



**CORPORATION OF THE  
DISTRICT OF MAPLE RIDGE**

**TO:** His Worship Mayor Gordon Robson and Members of Council      **DATE:** November 28, 2006  
**FROM:** Chief Administrative Officer  
**SUBJECT:** 2007-2011 Financial Plan Overview

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**EXECUTIVE SUMMARY:**

Earlier this spring, Municipal Council established the budget guidelines which staff have used to prepare the 2007 through 2011 Business and Financial Plans.

The purpose of this report is to provide Council with a high level financial overview, based on 2006 financial performance to date and departmental business plans and priorities for 2007 and beyond. The final outcome will be a Financial Plan Bylaw for Council's consideration.

**RECOMMENDATION(S):**

- A. That staff be directed to bring forward a 2007-2011 Financial Plan Bylaw incorporating the Business Plans as presented on December 4, 2006 and staff report "2007-2011 Financial Plan Overview" dated November 28, 2006 including:**
- 1. A 4.75% tax increase in 2007 and 4.00% for 2008 through 2011.**
  - 2. An increase in the fire levy of \$600,000 per year, adjusted for growth since initiated in 2005.**
  - 3. Growth in tax revenue from all property classes combined of 2.5% in 2007 and 2.35% for 2008 through 2011.**
  - 4. Water Utility rate increase of 9% per year; Sewer Utility rate increase of 5% per year, as discussed on page 14.**
  - 5. Recycling rate increase of 6% for 2007, as discussed on page 14.**
  - 6. New Growth Packages totaling \$147,000 for 2007, \$127,000 for 2008, \$92,000 for 2009, \$437,000 for 2010 and \$1,900,000 for 2011, as detailed in Figure 6 on page 8 and in accordance with Financial Sustainability Policy 5.52-2.0.**
  - 7. Extraordinary items to be funded from General Revenue surplus totaling \$1,555,000 for 2007, \$500,000 for 2008 and \$50,000 for 2009, as detailed in Figure 7 on page 9.**
  - 8. Capital Works Program totaling \$29 million for 2007, \$21 million for 2008, \$14.5 million for 2009, \$15 million for 2010 and \$17.5 million for 2011, summarized in Figure 8 and Figure 9 on page 10, with project listing on page 30.**
  - 9. The borrowing of funds in the amounts of \$9.8 million for 2007, \$5.8 million for 2008, \$1.3 million for 2009, \$2.7 million for 2010 and \$5.3 million for 2011, as outlined in Figure 12 on page 16 and in accordance with Financial Sustainability Policy 5.52-8.0.**

10. Allocation of sustainability funds to various business areas in the amounts of \$415,000 for 2008, \$858,000 for 2009, \$1.33 million for 2010 and \$1.83 million for 2011, as outlined in Figure 18 on page 22 and in accordance with Financial Sustainability Policy 5.52-7.0 and 7.1.
11. Redirection of Firehall #4 operating costs not required in 2006-2008 to the Fire Department Capital Acquisition Reserve in the amounts of \$51,000 for 2006, \$195,000 for 2007 and \$164,000 for 2008, as outlined in Figure 20 on page 23.
12. Allocation of 0.6% of taxation to Fire Department Equipment Replacement Reserve rather than a fixed amount, with a cost of \$18,000 in 2010 and \$35,000 in 2011, as outlined in Figure 22 on page 24.
13. Direction of Core Reserve surplus cashflow in the amounts of \$200,000 for 2007 and \$450,000 for each year 2008 through 2011 to a Reserve, as outlined in Figure 27 on page 27, and the use of those funds for Town Centre facility maintenance and rehabilitation purposes.

**B. That staff be directed to amend the Maple Ridge Development Cost Charges Bylaw No. 6415-2006 as required and seek elector approval to enable the District to obtain debt financing.**

**DISCUSSION:**

This report contains information that will assist in providing a high level overview of the proposed 2007-2011 financial plan. Specifically, details are provided on:

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## 1. 2006 Financial Outlook

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To set some context leading into the financial plan discussion, our financial performance in the general revenue fund so far this year is briefly reviewed, beginning with revenues:

- The 2006 financial plan maintained aggressive revenue targets from the prior year. Development activity again has been brisk, and will be reflected in our development fees and charges, with revenues likely to exceed budget by \$400,000.
- The resale of residential units in the Ridge Meadows Seniors Society building has resulted in \$236,000 in revenue for the District.
- The investment performance of an MFA sinking fund netted revenue of \$37,000 over and above the discharge of the original debt.
- A later than anticipated start in implementing the gravel strategy resulted in the gravel sales budget of \$300,000 not being achieved.

On the expenditure side of the general revenue fund, some of the key projections to year-end are:

- The RCMP contract may come in lower than expected. The surplus will be channeled into the police reserve to allow them latitude to deal with community safety priorities.
- Fire Department is expected to come in at or slightly below budget.
- In the Planning area, there will likely be \$300,000-\$400,000 required to be carried forward for studies and projects.
- Engineering & Operations salaries will likely be under budget by about \$250,000 due to vacancies; this will be offset somewhat by increased reliance on consultants, and should result in net savings of about \$100,000.
- Salaries in General Government (Finance, Purchasing, and Economic Development) are expected to be \$250,000 under budget due to time lags in filling vacancies. About \$50,000 will remain unspent in the emergency services budget as a result of a staff vacancy, which has been recently filled.
- It should be noted that business areas may request to carry forward unspent budgets to next year, if the programs they fund have simply been delayed, which would reduce the surpluses outlined above.

These items point towards a general revenue surplus approaching \$1.5 million. On the cautionary side, our reserves for service severance and compensated absence will be undergoing an actuarial assessment which could result in an adjustment that either increases or reduces the expected surplus. In addition, we may need to adjust our estimate of potential losses due to litigation, which could impact the annual surplus, and a write-down of the District's investment portfolio is likely and will reduce the surplus.

## 2. Where the Money Comes From / Where It Is Allocated

This section provides a look at what the District can expect in additional revenue each year over and above the amount generated in 2006. Growth in the tax base and property tax increases provide the bulk of new revenue.

Figure 1 illustrates the growth rate and tax increase assumptions reflected in the proposed financial plan, and roughly shows the new revenue generated by these assumptions. The growth rate is the average change expected in each year from all property classes combined. Our residential growth rate can often exceed these figures, but non-residential property classes generally do not, and because their rate per assessed dollar is higher than residential, overall growth in tax revenue is less than the residential growth rate.

### 2.1. New Revenue

Figure 1: Conceptual Overview of New Revenue

Item	2007	2008	2009	2010	2011
Previous Year's Taxation	39,050,000	42,550,000	45,850,000	49,350,000	53,100,000
Growth Rate	2.50%	2.35%	2.35%	2.35%	2.35%
<b>Growth Revenue</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,150,000</b>	<b>1,250,000</b>
Previous Year's Taxation + Growth	40,050,000	43,550,000	46,950,000	50,500,000	54,350,000
Tax Increase Rate	4.75%	4.00%	4.00%	4.00%	4.00%
<b>Tax Increase</b>	<b>1,850,000</b>	<b>1,650,000</b>	<b>1,750,000</b>	<b>1,900,000</b>	<b>2,000,000</b>
<b>Fire Levy Increase</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>700,000</b>	<b>700,000</b>
Total Increase in Taxation	3,500,000	3,300,000	3,500,000	3,750,000	3,950,000
Next Year's Taxation Base	42,550,000	45,850,000	49,350,000	53,100,000	57,050,000
<b>Increases in other revenue:</b>	<b>500,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>150,000</b>
<b>Increase in General Revenue</b>	<b>4,000,000</b>	<b>3,400,000</b>	<b>3,600,000</b>	<b>3,800,000</b>	<b>4,100,000</b>

The District is projected to have \$4 million in additional revenue in 2007, over what was available in general revenue in 2006. The following few tables show the demands against this revenue.<sup>1</sup>

### 2.2. Transfers

The District has committed to making transfers to certain reserves. Approximate amounts are shown in the next table, which give an indication of annual financial pressure on taxation revenues, before expenditures have been considered. These amounts reflect the change from one year to the next, rather than gross amounts to be transferred, to reflect the draw against each year's additional revenue.

<sup>1</sup> Items with offsetting entries within general revenue have been removed for simplicity.

**Figure 2: Conceptual Overview of Transfers**

Item	2007	2008	2009	2010	2011
Increase in General Revenue	4,000,000	3,400,000	3,600,000	3,800,000	4,100,000
Transfers to Reserves:					
Core Development Reserve	-600,000				
Infrastructure Sustainability		-400,000	-400,000	-500,000	-500,000
Facilities Maintenance Reserve		-50,000			
Fire Department Capital Acquisition Reserve	-250,000	-100,000		-150,000	-150,000
Other Transfers	-250,000	50,000		100,000	
Available after transfers	2,900,000	2,900,000	3,200,000	3,250,000	3,450,000

Figure 2 shows the change in annual transfers to various reserves. Taxation transfers (1% and a portion of growth) to the Core Development Reserve for the town centre project ends after 2007. Beginning in 2008, all of the growth revenue stays in general revenue and the allocation of 1% tax increase was directed by Council towards infrastructure sustainability, in support of the District's financial sustainability policies. Replacement issues are also addressed with a \$50,000 increase to the facilities replacement reserve in 2008. Firehall #4 operating costs in previous financial plans for the years 2007 and 2008 that are no longer required due to a delay in construction have been allocated to the fire capital reserve to assist with inflationary pressures.

The remaining new revenue, after these reserve issues are dealt with, is \$2.9 million for 2007:

### 2.3. Expenditures

Beyond the transfers noted above, a number of adjustments to expenditures are required. We experienced inflationary pressures in a number of areas that must be provided for. The impacts of these expenditure adjustments are captured in Figure 3 below and a discussion follows. In addition, growth-related enhancements have been addressed, and are detailed in further in Figure 5 on page 8.

**Figure 3: Conceptual Overview of Expenditure Changes**

Item	2007	2008	2009	2010	2011
Labour (excluding Fire Dept)	-1,020,000	-660,000	-720,000	-820,000	-750,000
Fire Department	-610,000	-770,000	-940,000	-780,000	-830,000
Policing (RCMP, IHIT, ERT, ECOMM)	-900,000	-840,000	-780,000	-810,000	-620,000
Fraser Valley Regional Library	-100,000	-100,000	-110,000	-110,000	-120,000
Inflation Allowance	0	-260,000	-240,000	-240,000	-320,000
Recycling Contract	-50,000	-30,000	-30,000	-30,000	-30,000
Debt <increase>/decrease	-30,000	90,000	70,000	0	0
Growth	-30,000	-325,000	-460,000	-415,000	-640,000
Other	-150,000	-45,000	-20,000	-5,000	-10,000
Available after expenditures	10,000	-40,000	-30,000	40,000	130,000
Surplus from prior year's budget and rounding	-9,945	57,000	32,000	-28,000	0
General Revenue Surplus	55	17,000	2,000	12,000	130,000

It is important to note that in the preceding three tables, the numbers represent a change from one year to the next. So for example, in Figure 3 above, the labour amount means that 2007 costs are forecasted to be just over \$1 million higher than 2006, so will require \$1 million of the new revenue forecasted for 2007.

Little discretion exists in funding many of these items as they are due to existing contracts (as in labour, RCMP contract, library, recycling), or in the case of the Fire Master Plan, related to a change in the fire service delivery model.

These next few points provide further detail about items in Figure 3:

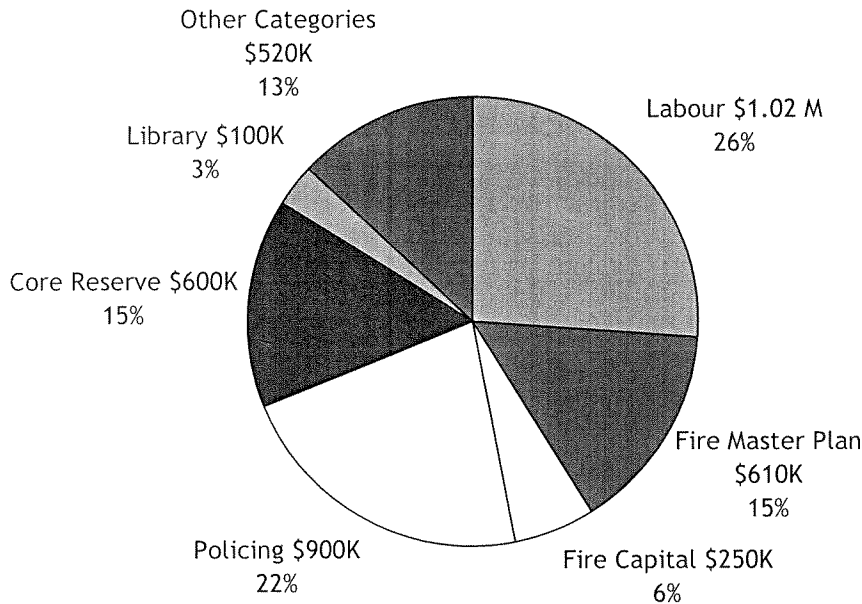
- **Labour:** This line includes wage and benefit cost increases, and the addition of several positions that were approved in the previous financial plan. Positions added part way through 2006 (several positions in police services included a Crime Analyst, a Media Liaison, an Exhibits Coordinator and some clerical support; other positions included a Network Specialist and an Accountant) will require an additional \$135,000 in 2007 to fund them for a full year. Planned vacancies in 2006 created budget room of \$65,000 that is no longer available in 2007. Extended health premiums increased \$70,000. The remainder of the increase is the cost of existing positions including pay increases and other employee related costs.
- **Fire Department:** Implementation of the Fire Department Master Plan is reflected, plus operating costs associated with operating a fourth fire hall after construction in 2008. The balance of the increase is the cost of existing positions including pay increases.
- **Policing:** This line includes the cost for contracts associated with Police Services including RCMP, centralized dispatch services and regional initiatives such as an Integrated Homicide Team and an Emergency Response Team. The total budget for these items in 2007 exceeds \$10 million. The RCMP contract has been adjusted to accommodate an additional five members in 2007, three more in 2008, and two in each subsequent year. Funding from the Police Services Reserve softens the impact to taxpayers.
- **Library:** The cost of the contracted service with FVRL is estimated to increase by 5% per year. Changes in service levels, usage of the services or other factors that change the allocation of costs among members may impact this figure.
- **Inflation Allowance:** There is no contingency for inflation for 2007 beyond what has been allocated to specific areas. Beyond 2007, a contingency exists to deal with inflationary pressures that have not been addressed within individual budget areas.
- **Debt:** New debt payments come on stream in 2007 for an animal shelter, offset by other payments dropping off in 2007 through 2009.
- **Growth:** Growth projections and increases to revenues as a result of growth are built in. In order to recognize the cost side associated with growth, a demand on the new revenues is recognized in a number of growth increments within budgets. Some are directed towards general areas rather than specific programs. As we approach those years and the community's needs are more certain these packages will be allocated more specifically.
- **Other:** This line also captures thousands of minor adjustments to other accounts such as materials, utilities, training, supplies and maintenance.

Of the \$4 million available in new revenue, the demand from just the labour category alone (Figure 3) is 26%, excluding Fire Department labour. The Core Reserve requires 15%. The RCMP contract continues to increase at a rate beyond the District's general tax increase. The Fire Master Plan implementation increases each year, along with a special tax levy to support it. The inflation allowance covers over 1,000 items, amounting to almost \$8 million in materials and services, for which increases are not specifically

built into departmental budgets. A general increase is captured in fiscal services to cover inflationary increases over the long-term.

Following is a chart illustrating the distribution of new revenues for the 2007 year.

Figure 4: Conceptual Overview of Distribution of New Revenue - \$4 million, 2007



The preceding section provided a brief overview of increases in revenues, and where that money goes. It illustrated those items that have an impact on general revenue. The rate of cost increases in certain areas is beyond the rate of the general tax increase, leaving minimal room for enhancements, unless reductions are considered in other areas.

## 2.4. Budget Allocations for Growth

The discussion above touched on growth amounts allocated to budget areas, but only to the extent that they drew upon general revenue. The following table captures all growth allocations in the financial plan. Some are directed towards general areas rather than specific programs. As we approach later years and the community's needs are more certain these packages will be allocated more specifically.

Figure 5: Growth Packages in Financial Plan (both approved and proposed)

Source	Allocated to:	2007	2008	2009	2010	2011
General Rev	Operations	40,000	60,000	155,000	195,000	270,000
	Transportation Technician	0	45,000	50,000	50,000	50,000
	Safer Cities	0	40,000	40,000	40,000	40,000
	Public Works & Development	0	0	75,000	135,000	260,000
	Fire Department	0	45,000	100,000	175,000	250,000
	Software Maintenance	20,000	30,000	40,000	50,000	60,000
	Corporate & Financial Services	0	45,000	125,000	185,000	310,000
	Community Dev, Parks & Rec	0	45,000	125,000	185,000	310,000
	Parks	0	75,000	135,000	245,000	350,000
	<i>General Revenue Subtotal</i>	60,000	385,000	845,000	1,260,000	1,900,000
Surplus	Parks	150,000	100,000	50,000	0	0
Water Rev	Water Maintenance	50,000	60,000	80,000	90,000	110,000
Sewer Rev	Sewer Maintenance	30,000	40,000	50,000	60,000	70,000
		290,000	585,000	1,025,000	1,410,000	2,080,000

Additional funding for the Parks area to deal with future growth comes mainly from general revenue, building up incrementally beginning in 2008. However, a significant amount of green space has been turned over to the Parks area, and some funding was required earlier to bridge the gap. There was no capacity within general revenue to increase the growth allocation, and therefore 2006 surplus has been targeted to fill the gap. The use of surplus is discussed in a subsequent section.

Of the amounts in the table above, a significant amount had been previously approved in the 2006-2010 financial plan. For reference, the following table outlines just those amounts which represent new allocations.

Figure 6: New Growth Packages

Source	Allocated to:	2007	2008	2009	2010	2011
General Rev	Operations	0	0	0	20,000	270,000
	Transportation Technician	0	0	0	0	50,000
	Safer Cities	0	0	0	0	40,000
	Public Works & Development	0	0	0	60,000	260,000
	Fire Department	0	0	0	75,000	250,000
	Software Maintenance	-3,078	-2,778	7,222	17,222	60,000
	Corporate & Financial Services	0	0	0	60,000	310,000
	Community Dev, Parks & Rec	0	0	0	60,000	310,000
	Parks Growth*	0	30,000	35,000	145,000	350,000
	<i>General Revenue Subtotal</i>	-3,078	27,222	42,222	437,222	1,900,000
Surplus	*Parks Growth Incremental	150,000	100,000	50,000	0	0
		146,922	127,222	92,222	437,222	1,900,000



## 2.5. Surplus as a Source of Funds

Several projects were unable to be funded from increases in revenues. The District's 2006 surplus, discussed in the first section of this report and estimated to be in excess of \$1.5 million, as well as prior year accumulated surplus, have been targeted to provide funding for the following projects:

Figure 7: Items to be Funded from Surplus

Item	2007	2008	2009	2010	2011
<b>Approved in prior financial plans:</b>					
BC Disability Games		45,000	45,000		
Succession Planning Implementation	75,000				
Citizen Satisfaction Survey		15,000			15,000
	75,000	60,000	45,000	0	15,000
<b>Use of 2006 Surplus</b>					
Park Growth Incremental*	150,000	100,000	50,000		
Succession Planning Implementation	400,000	400,000			
Animal Shelter/SPCA Study	12,500				
Animal Shelter Site Prep	40,000				
Downtown Renewal Capital	565,000	← \$65K to come from EconDev 2006 budget			
Fire Department Capital Acquisition	51,000	← from FH4 2006 op. savings to reserve			
Operations Incremental Pkgs	30,000	← supplemented by \$20K each from utilities			
Emergency Generators	156,000				
Building Permit Reserve**	150,000				
	1,554,500	500,000	50,000	0	0

\*Park Growth Incremental is meant to bridge a funding gap for maintenance activities in areas added to our inventory, until some scheduled growth funding begins to ramp up in 2008 and 2009 (see Figure 5)

\*\*The District maintains a reserve to help ease the impact of slumps in development revenue on the operating budget.

## 2.6. Capital Program

The five-year Capital Works Program tops \$96 million, with almost \$29 million in 2007 capital spending. In addition to the amounts proposed in the financial plan, developers will contribute millions in subdivision infrastructure to our expanding asset base. A detailed project list is included in an Appendix beginning on page 30.

Figure 8: Proposed Capital Spending by Category

Category	2007	2008	2009	2010	2011	Total
Drainage	2,230,256	791,644	662,029	2,112,886	1,356,523	7,153,338
Government Services	2,410,000	520,000	200,000	155,000	330,000	3,615,000
Highways	11,997,310	5,547,869	4,189,810	5,894,177	9,390,405	37,019,571
Operating Capital	45,045	45,045	45,045	45,045	45,045	225,225
Park Acquisition	3,816,651	2,797,219	1,684,665	1,410,908	200,000	9,909,443
Park Improvement	1,897,575	735,066	1,143,103	164,687	1,260,661	5,201,092
Protective Services	2,885,000	6,483,960	1,745,000	1,000,000	700,000	12,813,960
Recreation Services	85,000	97,500	250,000	103,000	14,000	549,500
Sewage	890,073	1,072,157	1,820,429	1,030,048	808,303	5,621,010
Technology	549,831	1,147,664	589,751	617,796	1,606,597	4,511,639
Water	2,119,087	1,611,371	2,123,400	2,236,698	1,701,227	9,791,783
<b>Total Capital Program</b>	<b>28,925,828</b>	<b>20,849,495</b>	<b>14,453,232</b>	<b>14,770,245</b>	<b>17,412,761</b>	<b>96,411,561</b>

The next table illustrates where the funding for these projects will come from. In 2007, debt financing provides \$8.9 million for DCC projects and \$900,000 for general revenue (animal shelter); the use of borrowing is discussed in detail in a later section. The DCC Reserve also funds \$5.1 million in projects for which no borrowing is necessary. Fire Department Capital Reserve is used for the acquisition of new growth-related facilities and equipment. Equipment replacement is funded within the following line; the fire department, public works operations and technology all have dedicated equipment replacement funds. The line capturing Other Funding Sources references sources such as our own reserve accounts.

Figure 9: Proposed Capital Funding Sources

Funding Source	2007	2008	2009	2010	2011	Total
Debt Financing	9,784,762	5,769,250	1,254,000	2,705,000	5,253,120	24,766,132
DCC Fund (not debt)	5,105,309	2,498,382	3,271,932	2,850,544	2,614,269	16,340,436
<b>General Revenue</b>	<b>2,233,605</b>	<b>2,294,070</b>	<b>2,084,817</b>	<b>2,049,819</b>	<b>2,194,213</b>	<b>10,856,524</b>
Capital Works Reserve	1,741,993	1,372,612	791,269	848,220	813,475	5,567,569
Fire Dept Capital Reserve	2,255,000	2,213,960	1,070,000	600,000	350,000	6,488,960
Equip Replacement Reserves	2,134,504	2,454,486	1,653,684	2,133,816	2,423,889	10,800,379
Translink	1,006,333	452,888	655,977	25,000	0	2,140,198
Sewer Capital	600,073	822,157	814,429	750,414	532,568	3,519,641
Water Capital	1,276,186	1,246,371	1,482,124	1,330,682	1,351,227	6,686,590
Grants, LIP, 3rd Parties	1,653,064	1,000,000	1,000,000	1,121,750	1,350,000	6,124,814
Other Funding Sources	1,134,999	725,319	375,000	355,000	530,000	9,245,132
<b>Total Capital Program</b>	<b>28,925,828</b>	<b>20,849,495</b>	<b>14,453,232</b>	<b>14,770,245</b>	<b>17,412,761</b>	<b>96,411,561</b>

## 2.7. Financial Plan Reconciliation

The discussion so far has focused on the additional revenues that come into the municipality and the demands upon it. We will now discuss how this information applies to the financial plan that Council will be considering.

Council will recall that in May 2006, it approved a financial plan for the years 2006 through 2010. This is what we use as a basis to create a 2007 through 2011 financial plan. The general revenue surplus resulting from that plan is shown in the following table.

**Figure 10: GRF Surplus adopted May 2006**

<b>General Revenue Surplus</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Adopted May 9, 2006	603	2,275	75,255	144,148	949,784	n/a

As a reminder, the following enhancements were included in the plan adopted in May 2006:

- Complement of RCMP members was adjusted to provide for ten additional members for 2006 through 2008, and another two per year in each subsequent year 2009 and 2010;
- New staff positions: 3.5 positions in police services, one in Finance, one in Information Services, top up for a full-time position in Emergency Services, half-time position in Special Services, and funding for parks host/patrol;
- The above two items were funded by an additional 0.75% tax increase in 2006 and 2007, with additional funding from the Protective Services Reserve;
- Additional \$50,000 for facilities maintenance in 2008;
- Fire Master Plan implementation expenditures increase \$600,000 each year adjusted by growth, beginning in 2005 (2006 was \$1.2 million; 2007 contains \$1.8 million);
- Safer Cities funding \$40,000 per year beginning in 2008;
- Provision for increased contract costs for building maintenance \$58,000;
- The budget for legal expenses was increased by \$25,000 for 2006, and \$50,000 for 2007.

A reconciliation of the previous 2006-2010 financial plan to the proposed 2007-2011 financial plan is shown below.

**Figure 11: Reconciliation of 2006-2010 Financial Plan to 2007-2011 Proposed Financial Plan (\$'000)**

	2006	2007	2008	2009	2010
Surplus at prior year Business Plan Sessions (2006-2010)	7,519	7,428	95,516	263,722	1,067,402
December 2005 Council decisions (figures approximate):					
Additional general purpose tax increase 0.75%	271,391	569,566	582,951	596,650	610,671
RCMP - 2 additional members	0	-200,000	-200,000	-200,000	-200,000
Media Liaison	-44,387	-58,750	-60,580	-62,477	-64,413
Crime Analyst	-45,000	-71,018	-73,244	-75,549	-77,881
Clerical Assistance	-49,162	-60,202	-62,008	-63,868	-65,784
Exhibits Custodian	-44,387	-53,807	-55,487	-57,229	-59,006
Network Support Specialist	-39,331	-81,813	-84,331	-86,932	-89,614
Accountant 3	-38,482	-70,752	-72,944	-75,209	-77,546
Emergency Program Asst P/T to F/T	-25,944	-26,976	-27,805	-28,660	-29,543
Special Services Coordinator P/T	-34,371	-35,749	-36,821	-37,927	-39,065
Parks Host/Patrol	-16,000	-32,000	-32,000	-32,000	-32,000
Adj Dec-May/06 (Tax Growth, PM Cost Share, etc.)	58,757	116,348	102,008	3,627	6,563
<b>May 9, 2006 Adopted Surplus (2006-2010)</b>	<b>603</b>	<b>2,275</b>	<b>75,255</b>	<b>144,148</b>	<b>949,784</b>
<b>Proposed Changes:</b>					
<b>Growth Allocations</b>					
CDPR - General					-60,000
CDPR - Parks			-30,000	-35,000	-145,000
C&FS - General					-60,000
C&FS - Fire					-75,000
C&FS - I/S - S/W Mtce				-10,000	-20,000
PW&D - General					-60,000
PW&D - Operations					-20,000
<b>Administration - Economic Development</b>					
Director of Economic Development		126,000	131,000	135,000	139,000
Film Liaison - Part Time to Full Time		-45,000	-46,000	-47,000	-48,000
Contract Work		-81,000	-85,000	-88,000	-91,000
<b>Community Development, Parks and Recreation</b>					
<b>Parks - Horse Trails</b>		<b>-8,000</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-8,000</b>
<b>Skateboard Park Mentoring Program</b>		<b>-25,000</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-25,000</b>
Leisure Centre - Admissions/Programs, leases, equip.		-39,100	-55,200	-68,100	-69,400
Special Events - Salaries (net contract reduction)		-10,000	-11,100	-12,300	-13,500
Facility Lease Revenue (Courthouse)		-50,000	-50,000	-50,000	-50,000
Other Changes		9,500	400	-7,800	-11,700
Pitt Meadows Cost Share		31,700	50,400	65,300	69,400

...continued

	2006	2007	2008	2009	2010	
<b>Public Works and Development</b>						
Operations Incremental Packages		*	-30,000	-30,000	-30,000	
Business Licences		20,000	20,000	20,000	20,000	
SPCA Contract and Shelter Maintenance		-12,600	-20,400	-28,400	-36,700	
Parking Revenue		10,000	10,000	10,000	10,000	
<b>Dog License Revenue</b>		<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	
Private Service Connections		15,000	15,000	15,000	15,000	
Other		-9,100	-6,800	-6,500	-6,300	
<b>Corporate and Financial Services</b>						
Clerks - Rental Home Revenue net expenses		14,300	3,900	3,300	2,700	
<b>Debt Servicing - animal shelter</b>		<b>-70,000</b>	<b>-70,000</b>	<b>-70,000</b>	<b>-70,000</b>	
Costs Contingency		0	0	-73,200	-204,200	
Transfer to Equipment Replacement Reserve		-29,461	-30,389	-31,287	-32,214	
Transfer to Fire Equipment Replacement		0	0	-500	-17,500	
RCMP Contract Increase (2007-enhanced IHIT/ERT)		-129,500	-129,200	-234,600	-398,500	
Contribution from Police Services Reserve		0	0	105,000	0	
Cost Share with PM for Housing Costs - (estimate)		60,000	60,000	60,000	60,000	
Traffic Fine Revenue (grant-\$800,000)		69,500	69,500	69,500	69,500	
Grant in Lieu of Taxation		59,000	34,000	47,300	61,200	
Other (Interest, Fees, Telephone, Salaries, Inflation)		21,541	74,779	83,133	97,900	
Proposed Surplus (2007-2010)			55	17,145	1,994	12,470
<i>Proposed surplus for 2011 = \$126,527</i>						

\* Due to a shortage of funds, the general revenue portion of these packages were funded from surplus in 2007, and some are funded from water and sewer utilities.

The preceding table reconciles the changes to the previously adopted financial plan. It demonstrates that even with projected growth of 2.35% (2.5% for 2007) and an annual 4% tax increase (4.75% for 2007), there is little room for discretion and not all areas requiring support can be accommodated.

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### 3. Water, Sewer and Recycling Rates

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#### Water Utility Rates

The Water Utility covers costs associated with water purchases, maintenance, and both regional and local capital infrastructure. The Greater Vancouver Regional District is planning an increase in water rates for 2007 of approximately 19.8% to cover costs associated with the Seymour-Capilano Water Filtration Project.

In addition, GVRD has planned some significant capital expenditures such as pump stations that will benefit Maple Ridge. Maple Ridge pays a portion of the costs with some portions being as high as 41%. Maple Ridge's portion of the current planned projects is about \$9 million spread out over the next seven years. The current accumulated surplus in the District's Water Revenue Fund is approximately \$2.8 million. Capacity to pay for the upcoming projects or the associated financing costs associated with debt needs to be established.

Accumulated surplus has been used and is planned to continue to be used to smooth the water fee increases. The expected cost increases are large enough that keeping rate increases at recent levels is not sustainable. Due to the above factors it is recommended that the water rates be increased by 9% per year.

#### Sewer Utility Rates

The Sewer Utility pays for regional capital expenditures through an allocation model that essentially smooths the increases to utility ratepayers. A sewer rate increase of 5% per year is required to smooth rates over the long-run.

#### Recycling Rates

The Ridge Meadows Recycling Society is a charitable non-profit organization that provides a full range of recycling services to residents. Many of the same pressures faced by the District, such as increased labour, insurance and vehicle costs, are shared by RMSS. In addition to cost increases of 6.7%, they will undertake a \$30,000 Waste Composition Study to accurately predict the volume of organic waste within our waste stream, with an eye to developing a comprehensive organics collection program. A rate increase of 6% is required for 2007.

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## 4. Borrowing

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The financial plan incorporates debt proceeds into the overall funding strategy. Existing debt on the commercial portion of the Maple Ridge Business Centre was refinanced and is addressed within our existing financial plan for 2006-2010. At Council's direction, the draft 2007-2010 financial plan utilizes debt to fund a portion of the capital works program. A staff report from the Policy Analyst and Director of Development Engineering to the Corporate Management Team dated August 29, 2006 suggests guidelines around future borrowing and with these principles in mind, the proposed financial plan contains the following:

### Firehall #4 Construction

The construction of Firehall #4 in 2008 is projected to cost \$5 million. Capital Works Reserve will fund \$370,000 for the site survey, and the remaining will come from the Fire Department Capital Acquisition Reserve. The reserve has the capacity to fund \$1.63 million in 2008; the remaining \$3 million is to be borrowed, with the payments coming from the reserve for 2009-2013. This reserve is discussed in more detail beginning on page 23.

### DCC Parkland Acquisition

At Council's direction, the proposed financial plan includes an aggressive DCC capital program utilizing debt to move projects forward. Land value tends to rise along with development in an area, and acquiring parkland prior to development may result in better value for our DCC funds. The proposed financial plan includes the use of debt financing to acquire parkland in each of the four years 2007-2010, for a total of just over \$7 million. We will need to make sure that these projects meet legislated conditions that allow the use of DCCs to fund interest costs. If we are unsuccessful, we will need an alternate funding source.

### DCC Roads, Drainage, Water

Continuing with Council's direction to move ahead with major DCC works, the 2007 year proposes almost \$7 million in debt to complete a number of projects, including road work on 240 Street from Dewdney Trunk Road to 113 Avenue, and road and drainage work on 240 Street from Lougheed Highway to 104 Avenue. Road work on Cottonwood Drive and a water reservoir in Albion round out the 2007 DCC projects to be funded through debt. The 2011 year utilizes debt to partially fund a bridge on 240 Street at Kanaka Creek.

Borrowing will necessitate an amendment to the DCC Bylaw. In addition, if we are unsuccessful in meeting legislated conditions that permit the use of DCCs to fund interest costs, we will need to identify alternate funding sources.

### Non-DCC Drainage Work

Major drainage work on River Road requiring over \$1.6 million has been difficult to fund. The primary funding source for these projects is general revenue, and the annual capacity to fund all capital works, including drainage, roads, park development, recreation equipment, government services buildings, equipment and technology is just over \$2 million. These drainage projects would exhaust the annual general revenue program. Utilizing debt would allow the projects to proceed while leaving the general revenue portion of the capital program intact. Annual payments will reduce the general revenue funds available for other projects by \$370,000.

### Animal Shelter

The construction of a new and expanded animal shelter is included in the proposed financial plan, at a total cost of \$1.5 million. Community fund raising is projected to contribute \$300,000. The District will contribute \$300,000 of its own funds, and the balance will be financed through long-term (25 year) debt.

In addition to these various funding sources, the debt payments will be funded through a \$10 increase in dog license fees. A study will be undertaken by the SPCA to determine community needs and fund-raising capacity first, and the District has agreed to fund \$12,500 from surplus towards this study.

The following table summarizes all debt contemplated in the draft Financial Plan:

**Figure 12: Capital Projects proposed for debt financing**

Project	Year	Borrow	Term	Main Fund	Annual Payments	Issue Costs	Total Interest	Funded by	
								Other Sources	Total Cost
Animal Shelter New Building	2007	900,000	25	GRF	62,741	6,750	668,519	600,000	2,175,269
Drainage: 240 St (Lougheed - 102) Ph. 2	2007	1,250,000	5	DCC	289,534	9,375	197,669	12,625	1,469,669
Hwy: 240 St (113 - Dtr)	2007	2,315,883	5	DCC	536,421	17,369	366,223	23,390	2,722,866
Hwy: Cottonwood Dr (118 - 119) Ph.3	2007	520,000	5	DCC	120,446	3,900	82,230	5,252	611,382
Hwy: 240 St (Lougheed - 104) Ph. 2	2007	2,393,379	5	DCC	554,371	17,950	378,478	24,173	2,813,981
Park Acq: Park (231/137)	2007	1,985,500	5	DCC	459,896	14,891	313,978	124,553	2,438,922
Water: 104 @ 249 Reservoir Stage 2	2007	420,000	5	DCC	97,283	3,150	66,417	4,242	493,809
<i>2007 Subtotal</i>		<u>9,784,762</u>			<u>2,120,693</u>	<u>73,386</u>	<u>2,073,516</u>	<u>794,235</u>	<u>12,725,899</u>
Park Acq: Park (248/108)	2008	2,769,250	5	DCC	641,433	20,769	437,917	27,969	3,255,905
Firehall #4 Construction	2008	3,000,000	5	FireCap	694,881	22,500	474,407	2,000,000	5,496,907
Park Acq: Park (241/112)	2009	1,254,000	5	DCC	290,460	9,405	198,302	430,665	1,892,372
Drainage: River Rd (Fir - Carshill)	2010	1,115,000	5	GRF	258,264	8,363	176,321	0	1,299,684
Drainage: Fir St (Cpr - River Rd)	2010	510,000	5	GRF	118,130	3,825	80,649	0	594,474
Park Acq: Silver Valley Nbrhd SE Horse	2010	1,080,000	5	DCC	250,157	8,100	170,786	130,908	1,389,794
Hwy: 240 St @ Kanaka Creek (Bridge)	2011	5,253,120	5	DCC	1,216,765	39,398	830,705	1,375,395	7,498,619
		<u>24,766,132</u>			<u>5,590,784</u>	<u>185,746</u>	<u>4,442,603</u>	<u>4,759,172</u>	<u>34,153,653</u>

### Borrowing Capacity

Under Community Charter legislation<sup>2</sup>, the maximum amount of borrowing the District can undertake is such that the annual cost to service the debt does not exceed 25% of revenues as defined in the legislation. This amount was just under \$16 million at December 31, 2005. Our servicing costs for existing debt \$4.8 million, with additional estimated debt servicing costs of \$2.4 million. This leaves \$8.6 million in available capacity.

**Figure 13: Current Borrowing Capacity**

Revenue	63,518,807
Allowable Level of Liability Servicing	<u>25%</u>
Liability Servicing Limit	<u>15,879,702</u>
Actual Debt Servicing Cost	-4,824,323
Long-term Liability Agreements	-878,996
Servicing on Authorized but Unissued Debt	-1,530,000
Remaining Liability Servicing Capacity	<u>8,646,383</u>

The average annual servicing cost on the 2007 projects in Figure 12 is \$2.1 million, well within the available capacity. Another \$3.5 million is required in annual servicing for the 2008-2011 projects.

The capacity figure is a moving target. Each year our revenue is likely to experience growth, increasing our borrowing capacity. As we retire debt, this frees up additional room. Entering into new debt reduces

<sup>2</sup> B.C. Reg. 254/2004, Municipal Liabilities Regulation, Community Charter.



the capacity. GVWD has a \$35.8 million capital plan for 2007-2013 for which the District will be required to contribute \$9.1 million, some of which will likely be borrowed on behalf of the Water Utility. Projections demonstrate we have the capacity to borrow for our own capital works program as well as the GVWD program. As municipal revenue grows and debt is retired in 2012, additional capacity will be available.

## Ministry and Elector Approval

Borrowing by local governments cannot be undertaken without the approval of the Inspector of Municipalities. In addition, borrowing requires an elector approval process in a majority of cases.

- Short-term (five-year) borrowing can be exempt from elector approval<sup>3, 4</sup>, but the amount proposed in the capital program exceeds the maximum amount;
- An “approval-free liability zone” exists to allow borrowing without elector approval as long as current and proposed servicing costs do not exceed 5% of the municipal revenue defined in the legislation. The District’s costs exceed this figure, and therefore this provision would also not exempt the District from obtaining elector approval.

Elector approval can be sought in one of two ways. One way is to receive the approval of electors by holding a referendum. The second and less-expensive option is to hold an “alternative approval process.” If more than 10% of the electors express an opinion that a referendum should be held, by signing an Elector Response Form within 30 days of a second advertising notice, then Council would need to consider whether to proceed with the planned borrowing and if so, a referendum must be held. This latter option was used for the borrowing related to the town centre project.

## Outstanding Issues

In order to utilize DCC funds for debt payments, additional approval from the Inspector of Municipalities is required. As well, several of the projects identified above are not currently in the DCC Bylaw, and therefore a bylaw amendment is also required. Furthermore, legislation on using DCCs for interest payments is very stringent, primarily allowing the practice where the construction of specific infrastructure projects in advance of sufficient DCC's collections is required in order to trigger investment in development. If these projects do not receive approval, capacity to fund the interest from alternate source would need to be identified.

## Recommendations

The need for borrowed funds in the draft financial plan assumes that all prior approved capital works have been carried out and funded. However, a large component of the capital program remains incomplete creating an availability of funds. This may allow us to delay external borrowing.

The municipal borrowing process is a lengthy one and even though we may be using internal sources of funding for a period of time, we recommend that the process be started for all 2007-2010 borrowing identified in the financial plan. Recommended next steps are:

1. Preparation and presentation to Council of a Loan Authorization Bylaw.
2. Three readings of the bylaw by Council.
3. Submission of the bylaw to the Ministry of Community Services and approval of the Inspector.
4. Submission of a Liability Servicing Limit Certificate.
5. Elector approval of the bylaw by an alternative approval process.

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<sup>3</sup> Community Charter, Division 3, section 178. Short Term Capital Borrowing.

<sup>4</sup> B.C. Reg. 368/2003, Municipal Liabilities Regulation, Community Charter.

6. Reconsideration and adoption of the bylaw by Council.
7. Thirty day quashing period.
8. Application for a Certificate of Approval.
9. Completion of Corporate Officer's Certificate.
10. Granting of a Certificate of Approval by the Inspector.
11. Council passes a Municipal Security Issuing Resolution and Agreement and forwards it to GVRD and the Municipal Finance Authority (MFA).

There are only two debenture issues per year (spring and fall), and the deadline for step 11, in order to qualify for spring 2007 financing is February 9, 2007. In addition, approval of the Inspector in bullet #3 is unlikely unless our DCC Bylaw is amended to reflect the projects and funding strategy in the financial plan.

This illustrates the time involved, and therefore it is recommended the process including an amendment to our DCC Bylaw be started at the earliest.

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## 5. Further Items

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The proposed financial plan includes an aggressive capital program, and there are significant operating cost implications that will result from the acquisition of new assets. Other issues that are not addressed within the plan are include the following:

- Albion Sports Complex Expansion and Development, \$20 million
- Museum, \$8.5 million
- Fraser Riverfront Land Acquisition, \$4 million
- Abernethy Corridor, \$20 million (Abernethy Realignment purchase acquisition and construction is in the DCC capital program in 2007 and 2008)
- CP Rail Overpass at Albion, \$15 million
- Hammond Stadium Retrofit, \$1 million
- Albion Park Master Plan Implementation, \$1 million
- River Road, \$1.5 million

Growth in taxation revenue beyond the rate contemplated in the financial plan is a potential future source of revenue, as are sales of District resources such as gravel and land sales. As these and other revenue sources materialize additional needs can be addressed.

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## 6. Impact to the "Average Home"

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The "average home" for the 2006 taxation year was approximately \$300,000. The calculation includes all residential properties comprising both single family homes and multi-family units such as townhouses and apartments.

The following table demonstrates the impact to a taxpayer who for the 2006 tax year was in a home assessed at \$300,000 with the following services:

- flat rate water utility fee;
- flat rate sewer fee and within Sewer Area A;
- single-home curbside recycling pickup

The changes include a 4.75% general purpose tax increase and an overall increase of 6.35%.

**Figure 14: "Average Home" Tax Increase**

	<u>2006</u>	<u>Increase</u>	<u>2007</u>	<u>%</u>
General Purpose Municipal Levy	\$1,171.14	\$55.63	\$1,226.77	4.75%
Recycling	\$52.16	\$3.13	\$55.29	
Water Utility	\$268.80	\$24.19	\$292.99	
Sewer Utility	\$230.75	\$9.79	\$240.54	
Fire Service Improvement Levy	\$38.10	\$19.05	\$57.15	
Total	<u>\$1,760.95</u>	<u>\$111.79</u>	<u>\$1,872.74</u>	<u>6.35%</u>

Other charges appearing on the tax bill for school, regional and other non-municipal services are not known at this time.

## 7. Reserves

The District has substantial financial resources held in reserves. These balances provide the base for the financial plan projected transactions for the coming years, as amounts are transferred in and out for various purposes. They also serve to stabilize taxes, fees and charges, by providing funds during tight years and receiving those funds back during better years, thus shielding our customers and taxpayers from sharp rate increases.

Figure 15: Reserve Balances Dec.31, 2005

<b>Accumulated Surplus</b>		<b>Reserve Accounts</b>	
General Revenue	4,203,057	<u>General Revenue:</u>	
Sewer Revenue	4,021,712	Carryforwards - Capital	3,615,454
Water Revenue	2,846,785	Carryforwards - Operating	1,304,871
<b>Total Accumulated Surplus</b>	<b><u>11,071,554</u></b>	Self Insurance	11,015 *
<hr/>		Protective Services	1,504,580
<b>Reserve Fund Balances</b>		Core Development	835,713
Local Improvement	1,630,531	Recycling	1,301,754
Equipment Replacement	5,918,359	Community Development	1,053
Capital Works	10,393,493	Building Inspections	441,590
Fire Department Capital	6,050,724	Gravel Extraction	475,263
Sanitary Sewer	2,376,005	Neighbourhood Improvements	52,634
Land	463,331	Snow Removal	200,000
Unfunded Capital	-1,638,163	Facilities Maintenance	0
<b>Net Reserve Funds</b>	<b><u>25,194,280</u></b>	Youth Centre	11,010
<hr/>		Cemetery Maintenance	117,821
<b>Restricted Revenue Balances</b>		Service Severance	63,630
Development Cost Charges	21,796,131	Critical Building Infrastructure	0 *
Parkland (ESA) Acquisition	1,647,870	<b>General Revenue Reserve Accounts</b>	<b><u>9,936,388</u></b>
Downtown Parking Facilities	125,318	Sewer Reserve Accounts	1,239,202
Developer Specified Projects	3,683,077	Water Reserve Accounts	1,377,273
<b>Total Restricted Revenues</b>	<b><u>27,252,396</u></b>	<b>Total Reserve Accounts</b>	<b><u>12,552,863</u></b>

Total Reserves: Accumulated Surplus, Reserve Funds and Reserve Accounts – \$49 million  
*Restricted Revenues are not considered reserves; rather they are liabilities, as they have been collected in advance of specific expenditures.*

\* *Decisions made by Council to transfer \$700,000 to replenish the Self-Insurance Reserve and \$600,000 to establish a Critical Building Infrastructure Reserve out of 2005 surplus were made in the spring of 2006. These balances reflect December 31, 2005 balances only.*

**These are financial reserves only. Other assets (Silver Valley lands, gravel resources) are not shown, nor are they represented on our financial statements.**

## 7.1. Capital Works Reserve

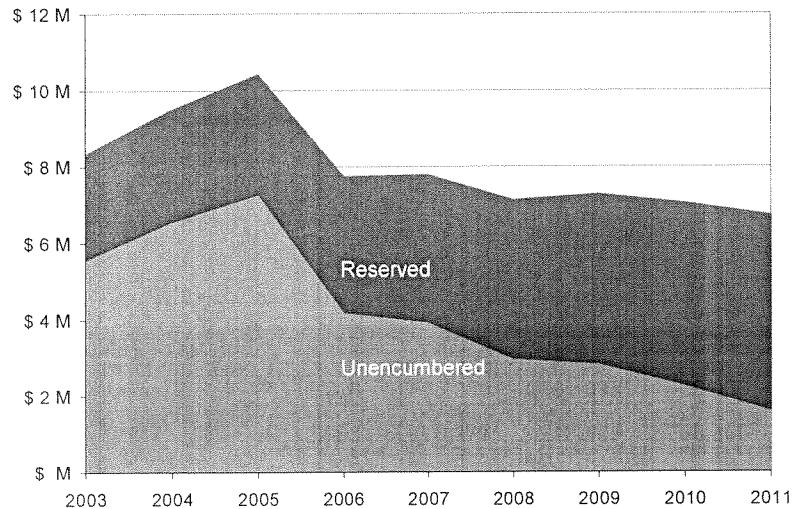
Following is a brief synopsis of the Capital Works Reserve, which provides for future capital expenditures. Each year 1% of general taxation is credited to this account along with a portion of the proceeds from land sales. A forecast is provided that gathers together all the “deposits” to the reserve, and both operating and capital “withdrawals,” providing forecasted reserve balances. Generally, this reserve builds funds for large projects, and is then drawn down. We are in this “drawing down” phase now, as is evident from the forecasted balances in the following figures. The projections are conservative and assume no other inflows, such as land sales, beyond those noted.

Figure 16: Capital Works Reserve Projection

	2006	2007	2008	2009	2010	2011
<b>Opening Balance</b>	10,393,493	7,714,699	7,759,072	7,099,391	7,243,804	7,010,732
<u>Inflows:</u>						
Interest & Capital Gains	207,870	130,000	130,000	130,000	130,000	130,000
Recycling Fees	40,000	40,000	40,000	40,000	40,000	40,000
Taxation Revenue	360,936	387,532	415,480	442,253	470,752	501,087
General Revenue Transfers	186,506	186,506	186,506	186,506	186,506	186,506
Sale of Land	0	883,500	0	0	0	0
<u>Outflows:</u>						
Planned Capital Expenditures	-3,474,105	-1,442,089	-1,320,573	-757,146	-815,448	-735,288
Assistance with GRF Projects incl pmts	0	-140	-60,620	148,509	-205,186	-337,502
<b>Assistance with DCC Projects*</b>		<b>-140,937</b>	<b>-50,473</b>	<b>-45,709</b>	<b>-39,696</b>	<b>-100,624</b>
<b>Estimated Ending Balance</b>	<b>7,714,699</b>	<b>7,759,072</b>	<b>7,099,391</b>	<b>7,243,804</b>	<b>7,010,732</b>	<b>6,694,911</b>
Minimum Reserve (10% prior yr taxes)	-3,581,706	-3,883,295	-4,185,802	-4,462,936	-4,795,062	-5,144,724
<b>Unencumbered Balance</b>	<b>4,132,993</b>	<b>3,875,777</b>	<b>2,913,589</b>	<b>2,780,868</b>	<b>2,215,669</b>	<b>1,550,187</b>

\* This amount is the DCC Assist Factor and is a legislated requirement. In addition, many DCC projects benefit the existing population, and funding is provided from other District sources for that portion.

Figure 17: Capital Works Reserve Projection Chart



## 7.2. Infrastructure Sustainability Reserve

Beginning in 2008, Council directed 1% of the annual tax increase to go towards infrastructure sustainability, to help with major rehabilitation and replacement of the District's assets which have a replacement value exceeding \$1.3 billion. The table below illustrates the inflows generated from general taxation and how it has been allocated. Inflows from the Core Reserve are discussed in a later section on the Town Centre Project, and are allocated to maintaining those facilities related to the project.

Figure 18: Infrastructure Sustainability Reserve Projection

	2008	2009	2010	2011
<u>Inflows:</u>				
1% of General Tax Increase	415,480	857,733	1,328,485	1,829,572
Core Reserve Surplus	200,000	450,000	450,000	450,000
<u>Outflows:</u>				
Transportation/Traffic Management	-415,480	-457,028	-812,731	-894,004
Town Centre Facilities	-200,000	-450,000	-450,000	-450,000
Facilities & Parks-Major Maintenance		-200,000	-220,000	-610,237
Drainage		-100,000	-160,000	-176,000
Fire Department		-70,000	-101,979	-112,177
Major Equipment/Systems		-30,705	-33,775	-37,154

Depending on the scope of projects required, one year's allocation may not meet the funding requirements. In these cases, funding may be held over until enough has accumulated to allow the works to proceed, or borrowing may be considered. The 2008 available funds of \$415,480 would cover the debt and principal payments on \$1,800,000 borrowing over five years at 4.7 per cent.

The following table illustrates the amounts that could be borrowed and serviced with a 1% general tax increase, under current tax base growth, tax increase and interest rate assumptions. As payments for the first debt issue undertaken in 2008 drop off, debt capacity in the sixth year rises steeply.

Figure 19: Infrastructure Sustainability Reserve Borrowing Capacity

	2008	2009	2010	2011	2012	2013	2014
Opening Balance	0	480	3,214	6,699	11,273	14,224	19,924
<u>Inflows:</u>							
1% of General Tax Increase	415,480	857,734	1,328,486	1,829,574	2,362,951	2,930,700	3,535,034
<u>Debt Payments, at 4.7% over 5 years:</u>							
<u>Year &amp; Principal Borrowed:</u>							
2008: \$1.8 million	-415,000	-415,000	-415,000	-415,000	-415,000		
2009: \$1.9 million		-440,000	-440,000	-440,000	-440,000	-440,000	
2010: \$2 million			-470,000	-470,000	-470,000	-470,000	-470,000
2011: \$2.2 million				-500,000	-500,000	-500,000	-500,000
2012: \$2.3 million					-535,000	-535,000	-535,000
2013: \$4.2 million						-980,000	-980,000
2014: \$4.5 million							-1,045,000

### 7.3. Critical Building Infrastructure Reserve

In May 2006, Council directed \$600,000 of the 2005 general revenue surplus towards a Critical Building Infrastructure Reserve, to fund emergency or irregular items associated with facility maintenance. The primary concern was to ensure funds were available to replace two aging boilers at the leisure centre, for which \$400,000 has been earmarked; \$150,000 went to replace aged fitness equipment, and \$50,000 remains. There are no ongoing funding sources for this reserve, but as discussed in the following section, the Core Reserve may be able to fill this gap.

### 7.4. Fire Department Capital Acquisition Reserve

Implementation of the Fire Master Plan and escalating cost projections have placed significant pressure on the District's reserve for capital acquisitions. This reserve receives 2% of general taxation annually for the expansion of the equipment inventory. (An Equipment Replacement Reserve provides funding for the replacement of existing inventory.) The annual funding allocation was not adequate to fund the capital program over the five year time horizon. Additional funds were allocated from general revenue from growth amounts, and the operating savings as a result of the delay in Firehall #4 construction.

Figure 20: Fire Department Capital Acquisition Reserve Projection

	2006	2007	2008	2009	2010	2011
<b>Opening Balance</b>	6,050,724	3,771,227	2,442,683	1,317,359	563,330	396,220
<u>Inflows:</u>						
Interest & Capital Gains	142,433	8,121	48,854	26,347	11,267	7,924
Taxation/General Revenue	721,872	775,065	830,959	884,506	941,504	1,002,174
Growth Incrementals	0	0	45,000	100,000	175,000	250,000
Firehall #4 Operating "savings"	51,429	195,395	163,823	0	0	0
<u>Outflows:</u>						
Planned Capital Expenditures	-3,195,232	-2,307,125	-2,213,960	-1,764,881	-1,294,881	-1,044,881
<b>Unencumbered Balance</b>	<b>3,771,227</b>	<b>2,442,683</b>	<b>1,317,359</b>	<b>563,330</b>	<b>396,220</b>	<b>611,437</b>

The Planned Capital Expenditures outlined in Figure 20 are detailed in the following table.

**Figure 21: Fire Department Capital funded by Fire Department Capital Acquisition Reserve**

Project Title	2006	2007	2008	2009	2010	2011
Firehall #1 Expansion	-2,303,452	-2,196,548	0	0	0	0
Firehall #1 Engine	-500,000	-55,000	0	0	0	0
Fire Department Radio System Replacement	-5,237	0	0	0	0	0
Equip Purch - Furniture	-27,000	0	0	0	0	0
Mobile Dispatch Unit	-72,256	0	0	0	0	0
Equip Upgrade - Telephone System	-27,500	0	0	0	0	0
Equip Purch - Fire Hall Sign	-60,000	0	0	0	0	0
Land Acquisition - Brown Avenue	-199,786	0	0	0	0	0
Firehall #4 Construction		0	-1,630,000	-694,881	-694,881	-694,881
Firehall #4 Construction - Training Ground		0	-500,000	0	0	0
Firehall #4 Design		-10,577	0	0	0	0
Firehall #4 Computer Training Centre		-45,000	0	0	0	0
FH#4 Protective & Safety Equipment			-83,960	0	0	0
FH#4 Technical & Furnishing			0	-200,000	0	0
FH#4 Equipment Purchases			0	-70,000	0	0
FH#4 Rescue 4			0	-300,000	0	0
FH#4 1250 Pumper			0	0	-600,000	0
Firehall #3 Expansion			0	-500,000	0	0
Firehall #5 Land Acquisition			0	0	0	-350,000
	<b>-3,195,232</b>	<b>-2,307,125</b>	<b>-2,213,960</b>	<b>-1,764,881</b>	<b>-1,294,881</b>	<b>-1,044,881</b>

### 7.5. Fire Department Equipment Replacement Reserve

The recognition of an appropriate level of funding to provide for growth would not be complete without a discussion around how we intend to replace those assets. Replacement fire equipment is funded through a reserve which for many has received a fixed amount from general revenue. Beginning in 2009 some of the infrastructure sustainability funds will be allocated to this reserve; however, long term projections suggest this is not enough. Moving toward a general revenue contribution tied to taxation (and therefore growth) would be appropriate than the fixed amount this reserve currently receives and this change is reflected in this financial plan.

**Figure 22: Fire Department Equipment Replacement Reserve Projection**

	2006	2007	2008	2009	2010	2011
<b>Opening Balance</b>	2,538,988	2,453,925	2,162,903	1,571,061	1,337,834	1,349,021
<u>Inflows:</u>						
Interest & Capital Gains	58,314	49,078	43,258	31,421	26,757	26,980
General Revenue - fixed	264,900	264,900	264,900	264,900	264,900	264,900
General Revenue - 0.6% of taxation	0	0	0	452	17,551	34,724
Allocation of Sustainability Funds	0	0	0	70,000	101,979	112,177
<u>Outflows:</u>						
Planned Capital Expenditures	-408,278	-605,000	-900,000	-600,000	-400,000	-350,000
<b>Unencumbered Balance</b>	<b>2,453,925</b>	<b>2,162,903</b>	<b>1,571,061</b>	<b>1,337,834</b>	<b>1,349,021</b>	<b>1,437,802</b>



## 8. Town Centre Project

This section isolates the effect the town centre project has on District finances. Items relating to this project have been mentioned in the previous revenue and expenditure sections, but this section also brings in transactions in the District's subsidiary companies, and groups them together for a more comprehensive view.

The first part deals with the District's commitment to setting aside certain amounts to fund the town centre project. This process began in 1998 with 1% of tax revenue; in each subsequent year, this amount was built up by 1% of the current year's tax revenue. In 2006, the amount has been building for nine years. This accumulating effect stops in 2007. In addition, a certain portion of growth has been set aside annually to the reserve, which will also stop in 2007. Figure 23 outlines the various annual amounts being accumulated. Note that beyond 2007, the amount from growth and taxation remains constant.

**Figure 23: Town Centre Funding Sources**

	2007	2008	2009	2010	2011
Growth & Taxation	3,913,291	3,913,290	3,913,290	3,913,291	3,913,291
Commercial Lease Revenues (net)	765,328	934,256	953,184	972,112	991,040
Gravel Revenue	66,500	66,500	66,500	66,500	66,500
Savings due to Tax Exemption	161,625	161,625	161,625	161,625	161,625
Parking Revenue	40,000	40,000	40,000	40,000	40,000
Other	519,136	352,165	382,024	382,411	384,928
	5,465,880	5,467,836	5,516,623	5,535,939	5,557,384

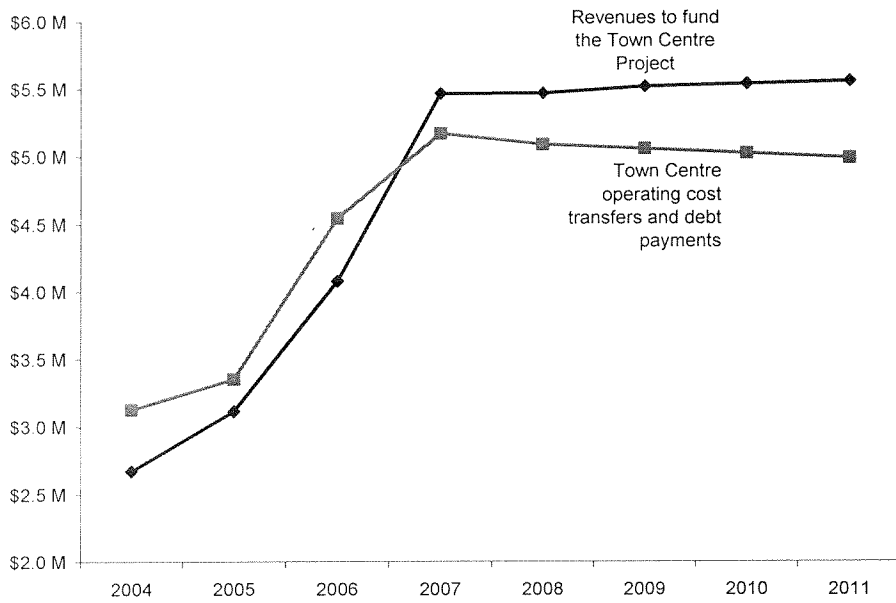
The second part deals with the operating and debt expenditures for which the Core Reserve has been accumulating funds. For example, extra staffing at the youth centre and expanded leisure centre, building maintenance in the tower, security and the debt payments. To fund these amounts, the Core Reserve is drawn down.

**Figure 24: Town Centre "Withdrawals"**

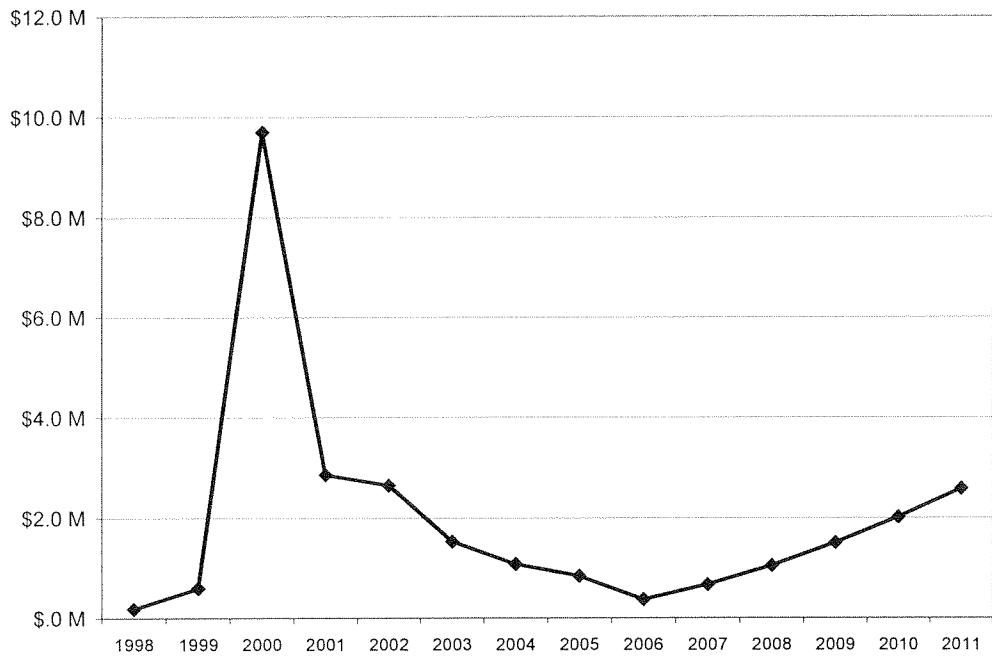
	2007	2008	2009	2010	2011
Debt Payments	-4,165,097	-4,132,484	-4,098,947	-4,064,462	-4,029,000
Municipal Operating Costs	-955,056	-956,531	-958,010	-958,556	-959,118
Other	-50,000	0	0	0	0
	-5,170,153	-5,089,015	-5,056,957	-5,023,018	-4,988,118

The following two charts illustrate the cash flows and fund balance, to show how the funds were accumulated in the earlier years to cover the capital cost component of the project. Then, during the initial operating years has been slowly drawing down, as debt and operating costs occur and commercial activity is slow. In 2007, the turnaround begins, as the revenues targeted for the project begin to surpass the costs, and return a positive cash flow. With a significant investment in new buildings and equipment comes maintenance and replacement funding issues, and the positive cash flows could help address this.

**Figure 25: Town Centre Project annual cash flow**



**Figure 26: Balance of Funds**



While the project was under a lease agreement, a portion of the annual payments was to be set aside for renewal. Under District ownership, we require a new mechanism to set aside funds for facility maintenance and renewal. Figure 27 illustrates capacity to fund a sustainability reserve beginning in 2007, while continuing to meet our financial obligations and building a closing balance. We will work towards establishing the appropriate level of funding that would support the results of a comprehensive lifecycle study of the facilities.

**Figure 27: Balancing Statement**

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Opening Balance	369,039	464,765	393,586	403,252	466,174
Sources of Funds	5,465,880	5,467,836	5,516,623	5,535,939	5,557,384
Outflows/Debt Payments	-5,170,153	-5,089,015	-5,056,957	-5,023,018	-4,988,118
Sustainability Reserve	-200,000	-450,000	-450,000	-450,000	-450,000
Closing Balance	464,765	393,586	403,252	466,174	585,440

As has been forecast since the project's inception, negative cash flows would occur during the initial years of commercial activity. This is still the case. However, the balance that has been accumulating since 1998 was meant to deal with this. The table below isolates the commercial operation from the consolidated discussion above. Note that it incorporates a portion of the transfer to a sustainability reserve.

**Figure 28: Commercial Operation**

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Lease Revenues	1,008,950	1,028,733	1,048,517	1,068,300	1,088,083
Parking Revenues	118,400	120,721	123,043	125,364	127,686
Recoveries and Other Revenue	548,425	559,178	569,932	580,685	591,438
Operating Expenses	-710,446	-724,377	-738,307	-752,237	-766,168
Tenant Allowances	-200,000	-50,000	-50,000	-50,000	-50,000
Sustainability Reserve	-135,000	-136,350	-137,714	-139,091	-140,482
Interest - Commercial Space	-808,751	-786,671	-763,708	-739,826	-714,989
Commercial Operation	-178,423	11,235	51,762	93,195	135,570

In summary, the Town Centre Project cash flows have been managed within the parameters established by Council.

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## 9. Conclusions


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The District can expect \$4 million in new revenue in 2007, mainly from growth in the tax base and a 4.75% tax increase. \$1.8 million goes to protective services issues (mainly RCMP and Fire Master Plan Implementation). The labour category requires 26%, to meet both inflationary and growth issues. One-sixth of the new revenue is required to meet commitments to the town centre project. The balance is required to deal with inflationary and growth pressures. This leaves minimal room for enhancements.

Despite the current funding capacity limitations, our financial reserves approach \$49 million, and another \$27 million sits in restricted revenues; other assets, such as Silver Valley lands and gravel resources, strengthening our long-term position. Other community needs identified by Council, such as a stadium and museum can be addressed in future financial plans as other revenues, such as gravel and land sales, materialize.

An aggressive capital works program is planned, with almost \$100 million in projects scheduled for 2007 through 2011. A DCC program worth \$36 million concentrates on transportation and park acquisitions, and utilizes short-term debt financing to advance the schedule. Debt financing is also targeted to construct a fourth fire hall, while a major expansion to Firehall #1 will be funded from internal reserves. A new and expanded animal shelter will also seek debt financing through long-term borrowing, with payments in part being funded through increased dog license fees.

As well, beginning in 2008 funding is being directed toward infrastructure sustainability to help address a funding "deficit" that exists for most Canadian municipalities. The District is following FCM recommendations by putting a long-term plan in place to address the situation, with a targeted tax increase as part of the strategy.

  
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## 10. Infrastructure Sustainability

The District has an investment in assets including infrastructure with an estimated replacement cost of \$1.3 billion. These assets are all aging at different rates, and will eventually have to be replaced. In order to properly fund rehabilitation and replacement, we estimate that we should be spending over \$40 million every year. Our actual expenditures are about \$7 million, which means that annually, we are spending \$33 million less than we should be. If this gap is not addressed, it will continue to accumulate, creating a liability for future taxpayers. In addition, we continue to add assets as the community grows and this is compounding the asset replacement problem. Most Canadian municipalities are facing the same issue, but because we have relatively newer infrastructure, we have an opportunity to get ahead of the curve.

The Federation of Canadian Municipalities (FCM) strongly encourages local governments to take action and demonstrate their ability to address the issue. They have provided a series of recommendations, a critical one being that “municipal governments must evaluate how they plan for growth, price their services and generate revenues. A long-term plan, with targets and milestones, must be put in place to help phase in these changes over the next 20 years.”<sup>5</sup>

We can start to address this problem by contributing 1% of taxation each year toward meeting the sustainability objective. This could start in 2008 when taxation is no longer required for the town centre project. The models below illustrate the funding gap. Chart 1 illustrates the gap under the current funding pattern. The bottom area indicates our current infrastructure renewal spending pattern, and the top area represents the shortfall or deficit in spending. Chart 2 shows the impact of an annual 1% tax contribution. If we continue on this path for 12 years, we will be able to nearly double the contribution to rehabilitation and replacement; in 25 years, the contribution has tripled and the deficit is cut in half. In addition to directing District funds to deal with the deficit, plans for maintenance programs and construction projects continually look for ways to extend lifecycles and minimize maintenance requirements. While a gap will still remain, we will be well on the road to addressing a problem that today seems insurmountable.

Chart 1

Infrastructure Deficit

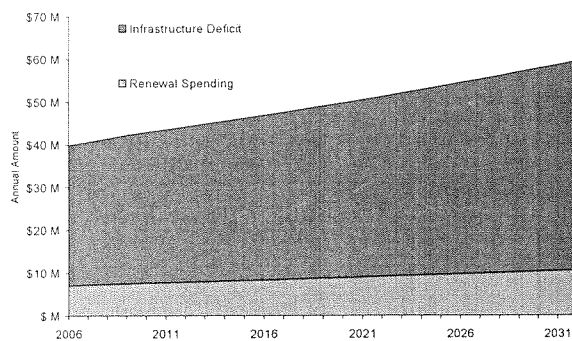
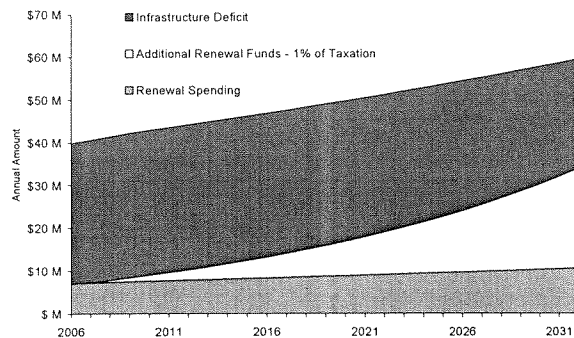


Chart 2

Infrastructure Deficit with 1% Tax



<sup>5</sup> “Building Prosperity from the Ground Up: Restoring Municipal Fiscal Balance”; Federation of Canadian Municipalities, June 2006.

Appendix B: Capital Works Program Project Listing

**11. Capital Works Program Project Listing**

<b>Drainage</b>	<b>Project Description</b>	<b>Fund</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
LTC 7220	104 Ave @ 244 St (Culvert)	GCF	0	0	0	0	59,000
LTC 7505	108 Ave (248 - 249)	GCF	0	0	0	0	49,983
LTC 7211	112 Ave @ 245 St (Culvert)	GCF	0	0	0	0	29,500
LTC 7212	112 Ave @ 246 St (Culvert)	GCF	0	0	0	0	29,500
LTC 8096	116 Ave @ Mcfadden Creek	CWR	125,000	0	0	0	0
LTC 0512	126 Ave (At 100M E 217)	GCF	0	0	15,100	0	0
LTC 7150	130 Ave @ 239 (Culvert)	GCF	0	0	0	0	70,800
LTC 0510	217 St Creek (126 - 128)	GCF	0	0	0	0	20,000
LTC 8255	217 St Row (South Of 126) Stage 3	GCF	0	200,000	0	0	0
LTC 6158	224 St (125 - 126)	CWR	0	0	0	0	2,316
LTC 6158	224 St (125 - 126)	DCC	0	0	0	0	229,364
LTC 6158	224 St (125 - 126)	GCF	0	0	0	0	229,364
LTC 8045	240 St (102 - 100M N 102)	GCF	50,000	0	0	0	0
LTC 8159	240 St (Lougheed - 102) Phase 2	CWR	12,625	0	0	0	0
LTC 8159	240 St (Lougheed - 102) Phase 2	DBT	1,250,000	0	0	0	0
LTC 8307	240 St @ DTR	GCF	100,000	0	0	0	0
LTC 8253	Abernethy Way (224 - 227)	GCF	32,000	0	0	0	0
LTC 8254	Chigwell St @ Ditton Ave	GCF	0	50,000	0	0	0
LTC 8101-8104	Culvert Replacement Program	CWR	200,000	200,000	200,000	200,000	200,000
LTC 8009	Ditch Enclosures	GRF	17,151	17,497	17,831	18,176	18,530
LTC 8296	Dock St @ 150M South Fisherman Rd Stage2	CFO	17,500	0	0	0	0
LTC 8296	Dock St @ 150M South Fisherman Rd Stage2	CWR	157,500	0	0	0	0
LTC 0336	Donovan Ave (@ 21530)	GCF	0	36,000	0	0	0
LTC 0530	Donovan Ave (216 - 80M E Hall)	GCF	0	0	66,000	0	0
LTC 8306	Fir St (Cpr - River Rd)	DBT	0	0	0	510,000	0
LTC 8155-8157	Local Improvement Projects Drainage	LIP	250,000	250,000	250,000	250,000	250,000
LTC 0536	Lougheed Hwy (At Mckinney Creek W)	GCF	0	0	0	0	10,000
LTC 8186	River Rd (Fir - Carshill)	DBT	0	0	0	1,115,000	0
LTC 0646	Row 150 M S River Rd (Riverwynd - 212)	GCF	0	19,250	0	0	0
LTC 0463	Selkirk Ave (226 - 227)	CWR	0	0	0	0	1,380
LTC 0463	Selkirk Ave (226 - 227)	DCC	0	0	0	0	136,650
LTC 1779	Selkirk Ave (226 - 227) Phase 2	GCF	0	0	72,000	0	0
LTC 8035	Storm Sewer Connections	GRF	18,481	18,897	19,298	19,711	20,136
LTC 0680	Wharf St @ Princess Storm Pump	GCF	0	0	21,800	0	0
Drainage Totals			2,230,256	791,644	662,029	2,112,886	1,356,523

<b>Govt Svcs</b>	<b>Project Description</b>	<b>Fund</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
LTC 8230	Aerial Photography Update 2007	GCF	95,000	0	0	0	0
LTC 8227	Animal Shelter New Building	CFO	300,000	0	0	0	0
LTC 8227	Animal Shelter New Building	CWR	300,000	0	0	0	0
LTC 8227	Animal Shelter New Building	DBT	900,000	0	0	0	0
LTC 8227	Animal Shelter Site Preparation	SUR	40,000	0	0	0	0
LTC 1942	Courthouse Renovation Municipal Records	GCF	0	75,000	0	0	0
LTC 8228	Equipment Purchase - Copiers	ERR-IS	230,750	0	0	0	0
LTC 8228	Equipment Purchase - Copiers	GCF	124,250	0	0	0	0
LTC 8242	Equipment Purchase Permits Vehicle	CWR	40,000	0	0	0	0

Appendix B: Capital Works Program Project Listing

Govt Svcs	Project Description	Fund	2007	2008	2009	2010	2011
LTC 8229	RCMP Furniture	GCF	100,000	0	0	0	0
LTC 8216	Recycling Depot - Apartment Collection	REC	30,000	0	0	0	0
LTC 8219	Recycling Depot (Bluebox Collection)	REC	0	25,000	0	0	0
LTC 8222	Recycling Depot (Bluebox Collection)	REC	0	0	0	65,000	0
LTC 6205	Recycling Depot (Build. Expansion)	REC	0	0	0	30,000	0
LTC 1762	Recycling Depot (Collection Equipment)	REC	0	100,000	0	0	0
LTC 1763	Recycling Depot (Collection Equipment)	REC	0	85,000	0	0	0
LTC 8220	Recycling Depot (Collection Equipment)	REC	0	30,000	0	0	0
LTC 8224	Recycling Depot (Collection Equipment)	REC	0	0	0	0	30,000
LTC 8217	Recycling Depot (Collection Truck Upgr)	REC	250,000	0	0	0	0
LTC 8240	Recycling Depot (Collection Truck Upgr)	REC	0	100,000	0	0	0
LTC 8218	Recycling Depot (Collection Truck Upgr)	REC	0	0	0	0	200,000
LTC 3093	Recycling Depot (Collections Equip.)	REC	0	0	150,000	0	0
LTC 6208	Recycling Depot (Leasehold Improve 2007)	REC	0	30,000	0	0	0
LTC 8223	Recycling Depot (Leasehold Improvement)	REC	0	0	0	0	100,000
LTC 1761	Recycling Depot (Process Equipment)	REC	0	50,000	0	0	0
LTC 5221	Recycling Depot (Process Equipment)	REC	0	0	50,000	0	0
LTC 6206	Recycling Depot (Process Equipment)	REC	0	0	0	30,000	0
LTC 8221	Recycling Depot (Process Equipment)	REC	0	0	0	30,000	0
LTC 6209	Recycling Depot (Process Equipment,2008)	REC	0	10,000	0	0	0
LTC 3094	Recycling Depot (Process Improvement)	REC	0	15,000	0	0	0
Govt Svcs Totals			2,410,000	520,000	200,000	155,000	330,000

Highways	Project Description	Fund	2007	2008	2009	2010	2011
LTC 7074	112 Ave (232 St - 240 St) Final Lift	CWR	0	0	0	2,094	0
LTC 7074	112 Ave (232 St - 240 St) Final Lift	DCC	0	0	0	207,385	0
LTC 7074	112 Ave (232 St - 240 St) Final Lift	GCF	0	0	0	10,915	0
LTC 1306	113 Ave (175M W 243 - 243)	GCF	0	0	17,800	0	0
LTC 1373	117 Ave (190M W 218 - 218)	GCF	0	0	19,228	0	0
LTC 7197	117 Ave (207 St - Laity St)	GCF	0	0	0	0	102,590
LTC 1150	117 Ave (209 St - 210 St)	GCF	0	37,400	0	0	0
LTC 8123	117 Ave (210 - Riverwynd)	GCF	0	61,700	0	0	0
LTC 1376	117 Ave (216 - 100M E 216)	GCF	0	0	10,120	0	0
LTC 1374	117 Ave (251 - 252)	GCF	0	0	0	0	19,938
LTC 1375	117 Ave (Morris - Holly)	GCF	0	0	42,958	0	0
LTC 1016	117 Ave (Riverwynd - Laity)	GCF	0	42,000	0	0	0
LTC 1725	118 Ave (20400/20500 Blocks)	GCF	0	0	0	0	71,625
LTC 2763	119 Ave (226 - 227)	CWR	4,363	0	0	0	0
LTC 2763	119 Ave (226 - 227)	DCC	432,026	0	0	0	0
LTC 2763	119 Ave (226 - 227)	GCF	48,002	0	0	0	0
LTC 0861	121 Ave (70 Meter W Of 240 St - 240 St)	CWR	0	2,674	0	0	0
LTC 0861	121 Ave (70 Meter W Of 240 St - 240 St)	DCC	0	264,825	0	0	0
LTC 0861	121 Ave (70 Meter W Of 240 St - 240 St)	GCF	0	29,425	0	0	0
LTC 8277	124 Ave (224 - Edge)	GCF	0	0	45,000	0	0
LTC 8275	124 Ave (Laity - 216) Hazard Trees	GCF	0	40,000	0	0	0
LTC 8138	128 Ave Highway Widening Predesign	GCF	0	0	0	25,000	0
LTC 8138	128 Ave Highway Widening Predesign	TLD	0	0	0	25,000	0

Appendix B: Capital Works Program Project Listing

Highways	Project Description	Fund	2007	2008	2009	2010	2011
LTC 1160	129 Ave (224 - 670M E 224)	GCF	0	67,700	0	0	0
LTC 6080	132 Ave (232 - 235)	CWR	11,132	0	0	0	0
LTC 6080	132 Ave (232 - 235)	CWR	128,589	0	0	0	0
LTC 6080	132 Ave (232 - 235)	DCC	1,102,196	0	0	0	0
LTC 6080	132 Ave (232 - 235)	TLD	606,208	0	0	0	0
LTC 7133	203 St (123 Ave - Powell Ave)	CWR	0	0	0	6,216	0
LTC 7133	203 St (123 Ave - Powell Ave)	CWR	0	0	0	615,448	0
LTC 7133	203 St (123 Ave - Powell Ave)	DCC	0	0	0	615,448	0
LTC 2789	203 St (D.T.R. - 123 Ave)	CWR	0	12,092	0	0	0
LTC 2789	203 St (D.T.R. - 123 Ave)	CWR	0	299,328	0	0	0
LTC 2789	203 St (D.T.R. - 123 Ave)	DCC	0	1,197,312	0	0	0
LTC 1546	203 St (Hammond Rd - Patterson)	GCF	114,000	0	0	0	0
LTC 1546	203 St (Hammond Rd - Patterson)	TLD	86,000	0	0	0	0
LTC 1800	205 St (Lorne - Westfield)	GCF	0	0	0	0	97,700
LTC 1162	212 St (117 - Cutler)	GCF	0	13,300	0	0	0
LTC 1803	216 St @ 121 Intersection Upgrade	GCF	0	75,000	0	0	0
LTC 1384	218 St (117 - Lougheed)	GCF	0	0	21,000	0	0
LTC 1189	224 St (Lougheed - Dewdney Trunk Road)	GCF	0	0	0	80,000	0
LTC 8299	224 St @ 121 Ave Ped Signal	GCF	0	0	0	220,000	0
LTC 8315	224 St @ 124 Ave Intersection Phase 2	CWR	150,000	0	0	0	0
LTC 1291	226 St (Selkirk - Lane N 119)	GCF	0	0	0	0	59,000
LTC 7266	227 St @ Bypass (Traffic Signal)	CWR	0	0	0	1,102	0
LTC 7266	227 St @ Bypass (Traffic Signal)	DCC	0	0	0	109,150	0
LTC 7266	227 St @ Bypass (Traffic Signal)	GRA	0	0	0	109,150	0
LTC 2823	232 St (116 - Slager)	CWR	0	0	0	12,048	0
LTC 2823	232 St (116 - Slager)	DCC	0	0	0	1,192,911	0
LTC 2823	232 St (116 - Slager)	GCF	0	0	0	397,637	0
LTC 2064	232 St @ 132 Ave (Traffic Signal)	CWR	0	0	2,480	0	0
LTC 2064	232 St @ 132 Ave (Traffic Signal)	DCC	0	0	245,575	0	0
LTC 2064	232 St @ 132 Ave (Traffic Signal)	GCF	0	0	12,925	0	0
LTC 2830	240 St (113 - DTR)	CWR	23,390	0	0	0	0
LTC 2830	240 St (113 - DTR)	DBT	2,315,883	0	0	0	0
LTC 8310	240 St (Lougheed - 104) Phase 2	CWR	24,173	0	0	0	0
LTC 8310	240 St (Lougheed - 104) Phase 2	DBT	2,393,379	0	0	0	0
LTC 2052	240 St @ Kanaka Creek (Bridge)	CWR	0	0	0	0	66,320
LTC 2052	240 St @ Kanaka Creek (Bridge)	DBT	0	0	0	0	5,253,120
LTC 2052	240 St @ Kanaka Creek (Bridge)	DCC	0	0	0	0	1,313,280
LTC 8316	248 St (DTR - 123)	GCF	0	0	0	0	50,000
LTC 8279	249 St @ 13100 Block Phase 2	GCF	0	91,200	0	0	0
LTC 1390	251 St (116 - 117)	GCF	0	0	0	31,075	0
LTC 1354	260 St (400M S DTR - DTR)	GCF	0	0	0	40,480	0
LTC 0833	280 St (Lougheed - 98)	GCF	0	0	0	0	125,000
LTC 0833	280 St (Lougheed - 98)	GRA	0	0	0	0	125,000
LTC 2003	Abernethy Way (210 - 500M E Blackstock)	CWR	0	0	12,046	0	0
LTC 2003	Abernethy Way (210 - 500M E Blackstock)	CWR	0	0	139,146	0	0
LTC 2003	Abernethy Way (210 - 500M E Blackstock)	DCC	0	0	1,192,686	0	0
LTC 2003	Abernethy Way (210 - 500M E Blackstock)	TLD	0	0	655,977	0	0



Appendix B: Capital Works Program Project Listing

Highways	Project Description	Fund	2007	2008	2009	2010	2011
LTC 2908	Abernethy Way (500M E Blackstock - 224)	CWR	0	351,245	0	0	0
LTC 2908	Abernethy Way (500M E Blackstock - 224)	CWR	0	3,547	0	0	0
LTC 2908	Abernethy Way (500M E Blackstock - 224)	DCC	0	351,245	0	0	0
LTC 2908	Abernethy Way (500M E Blackstock - 224)	TLD	0	361,888	0	0	0
LTC 2905	Abernethy Way Acq. (210 - 224)	CWR	120,000	0	0	0	0
LTC 2905	Abernethy Way Acq. (210 - 224)	CWR	9,090	0	0	0	0
LTC 2905	Abernethy Way Acq. (210 - 224)	DCC	900,000	0	0	0	0
LTC 2905	Abernethy Way Acq. (210 - 224)	TLD	180,000	0	0	0	0
Various	Access Culverts	GRF	23,811	24,296	24,764	25,246	25,742
LTC 8046	Albion Industrial Crossing Phase 2	CWR	0	100,000	0	0	0
LTC 8046	Albion Industrial Crossing Phase 2	CWR	0	3,030	0	0	0
LTC 8046	Albion Industrial Crossing Phase 2	DCC	0	300,000	0	0	0
LTC 1924	Bikeway Program	GCF	0	50,000	0	0	0
LTC 1924	Bikeway Program	TLD	0	50,000	0	0	0
LTC 7951	Boulevard Improvement Program	GCF	0	0	0	0	30,000
LTC 8129-8132	Bridge Repairs And Structural Upgrades	GCF	190,000	190,000	190,000	190,000	0
LTC 8312	Brown Ave (227 - Fletcher)	CWR	3,349	0	0	0	0
LTC 8312	Brown Ave (227 - Fletcher)	DCC	331,636	0	0	0	0
LTC 8312	Brown Ave (227 - Fletcher)	GCF	17,454	0	0	0	0
LTC 1526	Burnett St (100M S Lougheed - Lougheed)	GCF	0	0	0	0	33,313
LTC 0944	Chigwell St (Kingston - Princess)	GCF	0	0	0	31,512	0
LTC 1358	Church Ave (100M W 222 - 222)	GCF	0	0	0	9,108	0
LTC 8309	Cottonwood Dr (118 - 119) Phase 3	CWR	5,252	0	0	0	0
LTC 8309	Cottonwood Dr (118 - 119) Phase 3	DBT	520,000	0	0	0	0
LTC 0304	Cottonwood Dr (118 Ave - 728 M South)	GCF	0	0	56,940	0	0
LTC 8278	Dewdney Trunk Rd (150M W 232 - 232)	GCF	0	41,000	0	0	0
LTC 8278	Dewdney Trunk Rd (150M W 232 - 232)	TL	0	41,000	0	0	0
LTC 1408	Dewdney Trunk Rd (248 St - 256 St)	GCF	35,564	0	0	0	0
LTC 1408	Dewdney Trunk Rd (248 St - 256 St)	GRA	35,564	0	0	0	0
LTC 1303	Dewdney Trunk Rd (250 - 256)	GCF	0	0	175,000	0	0
LTC 1303	Dewdney Trunk Rd (250 - 256)	SOIL	0	0	175,000	0	0
LTC 7269	Dewdney Trunk Rd @ 210 St Traffic Signal	CWR	1,102	0	0	0	0
LTC 7269	Dewdney Trunk Rd @ 210 St Traffic Signal	DCC	109,150	0	0	0	0
LTC 7269	Dewdney Trunk Rd @ 210 St Traffic Signal	TLD	109,150	0	0	0	0
LTC 1318	Dewdney Trunk Rd @ 224 Signal Adjust	GCF	24,975	0	0	0	0
LTC 1318	Dewdney Trunk Rd @ 224 Signal Adjust	TLD	24,975	0	0	0	0
LTC 8301	Dewdney Trunk Rd @ 240 Audible Signal	GCF	10,000	0	0	0	0
LTC 8302	Dewdney Trunk Rd @ 248 Audible Signal	GCF	10,000	0	0	0	0
LTC 8314	Dewdney Trunk Road @ 256 St Phase 2	SOIL	250,000	0	0	0	0
LTC 1398	Engineering Operations Centre - Parking	GCF	0	0	0	0	11,330
LTC 0322	Equip Purchase - Bobcat For Snow Remove	GCF	0	0	0	0	68,340
LTC 7183	Equip Purchase-Quick Mount Plows For B/H	GCF	0	0	0	0	12,500
LTC 8280	Equipment Purchase - Hybrid Vehicles	GCF	0	0	0	0	68,000
LTC 8135	Equipment Purchase - Pickup Truck	GCF	0	0	0	0	27,000
LTC 8048	Equipment Purchase - Signal Push Buttons	GCF	0	40,000	0	0	0
LTC 8047	Equipment Purchase Speed Reader	GCF	0	16,000	0	0	0
LTC 3113-3117	Equipment Replacement Program	ERR-PW	985,673	694,242	759,558	1,391,452	860,692

## Appendix B: Capital Works Program Project Listing

Highways	Project Description	Fund	2007	2008	2009	2010	2011
LTC 1180	Fisherman Rd (Mckay - 315M E Mckay)	GCF	0	0	0	55,000	0
LTC 8276	Gravel Site Startup	SOIL	0	250,000	0	0	0
LTC 1890	Harrison St South Lougheed)	GCF	0	25,000	0	0	0
LTC 1624	Illuminated Crosswalk Signs	GCF	0	0	0	76,000	0
LTC 1873-1875	Illuminated Street Signs Program	GCF	10,000	10,000	10,000	0	0
LTC 8300	Laity St @ Cutler PI Ped Crosswalk Sign	GCF	20,000	0	0	0	0
LTC 1909-1911	Local Improvement Projects - Road(2007)	LIP	250,000	250,000	250,000	250,000	250,000
LTC 8304	Lougheed Hwy @ Burnett Pedestrian Sign	GCF	0	25,000	0	0	0
LTC 1187	Mckay St (390M S River Rd - River Rd)	GCF	0	0	0	75,000	0
LTC 8134	Operations Centre Fuel Storage Study	GCF	10,000	0	0	0	0
LTC 1896	Princess St (Wharf - Lorne)	GCF	0	0	0	0	129,000
Various	Private Driveway Crossing	GRF	20,224	20,420	20,607	20,800	20,999
LTC 1015	River Wynd (River Rd - 117)	GCF	0	0	0	19,000	0
LTC 1880-1881	Safer School Travel Program	GCF	0	25,000	25,000	0	0
LTC 0841	Selkirk Ave (225 - 227)	CWR	0	0	0	0	3,471
LTC 0841	Selkirk Ave (225 - 227)	DCC	0	0	0	0	343,706
LTC 0841	Selkirk Ave (225 - 227)	GCF	0	0	0	0	177,061
LTC 6178	Selkirk Ave (226 - 50M W 227)	CWR	0	0	0	0	10,288
LTC 6178	Selkirk Ave (226 - 50M W 227)	CWR	0	0	0	0	103
LTC 6178	Selkirk Ave (226 - 50M W 227)	DCC	0	0	0	0	10,288
LTC 8271	Spilsbury St Slide Repair	GCF	200,000	0	0	0	0
LTC 8272-8274	Street Light Pole Replacement Program	GCF	0	50,000	50,000	50,000	0
LTC 8124	Thorne Ave (80M E Graves)	GCF	0	11,000	0	0	0
LTC 1351	Town Centre Street Sign Upgrades	GCF	25,000	0	0	0	0
LTC 8133	Traffic Signal Electrical Upgrades	GCF	0	30,000	0	0	0
LTC 7988	Transit Pad Program	GCF	50,000	0	0	0	0
LTC 8281	Urban Area 2nd Lift Paving	GCF	40,000	0	0	0	0
LTC 7897	Walkway Improvement Program Phase 2	GCF	0	0	0	0	25,000
LTC 1650	Wheelchair Ramp Upgrades	GCF	36,000	0	0	0	0
LTC 1652	Wheelchair Ramp Upgrades	GCF	0	0	36,000	0	0
Highways Totals			11,997,310	5,547,869	4,189,810	5,894,177	9,390,405

Operating Cap	Project Description	Fund	2007	2008	2009	2010	2011
LTC 8042	Miscellaneous Capital - Engineering	GCF	15,015	15,015	15,015	15,015	15,015
LTC 8042	Miscellaneous Capital - General Government	GCF	15,015	15,015	15,015	15,015	15,015
LTC 8042	Miscellaneous Capital - Recreation	GCF	15,015	15,015	15,015	15,015	15,015
Operating Capital Totals			45,045	45,045	45,045	45,045	45,045

Park Acquisition	Project Description	Fund	2007	2008	2009	2010	2011
LTC 8324	Fraser Riverfront Master Plan	CWR	30,000	0	0	0	0
LTC 6198-6199	Greenbelt Acquisition Misc.	PAR	0	0	0	200,000	200,000
LTC 0626	Park (231/137)	CWR	20,053	0	0	0	0
LTC 0626	Park (231/137)	DBT	1,985,500	0	0	0	0
LTC 0626	Park (231/137)	GCF	104,500	0	0	0	0
LTC 0622	Park (241/112)	CWR	0	0	418,000	0	0
LTC 0622	Park (241/112)	CWR	0	0	12,665	0	0
LTC 0622	Park (241/112)	DBT	0	0	1,254,000	0	0

## Appendix B: Capital Works Program Project Listing

Park Acquisition	Project Description	Fund	2007	2008	2009	2010	2011
LTC 0623	Park (248/108)	CWR	0	27,969	0	0	0
LTC 0623	Park (248/108)	DBT	0	2,769,250	0	0	0
LTC 1925	Silver Valley Neighbourhood Se Horse	CWR	0	0	0	10,908	0
LTC 1925	Silver Valley Neighbourhood Se Horse	DBT	0	0	0	1,080,000	0
LTC 1925	Silver Valley Neighbourhood Se Horse	GCF	0	0	0	120,000	0
LTC 3619	Whonnock Lake Acquisition	CWR	16,598	0	0	0	0
LTC 3619	Whonnock Lake Acquisition	DCC	1,643,400	0	0	0	0
LTC 3619	Whonnock Lake Acquisition	GCF	16,600	0	0	0	0
Park Acquisition Totals			3,816,651	2,797,219	1,684,665	1,410,908	200,000

Park Improv	Project Description	Fund	2007	2008	2009	2010	2011
LTC 8191	BMX Skills Development Area	GCF	0	20,000	0	0	0
LTC 1572	Boulevard Improvement	GCF	0	30,000	0	0	0
LTC 7910	Boulevard Improvement Program	GCF	30,000	0	0	0	0
LTC 7275	Cemetery Caretaker House	GCF	0	0	115,000	0	0
LTC 7563	Cliff Park Parking Lot Development	GCF	0	0	0	80,000	0
LTC 6017	Cottonwood West Park Facilities	CWR	0	0	4,205	0	0
LTC 6017	Cottonwood West Park Facilities	DCC	0	0	416,395	0	0
LTC 6017	Cottonwood West Park Facilities	GCF	0	0	138,798	0	0
LTC	CWP Wages	GCF	-39,963	-41,161	-42,396	-43,668	-44,979
LTC	CWP Wages	GCF	-6,239	-6,500	-6,777	-7,049	-7,322
LTC 8199	Downtown Beautification Support	SUR	565,000	0	0	0	0
LTC 7230	Equipment Purchase - Mower	GCF	25,000	0	0	0	0
LTC 6190	Equipment Purchase - Vehicle Carpenter	GCF	30,000	0	0	0	0
LTC 8150	Equipment Purchase Parks Rec Vehicle	GCF	0	0	0	25,000	0
LTC 2874	Equipment Purchase Special Event Trailor	GCF	10,000	0	0	0	0
LTC 8285	Equipment Purchase-Winter Club Elevator	GCF	0	150,000	0	0	0
LTC 8142	Maple Ridge Entry Sign West	GCF	50,000	0	0	0	0
LTC 8152	MRSS Running Track Expansion	CFO	300,000	0	0	0	0
LTC 8152	MRSS Running Track Expansion	CWR	300,000	0	0	0	0
LTC 7304	Park Development (236/137)	CWR	56,000	0	0	0	0
LTC 7304	Park Development (236/137)	CWR	2,262	0	0	0	0
LTC 7304	Park Development (236/137)	DCC	224,000	0	0	0	0
LTC 8148	Park Development Albion Elementary	CWR	0	2,727	0	0	0
LTC 8148	Park Development Albion Elementary	DCC	0	270,000	0	0	0
LTC 8148	Park Development Albion Elementary	GCF	0	30,000	0	0	0
LTC 6235	Parks Master Plan	CWR	0	0	0	404	0
LTC 6235	Parks Master Plan	DCC	0	0	0	40,000	0
LTC 6235	Parks Master Plan	GCF	0	0	0	40,000	0
LTC 7307	Port Haney Park Development	GCF	0	0	0	0	22,782
LTC 8297	Silver Valley Park Improvement 239A/130A	CWR	1,515	0	0	0	0
LTC 8297	Silver Valley Park Improvement 239A/130A	DCC	150,000	0	0	0	0
LTC 6102	Sportfield Renovations	GCF	0	250,000	0	0	0
LTC 7238	Telosky Field House	CWR	0	0	2,727	0	0
LTC 7238	Telosky Field House	DCC	0	0	270,000	0	0
LTC 7238	Telosky Field House	GCF	0	0	30,000	0	0
LTC 1417	Trail Improvement	GCF	0	30,000	0	0	0

Appendix B: Capital Works Program Project Listing

Park Improv	Project Description	Fund	2007	2008	2009	2010	2011
LTC 1569	Trail Improvement	GCF	0	0	0	30,000	0
LTC 8298	Whonnock Lake Improvement (Weir)	GCF	200,000	0	0	0	0
LTC 1439	Whonnock Lake Phase 2 Parking	GCF	0	0	215,152	0	0
LTC 6032	Whonnock Lake Phase 3 (Path/Light)	CWR	0	0	0	0	2,300
LTC 6032	Whonnock Lake Phase 3 (Path/Light)	DCC	0	0	0	0	227,800
LTC 6032	Whonnock Lake Phase 3 (Path/Light)	GCF	0	0	0	0	40,200
LTC 6075	Whonnock Lake Phase Iv Beach/General	CWR	0	0	0	0	2,297
LTC 6075	Whonnock Lake Phase Iv Beach/General	DCC	0	0	0	0	227,446
LTC 6075	Whonnock Lake Phase Iv Beach/General	GCF	0	0	0	0	40,137
LTC 8149	Youth Action Skateboard Park Albion	CFO	0	0	0	0	225,000
LTC 8149	Youth Action Skateboard Park Albion	CWR	0	0	0	0	525,000
Park Improvement Totals			1,897,575	735,066	1,143,103	164,687	1,260,661

Prot Svcs	Project Description	Fund	2007	2008	2009	2010	2011
LTC 8057	Equipment Purchase - Courthouse Lockers	GCF	0	0	75,000	0	0
LTC 4053	Equipment Purchase - Fire Hall #4	FDR	0	0	70,000	0	0
LTC 1938	Equipment Restoration - 1946 Fire Truck	ERR-FD	50,000	0	0	0	0
LTC 8337	Fire Equipment Engine 1-1 Replacement	ERR-FD	0	600,000	0	0	0
LTC 8336	Fire Equipment Engine 3-2 Replacement	ERR-FD	555,000	0	0	0	0
LTC 8320	Fire Hall #1 Expansion Phase 2	FDR	2,200,000	0	0	0	0
LTC 1476	Firehall #1 Engine	FDR	55,000	0	0	0	0
LTC 7959	Firehall #3 Expansion	FDR	0	0	500,000	0	0
LTC 8327	Firehall #4 Construction Phase 2	CWR	0	370,000	0	0	0
LTC 8327	Firehall #4 Construction Phase 2	DBT	0	3,000,000	0	0	0
LTC 8327	Firehall #4 Construction Phase 2	FDR	0	1,630,000	0	0	0
LTC 3655	Firehall #4 Construction Training Ground	FDR	0	500,000	0	0	0
LTC 3648	Firehall #4 Engine New	FDR	0	0	0	600,000	0
LTC 7098	Firehall #4 Equipment (Air Lighting Tr)	ERR-FD	0	300,000	0	0	0
LTC 7105	Firehall #4 Protective And Safety Equip.	FDR	0	83,960	0	0	0
LTC 7052	Firehall #4 Rescue 4	FDR	0	0	300,000	0	0
LTC 7633	Firehall #4 Technical & Furnishings	FDR	0	0	200,000	0	0
LTC 7103	Firehall #5 Engine 1-2 Replacement	ERR-FD	0	0	600,000	0	0
LTC 7104	Firehall #5 Engine 2 Replacement	ERR-FD	0	0	0	400,000	0
LTC 7066	Firehall #5 Land Acquisition	FDR	0	0	0	0	350,000
LTC 8326	Rescue 2 Replacement	ERR-FD	0	0	0	0	350,000
LTC 8050	Traffic Control Pre-Emption Devices	GCF	25,000	0	0	0	0
Protective Services Totals			2,885,000	6,483,960	1,745,000	1,000,000	700,000

Rec Svcs	Project Description	Fund	2007	2008	2009	2010	2011
LTC 8243	Equipment Purchase - Deep Tyne Aerator	GCF	40,000	0	0	0	0
LTC 6107	Equipment Purchase - Mower	CFO	0	0	0	12,600	0
LTC 6107	Equipment Purchase - Mower	GCF	0	0	0	50,400	0
LTC 8245	Equipment Purchase - Seeder Unit	GCF	10,000	0	0	0	0
LTC 8244	Equipment Purchase - Soundproof Curtain	GCF	10,000	0	0	0	0
LTC 8250	Equipment Purchase - Vehicle	GCF	0	0	0	40,000	0
LTC 8248	Equipment Urgrade - Tractor	GCF	0	20,000	0	0	0
LTC 8247	Leisure Centre - Spray Pool	GCF	0	50,000	0	0	0

Appendix B: Capital Works Program Project Listing

Rec Svcs	Project Description	Fund	2007	2008	2009	2010	2011
LTC 1782	Lifecycle Program Assessment Act	GCF	0	27,500	0	0	0
LTC 1944	Lifecycle Program Assessment Firehalls	GCF	25,000	0	0	0	0
LTC 1783	Natural Gas & Co2 Control	GCF	0	0	0	0	14,000
LTC 8249	Sport Field Renovations	GCF	0	0	250,000	0	0
Recreation Services Totals			85,000	97,500	250,000	103,000	14,000

Sewage	Project Description	Fund	2007	2008	2009	2010	2011
LTC 7504	108 Ave (248 - 249)	DCC	0	0	0	29,634	0
LTC 7504	108 Ave (248 - 249)	SCF	0	0	0	3,292	0
LTC 7504	108 Ave (248 - 249)	SCF	0	0	0	299	0
LTC 8225	116 Ave @ 238A St Pump Station Upgrade	SCF	100,000	0	0	0	0
LTC 7521	136 Ave (230 - 231)	DCC	0	0	0	0	25,735
LTC 7521	136 Ave (230 - 231)	SCF	0	0	0	0	259
LTC 7521	136 Ave (230 - 231)	SCF	0	0	0	0	2,859
LTC 0222	223 St (119 - DTR)	SCF	0	0	87,733	0	0
LTC 0224	224 St (DTR - Brown)	SCF	0	0	32,568	0	0
LTC 0223	224 St (Lane N North-Lougheed)	SCF	0	0	18,416	0	0
LTC 8001	225 St Pump Station Pump Upgrade	SCF	0	0	135,000	0	0
LTC 2738	225 St Pump Station Upgrade (Phase 2)	DCC	0	0	756,000	0	0
LTC 2738	225 St Pump Station Upgrade (Phase 2)	SCF	0	0	7,635	0	0
LTC 2738	225 St Pump Station Upgrade (Phase 2)	SCF	0	0	84,000	0	0
LTC 8259	Equipment Purchase - Sewage Flush Valves	SCF	46,000	0	0	0	0
LTC 8260	Equipment Purchase - Backhoe Loader	SCF	40,000	0	0	0	0
LTC 8260	Equipment Purchase - Backhoe Loader	WCF	40,000	0	0	0	0
LTC 8258	Equipment Purchase - Mobile Gas Detector	SCF	8,500	0	0	0	0
LTC 0216	Lane N 119 (222 - 224)	SCF	0	0	0	110,487	0
LTC 0219	Lane N Mcintosh (223 - 224)	SCF	0	0	0	73,658	0
LTC 0215	Lane N Selkirk (222 - 224)	SCF	0	98,212	0	0	0
LTC 0214	Lane N Selkirk (226 - 227)	SCF	0	0	44,000	0	0
LTC 0209	Lane S Lougheed (223 - 224)	SCF	0	0	94,120	0	0
LTC 0212	Lane S Selkirk (222 - 223)	SCF	0	73,658	0	0	0
LTC 1903-1905	Local Improvement Projects - Sewer	LIP	250,000	250,000	250,000	250,000	250,000
LTC 0257	Meadowbrook Place (12600 Block)	SCF	0	120,000	0	0	0
LTC 8262	Princess St (Wharf - Lorne)	SCF	102,520	0	0	0	0
LTC 8007	Private Sewer Connections	SRF	76,053	77,787	79,457	81,178	82,950
LTC 1587	Sanitary Network Subcatchment A To Gis	SCF	0	0	0	35,000	0
LTC 1589-1591	Sanitary Network Subcatchment Studies	SCF	0	0	150,000	150,000	150,000
LTC 3067-3069	Sanitary Sewer Modelling Update	SCF	0	0	9,000	9,000	9,000
LTC 7906-7907	Sewage System Rehabilitation	SCF	0	287,500	0	287,500	287,500
LTC 1585	South Slope Interceptor Monitoring	SCF	0	0	7,500	0	0
LTC 8256	Steeves St (118 - Camwood)	SCF	37,000	0	0	0	0
LTC 8308	Steeves St (River Rd - 117) Stage 2	SCF	100,000	0	0	0	0
LTC 8257	Tamarack Lane (23400 Block)	SCF	25,000	0	0	0	0
LTC 8282-8284	Video Inspection	SCF	65,000	65,000	65,000	0	0
LTC 1593	Wharf St @ Hazellwood Pump Station	SCF	0	100,000	0	0	0
Sewage Totals			890,073	1,072,157	1,820,429	1,030,048	808,303

Appendix B: Capital Works Program Project Listing

<b>Technology</b>	<b>Project Description</b>	<b>Fund</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
LTC 8094	Amanda Cemetery Records Management	CEM	0	30,320	0	0	0
LTC 8239	Amanda GIS Interface Upgrade	GCF	27,750	0	0	0	0
LTC 1702	Council Chamber Multimedia Upgrade	GCF	0	0	0	25,000	0
LTC 1707	Document Management Phase 1	GCF	0	0	0	0	50,000
LTC 1704	Document Processing System	GCF	0	75,000	0	0	0
LTC 8076	Equipment Purchase - Blade Server	GCF	0	0	0	21,000	0
LTC 1457	Equipment Purchase - Council Media Upgr	GCF	0	0	25,000	0	0
LTC 8231	Equipment Purchase - Load Balancer	GCF	0	0	42,500	0	0
LTC 8078	Equipment Purchase - New Web Server	GCF	0	0	0	25,245	0
LTC 8077	Equipment Purchase - Sql Server Intranet	GCF	0	0	0	29,267	0
LTC 8233	Equipment Purchase - Terminal Services	GCF	12,000	0	0	0	0
LTC 8080	Equipment Purchase - UPS Upgrade	GCF	0	0	0	16,170	0
LTC 8081	Equipment Purchase SMS Redundancy	GCF	0	0	38,225	0	0
LTC 8085	Equipment Purchase Wireless Data System	GCF	0	22,100	0	0	0
LTC 1631	Equipment Replacement - Info. Ser.(2007)	ERR-IS	313,081	860,244	294,126	342,364	1,213,197
LTC 8235	Financial Systems Study	GCF	0	35,000	0	0	0
LTC 8232	Fire Training On Line Learning	GCF	0	0	42,000	0	0
LTC 8234	HP Open View System Management	GCF	40,000	0	0	0	0
LTC 4134	Infrastructure Management Phase 1	GCF	0	75,000	0	0	0
LTC 1461	Integrated Cash System	GCF	0	0	0	50,000	0
LTC 1619	IT Disaster Recovery Plan	GCF	0	0	0	60,000	0
LTC 8083	IT Expand Virtual Environment	GCF	0	0	57,900	0	0
LTC 8089	IT Fibre Optic Conduit Phase 2 Pt 1	GCF	74,000	0	0	0	0
LTC 8090	IT Fibre Optic Conduit Phase 2, Pt 2	GCF	0	50,000	0	0	0
LTC 4127	IT Strategic Plan Update	GCF	0	0	0	0	50,000
LTC 8091	IT Website Redesign Phase 2	GCF	0	0	0	0	72,400
LTC 7131	Management Reporting Software Phase 2	GCF	0	0	40,000	0	0
LTC 1463	Oracle Performance Monitor	GCF	8,000	0	0	0	0
LTC 1473	Payroll System Replacement	GCF	0	0	0	0	150,000
LTC 4139	Public Access Community Kiosks	GCF	0	0	0	38,750	0
LTC 1555	Systems Management Server Phase 2	GCF	0	0	0	10,000	0
LTC 8241	Tax And Utility Software	GCF	75,000	0	0	0	0
LTC 7111	Windows VMS Mitgration Phase 1	GCF	0	0	0	0	71,000
LTC 6231	Windows VMS Mitgration Phase 2	GCF	0	0	50,000	0	0
Technology Totals			549,831	1,147,664	589,751	617,796	1,606,597

<b>Water</b>	<b>Project Description</b>	<b>Fund</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
LTC 8286	104 Ave @ 249 St Reservoir Stage 2	DBT	420,000	0	0	0	0
LTC 8286	104 Ave @ 249 St Reservoir Stage 2	WCF	4,242	0	0	0	0
LTC 8263	104 Ave @ Meachern St Prv	WCF	60,000	0	0	0	0
LTC 7159	112 Ave (240 - 245)	DCC	0	0	291,276	0	0
LTC 7159	112 Ave (240 - 245)	WCF	0	0	2,941	0	0
LTC 7159	112 Ave (240 - 245)	WCF	0	0	291,276	0	0
LTC 0090	116 Ave (232 St - Cottonwood Drive)	WCF	0	47,946	0	0	0
LTC 1404	116 Ave (Steeve St - 210 St)	WCF	43,200	0	0	0	0
LTC 0688	117 Ave (Darby - 216)	WCF	0	56,000	0	0	0
LTC 1851	118 Ave (Steeves - 210)	WCF	0	43,200	0	0	0

Appendix B: Capital Works Program Project Listing

Water	Project Description	Fund	2007	2008	2009	2010	2011
LTC 1599	124 Ave (246 - 248)	DCC	102,900	0	0	0	0
LTC 1599	124 Ave (246 - 248)	WCF	1,039	0	0	0	0
LTC 1599	124 Ave (246 - 248)	WCF	102,900	0	0	0	0
LTC 8067	125 Ave (241 - Ansell)	WCF	0	0	331,200	0	0
LTC 7546	128 Ave (235 - 238)	DCC	110,001	0	0	0	0
LTC 7546	128 Ave (235 - 238)	WCF	110,001	0	0	0	0
LTC 7546	128 Ave (235 - 238)	WCF	1,111	0	0	0	0
LTC 7524	136 Ave @ 232 St Prv	WCF	0	0	0	160,000	0
LTC 0082	136 Ave @ 24200 Rockridge Reservoir Ph 2	DCC	0	0	0	556,016	0
LTC 0082	136 Ave @ 24200 Rockridge Reservoir Ph 2	WCF	0	0	0	29,264	0
LTC 0082	136 Ave @ 24200 Rockridge Reservoir Ph 2	WCF	0	0	0	5,615	0
LTC 2865	141 Ave @ 232 St Prv	WCF	0	0	0	0	100,000
LTC 0525	203 St (Thorne - Lougheed)	WCF	0	0	0	0	364,135
LTC 1403	210 St (116 Ave - 118 Ave)	WCF	0	0	218,900	0	0
LTC 0699	224 St (116 - North Ave)	WCF	0	182,400	0	0	0
LTC 1565	224 St (North Ave - 119)	DCC	0	115,000	0	0	0
LTC 1565	224 St (North Ave - 119)	WCF	0	115,000	0	0	0
LTC 1565	224 St (North Ave - 119)	WCF	0	1,161	0	0	0
LTC 8311	232 St (Slager - DTR)	WCF	0	184,473	0	0	0
LTC 0974	233 St (132 - 150M N 132)	WCF	0	0	0	0	30,000
LTC 1397	260 St (118 - DTR)	WCF	0	0	0	0	216,000
LTC 8064	261 St (DTR - 260M N DTR)	WCF	165,000	0	0	0	0
LTC 8069	263 St (440/760 Pump) Sync	WCF	0	56,000	0	0	0
LTC 8117	264 St Electric Valve Chamber	WCF	35,000	0	0	0	0
LTC 8066	Ansell St (124 - 125)	WCF	0	230,400	0	0	0
LTC 0976	Balsam St (132 - Larch)	WCF	0	0	0	0	44,000
LTC 1076	Dewdney Trunk Rd (232 - 240)	WCF	200,000	0	0	0	0
LTC 8068	Dewdney Trunk Road @ 246 Gwvd Ps	WCF	0	56,000	0	0	0
LTC 8269	Dover, Laurie, Wicklow, 218 Services	WCF	0	46,000	0	0	0
LTC 8264	Equipment Purchase - Leak Detectors	WCF	40,000	0	0	0	0
LTC 8267	Equipment Purchase - Scada System Update	WCF	19,800	0	0	0	0
LTC 8265	Equipment Purchase Remote Chlorine Units	WCF	45,000	0	0	0	0
LTC 0685	Exeter Ave (Spring Cres - E Of 216)	WCF	0	0	79,200	0	0
LTC 8116	Filling Station	WCF	60,000	0	0	0	0
LTC 3025	Laity St (Lougheed - DTR)	WCF	0	0	0	184,900	0
LTC 8118	Laity St @ Lougheed Crossing	WCF	60,000	0	0	0	0
LTC 1328	Lane North Selkirk (223 - 224)	WCF	0	0	0	0	44,000
LTC 1348	Lane S Lougheed (223 - 224)	WCF	0	0	0	0	41,400
LTC 0687	Lane S St, Anne Ave (223 - 224)	WCF	0	0	0	0	36,000
LTC 1906-1908	Local Improvement Projects - Water	LIP	250,000	250,000	250,000	250,000	250,000
LTC 1387	Lorne Ave (Kinston - Princess)	WCF	0	0	59,400	0	0
LTC 8268	Lougheed Hwy @ DTR Prv Design	WCF	0	30,000	0	0	0
LTC 8119	Lougheed Hwy Hospital Crossing	WCF	60,000	0	0	0	0
LTC 8114	Loughhed Hwy @ DTR Prv Relocation	WCF	0	0	0	352,000	0
LTC 1388	Ospring St (Princess - Eltham)	WCF	0	0	0	0	57,600
LTC 8006	Private Water Connections	WRF	154,693	157,791	160,797	163,893	167,082
LTC 8044	River Rd (216 - Carshill)	WCF	0	0	0	265,000	0

## Appendix B: Capital Works Program Project Listing

Water	Project Description	Fund	2007	2008	2009	2010	2011
LTC 7996	Rothsay Heights Reservoir Improvement	WCF	0	0	0	0	250,000
LTC 8313	Rothsay St North Of DTR	WCF	40,000	0	0	0	0
LTC 8270	Seismic Upgrade Pump Stations	WCF	0	0	50,000	0	0
LTC 2768	Steeves St (River Rd - Camwood)	WCF	0	0	278,400	0	0
LTC 1861	Thorne Ave (Graves - 80 M East Graves)	WCF	34,200	0	0	0	0
LTC 1922	Water Feeder Main Stage II Debt Payment	DCC	0	0	100,000	100,000	100,000
LTC 1922	Water Feeder Main Stage II Debt Payment	WCF	0	0	1,010	1,010	1,010
LTC 3080-3081	Water Network Modelling	WCF	0	0	9,000	9,000	0
LTC 1600	Water Pump Station Sync (Q3,Q4,Q5,Q6)	WCF	0	0	0	160,000	0
LTC 8266	Whonnock Water System Study	WCF	0	40,000	0	0	0
Water Totals			2,119,087	1,611,371	2,123,400	2,236,698	1,701,227

**Total Capital Works Program:**

2007	28,925,828
2008	20,849,495
2009	14,453,232
2010	14,770,245
2011	<u>17,412,761</u>
Total	96,411,561



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