



Municipality of North Cowichan

2018 – 2022 Capital Expenditure Program

December 11, 2017



Sources of Financing

- Capital projects are financed through a variety of sources including:
 - General Revenue
 - Gas Tax Revenue
 - Appropriated Surplus
 - Reserve Funds
 - Development Cost Charges
 - Government Grants
 - Other Contributions
 - Debt
- Only general revenue is funded directly from property taxes

Five Year Increases – Updated

	2018	2019	2020	2021	2022
Gross tax increase	3.68%	5.80%	3.79%	3.84%	3.97%
Less: Growth	(1.25%)	(1.25%)	(1.25%)	(1.00%)	(1.00%)
Net Tax Increase	2.43%	4.55%	2.54%	2.84%	2.97%

Removed temporary borrowing RCMP - \$89,125

Capital Fund

Revenue Sources :

- *Property Taxes (target \$4.3 million – recommended 15% of Property Taxes)*
 - *2018 Proposed Budget* - \$3,418,660 (11.9%)
 - *2017 Budget* - \$3,500,710 (12.6%)

- *Property tax transfer to Capital has decreased \$82,000 and is .7% lower on a % basis as 2017*

- *BUT we are using \$260K of Roads program funding for pavement studies and Transportation master plan.*

2018-2022 Tax Supported Capital

	2018	2019	2020	2021	2022
General Revenue	3,418,360	3,796,020	3,811,000	4,265,300	4,861,100
% of annual taxes	11.9%	12.5%	12.1%	13.0%	14.2%

Capital Expenditure – Summary

	2018	2019	2020	2021	2022
General Government	65,000	45,000	62,000	113,400	68,000
Land Acquisition & Develop.	770,000	-	1,400,000	-	-
Municipal Property Improvements	475,000	295,000	425,000	425,000	425,000
Information Services	260,000	265,000	270,000	490,000	575,000
Community Development	525,000	500,000	300,000	500,000	500,000
Protective Services: Police & Other	500,000	23,000,000	-	-	-
Protective Services: Fire	441,100	460,000	708,000	655,800	987,000
Forestry	36,000	-	-	40,000	-
Transportation	3,399,160	3,864,420	3,843,000	4,014,800	4,532,500
Parks & Recreation	<u>1,262,600</u>	<u>975,000</u>	<u>1,442,000</u>	<u>862,500</u>	<u>1,915,000</u>
Total	7,733,860	29,404,420	8,450,000	7,101,500	9,002,500

2018-2022 Capital Funding Summary

	2018	2019	2020	2021	2022
General Revenue	3,418,660	3,796,020	3,811,000	4,265,300	4,861,100
Gas Tax Revenues	1,128,000	1,128,000	1,128,000	1,128,000	1,128,000
Appropriated Surplus	737,200	-	-	-	-
Reserve Funds	2,340,000	1,365,400	3,511,000	1,629,200	2,745,000
Development Cost Charges	64,000	96,000		64,000	118,400
Grants	20,000	19,000	-	15,000	20,000
Other Contributions	26,000	-	-	-	130,000
Debenture Debt	=	<u>23,000,000</u>		-	-
Total Sources of Financing	7,733,560	29,404,420	8,450,000	7,101,500	9,002,500

2018 Tax Supported Capital

Total Capital Expenditure Plan for 2018 - \$7,733,860

Office Equipment and Furniture	10,000
Municipal Building Maintenance	475,000
Information Services	260,000
Fire Halls	93,100
Transportation - P/W and Eng. Capital	55,960
Transportation - Roads	1,350,000
Drainage Capital	315,200
Parks and Recreation	859,400
	3,418,660

2018-2022 General Government

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Office Furniture & Equipment	10,000	10,000	10,000	10,000	10,000
Photocopier	20,000				
Vehicle	<u>35,000</u>	<u>35,000</u>	<u>52,000</u>	<u>103,400</u>	<u>58,000</u>
	65,000	45,000	62,000	113,400	68,000

Sources of Financing

General Revenue	10,000	10,000	10,000	10,000	10,000
Appropriated Surplus	20,000				
Office Vehicle Reserve	<u>35,000</u>	<u>35,000</u>	<u>52,000</u>	<u>103,400</u>	<u>58,000</u>
	65,000	45,000	62,000	113,400	68,000

2018-2022 Land Acquisition & Development

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Echo Heights Phase 2 Subdivision				1,400,000	
Land Development	50,000				
Chemainus Elementary (13 lots)	<u>720,000</u>				
	770,000			1,400,000	

Sources of Financing

Sale of Land Reserve	770,000			1,400,000	

2018-2022 Municipal Property Improvements

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Municipal Hall HVAC	180,000				
Energy Projects	70,000	70,000	70,000	70,000	70,000
Building Maintenance	<u>225,000</u>	<u>255,000</u>	<u>355,000</u>	<u>355,000</u>	<u>355,000</u>
	475,000	295,000	425,000	425,000	425,000

Sources of Financing

General Revenue	475,000	295,000	425,000	425,000	425,000

2018-2022 Information Services

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
PC Evergreen					
Enterprise Software	10,000	10,000	20,000	400,000	500,000
Server Upgrades	25,000	200,000	70,000	90,000	75,000
Council A/V Equip	30,000	55,000			
Website Replacement			80,000		
Network Equipment Replacemnt	15,000		50,000		
Telephone System Replacement	180,000		50,000		
	260,000	265,000	270,000	490,000	575,000

Sources of Financing

General Revenue	260,000	265,000	270,000	490,000	575,000
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2018-2022 Community Development

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Chemainus Dog Park					
Chemainus Boardwalk	25,000	350,000	300,000		
Old Chem FH Parking Lot		150,000			
Maple Bay Wharf / Waterfront	500,000			500,000	
Crofton Waterfront / Boat Launch					500,000
	525,000	500,000	300,000	500,000	500,000

Sale of Land Reserve	525,000	450,000	300,000	500,000	500,000
Chemainus Off Street Parking Res		50,000			

2018-2022 Police & Other

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Design and Engineering	500,000				
New Detachment - Construction		23,000,000			

Sources of Financing

Appropriated Surplus	500,000				
Debenture Debt		23,000,000			

2018-2022 Fire Protection

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Fire Fighting Equip	93,100	120,000	120,000	120,000	120,000
Maple Bay – Pumper/Rescue	348,000	85,000			
Crofton – Rescue/Tanker		85,000			331,200
Chemainus – Rescue		85,000			
South End – Rescue/Pumper		<u>85,000</u>	<u>588,000</u>	<u>535,800</u>	<u>535,800</u>
	441,100	460,000	708,000	655,800	987,000

Sources of Financing

General Revenue	93,100	120,000	120,000	120,000	120,000
Fire Truck Reserve	<u>348,000</u>	<u>340,000</u>	<u>588,000</u>	<u>535,800</u>	<u>867,000</u>
Total Sources of Financing	441,100	460,000	708,000	655,800	987,000

2018-2022 Forestry

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Forestry Vehicles	36,000		-	40,000	-

Sources of Financing

Forestry Vehicle Replacement	36,000		-	40,000	-
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2018-2022 Transportation

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Mach & Equip P/W	483,960	508,720	489,700	468,700	468,700
Mach & Equip Garbage					
Operations Building Reno					400,000
Road Capital	2,542,000	2,875,000	2,815,000	2,950,000	3,066,500
Crosswalk Lighting	58,000	59,200	60,400	61,600	62,800
Drainage Capital	315,200	421,500	477,900	534,500	534,500
Flood Control (bal. Canada Ave PS)					
	3,399,160	3,864,420	3,843,000	4,014,800	4,532,500

2018-2022 Transportation Financing

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
General Revenue	1,721,160	2,131,020	2,244,000	2,357,800	2,816,100
Gas Tax Revenue	1,128,000	1,128,000	1,128,000	1,128,000	1,128,000
Appropriated Surplus					
Reserve – Equip Replace	466,000	490,400	471,000	450,000	450,000
Reserve – Garbage Trucks					
DCC – Roads	64,000	96,000		64,000	118,400
Other Contributions	20,000	19,000		15,000	20,000
Debenture Debt					
Grants					
Total Sources of Financing	3,399,160	3,864,420	3,843,000	4,014,800	4,532,500

2018 Transportation

	General Revenue	Fuel Tax	Appropriated Surplus	Reserves	DCC's	Debt	Grants
Engineering Office Equip	17,960						
Mach & Equip P/W				466,000			
Crosswalk Lighting	38,000						20,000
Roads Capital	1,350,000	1,128,000			64,000		
Drainage Capital	315,200						
Flood Control							
Total	1,721,160	1,128,000		466,000	64,000		20,000

2018-2022 Parks & Recreation

Facility	2018	2019	2020	2021	2022
Aquatic Centre – full roof					\$1,000,000
Arena – flat room	\$325,000				
Arena – roof over ice surface			\$900,000		

2018-2022 Parks & Recreation

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Parks Capital	562,300	430,000	419,500	345,000	425,000
Fuller Lake Arena	535,000	350,000	900,000	350,000	350,000
Cowichan Aquatic Center	115,000	172,500	122,500	122,500	1,122,500
Cemetery	<u>50,300</u>	<u>22,500</u>		<u>45,000</u>	<u>17,500</u>
Total	1,262,600	975,000	1,442,000	862,500	1,915,000

Sources of Financing

General Revenue	859,400	975,000	742,000	862,500	915,000
Appropriated Surplus	217,200				
Reserves and Other	<u>186,000</u>		<u>700,000</u>		<u>1,000,000</u>
Total Financing	1,262,600	975,000	1,442,000	862,500	1,915,000

2018-2022 Parks

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Crofton Tennis Courts – Pickle Ball	21,000				
Skate Park Expansion – South End	206,300				
Crofton Beach Washroom	30,000				
Evans Park Parking Lot		60,000			
Dog Parks		25,000	25,000	25,000	25,000
Playground Replacement	50,000	100,000	50,000	50,000	50,000
Parks Plans					25,000
Other Parks Projects			<u>169,500</u>	<u>135,000</u>	<u>50,000</u>
Total	307,300	185,000	244,500	210,000	150,000

Sources of Financing

General Revenue	281,300	185,000	244,500	210,000	150,000
Other – City (Skateboard Park)	26,000				
Total	307,300	185,000	244,500	210,000	150,000

2018-2022 Trails

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Cross Trail	100,000				
Way Finding	20,000	20,000	20,000	10,000	
Kaspa Parking Lot Expansion	45,000				
Vehicle Purchase	50,000				
Environmental Assessment Mnt Tz	40,000				
Crofton to Maple Bay Trail		60,000	60,000	60,000	60,000
Trail Development		30,000	65,000	50,000	200,000
Other		<u>135,000</u>	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>
Total	255,000	245,000	175,000	135,000	275,000

Sources of Financing

General Revenue	155,000	245,000	175,000	135,000	275,000
Forest Legacy (Cross Trail)	100,000				
Total	255,000	245,000	175,000	135,000	275,000

2018-2022 Fuller Lake Arena

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Re- Roof	325,000		900,000		
Ice Resurfacers	180,000				
Security System	30,000				
Replace Digital Signboard		100,000			
Re-configure Ref's Room and Washroom		90,000			
Fitness Room Upgrades		35,000		35,000	
Compressor/Dehumidifier Upgrade		125,000			150,000
Other Capital				<u>315,000</u>	<u>200,000</u>
Total	535,000	350,000	900,000	350,000	350,000

Sources of Financing

General Revenue	257,800	340,000	200,000	350,000	350,000
Appropriated Surplus/Reserves	277,200		700,000		
Total Financing	535,000	340,000	900,000	350,000	350,000

2018-2022 Cowichan Aquatic Centre

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Fitness Equipment	20,000	22,500	22,500	22,500	22,500
Recreation Software	60,000				
Sound Baffle Replacement	35,000				
Sound System		150,000			
Equipment			23,000	22,500	22,500
Re-Roof					1,000,000
Other		<u>0</u>	<u>77,000</u>	<u>77,500</u>	<u>77,500</u>
Total	115,000	172,500	122,500	122,500	1,122,500

Sources of Financing

General Revenue	115,000	172,500	122,500	122,500	122,500
CAC Reserve					870,000
City					130,000
Total	115,000	172,500	122,500	122,500	1,122,500



Recommendation # 1

- Approve the Capital Expenditure Plan as presented (or amended)

Recommendation # 2

- Approve posting new positions in January
 - IS - Technical Services Specialist
 - DS – Community Planner
 - DS – Planner
 - HR – HR Generalist

Recommendation # 3

- Approve carry forward of unfinished 2017 Capital Projects
- Approve carry forward of unfinished 2017 operating projects
 - *Bell McKinnon LAP* *\$140,000*
 - *Asset Management project* *\$100,000*

Recommendation # 4

- Direct Staff to prepare the 2018 -2022 Financial Plan Bylaw for three readings at the January 17, 2018 Council Meeting