



2023-2027 FINANCIAL PLAN

Special Council Meeting – April 5, 2023

Sewer Fund – Operating and Capital

Water Fund – Operating and Capital

Canada Community Building Fund (Gas Tax)

FINANCIAL PLAN TIMELINE



5 Year Financial Plan details and public consultation

- Mar 15: Public intro to Financial Plan process / spending packages
- Mar 22/27: General Fund Operating and Capital
- Apr 3: Equipment Replacement Reserve
- Apr 5: Water and Sewer Funds
- Apr 12: Analysis/ scenarios for direction re PT/UB rates



Bylaws (adoption required by May 15, 2023)

- May 1/8: Financial Plan Bylaw
- May 1/8: Water/Sewer Rates Bylaws
- May 1/8: Tax Rates Bylaw

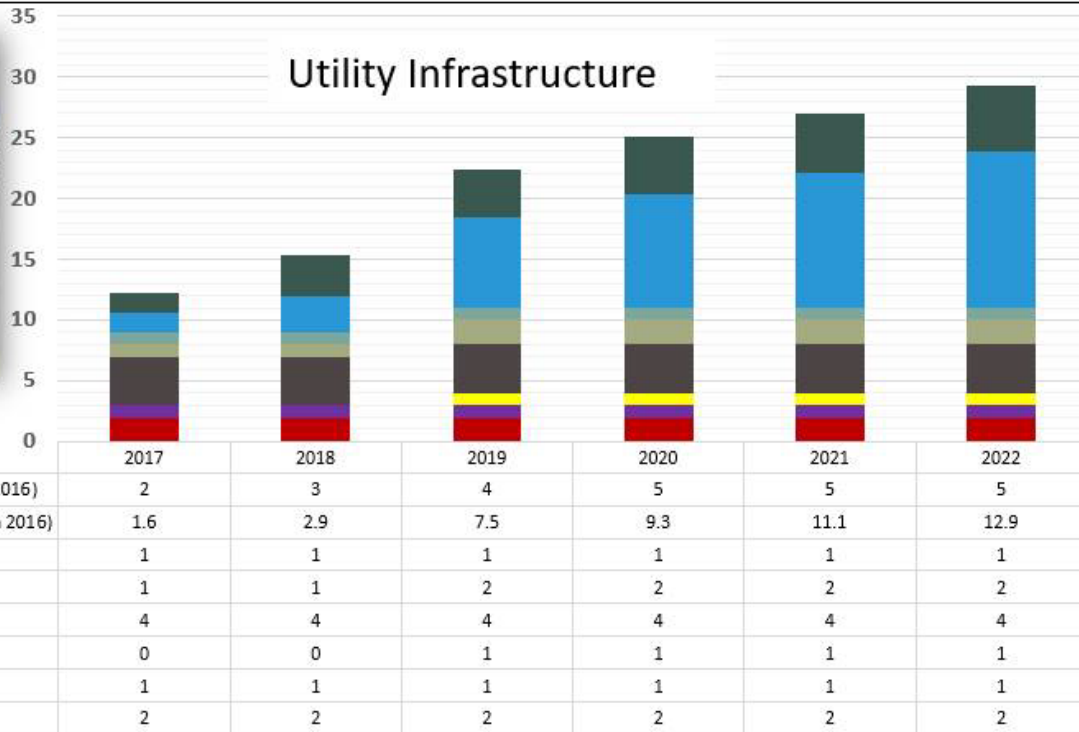
WATER AND SEWER UTILITIES

Critical
services to
residents/
ratepayers





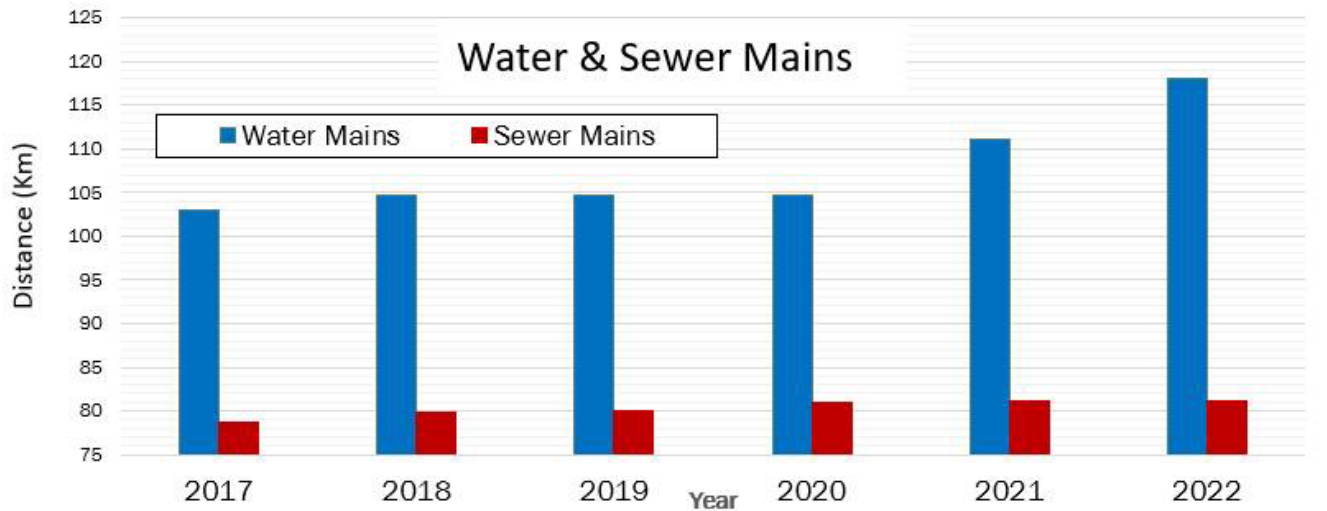
Utility Infrastructure



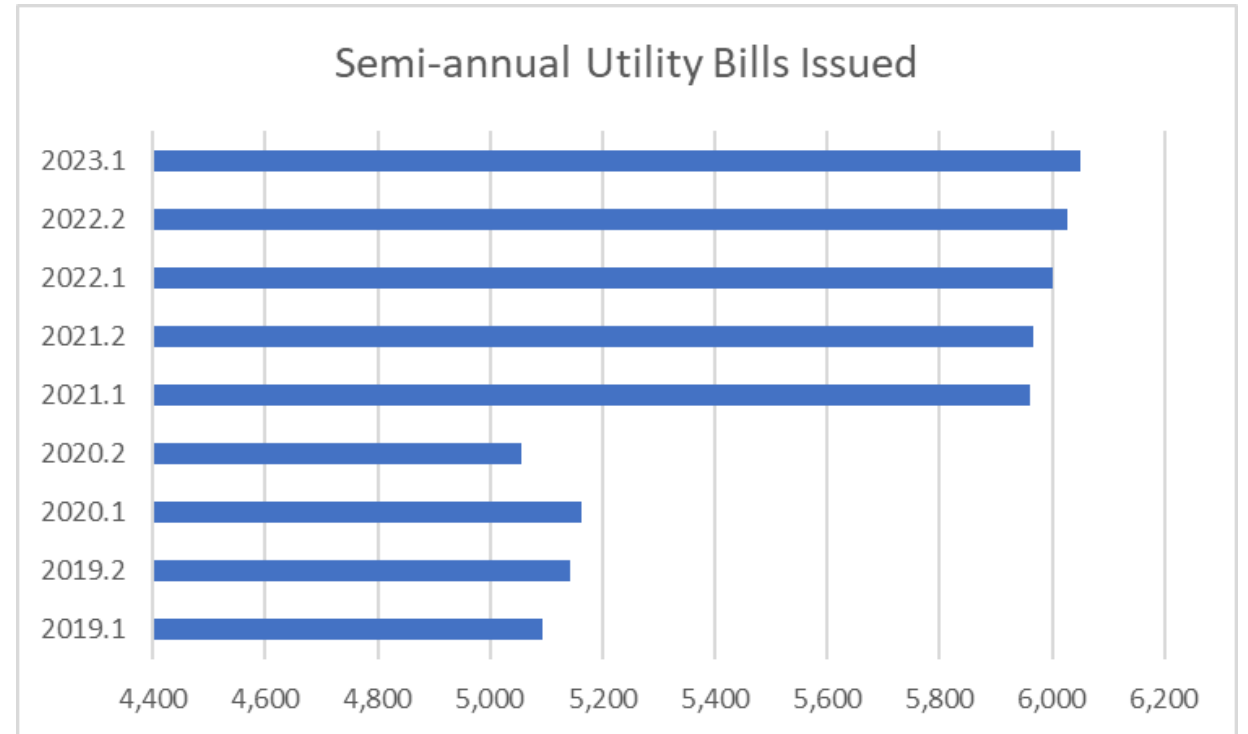
UTILITIES

- 5% (239) increase in new water meters since 2016
- 13% (73) increase in new hydrants since 2016
- Increase in new watermain and sewer main infrastructure which increases flushing and valve exercising.

Water & Sewer Mains

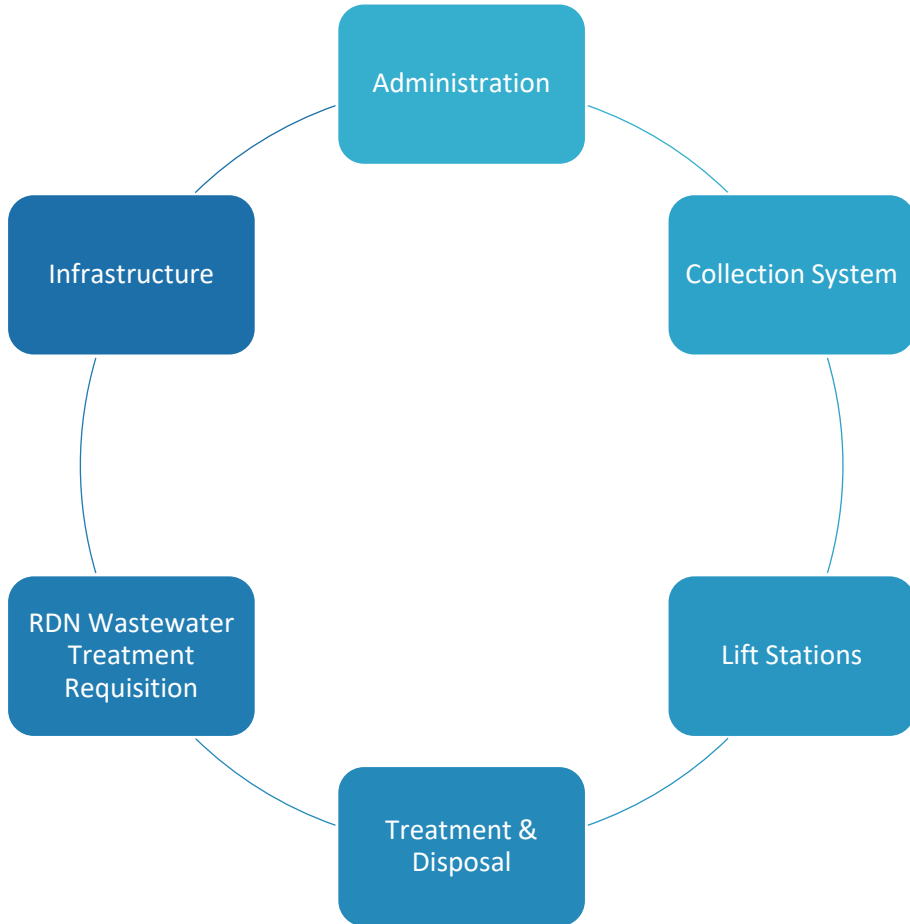


UTILITY ACTIVITY – FINANCE DEPARTMENT



SEWER UTILITY FUND DRAFT FINANCIAL PLAN

SEWER UTILITY



SEWER UTILITY FUND BYLAW ANALYSIS

	2022 Actual <i>(unaudited)</i>	2022 Financial Plan	2023 Financial Plan	Change from 2022 Financial Plan		2023 Ongoing	2023 Non- recurring
				\$	%		
FUNDING SOURCES							
Property Taxes re:RDN Wastewater	2,421,900	2,422,000	2,649,900	227,900	9%	2,649,900	
Sewer Parcel Taxes	39,900	39,900	28,800	(11,100)	-28%	28,800	
User Fees	1,929,500	1,909,500	2,003,800	94,300	5%	2,003,800	
Interest on Reserves	85,100	50,900	60,000	9,100	18%	60,000	
	\$ 4,476,400	\$ 4,422,300	\$ 4,742,500	\$ 320,200	7%	\$ 4,742,500	\$ -
OPERATING EXPENDITURES							
Administration	883,600	1,029,100	1,066,100	37,000	4%	1,066,100	
Collection System	98,200	173,500	152,300	(21,200)	-12%	152,300	
Lift Station Maintenance	80,600	116,400	104,500	(11,900)	-10%	104,500	
Treatment and Disposal (RDN)	2,931,896	2,932,000	3,160,000	228,000	8%	3,160,000	
Minor capital	23,000	240,000	282,000	42,000	18%		282,000
Amortization of tangible capital assets	316,400	304,000	320,000	16,000	5%		320,000
	\$ 4,333,696	\$ 4,795,000	\$ 5,084,900	\$ 289,900	6%	\$ 4,482,900	\$ 602,000
NET INCOME (DEFICIT) FROM OPERATIONS	\$ 142,704	\$ (372,700)	\$ (342,400)	\$ 30,300		\$ 259,600	\$ (602,000)

SEWER UTILITY FUND BYLAW ANALYSIS

	2022 Actual	2022 Financial Plan	2023 Financial Plan	Change from 2022 Financial Plan		2023 Ongoing	2023 Non- recurring
				\$	%		
	<i>(unaudited)</i>						
NET INCOME (DEFICIT) FROM OPERATIONS	\$ 142,704	\$ (372,700)	\$ (342,400)	\$ 30,300		\$ 259,600	\$ (602,000)
				-			
NON-OPERATING AMOUNTS				-			
Capital Expenditures	(308,300)	(398,000)	(491,000)	(93,000)			(491,000)
Transfers to Reserves	(242,000)	(15,000)	(375,000)	(360,000)		(375,000)	
Transfers from Reserves	294,300	385,000	708,000	323,000			708,000
Amortization of Capital Assets	316,400	304,000	320,000	16,000			320,000
	\$ 60,400	\$ 276,000	\$ 162,000	\$ (114,000)		\$ (375,000)	\$ 537,000
FINANCIAL PLAN SURPLUS (DEFICIT)	\$ 203,104	\$ (96,700)	\$ (180,400)	\$ (83,700)		\$ (115,400)	\$ (65,000)

REVENUE

	2022 Fin Plan	2022 Prelim Actuals	2023 Fin Plan	Incr(Decr) from 2022 FP	
				\$	%
Sewer User Billings	1,909,500	1,925,336	2,003,800	94,300	5%
Sewer Parcel Tax	39,900	39,872	28,800	(11,100)	-28%
Sewer Property Tax Levy (RDN)	2,422,000	2,421,896	2,649,900	227,900	9%
Total Revenue from Users	\$4,371,400	\$4,387,104	\$ 4,682,500	311,100	7%



Sewer user rates and parcel taxes reflect 3% increase
 ~ \$6/ year for up to 100 m3 of water consumption

\$211 2022 rate for 200 m3 of water consumption/ year (min)
 \$6 3% increase
\$217 Proposed 2023 rate (April 1/23 – Mar 31/24)

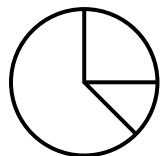


RDN – WASTEWATER NORTHERN COMMUNITY

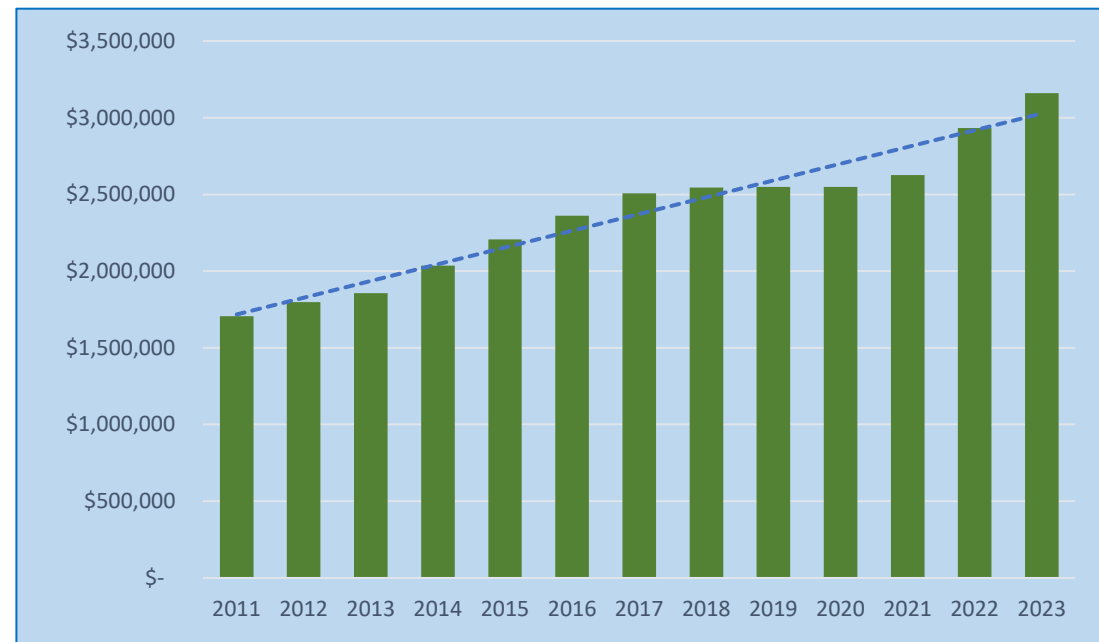
Treatment & Disposal	2022 Fin Plan	2022 Prelim Actuals	2023 Fin Plan	Incr(Decr) from 2022 FP	
				\$	%
RDN - Northern Communities Wastewater Levy	\$2,932,000	\$2,931,896	\$ 3,160,000	228,000	8%

2023 REQUISITION: \$3,160,000

- \$510,000 Collected via sewer user fees
- \$2,650,000 Collected via property tax levy

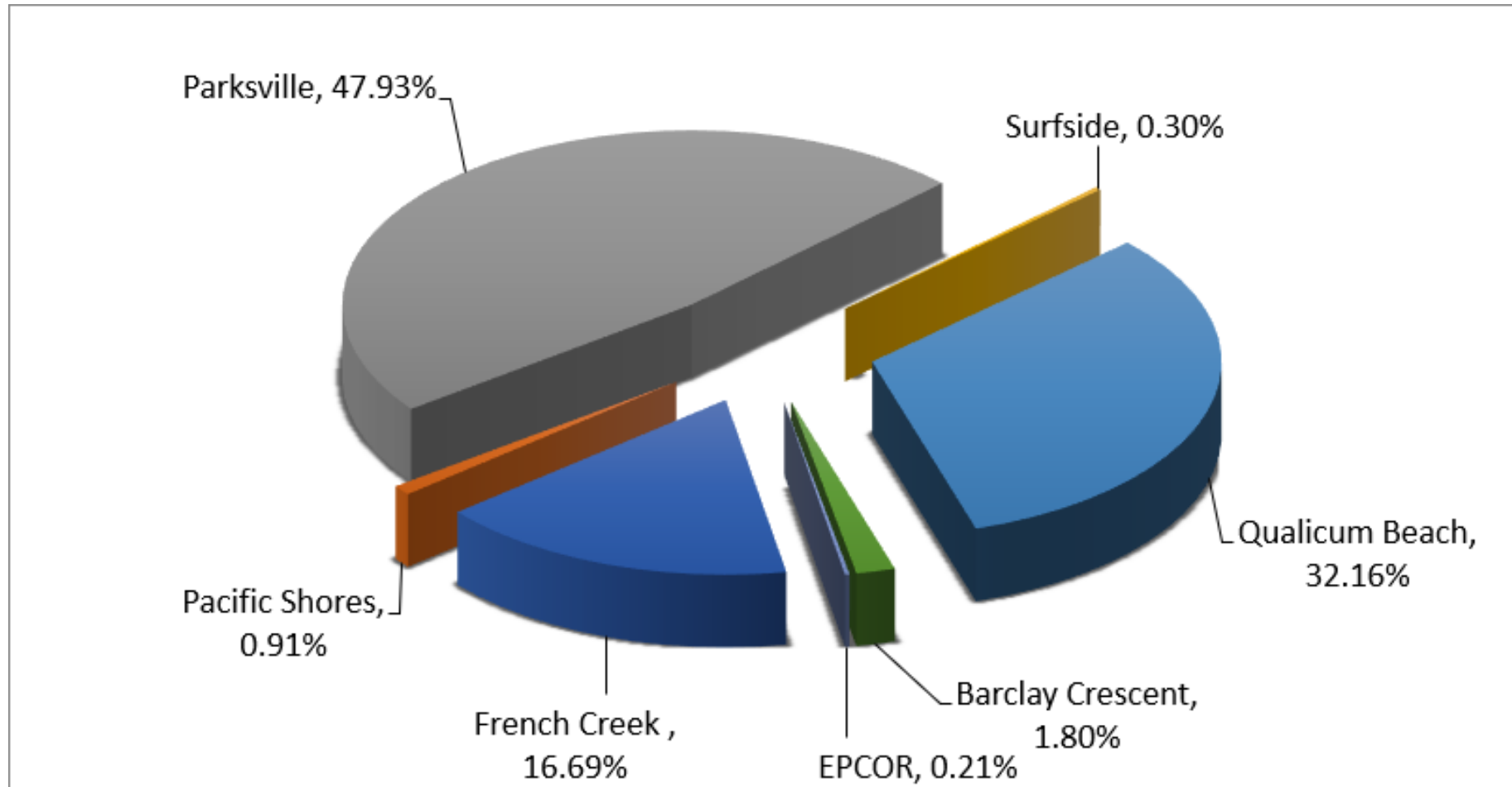


Cost allocation based on proportionate flows of participants in RDN service



FLOW ALLOCATION – NORTHERN COMMUNITIES

(provided by RDN re Oct 2021 to Sept 2022)



OPERATING EXPENDITURES

Operating Expenditures	Fin Plan	Actuals	2023 Fin Plan	Incr(Decr) from 2022 FP	
				\$	%
Administration	\$ 1,015,300	\$ 871,010	\$ 1,051,000	35,700	4%
Collection System	173,500	98,214	152,300	(21,200)	-12%
Lift Station Maintenance	116,400	80,575	104,500	(11,900)	-10%

Transfer: Manager of Utilities – salary and benefits allocated to water, sewer, ERWS, AWS

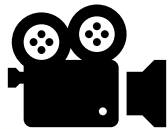
Collection System – general increase to activities such as manhole maintenance, main repair, flushing, blockage removal, and customer service

Lift Station Maintenance – Craig Bay and Martindale Road lift stations – budgets adjusted to reflect recent actual expenses



2023 MINOR CAPITAL / SPECIAL PROJECTS

	2023 Funding	2023	2024	2025	2026	2027
Engineering:						
Sewer Video Inspection Program	C/fwd	50,000	50,000	50,000	50,000	50,000
Sewer Master Plan	C/fwd	127,000				
Works Adjacent to Development	User fees	40,000	40,000	40,000	40,000	40,000
Operations:						
CCTV camera replacements	User fees	15,000				
Community Park Projects Contingency	C/fwd	40,000				
Sanitary Sewer Contingency	User fees	10,000	10,000	10,000	10,000	10,000
Total Expenditures		\$ 282,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Minor Capital Sources of Funds						
Sewer User Fees		65,000	50,000	50,000	50,000	50,000
Carry Forward reserve		217,000	50,000	50,000	50,000	50,000
Total Funding Sources		\$ 282,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000



SEWER CAPITAL PROJECTS

	2023 Funding	2023	2024	2025	2026	2027
OTHER:						
Scada System Upgrade	C/fwd	6,000				
Instrumentation and controls (PLC) renewal					75,000	
Other Capital Subtotal		6,000	-	-	75,000	-
INFRASTRUCTURE:						
Bagshaw: Stanford to Hwy 19a	C/fwd	110,000				
Moss Ave	C/fwd~48%	368,497				
Sewer DCC funded works		-	-	-	-	-
Other from Asset Management Plan	Cap Reserve	6,503	375,000	375,000	375,000	375,000
Infrastructure Projects Subtotal		485,000	375,000	375,000	375,000	375,000
TOTAL SEWER CAPITAL		\$ 491,000	\$ 375,000	\$ 375,000	\$ 450,000	\$ 375,000

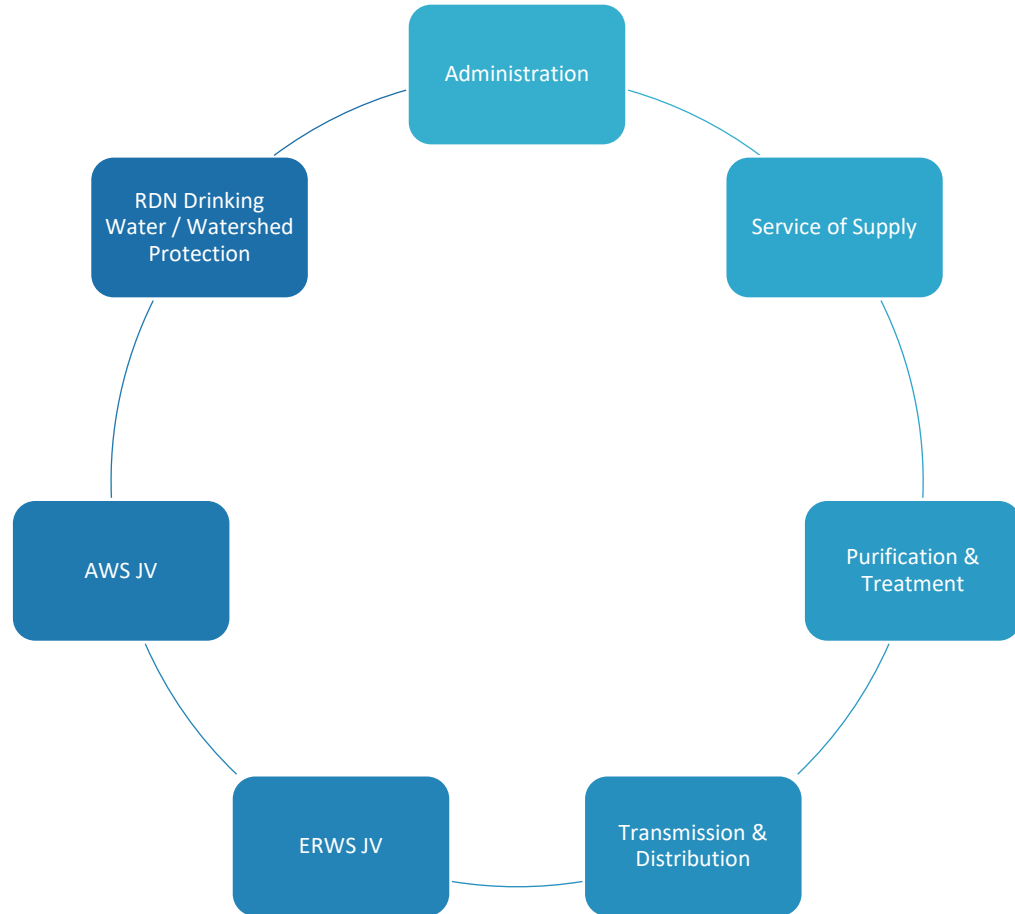


SEWER FUND RESERVE TRANSFERS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Transfers to Reserves					
Capital Reserve - Funding Envelope	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
Other	-	-	-	-	-
Transfers from Reserves					
Capital Reserve	145,400	375,000	375,000	450,000	375,000
Carryforward Reserve	562,600	50,000	50,000	50,000	50,000

WATER FUND DRAFT FINANCIAL PLAN

WATER UTILITY



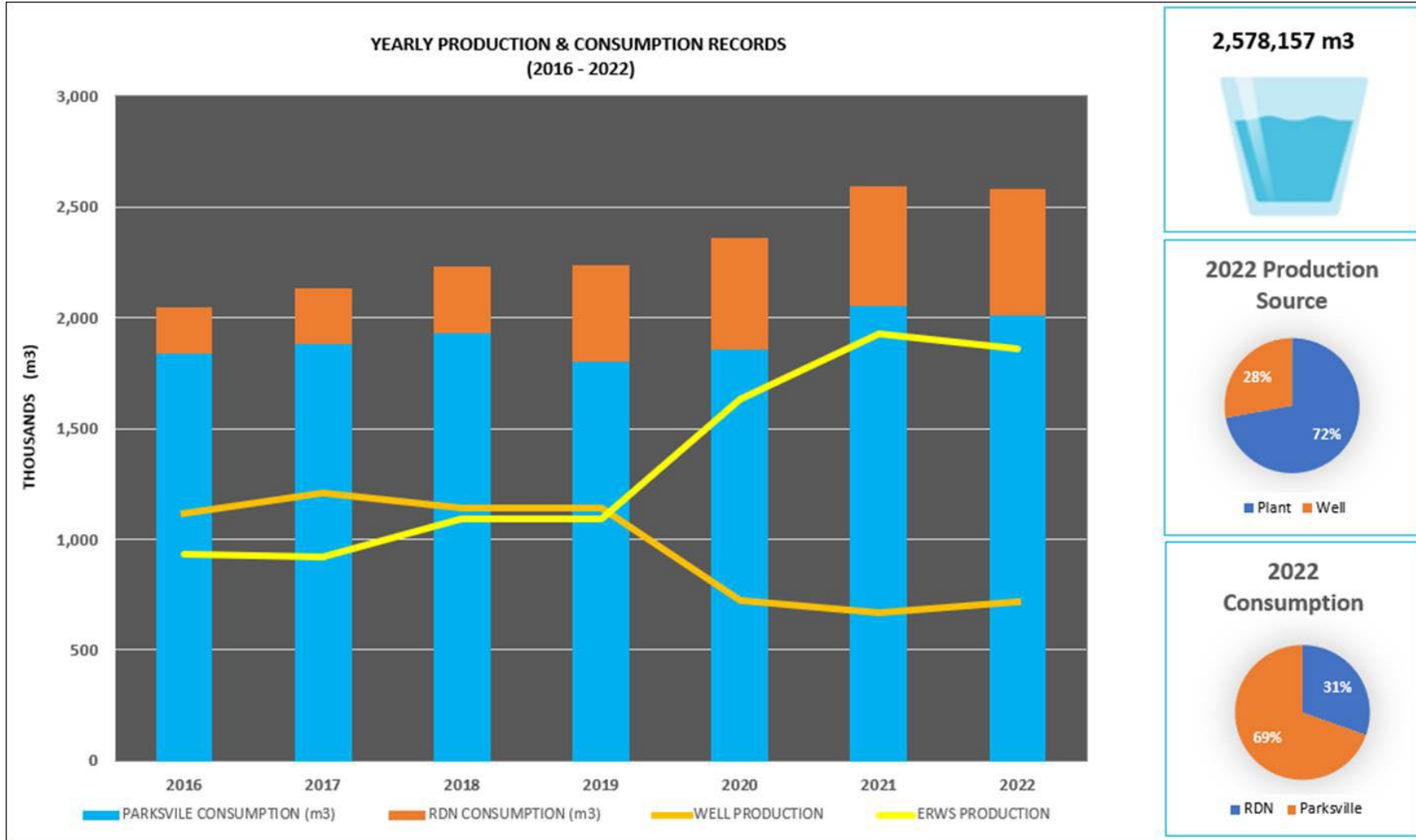


WATER TREATMENT PLANT

The 2019 completion of the water treatment plant and intake pump station increased workload to provide 24/7 operating, monitoring, servicing, and water sampling to meet regulatory and service requirements.



TOTAL WATER CONSUMPTION



WATER UTILITY FUND BYLAW ANALYSIS

	2022 Actual <i>(unaudited)</i>	2022 Financial Plan	2023 Financial Plan	Change from 2022 Financial Plan		2023 Ongoing	2023 Non- recurring
				\$	%		
FUNDING SOURCES							
Parcel taxes	58,100	56,400	44,610	(11,790)	-21%	44,610	
User fees	3,537,900	3,960,200	3,627,617	(332,583)	-8%	3,627,617	
Interest	158,100	145,000	160,000	15,000	10%	160,000	
Actuarial reduction of LTD	15,600	14,000	19,000	5,000	36%		19,000
DCC's	381,600	383,300	370,400	(12,900)	-3%		370,400
Transfer from other funds	62,700	55,800	58,300	2,500	4%	58,300	
	\$ 4,214,000	\$ 4,614,700	\$ 4,279,927	\$ (334,773)	-7%	\$ 3,890,527	\$ 389,400
OPERATING EXPENDITURES							
Administration	984,900	1,108,000	1,153,000	45,000	4%	1,153,000	
Supply - City of Parksville	310,875	417,600	395,000	(22,600)	-5%	395,000	
Supply- AWS/ERWS	1,107,100	1,653,800	1,684,000	30,200	2%	1,684,000	
Transmission/Distribution	404,600	511,700	473,500	(38,200)	-7%	473,500	
Minor Capital	67,900	398,800	509,500	110,700	28%		509,500
Interest on LT Debt	161,200	161,900	161,900	-	0%		161,900
Amortization of Capital Assets	1,632,100	1,638,000	1,638,000	-	0%		1,638,000
	\$ 4,668,675	\$ 5,889,800	\$ 6,014,900	\$ 125,100	2%	\$ 3,705,500	\$ 2,309,400
NET INCOME (DEFICIT) FROM OPERATIONS	\$ (454,675)	\$ (1,275,100)	\$ (1,734,973)	\$ (459,873)		\$ 185,027	\$ (1,920,000)

WATER UTILITY FUND BYLAW ANALYSIS

	2022 Actual	2022 Financial Plan	2023 Financial Plan	Change from 2022 Financial Plan		2023 Ongoing	2023 Non- recurring
				\$	%		
	<i>(unaudited)</i>						
NET INCOME (DEFICIT) FROM OPERATIONS	\$ (454,675)	\$ (1,275,100)	\$ (1,734,973)	\$ (459,873)		\$ 185,027	\$ (1,920,000)
NON-OPERATING AMOUNTS				-			
Capital Expenditures	(434,200)	(672,060)	(780,800)	(108,740)			(780,800)
LTD Principal Payments	(153,600)	(153,600)	(153,600)	-			(153,600)
Transfers to Reserves	(438,900)	(146,100)	(592,400)	(446,300)		(592,400)	
Transfers from Reserves	389,400	575,000	965,860	390,860			965,860
Actuarial Reduction of LTD	(15,600)	(14,000)	(19,000)	(5,000)			(19,000)
Amortization of Capital Assets	1,632,100	1,638,000	1,638,000	-			1,638,000
	\$ 979,200	\$ 1,227,240	\$ 1,058,060	\$ (169,180)		\$ (592,400)	\$ 1,650,460
FINANCIAL PLAN SURPLUS (DEFICIT)	\$ 524,525	\$ (47,860)	\$ (676,913)	\$ (629,053)		\$ (407,373)	\$ (269,540)

REVENUE

User Fees	2022 Fin Plan	2022 Prelim Actuals	2023 Fin Plan	Incr(Decr) from 2022 FP	
				\$	%
Water User Fees	3,955,000	3,529,840	3,622,300	(332,700)	-8%
Water Parcel Tax	56,400	58,124	44,600	(11,800)	-21%
	4,011,400	3,587,964	3,666,900	(344,500)	-9%

Water user revenue reflects:

- 5% increase in user rates (2023-2027) - meter /parcel
- 1% growth rate
- 90% of 2022 consumption
- \$20/year WTP reserve fee unchanged



\$248 2022 rate for 120 m3 of water consumption/ year
\$15 5% increase
\$263 Proposed 2023 rate (April 1/23 – Mar 31/24)

OTHER REVENUES - INTERNAL

	2022 Fin Plan	2022 Prelim Actuals	2023 Fin Plan	Incr(Decr) from 2022 FP	
				\$	%
Transfer from Fire Dept.	\$ 40,000	\$ 50,693	\$ 41,200	1,200	3%
Transfer from Sewer Fund	15,800	14,597	17,100	1,300	8%
DCC's for Debt Payments	315,500	315,436	315,500	0	0%
DCC's for Capital	67,750	66,180	54,940	(12,810)	-19%

- Transfer from Fire Department – for fire hydrant maintenance
- Transfer from Sewer Fund – for share of meter reading costs
- DCC’s applied for debt related to Parksville’s share of ERWS water treatment plant project
- DCC’s applied for Parksville’s share of ERWS construction projects – residual treatment

EXPENDITURES

Operating Expenditures	2022 Fin Plan	2022 Prelim Actuals	2023 Fin Plan	Incr(Decr) from 2022 FP	
				\$	%
Administration	1,075,300	958,373	1,120,900	45,600	4%
Service of Supply	417,600	310,748	395,000	(22,600)	-5%
Transmission & Distribution	511,700	404,621	473,500	(38,200)	-7%



- Transfer: Manager of Utilities – salary and benefits allocated to water, sewer, ERWS, AWS
- Springwood and River Pump Stations – decreased budget to reflect recent actual costs
- Water service repairs – increased budget to reflect recent actual costs
- Trans/Dist'n – increasing by \$100k/yr in 2024-2027 re water meter replacement program



EXPENDITURES

Purification & Treatment		2022 Fin Plan	2022 Prelim Actuals	2023 Fin Plan	Incr(Decr) from 2022 FP	
					\$	%
Parksville Share:						
AWS Operating	64%	167,500	117,891	174,100	6,600	4%
AWS Reserve Cont'n	64%	26,900	26,900	26,900	0	0%
ERWS Operating	74%	1,385,400	962,348	1,335,000	(50,400)	-4%
ERWS Reserve Cont'n	74%	74,000	74,000	148,000	74,000	100%
		\$ 1,653,800	\$ 1,181,139	\$ 1,684,000	30,200	2%

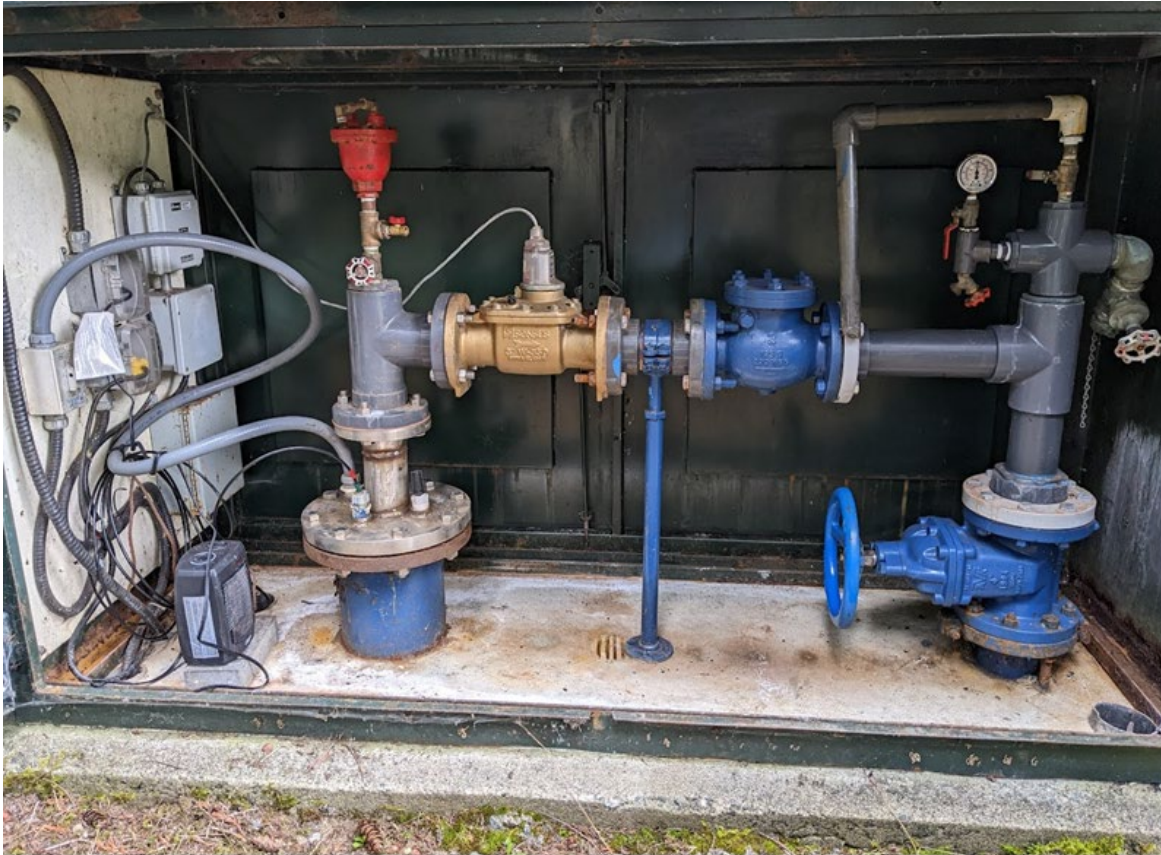
Joint Ventures' Financial Plans adopted by Parksville Council on January 16, 2023:

AWS – Joint Venture between Parksville (63.9%), RDN (22.4%), and Qualicum Beach (13.7%). Operating costs related to Arrowsmith Dam allocated between Parksville and RDN based on share of water used.

ERWS – Joint Venture between Parksville (74%) and RDN (26%). Operating costs re Water Treatment Plant allocated between Parksville and RDN based on share of water used).



2023 MINOR CAPITAL / SPECIAL PROJECTS



Groundwater study
for well system

Inside of Railway
Well #2

2023 MINOR CAPITAL / SPECIAL PROJECTS

	2023 Funding	2023	2024	2025	2026	2027
Engineering						
Water Master Plan	C/fwd	150,000				
Works Adjacent to Development/Construction	User fees	60,000	60,000	60,000	60,000	60,000
Operations						
Groundwater Study	C/fwd	40,000				
Reservoir#5 Cathodic and Structural Assessment	User fees	15,000				
Stanford/Bagshaw valve stem replacement	User fees	15,000				
Booster Pump Replacements			15,000			
Meter Reading Sensus Software Update					8,000	
Reservoir # 4 Cleaning					12,000	
Reservoir # 5 Cleaning			12,000			
		28				
Community Park Projects Contingency	C/fwd	50,000				
Contingency for Wells and Pumps Replacement	User fees	50,000	50,000	50,000	50,000	50,000
ERWS Minor Capital (City share)	User fees	129,500	72,150	37,000	37,000	37,000
AWS Minor Capital (City share)						
TOTAL MINOR CAPITAL		\$ 509,500	\$ 209,150	\$ 147,000	\$ 167,000	\$ 147,000
Sources of Funds						
Water User Fees		269,500	84,150	37,000	45,000	37,000
Carry Forward reserve		240,000	125,000	110,000	122,000	110,000
TOTAL MINOR CAPITAL SOURCES OF FUNDS		\$ 509,500	\$ 209,150	\$ 147,000	\$ 167,000	\$ 147,000

WATER CAPITAL PROJECTS

Springwood Well #10 - \$312,500 2023/24 – Gas Tax



WATER CAPITAL PROJECTS



	2023 Funding	2023	2024	2025	2026	2027
OTHER						
Scada System Upgrade	C/fwd	19,000				
Instrumentation and controls (PLC) renewal	Cap Reserve	50,000	150,000	150,000	85,000	
Chlorine dosing station and analyser	Cap Reserve	37,000				
Pressure reducing valves replacement	Cap Reserve	30,000				
Springwood Well # 10	CCBF(Gas Tax)	62,500	250,000			
Decommission E.R. pump station and intake				25,000	100,000	
Pym St Pump Station bypass			6,000	25,000		
Surfside fire meter bypass					12,500	50,000
ERWS Equipment (City Share)			51,800	22,200		
ERWS Infrastructure - DCC funded projects		111,000	74,000	74,000	259,000	74,000
AWS Equipment (City Share)	C/fwd	21,300	6,400		19,170	
Other Capital Subtotal		330,800	538,200	296,200	475,670	124,000
INFRASTRUCTURE PROJECTS:						
Moss Ave		437,000	-	-	-	-
Water DCC funded works		-	-	-	-	-
Other from Asset Management Plan		13,000	450,000	450,000	450,000	450,000
Infrastructure Projects Subtotal		450,000	450,000	450,000	450,000	450,000
TOTAL CAPITAL		\$ 780,800	\$ 988,200	\$ 746,200	\$ 925,670	\$ 574,000
Sources of Funds						
Water Capital Reserve		254,560	701,570	709,570	751,680	537,370
Carry-forward Reserve		208,800	-	-	-	-
Water User Fees		-	-	-	-	-
Water DCC Funds		54,940	36,630	36,630	173,990	36,630
Federal Gas Tax Fund		262,500	250,000	-	-	-
TOTAL WATER CAPITAL SOURCES OF FUNDS		\$ 780,800	\$ 988,200	\$ 746,200	\$ 925,670	\$ 574,000

WATER CAPITAL PROJECTS

Instrumentation and controls (PLC) renewal (\$435,000 in 2023-2027)



WATER FUND RESERVE TRANSFERS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Transfers to Reserves					
Capital Reserve - Funding Envelope	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
Capital Reserve		(100,000)	(125,000)	(150,000)	(175,000)
Capital Reserve - WTP	(142,400)	(143,800)	(145,200)	(146,700)	(148,200)
Transfer from Reserves					
Capital Reserve	254,560	736,600	782,300	861,900	640,800
Gas Tax Reserve	262,500	262,500	-	-	-
Carryforward Reserve	448,800	131,300	121,300	139,900	131,200



Consider additional allocations of Canada Community-Building Funds to support capital and minor capital projects.

FIRE HALL RENOVATION / ADDITION

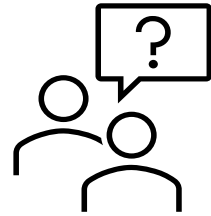
2022 – 2 adjacent properties purchased



2023 – Preliminary design/ cost estimates



2024/25 – Final design/ construction



How can this be funded within the 2023-2027 five-year financial plan?

Internal Sources

Gas Tax Reserve

Land Sale Reserve

External Sources

RDN Service Agreement Fees

Grants

CANADA COMMUNITY-BUILDING FUND (Gas Tax)

			2023	2024	2025	2026	2027
2023 OPENING BALANCE		\$ 5,382,300					
LESS: ALLOCATION OF FUNDS IN DRAFT FIN PLAN							
General	Moss Ave Roads Infrastructure		1,000,000				
General	Infrastructure Works			750,000	750,000	750,000	
General	Community Park Sports Courts		295,000				
General	Community Park Safety and Accessibility Upgrades		410,000				
General	Transportation Master Plan		150,000				
General	LED Lighting		32,000	22,000	22,000	22,000	22,000
General	Asset Management Valuations/ Assessments		145,000				
General	Parks & Trails Master Plan				100,000		
Water	Moss Ave Water Infrastructure		200,000				
Water	Springwood Well		62,500	250,000			
	Subtotal	(4,982,500)	2,294,500	1,022,000	872,000	772,000	22,000
LESS: PROPOSED ALLOCATIONS							
General	Blower Road Culvert Removal		150,000				
Water	Infrastructure Works			100,000	125,000	150,000	175,000
	Subtotal	(700,000)	150,000	100,000	125,000	150,000	175,000
ADD: 2023 GRANT		635,200					
PROJECTED BALANCE, END OF 2027 <i>(not including interest)</i>		\$ 335,000					

CANADA COMMUNITY-BUILDING FUND (Gas Tax)

2023 OPENING BALANCE		\$ 5,382,300
LESS: ALLOCATION OF FUNDS IN DRAFT FIN PLAN		
General	Moss Ave Roads Infrastructure	1,000,000
General	Infrastructure Works	2,250,000
General	Community Park Sports Courts	295,000
General	Community Park Safety and Accessibility Upgrades	410,000
General	Transportation Master Plan	150,000
General	LED Lighting	120,000
General	Asset Management Valuations/ Assessments	145,000
General	Parks & Trails Master Plan	100,000
Water	Moss Ave Water Infrastructure	200,000
Water	Springwood Well	312,500
	Subtotal	(4,982,500)
LESS: PROPOSED ALLOCATIONS		
General	Blower Road Culvert Removal	150,000
Water	Infrastructure Works	550,000
	Subtotal	(700,000)
ADD: 2023 GRANT		635,200
PROJECTED BALANCE, END OF 2027 <i>(not including interest)</i>		\$ 335,000

Reallocate:
 \$300k Fire Hall
 \$500k Moss Ave Rds
 \$300k Moss Ave Wtr

Re/allocate amounts to Fire Hall project
 = \$3,000,000

FIRE HALL RENOVATION / ADDITION RECOMMENDED FUNDING PROPOSAL

Project Costs	2022	2023	2024	2025	Total
Land	1,430,000				1,430,000
Prelim Design/ Cost Estimate		200,000			200,000
Final design / Construction			2,500,000	2,500,000	5,000,000
	\$ 1,430,000	\$ 200,000	\$ 2,500,000	\$ 2,500,000	\$ 6,630,000
Funding Source					
Land Sale Reserve	1,430,000	200,000		100,000	1,730,000
Gas Tax			2,500,000	500,000	3,000,000
RDN Service Agreement Fees(20 yr repmt)				1,900,000	1,900,000
	\$ 1,430,000	\$ 200,000	\$ 2,500,000	\$ 2,500,000	\$ 6,630,000



OTHER CONSIDERATIONS

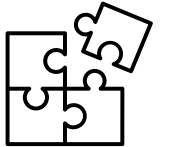
NOT IN FINANCIAL PLAN YET



- Allocation of Growing Communities Funding \$4.789M
 - From Reserve to capital spending within five years
 - Deferred for evaluation to after financial planning process
- Costs re: Council's Strategic Plan initiatives
- Recommendations from:
 - Asset management program
 - Valuations/ condition assessments
 - Operations yard environmental assessment
 - Infrastructure master plans (4)

2023-2027 FINAL FINANCIAL PLAN – NEXT STEPS

- DIRECTION RE: OUTSTANDING FINANCIAL PLAN PROPOSALS
 - List from March 15 meeting – Council initiatives and risk/safety/efficiency recommendations from staff
 - Community requests
 - Consider non-recurring revenue sources for non-recurring costs
- INFORMATION REQUESTED BY COUNCIL AT PREVIOUS MEETINGS
 - Oceanside Community Track
 - Protective Services Reserve establishment
- CONSIDERATION OF CUMULATIVE CHANGES
 - Property tax and utility rates for 2023





QUESTIONS