

## City of Richmond

## **Report to Committee**

To:

.General Purposes Committee

Date:

November 5, 2008

From:

Jerry Chong

File:

03-0925-01/2008-Vol 01

Re:

Director, Finance

Comparison of Residential Taxes Per Single Family and Strata Property

#### **Staff Recommendation**

That the attached comparison study of residential taxes per single family and strata property in Richmond, Burnaby, Coquitlam, Surrey, and Vancouver be received for information.

Jerry Chong Director, Finance (604-276-4064)

Att.

FOR ORIGINATING	DEPARTMENT USE ONLY
CONCURRENCE OF G	ENERAL MANAGER
REVIEWED BY TAG	YES NO
REVIEWED BY CAO	G YES NO

#### **Staff Report**

#### Origin

Business & Financial Services wanted to assess the City's residential property taxes and whether it's budgeting and financial practices were effective in relation to its comparator group. The City engaged MMK Consulting Inc. (MMK) to complete a benchmark study of municipal taxes within the Metro Vancouver area. The study would also assist the City in assessing it's dependence upon property taxes and whether future practices and policies should address non tax revenues. Tax-supported municipal expenditures and revenues was analyzed for five municipalities (Richmond, Vancouver, Burnaby, Surrey and Coquitlam) and the residential tax burden per single family (SF) and strata property was compared between each municipality.

#### **Analysis**

The number of SF/Strata units was provided by the BC Assessment Authority from the 2007 assessments rolls. Expenditures and revenues from each municipality's 2007 Budget were reviewed and compared as follows:

- Total (gross) municipal expenditures, non-tax revenues, and net expenditures supported by property taxes
- Net expenditures (tax burden) recovered through property taxes on properties other than SF/strata dwellings
- Net expenditures recovered through residential property taxes on SF/strata dwellings.

The summary of findings for the City are as follows:

- Gross municipal expenditures are third (\$3,801 per SF/strata), while Richmond's non-tax revenue sources are the highest amongst the municipalities generating \$1,522 per SF/strata. In comparison, Vancouver's non-tax revenue sources are \$1,170 per SF/strata and Surrey is at \$753 per SF/strata.
- Net expenditures supported by property taxes are second lowest at \$2,279 per SF/strata.
- Property tax revenues from other property classes (major and light industry, farms, telecommunication and recreational) contribute an average of \$1,200 per SF/strata. This is the median among the five municipalities.
- The combination of high non-tax revenue sources and median ranking of taxation from other property classes has placed Richmond as the second lowest average residential cost at \$1,079 per SF/strata. Surrey is the only City lower in the comparative group at \$968 per SF/strata.

The findings can be summarized as follows:

s *	Surrey	Richmond	Burnaby	Coquitlam	Vancouver
Number of SF/Strata Property	110,552	56,820	56,508	34,820	152,203
Gross Expenditures per SF/Strata	(\$2,246)	(\$3,801)	(\$4,266)	(\$3,414)	(\$4,453)
(Ranking)	(5)	(3)	(2)	(4)	(1)
Non Tax Revenue Sources	\$753	\$1,522	\$1,505	\$1,038	\$1,170
(Ranking)	(5)	(1)	(2)	(4)	(3)
Net Expenses Before Taxes	(\$1,493)	(\$2,279)	(\$2,761)	(\$2,376)	(\$3,284)
(Ranking)	(5)	· (4)	(2)	(3)	(1)
Property Taxes Paid By Other Property Classes	\$525	\$1,200	\$1,559	\$1,116	\$1,966
(Ranking)	(5)	(3)	(2)	(4)	(1)
Property Taxes Paid By SF/Strata Property	\$968	·\$1,079	\$1,202	\$1,260	\$1,317
(Ranking)	(5)	(4)	(3)	(2)	(1)

Ranking: (1) is the highest and (5) is the lowest.

#### **Financial Impact**

None.

#### Conclusion

While there is always room for improvement, the study demonstrates that the City of Richmond is providing efficient and effective municipal services.

Jerry Chong Director, Finance (604-276-4064)

JC:gjn



## CITY OF RICHMOND

# COMPARISON OF RESIDENTIAL TAXES PER SINGLE FAMILY AND STRATA PROPERTY IN:

- RICHMOND
- BURNABY
- COQUITLAM
- SURREY
- VANCOUVER

#### Submitted to:

#### City of Richmond

Andrew Nazareth Business and Financial Services 6911 No. 3 Road Richmond, BC

#### Prepared by:

#### MMK Consulting Inc.

- Stuart MacKay
- Jim Pammenter (Associate)
- Angela Rey

May 26, 2008



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#### 1. Introduction and Summary

The objective of the study is to analyze tax-supported municipal expenditures and revenues for five municipalities (Richmond, Vancouver, Burnaby, Surrey and Coquitlam), and to compare the residential tax burden per single family ("SF") and strata property, in each community.

#### 1.1 Study conduct and scope

In performing this assignment, we have:

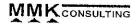
- Reviewed in detail the 2007 municipal budgets, for each of the five municipalities, to assess the different approaches taken in each municipality and identify comparability issues.
- Classified revenue and expenditure items using a standard template (see Exhibit 1a), liaising with staff from each of the five municipalities, and documenting the basis for specific classifications (see Appendix C).
- Reviewed 2007 BC Assessment Authority property tax data.
- Compared expenditures and revenues for the five jurisdictions, in terms of:
  - Total (gross) municipal expenditures, non-tax revenues, and net expenditures supported by property taxes
  - Net expenditures (tax burden) recovered through property taxes on properties other than SF and strata dwellings
  - Net expenditures recovered through residential property taxes on SF and strata dwellings.

#### 1.2 Classifications of budget items

While the five municipalities' accounting charts are similar in many ways, different municipalities may group some services into different departments. For example, bylaw enforcement could be the responsibility of the City Manager, or the Director of Permits and Licences. Solid waste management could be included in Engineering, or could be a separate Utility.

To develop consistent comparisons, we have grouped service expenses and revenues into ten categories, as presented in Exhibit 1a. These reflect Richmond's groupings, but we have rearranged other municipal budgets.

While the expenditures are based on municipal budgets, the required tax revenue details are available only for actual taxes. Therefore we have used actual tax revenues by property classes to assign budgeted tax expenditures

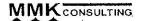


by property class. The minor differences between actual and budget do not substantially affect the comparisons.

## Exhibit 1a - Standard classification of expense and revenue items

Expense Items	Revenue Items
General Government	
Mayor and Council	Relevant fees and charges
City Manager	Revenue from Civic Properties
City Clerk	
Legal Services	
Rental Facilities Mangement	
Human Resources	The same appropriate the second second
Finance and Budgets	
Information Technology	
Corporate Services	<u>.</u>
• Economic Development (inc. Olympic offices)	
• Licences	• Licence fees
Insurance and Risk Management	• Licence lees
• Purchasing	
Police	· · · · · · · · · · · · · · · · · · ·
All direct expenditures and contracts     R.Comm charges where and contracts	Relevant fees and charges
• E-Comm charges where reported individually	Provincial traffic fine revenue sharing
Fire and Rescue	
All direct expenditures and contracts	<ul> <li>Relevant fees and charges e.g. inspection fees</li> </ul>
E-Comm charges where reported individually	
Engineering	
• Streets	Relevant fees and charges
• Traffic	<ul> <li>Translink Contributions to MRN maintenance</li> </ul>
Civic Facilities Maintenance	la i
<ul> <li>Supporting Units (sign shop, drafting, works</li> </ul>	
yard etc.)	* ***
Planning, Development and Bylaws	
• Planning	Permit fees
• Permits	Inspection fees
Bylaw Enforcement	Bylaw Fines
Parking Operations	Parking fees and fines
Health Inspections	
Parks, Recreation, Culture	
• Recreation	Parks and Recreation fees
• Parks	· Revenue Operations e.g. restaurants and concessions
Community Grants	. Other user fees (Cemetery, Library, Theatres, Animal
Social Services	' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '
Cemetery	
• Library	
Civic Theatres	a a
Museum Grants	
Animal Control	a a a a a a a a a a a a a a a a a a a
iscal	
Debt Service	Local Improvement Taxes
Capital from Revenue	Transfers from Reserves
Contingency Reserve	The second second of the second secon
Other Transfers to reserves	Provincial Gaming Revenue (dedicated to capital)
Other Fees and Revenues	
SECOND OF STATE OF ST	a Interest on Investments
· · · · · · · · · · · · · · · · · · ·	Interest on Investments     Toy adjustments
₽	Tax Adjustments
an the same	• Grants in Lieu of taxes
B	Penalties and Interest
roperty Taxes	Minor Unspecified Fees
ioperty taxes	in the second of
The second secon	Residential

<sup>1</sup> The scope of the study does <u>not</u> include drainage (storm sewer), sanitary sewer, water utilities and solid waste, since these are typically (though not universally) provided on a break-even basis. We have included in the Engineering group any surplus or deficit on operations that are not treated as self-financing utilities.



#### 1.3 Residential property

BC Assessment Authority reports the following information from the 2007 Assessment Rolls:

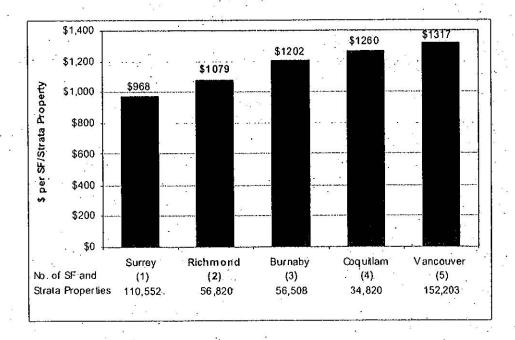
Residential properties	Surrey	Richmond	Burnaby	Coquitlam	Vancouver
Single family	79,017	28,453	31,500	24,449	80,432
Strata	31,535	28,367	25,008	10,321	71,771
Combined	110,552	56,820	56,508	34,820	152,203

These figures have been used in calculating revenues and expenses per SF/strata property, in order to have consistent denominators that can be applied across all the municipalities.<sup>1</sup>

#### 1.4 Summary of findings

As illustrated in Exhibit 1b and detailed in the following pages, Richmond's average SF/strata property taxes are second lowest, higher than in Surrey, but lower than in Burnaby, Coquitlam and Vancouver.

Exhibit 1b - Average 2007 residential taxes, per SF/strata property



While not the primary focus of this analysis, the Appendices also include calculations on a per-resident basis, based on total population from the 2006 Census: Richmond - 174,460; Burnaby - 202,800; Coquitlam - 114,565; Surrey - 394,040; Vancouver - 578,040.

## Comparison of Residential Property Taxes, per SF and Strata Property

#### 2.1 Gross expenditures

As illustrated in Exhibit 2a, Richmond's gross expenditures per SF/strata property (\$3,801) are third among the five municipalities, but its non-tax revenues (\$1,522) are highest. This result reflects Richmond's important role in providing a high level of third party services (e.g. to Vancouver International Airport).

#### 2.2 Net expenditures

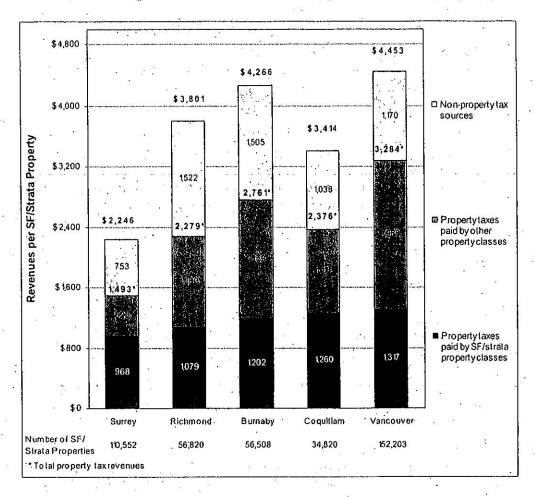
The net cost of property tax supported services is assessed as follows:

- Net expenditures (total property tax burden) Richmond's net expenditures (\$2,279 per SF and strata property) are lower than in Burnaby, Coquitlam and Vancouver, but higher than in Surrey.
- Property tax revenues from other property classes The average contribution from taxpayers (other than SF/strata properties) averages \$1,200 per SF/strata property. This is the median among the five municipalities.
- **SF/** strata property tax burden Richmond's average residential tax burden on SF/strata properties (\$1,079) is second lowest, higher than in Surrey (\$968), but lower than in Burnaby (\$1,202), Coquitlam (\$1,260), and Vancouver (1,325).

These calculations do not allow for differences in the quality and quantity of municipal services, provided in different municipalities (recreational facilities, community services, etc.). Richmond staff advise that municipal service levels are generally regarded as being higher in Richmond than in most other Lower Mainland municipalities.

### MMK CONSULTING

Exhibit 2a - Average 2007 revenue sources, per SF/strata property



## 3. Breakout of Net Municipal Expenditures, by Type of Expenditure

Exhibit 3a shows average taxes paid and expenditure by type of service for SF/strata properties in each of the five municipalities.

Surrey Richmond Coquitiam Burnaby Net expenditures \$1500 Fiscal Expend & per SF/Strata Property \$ Revenue. 面 Parks, Recrand \$1250 Culture Planning, Dv pmt \$1000 and Bylaws ■ Engineering re venues, \$750 238 ☐ Fire and Rescue 233 expenditures and \$500 28 **■**Poice 277 431 443 \$250 239 263 ☐ Gen. Govjemment Net 6 26 Revenues .17. 138 115. 96 Olher Fees and Revenues\*\* -86 **数**Phg, Dvpml and \$-250 Bylaws (Net Rev) Net taxes per \$968 \$ 1,079 \$1,202 \$ 1,260 \$ 1,317 SF/strata Property Number of SF and 34820 56,508 152,203 Strata Properties Net of revenues from (1) operations and (2) property taxes paid by other property classes \*\*Non-department-specific revenues

Exhibit 3a - Taxes and net expenditures, per SF/strata property

Caution must be used in interpreting these breakout figures, since municipalities have somewhat different approaches to classifying operating expenditures and allocating central costs. Nevertheless, they provide some insight into the sources of differences among municipalities in terms of net expenditures on various types of services.

#### **APPENDICES**

- A. Total Expenditures/Revenues, by Municipality
- B. Expenditures/Revenues, Per-SF and Strata Property, by Municipality
- C. Budget Details for Each Municipality

## APPENDIX A

# TOTAL EXPENDITURES/REVENUES BY MUNICIPALITY

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Expenditures and Revenues - \$'000 per Department and \$ per Single Family and Strata Taxpayer

			}					0.00.000				-			Γ
		Surrey		· .	Richmond		w	Burnaby		ပ	Coquitlam	-	222	Vancouver	
H	Expen-	Dovognio	Not	Expen-	alloavag	1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Expen- diture	Revenue	Net Net	Expen	Revenue	Net	Expen- diture	Revenue	Net
General Government	29,653	059'6	19,963	1 =	-5,503	16,574	ي إ	-13,022	12,454	ي ا	-1,848	14,208	60,658	16,864	43,794
Police	79,184	-5,715	73,469	35,516	-6,862	28,654	37,358	-3,238	34,120	22,052	-3,877	18,175	180,473	-12,538	167,935
Fire and Rescue	41,877	-1,243	40,634	26,940	-1,441	25,499	28,044	-443	27,601	15,367	-43	15,324	80,839		80,839
Engineering	14,150	1,980	12.170	28,112	-5,206	22,906	33,730	-5,628	28 102	10,045	-2,246	2,799	59,802	. 31,297	91,099
Planning, Development and Bylaws	16,775	-17.414	-639	8,772	-6,377	2,395	10,171	-8,587	1,584	7,246	-4,408	2,838	35,930	-68,442	-32.512
Parks, Recreation and Culture	51,367	-13,423	37,944	40.686	. 167,8-	31,895	58,691	-23,615	35,076	24,686	-7,099	17,587	176,382	-50,028	126,354
Fiscal Expenditures and Revenues	15,276	-6,813	3,463	53,874	-36,066	17,808	47,585	-15,172	. 32,413	23,429	-8,503	14,926	83,701	.15,949	67,752
Other Fees and Revenues		-26,942	-26,942	. (6)	-16,247	-16,247		-15,330	-15,330	10	-8,127	-8,127		-45,496	-45,496
Services Funded by Property Taxes	248,282	-83,220	165,062	215,977	-86,493	129,484	241,055	-85,035	156,020	118,881	-36,151	82,730	677,785	-178,020	499,765
Property Taxes Paid: Excluding Single Family and Strata Single Eamily and Strata		-58,027	-58,027	15	-68,187	-68,187	18 01 080	-88,071	-88,071	20 (MX) 1955	-38.852	-38,852		.299,282	-299.282
TOTAL EXPENDITURES and REVENUES	248,282	-248,282	1	215,977	-215,977	· ·	241,055	-241,055		118,881	-118,881		677,785	-677,785	
								100		1		u.		s:	
City Metrics (2007 rolls) Single Family Properties Strata Properties Total	79,017 31,535 110,552		2 7	28,453 28,367 56,820			31,500 25,008 56,508	8	· .	24,499 10,321 34,620	2		80,432 71,771 152,203	×	
Expenditures per Single Family and Strata Taxpayer. Gross expenditures Net expenditure (property tax burden)	axpayer 2,246		1.493	3,801		2,279	4,266		2,761	3.414	. W	2,376	4,453		3.284
Funded by: Service Charges, Fees and Sundry Revenues Property Taxes excl. Single Family and Strata Single Family and Strata Property Taxes	M. Company or an area	.753 .525 .968 -2.246	-525 -968 -1,493	8	-1,522. -1,200 -1,079	-1,200 -1,079 -2,279	, II	-1,505 -1,559 -1,202 -4,266	-1,559 -1,202	r.	-1,038 -1,116 -1,260 -3,414	-1,116	ī	-1,170 -1,966 -1,317 -4,453	-1,966 -1,317 -3,284
Percent Higher/(Lower) than Richmond: Service Charges, Fees and Sundry Revenues Property Taxes exert, Single Family and Strata Single Family and Strata Property Taxes Total Expenditures		(51%) (56%) (10%) (41%)	36			¥.		(1%) 30% 11% 12%	8	g <sup>(M)</sup> (2 - 4)	(32%) (7%) 17% (10%)		.12	(23%) 64% 22% 17%	2

## APPENDIX B

# EXPENDITURES/REVENUES PER-SF AND STRATA PROPERTY, BY MUNICIPALITY

2007 Municipal Operating Expenditures and Revenues - \$ per Department per Single Family and Strata Taxpayer

	Vernes		A Richmond		at the Burnaby		of Secondam	Canal State	TE THE VANCOUVER.	Ner-
	77.0		60 000		S.F. 5.08		34 820		152,203	
Argue Farmiy and Sitata Laxbayers (2007 1005) Residents (2006 census)	394,980		174,460		202,800		114,565		578,040	
2007 City Budgets	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
3.11. (General/Governmenter	5.000.5536.53.000.5	2000 296 513	\$22.000,000	16 574 0000	\$25.476.000	\$12.454.000	000-950 913	\$14.208.000	\$60,650,000	\$41.794.000
	\$268	\$181	. \$389	\$292	\$451	\$220	.\$461	\$408	\$386	\$288
Percent higher/(lower) than Richmond	(31%)	(38%)		1	46%	(24%)	%61	40%	3%	( 1 %) ( 1 %)
Expenditure per Resident	\$75	\$31	\$127	\$8\$	\$126	\$61	\$140	3124	SUTS .	(20%)
Percent higher/(lawer) than Richmond		(47%)	Cara Call Value		(170)	(9/20)		200		100000000000000000000000000000000000000
Control of the second of the s		\$ 273,469,000 THE	20009	228.654.000	C 527 358/000 48	2000 0Z1 F-52	22.052.000	1000 TO	E-00000 - 5.0000	0.0000000000000000000000000000000000000
Expenditure per SF and Strata Property	\$716	\$99\$	\$625	\$504	\$661	\$604	\$633	\$522	\$1,186	719%
Percent higher/(lower) than Richmond	,15%	32%		10	<b>%</b>	20%	, 1%	4%	80%	2003
Expenditure per Resident	\$200	5186	. \$255	\$164	5184	5768	2515	4014 (%E/	53%	77%
Percent higher/(lower) than Richmond	(%Z)	13%			(%OL)	0/.7	(e/C)	(8, 6)	Retroscope posterior construction	Distance of the Company of the Compa
File and Second Managers	241,877,000	\$40,674,000	Sec. 20000016-97-58	25,499,000	£ 528 044 000 =	\$27.501.000	£ 62 367 000 £	\$15,72,000	X-000.658.085	280 839 000
Expenditure per SF and Strata Property	\$379	2368	ZZ Z	843	36.5	\$488	. 544.	9 5	12%	18%
Percent higher/lower) than Richmond	(20%)	(%80)	4512	5146	5138·	\$136	5134	\$134	\$140	\$140
Percent higher/flower) than Righmond	(31%)	(30%)	<u> </u>		(%01)	(%2)	(13%)	(8%)	. (%6)	(4%)
	A COUNTY OF THE PARTY OF THE PA	The Control of the Control	The state of the s	Transcrutter	**************************************	\$528 107 000 C	540.045.000	-000:66/±13#	000 208 653	000 660 65
Expenditive per SF and Strata Property	\$128	\$110	\$495	\$403	\$597	\$497	5288	\$224	\$393	\$595
Percent higher/(fower) than Richmond	(74%)	(73%)			21%	23%	(42%)	(44%)	(21%)	48%
Expenditure per Resident	. 336	ធ៌	\$161	\$131	\$166	\$139	\$88	368	\$103	\$158
Percent higher/(lower) than Richmond	<u> </u>	. (%22)			3%	%9	(45%)	(48%)	(36%)	. Z0%
5 Elanning Development and Bylaw	000-10-915	# (000 6098) #	\$ 5000 CLZ 95	\$2.395,000	\$1001.100g	\$ 1584,000	\$7.246,000	000.000	00000 655 55	(\$32,552,000)
Expenditure per SF and Strata Property		(\$6)	515	\$42	\$180	528	\$208	\$82	\$236	(\$214)
Percent higher/lower) than Richmond	(2%)	(414%)	io	, , ,	8 / L	(%) 5	Š Ę	, 555	. 295	(\$56)
Reproduce per Resident Percent bioberflower) than Richmond	(36%)	(112%)	AC.	· ·	(%0)	(43%)	26%	.%08	24%	(\$10%)
	To the second second second	the sea was a part of	THE PROPERTY OF THE PARTY OF TH	The Property of the Parket		The second second				10000
688Parks (Recreation Culture Manager Control	2000296755766	7.344.000	E-60 686 000 FEST	30,835,000	E 528.59 1,000 2		200	2000 COS	05113	5830
Expenditure per SF and Strata Property	35%)	(30%)	91/6		45%	11%	%C	(10%)	62%	48%
Expenditure per Resident	\$130	965	\$233	\$183	\$289	\$173	\$215	\$154	\$305	\$219
Percent higher/(lower) than Richmond	(44%)	(47%)	#i	1.	24%	(%5)	(%8).	(16%)	31%	20%.
Fiscal Forestolings and Revenues Total	2000 27 5 27 6 000	58.463.000	\$ 24,000 - 8	2000,808,000	247.585.000	# 000 E LP 2 8 3 5	\$27.429.000	\$ (4.926.000 PE	00010208	\$6.7552.000
Expenditure per SF and Strata Property	\$138	\$77	\$948	\$313	\$842	\$574	\$673	\$429	\$550	\$445
Percent highest/(lower) than Richmond	(85%)	(76%)	gues	6303	(11%)	\$3%	(29%)	5130	\$145	\$117
Percent higher/flower) than Richmond	(87%)	(%64)	666	,	(24%)	22%	(34%)	28%	(%23%)	15%
8 Corner Feet and Revenue		## (\$2 6 9 47 000) F		C16.247.00075		(\$15 330,000).		\$158 127 BOOK		\$45,49E,000)
Revenue per SF and Strata Property		(\$244)		(5286)		(\$271)		(\$233)		(\$239)
Percent higher/(lower) than Richmond		(%5ť)	æ			(%5)	8	(18%)		5%
Expenditure per Resident Perrent highed/lower) than Richmond		(\$68)	529	(283)		(3.26)		(24%)	ū	(%5t)
SERVICE SERVICE SERVICE SERVICE SERVICES	\$ 52,482,82,000	000	\$2,000 Tet 25129 484 0000	29.484.000	\$241,055,000	\$ 156020 000	\$ \$ 128 88 1 000 F	£ \$82 7.30,000	**************************************	000:592:6685
Expenditure per SF and Strata Property	\$2,246		\$3,801	\$2,279	\$4,266	\$2,761	53,414	\$2,376	\$4,453	\$3,284
Percent higher/(lower) than Richmond	(41%)	(34%)	A A E	10 m	12%	21%	(%01)	%5	17%	44%
Expenditure per Resident	\$629	812	\$1,238	\$742	\$1,189	\$769	\$1,038	\$722	\$1,1/3	16%
Percent higher/(lower) than Richmond	(49%)	(44%)			(4%)	4%	(%91)	(3%)	(%c)	,
	8									3

Page 1 of 2

2007 Municipal Operating Expenditures and Revenues - \$ per Department per Single Family and Strata Taxpayer

Sources:  BC Assessment Authority 2007 Data City of Richmond 5 Year Financial Flan (2007-2011)		Surrey 2007 Vancouver A	City of Surrey 2007 - 2011 Financial Plan City of Vancouver Annual Budget 2007		. 88	ly of Burnaby 200 ly of Coquittam P	City of Burnaby 2007 Annual Financial Plan City of Coquitlam Five-Year Financial Plan 2007-2011	al Plan I Pian 2007-2011		
Percent higher/(lower) than Richmond		(44%)				4%		(3%)	TO	. %91
Taxes per Resident	•	(\$418)		(\$742)		(6925)		(\$2.55)	*	(\$865)
Percent higher/(lower) than Richmond		(34%)				21%	3	4%		44%
Taxes per SF and Strata Property		. (567'19		(\$2,279)	100)	(\$2,761)	74	(\$2,376)	155	(\$3,284)
TOTAL PROBERD LAYES TO	US IS CONTRACTOR	5.062,000 E		\$ 29 484 (000)	0.00	35.020.0001		(582) 30,000		\$499 7.654000
Percent higher/(lower) than Richmond		(33%)				(2%)		<b>%</b> 6		(1%)
Taxes per Resident	•	(\$27.1)		(\$351)		(\$338)		(\$383)		(\$347)
Percent higher/(lower) than Richmond	•	(10%)	•		85	11%	ar	17%		22%
Taxes per SF and Strala Property		(\$968)		(\$1,079)	Company of the Compan	(\$1,202)	THE RESERVE THE PROPERTY OF THE PARTY OF THE	(\$1.260)	AND THE PROPERTY AND PROPERTY A	(\$1.317)
10 Esingle Family and State Rigidae by Jaxes		0005507		(1000 167 195)		(\$67.949.000)		(C43'8.18 000)		\$260.487.000)
Percent higher/(lower) than Richmond		(62%)				%11%		(13%)	R	32%
Taxes per Resident	•1	(\$147)		(\$391)		(55.83)	N.	(\$339)		(\$518)
Percent higher(lower) than Richmond	•	(26%)		a a		30%		(%)	13	64%
Taxes per SF and Strata Property		(\$25\$)		(\$1,200)		(\$1,559)		(51,116)		(51,966)
1997 Bropertygraves excels Sidol Chamily sandes		8:02//:000)		(\$68 187,000)		(\$88 07,5 000)		2(000/258i8ES))		\$299,282,000)
		55			8 8		**		}	
2007 City Budgets	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Residents (2006 census)	394 580		174,460		202,800	0.3	114,565		578,040	3
Single Family and Strata Taxpayers (2007 rofts)	110,552	.: ::	56,820		905'95	×	34,820	•	152,203	7
City Metrics	Section 1		Richmond	P. P.	As ParkBurnab	bythe state	mbo year	tamene	AE-YE - Vancouv	Ver Talen
									The second secon	CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR



## APPENDIX C

BUDGET DETAILS FOR EACH MUNICIPALITY

SURREY
Source: City of Surrey 2007 - 2011 Financial Plan plus data from Management 2007 Budget '000s

		4		Transfers
	Expenditures	Revenues	Net	to Fiscal
General Government	148			
				Ø
Council Projects	250			
Other Council Initiatives	. 225			,
Mayor and Council	1,019			
Cily Manager - Administration	977	-2		
City Manager - Legal Services	1,254	920		
City Manager - Legislative Services	2,911	18		. 14
Finance and Technology	14,835		5.	-32
Human Resources	2,164			-02
Business Development Office	682	-5		
By-law Services (Licences)	4,381	-5,243		
Real Estate (Rental Properties)	955			
' ',		-3,579	10.000	208
Police	29,653	-9,690	19,963	24
Policing	70.404	5 746	9	
, onoting	79,184 79,184	-5,715	70.400	AND THE RESERVE TO SERVE THE RESERVE THE RESE
Fire and Rescue	19,104	-5,715	73,469	(12) (2)
Fire and Rescue Services	44.077		8	
The districted Otheres	41,877	-1,243		1,57
Engineering	41,877	-1,243	40,634	1,57
Administration	200			. X
Operations	829	-64		56
Surplus from Sanitation (treated as utility)	5,643	500		1,550
Facilities Maintenance		1,245		
	2,381	-5		
Traffic	5,297	-666	51.	- 82
Diameter Development of D.	14,150	-1,980	12,170	1,576
Planning, Development and Bylaws	n n			
Social Plan	656	, R		
2010 Opportunities	. 100		20	6 g
Parking Fees		-193		
Land Development	3,007	-3,107		
Administration	. 2,232	-43	i	82
Area Planning and Development	3,294	-1,909		
Building	6,215	-12,162	\$	184
Long Range Planning and Policy	1,250			
Heritage Advisory Committee	21		ì	
	16,775	-17,414	-639	184
Parks, Recreation and Culture				
City Beautification	570	· 1	1	2
Social Plan	400	Ñ.	10	5.
Civic Grants	601		1	
Administration	1,978	-279		
Parks	(25)		i	50
Recreation	11,563	-600	ļ	-70
Library	24,491	-10,916	,	559
Library	11,764	-1,628		<del> </del>
C,	51,367	-13,423	37,944	539

#### SURREY

Source: City of Surrey 2007 - 2011 Financial Plan plus data from Management

2007 Budget '000s

Fiscal Expenditures and Revenues
Debt Service
Local Improvements Debentures
Transfer from Surplus
Interest and Fiscal Charges
THE REAL PROPERTY OF THE PROPE

Interest and Fiscal Charge Contribution to Capital Contingency Reserve Local Area Service Fund

Approp Surplus re: Interest

Gaming Revenue Transfer to Capital Move Transfers in Total

#### Other Fees and Revenues

Interest on Temporary Investments Utility Administration Grants in Lieu of Taxes Penalties and Interest

#### **Property Taxes**

Excluding Single Family and Strata Single Family and Strata Taxpayers

#### TOTAL EXPENDITURES AND REVENUES

#### Reconciliation

Gaming Revenue/Capital Sanitation Move Transfers to Fiscal

#### Utilities

Sewer and Drainage - Operation

S & D - Taxes

S & D - Interest & Other Revenue

S & D - Interest, Capital & Reserves

Water - Operation

Water - Taxes

Water - Interest & Other Revenue

Water - Interest, Capital & Reserves

Expenditures   Revenues   Net   to Fiscal	Expenditures Revenues Net to Fiscal  -3,013  883 5,400 600  -643 -3,800 3,950  15,276 -6,813 -8,994 -2,300 -26,942 -58,027 -107,035 -165,062 -185,062  -185,062 -185,062 -185,062 -185,062 -185,062 -185,062 -185,062 -185,062 -185,062 -185,062 -185,062 -181 -258,808 -17,339 -17,399 -17,399 -17,399 -17,399 -17,399 -17,399 -17,399 -17,399 -17,39	10	<u></u>		····	
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883 5,400 600 643 3,800 3,950 15,276 -6,813 8,463 50 -12,115 -3,533 -8,994 -2,300 -26,942 -26,942 -58,027 -107,035 -165,062 -165,062 248,282 -248,282 3,950 -3,800 3,800 17,339 -17,339 3,013 3,013 261,821 -258,808 3,013 Page 41 Page 40 Balanced with 2007-2011 General Operating Financial Plan 39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	883 5,400 600 643 3,800 3,950 15,276 -6,813 8,463 50 -12,115 -3,533 -8,994 -2,300 -26,942 -26,942 -58,027 -107,035 -165,062 -165,062 248,282 -248,282 3,950 -3,800 3,800 17,339 -17,339 3,013 3,013 261,821 -258,808 3,013 Page 41 Page 40 Balanced with 2007-2011 General Operating Financial Plan 39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487	0.40		al l		
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-165,062 -165,062  248,282 -248,282 3,950  -3,800 3,800 17,339 -17,339 3,013 3,013  261,821 -258,808 3,013  Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	-165,062 -165,062  248,282 -248,282 3,950  -3,800 3,800 17,339 -17,339 3,013 3,013  261,821 -258,808 3,013  Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487		175			19
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248,282 -248,282 3,950  -3,800 3,800 17,339 -17,339 3,013 3,013  261,821 -258,808 3,013  Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	248,282 -248,282 3,950  -3,800 3,800 17,339 -17,339 3,013 3,013  261,821 -258,808 3,013  Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487		10	-165,062	-165,062	
248,282 -248,282 3,950  -3,800 3,800 17,339 -17,339 3,013 3,013  261,821 -258,808 3,013  Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	248,282 -248,282 3,950  -3,800 3,800 17,339 -17,339 3,013 3,013  261,821 -258,808 3,013  Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487	1.6			101	
-3,800 3,800 17,339 -17,339 3,013 3,013 261,821 -258,808 3,013 Page 41 Page 40 Balanced with 2007-2011 General Operating Financial Plan 39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	-3,800 3,800 17,339 -17,339 3,013 3,013 261,821 -258,808 3,013 Page 41 Page 40 Balanced with 2007-2011 General Operating Financial Plan 39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487		1	0.000		0.050
17,339	17,339	12	248,282	-248,282	ļ <u></u>	3,950
17,339	17,339					120
17,339	17,339				8	181 N
3,013 3,013  261,821 -258,808 3,013  Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	3,013 3,013  261,821 -258,808 3,013  Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487					
261,821 -258,808 3,013 Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	261,821 -258,808 3,013 Page 41 Page 40 Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487		17,339			
Page 41   Page 40   Balanced with 2007-2011 General Operating Financial Plan  39,076	Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487			3,013	3,013	
Page 41   Page 40   Balanced with 2007-2011 General Operating Financial Plan  39,076	Page 41 Page 40  Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487	7	2 <sup>27</sup>		2.27	1 1
39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	Balanced with 2007-2011 General Operating Financial Plan  39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487				*****	]
39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55	39,076 -28,119 -21,312 -1,916 12,271 35,480 -40,317 -55 -3,595					
21,312 -1,916 12,271 35,480 -40,317 -55	-21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487	Balance	d with 2007-201	11 General O	perating F	inancial Plan
21,312 -1,916 12,271 35,480 -40,317 -55	-21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487					- N
21,312 -1,916 12,271 35,480 -40,317 -55	-21,312 -1,916 12,271 35,480 -40,317 -55 -3,595 8,487		8 .			<u> </u>
-1,916 12,271 35,480 -40,317 -55	-1,916 12,271 35,480 -40,317 -55 -3,595		39,076		1	1
12,271 35,480 -40,317 -55	12,271 35,480 -40,317 -55 -3,595 8,487		1	1779	B 1000	
35,480 -40,317 -55	35,480 -40,317 -55 -3,595 8,487		65 250			
-55	-55 -3,595 8,487		12,271		a 9	,
-55	-55 -3,595 8,487		35,480	-40,317		
	8,487			-55		
	8,487	5				1
8,487	06 244 · 06 244		8,487	<u>' </u>	<u> </u>	]
05 214 · 05 214	95,514 -95,514		95,314	-95,314		•

Not Included in 2007-2011 General Operating Financial Plan

#### RICHMOND

Source: Cily of Richmond 5 Year Financial Plan (2007-2011) plus data from Management 2007 Budget '000s

	Expenditu	res Revenues	Net	Transfers to Fiscal
General Government				
Law		,,,,,		ľ
Law & Commun. Servs Admin	6		31	(1)
Emergency Services		550		1,000
Facility Management (Rentals)			12	8
		500		
Treasury		377		
Business Advisory Services		115		
Budgets and Accounting		514		9
Purch., Risk Management, Stores	1,1	143	17	1
Property Taxation	9	956 -40	00]	
Payroll and Accounts Payable	· (	61	-7	
Finance and Administration	.] . ;	755		1,000
Economic Dévelopment		81	9	in the second
Business Liaison (Licences)		113 -2.79	99	.21
Real Estate	Ø I	303		
Rental and Lease Revenue	8	-2,14	16	7
Olympic Business Office		91	"	1,000
Chief Administrative Officer		511	100	1,000
Council and Mayor's Office	223	1986 - 1984 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986 - 1986	30	
Human Resources	10. 10.	173		in an
Information Technology				500
Customer Service	38 a. STA	43		1
Clerks	- 13		58	
	1.2		-3	
Corporate Communications		56		
w	22,0	-5,50	16,574	3,500
Police	6 2	6 0 0		
Policing	35,5	16 -4,50	)7	1,500
Traffic Fine Sharing	e4	-2,35	55	
g a E an	35,5	16 -6,86	28,654	1,500
Fire and Rescue	0 0		1.1	1
Fire and Rescue Services	26,9	40 -1,44	i1	27
	26,9			
Engineering	0		20,100	1
Communications	. 1	39	ia i	
Engineering	3,9	2000 P. C.	3	
Fleet	6,2		200	
Subsidy to Drainage Utility	0,2	I	33	
Roads and Construction		3,04	1	
Translink MRM Grant	8,8			645
General Public Works		-1,73	3	V- V1 0020110000
	1,4		1	1,000
Misposting (transfer to Utilities)	1 .	50 75	이	
Facility Management (Gen Maintenance)	.4,9			
Transportation	2.0		4	
Technical. Services Major Projects	1,2			
	28,1	12 -5,20	6 22,906	1,645
Planning, Development and Bylaws	92			
Community Bylaws	1,8	24	91 77	
Parking and Olher Bylaw Revenue	1	-74	6	
Parking Fees	tel	-65	30	in the
Building Approvals	3,49	100	1	1.
Policy Planning	1,09			
Development Application	1,93			
Planning & Dev. Administration	4:	process and the second		
			,	1,000
	8,77	<sup>7</sup> 2 -6,37	2,395	. 1,000

#### **RICHMOND**

Source: City of Richmond 5 Year Financial Plan (2007-2011) plus data from Management 2007 Budget '000s

* **	Expenditures	Revenues	Net	Transfers to Fiscal
Parks, Recreation and Culture		1		
Library	8,587	-1,541		
Gateway Theatre	1,040	) -		
ROW Maintenance	2,011	-10	,	*
Parks Mainlenance	. 3,848	335		* * * *
Design and Programs	1,358	-535	104	
Parks Administration	2,550	-310		59
PR&C Administration	32	1 :		
Heritage & Cultural Services	2,030	-431		
Community Recreation Services	5,460	-21		
Recreation & Cultural Services	54	5		1,000
Arenas	4,53	-2,302	4	50
Aquatic Services	7,34	-3;536	e de	9
Filness and Wellness	15	100 PM 10		i je
Programs and Projects	88	6		
1 1	40,68	6 -8,791	31,895	1,109
Fiscal Expenditures and Revenues				
Debt Service	5,75	7	e e	1 1
Fiscal Expenditures	16,82	5	86 N	
Capital from Revenue	10	2		
PW Overhead Recovery	100	-2,200	( a	
Debt Funding		-3,051		
. Transfers from Operating Prov'n	18	-15,815		
Transfers to Appropriated Surplus	8,78	1 .		
Transfers	. 22,40	9 .		1
Gaming Revenue	1 .	-11,000	8	
Investment Income		-4,000		
	53,87	4 -36,066	17,808	1
Other Fees and Revenues				1 .
Conditional Government Grant	-	-124	*	
Ulility Taxes		-2,800	E8	
Grants in Lieu of Taxes		-7,513	24	
Miscellaneous Revenues .		-426		7
Investment Income		-4,374		
Penalties and Interest		-1,010		
4.0		-16,247	-16,247	7
Property Taxes			2	
Excluding Single Family and Strata	V 20 12	-68,187		
Single Family and Strata		-61,297		
10 Million (1970) 10 Million (	97	-129,484	-129,484	1
				100

TOTAL EXPENDITURES AND REVENUES

215,977

-215,977

#### RICHMOND

Source: City of Richmond 5 Year Financial Plan (2007-2011) plus data from Management 2007 Budget '000s

#### Reconciliation

Utility -- Storm Drainage

Drainage Subsidy from Operating Fund

Utility - Sewer

Utility - Water

Misposting (transfer from Engineering)

Solid Waste

Capital Plan,

Transfer from DCC Reserve

Transfer from Other Funds and Reserves

Expenditures	Revenues	Net	Transfers to Fiscal
	. 1		
6,998	-3,951		
U.	-3,047		100
27,403	-27,403		
30,998	-30,998	19	e ga
750	-750		
8,146	-8,146		
172,203	100	*	
ay a .	-19,057	5.	
10	-153,146		
462,475	-462,475	r	0 1

Schedule 2 Schedule 2

Balanced with Richmond 5 Year Financial Plan (2007-2011)

#### BURNABY

Source: City of Burnaby 2007 Annual Financial Plan plus data from Management 2007 Budget '000s

2007 Badget 9005	Expenditures	Revenues	Net
			· ·
General Government	1081 <sup>(2)</sup>	* 1	***
Mayor and Council	1,280	-236	
Cily Manager	1,012	-325	
Finance	968	-17	*
Human Resources	1;810	-226	
Legal Services	654	-40	2
Citizen Support Services	302	-45	.0
Information Services	5,713	-430	
Property Management	4,823	-7,208	
Other Finance Functions	7,086	1,778	
Risk Management	438	-46	, .
Licences	657	2,463	
Economic Development	208	-208	,
Insurance	525		
	25,476	-13,022	12,454
Police			
Policing	37,358	-871	
Traffic Fine Sharing		-2,367	
	37,358	-3,238	34,120
Fire and Rescue			78
Fire and Rescue Services	28,044	-443	
	28,044	-443	27,601
Engineering			0.00
Administration	335	-93	
Solid Waste subsidy	8,840	FG 25	•
Public Works	13,247	772	0.
Major Road Network	4,046	4,046	25 10 10 10 10 10 10 10 10 10 10 10 10 10
Dev't Services and Infrastructure	2,495	-359	)X
Traffic and Engineering Systems	3,935	-141	
Environmental Services	832	-217	
	33,730	-5,628	28,102
Planning, Development and Bylaws			٠.
Parking Meters	313	-1,021	
Planning Administration	188	* * * * * * * * * * * * * * * * * * * *	
Other Planning	4,244	-877	,
Building	4,653	-6,209	
Bylaw Enforcement	773	480	
	10,171	-8,587	1,584
Parks, Recreation and Culture			
Community Grants	912		
Community School Grant	812 . 370	20	
Library	9,325	-1,965	
Animal Control	. 512	-1,903	
PRC Admin and Strategic Planning	5,257	-2,046	(A)
Recreation	17,254	-9,449	, r
Cultural Services	6,799	-2,918	
Parks and Golf	18,362	-7,125	¥3
	58,691		35,076
** #			

#### BURNABY

Source: City of Burnaby 2007 Annual Financial Plan plus data from Management 2007 Budget '000s

#### Fiscal Expenditures and Revenues

Debt Service

Local Improvement Taxes

Miscellaneous Expenditures

Gaming Revenue to Capital

Gaming Revenue

Contingency Reserve

Transfers

#### Other Fees and Revenues

Interest on Temporary Investments

**Utility Taxes** 

Miscellaneous Fees

Receipts in Lieu of Taxes

Penalties and Interest

#### **Property Taxes**

Excluding Single Family and Strata Single Family and Strata Taxpayers

#### TOTAL EXPENDITURES AND REVENUES

#### Reconciliation

Utility - Sewer and Drainage

Utility - Water

Solid Waste

Gaming Revenues (treated as capital)

	Expenditures	Revenues	Net
21			
	25,320		
	0.000	-605	10
	2,286	0.00	
	9,153	0.460	
(35)	3,949	-9,153	
	6,877	-400	±0
	47,585	-5,014 -15,172	22.440
	47,000	-10,172	32,413
	×	-6,325	
		-2,833	
		-1,367	
l		-3,904	
		-90.1	14] 0-04
		-15,330	-15,330
200	10		
		-88,071	-88,071
-		-67,949	-67,949
e.		-156,020	-156,020
ļ	241,055	-241,055	
13	* 3		2 2
1	25,248	-25,248	
i	29,337	-29,337	pe va
	2,134	-2,134	
-	-9,153	9,153	
-	288,621	-288,621	*
L	200,021	*200,021	

Page 35 Page 35
Balanced with Burnaby 2007 Annual Financial Pk

#### COQUITLAM

Source: City of Coquitlam Five-Year Financial Plan 2007-2011, plus data from Management 2007 Budget '000s

To the second se			T1	Transfers
	Expenditures	Revenues	Net	to Fiscal
9 88	. A	ŭ.		
General Government	N .	. 1		e 10 ie 1
Mayor and Council	740	80		-25
City Manager	2,602			,
City Manager		-317	9	-209
Economic Development	. 563			15
Corp Servs Administration	179		\$	1
Land and Properties	110	e v		ľ
Legal Services	569	-5		2
Licensing	444	a*		*
City Clerk	750	-7		3
Information Technology	2,725			ž.
Financial Services	; 2,044	-47		1
Corporate Communications	923	-5		
Business Licences	-3 * *	-1,342	9	ł
Insurance .	1,909			
Other Treasury Expenses	87		100	×
Corporate Management	2,396	Ø		
Labour Benefits Clearing	-64	-5		
Civic Property Rentals	79	-120		
- No. 100 March 1981	16,056	-1,848	14,208	-234
Police				
Policing	22,052		3 4 1	
Traffic Fine Sharing		-1,245		
	22,052	-3,877	18,175	
Fire and Rescue	45.007	42	3	
Fire and Rescue Services	15,367	-43 -43	15,324	
A A A A A A A A A A A A A A A A A A A	15,367	-43	15,324	
Engineering	325	-21		
Management	689	11770000	# #	i.e.
Design and Construction Geomatics.	462	100	,	
Fleet and Garage	123	10 12	0	
Infrastructure Maintenance	4,651	-333		
Translink Contribution	4,051	-558		1
Transportation Services	1,285			
Translink Contribution	1,200	-345		
Infrastructure Management	174			
Civic Facilities Maintenance	2,336		- 29	
	10,045		7,799	
Planning, Development and Bylaws				
Bylaw Enforcement	1,987	-1,326		
Parking Fines		-80		
Parking Management	146	L.		
Parking Revenue	15.700.00	-170		
Administration	434			ye •
Community Planning	1,383			*
Development Services	1,528		8	
Development Fees		534	** ** ** **	1
Building Permits	1,768		*	
Permits and Inspection Fees.		-2,283		
	7,246	-4,408	2,838	

#### COQUITLAM

Source: City of Coquitlam Five-Year Financial Plan 2007-2011, plus data from Management

2007 Budget '000s

Parks, Recreation and Cultu	re
Community Grants	
Cultural Grants	
Business Services	
D-4	

Parks and Open Spaces

Leisure Services

#### Fiscal Expenditures and Revenues

Debt Service
Capital from Revenue
Transfer to Capital Reserve
Casino Revenue
Reserve Transfers
Operating Reserve transfers
Transfers from above

#### Other Fees and Revenues

Interest on Temporary Investments
Local Improvements Debentures
Lease Income
Miscellaneous Fees
Tax Adjustments
Utility Taxes (3%)
Grants in Lieu of Taxes
Penalties and Interest

#### **Property Taxes**

Excluding Single Family and Strata Single Family and Strata Taxpayers

#### TOTAL EXPENDITURES AND REVENUES

#### Reconciliation

Solid Waste

Collections for Other Governments

#### Utilities

Utility - Sewer and Drainage

Utility - Water

20	<u> </u>		ov n n	T# /
	Expenditures	Revenues	Net	Transfers to Fiscal
34	Expenditures	itevenues	. Net	toriscal
	ă S	53	i n	
	261	× 10	e.	
	5,227		¥.	-5
-72	883	-52		-3
	5,599	-830		
	12,716	-6,217	2	, co
8	24,686	-7,099	17,587	-5
	J			
	5,338	*		
	8,529	-314		1
	7,200	ja (1. 22.00	8	
		-7,200		3* 
	2,362		4,	
48		-750		
20		-239		
£	23,429	-8,503	14,926	
		101 .		
		-2,650		
	*	725	<b>L</b> .()	
8	*	-487		10
N .	ğ	-345		
		175		
	s	-800	1.00	
9		-2,695	• =	i.
	М	-600		
	20	8,127	-8,127	AC40 AC4000
			100	
		-38,852		
		-43,878		
8	7. INI	-82,730	-82,730	
	<del></del>			
24		<u>.</u>	* ¥	· 4
	118,881	-118,881	- Without the same of the same	-239
	and a separate	200	8 2 4	3
		8 5	200	æ
	4,094	-4,094		
	69,933	-69,933		G 7
	400.000		8 A	
35	192,908	-192,908		
Dal.	Page "I"	Page "I"		<u></u>
Balance	ed with 2008 Bud	get Report, Bu	idget Detail by	Department
88				
	19,058	40.050		
101	15,395	-19,058 -15,395		
}	34,453			
į	34,403	-34,453		L 1/1

Not Included in 2008 Budget Report, Budget Detail by Department

VANCOUVER Source: City of Vancouver Annual Budget 2007 plus data from Management 2007 Budget '000s

	Expenditures	Revenues	Net
• va 5 x		. *	
General Government	9 5 A	F 2	
Mayor & Council	1,877		
City Manager/CAO .	2,875		a la
Legal Services	4,552	-77	
Clerk	. 4,680	₹.	:s
Finance, Real Estate, Risk	13,551		
Information Technology	11,935		
Civic Property Rentals	658	-1,459	
Licence Fees		-14,824	
Economic Development Commission	955		
License Division	4,138		
Property Tax Search Fees		504	
Human Resources	7,551		100 TO 10
City-Wide Expenditures	7,886		
	60,658		43,794
Police	1011100-1111000		
Policing	164,379	N/	2 2 2
E-Comm	15,094	1	.5
Community Policing Grant	1,000	9	
Traffic Fine Revenue		-12,538	
	180,473		
Fire, and Rescue			FO MODEL AND STORY
Fire and Rescue Services	77,349		1
E-Comm	3,490	1	100
	80,839		80,839
Engineering			-
Facilities Management	6,475		Ag 7.
Streets	17,676	-1,100	
Transportation (excl. Parking)	16,555		<u> </u>
Other	19,096		
Subsidy to Drainage Utility		35,695	
Translink Road Maintenance Contrib.	100	-3,298	
	59,802		
Planning, Development and Bylaws			
Administration (share)	4,444	54-5 St <sup>20</sup>	
Municipal By-law Fines	500 500	160	i
Parking Fine Revenue	9 e <sup>100</sup> 20	-11,200	)
Parking Meter Revenue	1 .	-25,742	
Planning	6,710	. I	
Permits and Inspections	16,903		
Health Imspections	664	6. 6.	
Parking Operations	7,209	E .	
Permits and Inspections		-31,340	
Commonte inspections	35,930		
	1 , 30,000	1 00,172	1 02,012

#### **VANCOUVER**

Source: City of Vancouver Annual Budget 2007 plus data from Management

2007 Budget '000s

Þa	rks, Recreation and Culture
	Misc Contracts (City-Wide Exps)
(2.0)	Comm Services Administration (shared
	Social Services
	Housing Programs
	Animal Control
3.5	Cemetery
5	Carnegie Community Centre
	Downtown South Gathering Place
1/00	CSG Projects
22	Civic Theatres
*	Civic Grants
	HO Admin
	District Admin
	Major Parks Maintenance
	Recreation Facilities
į.	Revenue Services
	Park Operations
	Corporate Services
	Library
	Britannia Community Services Centre

#### Fiscal Expenditures and Revenues

Debt Service
Local Improvements Debentures
Capital from Revenue
Gaming Revenue
Contingency Reserve
Transfers

#### Other Fees and Revenues

Interest on Temporary Investments
Miscellaneous Fees
Tax Adjustments
Receipts in Lieu of Taxes (incl Utilities)
Penalties and Interest

#### Property Taxes ,

Excluding Single Family and Strata Single Family and Strata Taxpayers

## TOTAL EXPENDITURES AND REVENUES Reconciliation

Sewer and Drainage Drainage Subsidy from Operating Fund Water Sanitation Revenues netted against expenditures

-1,867 -85 -5,786 -225 -214 -10,592 -9,776 -15,423 -28 -5,234 -798 -50,028 -3,389 -5,400 -7,160	0) 0)
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