

ITEM	10
MANAGER'S REPORT NO.	26
COUNCIL MEETING	1979 04 02

RE: BUDGET - FINAL RECAST 1978 DECEMBER 31

Attached is the final recast budget for 1978.

RECOMMENDATION:

1. THAT a by-law be brought down to amend Burnaby Budget Authorization By-Law No. 7213.

* * * * *

	<u>Increase</u> \$	<u>Decrease</u> \$	<u>Net Increase</u> \$	<u>Variation</u>
<u>Expenditures</u>				
General government services		34,455		(1.0)
(4) Protective services		370,277		(3.0)
(5) Transportation services		105,799		(2.8)
Environmental health services	4,660			4.5
Public health and welfare services		60,909		(2.2)
Environmental development services	9,952			1.0
Recreation and cultural services		344,716		(4.1)
Debt charges	2,965			
(8) Transfer to current reserves	8,502,188			331
(8) Transfer to capital funds		7,782,051		(92)
Other		27,308		
(6) Conditional transfers to regional and other governments		590,295		(76)
Transmission of taxes				
(1) For other governments	94,971			
(6) For own funds	<u>523,583</u>			10
Total decrease in expenditures	<u>9,138,319</u>	<u>9,315,810</u>	<u>177,491</u>	.2
Increase in the reserve for contingency			780,532	
Reserve for contingency established in November recast			<u>228,439</u>	
(7) Net surplus for the year 1978			<u><u>1,008,971</u></u>	

The following items are worthy of comment:

- (1) The assessment base was changed in the latter part of the year due to Court of Appeal assessments.
- (2) Of the sum shown, licence and permit revenue is down \$91,040, of which \$82,128 represents Building Department permits. Returns on investments are up \$206,298 and the rental charge for the use of Corporation owned vehicles is down \$31,386.

ITEM 10
 MANAGER'S REPORT NO. 26
 COUNCIL MEETING 1979 04 02

CONDENSED STATEMENT OF REVENUE AND EXPENDITURE

REVENUE

	1978 Recast \$	Increase * Decrease \$	1978 Final Recast \$
General fund revenue - from current year	45,602,650	142,764	45,745,414
- from reserves	<u>9,378,100</u>	<u>399,288</u>	<u>9,777,388</u>
	54,980,750	542,052	55,522,802
Sewer rates placed on tax roll for collection	2,082,202	* 34,267	2,047,935
Water rates placed on tax roll for collection	1,749,748	* 10,794	1,738,954
School levy	32,986,908	98,692	33,085,600
Regional Hospital District levy	1,124,997	3,027	1,128,024
Greater Vancouver Regional District levy	659,802	1,804	661,606
Municipal Finance Authority levy	11,377	30	11,407
B.C. Assessment Authority levy	<u>913,231</u>	<u>2,497</u>	<u>915,728</u>
	<u>94,509,015</u>	<u>603,041</u>	<u>95,112,056</u>

EXPENDITURE

General fund expenditures - own account	50,044,761	* 8,127,691	41,917,070
- transfer to Greater Vancouver Sewerage & Drainage District	745,603	* 590,295	155,308
- transfer to sanitary sewer system		590,295	590,295
- transfer to refuse collection system	1,242,943	* 21,651	1,221,292
- placed in reserve	<u>2,830,096</u>	<u>8,702,473</u>	<u>11,532,569</u>
	54,863,403	553,131	55,416,534
Transfer of sewer rates to system	2,082,202	* 34,267	2,047,935
Transfer of water rates to utility	1,749,748	* 10,794	1,738,954
Transfer to School District No. 41	33,098,954	87,067	33,186,021
Transfer to Greater Vancouver Regional Hospital District	1,127,892	3,120	1,131,012
Transfer to Greater Vancouver Regional	661,532	2,186	663,718
Transfer to Municipal Finance Authority	11,376	65	11,441
Transfer to B.C. Assessment Authority	<u>913,908</u>	<u>2,533</u>	<u>916,441</u>
	<u>94,509,015</u>	<u>603,041</u>	<u>95,112,056</u>

ITEM 10
 MANAGER'S REPORT NO. 26
 COUNCIL MEETING 1979 04 02

District of Burnaby 1978 Final Recast Budget

EXPENDITURE SUMMARY

	<u>1978 Recast \$</u>	<u>Increase * Decrease \$</u>	<u>1978 Final Recast \$</u>
<u>GENERAL GOVERNMENT SERVICES</u>			
Legislative	155,963	* 2,405	153,558
General administration	2,545,903	* 59,565	2,486,338
Other general government services	<u>450,417</u>	<u>27,515</u>	<u>477,932</u>
	<u>3,152,283</u>	<u>* 34,455</u>	<u>3,117,828</u>
<u>PROTECTIVE SERVICES</u>			
Police protection	5,581,520	* 306,447	5,275,073
Corrections	102,626	* 4,338	98,288
Fire protection	5,260,309	* 32,966	5,227,343
Flood control	62,100	3,036	65,136
Other protection	<u>965,150</u>	<u>* 29,562</u>	<u>935,588</u>
	<u>11,971,705</u>	<u>* 370,277</u>	<u>11,601,428</u>
<u>TRANSPORTATION SERVICES</u>			
General engineering administration - unallocated	1,100,714	266,153	1,366,867
Roads and streets	1,658,138	* 333,503	1,324,635
Boulevards	216,500	* 42,367	174,133
Street lighting	559,640	* 1,576	558,064
Traffic services	<u>306,840</u>	<u>5,494</u>	<u>312,334</u>
	<u>3,841,832</u>	<u>* 105,799</u>	<u>3,736,033</u>
<u>ENVIRONMENTAL HEALTH SERVICES</u>			
Other environmental health	<u>102,765</u>	<u>4,660</u>	<u>107,425</u>

SCHEDULE "A"

ITEM	10
MANAGER'S REPORT NO.	26
COUNCIL MEETING	1979 04 02

District of Burnaby 1978 Final Recast Budget

EXPENDITURE SUMMARY (cont'd)

	1978 Recast \$	Increase * Decrease \$	1978 Final Recast \$
<u>PUBLIC HEALTH AND WELFARE SERVICES</u>			
Public health	1,051,158	* 50,683	1,000,475
Youth services	10,226	* 10,226	
Other human resources	<u>1,716,467</u>		<u>1,716,467</u>
	<u>2,777,851</u>	<u>* 60,909</u>	<u>2,716,942</u>
<u>ENVIRONMENTAL DEVELOPMENT SERVICES</u>			
Environmental planning and zoning	1,001,916	12,520	1,014,436
Community development	<u>30,123</u>	<u>* 2,568</u>	<u>27,555</u>
	<u>1,032,039</u>	<u>9,952</u>	<u>1,041,991</u>
<u>RECREATION AND CULTURAL SERVICES</u>			
Recreation facilities	6,306,964	* 316,385	5,990,579
Cultural buildings and facilities	<u>2,103,301</u>	<u>* 28,331</u>	<u>2,074,970</u>
	<u>8,410,265</u>	<u>* 344,716</u>	<u>8,065,549</u>
<u>FISCAL SERVICES</u>			
<u>DEBT CHARGES</u>			
Interest on short term borrowing	65,465		65,465
Interest on long term debt	3,258,466	573	3,259,039
Principal instalments or sinking fund requirements	2,216,988	* 476	2,216,512
Other debt charges	<u>201,009</u>	<u>2,868</u>	<u>203,877</u>
	<u>5,741,928</u>	<u>2,965</u>	<u>5,744,893</u>

ITEM	10
MANAGER'S REPORT NO.	26
COUNCIL MEETING	1979 04 02

EXPENDITURE SUMMARY (cont'd)

<u>FISCAL SERVICES (cont'd)</u>	<u>1978 Recast</u> \$	<u>Increase * Decrease</u> \$	<u>1978 Final Recast</u> \$
TRANSFER TO OWN ACCOUNTS			
Transfer to current reserves	2,564,373	8,502,188	11,066,561
Debt levies in advance of maturity	465,723	285	466,008
Deferred local improvement levies	23,934		23,934
Transfer to capital funds	8,470,971	* 7,782,051	688,920
Transfer to tax sale fund	351,166		351,166
Transfer to capital funds - C.I.P.	3,277,175		3,277,175
Adjustment of prior years	270,888		270,888
Unconditional transfers to regional and other governments	<u>156,952</u>	* <u>27,593</u>	<u>129,359</u>
	<u>15,581,182</u>	<u>692,829</u>	<u>16,274,011</u>
CONDITIONAL TRANSFERS TO REGIONAL AND OTHER GOVERNMENTS			
Transfer to Greater Vancouver Sewerage and Drainage District	745,603	* 590,295	155,308
Transfer to Municipal Finance Authority	<u>34,568</u>		<u>34,568</u>
	<u>780,171</u>	* <u>590,295</u>	<u>189,876</u>
TRANSMISSION OF TAXES LEVIED FOR OTHER GOVERNMENTS			
Transfer of taxes - School District No. 41	33,098,954	87,067	33,186,021
Transfer of taxes - G.V.R.H.D.	1,127,892	3,120	1,131,012
Transfer of taxes - Greater Vancouver Regional District	661,532	2,186	663,718
Transfer of taxes - Municipal Finance Authority	11,376	65	11,441
Transfer of taxes - B.C. Assessment Authority	913,908	2,533	916,441
Transfer to sanitary sewer		590,295	590,295
Transfer to refuse collection system	1,242,943	* 21,651	1,221,292
Water rates transferred to waterworks utility	1,749,748	* 10,794	1,738,954
Sewer rates transferred to sanitary sewer system	<u>2,082,202</u>	* <u>34,267</u>	<u>2,047,935</u>
	<u>40,888,555</u>	<u>618,554</u>	<u>41,507,109</u>
TOTAL FISCAL SERVICES	<u>62,991,836</u>	<u>724,053</u>	<u>63,715,889</u>
SURPLUS/CONTINGENCY	<u>228,439</u>	<u>780,532</u>	<u>1,008,971</u>
TOTAL EXPENDITURE	<u>94,509,015</u>	<u>603,041</u>	<u>95,112,056</u>

ITEM
 10
 MANAGER'S REPORT NO.
 26
 COUNCIL MEETING
 1979 04 02

District of Burnaby 1978 Final Recast Budget

WATERWORKS UTILITY

	1978 Recast \$	Increase * Decrease \$	1978 Final Recast \$
<u>REVENUE</u>			
SALES OF SERVICES			
Flat rates	1,714,014	* 4,995	1,709,019
Metered rates	859,870	24,156	884,026
Connections	121,985	* 21,985	100,000
	<u>2,695,869</u>	<u>* 2,824</u>	<u>2,693,045</u>
REVENUE FROM OWN SOURCES			
Fire charge to municipality	125,000		125,000
TRANSFER FROM OWN RESERVES			
Unexpended prior years' funds	810,615		810,615
Debt levies in advance of maturity - previous year	52,055		52,055
	<u>862,670</u>		<u>862,670</u>
TOTAL REVENUE	<u>3,863,539</u>	<u>* 2,824</u>	<u>3,680,715</u>
<u>EXPENDITURE</u>			
WATER PURCHASES			
Cost of water	845,040	7,442	852,482
TRANSMISSION, DISTRIBUTION AND PUMPING			
Reservoirs and pumps	86,700	12,363	99,063
Service thawing	2,080	1,668	3,748
Main renewals	20,530	4,240	24,770
Main repairs	127,740	* 5,701	122,039
Meter repairs	36,500	* 739	35,761
Service renewal and repairs	151,430	6,892	158,322
Valve and hydrant maintenance	142,510	* 28,123	114,387
	<u>567,490</u>	<u>* 9,400</u>	<u>558,090</u>

SCHEDULE "A"

ITEM
 MANAGER'S REPORT NO. 10
 COUNCIL MEETING 1979 04 02 26

WATERWORKS UTILITY (cont'd)

	<u>1978 Recast</u> \$	<u>Increase * Decrease</u> \$	<u>1978 Final Recast</u> \$
<u>EXPENDITURE</u>			
DEBT CHARGES			
Interest on long term borrowing			
By-law 4006	2,161		2,161
By-law 4086 sinking fund	43,260		43,260
Greater Vancouver Water District Agreement 2	6,062		6,062
Greater Vancouver Water District Agreement 3	15,181		15,181
Greater Vancouver Water District Agreement 4	36,348		36,348
Greater Vancouver Water District Agreement 5	4,455		4,455
Greater Vancouver Water District Agreement 6A	6,820		6,820
Greater Vancouver Water District Agreement 6B	23,032		23,032
Greater Vancouver Water District Agreement 7	10,116	1	10,117
	<u>147,435</u>	<u>1</u>	<u>147,436</u>
Principal instalments or sinking fund requirements			
By-law 4006	29,000		29,000
By-law 4086 sinking fund	21,805		21,805
Greater Vancouver Water District Agreement 2	10,421		10,421
Greater Vancouver Water District Agreement 3	20,879		20,879
Greater Vancouver Water District Agreement 4	37,260		37,260
Greater Vancouver Water District Agreement 5	4,567		4,567
Greater Vancouver Water District Agreement 6A	20,331		20,331
Greater Vancouver Water District Agreement 6B	45,611		45,611
Greater Vancouver Water District Agreement 7	20,034		20,034
	<u>209,908</u>		<u>209,908</u>

SCHEDULE "A"

ITEM 10
 MANAGER'S REPORT NO. 26
 COUNCIL MEETING 1979 04 02

District of Burnaby

1978 Final Recast Budget

WATERWORKS UTILITY (cont'd)

	<u>1978 Recast \$</u>	<u>Increase * Decrease \$</u>	<u>1978 Final Recast \$</u>
<u>EXPENDITURE</u>			
TRANSFERS TO OWN FUNDS AND RESERVES			
Statutory debt levies in advance of maturity - current year	53,366		53,366
Transfer to capital funds - C.I.P.	<u>1,860,300</u>	<u>*1,302,055</u>	<u>558,245</u>
	<u>1,913,666</u>	<u>*1,302,055</u>	<u>611,611</u>
SURPLUS		<u>1,301,188</u>	<u>1,301,188</u>
TOTAL EXPENDITURES	<u>3,683,539</u>	<u>* 2,824</u>	<u>3,680,715</u>

SCHEDULE "A"

ITEM
 MANAGER'S REPORT NO. 10
 COUNCIL MEETING 1979 04 02 26

District of Burnaby 1978 Final Recast Budget

SANITARY SEWER SYSTEM

	1978 Recast \$	Increase * Decrease \$	1978 Final Recast \$
<u>REVENUE</u>			
SPECIAL ASSESSMENTS			
Sewer rates parcel tax	1,511,564		1,511,564
Use tax	<u>570,638</u>	* 34,267	<u>536,371</u>
	<u>2,082,202</u>	* 34,267	<u>2,047,935</u>
SALES OF SERVICES			
Sewer rates - metered	<u>573,523</u>	<u>11,472</u>	<u>584,995</u>
TRANSFER FROM OWN RESERVES			
Debt levies in advance of maturity - previous year	<u>66,875</u>		<u>66,875</u>
CONDITIONAL TRANSFERS FROM SENIOR GOVERNMENTS			
Sewerage Facilities Assistance grant	<u>1,183,212</u>	<u>8,203</u>	<u>1,191,415</u>
OTHER REVENUE FROM OWN SOURCES			
Permits	4,000	* 504	3,496
S.G.A. Restaurants Mountain Ltd.	<u>5,242</u>		<u>5,242</u>
	<u>9,242</u>	* 504	<u>8,738</u>
SANITARY SEWER SYSTEM - TRANSFER FROM GENERAL REVENUE FUND		<u>590,295</u>	<u>590,295</u>
TOTAL REVENUE	<u><u>3,915,054</u></u>	<u><u>575,199</u></u>	<u><u>4,490,253</u></u>

SCHEDULE "A"

ITEM 10
 MANAGER'S REPORT NO. 26
 COUNCIL MEETING 1979 04 02

District of Burnaby

1978 Final Recast Budget

SANITARY SEWER SYSTEM (cont'd)

	<u>1978 Recast \$</u>	<u>Increase *Decrease \$</u>	<u>1978 Final Recast \$</u>
<u>EXPENDITURE</u>			
SEWER MAINTENANCE			
Dye testing	4,120	* 153	3,967
Maintenance of sanitary and combined sewers and appurtenances	<u>283,550</u>	<u>* 6,741</u>	<u>276,809</u>
	<u>287,670</u>	<u>* 6,894</u>	<u>280,776</u>
DEBT CHARGES			
Interest on long term borrowing	32,063		32,063
By-law 5050	49,393		49,393
By-law 5634 (1) M.F.A. 1	2,856		2,856
By-law 5634 (2) M.F.A. 2	4,728		4,728
By-law 6021 (1) M.F.A. 3	4,299		4,299
By-law 6021 (2) M.F.A. 4	2,063		2,063
By-law 6021 (3) M.F.A. 5	123,222		123,222
By-law 6259 M.F.A. 6	7,696		7,696
By-law 6127 F.P.S.D.L.P.	10,880		10,880
By-law 4720 942 M.D.L.B. Agreement 4	5,874		5,874
By-law 4761 942 M.D.L.B. Agreement 9	11,922		11,922
By-law 4782 942 M.D.L.B. Agreement 7	9,843		9,843
By-law 4783 942 M.D.L.B. Agreement 14	15,514		15,514
By-law 4858 942 M.D.L.B. Agreement 15A	13,279		13,279
By-law 4985 942 M.D.L.B. Agreement 15B	8,644		8,644
By-law 6365 F.P.E.L.P.	68,452		68,452
G.V.S. & D.D. Agreement 3	65,369		65,369
G.V.S. & D.D. Agreement 4	37,555		37,555
G.V.S. & D.D. Agreement 5	63,545		63,545
G.V.S. & D.D. Agreement 6	76,594		76,594
G.V.S. & D.D. Agreement 7	11,448		11,448
G.V.S. & D.D. Agreement 8A	57,445		57,445
G.V.S. & D.D. Agreement 8B	124,425		124,425
By-law 6920 M.F.A. 20	<u>807,109</u>		<u>807,109</u>

ITEM 10
 MANAGER'S REPORT NO. 26
 COUNCIL MEETING 1979 04 02

SCHEDULE "A"

REFUSE COLLECTION SYSTEM

	1978 Recast \$	Increase *Decrease \$	1978 Final Recast \$
<u>REVENUE</u>			
SALES OF SERVICES			
Service fees - containers - strata and other	31,994	*	18,540
Service fees - residential/commercial	<u>163,491</u>	<u>10,918</u>	<u>174,409</u>
	<u>195,485</u>	<u>* 2,536</u>	<u>192,949</u>
TRANSFER FROM GENERAL REVENUE FUND			
Containers - strata and other	95,930	18,176	114,106
Residential/commercial	<u>1,147,013</u>	<u>* 39,827</u>	<u>1,107,186</u>
	<u>1,242,943</u>	<u>* 21,651</u>	<u>1,221,292</u>
TOTAL REVENUE	<u>1,438,428</u>	<u>* 24,187</u>	<u>1,414,241</u>
<u>EXPENDITURE</u>			
REFUSE COLLECTION			
Containers - strata and other			
Administration and overhead	11,670	*	10,861
Labour, including employee benefits	53,574	2,722	56,296
Equipment operating costs	23,475	*	22,932
Miscellaneous	<u>750</u>	<u>* 274</u>	<u>476</u>
	<u>89,469</u>	<u>1,096</u>	<u>90,565</u>
Residential/commercial			
Administration and overhead	122,902	*	113,579
Labour, including employee benefits	652,597	*	637,579
Equipment operating costs	160,000	7,327	167,327
Miscellaneous	<u>6,750</u>	<u>* 5,054</u>	<u>1,696</u>
	<u>942,249</u>	<u>* 22,068</u>	<u>920,181</u>
TOTAL REFUSE COLLECTION COSTS	<u>1,031,718</u>	<u>* 20,972</u>	<u>1,010,746</u>

ITEM 10
 MANAGER'S REPORT NO. 26
 COUNCIL MEETING 1979 04 02

REFUSE COLLECTION SYSTEM (cont'd)

	1978 Recast \$	Increase * Decrease \$	1978 Final Recast \$
<u>EXPENDITURE (cont'd)</u>			
REFUSE DISPOSAL			
Containers - strata and other	2,320	474	2,794
Administration and overhead	15,475	3,152	18,627
Disposal costs	<u>17,795</u>	<u>3,626</u>	<u>21,421</u>
Residential/commercial			
Administration and overhead	28,500	* 892	27,608
Disposal costs	190,000	* 5,949	184,051
	<u>218,500</u>	<u>* 6,841</u>	<u>211,659</u>
TOTAL REFUSE DISPOSAL COSTS	<u>236,295</u>	<u>* 3,215</u>	<u>233,080</u>
TRANSFER TO VEHICLE REPLACEMENT RESERVE			
Provision for inflation and technological change			
Containers - strata and other	2,860		2,860
Residential/commercial	36,865		36,865
	<u>39,725</u>		<u>39,725</u>
Equipment depreciation			
Containers - strata and other	17,800		17,800
Residential/commercial	112,890		112,890
	<u>130,690</u>		<u>130,690</u>
TOTAL TRANSFER TO VEHICLE REPLACEMENT RESERVE	<u>170,415</u>		<u>170,415</u>
TOTAL EXPENDITURE	<u>1,438,428</u>	<u>* 24,187</u>	<u>1,414,241</u>

SCHEDULE "A"

ITEM 10
 MANAGER'S REPORT NO. 26
 COUNCIL MEETING 1979 04 02

ITEM	10
MANAGER'S REPORT NO.	26
COUNCIL MEETING	1979 04 02

CAPITAL IMPROVEMENT PROGRAM

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED 1978 DECEMBER 31

155

<u>Application of Funds</u>	<u>Budget</u>	<u>Actual</u>
Equipment (except parks and library)	\$ 54,732	\$ 42,722
Mapping project	30,302	30,248
Roads	2,943,703	926,711
Waterworks	1,124,061	1,130,461
Sanitary sewers	2,246,843	510,089
Storm sewers	2,001,251	937,749
Vehicles and equipment (except parks, fire and library)	549,135	563,429
Local improvements	3,803,485	1,900,046
Parks and recreation	2,197,851	1,879,931
Library	63,657	37,528
Fire	317,268	43,304
Municipal hall complex	66,415	49,290
Urban redevelopment	352,500	6,314
Eastburn neighbourhood improvement program	1,003,417	884,227
Willington Heights neighbourhood improvement program	200,000	48,800
Land assembly and development	3,500,000	1,083,820
Burnaby Lake regional park	250,000	
Contingency	195,000	
Funds on hand to complete projects		3,892,214
	<u>\$ 20,899,620</u>	<u>\$ 13,966,883</u>

SCHEDULE "A"

ITEM	10
MANAGER'S REPORT NO.	26
COUNCIL MEETING	1979 04 02

CAPITAL IMPROVEMENT PROGRAM

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED 1978 DECEMBER 31

<u>Source of Funds</u>	<u>Budget</u>	<u>Actual</u>
Joint participation in financing		
From private sources	\$ 144,188	\$ 349,699
From other governments or government agencies	1,461,491	867,144
Borrowed funds		
Area improvements	121,000	
Local improvements - general	3,682,485	1,935,365
Parks	468,904	257,199
Sewers - storm	1,919,152	871,204
- sanitary	2,067,148	326,067
Mapping computer		253,005
Machinery replacement reserves		
Engineering	125,795	184,511
Fire	5,500	7,271
Fleet	23,800	49,279
Garbage - residential/commercial		23,013
Garbage - strata		3,877
Library	452	452
Parks	73,300	77,858
Other reserves		
Capital works	71,494	
Central Park		11,710
Municipal hall renovations	24,525	22,286
Parkland acquisition levy		342,658
Appropriation from tax sale moneys reserve		
Land assembly and development	3,500,000	1,083,820
Parks land acquisition		176,954
Appropriation from capital works, machinery and equipment reserve		
Eastburn neighbourhood improvement program	50,162	50,162
Capital and loan fund reserves		
To complete 1977 projects	3,068,687	3,068,687
Surplus brought forward	86,875	
Waterworks utility	558,245	558,245
Sanitary sewer system	169,242	169,242
Contribution from general revenue	3,277,175	3,277,175
	<u>\$ 20,899,620</u>	<u>\$ 13,966,883</u>