



City of Richmond

Report to Committee

To: General Purposes Committee

Date: November 5, 2008

From: Jerry Chong
Director, Finance

File: 03-0925-01/2008-Vol 01

Re: 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 GENERAL MANAGER | | |
| | | |
| REVIEWED BY TAG | YES <input checked="" type="checkbox"/> <i>GJ</i> | NO <input type="checkbox"/> |
| REVIEWED BY CAO | YES <input checked="" type="checkbox"/> <i>CH</i> | NO <input type="checkbox"/> |

Staff Report

Origin

Business & Financial Services wanted to assess the City's residential property taxes and whether its 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 its 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:

| | Surrey | Richmond | Burnaby | Coquitlam | Vancouver |
|---|------------------|-----------------------|------------------|------------------|------------------|
| <i>Number of SF/Strata Property</i> | <i>110,552</i> | <i>56,820</i> | <i>56,508</i> | <i>34,820</i> | <i>152,203</i> |
| Gross Expenditures per SF/Strata (Ranking) | (\$2,246) (5) | (\$3,801) (3) | (\$4,266) (2) | (\$3,414) (4) | (\$4,453) (1) |
| Non Tax Revenue Sources (Ranking) | \$753 (5) | \$1,522 (1) | \$1,505 (2) | \$1,038 (4) | \$1,170 (3) |
| Net Expenses Before Taxes (Ranking) | (\$1,493) (5) | (\$2,279) (4) | (\$2,761) (2) | (\$2,376) (3) | (\$3,284) (1) |
| Property Taxes Paid By Other Property Classes (Ranking) | \$525 (5) | \$1,200 (3) | \$1,559 (2) | \$1,116 (4) | \$1,966 (1) |
| Property Taxes Paid By SF/Strata Property (Ranking) | \$968 (5) | \$1,079 (4) | \$1,202 (3) | \$1,260 (2) | \$1,317 (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
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(604-276-4064)

JC:gjn

CITY OF RICHMOND

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

- **RICHMOND**
- **BURNABY**
- **COQUITLAM**
- **SURREY**
- **VANCOUVER**

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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 | |
| <ul style="list-style-type: none"> • Mayor and Council • City Manager • City Clerk • Legal Services • Rental Facilities Management • Human Resources • Finance and Budgets • Information Technology • Corporate Services • Economic Development (inc. Olympic offices) • Licences • Insurance and Risk Management • Purchasing | <ul style="list-style-type: none"> • Relevant fees and charges • Revenue from Civic Properties |
| Police | |
| <ul style="list-style-type: none"> • All direct expenditures and contracts • E-Comm charges where reported individually | <ul style="list-style-type: none"> • Relevant fees and charges • Provincial traffic fine revenue sharing |
| Fire and Rescue | |
| <ul style="list-style-type: none"> • All direct expenditures and contracts • E-Comm charges where reported individually | <ul style="list-style-type: none"> • Relevant fees and charges e.g. inspection fees |
| Engineering | |
| <ul style="list-style-type: none"> • Streets • Traffic • Civic Facilities Maintenance • Supporting Units (sign shop, drafting, works yard etc.) | <ul style="list-style-type: none"> • Relevant fees and charges • Translink Contributions to MRN maintenance |
| Planning, Development and Bylaws | |
| <ul style="list-style-type: none"> • Planning • Permits • Bylaw Enforcement • Parking Operations • Health Inspections | <ul style="list-style-type: none"> • Permit fees • Inspection fees • Bylaw Fines • Parking fees and fines |
| Parks, Recreation, Culture | |
| <ul style="list-style-type: none"> • Recreation • Parks • Community Grants • Social Services • Cemetery • Library • Civic Theatres • Museum Grants • Animal Control | <ul style="list-style-type: none"> • Parks and Recreation fees • Revenue Operations e.g. restaurants and concessions • Other user fees (Cemetery, Library, Theatres, Animal |
| Fiscal | |
| <ul style="list-style-type: none"> • Debt Service • Capital from Revenue • Contingency Reserve • Other Transfers to reserves | <ul style="list-style-type: none"> • Local Improvement Taxes • Transfers from Reserves • Provincial Gaming Revenue (dedicated to capital) |
| Other Fees and Revenues | |
| | <ul style="list-style-type: none"> • Interest on Investments • Tax Adjustments • Grants in Lieu of taxes • Penalties and Interest • Minor Unspecified Fees |
| Property Taxes | |
| | <ul style="list-style-type: none"> • Residential • Non-Residential |

1 The scope of the study does not 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:

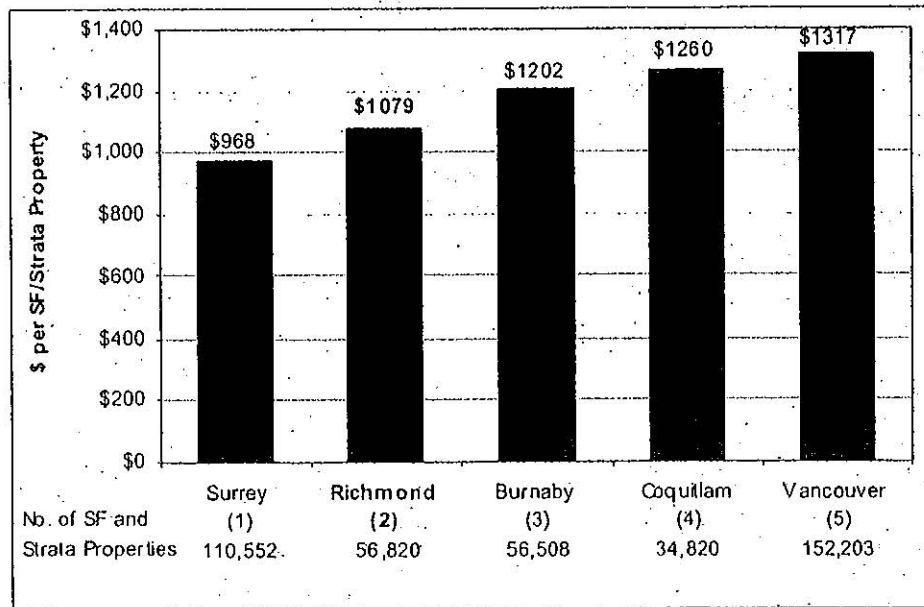
| Residential properties | Surrey | Richmond | Burnaby | Coquitlam | Vancouver |
|------------------------|---------|----------|---------|-----------|-----------|
| Single family | 79,017 | 28,453 | 31,500 | 24,449 | 80,432 |
| Strata | 31,535 | 28,367 | 25,008 | 10,321 | 71,771 |
| Combined | 110,552 | 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.¹

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



¹ 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.

2. 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).

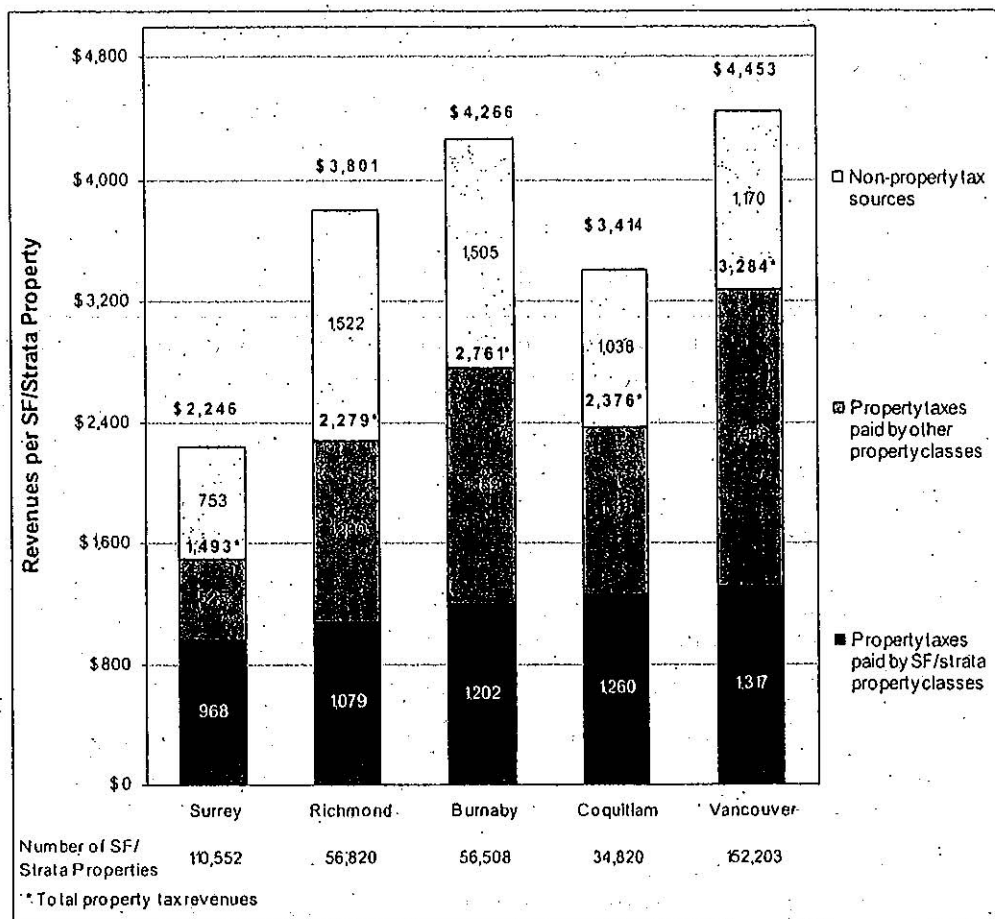
2.2 Net expenditures

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.

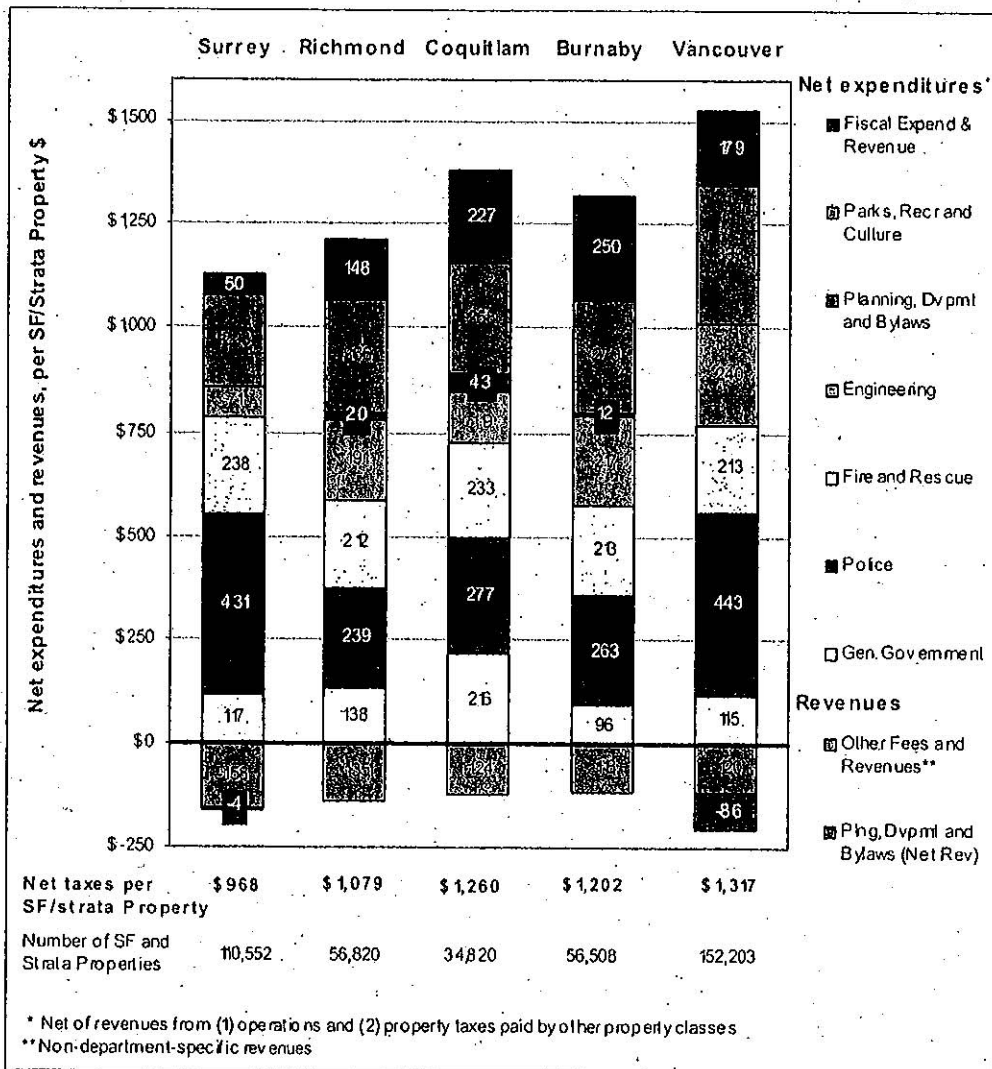
Exhibit 2a - Average 2007 revenue sources, per SF/strata property



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.

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

| | Surrey | | | Richmond | | | Burnaby | | | Coquitlam | | | Vancouver | | |
|--|----------------|-----------------|----------|----------------|-----------------|---------|----------------|-----------------|---------|----------------|-----------------|---------|----------------|-----------------|----------|
| | Expenditure | Revenue | Net | Expenditure | Revenue | Net | Expenditure | Revenue | Net | Expenditure | Revenue | Net | Expenditure | Revenue | Net |
| General Government | 29,553 | -9,650 | 19,903 | 22,077 | -5,503 | 16,574 | 25,476 | -13,022 | 12,454 | 16,056 | -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 | 7,799 | 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 | -8,791 | 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 | 8,463 | 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 | | -16,247 | -16,247 | | -15,330 | -15,330 | | -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 Family and Strata | | -58,027 | -58,027 | | -68,187 | -68,187 | | -88,071 | -88,071 | | -38,852 | -38,852 | | -299,282 | -299,282 |
| | | -107,035 | -107,035 | | -61,297 | -61,297 | | -67,949 | -67,949 | | -43,878 | -43,878 | | -200,483 | -200,483 |
| TOTAL EXPENDITURES and REVENUES | 248,282 | -248,282 | | 215,977 | -215,977 | | 241,055 | -241,055 | | 118,881 | -118,881 | | 677,785 | -677,785 | |
| City Metrics (2007 rolls) | | | | | | | | | | | | | | | |
| Single Family Properties | 79,017 | | | 28,453 | | | 31,500 | | | 24,499 | | | 80,432 | | |
| Strata Properties | 31,535 | | | -28,367 | | | 25,008 | | | 10,321 | | | 71,771 | | |
| Total | 110,552 | | | 56,820 | | | 56,508 | | | 34,820 | | | 152,203 | | |
| Expenditures per Single Family and Strata Taxpayer | | | | | | | | | | | | | | | |
| Gross expenditures | 2,246 | | 1,493 | 3,801 | | 2,279 | 4,266 | | 2,761 | 3,414 | | 2,376 | 4,453 | | 3,284 |
| Net expenditure (property tax burden) | | | | | | | | | | | | | | | |
| Funded by: | | | | | | | | | | | | | | | |
| Service Charges, Fees and Sundry Revenues | -753 | | -1,522 | | | | -1,505 | | -1,559 | | | -1,038 | | -1,170 | |
| Property Taxes excl. Single Family and Strata | -525 | | -1,200 | | | | -1,559 | | -1,559 | | | -1,116 | | -1,966 | |
| Single Family and Strata Property Taxes | -968 | | -1,079 | | | | -1,202 | | -1,202 | | | -1,260 | | -1,317 | |
| | -2,246 | | -1,493 | | | | -4,266 | | -2,761 | | | -3,414 | | -4,453 | |
| Percent Higher/Lower than Richmond: | | | | | | | | | | | | | | | |
| Service Charges, Fees and Sundry Revenues | (51%) | | | | | | (1%) | | (32%) | | | (7%) | | (23%) | |
| Property Taxes excl. Single Family and Strata | (56%) | | | | | | 30% | | 30% | | | 17% | | 64% | |
| Single Family and Strata Property Taxes | (10%) | | | | | | 11% | | 11% | | | 17% | | 22% | |
| Total Expenditures | (41%) | | | | | | 12% | | 12% | | | (10%) | | 17% | |

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

| | Surrey | Richmond | Burnaby | Coquitlam | Vancouver |
|---|---------|----------|---------|-----------|-----------|
| Single Family and Strata Taxpayers (2007 rolls) | 110,552 | 56,820 | 56,508 | 34,820 | 152,203 |
| Residents (2006 census) | 394,980 | 174,460 | 202,800 | 114,555 | 578,040 |
| 2007 City Budgets | | | | | |
| General Community | Gross | Net | Gross | Net | Gross |
| Expenditure per SF and Strata Property | \$288 | \$181 | \$389 | \$282 | \$461 |
| Percent higher(lower) than Richmond | (31%) | (38%) | 16% | (24%) | 19% |
| Expenditure per Resident | \$75 | \$51 | \$127 | \$95 | \$126 |
| Percent higher(lower) than Richmond | (41%) | (47%) | (1%) | (35%) | 11% |
| Police | Gross | Net | Gross | Net | Gross |
| Expenditure per SF and Strata Property | \$716 | \$665 | \$825 | \$594 | \$633 |
| Percent higher(lower) than Richmond | 15% | 32% | 6% | 20% | 1% |
| Expenditure per Resident | \$200 | \$186 | \$204 | \$164 | \$184 |
| Percent higher(lower) than Richmond | (2%) | 13% | (10%) | 2% | (5%) |
| Fire and Emergency | Gross | Net | Gross | Net | Gross |
| Expenditure per SF and Strata Property | \$379 | \$388 | \$474 | \$449 | \$441 |
| Percent higher(lower) than Richmond | (20%) | (18%) | 5% | 9% | (7%) |
| Expenditure per Resident | \$106 | \$103 | \$154 | \$146 | \$138 |
| Percent higher(lower) than Richmond | (31%) | (30%) | (10%) | (7%) | (13%) |
| Land Use | Gross | Net | Gross | Net | Gross |
| Expenditure per SF and Strata Property | \$126 | \$110 | \$495 | \$403 | \$224 |
| Percent higher(lower) than Richmond | (74%) | (73%) | 21% | 23% | (42%) |
| Expenditure per Resident | \$36 | \$31 | \$161 | \$131 | \$88 |
| Percent higher(lower) than Richmond | (78%) | (77%) | 3% | 6% | (46%) |
| Public Works | Gross | Net | Gross | Net | Gross |
| Expenditure per SF and Strata Property | \$152 | \$85 | \$154 | \$42 | \$208 |
| Percent higher(lower) than Richmond | (2%) | (14%) | 17% | (33%) | 35% |
| Expenditure per Resident | \$42 | \$21 | \$50 | \$14 | \$63 |
| Percent higher(lower) than Richmond | (18%) | (112%) | (0%) | (43%) | 26% |
| Public Works - Streets | Gross | Net | Gross | Net | Gross |
| Expenditure per SF and Strata Property | \$465 | \$343 | \$716 | \$581 | \$709 |
| Percent higher(lower) than Richmond | (35%) | (38%) | 45% | 11% | (1%) |
| Expenditure per Resident | \$130 | \$96 | \$233 | \$183 | \$215 |
| Percent higher(lower) than Richmond | (44%) | (47%) | 24% | (5%) | (8%) |
| Public Works - Parks and Recreation | Gross | Net | Gross | Net | Gross |
| Expenditure per SF and Strata Property | \$138 | \$77 | \$948 | \$313 | \$873 |
| Percent higher(lower) than Richmond | (85%) | (76%) | (11%) | 83% | (29%) |
| Expenditure per Resident | \$38 | \$21 | \$309 | \$102 | \$305 |
| Percent higher(lower) than Richmond | (87%) | (79%) | (24%) | 57% | (34%) |
| Offices and Revenue | Gross | Net | Gross | Net | Gross |
| Revenue per SF and Strata Property | \$244 | \$244 | \$271 | \$271 | \$233 |
| Percent higher(lower) than Richmond | (15%) | (15%) | (5%) | (5%) | 5% |
| Expenditure per Resident | \$58 | \$58 | \$76 | \$76 | \$71 |
| Percent higher(lower) than Richmond | (27%) | (27%) | (19%) | (24%) | (15%) |
| Services - Other | Gross | Net | Gross | Net | Gross |
| Expenditure per SF and Strata Property | \$2,246 | \$1,493 | \$3,801 | \$2,279 | \$4,266 |
| Percent higher(lower) than Richmond | (41%) | (34%) | 12% | 21% | 12% |
| Expenditure per Resident | \$529 | \$418 | \$1,238 | \$742 | \$1,189 |
| Percent higher(lower) than Richmond | (49%) | (44%) | (4%) | 4% | (4%) |

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

| City Metrics | Surrey | Richmond | Burnaby | Coquitlam | Vancouver |
|---|--------------------|--------------------|-------------------|-------------------|--------------------|
| Single Family and Strata Taxpayers (2007 est) | 110,552 | 56,820 | 56,508 | 34,820 | 152,203 |
| Residents (2006 census) | 394,980 | 174,460 | 202,800 | 114,565 | 578,040 |
| 2007 City Budgets | | | | | |
| PROPOSED BUDGET - SINGLE FAMILY TAXPAYER | | | | | |
| Taxes per SF and Strata Property | | | | | |
| Percent higher(lower) than Richmond | (\$525) (56%) | (\$1,200) (30%) | (\$1,559) (7%) | (\$1,116) (7%) | (\$1,965) (64%) |
| Taxes per Resident | (\$147) (62%) | (\$391) | (\$434) 11% | (\$339) (13%) | (\$518) 32% |
| Percent higher(lower) than Richmond | | | | | |
| PROPOSED BUDGET - STRATA TAXPAYER | | | | | |
| Taxes per SF and Strata Property | | | | | |
| Percent higher(lower) than Richmond | (\$868) (10%) | (\$1,079) | (\$1,202) 11% | (\$1,260) 17% | (\$1,317) 22% |
| Taxes per Resident | (\$271) (23%) | (\$351) | (\$335) (5%) | (\$383) 9% | (\$347) (1%) |
| Percent higher(lower) than Richmond | | | | | |
| TOTAL PROPOSED BUDGET | | | | | |
| Taxes per SF and Strata Property | (\$1,433) (34%) | (\$2,279) | (\$2,761) 21% | (\$2,376) 4% | (\$3,284) 44% |
| Percent higher(lower) than Richmond | | | | | |
| Taxes per Resident | (\$418) (44%) | (\$742) | (\$769) 4% | (\$722) (3%) | (\$865) 16% |
| Percent higher(lower) than Richmond | | | | | |

Sources:

BC Assessment Authority 2007 Data

City of Richmond 5 Year Financial Plan (2007-2011)

City of Surrey 2007 - 2011 Financial Plan

City of Vancouver Annual Budget 2007

City of Burnaby 2007 Annual Financial Plan

City of Coquitlam Five-Year Financial Plan 2007-2011

APPENDIX C

BUDGET DETAILS FOR EACH MUNICIPALITY

SURREY

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

| | Expenditures | Revenues | Net | Transfers to Fiscal |
|--|--------------|----------|--------|------------------------|
| General Government | | | | |
| Council Projects | 250 | | | |
| Other Council Initiatives | 225 | | | |
| Mayor and Council | 1,019 | | | |
| City Manager - Administration | 977 | -2 | | |
| City Manager - Legal Services | 1,254 | | | |
| City Manager - Legislative Services | 2,911 | -18 | | 144 |
| Finance and Technology | 14,835 | -843 | | -328 |
| Human Resources | 2,164 | | | |
| Business Development Office | 682 | -5 | | |
| By-law Services (Licences) | 4,381 | -5,243 | | |
| Real Estate (Rental Properties) | 955 | -3,579 | | 208 |
| | 29,653 | -9,690 | 19,963 | 24 |
| Police | | | | |
| Policing | 79,184 | -5,715 | | |
| | 79,184 | -5,715 | 73,469 | |
| Fire and Rescue | | | | |
| Fire and Rescue Services | 41,877 | -1,243 | | 1,577 |
| | 41,877 | -1,243 | 40,634 | 1,577 |
| Engineering | | | | |
| Administration | 829 | -64 | | -56 |
| Operations | 5,643 | | | 1,550 |
| Surplus from Sanitation (treated as utility) | | -1,245 | | |
| Facilities Maintenance | 2,381 | -5 | | |
| Traffic | 5,297 | -666 | | 82 |
| | 14,150 | -1,980 | 12,170 | 1,576 |
| Planning, Development and Bylaws | | | | |
| Social Plan | 656 | | | |
| 2010 Opportunities | 100 | | | |
| Parking Fees | | -193 | | |
| Land Development | 3,007 | -3,107 | | |
| Administration | 2,232 | -43 | | |
| 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 | | | |
| | 16,775 | -17,414 | -639 | 184 |
| Parks, Recreation and Culture | | | | |
| City Beautification | 570 | | | |
| Social Plan | 400 | | | |
| Civic Grants | 601 | | | |
| Administration | 1,978 | -279 | | 50 |
| Parks | 11,563 | -600 | | -70 |
| Recreation | 24,491 | -10,916 | | 559 |
| Library | 11,764 | -1,628 | | |
| | 51,367 | -13,423 | 37,944 | 539 |

SURREY

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

| | Expenditures | Revenues | Net | Transfers to Fiscal |
|--|----------------|-----------------|--------------|------------------------|
| Fiscal Expenditures and Revenues | | | | |
| Debt Service | | | | |
| Local Improvements Debentures | | | | |
| Transfer from Surplus | | -3,013 | | |
| Interest and Fiscal Charges | 883 | | | |
| Contribution to Capital | 5,400 | | | |
| Contingency Reserve | 600 | | | |
| Local Area Service Fund | | | | 50 |
| Approp Surplus re: Interest | 643 | | | |
| Gaming Revenue | | -3,800 | | |
| Transfer to Capital | 3,800 | | | |
| Move Transfers in Total | 3,950 | | | |
| | 15,276 | -6,813 | 8,463 | 50 |
| Other Fees and Revenues | | | | |
| Interest on Temporary Investments | | -12,115 | | |
| Utility Administration | | -3,533 | | |
| Grants in Lieu of Taxes | | -8,994 | | |
| Penalties and Interest | | -2,300 | | |
| | | -26,942 | -26,942 | |
| Property Taxes | | | | |
| Excluding Single Family and Strata | | -58,027 | | |
| Single Family and Strata Taxpayers | | -107,035 | | |
| | | -165,062 | -165,062 | |
| TOTAL EXPENDITURES AND REVENUES | 248,282 | -248,282 | | 3,950 |
| Reconciliation | | | | |
| Gaming Revenue/Capital | -3,800 | 3,800 | | |
| Sanitation | 17,339 | -17,339 | | |
| Move Transfers to Fiscal | | 3,013 | 3,013 | |
| | 261,821 | -258,808 | 3,013 | |
| | Page 41 | Page 40 | | |
| Balanced with 2007-2011 General Operating Financial Plan | | | | |
| Utilities | | | | |
| Sewer and Drainage - Operation | 39,076 | -28,119 | | |
| S & D - Taxes | | -21,312 | | |
| S & D - Interest & Other Revenue | | -1,916 | | |
| S & D - Interest, Capital & Reserves | 12,271 | | | |
| Water - Operation | 35,480 | -40,317 | | |
| Water - Taxes | | -55 | | |
| Water - Interest & Other Revenue | | -3,595 | | |
| Water - Interest, Capital & Reserves | 8,487 | | | |
| | 95,314 | -95,314 | | |

Not Included in 2007-2011 General Operating Financial Plan

RICHMOND

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

| | Expenditures | Revenues | Net | Transfers to Fiscal |
|---|--------------|----------|--------|---------------------|
| General Government | | | | |
| Law | 780 | -31 | | |
| Law & Commun. Servs Admin | 550 | | | 1,000 |
| Emergency Services | 413 | -12 | | |
| Facility Management (Rentals) | 500 | | | |
| Treasury | 377 | | | |
| Business Advisory Services | 115 | | | |
| Budgets and Accounting | 514 | | | |
| Purch., Risk Management, Stores | 1,143 | -17 | | |
| Property Taxation | 956 | -400 | | |
| Payroll and Accounts Payable | 661 | -7 | | |
| Finance and Administration | 755 | | | 1,000 |
| Economic Development | 281 | | | |
| Business Liaison (Licences) | 413 | -2,799 | | |
| Real Estate | 303 | | | |
| Rental and Lease Revenue | | -2,146 | | |
| Olympic Business Office | 791 | | | 1,000 |
| Chief Administrative Officer | 611 | | | |
| Council and Mayor's Office | 862 | -30 | | |
| Human Resources | 2,373 | | | 500 |
| Information Technology | 6,743 | | | |
| Customer Service | 1,306 | -58 | | |
| Clerks | 1,274 | -3 | | |
| Corporate Communications | 356 | | | |
| | 22,077 | -5,503 | 16,574 | 3,500 |
| Police | | | | |
| Policing | 35,516 | -4,507 | | 1,500 |
| Traffic Fine Sharing | | -2,355 | | |
| | 35,516 | -6,862 | 28,654 | 1,500 |
| Fire and Rescue | | | | |
| Fire and Rescue Services | 26,940 | -1,441 | | 27 |
| | 26,940 | -1,441 | 25,499 | 27 |
| Engineering | | | | |
| Communications | 139 | | | |
| Engineering | 3,968 | -233 | | |
| Fleet | 6,252 | -6,273 | | |
| Subsidy to Drainage Utility | | 3,047 | | |
| Roads and Construction | 8,874 | | | 645 |
| Translink MRM Grant | | -1,733 | | |
| General Public Works | 1,409 | | | 1,000 |
| Misposting (transfer to Utilities) | -750 | 750 | | |
| Facility Management (Gen Maintenance) | 4,960 | | | |
| Transportation | 2,024 | -14 | | |
| Technical Services Major Projects | 1,236 | -750 | | |
| | 28,112 | -5,206 | 22,906 | 1,645 |
| Planning, Development and Bylaws | | | | |
| Community Bylaws | 1,824 | | | |
| Parking and Other Bylaw Revenue | | -746 | | |
| Parking Fees | | -652 | | |
| Building Approvals | 3,495 | -4,130 | | |
| Policy Planning | 1,090 | | | |
| Development Application | 1,939 | -849 | | |
| Planning & Dev. Administration | 424 | | | 1,000 |
| | 8,772 | -6,377 | 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 | | | | |
| Library | 8,587 | -1,541 | | |
| Gateway Theatre | 1,040 | | | |
| ROW Maintenance | 2,011 | -10 | | |
| Parks Maintenance | 3,848 | -35 | | |
| Design and Programs | 1,358 | -535 | | |
| Parks Administration | 2,553 | -310 | | 59 |
| P R & C Administration | 321 | | | |
| Heritage & Cultural Services | 2,030 | -431 | | |
| Community Recreation Services | 5,466 | -21 | | |
| Recreation & Cultural Services | 545 | | | 1,000 |
| Arenas | 4,535 | -2,302 | | 50 |
| Aquatic Services | 7,349 | -3,536 | | |
| Fitness and Wellness | 157 | -70 | | |
| Programs and Projects | 886 | | | |
| | 40,686 | -8,791 | 31,895 | 1,109 |
| Fiscal Expenditures and Revenues | | | | |
| Debt Service | 5,757 | | | |
| Fiscal Expenditures | 16,825 | | | |
| Capital from Revenue | 102 | | | |
| PW Overhead Recovery | | -2,200 | | |
| Debt Funding | | -3,051 | | |
| Transfers from Operating Prov'n | | -15,815 | | |
| Transfers to Appropriated Surplus | 8,781 | | | |
| Transfers | 22,409 | | | |
| Gaming Revenue | | -11,000 | | |
| Investment Income | | -4,000 | | |
| | 53,874 | -36,066 | 17,808 | |
| Other Fees and Revenues | | | | |
| Conditional Government Grant | | -124 | | |
| Utility Taxes | | -2,800 | | |
| Grants in Lieu of Taxes | | -7,513 | | |
| Miscellaneous Revenues | | -426 | | |
| Investment Income | | -4,374 | | |
| Penalties and Interest | | -1,010 | | |
| | | -16,247 | -16,247 | |
| Property Taxes | | | | |
| Excluding Single Family and Strata | | -68,187 | -68,187 | |
| Single Family and Strata | | -61,297 | -61,297 | |
| | | -129,484 | -129,484 | |
| TOTAL EXPENDITURES AND REVENUES | 215,977 | -215,977 | | 8,781 |

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 |
|----------------|-----------------|-----|---------------------|
| 6,998 | -3,951 | | |
| | -3,047 | | |
| 27,403 | -27,403 | | |
| 30,998 | -30,998 | | |
| 750 | -750 | | |
| 8,146 | -8,146 | | |
| 172,203 | | | |
| | -19,057 | | |
| | -153,146 | | |
| 462,475 | -462,475 | | |

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

| | Expenditures | Revenues | Net |
|---|--------------|----------|--------|
| General Government | | | |
| Mayor and Council | 1,280 | -236 | |
| City Manager | 1,012 | -325 | |
| Finance | 968 | -17 | |
| Human Resources | 1,810 | -226 | |
| Legal Services | 654 | -40 | |
| Citizen Support Services | 302 | -45 | |
| 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 | | | |
| Fire and Rescue Services | 28,044 | -443 | |
| | 28,044 | -443 | 27,601 |
| Engineering | | | |
| Administration | 335 | -93 | |
| Solid Waste subsidy | 8,840 | | |
| Public Works | 13,247 | -772 | |
| Major Road Network | 4,046 | -4,046 | |
| Dev't Services and Infrastructure | 2,495 | -359 | |
| Traffic and Engineering Systems | 3,935 | -141 | |
| Environmental Services | 832 | -217 | |
| | 33,730 | -5,628 | 28,102 |
| Planning, Development and Bylaws | | | |
| 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 | 812 | | |
| Community School Grant | 370 | | |
| Library | 9,325 | -1,965 | |
| Animal Control | 512 | -112 | |
| PRC Admin and Strategic Planning | 5,257 | -2,046 | |
| Recreation | 17,254 | -9,449 | |
| Cultural Services | 6,799 | -2,918 | |
| Parks and Golf | 18,362 | -7,125 | |
| | 58,691 | -23,615 | 35,076 |

BURNABY

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

| | Expenditures | Revenues | Net |
|---|--------------|----------|----------|
| Fiscal Expenditures and Revenues | | | |
| Debt Service | 25,320 | | |
| Local Improvement Taxes | | -605 | |
| Miscellaneous Expenditures | 2,286 | | |
| Gaming Revenue to Capital | 9,153 | | |
| Gaming Revenue | | -9,153 | |
| Contingency Reserve | 3,949 | -400 | |
| Transfers | 6,877 | -5,014 | |
| | 47,585 | -15,172 | 32,413 |
| Other Fees and Revenues | | | |
| Interest on Temporary Investments | | -6,325 | |
| Utility Taxes | | -2,833 | |
| Miscellaneous Fees | | -1,367 | |
| Receipts in Lieu of Taxes | | -3,904 | |
| Penalties and Interest | | -901 | |
| | | -15,330 | -15,330 |
| Property Taxes | | | |
| Excluding Single Family and Strata | | -88,071 | -88,071 |
| Single Family and Strata Taxpayers | | -67,949 | -67,949 |
| | | -156,020 | -156,020 |
| TOTAL EXPENDITURES AND REVENUES | 241,055 | -241,055 | |
| Reconciliation | | | |
| Utility - Sewer and Drainage | 25,248 | -25,248 | |
| Utility - Water | 29,337 | -29,337 | |
| Solid Waste | 2,134 | -2,134 | |
| Gaming Revenues (treated as capital) | -9,153 | 9,153 | |
| | 288,621 | -288,621 | |

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Balanced with Burnaby 2007 Annual Financial Plan

COQUITLAM

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

| | Expenditures | Revenues | Net | Transfers to Fiscal |
|---|--------------|----------|--------|---------------------|
| General Government | | | | |
| Mayor and Council | 740 | | | -25 |
| City Manager | 2,602 | | | |
| City Manager | | -317 | | -209 |
| Economic Development | 563 | | | |
| Corp Servs Administration | 179 | | | |
| Land and Properties | 110 | | | |
| Legal Services | 569 | -5 | | |
| Licensing | 444 | | | |
| City Clerk | 750 | -7 | | |
| Information Technology | 2,725 | | | |
| Financial Services | 2,044 | -47 | | |
| Corporate Communications | 923 | -5 | | |
| Business Licences | | -1,342 | | |
| Insurance | 1,909 | | | |
| Other Treasury Expenses | 87 | | | |
| Corporate Management | 2,396 | | | |
| Labour Benefits Clearing | -64 | -5 | | |
| Civic Property Rentals | 79 | -120 | | |
| | 16,056 | -1,848 | 14,208 | -234 |
| Police | | | | |
| Policing | 22,052 | -2,632 | | |
| Traffic Fine Sharing | | -1,245 | | |
| | 22,052 | -3,877 | 18,175 | |
| Fire and Rescue | | | | |
| Fire and Rescue Services | 15,367 | -43 | | |
| | 15,367 | -43 | 15,324 | |
| Engineering | | | | |
| Management | 325 | -21 | | |
| Design and Construction | 689 | -135 | | |
| Geomatics | 462 | -22 | | |
| Fleet and Garage | 123 | | | |
| Infrastructure Maintenance | 4,651 | -333 | | |
| Translink Contribution | | -558 | | |
| Transportation Services | 1,285 | -242 | | |
| Translink Contribution | | -345 | | |
| Infrastructure Management | 174 | | | |
| Civic Facilities Maintenance | 2,336 | -590 | | |
| | 10,045 | -2,246 | 7,799 | |
| Planning, Development and Bylaws | | | | |
| Bylaw Enforcement | 1,987 | -1,326 | | |
| Parking Fines | | -80 | | |
| Parking Management | 146 | | | |
| Parking Revenue | | -170 | | |
| Administration | 434 | | | |
| Community Planning | 1,383 | | | |
| Development Services | 1,528 | -15 | | |
| Development Fees | | -534 | | |
| 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

| | Expenditures | Revenues | Net | Transfers to Fiscal |
|---|--------------|----------|---------|------------------------|
| Parks, Recreation and Culture | | | | |
| Community Grants | 261 | | | |
| Cultural Grants | 5,227 | | | -5 |
| Business Services | 883 | -52 | | |
| Parks and Open Spaces | 5,599 | -830 | | |
| Leisure Services | 12,716 | -6,217 | | |
| | 24,686 | -7,099 | 17,587 | -5 |
| Fiscal Expenditures and Revenues | | | | |
| Debt Service | 5,338 | | | |
| Capital from Revenue | 8,529 | -314 | | |
| Transfer to Capital Reserve | 7,200 | | | |
| Casino Revenue | | -7,200 | | |
| Reserve Transfers | 2,362 | | | |
| Operating Reserve transfers | | -750 | | |
| Transfers from above | | -239 | | |
| | 23,429 | -8,503 | 14,926 | |
| Other Fees and Revenues | | | | |
| Interest on Temporary Investments | | -2,650 | | |
| Local Improvements Debentures | | -725 | | |
| Lease Income | | -487 | | |
| Miscellaneous Fees | | -345 | | |
| Tax Adjustments | | 175 | | |
| Utility Taxes (3%) | | -800 | | |
| Grants in Lieu of Taxes | | -2,695 | | |
| Penalties and Interest | | -600 | | |
| | | -8,127 | -8,127 | |
| Property Taxes | | | | |
| Excluding Single Family and Strata | | -38,852 | | |
| Single Family and Strata Taxpayers | | -43,878 | | |
| | | -82,730 | -82,730 | |
| | | | | |
| TOTAL EXPENDITURES AND REVENUES | 118,881 | -118,881 | | -239 |
| Reconciliation | | | | |
| Solid Waste | 4,094 | -4,094 | | |
| Collections for Other Governments | 69,933 | -69,933 | | |
| | 192,908 | -192,908 | | |
| Page "I" | Page "I" | | | |
| Balanced with 2008 Budget Report, Budget Detail by Department | | | | |
| Utilities | | | | |
| Utility - Sewer and Drainage | 19,058 | -19,058 | | |
| Utility - Water | 15,395 | -15,395 | | |
| | 34,453 | -34,453 | | |

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 |
|---|--------------|----------|---------|
| General Government | | | |
| Mayor & Council | 1,877 | | |
| City Manager/CAO | 2,875 | | |
| Legal Services | 4,552 | -77 | |
| Clerk | 4,680 | | |
| 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 | | |
| City-Wide Expenditures | 7,886 | | |
| | 60,658 | -16,864 | 43,794 |
| Police | | | |
| Policing | 164,379 | | |
| E-Comm | 15,094 | | |
| Community Policing Grant | 1,000 | | |
| Traffic Fine Revenue | | -12,538 | |
| | 180,473 | -12,538 | 167,935 |
| Fire and Rescue | | | |
| Fire and Rescue Services | 77,349 | | |
| E-Comm | 3,490 | | |
| | 80,839 | | 80,839 |
| Engineering | | | |
| Facilities Management | 6,475 | | |
| Streets | 17,676 | -1,100 | |
| Transportation (excl. Parking) | 16,555 | | |
| Other | 19,096 | | |
| Subsidy to Drainage Utility | | 35,695 | |
| Translink Road Maintenance Contrib. | | -3,298 | |
| | 59,802 | 31,297 | 91,099 |
| Planning, Development and Bylaws | | | |
| Administration (share) | 4,444 | | |
| Municipal By-law Fines | | -160 | |
| Parking Fine Revenue | | -11,200 | |
| Parking Meter Revenue | | -25,742 | |
| Planning | 6,710 | | |
| Permits and Inspections | 16,903 | | |
| Health Inspections | 664 | | |
| Parking Operations | 7,209 | | |
| Permits and Inspections | | -31,340 | |
| | 35,930 | -68,442 | -32,512 |

VANCOUVER

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

| | Expenditures | Revenues | Net |
|--|----------------|-----------------|----------|
| Parks, Recreation and Culture | | | |
| Misc Contracts (City-Wide Exps) | 962 | | |
| Comm Services Administration (shared) | 2,167 | | |
| Social Services | 3,149 | | |
| Housing Programs | 3,581 | -1,867 | |
| Animal Control | 1,744 | | |
| Cemetery | 896 | -85 | |
| Carnegie Community Centre | 3,050 | | |
| Downtown South Gathering Place | 2,101 | | |
| CSG Projects | 964 | | |
| Civic Theatres | 6,603 | -5,786 | |
| Civic Grants | 15,505 | | |
| HO Admin | 1,056 | | |
| District Admin | 17,359 | -225 | |
| Major Parks Maintenance | 1,042 | -214 | |
| Recreation Facilities | 32,312 | -10,592 | |
| Revenue Services | 4,651 | -9,776 | |
| Park Operations | 31,312 | -15,423 | |
| Corporate Services | 4,040 | -28 | |
| Library | 40,249 | -5,234 | |
| Britannia Community Services Centre | 3,639 | -798 | |
| | 176,382 | -50,028 | 126,354 |
| Fiscal Expenditures and Revenues | | | |
| Debt Service | 50,416 | | |
| Local Improvements Debentures | 3,389 | -3,389 | |
| Capital from Revenue | 18,500 | | |
| Gaming Revenue | | -5,400 | |
| Contingency Reserve | 3,400 | | |
| Transfers | 7,996 | -7,160 | |
| | 83,701 | -15,949 | 67,752 |
| Other Fees and Revenues | | | |
| Interest on Temporary Investments | | -11,700 | |
| Miscellaneous Fees | | -1,064 | |
| Tax Adjustments | | 4,000 | |
| Receipts in Lieu of Taxes (incl Utilities) | | -33,232 | |
| Penalties and Interest | | -3,500 | |
| | | -45,496 | -45,496 |
| Property Taxes | | | |
| Excluding Single Family and Strata | | -299,282 | -299,282 |
| Single Family and Strata Taxpayers | | -200,483 | -200,483 |
| | | -499,765 | -499,765 |
| TOTAL EXPENDITURES AND REVENUES | 677,785 | -677,785 | |
| Reconciliation | | | |
| Sewer and Drainage | 71,202 | -35,507 | |
| Drainage Subsidy from Operating Fund | | -35,695 | |
| Water | 74,059 | -74,059 | |
| Sanitation | 34,033 | -34,033 | |
| Revenues netted against expenditures | -9,161 | 9,161 | |
| | 847,918 | -847,918 | |

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Balanced with Budget 2007

