

22 May 1975

RE: MONEY BY-LAWS - NOVEMBER 1975

At a special meeting of Council on 14 May 1975 the following motion was passed:

"That the staff come forward to Council with a report on the three money by-law presentations namely, Library, Parks and Recreation, and Roads with their effect individually and collectively on the mill rate."

First, a look at trends of the past.

Inclusive of water and schools, the gross debt of this community rose from \$44,092,000 or \$384 per capita in 1967 to \$65,449,000 or \$487 per capita in 1974. Net debt after application of sinking funds, the B.C. Government responsibility for school debt and a portion of the water system debt, rose from \$31,218,000 or \$271 per capita to \$46,292,000 or \$345 per capita in 1974. In other words, in seven years gross debt has grown by 48.4% and net debt by 48.3%, almost in parity.

Table 1 attached shows the patterns of expenditures in the years 1967 to 1975. It shows that general government services, transportation services, environmental health services and environmental development services, have taken relatively constant portions of the total revenues year by year. Protective services have grown from 10.84% in 1967 to a peak of 12.9% in 1973, dropping slightly to 12.4% in 1975. Public health and welfare costs have grown from 8.6% in 1967 to 15.6% in 1971, dropping back to 14.6% in 1975; recreation and cultural services from 5.2% to 8% in 1971, staying at about this level up to and including 1975.

Debt charges have declined from 9.3% to 8.1%; transfers to reserves from 14.6% to 3.7%; transfers of water utility collections from 3.1% to 2%. Transfers to the capital improvement program rose from 3.5% in 1967 to 7.6% in 1970 and dropped back to 3.2% by 1975. Collections for other Boards have risen steadily from 32.1% in 1967 to 37.1% in 1975.

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From this it can be concluded that while some services retained a steady proportion of total expenditures, others such as protective services, public health and welfare (mostly welfare), recreation and cultural services, and collections for other Boards, have grown whereas debt charges, transfers to reserves and transfers to capital improvements have declined. This decline has been deliberate, particularly in the last several years, in an attempt to keep mill rates within limits prescribed by Council.

Table 2 shows the trends of revenues over the years. It shows that tax collections (which includes frontage and business taxes) have comprised a varying proportion of total revenues over the years - yet, as will be seen from Table 5 attached to this report, the actual effect on a homeowner has been a constant rise in taxes. The heading "Transfers, collections for other governments" excludes collections for the Greater Vancouver Sewerage & Drainage District which, by statute, form part of the general tax levy (also the Greater Vancouver Regional District until 1974).

The debt charges shown in Table 1 are gross charges. The next step in this exercise is to determine the proportions of the debt charges payable by direct tax levy and by special charges or other revenue. Table 3 makes this analysis. In the process it breaks down a portion of the tax supported debt applicable to parks and recreation operations so that the latter figure may be lumped together with parks and recreation operation costs in the manner shown in Table 4.

Table 3 shows that while the gross debt charges grew from \$2,452,435 in 1967 to \$5,347,126 in 1975 or 118%, the portion, excluding the portion for parks purposes borne by the tax levy, grew from \$1,589,902 in 1967 to \$2,613,295 in 1973 but because of Sewerage Facilities Assistance Fund grants, dropped to \$2,257,113 in 1975, a net growth of only 42%.

Table 4 combines all mill rate tax levies into one total. It then breaks the total down into its component parts into a somewhat different fashion than the original mill rates would indicate. In compiling tax levies, total revenues receivable are subtracted from gross expenditures to arrive at the sums to be raised as taxes. In making the calculations for Parks and Recreation and Library levies, only the revenues receivable by these Boards are included. All other Municipal revenues were applied in the calculation termed as "General purposes levy excluding items marked *".

This table shows that the portion of the debt charges excluding debt for parks purposes raised by taxes has declined over the years from 10.17% to 5.64%; that the general tax levy has fluctuated year by year; that the Parks levy, including debt charges, has grown from 9.19% to 12.10%; the Library levy from 2.23% to 3.03%; the school levy from 47.31% to 53.51%; and that the Greater Vancouver Sewerage & Drainage District portion has declined from 3.92% to 2.29%, despite the enormous expenditures made by this Board in the past five years. This may be accounted for in part by the fact that the Provincial Government, through the Sewerage Facilities Assistance Fund Act, has given grants to alleviate a portion of the debt charges forming part of this cost.

Regional Hospital District rates entered this picture in 1968 as did the Greater Vancouver Regional District, and subsequently came the Municipal Finance Authority and Assessment Authority rates.

Table 5 shows the tax growth picture of a median property between 1961 and 1975, a period selected to coincide with the Cost of Living Index. It shows that in the period under study, 1967 to 1975, gross taxes, inclusive of the addition of a local improvement street project in 1968 and a lane project in 1971, increased by 98.5% and that after application of the Provincial Home-Owner grant, the net taxes increased by 92.2%.

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It is of interest to note that the Consumer Price Index in 1967 was 111 whereas in 1974 it was 157.4 in comparison with an index on the growth in net taxes on this property of 127.31 in 1967 to 244.78 in 1975. The actual growth of net taxes in this period was 92.27% as compared with a growth in the Consumer Price Index of 41.8%.

Attached also is Table 6 which shows that wages paid by the Municipality to its labourers grew from \$2.705 (average) to \$4.740 or 75.6% as compared with the growth in the Consumer Price Index of 41.8%.

This material is voluminous but it is necessary to show that the annual tax bill of a median property has accelerated at a greater rate than the increase in the Consumer Price Index and that the proportions of the total revenues of the Municipality devoted to the creation of reserves, transfers to capital funds and debt charges have declined in order to keep tax increases to a reasonable level and at the same time allow the costs of protective services, welfare, recreation and cultural services to increase to meet the demands of the day. They indicate that if these trends continue the Municipality will have to continue restricting the creation of debt, the setting up of reserves and the use of revenue for capital purposes, unless there is to be a substantial increase in property tax rates or alternative sources of revenue are found.

The following outlines the borrowing programs currently before Council as extracted from the Capital Improvement Program 1975-1980 which will be before Council shortly. Some of this information was not available for inclusion in Item 21, Manager's Report No. 33, of 5 May 1975.

Sanitary Sewers

Projected expenditures are \$3,584,092, of which \$1,341,474 is on hand, requiring further borrowing of \$2,242,618. The annual charges for repaying this debt will be absorbed by the Sanitary Sewer Utility by means of an increase in rates.

Local Improvements

During the past several years, on advice of the Manager, Council has restricted the amount of local improvement work undertaken. In 1975, the program, including ornamental lighting, totalled \$1,946,270. Indications are that demand from the public and the capability of staff to provide same is at least in the \$2,500,000 range annually. 50% of the annual carrying charges would be payable from the general tax levy and the balance by way of frontage taxes.

Storm Sewers

The Capital Improvement Program shows a need of \$4,842,000 to be spent 1976-1981.

Parks

The program as produced by the Parks and Recreation Commission shows:

Referendum - construction period 1977-1981	\$ 11,333,431
Referendum - land acquisitions 1977-1981	5,798,704
Annual budget - construction 1976	153,720
Annual budget - land acquisitions 1976-1981	1,800,000
	<u>\$ 19,085,855</u>

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The Commission has asked for a referendum of only \$17,132,135, assuming that the balance will be forthcoming from the annual budget. It is respectfully suggested that this assumption should not have been made. They cannot expect to borrow for part of their program and to obtain the balance from the annual tax levy, although it is a fact that we have been through this exercise twice before. On two occasions borrowing by-laws have been brought down but before long demands by the public for facilities not in the by-law soon made themselves known and the annual budget had to be tapped for funds. In particular, the 1971 by-law was supposed to provide sufficient funds for the land acquisition program but it soon became evident that this was not the case and large sums had to be found from the tax levy. This indicates that the Commission in the past has not been successful in accurately forecasting capital needs over a five year period. It suggests that five years is too long a period over which to have a by-law. In this respect, a great deal has been said about the principle of getting approval of the ratepayers for specific parks and recreation projects but the facts are that in the past approval has been sought for only a partial list of facilities - funds being taken out of revenue for the rest.

During the discussions on their presentation, the Commissioners pointed out that some of the proposed facilities have been reduced in size, to scale down the costs. It is suggested that this may not have been a good decision because past experience has shown that public demand tends to cause the deletions to be restored or, in some instances, the original concept changed completely. Luckily, unexpected Government grants became available and took care of these added facilities and unexpected inflation in costs.

Further, no provision has been made in the proposed Parks by-law for development of Oakalla lands and obviously this is going to be needed during the next five years. Also, one major land acquisition has been deleted which has been in our previous Capital Improvement Programs and on which considerable time and effort has been expended in negotiating with the owners. There may be other points of this nature to be considered, but time has not permitted a detailed examination of the program to determine what they may be.

In other words, the by-law probably should be greater than \$19,085,855 (as adjusted above). The sum shown makes no allowance for Provincial recreation grants which could amount to as much as \$3,807,000 if the grant program remains in Victoria for the term of the by-law. It is our recommendation that a by-law being put before the ratepayers should be for the estimated gross amount of the projects. Grants subsequently received can be used to make up deficiencies in estimates and/or inadequate provision for inflation; reduce the amount of borrowing actually necessary; or with the permission of the Inspector of Municipalities, applied to new works.

For the purposes of this report, the sum of \$19,085,855 will be used in the calculations.

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Roads

The Planner brought down a report covering \$18,397,467 (at 1976 costs) in road works. This total is subject to alteration when the changes to the program suggested by members of Council are analysed. This analysis has been made but cost figures are not available. Nor does the above figure include provision for inflation. Therefore \$20,000,000 is arbitrarily chosen as the figure for 1976-78 and a further \$20,000,000 for the period 1979-81.

As with the Parks program of works, the Roads program has not been refined to the point where one can feel confident about all of the estimates. Without adequate plans and specifications, it is doubtful that these cost estimates could be improved in time for presentation of the by-law to Council in early September of this year.

Library

The Capital Improvement Program indicates an expenditure of \$5,825,000. To this has been added \$200,000 for land acquisition, which may or may not be sufficient. The land for the headquarters Library is already in the possession of the Municipality and it is customary to charge a project with the cost of the land being used. The two branch Library sites have yet to be acquired.

Table 7 shows accumulated new borrowing, exclusive of sanitary sewers and 50% of local improvements, of \$78,425,990.

Table 8 shows the annual debt levies required to retire this debt if a 10% coupon is required on the debentures.

Table 9 shows the mill rates that may be required to pay these sums and Table 10 shows the effect thereof on the median residential property in the Municipality. When relating Table 10 to Table 5 one can see that there would be an increase in taxes over seven years, due to debt charges only, of 30%.

This contrasts with the fact that taxes on the median property increased between 1967 and 1975 by 92.2% whereas the proportion of the tax levy relative to debt charges was 10.17% in 1967 and only 5.56% in 1975. Projections of this nature can be most unreliable. They assume that the existing rate of growth in construction will continue at present levels and that the inflation of the past will continue. If the growth doesn't occur, the cost of supporting this debt will rise faster than projected.

Table 11 shows the operating costs projected by Parks staff for their program. It contains a rate for inflation compounded at 15% per annum. It shows that by 1982 the operating costs are likely to require .33 mills and cost the sample homeowner \$15.00 on his tax bill.

All of this looks very rosy, but it is not. It simply shows that one phase of our economy will cost X number of dollars. However, it ignores the balance of our economy which is most difficult to project.

On the one hand we have expenditures, the growth patterns of which are not constant and on the other, revenues which do not grow at a constant rate. As will be noted from an earlier section of this report, the proportions of the total revenues of the Municipality devoted to the creation of reserves, transfers to capital funds and the payment of debt charges, have steadily been reduced to pay for increases in services such as protection to persons and property, welfare, recreation and cultural services, among other things. There is no justification whatever for saying that the Municipality can assume the cost of repaying large scale new borrowings unless at the same time we can be assured additional revenues sufficient to cover.

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One other matter that should be considered by Council is whether or not to adopt the recommendation put forward by the Capital Improvement Committee in that "Council adopt the principle of submitting to the ratepayers annually as circumstances may indicate, a money by-law to include those projects of most pressing need to the community, the funding for which requires approval of ratepayers, and which projects are capable of funding within a three year period."

The reasoning of staff was as follows:

1. Projects should be considered in relation to priority one with the other.
2. The capital needs of the community are continuous.
3. It is most difficult to accurately forecast capital needs in priority one with the other over a period longer than three years, and it is almost impossible to calculate costs even over three years, especially if no design work has been done.
4. When possible, basic designs should be on hand before a by-law is put.

In summary, staff feel that only those projects which are of immediate concern should be put to the electorate at any one time.

This, of course, ignores political considerations. The usual argument against a composite by-law is that electors are being asked to vote for a range of projects, some of which they may not agree with. As a consequence, a voter may vote against the by-law because he is opposed to one project or he may find himself having to vote in favour of a by-law because he very much desires one project but has little interest in, or has opposition to, some others in the by-law.

It is suggested that this can apply to a parks, roads or library by-law, put separately. Some of the electors will be opposed to some of the projects, especially the location of roads and other facilities.

The principal problem with putting by-laws separately at the same election is that electors may vote on an either/or basis and favour one by-law against the other. When this happens, what does Council do for funds if the projects in the defeated by-law are of prime importance to the community?

Composite by-laws are not new. Vancouver City has used them for more than twenty years. In the past several years, Richmond and Victoria have employed them with success.

As has been demonstrated in the past, especially in connection with sanitary sewers, Council is in a much better position to assess the capital needs of the community than is an uninformed public.

Conclusions:

In reviewing this whole subject, your Manager and your Treasurer have concluded that because:

- (a) It is always desirable to minimize borrowings, especially at times of high interest rates;

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- (b) The Parks and Recreation Commission has over \$1 million to spend remaining in the 1971 Parks by-law;
- (c) The Parks and Recreation Commission does not plan to do any by-law construction work until 1977;
- (d) The Library Board will not be ready for a by-law before November 1976;
- (e) The Parks and Recreation Commission are proposing to spend an additional \$1.8 million in land acquisitions in the C.I.P. over and above the \$5.8 million included in the proposed by-law;
- (f) Planning, estimating of costs and scope of works are not really as definitive as they should be to be thoroughly reliable for a major road by-law and/or a parks by-law this Fall, be they in composite or separate by-laws;
- (g) It is possible to interim finance any advance planning and design costs required for parks and roads without resorting to a money by-law for this purpose;
- (h) It is desirable to pursue an aggressive land acquisition program for parks and roads purposes;
- (i) It is becoming very obvious that we cannot maintain and operate the parks and recreation facilities we have now and hold operating costs in check without building additional facilities at this time;

the parks by-law, with the exception of the land acquisition portion, should be deferred until next year and that one by-law go forward to the electorate in November this year to include the Kensington and Boundary, and Gilley (if desired by Council) projects, together with funds for acquisition of parks sites and road rights-of-way lands. We would be talking of a money by-law amounting to approximately \$18 million inclusive of Gilley Avenue Alternate if one included the \$1.8 million for additional park land acquisitions proposed in the C.I.P. So that no time will be lost in making ready for a by-law for parks and libraries next year, and further roads at a later date, we may borrow temporary sums in accordance with Section 260 of the Municipal Act, to a maximum of \$500,000 and proceed with the engagement of necessary consultants and the preparation of plans and specifications.

It is our belief that unless we are confident in knowing exactly what we are going to do in parks and road work, we should not put a by-law or by-laws at this time.

We do know that the Boundary Road and Kensington projects are pressing problems as are the acquisitions of parks lands and road rights-of-way and the preparation of plans and specifications for future projects. We know also that every member of Council believes the Gilley Avenue Alternate to be a top priority project.

We know also that municipalities ready to go with plans and specifications on hand are given top priority by Provincial authorities in the event of a Federal winter works program, and that the Province will authorize money by-laws for such projects without a vote of the electorate.

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RECOMMENDATIONS

1. THAT Council consider putting a composite by-law to the electorate in November, the by-law to make provision for the following:

Kensington Avenue, Hastings to Sprott		\$ 5,400,000
Boundary Road, 29th Ave. to Dubois		3,043,600
Land acquisitions for balance of road projects		967,800
Land acquisitions for parks - as proposed in the Parks & Recreation presentation	\$ 3,188,000	
Additional as shown in the C.I.P.	<u>1,800,000</u>	4,988,000
Contingency		<u>100,600</u>
		<u>\$14,500,000</u>

and

2. THAT staff be instructed to bring forth a complete report on the Gilley Avenue Alternate for consideration of Council for possible inclusion in the by-law; and
3. THAT staff be instructed to prepare the plans and specifications of the several roads and parks projects and that from time to time, as required, temporary loan by-laws be passed to finance the cost of engaging consultants to do the necessary work.


 MUNICIPAL TREASURER


 MUNICIPAL MANAGER

BM:gw
 Attach.

cc: Director of Planning
 Planner II (CRL)
 Municipal Engineer
 Parks & Recreation Administrator

The Corporation of the City of Toronto
 Comparative Statement of Expenditures for the years ended 31 December
 General Municipal Funds (4 Divisions)

TABLE 1

	1967	1968	1969	1970	1971	1972	1973	1974	1975
General government services	\$ 1226	1248	1366	1465	1591	1749	2154	2529	2409
	4.7%	3.9%	4.0%	4.0%	4.0%	4.1%	4.3%	4.4%	3.6%
Protective services	2831	3415	3614	3793	4158	5378	6330	7021	8155
	10.8%	12.7%	10.7%	10.8%	11.6%	12.6%	12.9%	12.2%	12.4%
Sanitation services	1084	926	1163	1208	1605	1342	1731	1852	2274
	4.1%	2.9%	3.5%	3.3%	4.0%	3.1%	3.5%	3.7%	3.4%
Environmental health services	68	696	761	958	1055	1056	1277	1441	1591
	2.4%	2.2%	2.3%	2.6%	2.6%	2.4%	2.6%	2.5%	2.4%
Public health and welfare services	2249	3030	2852	540	6224	6078	6729	8271	9659
	8.6%	9.5%	11.3%	14.9%	15.6%	14.2%	13.9%	14.4%	14.6%
Environmental development services	168	209	244	277	300	315	309	529	653
	.6%	.7%	.7%	.7%	.7%	.8%	.8%	.9%	1.0%
Recreation and cultural services	1359	1777	2024	2374	3192	3142	4028	4462	5412
	5.2%	5.6%	6.0%	6.5%	8.0%	7.4%	7.2%	7.8%	8.2%
Light and gas	2452	2675	2824	3155	3322	3495	4022	4876	5309
	9.3%	8.5%	8.4%	8.6%	8.3%	8.2%	8.3%	4.5%	8.1%
Transfer to Reserve	3844	4286	3117	1503	1365	1036	1424	3066	2473
	14.6%	13.4%	9.3%	4.1%	3.4%	4.5%	2.9%	5.3%	3.7%
Transfer to C.I.P.	914	2014	2413	2790	2205	1602	2916	1726	2106
	3.5%	6.3%	7.2%	7.6%	5.5%	3.8%	6.1%	3.0%	3.2%
Water utility collection transf.	817	814	890	888	903	910	1078	1228	1300
	3.1%	2.8%	2.6%	2.4%	2.2%	2.1%	2.2%	2.2%	2.0%
Collections transf. to other boards	4436	10368	10675	12511	13622	14605	16599	20164	24552
	32.1%	32.6%	31.7%	34.3%	33.9%	34.2%	33.6%	35.0%	37.1%
Surplus for the year	258	291	769	75	85	1104	245	363	226
	1.0%	.9%	2.3%	.2%	.2%	2.6%	.5%	.6%	3%
	\$ 26258	31829	33682	36517	40197	42627	49062	57574	66307
	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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The Corporation of the City of Burnaby
Comparative Statement of Revenue for the year ended 31 December
General Municipal Funds (4 Items 1st)

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TABLE 2

	1967	1968	1969	1970	1971	1972	1973	1974	1975
Taxes	\$ 10,580	10,409	11,637	12,513	14,806	15,810	18,165	20,177	22,356
	38.4%	33.0%	34.5%	34.3%	36.8%	37.2%	37.0%	35.1%	33.7%
Grants in lieu of taxes	296	328	383	664	535	659	713	716	763
	1.1%	1.0%	1.1%	1.8%	1.3%	1.5%	1.5%	1.2%	1.2%
Subsidies provided to other governments (agencies)		555			350				
		1.8%			.9%				
Income of citizens	508		670	772	847	932	1,130	1,204	1,601
	1.9%		2.0%	2.1%	2.1%	1.9%	2.3%	2.2%	2.4%
Real revenue from non-residents	1,271	1,461	1,635	1,539	1,426	1,450	2,216	2,756	3,510
	4.9%	4.6%	4.9%	4.2%	3.5%	3.4%	4.1%	4.9%	5.8%
Transfers from other governments	3,601	5,386	5,425	6,708	7,444	8,182	9,667	11,329	12,327
	13.7%	16.9%	16.1%	18.3%	18.6%	19.2%	19.7%	19.7%	18.7%
Conditional transfers from regional and other governments	181	172	180	70	88	69	71	70	70
	.7%	.5%	.5%	.2%	.2%	.2%	.1%	.1%	.1%
Other transfers, allocations from other governments	10,321	13,438	13,752	14,311	14,701	15,626	18,307	21,232	26,620
	39.3%	42.2%	40.9%	39.1%	34.6%	36.6%	37.3%	36.9%	43.1%
	\$ 26,258	31,839	33,682	36,517	40,197	42,627	49,062	57,574	66,307
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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The Corporation of the District of Columbia
 Analysis showing the composition of the annual
 debt charges for the years shown

TABLE 3.

	1967	1968	1969	1970	1971	1972	1973	1974	1975
Gross Debt Charges	2,452,455	2,695,701	2,934,453	3,155,189	3,331,778	3,425,420	4,035,310	4,853,576	5,347,126
Deduct									
Low Income Taxes	540,047	544,161	548,721	551,391	556,332	563,912	681,571	825,874	1,099,650
Low Income Rates	175,560	189,930	225,025	260,675	282,354	289,265	358,047	478,945	564,500
Low Income Facilities Asst. Maint.							390,921	354,450	
Grants, Misc. Reg. Kings. Maint.		63,924	71,984	70,452	68,138	67,495	68,060	67,515	66,835
Park Road Charge System Maint.	146,926	142,800	138,675	134,550	130,425	143,135	319,237	594,229	914,532
Net Debt Charges	1,589,922	1,756,056	1,850,050	2,138,121	2,294,529	2,364,707	2,613,295	3,465,092	3,257,113

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Analysis showing the composition of annual tax levies & the amount levied

TABLE 4

	1	2	3	4	5	6	7	8	9	10	11	12	13
				1967	1968	1969	1970	1971	1972	1973	1974	1975	
Police Levy				* 152,002	* 175,825	* 185,050	* 213,812	* 229,459	* 236,470	* 231,325	* 246,072	* 225,713	
				10.17%	10.17%	9.58%	9.84%	9.41%	9.03%	8.82%	7.09%	5.56%	
London Police Levy (including Stamp marked)				424,624	377,123	433,817	418,782	549,458	663,100	674,632	798,935	806,842	
				27.18%	23.00%	23.49%	19.26%	22.54%	25.33%	22.71%	22.97%	19.96%	
Police Levy (including Stamp marked)				* 143,752	* 175,825	* 193,703	* 246,799	* 214,413	* 199,340	* 280,266	* 269,725	* 49,170	
				9.19%	10.18%	10.02%	11.35%	10.03%	7.61%	9.46%	10.35%	12.10%	
Library Levy				* 347,817	* 364,895	* 423,040	* 467,471	* 589,422	* 663,663	* 908,722	* 981,523	* 1,230,270	
				2.2%	2.11%	2.19%	2.15%	2.41%	2.53%	3.06%	2.82%	3.03%	
£ 7 L + D				* 613,309	* 592,106	* 627,682	* 635,757	* 737,241	* 799,557	* 1,125,815	* 1,100,392	* 930,201	
				3.92%	3.47%	3.25%	2.94%	3.02%	3.05%	3.80%	3.10%	2.29%	
Labour Levy				730,453	952,552	965,236	1,139,231	1,226,226	1,309,541	1,473,034	1,799,625	2,170,392	
				47.31%	49.36%	49.99%	52.41%	50.31%	50.02%	49.74%	51.45%	53.51%	
Regional Hospital District					218,553	177,469	271,409	335,728	329,325	334,482	339,544	444,312	
					1.27%	.93%	1.25%	1.38%	1.26%	1.13%	.97%	1.09%	
HVA (to be) Police District					* 75,423	* 105,993	* 167,053	* 215,141	* 299,854	* 348,008	375,105	441,822	
					.44%	.55%	.77%	.88%	1.15%	1.18%	1.08%	1.09%	
Municipal Service Authority							6878	3255	5886	6270	8491	9012	
							.03%	.02%	.02%	.02%	.02%	.02%	
B.C. Assessment Authority												58,9710	
												1.45%	
				15,627,983	17,264,494	19,318,410	21,732,711	24,375,215	26,184,238	29,615,211	34,794,444	40,632,699	

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The Department of the Director of Planning
 Analysis showing the composition of annual tax levies
 for the years shown expressed in index

TABLE 4 (CONT)

	1	2	3	4	5	6	7	8	9	10	11	12	13
				1967	1969	1969	1970	1971	1972	1973	1974	1975	
Dist. Levy				100.00	110.39	116.36	134.48	144.32	148.73	164.37	155.05	141.97	
General Purpose Levy				100.00	93.51	106.87	98.61	129.36	156.16	158.90	188.12	189.98	
Police Levy				100.00	122.45	134.52	171.89	170.23	138.84	195.27	251.42	342.47	
Library Levy				100.00	104.91	121.63	134.40	169.20	190.81	260.40	286.20	353.88	
St. Louis Dist.				100.00	97.52	102.33	124.30	120.19	130.26	153.54	180.81	151.65	
Dist. Levy				100.00	115.26	130.61	154.07	165.84	177.15	198.22	242.17	294.07	
Regional Hospital District					100.00	81.99	124.00	153.38	150.45	152.82	155.13	205.99	
SRD - same Police District					100.00	140.48	221.40	285.13	397.40	461.22	407.14	555.64	
Municipal Services Authority							100.00	53.14	85.58	91.16	123.25	131.90	
Fire Department Authority												100.00	
				100.00	110.47	123.61	139.10	155.98	167.56	189.50	222.58	260.00	

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THE CORPORATION OF THE DISTRICT OF BURNABY

Summary of taxes on median property 1961-1974 with comparison to Consumer Price Index

TABLE 5

	1961	1962	1967	1968	1969	1970	1971	1972	1973	1974	1975
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
General	139.43	142.36	195.10 ^v	197.27	212.28	219.22	251.57	264.07	283.65	316.95	338.23
School	99.69	105.17	152.65 ^v	170.44	190.76	219.78	233.31	242.48	255.56	293.32	342.83
Hospital, M.F.A., R.D. <i>AA</i>			4.58 ^v	4.58	3.70	5.59*	6.73	6.46	6.16	12.30**	24.30 ⁺⁺
Water	25.00	25.00	30.00 ^v	30.00	30.00	30.00	30.00	30.00	36.00	42.00	42.00
Sewer	21.00	21.00	21.00 ^v	21.00	21.00	21.00	21.00	21.00	25.00	32.25	40.00
Local improvement-O.S.L.		13.00	13.00	13.00	13.00	13.00	13.00				
Local improvement-O.S.L.E.		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
Local improvement-paving				31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
Local improvement-Xing				1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45
Local improvement-lane							12.85	12.85	12.85	12.85	12.85
Total	285.12	309.53	419.33	471.74	506.19	544.04	603.91	612.31	654.67	742.12	832.66
General	139.43	142.36	195.10	197.27	212.28	219.22	251.57	264.07	283.65	316.95	338.23
School	99.69	105.17	152.65	170.44	190.76	219.78	233.31	242.48	255.56	293.32	342.83
	239.12	247.53	347.75	367.71	403.04	439.00	484.88	506.55	539.21	610.27	681.06
All others	46.00	62.00	71.58	104.03	103.15	105.04	119.03	105.76	115.46	131.85	151.60
Total	285.12	309.53	419.33	471.74	506.19	544.04	603.91	612.31	654.67	742.12	832.66
Prov. Home-Owner Grant	50.00	50.00	120.00	130.00	150.00	160.00	170.00	185.00	200.00	230.00	257.13
Net taxes	235.12	259.53	299.33	341.74	356.19	384.04	433.91	427.31	454.67	512.12	575.53

INDEX INDICATORS - 1961 BASE

General	102.10	139.93	141.48	152.25	157.23	180.43	189.39	203.44	227.32	242.58
School	105.50	153.12	170.97	191.35	220.46	234.04	243.23	256.35	294.23	343.90
General and school	103.52	145.43	153.78	168.55	183.59	202.78	211.84	225.50	255.21	284.82
All other	134.78	155.61	226.15	224.24	228.35	258.76	229.71	251.00	286.63	329.57
Total	108.56	147.07	165.43	177.54	190.81	211.81	214.76	229.61	260.28	292.04
Net total	110.38	127.31	145.35	151.49	163.34	184.55	181.74	193.38	217.81	244.75
P.H.O.G.	100.00	240.00	260.00	300.00	320.00	340.00	370.00	400.00	460.00	514.26
Consumer Price Index	100.3	111.0	115.1	119.0	123.0	127.0	132.1	141.0	157.4	

* M.F.A. commenced this year

** G.V.R.D. commenced this year

*** ASSESSMENT AUTHORITY COMMENCED THIS YEAR

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TABLE 6

9/11
12/21/75

Wage Rate increases 1961-1974 with comparison to Consumer Price Index

1	2	3	4	5	6	7	8	9	10	11	12	13	14
			1961	1962	1967	1968	1969	1970	1971	1972	1973	1974	
Labourer 3	JAN		2,130	2,170	2,470	2,905	2,055	3,375	3,545	3,940	4,230	4,710	
	JULY				2,745								
Clerk 3	JAN		404	412	508	532	569	629	660	724	782	833	
	JULY						588		673				
Firefighter	JAN							710	812	925	980	1038	
	MAR		475	482	587	623	660						
	JULY						676	724	849				
<u>Index Indicators - 1961 Base</u>													
Labourer 3	JAN			101.88	123.35	136.38	143.43	152.45	166.43	181.98	198.59	222.53	
	JULY				128.87								
Clerk 3	JAN			101.98	123.74	133.17	140.84	155.69	163.37	181.68	195.05	218.56	
	JULY						145.54		166.58				
Firefighter	JAN							149.47	170.95	191.74	206.32	229.05	
	MAR			101.47	123.58	131.16	138.95						
	JULY						142.32	152.42	178.74				

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THE CORPORATION OF THE DISTRICT OF BURNABY

PROJECTED BORROWING

TABLE 7

	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$	\$	\$
Local improvements (50% of total cost)	973,135	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	8,473,135
Storm sewers	1,542,000	1,250,000	1,250,000	200,000	200,000	200,000	200,000	4,842,000
Parks		453,720	3,763,217	2,118,677	4,401,992	5,099,648	3,248,601	19,085,855
Libraries		600,000	4,590,000	835,000				6,025,000
Roads		6,700,000	6,700,000	6,600,000	6,700,000	6,700,000	6,600,000	40,000,000
	<u>2,515,135</u>	<u>10,253,720</u>	<u>17,553,217</u>	<u>11,003,677</u>	<u>12,551,992</u>	<u>13,249,648</u>	<u>11,298,601</u>	<u>78,425,990</u>

REPAYMENT TABLE @ 10% ACCUMULATIVE

TABLE 8

	\$	\$	\$	\$	\$	\$	\$
Local improvements 10 - 15 years	139,979	312,138	484,297	656,456	828,615	1,000,774	1,172,933
Storm sewers 20 years	181,123	327,947	474,771	498,262	521,681	545,100	568,519
Parks 20 years		53,293	495,319	744,178	1,261,234	1,860,237	2,241,816
Libraries 20 years			609,615	707,693	707,693	707,693	707,693
Roads 20 years		786,980	1,573,960	2,349,193	3,136,173	3,923,153	4,698,386
	<u>321,102</u>	<u>1,480,358</u>	<u>3,637,962</u>	<u>4,955,782</u>	<u>6,455,396</u>	<u>8,036,957</u>	<u>9,389,347</u>

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THE CORPORATION OF THE DISTRICT OF BURNABY

TAX LEVIES IN MILLS

TABLE 9

	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>
Local improvements	.11	.22	.30	.37	.42	.45	.47
Storm sewers	.14	.23	.30	.28	.26	.25	.23
Parks		.03	.31	.43	.63	.84	.91
Libraries			.38	.40	.40	.36	.32
Roads		.55	.98	1.31	1.57	1.77	1.89
	<u>.25</u>	<u>1.03</u>	<u>2.27</u>	<u>2.79</u>	<u>3.28</u>	<u>3.67</u>	<u>3.82</u>

EXAMPLE OF EFFECT OF ABOVE LEVIES ON MEDIAN RESIDENTIAL PROPERTY

TABLE 10

	\$	\$	\$	\$	\$	\$	\$
General purposes assessment on residential property of a market value of \$50,000 in 1974	25,805	28,385	31,224	34,346	37,780	41,600	45,800
Local improvements	2.84	6.25	9.37	12.71	15.87	18.72	21.53
Storm sewers	3.61	6.53	9.37	9.62	9.82	10.40	10.53
Parks		.85	9.68	14.77	23.80	34.94	41.68
Libraries			11.87	13.74	15.11	14.98	14.66
Roads		15.61	30.60	13.74	59.31	73.63	86.56
	<u>6.45</u>	<u>29.24</u>	<u>70.89</u>	<u>64.58</u>	<u>123.91</u>	<u>152.67</u>	<u>174.96</u>

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Parks Laundry & ... - 1975 Rates + ... TABLE 11

	6	7	8	9	10	11	12	13
	1975 COSTS	1977 CONST. 1978 OP	1978 CONST. 1979 OP	1979 CONST. 1980 OP	1980 CONST. 1981 OP	1981 CONST. 1982 OP		
<u>Mr. L. ...</u>								
Amusement Park	115410	132721	152630	175524	201853	232131		
East Bay Park (Design)	N/A	N/A	N/A	N/A	N/A	N/A		
✓ (Construction)	51600				44775	51491		
✓ (Design)	N/A	N/A	N/A	N/A	N/A	N/A		
✓ (Construction)	4000					8045		
	143010	132721	152630	175524	246628	291667		
<u>Misc Buildings</u>								
6 Playground Buildings	15000	17250	19832	22813	26235	30170		
3 Bay Area Sports Complex (Construction)	9500	10925	12564	14448	16616	19102		
✓ Cooperatives Park - Playground Bldg (Design)	N/A	N/A	N/A	N/A	N/A	N/A		
✓ (Construction)	9000			13687	15741	18102		
✓ (Design)	N/A	N/A	N/A	N/A	N/A	N/A		
✓ (Construction)	2600				3496	4023		
	35500	28175	32402	50949	62090	71403		
<u>Marine Projects</u>								
✓ Emerald Marina Park	2725	3134	3604	4114	4766	5481		
✓ Grand River ... (Design)	N/A	N/A	N/A	N/A	N/A	N/A		
✓ Emerald Marina Park	2160		2357	3225	3778	4344		
✓ Grand River ... Park	500		661	700	875	1000		

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Parks

Summary List of Projects 24-hour - Operating Costs - 1975 Rates + Inflated Rates

TABLE 11 (cont)

1	2	3	4	5	6	7	8	9	10	11	12	13	14
					1975	1977 CONST.	1978 CONST.	1979 CONST.	1980 CONST.	1981 CONST.			
					NETS	OP	OP	OP	OP	OP			
<u>Major Projects (cont'd)</u>													
	Burrard Marine Park				500				760	825		1006	
	Fraser River Streetcar Park				300				450	525		603	
	Burrard Marine Park				1,000					1,749		2,011	
	Burrard Marine Park				1,000							2,011	
					8,185	3,134	7,122		9,405	12,569		16,462	
<u>Minor Facilities</u>													
	Advanced Playground				1,000	1,150	1,322		1,521	1,749		2,011	
	Blue Lake Tennis Courts - lighting (6 courts)				1,000		1,322		1,521	1,749		2,011	
	Equestrian Centre - Roads, Parking - lighting				2,000		2,145		3,042	3,402		4,023	
	Advanced Playground				2,000				3,042	3,492		4,023	
	Blue Lake (12 new Tennis Courts)				4,000				6,096	6,996		8,045	
	General Playground				1,000					1,749		2,011	
	N. B. Curran's Machine Box				350					612		704	
	Riverway Sports Complex (Playing Fields 30th)				1,000							2,011	
	Green Hill Centre Pedest. Bridge				N/A	N/A	N/A	N/A	N/A	N/A		N/A	
	Riverway Hill Centre - 18 Holes (Design)				N/A	N/A	N/A	N/A	N/A	N/A		N/A	
					181,400				275,887	317,270		364,860	
					193,750	1,150	5,259		291,097	337,121		389,989	

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Works

Summary Sheet of Proposed By-Law - Operating Costs - 1975 Rates + Suggested Rates Table 1 (cont)

1	2	3	4	5	6	7	8	9	10	11	12	13
					1975 CONST	1977 CONST OF	1978 CONST OF	1979 CONST OF	1980 CONST OF	1981 CONST OF		
<u>La. irrigation</u>												
	Marley Park				8500		11241	12927	14867	17097		
	Parkcrest Park				2000		2645	3042	3498	4023		
	Kingsway Irrigate 2 Fields				N/A	N/A	N/A	N/A	N/A	N/A		
	Springer Park				2000			3042	3498	4023		
	Big Height Park - Irrigate Field				N/A	N/A	N/A	N/A	N/A	N/A		
	Rosewood Park				1000				1749	2011		
	Lehaffey - Berk. Park				2000				3498	4023		
	Moscrop Lot no 115 - Irrigate Field				N/A	N/A	N/A	N/A	N/A	N/A		
	Brookview Park				6000					12068		
	Keswick Park				2000					4023		
	Cariboo Hill Park Site - Irrigate Field				N/A	N/A	N/A	N/A	N/A	N/A		
	Kestridge Park				6000	6900	7935	9125	10474	12068		
	Maywood Park				4000	4600	5290	6094	6996	8045		
					33500	11500	27111	34220	44600	67381		
					415945	176680	224554	561495	703007	536892		

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