates three multi-level parkades and five parking lots. 2018 projects include:</p> <ul style="list-style-type: none"> - Bastion Street Parkade: Replacement of slab strands on 3 identified beams - Harbourfront Parkade: Elevator upgrades to replace end of life components - PoNC Parkade: Upgrade to LED lights, ~ 1 year payback - Development of parking strategy for the Old City Quarter
Parks Infrastructure Program	7,252,403	<p>Parks infrastructure includes destination parks, neighborhood parks, spray parks, sports field, playgrounds, tennis/sport course and trails. Major projects in 2018 include:</p> <ul style="list-style-type: none"> - Waterfront Walkway development - Renewal work on Parkway Trail - Play equipment replacement at Maffeo Sutton park - Improvements to Cinnabar tennis court
Sanitary Sewer Infrastructure Program	10,236,713	<p>The sanitary sewer infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to address current and future capacity issues. Major projects in 2018 include:</p> <ul style="list-style-type: none"> - Chase River Trunk SS Project: New pump station and twinning of forcemain on Seventh St to connect pump station and RDN interceptor, as well as, upsizing of portion of Seventh St - FDCC SS55 Project: Upsizing of portions of Sixth Street - Condition assessment program
Drainage Infrastructure Program	3,836,858	<p>The drainage infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to address current and future capacity issues. Major projects in 2018 include:</p> <ul style="list-style-type: none"> - Northfield Rd Project: Duggan Rd to Island Highway North to support construction of a new sidewalk - Jingle Pot Rd Project: 2413 to 2331 Jingle Pot - Wild Otter Easement Project: Starlight to Willow Grouse - Condition assessment program

2018- 2022 Capital Plan - Operating and Capital Funds

2018 Operating and Capital Projects Continued

PROJECTS	AMOUNT	PROJECT HIGHLIGHTS
Transportation Infrastructure Program	19,085,059	<p>The City's Transportation Master Plan (2014) provides direction on expansion/upgrades to the City's transportation infrastructure. Transportation infrastructure includes over 1,100 km of roadways, 400 km of sidewalks, 15 bridge structures, over 3,500 street lights and 85 traffic signals. Major projects in 2018 include:</p> <ul style="list-style-type: none"> - Milling machine, supported by business case and Core Review recommendation - Phase 1 (pilot phase) of LED street light conversion, supported by business case - Boundary/Northfield Intersection Upgrade - Boxwood Connector & Utility Project: Detailed design and site preparation for Bowen to Northfield section of connector, construction budgeted for 2022 - Terminal Ave North Utility Project: Road rehabilitation of sections of Terminal Ave and renewal of traffic signal controller at Terminal @ St. George/Princess Royal - Wellcox Access Project Phase 1: Front Street Extension - Georgia Greenway Project: A pedestrian and cycling friendly corridor from Eighth to Fifth - Road rehabilitation of Cinnabar Dr from Stacey to End of Road
Water Infrastructure Program	21,039,303	<p>The water infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to increase capacity and provide redundancy within the system. The long-term water supply plan models future demand due to growth, and provides guidance for capital investment needed to maintain an adequate water supply for the City. Major projects in 2018 include:</p> <ul style="list-style-type: none"> - Terminal Trench & Utility Project: Replacement of watermain on Terminal Ave from Commercial to Comox - Construction of first of two Bulk Water Filling Stations, supported by business case - Upgrades to Towers Pump Station - Duke & Sixth Utility Upgrades: Replacement of watermain on Bruce Ave from Duke to Catstream, on Duke from Bruce to Georgia and Sixth from Bruce to Georgia. - Replacement of watermain on Wakesiah Lane from Harewood to Fourth - Replacement of watermain on College Dr from Camrose to Camosun.
Total	89,776,431	

2018- 2022 Capital Plan - Operating and Capital Funds Strategic Projects

Supporting Document	2018	2019	2020	2021	2022	Total
Project Costs:						
	Asset Management:					
Council Strategic Plan Update	Leader in Asset Management Program					287,492
	Audits:					
	COR External Audit					11,700
	Financial/Performance Audits					225,000
	IT Audits					97,900
	Culture & Heritage Initiatives:					
Cultural Plan/Community Plan for Public Art	Public Art					250,000
Heritage Action Plan/OCF	Downtown Facade Grants					100,000
Heritage Conservation Program	Downtown Heritage Bldg Design Guidelines Update					50,000
	Archaeological Site Assessment					42,258
	Coal Town Trail Signage/Mapping					10,320
	Economic Development/Tourism:					
Council Directive	Economic Development and Tourism Strategy					4,350
	Environmental Projects:					
Business Case	Energy Step Code Education & Rebate Program					50,000
Buttertubs Management Plan/OCF	Buttertubs Marsh Hydrology Study					7,800
Departure Bay Neighbourhood Plan/OCF	Municipal Stream Relocation					103,374
Invasive Plant Management Strategy/OCF	Invasive Plant Management Program					100,000
	Burn It Smart Woodstove Exchange Program					12,225
	Climate Change Resiliency Strategy					225,000
	Geese Management					26,000
	Jingle Pot Marsh Restoration					8,845
	Rabbit Management					25,000
	Stream Sign Upgrading					2,000
	Land:					
Council Strategic Plan Update/PMS	Property Acquisitions - General					6,020,000
	Official Community Plan:					
OCP	Jingle Pot Neighbourhood Plan					-
OCP	OCP Update					200,000
OCP	Planning Studies					326,978
OCP	Woodgrove Urban Node Area Plan					100,000
	Parks and Recreation Initiatives:					
	Recreation Partnership Programs					53,185
Subtotal	4,896,227	950,750	826,700	850,750	815,000	8,339,427

2018- 2022 Capital Plan - Operating and Capital Funds

Strategic Projects Continued

Supporting Document	2018	2019	2020	2021	2022	Total
Project Costs:						
Social Planning Initiatives:						
Council Directive						78,308
Council Strategic Plan Update						93,564
Council Strategic Plan Update						500,000
Council Strategic Plan Update						45,000
Council Strategic Plan Update						45,000
Council Strategic Plan Update						40,000
Council Strategic Plan Update						50,000
Council Strategic Plan Update/OCF						825,000
						134,116
						14,500
Water Strategies:						
Council Directive/Water Conservation Strategies						45,000
Council Directive/Water Conservation Strategies						300,000
Water Conservation Strategies						150,000
Water Supply Strategic Plan						150,000
						35,000
Other:						
BC Fire Safety ACT/BC Building Code						6,000
Core Review						34,268
Council Directive						187,000
Council Directive						22,500
Council Directive						30,728
Council Directive/TMP						42,000
Council Strategic Plan Update						9,180
TMP						100,000
TMP						50,000
						375,000
						50,000
						21,000
						56,640
						100,000
Subtotal	1,659,804	519,500	538,500	498,500	373,500	3,589,804
Grand Total	6,556,031	1,470,250	1,365,200	1,349,250	1,188,500	11,929,231

2018- 2022 Capital Plan - Operating and Capital Funds Equipment & Vehicle Program

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
	Fleet:						
ARP	City Fleet						9,072,609
ARP	Fire Fleet						4,247,000
ARP	Ice Resurfacer						185,000
	Equipment:						
ARP	Furniture and Equipment						1,343,763
ARP	Gym Equipment						124,000
ARP	Maintenance Equipment						1,173,000
ARP	Misc - Fire Equipment						512,166
ARP	Misc - Fleet Shop Equipment						154,720
ARP	Misc - Survey Equipment						50,000
ARP	Park Amenities						87,800
ARP	SNIC Equipment						139,000
ARP	VICC Kitchen Equipment						81,470
Total		6,435,425	2,659,325	3,254,578	2,629,694	2,191,506	17,170,528
New/Upgrades:							
	Fleet:						
2016 Business Case	City Fleet						232,927
2017 Business Case	City Fleet						35,000
Core Review	City Fleet						45,000
Core Review/2017 Business Case	City Fleet						417,532
	Equipment:						
2014 Business Case	Parking Equipment						383,250
2017 Business Case	Automated Carts						2,913,390
2017 Business Case	Water Equipment						278,012
	Furniture and Equipment						14,300
	Misc - Fire Equipment						37,627
	Park Amenities						13,600
	SNIC Equipment						48,000
Total		3,834,884	148,318	392,748	42,688	-	4,418,638
Grand Total		10,270,309	2,807,643	3,647,326	2,672,382	2,191,506	21,589,166

2018- 2022 Capital Plan - Operating and Capital Funds
Facilities Infrastructure & Amenities Program

Supporting Document	2018	2019	2020	2021	2022	Total
Project Costs:						
Renewal Projects and Programs:						
ARP	Condition Assessment/Pre-Design/Studies					1,481,575
ARP	Civic Properties:					
ARP	Nanaimo Curling Club					20,500
ARP	Service and Resource Centre					226,200
ARP	Culture & Heritage Facilities:					
ARP	150 Commercial Street					150,000
ARP	25 Victoria Rd					260,000
ARP	Bastion					36,000
ARP	Nanaimo Museum					10,000
ARP	Port Theatre					478,625
ARP	Nanaimo Fire Rescue Facilities:					
ARP	Fire Station #1					16,940,269
ARP	Fire Station #2					74,198
ARP	Fire Station #3					84,129
ARP	Fire Station #7					8,500
ARP	Parks and Recreation Facilities:					
ARP	Beacon House					57,000
ARP	Beban Complex					1,567,643
ARP/Herold Engineering Review	Beban Complex					45,280
ARP/Sustainability Project	Beban Complex					419,870
ARP	Beban House					34,461
ARP	Beban Pool					766,895
ARP	Beban Social Centre					355,353
ARP	Bowen Park Complex					192,676
ARP	Centennial Building					23,555
ARP	Cliff McNabb Arena					123,130
ARP	Frank Crane Arena					487,800
Total	5,489,768	8,607,087	8,110,837	724,074	911,893	23,843,659
New/Upgrades:						
Sustainability	Civic Properties:					5,820
Sustainability	City Hall					
Cultural Plan	Culture & Heritage Facilities:					50,000
Cultural Plan	150 Commercial Street					
Sustainability	Nanaimo Fire Rescue Facilities:					
Sustainability	Fire Training Centre					3,179
Sustainability	Fire Station #4					5,276
P & R Security Review	Parks and Recreation Facilities:					
P & R Security Review	Beban Complex					53,828
P & R Security Review	Beban Pool					68,725
P & R Security Review	Beban Social Centre					14,000
P & R Security Review	Bowen Park Complex					10,533
Sustainability	Cliff McNabb Arena					41,500
P & R Security Review	Frank Crane Arena					26,400
Sustainability	Frank Crane Arena					42,300
Total	296,561	25,000	-	-	-	321,561
Subtotal	5,786,329	8,632,087	8,110,837	724,074	911,893	24,165,220

2018- 2022 Capital Plan - Operating and Capital Funds
Facilities Infrastructure & Amenities Program Continued

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
	Parks and Recreation Facilities Continued:						
ARP	Kin Pool						32,300
ARP	Nanaimo Aquatic Centre						3,549,480
ARP	Nanaimo Ice Centre						208,177
ARP	Oliver Woods Community Centre						144,300
	Police Facilities:						
ARP	Police Operations Building						823,967
ARP	Public Works Yard						461,056
	Water Department Facilities:						
ARP	Prince John Pump Station						12,000
ARP	Water Treatment Plant						35,000
ARP	VICC						303,900
Total		2,514,602	1,371,885	318,580	853,228	511,885	5,570,180
New/Upgrades:							
	Parks and Recreation Facilities Continued:						
Harewood Centennial Park	Harewood Centennial						
Improvement Plan	Multiuse Court						408,552
Sustainability	Nanaimo Aquatic Centre						190,020
	Nanaimo Aquatic Centre						35,000
Sustainability	Nanaimo Ice Centre						16,757
	Nanaimo Ice Centre						15,400
Sustainability	Oliver Woods Community Centre						45,075
	Police Facilities:						
	Police Operations Building						10,611
Sustainability	Police Operations Building						43,495
	Public Works Yard						13,212
	Water Department Facilities:						
Water Supply Strategic Plan	Water Treatment Plant						10,000
	Water Treatment Plant						369,000
Total		871,201	65,921	200,000	20,000	-	1,157,122
Grand Total		9,172,132	10,069,893	8,629,417	1,597,302	1,423,778	30,892,522

2018- 2022 Capital Plan - Operating and Capital Funds
Information Technology Infrastructure Program

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
ARP	Business Applications						1,056,722
ARP	Computing Infrastructure						1,411,850
Total		1,102,222	35,900	372,500	178,200	779,750	2,468,572
New/Upgrades:							
IT Security Review	Business Applications						47,854
IT Security Review	Computing Infrastructure						13,440
IT Security Review	Policy Development/User Training						59,940
Myra Review	Business Applications						19,620
	Business Applications						395,880
	Computing Infrastructure						266,000
	GIS Strategy Plan						9,750
	Policy Development/User Training						103,000
Total		469,484	191,000	45,000	45,000	165,000	915,484
Grand Total		1,571,706	226,900	417,500	223,200	944,750	3,384,056

Excludes Desktop Computers (Included in Furniture and Equipment Replacement Plans)

2018- 2022 Capital Plan - Operating and Capital Funds
 Parking Infrastructure Program

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
ARP	Bastion St Parkade						1,278,495
ARP	Harbourfront Parkade						2,314,296
ARP	Port of Nanaimo Centre Parkade						15,000
Total		663,641	575,000	605,000	592,825	1,171,325	3,607,791
New/Upgrades:							
Core Review	Parking Strategies						71,526
Sustainability	Port of Nanaimo Centre Parkade						20,750
	Bastion St Parkade						154,100
	Harbourfront Parkade						96,600
Total		92,276	-	154,100	96,600	-	342,976
Grand Total		755,917	575,000	759,100	689,425	1,171,325	3,950,767

2018- 2022 Capital Plan - Operating and Capital Funds
Parks Infrastructure Program

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
ARP	Beach Access						181,609
ARP	Communication System						42,700
ARP	Condition Assessment Program						200,000
ARP	Misc Projects						31,279
ARP	Parks & Playground						980,200
ARP	Railing Replacement Program						376,750
ARP	Skatepark Improvements						19,550
ARP	Sports Fields/Field Houses						44,375
ARP	Tennis Court Improvements						149,797
ARP	Trail Development						691,000
ARP/Harewood Centennial Park Improvement Plan	Lacrosse Box						28,768
Annual Dam Review Report	Recreational Dams						100,000
Dam Safety Regulations	Recreational Dams						384,250
Total		1,576,127	522,500	438,275	435,376	258,000	3,230,278
New/Upgrades:							
Annual Dam Review Report	Recreational Dams						27,500
Colliery Dam Park Impr. Process	Colliery Dam Park						90,509
Council's Strategic Plan Update/Trail Implementation Plan	Trail Development						9,206,647
Culture Plan/Community Plan for Public Art	Public Art						287,192
Harewood Centennial Park Improvement Plan	Trail Development						101,395
OCP/PRC Master Plan	Parks & Playgrounds						283,233
Sports Field Strategy	Sports Fields/Field Houses						200,257
Pawson Park Improvement Plan	Trail Development						5,049
Trail Implementation Plan	Trail Development						432,575
	Colliery Dam Park						18,000
	Dog Park						23,100
	Misc Projects						32,594
	Sports Fields/Field Houses						38,500
Total		5,595,156	4,350,000	200,000	301,395	300,000	10,746,551
Plans/Studies:							
PRC Master Plan	Plan						51,750
	Standards						29,370
Total		81,120	-	-	-	-	81,120
Grand Total		7,252,403	4,872,500	638,275	736,771	558,000	14,057,949

2018- 2022 Capital Plan - Operating and Capital Funds
Sanitary Sewer Infrastructure Program

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
ARP	Condition Assessment Program						2,500,000
ARP	Designs						300,000
ARP	Mains						11,603,136
Total		2,353,677	3,657,000	3,518,602	1,963,246	2,910,611	14,403,136
New/Upgrades:							
Boxwood Connector SS Study	Mains						410,000
Chase River SS Master Plan	Mains						710,000
City Wide SS Study	Mains						697,500
DCC Bylaw	Mains						13,204,528
FDCC Bylaw	Mains						4,909,581
Millstone Master Plan	Mains						903,000
	Mains						855,422
Total		7,594,531	6,492,000	2,435,000	834,500	4,334,000	21,690,031
Plans/Studies:							
ARP	Studies						288,505
FDCC Bylaw	Master Plan						750,000
	Studies						50,000
Total		288,505	200,000	200,000	200,000	200,000	1,088,505
Grand Total		10,236,713	10,349,000	6,153,602	2,997,746	7,444,611	37,181,672

2018- 2022 Capital Plan - Operating and Capital Funds
Drainage Infrastructure Program

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
ARP	Condition Assessment Program						425,000
ARP	Mains						8,188,990
Total		2,034,290	2,881,000	2,482,700	659,000	557,000	8,613,990
New/Upgrades:							
Beaufort Study	Mains						378,443
DCC Bylaw	Mains						3,507,000
DCC Bylaw/TMP	Mains						388,000
FDCC Bylaw	Mains						1,551,000
FDCC							
Bylaw/Northfield	Mains						1,239,000
Creek Plan							
Seventh St. Study	Mains						32,000
TMP	Mains						1,208,000
Total		1,486,443	391,000	740,000	2,828,000	2,858,000	8,303,443
Plans/Studies:							
ARP	Studies						66,125
FDCC Bylaw	Studies						300,000
	Studies						150,000
Total		316,125	-	100,000	-	100,000	516,125
Grand Total		3,836,858	3,272,000	3,322,700	3,487,000	3,515,000	17,433,558

2018- 2022 Capital Plan - Operating and Capital Funds

Transportation Infrastructure Program

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
ARP	Bridges						347,579
ARP	Condition Assessment Program						246,650
ARP	Corridor Improvements						2,200,000
ARP	Railway Crossings						125,000
ARP	Road Rehabilitation						10,935,416
ARP	Sidewalk Maintenance Program						150,000
ARP	Street Lights						263,548
ARP	Traffic Improvements						103,600
ARP/Council's Strategic Plan Update	Traffic Improvements						6,213,652
ARP/Traffic Signal Condition Survey	Traffic Improvements						2,308,400
Total		7,681,745	3,676,000	6,461,000	2,178,400	2,896,700	22,893,845
New/Upgrades:							
Business Case	Street Lights						2,000,000
Council Directive	Pedestrian Amenities						1,500,000
DCC Bylaw	Designs						100,000
DCC Bylaw	Pedestrian Amenities						222,000
DCC Bylaw	Traffic Improvements						14,311,097
FDCC Bylaw	Traffic Improvements						3,838,587
TMP	Bus Shelters						257,175
TMP	Cycling Amenities						3,087,342
TMP	Pedestrian Amenities						2,024,186
TMP	Traffic Improvements						73,392
TMP	Transit Improvements						185,000
TMP/Brechin & Newcastle Neighbourhood Plans	Cycling Amenities						80,000
TMP/Brechin & Newcastle Neighbourhood Plans	Pedestrian Amenities						126,500
TMP/Brechin & Newcastle Neighbourhood Plans	Pedestrian/Cycling Amenities						647,000
TMP/Council's Strategic Plan Update	Pedestrian/Cycling Amenities						1,242,224
TMP/Harewood Neighbourhood Plan	Cycling Amenities						1,102,160
TMP/Harewood Neighbourhood Plan	Pedestrian Amenities						552,000
Total		11,148,763	2,265,825	2,917,275	7,549,400	7,467,400	31,348,663
Plans/Studies:							
TMP	Planning						125,000
TMP	Standards						89,154
ARP	Studies						125,000
FDCC Bylaw	Studies						150,000
TMP	Studies						78,541
ARP	Surveys						150,000
TMP	Surveys						6,856
Total		254,551	155,000	105,000	105,000	105,000	724,551
Grand Total		19,085,059	6,096,825	9,483,275	9,832,800	10,469,100	54,967,059

2018- 2022 Capital Plan - Operating and Capital Funds
Water Infrastructure Program

Supporting Document		2018	2019	2020	2021	2022	Total
Project Costs:							
Renewal Projects and Programs:							
ARP	Condition Assessment Program						550,000
ARP	Design						300,000
ARP	Distribution Mains						35,119,459
ARP	Misc Projects						249,334
ARP	Pump Station/PRV Program						2,991,004
ARP	Reservoirs						75,000
ARP	Supply Mains						2,438,849
ARP/Annual Dam Review Reports	Water Supply Dams						875,885
Dam Safety Regulations	Water Supply Dams						97,860
Water Audit Study	Water Meter Replacement						1,500,000
Total		14,282,091	9,388,050	7,919,400	6,077,000	6,530,850	44,197,391
New/Upgrades:							
Annual Dam Review Report	Water Supply Dams						2,500,000
Boxwood Road Connector WM Tech Memo	Distribution Mains						457,000
City Wide Water Distribution DCC Review, 2016	Distribution Mains						145,500
College Heights Water Study	Distribution Mains						463,000
DCC Bylaw	Distribution Mains						1,032,861
DCC Bylaw	Reservoirs						1,000,000
DCC Bylaw	Water Supply Dams						3,000,000
Departure Bay & Neyland PRV Study	Distribution Mains						145,000
FDCC Bylaw	Distribution Mains						2,373,500
FDCC Bylaw	Reservoirs						1,918,222
FDCC Bylaw	Supply Mains						35,000
Water Supply Strategic Plan	Pump Station/PRV Program						3,271,422
Water Supply Strategic Plan	Reservoirs						75,000
Water Supply Strategic Plan	Water Supply Dams						500,000
	Distribution Mains						502,383
Total		6,444,888	2,505,500	561,000	6,144,500	1,763,000	17,418,888
Plans/Studies:							
ARP	Studies						261,800
FDCC Bylaw	Master Plan						250,000
FDCC Bylaw	Planning						200,000
Water Audit Study	Studies						20,524
	Studies						50,000
Total		312,324	60,000	300,000	50,000	60,000	782,324
Grand Total		21,039,303	11,953,550	8,780,400	12,271,500	8,353,850	62,398,603

Appendix A

The City's reserve projects are provided in the following framework:

- Contingency – usually allocations of prior years' operating surplus to address potential liabilities/risks
- Council Strategic Priority – specific reserves to fund Council's priorities and initiatives
- Capital – usually allocations of prior years' operating surplus available to fund capital projects
- Infrastructure Renewal – specific reserves with annual contributions to fund infrastructure renewal
- Development Cost Charges – specific reserves with contributions from developers to fund specific infrastructure projects required due to growth

ALL RESERVES	2018	2019	2020	2021	2022
Contingency Reserves	11,446,668	11,084,425	11,264,596	11,487,181	11,577,181
Council Initiatives Reserves	3,498,052	5,425,363	7,784,513	10,145,000	12,506,844
Unallocated Capital Reserves	13,863,646	13,715,635	13,816,757	16,034,624	19,897,238
Infrastructure Renewal Reserves	44,909,432	42,326,535	46,210,799	55,776,547	67,499,192
Development Cost Charges (DCC) Reserves	32,748,435	35,132,627	41,769,705	43,194,772	41,627,474
Total Reserves	106,466,233	107,684,585	120,846,370	136,638,124	153,107,929

	2018	2019	2020	2021	2022
CONTINGENCY RESERVES					
GENERAL FUND					
RCMP Contract Adjustment	2,866,761	2,697,104	2,569,861	2,485,032	2,442,617
Additions	-	-	-	-	-
Withdrawals	169,657	127,243	84,829	42,415	-
Balance @ December 31	2,697,104	2,569,861	2,485,032	2,442,617	2,442,617
Uninsured Claims Reserve	2,535,386	2,535,386	2,535,386	2,535,386	2,535,386
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	2,535,386	2,535,386	2,535,386	2,535,386	2,535,386
Uncollected Taxes Reserve	2,570,567	2,570,567	2,570,567	2,570,567	2,570,567
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	2,570,567	2,570,567	2,570,567	2,570,567	2,570,567
Allowance for Bad Debts Reserve	50,000	40,000	30,000	20,000	10,000
Additions	-	-	-	-	-
Withdrawals	10,000	10,000	10,000	10,000	10,000
Balance @ December 31	40,000	30,000	20,000	10,000	-
Police Services					
(allocation of 2015 traffic fines revenues)	765,248	765,248	765,248	765,248	765,248
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	765,248	765,248	765,248	765,248	765,248
Snow Removal Reserve	-	200,000	400,000	600,000	800,000
Additions	200,000	200,000	200,000	200,000	100,000
Withdrawals	-	-	-	-	-
Balance @ December 31	200,000	400,000	600,000	800,000	900,000
PR&E Snow Removal Reserve	-	75,000	150,000	225,000	300,000
Additions	75,000	75,000	75,000	75,000	-
Withdrawals	-	-	-	-	-
Balance @ December 31	75,000	150,000	225,000	300,000	300,000
Uncollected Parking Revenue Reserve	7,999	7,999	7,999	7,999	7,999
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	7,999	7,999	7,999	7,999	7,999
Sanitation Levelling Reserve	-	155,364	155,364	155,364	155,364
Additions	155,364	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	155,364	155,364	155,364	155,364	155,364

	2018	2019	2020	2021	2022
CONTINGENCY RESERVES (continued)					
General Financial Stability Reserve	500,000	500,000	-	-	-
Additions	-	-	-	-	-
Withdrawals	-	500,000	-	-	-
Balance @ December 31	500,000	-	-	-	-
Total General Fund Contingency Reserves	9,546,668	9,184,425	9,364,596	9,587,181	9,677,181
WATER FUND					
Water Levelling Reserve	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Total Water Fund Contingency Reserves	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Total Contingency Reserves	11,446,668	11,084,425	11,264,596	11,487,181	11,577,181

	2018	2019	2020	2021	2022
COUNCIL STRATEGIC PRIORITY RESERVES					
GENERAL FUND					
Housing Legacy Reserve	2,328,320	2,309,756	2,474,756	2,639,756	2,804,756
Additions	165,000	165,000	165,000	165,000	165,000
Withdrawals	183,564	-	-	-	-
Balance @ December 31	2,309,756	2,474,756	2,639,756	2,804,756	2,969,756
Sustainability Initiatives Reserve	567,076	300,654	395,133	520,133	645,133
Additions	125,000	125,000	125,000	125,000	125,000
Withdrawals	391,422	30,521	-	-	-
Balance @ December 31	300,654	395,133	520,133	645,133	770,133
Regional Emission Reduction Statutory	461,108	547,642	635,474	724,624	815,111
Additions	86,534	87,832	89,150	90,487	91,844
Withdrawals	-	-	-	-	-
Balance @ December 31	547,642	635,474	724,624	815,111	906,955
Strategic Infrastructure Reserve	680,000	340,000	1,920,000	3,900,000	5,880,000
Additions	2,080,000	2,480,000	2,880,000	2,880,000	2,880,000
Withdrawals	2,420,000	900,000	900,000	900,000	900,000
Balance @ December 31	340,000	1,920,000	3,900,000	5,880,000	7,860,000
Strategic Partnerships Reserve	30,728	-	-	-	-
Additions	-	-	-	-	-
Withdrawals	30,728	-	-	-	-
Balance @ December 31	-	-	-	-	-
Total Council Strategic Priority Reserves	3,498,052	5,425,363	7,784,513	10,145,000	12,506,844

	2018	2019	2020	2021	2022
CAPITAL RESERVES					
GENERAL FUND					
Property Acquisition Reserve	1,563,383	1,598,138	1,632,893	1,667,648	1,702,403
Additions	34,755	34,755	34,755	34,755	34,755
Withdrawals	-	-	-	-	-
Balance @ December 31	1,598,138	1,632,893	1,667,648	1,702,403	1,737,158
General Capital Reserve	5,486,484	4,779,715	4,779,715	4,779,715	4,779,715
Additions	-	-	-	-	-
Withdrawals	706,769	-	-	-	-
Balance @ December 31	4,779,715	4,779,715	4,779,715	4,779,715	4,779,715
Community Works Reserve Statutory	5,450,615	2,776,227	2,453,149	2,377,100	4,415,660
Additions	3,649,236	3,626,922	3,623,951	3,638,560	3,681,139
Withdrawals	6,323,624	3,950,000	3,700,000	1,600,000	-
Balance @ December 31	2,776,227	2,453,149	2,377,100	4,415,660	8,096,799
Casino	1,186,846	1,186,846	1,186,846	1,186,846	1,186,846
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	1,186,846	1,186,846	1,186,846	1,186,846	1,186,846
Parkland Dedication Reserve Statutory (funds for parkland acquisition only)	638,458	735,505	834,008	933,988	1,035,468
Additions	97,047	98,503	99,980	101,480	103,002
Withdrawals	-	-	-	-	-
Balance @ December 31	735,505	834,008	933,988	1,035,468	1,138,470
Property Sales Reserve Statutory	2,325,949	2,360,838	2,396,251	2,432,195	2,468,678
Additions	34,889	35,413	35,944	36,483	37,030
Withdrawals	-	-	-	-	-
Balance @ December 31	2,360,838	2,396,251	2,432,195	2,468,678	2,505,708
Knowles Estate Reserve Fund Statutory (can spend interest income only)	420,076	426,377	432,773	439,265	445,854
Additions	6,301	6,396	6,492	6,589	6,688
Withdrawals	-	-	-	-	-
Balance @ December 31	426,377	432,773	439,265	445,854	452,542
Total Capital Reserves	13,863,646	13,715,635	13,816,757	16,034,624	19,897,238

		2018	2019	2020	2021	2022
INFRASTRUCTURE RENEWAL RESERVES						
GENERAL FUND						
General Fund Asset Management	Statutory	10,148,381	6,680,439	9,231,186	10,551,723	14,406,096
Additions		5,732,138	6,728,385	7,780,339	8,862,462	9,999,847
Withdrawals		9,200,080	4,177,638	6,459,802	5,008,089	4,059,517
Balance @ December 31		6,680,439	9,231,186	10,551,723	14,406,096	20,346,426
IT Infrastructure Reserve		1,488,598	635,116	922,466	1,054,966	1,346,016
Additions		505,000	505,000	505,000	505,000	505,000
Withdrawals		1,358,482	217,650	372,500	213,950	899,750
Balance @ December 31		635,116	922,466	1,054,966	1,346,016	951,266
Firehall Improvements		396,414	396,414	396,414	396,414	396,414
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		396,414	396,414	396,414	396,414	396,414
Photocopier Reserve		368,580	432,413	498,413	564,413	630,413
Additions		63,833	66,000	66,000	66,000	66,333
Withdrawals		-	-	-	-	-
Balance @ December 31		432,413	498,413	564,413	630,413	696,746
Equipment Depreciation Reserve	Statutory	7,516,015	5,302,610	5,014,350	4,113,148	3,876,930
Additions		1,710,619	1,741,240	1,756,018	1,775,782	1,803,612
Withdrawals		3,924,024	2,029,500	2,657,220	2,012,000	1,687,000
Balance @ December 31		5,302,610	5,014,350	4,113,148	3,876,930	3,993,542
Facility Development Reserve	Statutory	3,125,384	2,528,636	1,046,374	1,976,057	2,777,132
Additions		1,186,155	1,210,716	1,230,283	1,267,325	1,307,663
Withdrawals		1,782,903	2,692,978	300,600	466,250	-
Balance @ December 31		2,528,636	1,046,374	1,976,057	2,777,132	4,084,795
VICC Projects Reserve		754,916	514,746	514,746	514,746	514,746
Additions		-	-	-	-	-
Withdrawals		240,170	-	-	-	145,200
Balance @ December 31		514,746	514,746	514,746	514,746	369,546
General Parking Reserve		966,716	1,160,858	1,692,105	1,649,658	2,053,479
Additions		537,309	531,247	524,903	518,246	511,288
Withdrawals		343,167	-	567,350	114,425	63,825
Balance @ December 31		1,160,858	1,692,105	1,649,658	2,053,479	2,500,942
Fitzwilliam St Parking Reserve		142,868	142,868	142,868	142,868	142,868
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		142,868	142,868	142,868	142,868	142,868

	2018	2019	2020	2021	2022
INFRASTRUCTURE RENEWAL RESERVES (Continued)					
NDSS Community Field Maintenance Reserve	-	30,000	60,000	90,000	120,000
Additions	30,000	30,000	30,000	30,000	30,000
Withdrawals	-	-	-	-	-
Balance @ December 31	30,000	60,000	90,000	120,000	150,000
Old City Parking Reserve Statutory	88,896	90,229	91,582	92,956	94,350
Additions	1,333	1,353	1,374	1,394	1,415
Withdrawals	-	-	-	-	-
Balance @ December 31	90,229	91,582	92,956	94,350	95,765
E911 Reserve	599,700	622,700	630,300	647,050	670,550
Additions	25,000	25,000	25,000	25,000	25,000
Withdrawals	2,000	17,400	8,250	1,500	29,400
Balance @ December 31	622,700	630,300	647,050	670,550	666,150
Fire Training Centre Reserve	178,675	178,675	178,675	178,675	178,675
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	178,675	178,675	178,675	178,675	178,675
VI Fire Academy Reserve	507,451	507,451	507,451	507,451	507,451
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	507,451	507,451	507,451	507,451	507,451
Colliery Dam Reserve	199,123	119,123	119,123	119,123	119,123
Additions	-	-	-	-	-
Withdrawals	80,000	-	-	-	-
Balance @ December 31	119,123	119,123	119,123	119,123	119,123
Class E Licences Reserve	31,851	31,851	31,851	31,851	31,851
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	31,851	31,851	31,851	31,851	31,851
Brechin Boat Ramp	38,421	61,371	84,409	107,532	130,730
Additions	22,950	23,038	23,123	23,198	23,272
Withdrawals	-	-	-	-	-
Balance @ December 31	61,371	84,409	107,532	130,730	154,002
Piper's Park	34,009	43,799	53,365	62,699	71,790
Additions	9,790	9,566	9,334	9,091	8,839
Withdrawals	-	-	-	-	-
Balance @ December 31	43,799	53,365	62,699	71,790	80,629

	2018	2019	2020	2021	2022
INFRASTRUCTURE RENEWAL RESERVES (Continued)					
Prior Year Carryforwards	3,880,470	115,868	115,868	115,868	115,868
Additions	-	-	-	-	-
Withdrawals	3,764,602	-	-	-	-
Balance @ December 31	115,868	115,868	115,868	115,868	115,868
Cemetery Care Reserve Statutory	567,918	575,418	582,918	590,418	597,918
Additions	7,500	7,500	7,500	7,500	7,500
Withdrawals	-	-	-	-	-
Balance @ December 31	575,418	582,918	590,418	597,918	605,418
Total General Fund Infrastructure Renewal Reserves	20,170,585	21,914,464	23,507,616	28,782,400	36,187,477
SANITARY SEWER FUND					
Sewer Reserve	10,612,883	8,998,763	7,263,342	5,404,852	4,619,777
Additions	1,634,832	1,428,079	1,334,360	1,341,725	1,235,409
Withdrawals	3,248,952	3,163,500	3,192,850	2,126,800	1,864,200
Balance @ December 31	8,998,763	7,263,342	5,404,852	4,619,777	3,990,986
Sewer Fund Asset Management Statutory	1,146,300	2,204,737	999,372	2,544,878	4,635,659
Additions	1,685,343	1,965,685	2,263,838	2,601,427	2,941,174
Withdrawals	626,906	3,171,050	718,332	510,646	3,208,111
Balance @ December 31	2,204,737	999,372	2,544,878	4,635,659	4,368,722
SFN Sewer Connection	916	916	916	916	916
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	916	916	916	916	916
Total Sanitary Sewer Fund Infrastructure Renewal Reserves	11,204,416	8,263,630	7,950,646	9,256,352	8,360,624
WATER FUND					
Water Reserve	9,655,137	3,286,504	2,775,512	2,687,960	4,777,628
Additions	5,383,176	5,964,314	7,007,148	7,387,868	7,619,214
Withdrawals	11,751,809	6,475,306	7,094,700	5,298,200	4,738,050
Balance @ December 31	3,286,504	2,775,512	2,687,960	4,777,628	7,658,792
Water Fund Asset Management Statutory	2,664,841	3,923,157	2,050,180	3,994,473	5,264,696
Additions	2,204,712	2,658,173	3,151,093	3,175,023	3,191,894
Withdrawals	946,396	4,531,150	1,206,800	1,904,800	2,195,800
Balance @ December 31	3,923,157	2,050,180	3,994,473	5,264,696	6,260,790
Water Local Improvements Reserve	99,661	99,661	99,661	99,661	99,661
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	99,661	99,661	99,661	99,661	99,661

	2018	2019	2020	2021	2022
INFRASTRUCTURE RENEWAL RESERVES (Continued)					
Water Supply Reserve	12,330,358	6,225,109	7,223,088	7,970,443	7,595,810
Additions	1,345,794	1,491,079	1,236,555	1,846,967	2,539,738
Withdrawals	7,451,043	493,100	489,200	2,221,600	1,203,700
Balance @ December 31	6,225,109	7,223,088	7,970,443	7,595,810	8,931,848
Total Water Fund Infrastructure Renewal Reserves	13,534,431	12,148,441	14,752,537	17,737,795	22,951,091
Total Infrastructure Renewal Reserves	44,909,432	42,326,535	46,210,799	55,776,547	67,499,192

		2017	2018	2019	2020	2021
DEVELOPMENT COST CHARGES RESERVES (GROWTH)						
GENERAL FUND						
DCC - City Wide Roads	Statutory	9,504,481	4,363,458	6,761,652	10,037,176	9,942,630
Additions		1,356,211	2,648,194	3,331,774	3,355,454	3,332,815
Withdrawals		6,497,234	250,000	56,250	3,450,000	6,279,450
Balance @ December 31		4,363,458	6,761,652	10,037,176	9,942,630	6,995,995
DCC - City Wide Drainage	Statutory	11,158,280	6,672,604	4,153,408	3,335,746	2,903,584
Additions		315,274	108,169	90,568	81,333	54,939
Internal Borrowing						
To Sewer DCC Reserve		4,915,000	2,950,000	1,400,000	-	1,650,000
Repayment from Sewer DCC Reserve		344,050	545,635	635,770	626,505	732,740
Withdrawals		230,000	223,000	144,000	1,140,000	2,144,800
Balance @ December 31		6,672,604	4,153,408	3,335,746	2,903,584	103,537
DCC - North Slope Drainage	Statutory	1,018,755	1,034,036	1,049,547	1,065,290	1,081,269
Additions		15,281	15,511	15,743	15,979	16,219
Withdrawals		-	-	-	-	-
Balance @ December 31		1,034,036	1,049,547	1,065,290	1,081,269	1,097,488
DCC - Millstone Drainage	Statutory	2,636,362	2,675,907	2,716,046	2,756,787	2,798,139
Additions		39,545	40,139	40,741	41,352	41,972
Withdrawals		-	-	-	-	-
Balance @ December 31		2,675,907	2,716,046	2,756,787	2,798,139	2,840,111
DCC - City Wide Parks	Statutory	1,237,622	1,563,838	2,245,712	3,102,418	3,971,975
Additions		374,307	681,874	856,706	869,557	882,600
Withdrawals		48,091	-	-	-	-
Balance @ December 31		1,563,838	2,245,712	3,102,418	3,971,975	4,854,575
Total General Fund Development Cost Charges Reserves		16,309,843	16,926,365	20,297,417	20,697,597	15,684,632

		2017	2018	2019	2020	2021
DEVELOPMENT COST CHARGES RESERVES (GROWTH) Continued						
SANITARY SEWER FUND						
DCC - City Wide Sewer	Statutory	2,405,315	1,172,035	859,693	970,248	1,474,802
Additions		295,725	774,608	962,975	967,554	973,053
Withdrawals		1,529,005	1,086,950	852,420	463,000	739,000
Balance @ December 31		1,172,035	859,693	970,248	1,474,802	1,708,855
DCC - Northshore Sewer	Statutory	397,000	402,955	408,999	415,134	421,361
Additions		5,955	6,044	6,135	6,227	6,320
Withdrawals		-	-	-	-	-
Balance @ December 31		402,955	408,999	415,134	421,361	427,681
Total Sanitary Sewer Fund Development Cost Charges Reserves		1,574,990	1,268,692	1,385,382	1,896,163	2,136,536
WATER FUND						
DCC - City Water - Old Bylaw	Statutory	5,364,215	4,981,328	4,684,683	4,478,697	3,854,027
Additions		77,014	71,955	68,214	62,030	55,761
Withdrawals		459,901	368,600	274,200	686,700	273,200
Balance @ December 31		4,981,328	4,684,683	4,478,697	3,854,027	3,636,588
DCC - City Wide Water (Distribution)	Statutory	1,163,093	1,192,391	1,341,558	1,525,783	1,712,771
Additions		113,908	149,167	184,225	186,988	189,793
Withdrawals		84,610	-	-	-	-
Balance @ December 31		1,192,391	1,341,558	1,525,783	1,712,771	1,902,564
DCC - Water Supply	Statutory	7,732,562	8,689,883	10,911,329	14,082,426	15,034,214
Additions		1,858,571	2,533,946	3,171,097	3,201,788	3,232,940
Withdrawals		901,250	312,500	-	2,250,000	-
Balance @ December 31		8,689,883	10,911,329	14,082,426	15,034,214	18,267,154
Total Water Fund Development Cost Charges Reserves		14,863,602	16,937,570	20,086,906	20,601,012	23,806,306
Total Development Cost Charges Reserves		32,748,435	35,132,627	41,769,705	43,194,772	41,627,474