

CITY OF PRINCE RUPERT
REPORT TO COUNCIL

DATE: April 12, 2010
FROM: Dan Rodin, Chief Financial Officer
**SUBJECT: 2010 FIVE YEAR FINANCIAL PLAN AND FEES & SERVICES
AMENDMENT BYLAW**

RECOMMENDATION:

THAT Council give Three readings of the 2010 Five Year Financial Plan, Fees and Charges Amendment & Prince Rupert Fee – Setting Amendment Bylaw No. 3295, 2010; and,

THAT Council give Three readings of the 2010 City of Prince Rupert Property Tax Bylaw No. 3296, 2010; and,

THAT Council set the date and time for Public Consultation on the 2010 Five Year Financial Plan as April 26, 2010 during the Regularly Scheduled Council Meeting.

BACKGROUND:

Each year the City of Prince Rupert must prepare a Five Year Financial Plan. The information required in the plan is defined in the Community Charter. The Five Year Financial Plan Bylaw and an accompanying Annual Property Tax Bylaw must be passed by May 15th of the current year.

INTRODUCTION:

This report is divided into the following sections:

- Financial Plan Process;
- Financial Plan Assumptions;
- Cost Reductions;
- Financial Plan Highlights;
- Fee Increases;
- Property Tax Increase;
- Municipal Tax Implication on Residential House Value; and,
- Schedule Departmental and Utility Budgets.

FINANCIAL PLAN PROCESS:

The Budgeting Process began in October 2009 with discussions with each Department Head. Department Heads were asked to estimate the cost of operating their department for the 2010 year based on their operating experience in 2009 and knowledge of anticipated cost changes. They were advised to be prudent and plan a *Status Quo Budget* - expenditures should be budgeted at levels that would provide the same level of service as in 2009.

CITY OF PRINCE RUPERT

2010 FIVE YEAR FINANCIAL PLAN, FEES AND CHARGES AMENDMENT & PRINCE RUPERT FEE-SETTING AMENDMENT BYLAW NO. 3295, 2010

A BYLAW FOR THE CITY OF PRINCE RUPERT RESPECTING THE FIVE YEAR FINANCIAL PLAN FOR THE PERIOD 2010-2014 AND RESPECTING THE AMENDING FEES AND CHARGES BYLAW NO. 3172, 2004

The Council of the City of Prince Rupert in open meeting assembled enacts the following:

1. That **Schedule "A"** attached hereto and made part of this Bylaw is hereby declared to be the **2010 Five Year Financial Plan of City of Prince Rupert**;
2. That City of Prince Rupert Fee - Setting Bylaw No. 3165, 2003 be amended by deleting the following phrase in **Schedule "C" Transportation Infrastructure**;
Transportation Infrastructure \$16.00 per aircraft passenger.
3. That City of Prince Rupert Fees and Charges Bylaw No. 3172, 2004 be amended by replacing **Schedule "J" entitled Schedule "B" Recreation Facilities Fees and Charges** with **Schedule "B"** attached entitled **Schedule 'B' Recreation Regulations, Fees, and Charges Bylaw for "Earl Mah Aquatic Centre, Jim Ciccone Civic Centre, Russell Gamble Gymnasium & Arena**;
4. That City of Prince Rupert Fees and Charges Bylaw No. 3172, 2004 be amended by replacing **Schedule "F" Digby Island Ferry and Prince Rupert Airport Ground Transportation Tariffs, Fees, and Charges** with **Schedule "C"** attached entitled **Schedule "F" Digby Island Ferry and Prince Rupert Airport Ground Transportation System Tariffs, Fees and Charges**;
5. That **Schedule "D" entitled Schedule "T" City of Prince Rupert Transit Bus Tariffs, Fees and Charges** be attached to this Bylaw;
6. That City of Prince Rupert Fees and Charges Bylaw No. 3172, 2004 be amended by replacing **Schedule "I" Schedule A Cemetery Fees and Charges** with **Schedule "E"** attached entitled **Schedule "I" Schedule A Cemetery Fees and Charges**;
7. This Bylaw may be cited as **"2010 Five Year Financial Plan, Fees And Charges Amendment & Prince Rupert Fee-Setting Amendment Bylaw No. 3295, 2010"**

READ A FIRST TIME this _____ day of _____, 2010.

READ A SECOND TIME this _____ day of _____, 2010.

READ A THIRD TIME this _____ day of _____, 2010.

PUBLIC CONSULTATION this _____ day of _____, 2010.

FINALLY CONSIDERED AND ADOPTED this _____ day of _____, 2010.

MAYOR

CORPORATE ADMINISTRATOR

SCHEDULE "A"
FIVE YEAR FINANCIAL PLAN

The Community Charter requires certain information to be presented as part of the Five Year Financial Plan. The Section citations reference the Community Charter:

1) Portion of Funding from Revenue Sources (*Section 165 (3.1) a*)

Table 1 shows the proportion and value of the total revenue proposed to be raised from each funding source in 2010. Property value taxes form the greatest percentage of the revenue of the municipality. The property taxation system is relatively easy to administer and understand. It provides a stable and consistent source of revenue for many services that are difficult or undesirable to fund on a user-pay basis. These include services such as fire protection, police protection, bylaw enforcement, libraries and street-lighting. For these reasons, property value taxation will continue to be the major source of municipal revenue.

User fees and charges form the second largest portion of planned revenue. Some municipal services such as: water, recreation, and transit usage, can be measured and charged for on a user-pay basis. This basis attempts to fairly apportion the value of a municipal service to those who make use of it.

Table 1

Revenue Source	Percent (%) of Total Revenue	Dollar Value
Municipal Property Taxes	36%	\$ 13,610,000
Parcel Taxes	0%	\$ 61,000
Payments in Lieu of Taxes & Revenue Taxes	8%	\$ 2,933,000
User Fees & Charges	32%	\$ 12,032,000
Reserves & Operating Surpluses	14%	\$ 5,086,000
Conditional Grants	10%	\$ 3,925,000
Proceeds from Borrowing	0%	0
	100%	\$37,647,000

Objective

- Council will attempt to increase the proportion of City revenue that is derived from sources other than property taxes.

Policy

- Council has begun to review the fees charged for various services to ensure that the users of the service are paying a fair portion of the operating and capital cost of the service;
- Council will supplement infrastructure expenditures by aggressively pursuing Federal and Provincial grants; and,
- Council will encourage staff to develop new revenue sources.

2) Distribution of Property Value Taxes (Section 165 (3.1)(b))

The City of Prince Rupert determines the current tax rate for each property class by adjusting the prior year’s tax rate by the BC Assessment generated statistic for *Change in Property Assessment Market Value* for that property classification. The adjusted tax rate is then increased or decreased by the percentage tax increase that Council has set for the current Financial Year.

By providing this consistency, taxpayers in the various classes have stability and confidence in knowing how their future tax bills will be calculated. The City also is required to follow the Provincial Regulation which sets the maximum rates for Port Property Taxes at capped rates of \$22.50/\$1,000 for new property (“New Construction”) and \$27.50/\$1,000 for property and buildings that existed on the date the Port Property Tax Regulation came into effect (“Old Construction”).

Table 2 shows the current property tax revenues of each classification.

Table 2

Property Class	% Of Tax Revenue	Dollar Value
Residential	44%	6,033,693
Utility	1%	148,000
Major Industry	0%	7,307
Port ("Old")	14%	1,959,000
Port ("New")	5%	744,000
Light Industry	3%	411,000
Business	32%	4,290,000
Recreation Non-profit	0%	17,000
Total	100%	13,610,000

Objective

- Council will encourage economic development by minimizing tax increases.

Policy

- Council will review user fees to ensure that they are appropriate;
- Council will rely primarily on new development and grant opportunities to fund infrastructure and new amenities;
- Council will encourage economic development by providing the stability of using a consistent methodology for calculating property tax levies;
- Council will review its existing Permissive Property Tax Exemption practices; and,
- Council will continue to financially support an Economic Development Office.

3) Use of Permissive Tax Exemptions (*Section 165 (3.1)(c)*)

Each year the City of Prince Rupert approves partial or full permissive tax exemptions for properties within the community.

Objectives

- Council will continue to provide Permissive Property Tax exemptions;
- Council will consider expanding the Permissive Property Tax exemptions to include green development for the purpose of meeting our Climate Action Commitments.

Policy

- Council will develop a formal Permissive Property Tax Exemption policy;
- Permissive Tax Exemptions will be considered in conjunction with:
 - a) The value of other assistance being provided by the Community to the requesting organization; and,
 - b) The amount of revenue that the City will lose if the exemption is granted.

The properties on Table 3 received partial or full permissive tax exemptions for 2010. The amount of Municipal Tax exempted was \$445,266.

Table 3

Legal Description	Owner/Occupier Identity	Exemption Amt.
Parcel A, Blk 1, Sec 5, Range 5, Plan 923, DL 251, LD 14	Anglican Church Cathedral	\$238.35
Lot 1 Blk 32, Sec 9, Range 5, Plan PRP43461, LD 14	BC Society for the Prevention of Cruelty to Animals	\$433.36
Lot 1, Blk 32, Sec 9, Range 5, Plan PRP43463, LD 14	BC Society for the Prevention of Cruelty to Animals	\$975.07
Lot A, Blk 32, Sec 9, Range 5, Plan PRP43462, LD 14	BC Society for the Prevention of Cruelty to Animals	\$14,262.31
Lots 25-30, Blk 35, Sec 8, Range 5, Plan 923, DL 251, LD 14	Bethel First Baptist Church	\$275.77
Lot 1, Range 5, Plan 10626, DL 251, LD 14	Church of Jesus Christ of Latter Day Saints Church	\$578.71
Lot A, Blk 16, Sec 1, Range 5, Plan 923, LD 14	City of Prince Rupert (Cultural Dance Centre & Carving House)	\$16,638.07
Parcel Assign 28, Plan 5631, Except Plan 6006, DL 251, LD 14	City of Prince Rupert (Performing Arts Centre & Other)	\$147,769.29
Lot PT2, Sec 2, Range 5, Plan 6241, DL 1992, LD 14	City of Prince Rupert (Prince Rupert Community Enrichment Society)	\$8,682.75
Lot A, Blk Wft E, Range 5, Plan PRP13592, DL 251, LD 14	City of Prince Rupert (Prince Rupert Heritage Committee #1 Pacific Place)	\$8,976.82
Lot A, Blk Wft E, Range 5, Plan PRP13592, DL 251, LD 14	City of Prince Rupert (Prince Rupert Heritage Committee #1 Pacific Place)	\$8,117.83
Lot A, Range 5, Plan 9409, DL 251, LD 14	City of Prince Rupert (Prince Rupert Racquet Association Centre)	\$559.84
Lot PT A, Blk 4, Range 5, Plan 5535, DL 251, LD 14	City of Prince Rupert (Prince Rupert Marine Rescue Society)	\$542.49
Block 4, Range 5, Plan 1594, DL 251, LD 14	City of Prince Rupert (Salmon Hatchery Facility)	\$897.05
Lot A, Range 5, Plan 7641, DL 251, LD 14	Fellowship Baptist Church	\$214.32
Parcel A, Blk 1, Sec 6, Range 5, Plan 923, DL 251, LD 14	First Presbyterian Church	\$519.24
Parcel A, Blk 32, Sec 1, Plan 923, DL 251, LD 14	Friendship House Association of Prince Rupert	\$16,830.04
Lot 16 W ½ 15, Blk 11, Sec 6, Range 5, Plan 923, DL 251, LD 14	Harvest Time United Pentecostal Church	\$165.86
Lot A, Blk 3, Sec 6, Range 5, Plan 923, DL 1992, LD 14	Indo-Canadian Sikh Association Temple	\$193.44
Lot A, Range 5, Plan 11953, DL 251, LD 14	Jehovah's Witnesses Kingdom Hall	\$0.00
Lot 44, Blk 16, Sec 1, Range 5, Plan 923, DL 251, LD 14	Jehovah's Witnesses Kingdom Hall Parking Lot	\$197.37
Part Lot 1, Blk Wft G, Plan 7176	Jim Pattison Ind. Ltd (Canfisco Municipal Boat Launch Facility)	\$7,208.54
Lot A, Range 5, Plan 8006, DL 251, LD 14	Kaien Island Daycare Services Family Resource Centre	\$2,225.49
Lots 7-11, Blk 10, Sec 6, Range 5, Plan 923, DL 251, LD 14	Kaien Senior Citizen' Housing	\$4,940.28
Lot 20-22, Blk 9, Sec 5, Range 5, Plan 923, DL 251, LD 14	Mennonite Brethren Church	\$363.23
Lot 22-24, Blk 11, Sec 2, Range 5, Plan 923, DL 1992, LD 14	New Life United Pentecostal Church	\$186.34
Lot 3, Range 5, Plan EPS64, DL 251, LD 14	Northern British Columbia Museum Assoc.	\$28,643.61
Licence# 705373, Range 5, DL 1992 LD 14	Prince Rupert Amateur Radio Club	\$313.41
Lot 1, Blk 2, Sec 7, Range 5, Plan 923, DL 251, LD 14	Prince Rupert Association for Community Living	\$1,272.89
Parcel A, Blk 39, Sec 8, Range 5, Plan 923, DL 251, LD 14	Prince Rupert Church of Christ Church	\$322.65
Lots 15-16, Blk 32, Sec 1, Range 5, Plan 923, DL 251, LD 14	Prince Rupert Community Enrichment Society	\$2,801.07
Lot C, Range 5, Plan 4693, DL 251, LD 14	Prince Rupert Curling Club	\$17,179.78
Blk 4, Range 5, Plan 1594, DL 251, LD 14	Prince Rupert Golf Club	\$68,823.58
Blk PT 4, Range 5, Plan 1594, DL 251, LD 14	Prince Rupert Golf Club	\$5,761.42
Lot 13-14, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14	Prince Rupert Native Revival Centre	\$482.21
Lot 1, Range 5, Plan 11720, DL 251, LD 14	Prince Rupert Pentecostal Tabernacle	\$249.77
License# 705501 & B06202, Range 5, Plan 1456, DL 251, LD 14	Prince Rupert Rod & Gun Club Facility	\$10,288.52
Lot 19, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14	Prince Rupert Senior Centre Association Facility	\$3,020.90
Parcel A, Blk 39, Sec 8, Range 5, Plan 923, DL 251, LD 14	Prince Rupert Sikh Missionary Society Temple	\$373.08
Lot PT 2, Range 5, Plan 6241, DL 1992, LD 14	Prince Rupert Transition House	\$2,128.57
Lots 5-12, Blk 12, Sec 5, Plan 923, DL 251, LD 14	Roman Catholic Annunciation School	\$453.84
Lots 19-20, Blk 12, Sec 5, Plan 923, DL 251, LD 14	Roman Catholic Annunciation School Basketball Court	\$839.14
Lots 1 & 2, Blk 11, Sec 5, Range 5, Plan 923, DL 251, LD 14	Roman Catholic Annunciation School Gymn	\$0.00
Lots A+B+15-18, Blk 12, Sec 5, Plan 3466, DL 251, LD 14	Roman Catholic Annunciation School Playground	\$1,300.07
Lots 1-4, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14	Roman Catholic Episcopal Church	\$391.20
Lot B, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14	Salvation Army Corps. Centre	\$579.12
Lots 24-25, Blk 7, Sec 5, Range 5, Plan 923, DL 251, LD 14	St. Paul's Lutheran Church	\$223.38
Lot 21, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14	United Church of Canada Parking	\$196.19
Lot 22, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14	United Church of Canada Parking	\$196.19
Lot 23, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14	United Church of Canada	\$0.00
Lot 4, Range 5, Plan 9689, DL 251, LD 14	Prince Rupert Urban Aboriginal Justice Program	\$11,944.59
Lot 2, Blk 11, Range 5, 9, Plan 923, DL 1992, LD 14	Prince Rupert Loyal Order of Moose	\$8,798.83
Lot 4, Range 5, Plan 7303, LD 14	Ruperto, Giuseppe (School District 52)	\$7,839.24
Lot 1, Range 5, Plan 9926, DL 1992, LD 14	Royal Canadian Legion Prince Rupert #27	\$12,884.83
Lot A, Range 5, Plan EPP678 DL 1992 LD 14	North Coast Transition Society	\$15,477.28
Estimated Total Permissive Property Tax Exemptions		\$445,266.11

4) Proposed Expenditures (Section 165(4)(a))

Table 4

Proposed Expenditures	Amount
Operating Fund	\$ 27,706,000
Sewer Utility Fund	\$ 5,463,000
Water Utility Fund	\$ 2,291,000
Solid Waste Utility Fund	\$ 2,151,000
Utility Surpluses	\$ 36,000
	\$ 37,647,000

5) Proposed Funding Sources (Section 165(4)(b) & Section 165(7)(a-e))

The proposed funding sources for the current year are:

Table 5

Revenue Source	Percent (%) of Total Revenue	Dollar Value
Municipal Property Taxes	36%	\$ 13,610,000
Parcel Taxes	0%	\$ 61,000
Payments in Lieu of Taxes & Revenue Taxes	8%	\$ 2,933,000
User Fees & Charges	32%	\$ 12,032,000
Reserves & Operating Surpluses	14%	\$ 5,086,000
Conditional Grants	10%	\$ 3,925,000
Proceeds from Borrowing	0%	0
	100%	\$ 37,647,000

6) Proposed Transfers Between Funds (Section 165(4)(c))

Nil.

7) Amount Required to Pay Interest & Principal on Municipal Debt (Section 165(6)(a))

The amount required to pay interest and principal on municipal debt is approximately \$1,153,000.

8) Amount Required for Capital Purposes (Section 165(6)(b))

Capital Purchases

Table 6

Description	Amount
Vehicles & Heavy Equipment	\$ 461,000
Fire Truck Down Payment	\$ 231,000
Ferry Retrofit	\$ 450,000
Recreation Complex	\$ 150,000
RCMP Surveillance Cameras & Generator	\$ 160,000
Vehicle Extrication Equipment	\$ 43,000
Engineering Equipment	\$ 33,000
Information Technology Equipment	\$ 50,000
Provision for Purchase of Land	\$ 25,000
	\$ 1,603,000

Capital Works

Table 7

Capital Works Project	Amount
RCMP Building - upgrade cell block for prisoner & custodian protection	\$ 1,100,000
Waterfront Trail - complete by George Hays Way & Dry Dock Road to 11th East	\$ 81,000
Rushbrook Improvement Site - improve drainage, parking for tourists	\$ 138,000
Mariner / Spirit Square Park - install band shell and improvedrainage	\$ 362,000
Cemetery - extend road	\$ 150,000
Build sewer line in industrial park as per agreement with Provincial Government	\$ 1,065,000
Tsimshian Peninsula Road - improve regional transportation network	\$ 285,000
Transit Bus - pave existing high use gravel bus stops	\$ 60,000
Street Lighting - change out lights in a Green Initiative to reduce electrical consumption	\$ 325,000
Transit Bus - build bus shelter adjacent library	\$ 20,000
Major Roofing maintainance	\$ 100,000
Solid Waste - expand landfill	\$ 339,000
Woodlands Dam - Valve House Installation/Spillway repairs	\$ 480,000
Sewer - Jeffery Street and 6th Avenue East line replacement	\$ 430,000
Sewer - replace Hays Creek sewer mainline	\$ 3,954,000
	\$ 8,889,000

9) The Amount Required for a Deficiency (Section 165(6)(c) & Section (165(9))

Nil

10) The Amount Required for Other Municipal Purposes (Section 165(6)(d))

Nil

11) Proposed Transfers of Reserves (Section 165(8)(a))

The Financial Plan proposes the following transfers:

Table 8

Transfers of Reserves	Amount
From: Ferry Reserve	\$ 100,000
Fire Truck Reserve	\$ 231,000
Land Reserve	\$ 25,000
General Reserve	\$ 2,303,000
To: Operating Fund	\$ 2,659,000

12) Proposed Transfers of Accumulated Surplus (Section 165(8)(b))

A number of projects were not completed in 2009. The resulting Accumulated Surplus funds will be used to fund the completion of the projects in 2010. Additionally Operating Fund surplus will be used to fund the costs associated with Watson Island.

Table 9

Transfers of Accumulated Surplus	Amount
Sewer Fund	\$ 920,000
Operating Fund	\$ 1,507,000
	\$ 2,427,000

13) Departmental Budgets

Operating Fund Revenues

Table 10

OPERATING	2010	2011	2012	2013	2014
Revenues by Department					
Airport Ferry	1,030,000	1,164,000	1,164,000	1,164,000	1,164,000
Cemetery	87,000	44,000	52,000	62,000	74,000
Corporate Administration	5,000	5,000	5,000	5,000	5,000
Development Services	433,000	439,000	445,000	451,000	457,000
Finance	10,000	10,000	10,000	10,000	10,000
FD Fire Protective Services	4,000	4,000	4,000	4,000	4,000
FD 911	220,000	220,000	220,000	220,000	220,000
FD Emergency Measures	-	-	-	-	-
Fiscal Revenues	6,845,000	6,051,000	6,095,000	6,141,000	6,141,000
Information Technology	4,000	4,000	4,000	4,000	4,000
PW Engineering	5,000	5,000	5,000	5,000	5,000
PW Common Revenues	16,000	18,000	18,000	18,000	18,000
RCMP	130,000	131,000	131,000	131,000	131,000
Rec. Centre Arena	156,000	160,000	164,000	168,000	172,000
Rec. Centre Civic Centre	191,000	189,000	194,000	199,000	204,000
Rec. Centre Community Services	18,000	18,000	18,000	18,000	18,000
Rec. Centre Pool	331,000	351,000	362,000	373,000	384,000
Transit	332,000	409,000	473,000	473,000	473,000
Victim Services	53,000	53,000	53,000	53,000	53,000
Watson Island	60,000				
	9,930,000	9,275,000	9,417,000	9,499,000	9,537,000
Property Taxes (existing)	13,257,000	13,655,000	14,065,000	14,487,000	14,922,000
Proposed Tax Increase	353,000.0				
Transfer from Solid Waste Utility	-	-	-	-	-
Appropriated Surplus Cap Works	500,000	-	-	-	-
Appropriated Surplus Watson Island	1,007,000				
Reserves Capital Purchases	894,000	-	-	-	-
Reserves Capital Works	1,765,000	-	-	-	-
Total Operating Fund Revenues	27,706,000	22,930,000	23,482,000	23,986,000	24,459,000

Operating Fund Expenditures

Table 11

	2010	2011	2012	2013	2014
OPERATING					
Expenditures by Department					
Airport Ferry	1,823,000	1,902,000	1,985,000	2,070,000	2,161,000
Capital Purchases	1,603,000	369,000	225,000	30,000	30,000
Capital Purchase funded by utilities	(453,000)	(446,000)	(450,000)	(454,000)	(458,000)
Capital Works	8,889,000	2,327,000	2,335,000	2,343,000	2,114,000
Capital Works funded by utilities	(5,203,000)	(1,827,000)	(1,835,000)	(1,843,000)	(1,851,000)
Cemetery	236,000	189,000	192,000	195,000	198,000
Civic Properties	331,000	337,000	343,000	349,000	355,000
Corporate Administration	495,000	509,000	523,000	539,000	555,000
Development Services	649,000	662,000	683,000	705,000	727,000
FD 911	422,000	436,000	452,000	468,000	484,000
FD Fire Protective Services	2,075,000	2,155,000	2,239,000	2,327,000	2,418,000
FD Emergency Measures	21,000	21,000	21,000	21,000	21,000
Finance	719,000	743,000	768,000	794,000	821,000
Finance Cost Allocation	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
Fiscal Expenditures	2,180,000	2,245,000	2,245,000	2,245,000	2,245,000
Governance	276,000	283,000	290,000	297,000	305,000
Contributions to Support Other Organizations	1,578,000	1,594,000	1,632,000	1,648,000	1,648,000
Information Technology	401,000	408,000	417,000	426,000	435,000
Parks	835,000	854,000	873,000	892,000	912,000
PW Engineering	465,000	480,000	496,000	512,000	529,000
PW Common Costs	2,646,000	2,714,000	2,784,000	2,856,000	2,930,000
Allocation of PW Common Cost	(2,570,000)	(2,621,000)	(2,673,000)	(2,726,000)	(2,781,000)
PW Vehicles	914,000	935,000	956,000	977,000	999,000
Allocation of PW Vehicles	(1,019,000)	(1,029,000)	(1,039,000)	(1,049,000)	(1,059,000)
RCMP	4,149,000	4,306,000	4,478,000	4,657,000	4,844,000
Rec. Centre Arena	279,000	285,000	293,000	301,000	309,000
Rec. Centre Civic Centre	1,389,000	1,427,000	1,469,000	1,513,000	1,558,000
Rec. Centre Community Services	5,000	5,000	5,000	5,000	5,000
Rec. Centre Pool	1,040,000	1,072,000	1,105,000	1,139,000	1,174,000
Roads	2,090,000	2,129,000	2,169,000	2,210,000	2,252,000
Transit	673,000	703,000	736,000	771,000	808,000
Victim Services	106,000	108,000	110,000	113,000	116,000
Watson Island	1,007,000	-	-	-	-
Transfer to Reserves	5,000	5,000	5,000	5,000	5,000
Total Operating Fund Expenditures	27,706,000	22,930,000	23,482,000	23,986,000	24,459,000
Surplus(Deficit)	0	0	0	0	0

Utility Funds

Table 12

	2010	2011	2012	2013	2014
Utilities					
Sewer					
Revenues	4,571,000	1,962,000	2,021,000	2,082,000	2,144,000
Appropriated Surplus	920,000	-	-	-	-
Subtotal	5,491,000	1,962,000	2,021,000	2,082,000	2,144,000
Expenditures	5,463,000	2,095,000	2,112,000	2,129,000	2,146,000
Transfer to Solid Waste	-	-	-	-	-
Subtotal	5,463,000	2,095,000	2,112,000	2,129,000	2,146,000
Surplus (Deficit)	28,000	(133,000)	(91,000)	(47,000)	(2,000)
Water					
Revenues	2,293,000	2,339,000	2,386,000	2,434,000	2,483,000
Expenditures	2,291,000	2,318,000	2,350,000	2,382,000	2,415,000
Surplus (Deficit)	2,000	21,000	36,000	52,000	68,000
Solid Waste					
Revenues	2,157,000	2,210,000	2,265,000	2,321,000	2,379,000
Transfer from Sewer	-	-	-	-	-
Subtotal	2,157,000	2,210,000	2,265,000	2,321,000	2,379,000
Expenditures	2,151,000	2,222,000	2,255,000	2,315,000	2,375,000
Transfer to General Operating	-	-	-	-	-
Subtotal	2,151,000	2,222,000	2,255,000	2,315,000	2,375,000
Surplus (Deficit)	6,000	(12,000)	10,000	6,000	4,000

SCHEDULE "B"

RECREATION REGULATIONS, FEES, AND CHARGES BYLAW FOR "Earl Mah Aquatic Centre, Jim Ciccone Civic Centre, Russell Gamble Gymnasium & Arena.

Single Admission Pool & Arena	July 1, 2010
Child (1-12 years)	\$ 2.10
Youth (13-18 years)	\$ 2.65
Post Secondary Student	\$ 4.05
Adult (19-59 years)	\$ 5.50
Seniors (60 years and older)	\$ 3.65
Family	\$ 11.00
Therapy (Medical Note Required)	\$ 3.65

Miscellaneous Drop In Fees	July 1, 2010
Shift Hockey	\$ 5.25
Adult Noon Basketball	\$ 4.40
Adult Noon Badminton	\$ 4.40

Casual Gymnasium - Single Ticket	July 1, 2010
Child 12 and under	\$ 1.05
Youth 13-18	\$ 2.10
Post Secondary Student	\$ 2.95
Adult 19+	\$ 3.50
Senior 60+	\$ 2.95

Casual Gymnasium - 3 Month Pass	July 1, 2010
Child 12 and under	\$ 28.35
Youth 13-18	\$ 56.70
Post Secondary Student	\$ 79.65
Adult 19+	\$ 94.50
Senior 60+	\$ 79.65

Recreation Facility Monthly Pass (Active Living Pass)	July 1, 2010
Children >12	\$ 21.00
Youth 13-18	\$ 26.50
Post Sec. Grad	\$ 40.50
Adult 19-59	\$ 55.00
Seniors 60+	\$ 36.50
Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.)	\$ 110.00
Additional Family members	\$ 11.20
Aqua Therapy	\$ 36.50

Recreation Facility Three (3) Month Pass (Active Living Pass)	July 1, 2010
Children >12	\$ 56.70
Youth 13-18	\$ 71.55
Post Sec. Grad	\$ 109.35
Adult 19-59	\$ 148.50
Seniors 60+	\$ 98.55
Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.)	\$ 297.00
Additional Family members	\$ 30.24
Aqua Therapy	\$ 98.55

Recreation Facility Annual Pass (Active Living Pass)	July 1, 2010
Children >12	\$ 201.60
Youth 13-18	\$ 254.40
Post Sec. Grad	\$ 388.80
Adult 19-59	\$ 528.00
Seniors 60+	\$ 350.40
Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.)	\$ 1,056.00
Additional Family members	\$ 107.52
City, City West & Library Employees	\$ 120.00
Aqua Therapy	\$ 350.40

Economy Tickets - 10 Ticket Pack for Pool/Arena/Gym	July 1, 2010
Children >12	\$ 17.85
Youth 13-18	\$ 22.53
Post Sec. Grad	\$ 34.43
Adult 19-59	\$ 46.75
Seniors 60+	\$ 31.03
Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.)	\$ 93.50
Aqua Therapy	\$ 31.45

Economy Tickets - 20 Ticket Pack for Pool/Arena/Gym	July 1, 2010
Children >12	\$ 33.60
Youth 13-18	\$ 42.40
Post Sec. Grad	\$ 64.80
Adult 19-59	\$ 88.00
Seniors 60+	\$ 58.40
Family (Max 2 Adults and 4 Children per family. For additional Children add \$10 each.)	\$ 176.00
Aqua Therapy	\$ 59.20

Bulk Purchase Tickets for Pool/Arena/Gym	July 1, 2010
Discount On Purchase of Ten (10) or More Tickets	15%
Discount On Purchase of Value of Tickets Purchased in Excess of Nineteen (19) tickets	20%

Pool Rental for Recreation Groups	July 1, 2010
1 Lane	\$ 5.88
Shallow L	\$ 35.28
Deep L	\$ 23.52
Deep Tank	\$ 13.23
Shallow End	\$ 24.99
Main Pool	\$ 48.51
Full Facility	\$ 61.62
Extra Staff fees per hr/per employee	\$ 39.20

Pool Rental for Schools & Groups	July 1, 2010
Per Lane	\$ 7.84
Shared Pool	\$ 47.04
Deep Tank	\$ 17.64
Shallow End	\$ 33.32
Main Pool	\$ 64.68
Full Facility	\$ 82.32
Extra Staff fees per hr/per employee	\$ 39.20

School Instruction	July 1, 2010
Per hr.	\$ 28.00
Extra Staff fees per hr/per employee	\$ 39.20

Institutional/Post Secondary Groups & Commercial (Hourly rates)	July 1, 2010
1 Lane	\$ 11.76
Shallow L	\$ 70.56
Deep L	\$ 47.04
Deep Tank	\$ 26.47
Shallow End	\$ 49.99
Main Pool	\$ 97.03
Full Facility	\$ 123.49
Extra Staff fees per hr/per employee	\$ 39.20

Swim Competitions	July 1, 2010
Facility Hourly Rate	\$ 44.80
Extra Staff fees per hr/per employee	\$ 39.20

MINOR HOCKEY AND FIGURE SKATING, *SCHOOL DISTRICT #52 AND *PRIVATE SCHOOLS IN PRINCE RUPERT	July 1, 2010
ARENA	\$ 52.56
After Midnight Rental Surcharge: Plus 25%	\$ 65.71

ADULT RECREATIONAL LEAGUES	July 1, 2010
ARENA	\$ 137.08
After Midnight Rental Surcharge: Plus 25%	\$ 171.35

PRIVATE RENTALS	July 1, 2010
ARENA	\$ 137.08
After Midnight Rental Surcharge: Plus 25%	\$ 171.35

SKATE RENTALS - Individual Ticket	July 1, 2010
Adult	\$ 2.25
Child/Teen	\$ 1.60

SKATE RENTALS - 10 Ticket Pack	July 1, 2010
Adult	\$ 20.26
Child/Teen	\$ 14.41

SKATE SHARPENING - Individual Ticket	July 1, 2010
All Skates	\$ 6.10
Figure Skates	\$ -

SKATE SHARPENING - 10 Ticket Pack	July 1, 2010
All Skates	\$ 55.48
Figure Skates	\$ -

LOCAL ICE SHOWS / CARNIVALS	July 1, 2010
Rehearsals/Decorating at Fig. Skating rates	\$ 137.08
After Midnight Rental Surcharge: Plus 25%	\$ 171.35

ARENA SPECIAL EVENTS - DRY FLOOR RENTALS / Local Trade Shows/Concerts/Conventions	July 1, 2010
per day	\$ 1,209.26
Plus Clean up fee per day	\$ 346.92
After Midnight Rental Surcharge: Plus 25%	\$ 302.32

CIRCUS	July 1, 2010
One Show	\$ 1,209.26
For two or more shows held on one day, fee for each extra show + cleaning costs	\$ 463.74
After Midnight Rental Surcharge: Plus 25%	\$ 302.32

OUT OF TOWN SHOWS / CONCERTS	July 1, 2010
per day	\$ 2,166.46
Plus clean up fee per day	\$ 346.92
After Midnight Rental Surcharge: Plus 25%	\$ 541.62

GENERAL FACILITY RENTALS based on a maximum of 15 hours daily for Meetings/Recreational Use. NO SALES PERMITTED	
Hourly Rate *	July 1, 2010
Judo/Raven/Fabric Arts/Pool View Room	\$ 15.77
Auditorium	\$ 27.98
Eagle Room	\$ 19.23
Entire Gymnasium	\$ 55.97
Half Gymnasium	\$ 27.98
Lower Kitchen	\$ 15.05
Main Basketball Court	\$ 39.92
* plus for rental time after midnight, there is a surcharge of an additional twenty - five percent (25%) of the posted rate	

Miscellaneous charges	July 1, 2010
Gymnasium Floor Covering (set down/take up+clean - 4 staff @ 8 hours)	\$ 896.00
Full Stage (24x32) including set up/take down - 4 staff @ 4 hours	\$ 448.00
Lower Kitchen Clean up Deposit (Refundable)	\$ 56.00
Discount for 4 consecutive days (min 8hrs each day)	15%
Discount for 3 consecutive days (min 8 hrs each day)	10%
Non-refundable Facility Booking Deposit	\$ 28.00
*Extra Staff fees per hour/per employee	\$ -
Table/Chair Set up/Take Down	\$ 39.20
Event Clean-up	\$ 39.20
Percentage Surcharge of facility rental for Public Attendance after Midnight (new in 2008)	25%
Surcharge 100 Amperage Electrical Useage in the Gymnasium, Auditorium, and Arena during special events	\$ 198.26
Surcharge 200 Amperage Electrical Useage in the Gymnasium, Auditorium, and Arena during special events	\$ 298.01

CIVIC CENTRE PARKING LOT	July 1, 2010
Per day for outdoor fields or Civic Centre Parking Lot - Circus/Carnival, plus actual costs of additional licenses, utilities, and other services required	\$ 1,043.50
Pre-Carnival set-up / take-down (per day)	\$ 313.05

SPORTS FIELDS Per Team/Per Season	July 1, 2010
Baseball/Slopitch	\$ 92.61
Rugby	\$ 154.35
Youth Soccer	\$ 56.00
Adult Soccer	\$ 123.48

SCHEDULE "C"

SCHEDULE "F" DIGBY ISLAND FERRY AND PRINCE RUPERT AIRPORT GROUND TRANSPORTATION SYSTEMS TARIFFS, FEES AND CHARGES.

SCHEDULE "C"			
Schedule "F" Digby Island Ferry and Prince Rupert Airport Ground Transportation System Tariffs, Fees and Charges			
12 % HST Included in all Fares			
Category	2010	2011	2012
<u>Individual Bus Fares</u>			
Aircraft Passenger (one way)	20.00	20.00	20.00
Other Passenger (round trip)	20.00	20.00	20.00
<u>Vehicle Fares (round trip)</u>			
Passenger Vehicle	30.00	35.00	40.00
2,300 kg to 11,500 kg	115.00	130.00	150.00
11,501 kg - 13,646 kg	150.00	170.00	195.00
<u>Monthly Passes</u>			
Freight Transportation Vehicle	2,200.00	2,450.00	2,700.00
Passenger Vehicle	400.00	440.00	485.00
Passenger Vehicle - Airport Site Employee	150.00	150.00	150.00
Bus Pass - Airport Site Employee	225.00	225.00	225.00
<u>Charter Service Outside of Regular Scheduled Hours</u>			
	690.00	795.00	920.00
per hour or portion thereof for service less than two hours before or less than one hour after Regular Hours of Operation, during shift break			
flat fee (3 hour minimum) for service more than two hours before or more than one hour after Regular Hours of Operation	2,070.00	2,380.00	2,740.00
<u>Charter Service Inside Regular Scheduled Hours</u>			
Aircraft Diversion per passenger fee	20.00	20.00	20.00
Other usage (per hour)	300.00	300.00	300.00
<u>Additional Fee for Dangerous Cargo</u>	115.00	130.00	150.00

SCHEDULE "D"

SCHEDULE "T" CITY OF PRINCE RUPERT TRANSIT BUS TARIFFS, FEES AND CHARGES.

SCHEDULE "D"			
Schedule "T" City of Prince Rupert Transit Bus Tariffs, Fees and Charges			
Harmonized Sales Tax included in prices			
Category	1-Jul-10	1-Jul-11	1-Jul-12
Cash Fare			
Adult	\$1.50	1.75	2.00
Senior	\$1.25	1.50	1.75
Student K-12	\$1.25	1.50	1.75
Monthly Pass			
Adult	40.00	48.00	56.16
Senior	31.25	37.50	43.88
Student K-12	31.25	37.50	43.88
College	31.25	37.50	43.88
Semester	112.50	135.00	157.95
Day Passes			
Adult	3.75	4.50	5.25
Senior	3.13	3.76	4.40
Student K-12	3.13	3.76	4.40
College Students	3.75	4.50	5.25
Bulk Ticket Pricing	10 for the price of 9		
Comments	Senior annual bus pass available for \$12.00.		

SCHEDULE "E"
SCHEDULE "I" SCHEDULE A
CEMETERY FEES AND CHARGES.

Schedule "E"				
SCHEDULE "I" SCHEDULE A				
CEMETERY FEES AND CHARGES				
HST INCLUDED ON ALL FEES				
CEMETERY LICENCE	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
<i>Resident (Large Plot)</i>	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00
<i>Non-resident (Large Plot)</i>	\$ 480.00	\$ 576.00	\$ 691.00	\$ 829.00
<i>Resident (Small Plot)</i>	\$ 240.00	\$ 288.00	\$ 346.00	\$ 415.00
<i>Non-resident (Small Plot)</i>	\$ 300.00	\$ 360.00	\$ 432.00	\$ 518.00
<i>Resident (Cremation Plot)</i>	\$ 156.00	\$ 187.00	\$ 224.00	\$ 269.00
<i>Non-resident (Cremation Plot)</i>	\$ 192.00	\$ 230.00	\$ 276.00	\$ 331.00
<i>Resident Niche (with memorial nameplate)</i>	\$ 1,560.00	\$ 1,872.00	\$ 2,246.00	\$ 2,695.00
<i>Non-resident Niche (with memorial nameplate)</i>	\$ 1,800.00	\$ 2,160.00	\$ 2,592.00	\$ 3,110.00
Cemetery Licence Transfer	\$ 66.00	\$ 79.00	\$ 95.00	\$ 114.00

CARE FEE ON LICENSE	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
<i>Resident (Large Plot)</i>	\$ 425.60	\$ 425.60	\$ 425.60	\$ 425.60
<i>Non-resident (Large Plot)</i>	\$ 571.20	\$ 571.20	\$ 571.20	\$ 571.20
<i>Resident (Small Plot)</i>	\$ 285.60	\$ 285.60	\$ 285.60	\$ 285.60
<i>Non-resident (Small Plot)</i>	\$ 358.40	\$ 358.40	\$ 358.40	\$ 358.40
<i>Resident (Cremation Plot)</i>	\$ 184.80	\$ 184.80	\$ 184.80	\$ 184.80
<i>Non-resident (Cremation Plot)</i>	\$ 229.60	\$ 229.60	\$ 229.60	\$ 229.60
<i>Resident Niche (with memorial nameplate)</i>	\$ 1,601.60	\$ 1,601.60	\$ 1,601.60	\$ 1,601.60
<i>Non-resident Niche (with memorial nameplate)</i>	\$ 1,848.00	\$ 1,848.00	\$ 1,848.00	\$ 1,848.00
Cemetery Licence Transfer	\$ 61.60	\$ 61.60	\$ 61.60	\$ 61.60

INTERMENT FEE (Monday to Friday 8:30 AM - 3:00 pm (except statutory holidays))	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
<i>Interment in plot</i>	\$ 900.00	\$ 1,080.00	\$ 1,296.00	\$ 1,555.00
<i>Cremated remains interred in plot by the City</i>	\$ 168.00	\$ 202.00	\$ 242.00	\$ 290.00
<i>Cremated remains interred in plot by Customer</i>	\$ 72.00	\$ 86.00	\$ 103.00	\$ 124.00
<i>Interment in columbarium niche or ossuary</i>	\$ 132.00	\$ 158.00	\$ 190.00	\$ 228.00
Charge for every 2 feet of extra plot depth requested	\$ 252.00	\$ 302.00	\$ 362.00	\$ 434.00
Charge for every hour, or portion thereof, interment takes place after 3:00 p.m. Monday to Friday	\$ 180.00	\$ 216.00	\$ 259.00	\$ 311.00

INTERMENT FEE ON SATURDAY	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
<i>Interment in plot</i>	\$ 1,260.00	\$ 1,512.00	\$ 1,814.00	\$ 2,177.00
<i>Cremated remains interred in plot</i>	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00
<i>Interment in columbarium niche or ossuary</i>	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00

DISINTERMENT/EXHUMATION FEE Monday to Friday 8:30 am - 3:00 pm (except statutory holidays)	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
<i>Disinterment/Exhumation from plot</i>	\$ 1,260.00	\$ 1,512.00	\$ 1,814.00	\$ 2,177.00
<i>Cremated remains Disinterment/Exhumation from plot</i>	\$ 240.00	\$ 288.00	\$ 346.00	\$ 415.00
<i>Cremated remains Disinterment/Exhumation from niche</i>	\$ 132.00	\$ 158.00	\$ 190.00	\$ 228.00

SATURDAY DISINTERMENT/ EXHUMATION FEE	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
<i>Disinterment/Exhumation from plot</i>	\$ 1,620.00	\$ 1,944.00	\$ 2,333.00	\$ 2,800.00
<i>Cremated remains Disinterment/Exhumation from plot or niche</i>	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00

CEMETERY MEMORIALS AND SERVICE FEES	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
Standard <i>Plot</i> memorial installation	\$ 78.00	\$ 94.00	\$ 113.00	\$ 136.00
Temporary <i>Plot</i> Marker	\$ 30.00	\$ 36.00	\$ 43.00	\$ 52.00
<i>Niche</i> memorial Nameplate	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00
<i>Niche</i> memorial Portrait Enclosure (with portrait)	\$ 330.00	\$ 396.00	\$ 475.00	\$ 570.00
<i>Niche</i> Nameplate Installation	\$ 90.00	\$ 108.00	\$ 130.00	\$ 156.00
<i>Niche</i> Portrait Enclosure Installation	\$ 90.00	\$ 108.00	\$ 130.00	\$ 156.00

CARE FEE ON CEMETERY MEMORIALS AND SERVICE FEES	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
Standard <i>Plot</i> memorial installation	\$ 12.32	\$ 12.32	\$ 12.32	\$ 12.32
<i>Niche</i> memorial Nameplate	\$ 12.32	\$ 12.32	\$ 12.32	\$ 12.32
<i>Niche</i> memorial Portrait Enclosure (with portrait)	\$ 12.32	\$ 12.32	\$ 12.32	\$ 12.32

MISCELLANEOUS COLUMBARIUM SERVICES	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
Niche Services				
Supply and attach 2 nd Date Bar	\$ 90.00	\$ 108.00	\$ 130.00	\$ 156.00
Opening/Closing <i>niche</i> for adding or removing items by family	\$ 66.00	\$ 79.00	\$ 95.00	\$ 114.00

April 12, 2010

As final 2009 financial information became available and our prospects for 2010 became clearer, these preliminary estimates were modified. A series of budget reductions were then made.

FINANCIAL PLAN ASSUMPTIONS:

The Financial Plan has been prepared with conservative assumptions. In preparation of the budget the following assumptions/criteria have been incorporated in the budget. Many are ‘self – evident’ or basic to any budget, but adhering to them does cost money:

Statutory financial payments – Provision has been made in the budget to ensure that the corporation will be able to pay its statutory financial obligations.

Contractual requirements – Provision has been made in the budget to ensure that the corporation will be able to pay its contractual requirements for wages, services and supplies.

Community Charter – The proposed Financial Plan adheres to the requirements defined in the Community Charter.

Status Quo Budget ‘steady as it goes’ – Senior staff were advised that this was not the year to begin significant new initiatives and that they should be prudent in their requests for additional funds.

Staffing Reductions – Savings in wages and benefits have been made.

Memberships – Funding has been provided for membership in the usual organizations which the corporation joins each year.

Grants – Provision for \$1.6 million in financial assistance other organizations has been included in the budget.

Energy costs – For 2009, it is assumed that annual total energy costs will increase by three percent (3%).

Benefits – Provision for increases in benefit premiums has been made. These premium increases are a result of increased usage of the coverage by staff as well as increases in the price of services provided. It is estimated that costs will increase by five percent (5%).

Revenues – Revenues have been conservatively estimated.

Cash Flow – The City will have sufficient cash on hand to meet our payments as they become due.

April 12, 2010

COST REDUCTIONS:

During the development of the Financial Plan, the following cost reductions have been made:

Description	Amount
No adjustment for inflation on services and supplies	80,000
Reduction in existing Community Enhancement Grants Requests	228,000
Layoff of Public Works Employees	125,000
Layoff of Finance Department Employee	25,000
Not backfilling Development Services Position	50,000
Not backfilling Bylaw Officer Position	50,000
Closing Civic Centre for two weeks	10,000
Recreation Complex reductions	33,000
=	601,000

Additionally, Council determined not to fund new Community Enhancement Grants of a decision resulting in a savings of approximately \$53,000.

April 12, 2010

FINANCIAL PLAN HIGHLIGHTS:Capital Works Projects

The following capital works projects are being proposed.

Capital Works Project	Amount
RCMP Building - upgrade cell block for prisoner & custodian protection	1,100,000
Waterfront Trail - complete by George Hays Way & Dry Dock Road to 11th East	81,000
Rushbrook Improvement Site - improve drainage, parking for tourists	138,000
Mariner / Spirit Square Park - install band shell and improvedrainage	362,000
Cemetery - extend road	150,000
Build sewer line in industrial park as per agreement with Provincial Government	1,065,000
Tsimshian Peninsula Road - improve regional transportation network	285,000
Transit Bus - pave existing high use gravel bus stops	60,000
Street Lighting - change out lights in a Green Initiative to reduce electrical consumption	325,000
Transit Bus - build bus shelter adjacent library	20,000
Major Roofing maintainance	100,000
Solid Waste - expand landfill	339,000
Woodlands Dam - Valve House Installation/Spillway repairs	480,000
Sewer - Jeffery Street and 6th Avenue East line replacement	430,000
Sewer - replace Hays Creek sewer mainline	3,954,000
	8,889,000

Capital Purchases

The following expenditures are planned:

Description	Amount
Vehicles & Heavy Equipment	461,000
Fire Truck Down Payment	231,000
Ferry Retrofit	450,000
Recreation Complex	150,000
RCMP Surveillance Cameras & Generator	160,000
Vehicle Extrication Equipment	43,000
Engineering Equipment	33,000
Information Technology Equipment	50,000
Provision for Purchase of Land	25,000
	1,603,000

Funding Sources for Capital Works & Capital Purchases

Most of the funding for our proposed Capital Works Projects and Capital Purchases are being funded by Grants, Reserves and our Utilities.

Funding Sources	Amount
Utilities - Capital Purchases	453,000
Utilities - Capital Works	2,537,000
Grants	3,929,500
Reserves	2,382,000
Operating Fund & Surplus	1,190,500
	10,492,000

FEE INCREASES:

The Financial Plan proposes the following fee increases:

- Airport Ferry
- Recreation Complex (HST adjustment)
- Transit Bus
- Cemetery

April 12, 2010

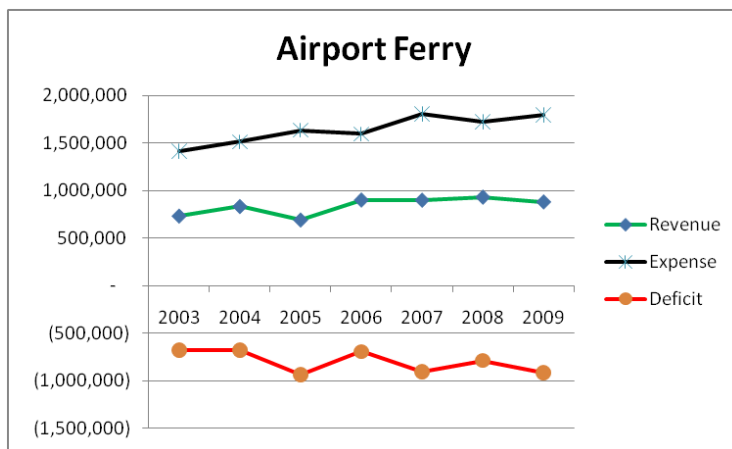
AIRPORT FERRY FEES:

Current Operating Results

There has not been a fee increase since 2004. During this period, the City also did not levy a fuel surcharge. Revenues increases due to increased ridership have fallen behind cost increases. When the costs of the *5 Year Major Maintenance* of the Airport Ferry is factored into the operating costs of the ferry the subsidy increases by approximately \$85,000 per annum.

The operating results of the Airport Ferry, after factoring in a provision for the major maintenance are:

	2003	2004	2005	2006	2007	2008	2009
Revenue	735,373	835,083	694,853	903,143	901,505	932,962	883,152
Expense	1,412,135	1,514,129	1,635,180	1,596,895	1,807,976	1,722,494	1,798,680
Deficit	(676,762)	(679,046)	(940,327)	(693,752)	(906,471)	(789,532)	(915,528)



Proposed Fares (new and existing):

The following fares are proposed:

Aircraft Bus Passengers (one way): This fee is an existing fee levied on all aircraft passengers. It is collected on behalf of the City by the air carrier. In exchange, employees of the air carriers are granted free passage on the ferry.

Other Bus Passengers (roundtrip): This is a new fee. It will be levied on all bus passengers who are not taking a plane and are not employed by an air carrier. Employees of the Airport Society and other Contractors (i.e. airport security) taking the bus would be charged this fee.

Passenger Vehicle (and driver): This is an existing fee charged for each passenger vehicle. This will be levied on all Passenger Vehicle and Drivers regardless of whether they are taking a plane.

Currently, we sometimes have more requests for passenger space than the ferry can accommodate and by levying this fee, as well as generating additional income, we expect to reduce demand.

Monthly Fee - Transportation Vehicle: This is an existing fee levied on courier trucks and other small transport trucks which travel back and forth on a frequent basis.

Monthly Fee - Passenger Vehicle & Driver: This is a new fee which will be levied on Passenger/Driver Combinations which travel back and forth on a frequent basis. It is

April 12, 2010

expected that the employees of the Airport Society and other contractors will take advantage of this fee.

Monthly Fee - Other Bus Passengers: This is a new monthly fee that will enable staff employed by the Airport Society or other Contractors to travel on the bus.

Charter Fees outside Regular Operating Hours: These are the existing fees that are charged for provision of services outside the regular hours of operation.

Charter Fees inside Regular Operating Hours: These are new fees for use of the ferry within regular hours of operation. These fees will enable the City to charge a fee for aircraft diversions and other unscheduled ferry runs.

April 12, 2010

Ferry Fare Rates

HST is included in the following proposed rates:

Airport Ferry Fees				
12 % HST Included in all Fares				
Category	2004	2010	2011	2012
<u>Individual Bus Fares</u>				
Aircraft Passenger (one way)	14.00	20.00	20.00	20.00
Other Passenger (round trip)	-	20.00	20.00	20.00
<u>Vehicle Fares (round trip)</u>				
Passenger Vehicle	5.00	30.00	35.00	40.00
2,300 kg to 11,500 kg	100.00	115.00	130.00	150.00
11,501 kg - 13,646 kg	130.00	150.00	170.00	195.00
<u>Monthly Passes</u>				
Freight Transportation Vehicle	2,000.00	2,200.00	2,450.00	2,700.00
Passenger Vehicle		400.00	440.00	485.00
Passenger Vehicle - Airport Site Employee		150.00	150.00	150.00
Bus Pass - Airport Site Employee		225.00	225.00	225.00
<u>Charter Service Outside of Regular Scheduled Hours</u>				
per hour or portion thereof for service less than two hours before or less than one hour after Regular Hours of Operation, during shift break	600.00	690.00	795.00	920.00
flat fee (3 hour minimum) for service more than two hours before or more than one hour after Regular Hours of Operation	1,800.00	2,070.00	2,380.00	2,740.00
<u>Charter Service Inside Regular Scheduled Hours</u>				
Aircraft Diversion per passenger fee		20.00	20.00	20.00
Other usage (per hour)		300.00	300.00	300.00
<u>Additional Fee for Dangerous Cargo</u>	100.00	115.00	130.00	150.00

Anticipated Revenue:

Assuming an implementation of the new fees effective July 1, 2010 it is anticipated that revenue will increase by approximately \$148,000.

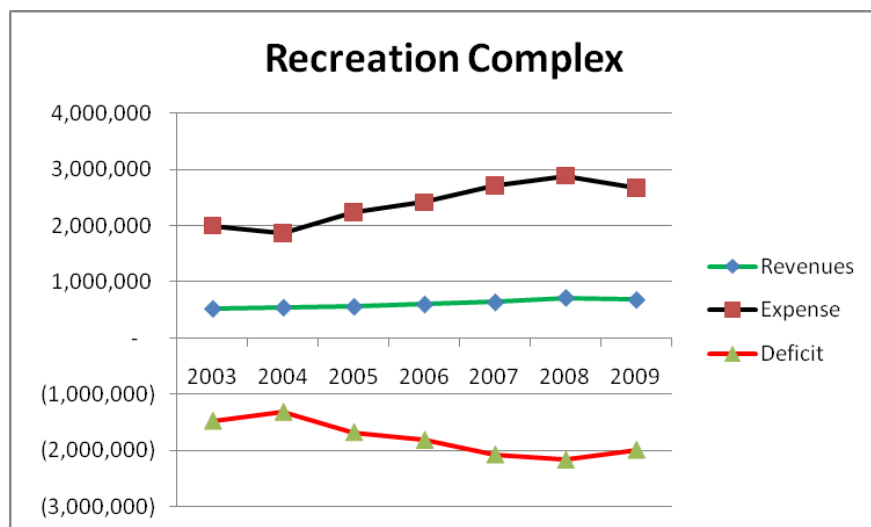
April 12, 2010

RECREATION COMPLEX:

Operating Results

The Recreation Complex is a major amenity in Prince Rupert. The ratio of revenue received to subsidy funding is almost 1:3. For each dollar of revenue generated, the City subsidizes the Recreation Complex by about \$3.00.

Recreation Complex							
	2003	2004	2005	2006	2007	2008	2009
Revenues	526,217	547,730	561,917	603,546	641,307	720,699	683,743
Expense	1,998,716	1,862,820	2,238,552	2,415,606	2,713,911	2,887,064	2,671,463
Deficit	(1,472,499)	(1,315,090)	(1,676,635)	(1,812,060)	(2,072,604)	(2,166,365)	(1,987,720)



Harmonized Sales Tax

Beginning July 1, 2010, the City will be obligated to charge HST on all fees. In anticipation of this event, the Recreation Complex Fees Schedule has been adjusted. A twelve percent (12%) tax increase has been added to all single day tariffs. Some rounding of these single day tariffs was then done to avoid making change for pennies. The overall all effect of the rounding is expected to be revenue neutral. Because of the impact of the HST no fee increase is proposed.

Employee Recreation Passes

A survey of staff using the Employee Recreation Pass was done. Based on that survey it is proposed that effective July 1, 2010, employees be charged \$120.00 per annum for the pass. Anticipated revenue from this fee is estimated at \$13,000.

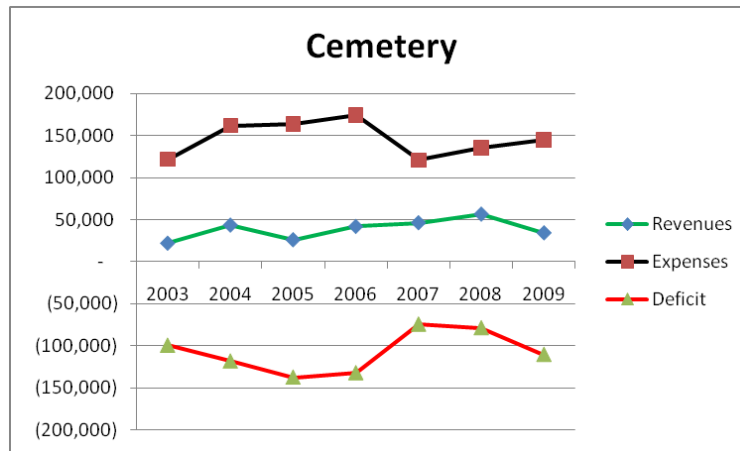
CEMETERY:

Current Operating Results

The subsidy to the Cemetery Operation over the past seven (7) years has averaged \$107,000 per annum.

Cemetery							
	2003	2004	2005	2006	2007	2008	2009
Revenues	21,835	43,315	25,940	41,713	46,113	56,345	34,166
Expenses	121,678	161,891	163,763	174,257	120,837	135,418	144,862
Deficit	(99,843)	(118,576)	(137,823)	(132,544)	(74,724)	(79,073)	(110,696)

April 12, 2010



Proposed Increase

HST is included in the proposed increase of twenty percent (20%). The effective increase of eight percent (8%) in the first year will generate approximately \$1,400. In comparison the increase in wages and benefit costs of maintaining the Cemetery will be approximately \$2,700. In subsequent years, it is expected that the annual increase will keep abreast of cost increases and slightly reduce the subsidy. A twelve percent (12%) increase in care fees is proposed.

CEMETERY LICENCE	2007	2010	2011	2012	2013
<i>Resident (Large Plot)</i>	\$ 300.00	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00
<i>Non-resident (Large Plot)</i>	\$ 400.00	\$ 480.00	\$ 576.00	\$ 691.00	\$ 829.00
<i>Resident (Small Plot)</i>	\$ 200.00	\$ 240.00	\$ 288.00	\$ 346.00	\$ 415.00
<i>Non-resident (Small Plot)</i>	\$ 250.00	\$ 300.00	\$ 360.00	\$ 432.00	\$ 518.00
<i>Resident (Cremation Plot)</i>	\$ 130.00	\$ 156.00	\$ 187.00	\$ 224.00	\$ 269.00
<i>Non-resident (Cremation Plot)</i>	\$ 160.00	\$ 192.00	\$ 230.00	\$ 276.00	\$ 331.00
<i>Resident Niche (with memorial nameplate)</i>	\$ 1,300.00	\$ 1,560.00	\$ 1,872.00	\$ 2,246.00	\$ 2,695.00
<i>Non-resident Niche (with memorial nameplate)</i>	\$ 1,500.00	\$ 1,800.00	\$ 2,160.00	\$ 2,592.00	\$ 3,110.00
Cemetery Licence Transfer	\$ 55.00	\$ 66.00	\$ 79.00	\$ 95.00	\$ 114.00

CARE FEE ON LICENSE	2007	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
<i>Resident (Large Plot)</i>	\$ 380.00	\$ 425.60	\$ 425.60	\$ 425.60	\$ 425.60
<i>Non-resident (Large Plot)</i>	\$ 510.00	\$ 571.20	\$ 571.20	\$ 571.20	\$ 571.20
<i>Resident (Small Plot)</i>	\$ 255.00	\$ 285.60	\$ 285.60	\$ 285.60	\$ 285.60
<i>Non-resident (Small Plot)</i>	\$ 320.00	\$ 358.40	\$ 358.40	\$ 358.40	\$ 358.40
<i>Resident (Cremation Plot)</i>	\$ 165.00	\$ 184.80	\$ 184.80	\$ 184.80	\$ 184.80
<i>Non-resident (Cremation Plot)</i>	\$ 205.00	\$ 229.60	\$ 229.60	\$ 229.60	\$ 229.60
<i>Resident Niche (with memorial nameplate)</i>	\$ 1,430.00	\$ 1,601.60	\$ 1,601.60	\$ 1,601.60	\$ 1,601.60
<i>Non-resident Niche (with memorial nameplate)</i>	\$ 1,650.00	\$ 1,848.00	\$ 1,848.00	\$ 1,848.00	\$ 1,848.00
Cemetery Licence Transfer	\$ 55.00	\$ 61.60	\$ 61.60	\$ 61.60	\$ 61.60

INTERMENT FEE (Monday to Friday 8:30 AM - 3:00 pm (except statutory holidays))	2007	2010	2011	2012	2013
<i>Interment in plot</i>	\$ 750.00	\$ 900.00	\$ 1,080.00	\$ 1,296.00	\$ 1,555.00
<i>Cremated remains interred in plot by the City</i>	\$ 140.00	\$ 168.00	\$ 202.00	\$ 242.00	\$ 290.00
<i>Cremated remains interred in plot by Customer</i>	\$ 60.00	\$ 72.00	\$ 86.00	\$ 103.00	\$ 124.00
<i>Interment in columbarium niche or ossuary</i>	\$ 110.00	\$ 132.00	\$ 158.00	\$ 190.00	\$ 228.00
<i>Charge for every 2 feet of extra plot depth requested</i>	\$ 210.00	\$ 252.00	\$ 302.00	\$ 362.00	\$ 434.00
<i>Charge for every hour, or portion thereof, interment takes place after 3:00 p.m. Monday to Friday</i>	\$ 150.00	\$ 180.00	\$ 216.00	\$ 259.00	\$ 311.00

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INTERMENT FEE ON SATURDAY	2007	2010	2011	2012	2013
<i>Interment in plot</i>	\$ 1,050.00	\$ 1,260.00	\$ 1,512.00	\$ 1,814.00	\$ 2,177.00
<i>Cremated remains interred in plot</i>	\$ 300.00	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00
<i>Interment in columbarium niche or ossuary</i>	\$ 300.00	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00

DISINTERMENT/EXHUMATION FEE Monday to Friday 8:30 am - 3:00 pm (except statutory holidays)	2007	2010	2011	2012	2013
<i>Disinterment/Exhumation from plot</i>	\$ 1,050.00	\$ 1,260.00	\$ 1,512.00	\$ 1,814.00	\$ 2,177.00
<i>Cremated remains Disinterment/Exhumation from plot</i>	\$ 200.00	\$ 240.00	\$ 288.00	\$ 346.00	\$ 415.00
<i>Cremated remains Disinterment/Exhumation from niche</i>	\$ 110.00	\$ 132.00	\$ 158.00	\$ 190.00	\$ 228.00

SATURDAY DISINTERMENT/ EXHUMATION FEE	2007	2010	2011	2012	2013
<i>Disinterment/Exhumation from plot</i>	\$ 1,350.00	\$ 1,620.00	\$ 1,944.00	\$ 2,333.00	\$ 2,800.00
<i>Cremated remains Disinterment/Exhumation from plot or niche</i>	\$ 300.00	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00

CEMETERY MEMORIALS AND SERVICE FEES	2007	2010	2011	2012	2013
<i>Standard Plot memorial installation</i>	\$ 65.00	\$ 78.00	\$ 94.00	\$ 113.00	\$ 136.00
<i>Temporary Plot Marker</i>	\$ 25.00	\$ 30.00	\$ 36.00	\$ 43.00	\$ 52.00
<i>Niche memorial Nameplate</i>	\$ 300.00	\$ 360.00	\$ 432.00	\$ 518.00	\$ 622.00
<i>Niche memorial Portrait Enclosure (with portrait)</i>	\$ 275.00	\$ 330.00	\$ 396.00	\$ 475.00	\$ 570.00
<i>Niche Nameplate Installation</i>	\$ 75.00	\$ 90.00	\$ 108.00	\$ 130.00	\$ 156.00
<i>Niche Portrait Enclosure Installation</i>	\$ 75.00	\$ 90.00	\$ 108.00	\$ 130.00	\$ 156.00

CARE FEE ON CEMETERY MEMORIALS AND SERVICE FEES	2007	1-Jul-10	1-Jul-11	1-Jul-12	1-Jul-13
<i>Standard Plot memorial installation</i>	\$ 11.00	\$ 12.32	\$ 12.32	\$ 12.32	\$ 12.32
<i>Niche memorial Nameplate</i>	\$ 11.00	\$ 12.32	\$ 12.32	\$ 12.32	\$ 12.32
<i>Niche memorial Portrait Enclosure (with portrait)</i>	\$ 11.00	\$ 12.32	\$ 12.32	\$ 12.32	\$ 12.32

MISCELLANEOUS COLUMBARIUM SERVICES	2007	2010	2011	2012	2013
Niche Services					
<i>Supply and attach 2nd Date Bar</i>	\$ 75.00	\$ 90.00	\$ 108.00	\$ 130.00	\$ 156.00
<i>Opening/Closing niche for adding or removing items by family</i>	\$ 55.00	\$ 66.00	\$ 79.00	\$ 95.00	\$ 114.00

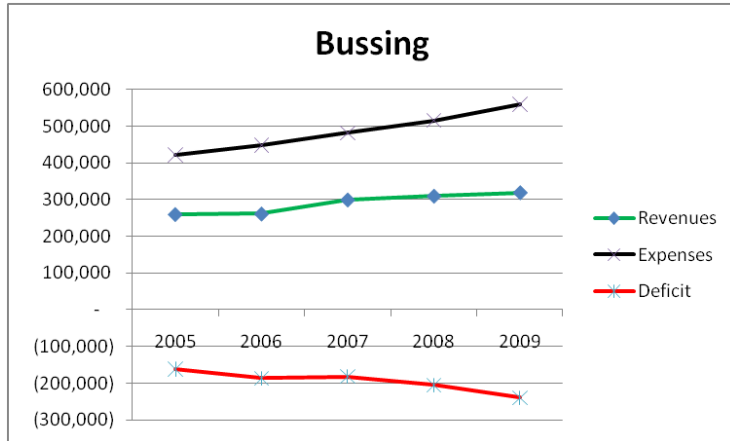
BUS TRANSIT:

Current Operating Results

The City of Prince Rupert has one of the best per capita usages rates of bus users compared to population. There has not been a fee increase since 2003.

Transit	2005	2006	2007	2008	2009
Revenues	260,216	261,645	300,007	310,284	319,664
Expenses	422,287	448,355	481,905	515,840	559,299
Deficit	(162,071)	(186,710)	(181,898)	(205,556)	(239,635)

April 12, 2010



The subsidy to Bussing has increased each year. While revenues have increased slightly due to ridership, the cost of the BC Transit Contract has consistently exceeded the increase in ridership. This year the Transit Contract is expected to increase by nine percent (9%).

On July 1st the City will have to collect HST on bus fares. This will be a twelve percent (12%) increase.

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Proposed Increase

A \$0.25 fee increase on the basic fare is a twenty percent (20%) increase on an Adult Day Fare and a twenty – five percent (25%) increase on a Senior and Student Day Fare. This \$0.25 increase would bring our fares in line with other Tier 3 Bus Transit Systems (2007 rates). If we absorb the HST in this fee increase, City bus fare revenue will increase by approximately \$25,000. This will offset the current year Transit Contract increase. Subsequent yearly increases of \$0.25 on the base fee will continue to offset Transit Contract increases and reduce the subsidy.

The proposed increases are shown on the following schedule.

Category	Current	1-Jul-10	1-Jul-11	1-Jul-12
Cash Fare				
Adult	\$1.25	\$1.50	1.75	2.00
Senior	\$1.00	\$1.25	1.50	1.75
Student K-12	\$1.00	\$1.25	1.50	1.75
Monthly Pass				
Adult	\$32.00	40.00	48.00	56.16
Senior	\$25.00	31.25	37.50	43.88
Student K-12	\$25.00	31.25	37.50	43.88
College	\$25.00	31.25	37.50	43.88
Semester	\$90.00	112.50	135.00	157.95
Day Passes				
Adult	\$3.00	3.75	4.50	5.25
Senior	\$2.50	3.13	3.76	4.40
Student K-12	\$2.50	3.13	3.76	4.40
College Students	\$3.00	3.75	4.50	5.25
Bulk Ticket Pricing	10 for the price of 9			
Comments	Senior annual bus pass available for \$12.00.			

It is anticipated that in the first year the increased revenue to the City of Prince Rupert will be approximately \$12,000.

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PROPERTY TAX INCREASE:

The impact of the proposed fee increases would reduce the budgeted deficit which would be needed to be funded by a property tax increase.

Current Projected Deficit	(529,000)
Ferry Increase	148,000
Staff Recreation Passes	13,000
Cemetery Fees	3,000
Bus Fares	<u>12,000</u>
Property Tax Increase (3.53%)	\$353,000

In Prince Rupert, \$100,000 of property tax revenue equates to a one percent (1%) tax increase if each property tax class bears the same percentage tax increase. The following chart shows the impact of a 3.53 % tax increase on assessed housing values.

Municipal Property Tax Increase Impact							
Assessed Value of House	2009 Rates	2009 Municipal Tax Levy	Percentage Increase				
			1%	2%	3%	3.53%	4%
100,000	8.47579	848	8	17	25	30	34
150,000	8.47579	1,271	13	25	38	45	51
200,000	8.47579	1,695	17	34	51	60	68
250,000	8.47579	2,119	21	42	64	75	85
300,000	8.47579	2,543	25	51	76	90	102
350,000	8.47579	2,967	30	59	89	105	119
400,000	8.47579	3,390	34	68	102	120	136
450,000	8.47579	3,814	38	76	114	135	153
500,000	8.47579	4,238	42	85	127	150	170
550,000	8.47579	4,662	47	93	140	165	186
600,000	8.47579	5,085	51	102	153	180	203

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SCHEDULE OF DEPARTMENTAL AND UTILITY BUDGETS:**Operating Fund Revenue**

Operating Fund Revenue is expected to be less than last year. A major decrease occurred in Fiscal Revenues because in 2009 we received several one-time payments. Additionally, with the removal of the Watson Island Property from the tax roll, we have a smaller property assessment value. The City will be drawing down a larger portion of its reserves to fund capital work and capital purchase expenditures.

	Actual YTD December 2009	2009 Amended Budget	2010 Budget	Variance
OPERATING				
<u>Revenues by Department</u>				
Airport Ferry	882,000	907,000	1,030,000	148,000
Cemetery	34,166	31,000	87,000	52,834
Corporate Administration	5,750	5,000	5,000	(750)
Development Services	521,472	500,000	433,000	(88,472)
Finance	11,806	10,000	10,000	(1,806)
FD Fire Protective Services	43,161	4,000	4,000	(39,161)
FD 911	230,492	240,000	220,000	(10,492)
FD Emergency Measures	16,486	16,000	-	(16,486)
Fiscal Revenues	7,046,000	7,306,000	6,845,000	(201,000)
Information Technology	3,943	4,000	4,000	57
PW Engineering	5,998	5,000	5,000	(998)
PW Common Revenues	16,212	20,000	16,000	(212)
RCMP	126,403	143,000	130,000	3,597
Rec. Centre Arena	155,383	196,000	156,000	617
Rec. Centre Civic Centre	190,855	185,000	191,000	145
Rec. Centre Community Services	19,819	17,000	18,000	(1,819)
Rec. Centre Pool	337,586	347,000	331,000	(6,586)
Transit	319,663	332,000	332,000	12,337
Victim Services	65,156	52,000	53,000	(12,156)
Watson Island	15,000	-	60,000	45,000
	10,047,351	10,320,000	9,930,000	(117,351)
Property Taxes (existing)	13,793,000	13,793,000	13,257,000	(536,000)
Proposed Tax Increase			353,000.0	
Transfer from Solid Waste Utility		30,000	-	-
Appropriated Surplus Cap Works	296,437	410,000	500,000	203,563
Appropriated Surplus Watson Island			1,007,000	1,007,000
Reserves Capital Purchases	391,582	276,000	894,000	502,418
Reserves Capital Works	109,379	1,830,000	1,765,000	1,655,621
Total Operating Fund Revenues	24,637,749	26,659,000	27,706,000	2,715,251

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Operating Fund Expenditures

Operating Fund Expenditures are expected to be higher than last year. A number of projects were not completed during the year. The funds budgeted are being *rolled over* into 2010. Additionally, operating fund surplus will be used to fund the expenditures associated with Watson Island.

OPERATING	Actual YTD December 2009	2009 Budget	2010	Variance
<u>Expenditures by Department</u>				
Airport Ferry	1,763,000	1,751,000	1,823,000	(60,000)
Capital Purchases	668,211	693,000	1,603,000	(934,789)
Capital Purchase funded by utilities	(286,651)	(301,000)	(453,000)	166,349
Capital Works	1,757,050	8,712,000	8,889,000	(7,131,950)
Capital Works funded by utilities	(500,094)	(4,681,000)	(5,203,000)	4,702,906
Cemetery	179,028	211,000	236,000	(56,972)
Civic Properties	264,632	321,000	331,000	(66,368)
Corporate Administration	499,419	517,000	495,000	4,419
Development Services	792,398	811,000	649,000	143,398
FD 911	405,039	408,000	422,000	(16,961)
FD Fire Protective Services	1,990,150	1,973,000	2,075,000	(84,850)
FD Emergency Measures	47,089	49,000	21,000	26,089
Finance	650,464	668,000	719,000	(68,536)
Finance Cost Allocation	(350,000)	(350,000)	(350,000)	-
Fiscal Expenditures	2,005,511	2,188,000	2,180,000	(174,489)
Governance	277,527	278,000	276,000	1,527
Contributions to Support Other Organizations	1,658,450	1,658,000	1,578,000	80,450
Information Technology	383,267	391,000	401,000	(17,733)
Parks	813,336	875,000	835,000	(21,664)
PW Engineering	433,795	451,000	465,000	(31,205)
PW Common Costs	2,531,316	2,576,000	2,646,000	(114,684)
Allocation of PW Common Cost	(2,525,381)	(2,489,000)	(2,570,000)	44,619
PW Vehicles	888,558	875,000	914,000	(25,442)
Allocation of PW Vehicles	(1,019,000)	(948,000)	(1,019,000)	-
RCMP	3,923,000	3,970,000	4,149,000	(226,000)
Rec. Centre Arena	254,228	307,000	279,000	(24,772)
Rec. Centre Civic Centre	1,383,062	1,408,000	1,389,000	(5,938)
Rec. Centre Community Services	3,303	3,000	5,000	(1,697)
Rec. Centre Pool	1,028,691	1,095,000	1,040,000	(11,309)
Roads	2,055,294	2,262,000	2,090,000	(34,706)
Transit	609,296	621,000	673,000	(63,704)
Victim Services	102,000	108,000	106,000	(4,000)
Watson Island	256,569	248,000	1,007,000	(750,431)
Transfer to Reserves	-	-	5,000	(5,000)
Total Operating Fund Expenditures	22,942,556	26,659,000	27,706,000	(4,763,444)
Surplus(Deficit)	1,695,193	-	-	(2,048,193)

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Utility Funds

It is expected that a significant amount of work will occur on the Hays Creek Sewer line this year.

Work will continue on expanding the Solid Waste facilities as well as making financial provision for the closure of the first phase.

	Actual YTD December 2009	2009 Budget	2010	Variance
Utilities				
Sewer				
Revenues	1,854,631	5,172,496	4,571,000	2,716,369
Appropriated Surplus		410,000	920,000	920,000
Subtotal	1,854,631	5,582,496	5,491,000	3,636,369
Expenditures	934,607	4,878,000	5,463,000	(4,528,393)
Transfer to Solid Waste	-	300,000	-	-
Subtotal	934,607	5,178,000	5,463,000	(4,528,393)
Surplus (Deficit)	920,024	404,496	28,000	(892,024)
Water				
Revenues	2,228,476	2,324,000	2,293,000	64,524
Expenditures	2,133,614	2,141,000	2,291,000	(157,386)
Surplus (Deficit)	94,862	183,000	2,000	(92,862)
Solid Waste				
Revenues	2,083,558	1,955,000	2,157,000	73,442
Transfer from Sewer	-	300,000	-	-
Subtotal	2,083,558	2,255,000	2,157,000	73,442
Expenditures	2,088,504	2,239,000	2,151,000	(62,496)
Transfer to General Operating	-	30,000	-	-
Subtotal	2,088,504	2,269,000	2,151,000	(62,496)
Surplus (Deficit)	(4,946)	(14,000)	6,000	10,946