

FINANCE AND AUDIT COMMITTEE

Thursday, April 10, 1986

FINANCE AND AUDIT COMMITTEE

A meeting of the Finance and Audit Committee convened in the Council Chambers of the Municipal Hall, 1111 Brunette Avenue, Coquitlam, B.C. on Thursday, April 10, 1986 at 3:00 p.m. with the following members in attendance:

- Mayor L. Sekora, Chairman
- Alderman L. Bewley
- Alderman W. LeClair
- Alderman B. T. H. Robinson

Other members of Council in attendance were:

- Alderman R. Mitchuk
- Alderman E. Parker

Members of Staff present were:

- Municipal Manager
- Municipal Treasurer
- Municipal Clerk
- Parks and Recreation Director
- Director of Planning
- Municipal Engineer
- Fire Chief
- Municipal Solicitor
- Personnel Officer



The purpose of the meeting was to review the proposed 1986 Annual Budget and to receive delegations in respect thereof.

General Review - Revenues and Expenditures

The Municipal Manager and Treasurer reviewed with Council Sections A, B, and C of the Budget and provided explanations as required and requested.

Municipal Treasurer - 1986 Annual Budget Overview

The Municipal Treasurer presented to the Committee his report entitled "1986 Annual Budget Overview" dated April 9, 1986. A copy of which is attached hereto and forms a part of these minutes.

Presentation by Coquitlam Library Board

Mr. John Coyle, Chairman of the Library Board and Mr. S. Pukesh, Administrator for the Library Board made a presentation to Council related to their proposed 1986 Budget.

A copy of the presentations as made by the Chairman of the Board is attached hereto and forms a part of these minutes.

Presentation by Supt. E. Naaykens -  
With Respect to Manpower - R.C.M.P. Detachment.

Superintendent E. Naaykens addressed the Committee and introduced Inspector Fenske, Supt. A. Oosthoer and Cpl. R. G. Steele who he had brought with him to present the R.C.M.P. case for additional personnel.

Supt. Naaykens presented to the Committee two reports, these being:

1. Preliminary Analysis - Resource Requirement - (Paar Study 1) - Coquitlam Municipal Detachment.
2. Royal Canadian Mounted Police - "E" Division - Preliminary Analysis of Resource Requirements - (Paar) - An Overview.

Copies of the above two reports are on file in the Office of the Municipal Clerk.

Superintendent Naaykens advised the Committee that the reports presented indicated that an additional 26 members would be required to bring the case load to the desired number. He further indicated that he realized that such an increase would not be possible and was therefore making a request for an addition of 9 members which would mean the criminal case load would be reduced to 123 per member from its current load of 136 per member in 1985.

Superintendent Naaykens advised the Committee that in 1985, his detachment dealt with some 39,000 files and that development of a residential nature is increasing dramatically in Coquitlam which will place an added burden on his Detachment.

The Committee was further informed that if additional members were approved, such members would most likely not be available until August or September, 1986.

RECOMMENDATIONS OF FINANCE AND AUDIT COMMITTEE

1. Coquitlam Public Library

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

That a grant of \$1,046,613.00 be made to the Coquitlam Library Board for 1986.

CARRIED UNANIMOUSLY

*APP'D BY  
Co. R's  
# 270/86*

2. R.C.M.P. Detachment Request for Additional Members

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

That at this time no additional manpower be approved for the Coquitlam R.C.M.P. Detachment but that a further review of the request for additional members take place at Amended Budget time when Council is aware of how expenditures are proceeding for 1986.

CARRIED UNANIMOUSLY

*APP'D BY  
Co. R's  
# 271/86*

3. Grant Request - Place des Arts

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

That the Managers action of approving an interim grant of \$2,500.00 made to Place des Arts on April 9th, 1986 be ratified.

CARRIED UNANIMOUSLY

*APP'D BY  
Co. R's  
# 272/86*

MOVED BY ALDERMAN BEWLEY  
SECONDED BY ALDERMAN ROBINSON

That a grant of \$37,500.00 be approved for Place des Arts for 1986.

CARRIED UNANIMOUSLY

APPR'D BY  
Co. Res # 370/86

4. Grant Request - Place Maillardville

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

That a grant of \$27,300.00 be approved for Place Maillardville for 1986.

CARRIED UNANIMOUSLY

APPR'D BY  
Co. Res # 371/86

5. Special Needs Worker - Parks and Recreation

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

That an amount of \$2,080.00 be included within the Parks and Recreation 1986 Annual Budget to cover the services of a "Special Needs Worker".

CARRIED UNANIMOUSLY

APPR'D BY  
Co. Res # 375/86

6. Great Canadian Participation Challenge - '86 Fund Reallocation to Special Events

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

That no funds be provided in the 1986 Annual Budget with respect to the "Great Canadian Participation Challenge - 1986".

CARRIED UNANIMOUSLY

APPR'D BY  
Co. Res # 376/86

7. Chimo Achievement Centre - Pool Hoist for Handicapped People

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

That a provision of \$4,200.00 be included within the 1986 Annual Budget to cover the cost of the installation of a "Pool Hoist" at Chimo Pool.

CARRIED UNANIMOUSLY

APPR'D BY  
Co. Res # 377/86

8. Drainage Enclosures

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

That an amount of \$2,600.00 be provided in the 1986 Annual Budget to cover the cost of a ditch enclosure at 310 Marathon Court.

CARRIED UNANIMOUSLY

APPR'D BY  
Co. Res # 378/86

9. Grant Request - Port Moody Heritage Society

MOVED BY ALDERMAN BEWLEY  
SECONDED BY ALDERMAN ROBINSON

APPRO'D B's  
Co. Res # 279/86

That the District of Coquitlam not approve a grant to the Port Moody Heritage Society for 1986.

CARRIED UNANIMOUSLY

10. British Columbia Society for Prevention of Cruelty to Animals - Parks Patrol Inspector.

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

APPRO'D B's  
Co. Res # 280/86

That no additional funds be provided to the S.P.C.A. to allow for a Parks Patrol Inspector.

CARRIED UNANIMOUSLY

11. Grant Request - Porter Street Elementary Home and School Association - Big Toy Playground Equipment.

MOVED BY ALDERMAN BEWLEY  
SECONDED BY ALDERMAN ROBINSON

APPRO'D B's  
Co. Res # 281/86

That the policy of matching funds for the provision of playground equipment be suspended and no provision for a grant be made to assist in the purchase of playground equipment at Porter Street Elementary School.

CARRIED UNANIMOUSLY

12. Chimo Pool Filter System Repairs

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

APPRO'D B's  
Co. Res # 282/86

That a provision of \$8,975.00 be made in the 1986 Annual Budget to cover the cost of filter system repairs at Chimo Pool.

CARRIED UNANIMOUSLY

13. Drainage Improvements to Picnic and Cooking Areas - Mundy and Blue Mountain Parks.

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN BEWLEY

APPRO'D B's  
Co. Res # 283/86

That a provision of \$10,000.00 be included in the 1986 Annual Budget to provide for improvements to drainage around the picnic and cooking facilities at Mundy and Blue Mountain Parks and that the necessary bylaw to use funds from the "Parkland Acquisition Reserve Fund" be prepared and presented to Council as soon as feasible.

CARRIED UNANIMOUSLY

ADJOURNMENT

The Mayor declared the meeting adjourned at 9:15 p.m.

\_\_\_\_\_  
Chairman

TO: THE DISTRICT OF COQUITLAM  
Municipal Audit & Finance Committee

FROM: Mr. John Coyle, Chairman  
Coquitlam Public Library Board

DATE: Thursday, April 10, 1986

SUBJECT: Proposed 1986 Budget

In my Board's presentation to Council on February 17th, we highlighted specific areas of proposed expenditures we felt necessary in order to meet our operating and capital needs for 1986.

PROPOSED AREAS OF EXPENDITURE

1)Salaries and Benefits to maintain existing staff levels.	\$ 35,249
2)Additional Staffing needs	13,166
3)Labour Relations Contingency Fund	5,000
4)Library Materials (additional Book Grant)	50,000
5)Capital Expenditures	17,375
6)Vehicle Replacement Reserve-2nd year	3,000

\$ 123,790

We rounded off the request to a total of \$123,000 or a requested grant of \$1,119,775. In percentage terms the increase is 12.3% over the amount received last year of \$996,775.

My Board has had an opportunity to further assess its budget proposal in light of some unforeseen costs that we have been made of that have been incurred by the District. ie-liability insurance premiums and snow removal costs.

We have prepared the attached budget which is based upon receiving a 5% increase amounting \$49,838. The overall impact of a 5% increase would leave your library in a deficit position of -\$4,997, which would mean that we would have to discontinue our program of building a vehicle replacement reserve fund plus cuts to our capital budget or a direct \$5,000 cut to the capital budget. All other expense controls have already been cut to bare essentials. Obviously, items 2, 3 and 4 would be lost.

We would request that as a bare minimum, that the committee give consideration to increase the funding by an additional \$5000.

Turning to the matter of Library Materials, which is our stock and trade, the 5% increase also means that the \$15,000 special grant last year is lost as it was part of the \$50,000 request. Over at least the last 5 years we have continued to make Council aware of the very serious shortcomings we have experienced as a young library trying to build up a quality collection. Last year Council recognized the problem by way of the special grant and now with the library on the verge of having a new home next year we find that we have lost that financial support and must now rely solely on the provincial government grant which has remained virtually unchanged for the last 5 years.

We would request that consideration be given to the restoration of the special \$15,000 library book grant.

In terms of the District Grant over the past few years, the following information may be of interest: -

<u>Year</u>	<u>Amount</u>	<u>Amount of Increase</u>	<u>% increase</u>
1979	\$ 472,236		
1980	659,343	\$ 187,107	39.6
1981	725,672	66,329	10.0
1982	807,000	81,328	11.2
1983	850,000	43,000	5.3
1984	920,000	70,000	8.2
1985	996,775	76,775	8.3
1986	1,046,613	49,838	5.0

If the 1986 grant figure holds true, it will be in percentage terms the lowest increase ever received in the history of the library and 2nd lowest in dollar terms.

As a compromise I would very much like to see: -

- the \$ 5,000.00 mentioned eariler
- the restoration of the special \$ 15,000 for books

If we were able to secure this additional \$ 20,000 in funding, the grant would be \$ 1,066,613 for a net increase of \$ 69,838 or 7% increase over 1985.

SP:ajs

COQUITLAM PUBLIC LIBRARY BOARD

1986 BUDGET

	Proposed 1986	Bottom Line 1986 - 5% Increase
<u>REVENUE:</u>		
Grant - District of Coquitlam	1,119,775	1,046,613
Grant - Province of B.C.	97,723	97,723
Interest	16,000	13,000
Fines & Fees/Lost Books	29,230	29,230
Photocopy Fees	20,000	18,600
Book Sales	2,550	3,600
Appropriation from Surplus	--	8
Grant - Legal Services	400	400
Donations	0	5,500
	<u>1,285,678</u>	<u>1,214,674</u>
 <u>EXPENDITURES:</u>		
Salary and Wages	702,095	688,000
Benefits	63,187	61,920
Library Materials	148,123	103,623
Repairs	4,850	4,850
Vehicle Operation	5,000	5,000
Equipment Lease/Rental	10,930	10,930
Equipment R & M	3,900	3,900
Transportation/Mileage	3,400	3,400
Conferences/Courses	2,700	2,700
Postage	7,000	6,500
Photocopy Supplies	6,200	5,800
Office Supplies	3,500	3,500
Processing Supplies	15,150	15,150
Insurance	4,550	4,705
Payroll/Accounting	4,100	4,100
Audit	4,400	4,000
Publicity/Promotion	3,500	3,500
Data Processing	6,300	6,300
Building Maintenance	18,000	18,000
Utilities	17,900	17,900
Telephone	10,018	10,018
Rent/Taxes/CAM	212,100	212,100
Collection Agency	1,600	1,600
Miscellaneous	600	600
Legal Fees	600	600
Board Expenses	600	600
Contribution to Capital	17,375	17,375
Vehicle Replacement	3,000	3,000
Labour Relations Contingency Fund	5,000	--
	<u>1,285,678</u>	<u>1,219,671</u>
 Excess / Deficit	 00	 [4,997]



TO: J.L. Tonn, Municipal Manager  
For Finance and Audit Committee  
- Mayor L. Sekora, Chairman  
- Alderman L. Bewley, Deputy Chairman  
- Alderman W. LeClair, Member  
- Alderman B. Robinson, Member

April 9, 1986

FROM: V.A. Dong, Municipal Treasurer Treasury

SUBJECT: 1986 ANNUAL BUDGET OVERVIEW

The 1986 Annual Budget document as presented reflects a fiscal position arrived at only after many hours of effort put in by the Municipal Manager and his Department Heads. Working as a team your staff has been able to reduce drastically a preliminary budget which required property taxation of \$18,625,050, to one presently before you requiring property taxation of \$17,487,303, a reduction of \$1,137,747 or 6.1%. This decrease was accomplished through a combination of various factors such as:

- a reevaluation of the adequacy of budgetary provisions proposed
- a hard look at the various municipal services being provided and the levels at which they were being supported which led to deferrals and/or elimination of services in some instances
- and finally, simply the imposition of arbitrary reductions to areas that hopefully will suffer the least effects.

Why were decreases found necessary? In our opinion, we recognized the overtones of total budgetary limitations and the somewhat restricted availability of resources to fully fund all intended programs and objectives. Consequently no emphasis could be given to planning any major changes to the level of services presently being provided by the District or to allowing any major increases in the amounts to be spent by the departments beyond what is deemed to be absolutely essential. You can appreciate that the contents of this 1986 Annual Budget, once approved, will serve to define Council's priorities and community objectives. It reflects and embodies the fiscal ramifications of past and present Council policies and decisions.

In order to facilitate your review of this budget, I provide you with a general overview of the requirements being presented for the General Operating Fund:

A. Revenues - A - page 1

- No new sources of revenues are provided within this Budget.
- No appropriation from Accumulated Revenue Surplus is recommended.
- By comparison to 1985 Actual experience, the 1986 revenues, exclusive of :

- property tax requirements (1985 - \$15,191,265; 1986 - \$17,487,303)
- an appropriation from General Operating Surplus (1985 - \$1,686,975; 1986 - Nil)
- an appropriation from reserves (1985 - \$285,830; 1986 - Nil),

is greater by \$581,930 (1986 - \$8,822,607 minus 1985 - \$8,240,767) representing an increase of 7.06% (see A - page 1 for revenue variances).

- Since the compilation of this budget document, I have received information that the Revenue Sharing Grant for 1986 will be

Basic	\$ 36,388
Unconditional	2,495,447
	<u>2,531,835</u>
Amount budgeted	<u>2,431,380</u>
Difference	<u>\$ 100,455</u>

- Although it's been reported that the District will be reimbursed by the Province for the serving of criminal documents by the R.C.M.P. retroactive to April 1984, no recognition has been made within this Budget until we are certain of the recovery action that will apply. Based on \$10 per document served, a recovery approximating \$25,000 could be anticipated.

B. Expenditures - [A] - page 3

- By comparison to 1985 actual experience, the 1986 expenditures exclusive of an appropriation from reserves (1985 - \$285,830; 1986 - Nil) is Greater by \$1,190,993 or 4.74%. However, if one excludes from the 1986 expenditure totals the net cost of the following new commitments:

- Police contract [E] - page 10 \$ 399,100
  - impact of 4 members added in 1985
- Fiscal services [P] - page 7 \$ 434,053
  - partial impact of:
    - B.L. 1105 - Parks \$ 32,500
    - 1386 - Roads 315,428
    - 1479 - Fire Hall 86,125
    - \$434,053
- Provision for Labour settlements [R] - page 2 \$ 380,000

Total new cost provisions - 1986 \$1,213,153

then the remaining level of 1986 expenditures (\$25,096,847) becomes less than 1985 actual spendings (\$25,119,007).

- Expenditure reductions have been achieved by sacrificing levels of service in certain areas. For example,

- Transportation Services - net reduction of \$ 133,853
- Recreation & Cultural Services -
  - closure of Rochester Pool
  - [Q] - page 38 - net reduction \$ 40,000
- Capital from Revenues - net reduction \$ 544,089

Total reductions \$ 717,942

C. Appropriation From General Operating Surplus

No appropriation is recommended for 1986. The General Operating Surplus represents an accumulation of prior years' excess of Revenues over Expenditures which is retained in the operation as a cushion to provide a reserve to absorb the cost of contingencies and thereby protect the District from such unforeseen occurrences, and, for working capital purposes. It is a necessary consideration to the financial health of a municipality, and therefore should not be utilized to regularly fund on-going operational costs which are better met through taxation and regular revenue sources.

As at December 31/85, the composition of the Operating Surplus is as follows with 1984 for comparison:

Description	1984	1985	Change + (-)
Cash & Investments	\$ 659,616	\$(3,066,083)	\$(3,725,699)
Receivables (includes Taxes and Inter-Fund Balance)	5,015,936	7,037,080)	2,021,144
Inventory	216,480	234,060	17,580
Total Surplus - Dec. 31	<u>\$5,892,032</u>	<u>\$ 4,205,057</u>	<u>\$(1,686,975)</u>

In the absence of a strict yardstick, I endeavor to apply a guideline of 25% of total budget, with the result representing the minimum Operating Surplus to be maintained. Applying this formula to the 1986 Annual Budget would suggest an Operating Surplus be maintained of \$6,577,500 (1985 - \$6,351,209). Compared against this yardstick, the present Operating Surplus as at December 31/85 of \$4,205,057 would be found deficient by 36.07% and should be protected against further appropriations until it reaches an acceptable level.

D. Taxation Requirements

Property taxes required to offset the net cost of operations amounts to \$17,487,303, or an increase over 1985 of \$2,296,038 (15.1%). To raise this sum proposed tax rates for 1986 have been set and reported on Schedule B - page 27.

A comparison of such rates to neighboring municipalities is also shown on the attached schedule.

E. Assessment Appeals

Certain significant assessment appeals are still outstanding. If the B.C.A.A. is not successful in defending their values and the appeals are allowed, the District would be faced with making sizeable retroactive tax refunds inclusive of interest. The range of appeals touch on the basis of assessability of residential condominiums, foreshore leases (water lots), Allard Contractors, and Crown Forest Industries Ltd.

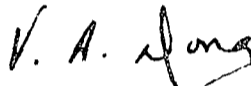
F. Conclusion/Recommendations

- That the additional revenues derived from the Revenue Sharing Grant in the amount of \$100,455 be placed within the General Provision for capital purposes Q - page 3, and that the utilization of the resulting provision of \$172,531 be established by the Municipal Manager for Council's consideration.
- That the only appropriation in 1986 from the General Operating Surplus be to meet the cost of significant assessment appeals that can not be satisfied from the operating budget (presently deemed contingent liabilities).

- That for 1986 the ratio of non-residential class rates to the residential class rate for municipal purposes shall not exceed the following:

Residential	1.00
Utility	2.94
Forestry	1.11
Industrial	2.89
Business	2.50
Tree Farm	1.11
Seasonal	1.22
Farm	1.11

Respectfully submitted,



V.A. Dong, C.A.  
Municipal Treasurer

VAD/pm

DISTRICT OF COQUITLAM  
COMPARATIVE MUNICIPAL TAX RATES  
WITHIN GREATER VANCOUVER REGION

-----ORDER-IN-COUNCIL CLASSES-----

Municipal Jurisdiction	1 Residential	2 Utility	5 Industrial	6 Business	8 Seasonal	9 Farm
<b>A. CITIES</b>						
New Westminster - 1984	8.30	24.64	25.31	17.68	8.30	8.30
- 1985	8.2747	24.5943	26.0239	17.8506	8.2747	8.2747
North Vancouver - 1984	6.69	9.04	10.68	8.02	8.02	8.02
- 1985	6.5109	11.3803	12.0713	8.3934	8.3934	8.3934
Port Coquitlam - 1984	8.68	15.68	10.80	10.80	8.89	11.37
- 1985	8.7497	18.4692	12.2471	12.2471	9.4755	11.7931
Vancouver - 1984	5.21	18.17	18.18	13.64	5.14	4.47
- 1985	4.8571	18.7502	21.5838	15.915	5.9720	5.0710
White Rock - 1984	8.39	29.36	-	20.55	8.39	-
- 1985	7.6527	26.7843	-	18.000	7.6527	-
Average - 1984 - Tax Rates	7.4540	19.3780	16.2425	14.1380	7.7480	8.0400
- Ratio to Res.	-	2.5997	2.1790	1.8967	1.0394	1.0786
- 1985 - Tax Rates	7.2090	19.9957	17.9815	14.4812	7.3537	8.3831
- Ratio to Res.	-	2.7737	2.4943	2.0088	1.0201	1.1629
<b>B. DISTRICTS</b>						
Burnaby - 1984	6.05	23.93	18.41	12.75	5.84	4.96
- 1985	5.8954	20.6337	17.9396	12.4274	5.6949	4.8463
Coquitlam - 1984	4.99	15.06	15.37	12.97	4.20	5.81
- 1985	5.13	16.00	16.00	13.51	4.50	6.25
Delta - 1984	7.09	20.55	13.04	13.25	3.97	6.59
- 1985	6.3533	21.1565	13.1514	11.7537	3.0496	6.6710
North Vancouver - 1984	5.93	10.51	10.51	7.69	5.93	-
- 1985	5.8415	11.6929	11.2104	8.3148	5.8415	-
Richmond - 1984	5.16	14.83	13.00	10.62	4.47	3.95
- 1985	4.6057	15.2835	12.2674	9.7536	3.8363	3.9480
Surrey - 1984	4.14	13.30	9.40	9.40	4.14	4.14
- 1985	4.14000	13.30	9.40	9.40	4.14	4.14
West Vancouver - 1984	6.08	8.77	8.77	8.91	7.87	-
- 1985	6.2610	9.4580	9.5140	9.2820	8.2370	-
Average - 1984 - Tax Rates	5.6343	15.2786	12.6429	10.7986	5.2029	5.0900
- Ratio to Res.	-	2.7117	2.2439	1.9166	0.9234	0.9034
- 1985 - Tax Rates	5.4610	15.3607	12.7833	10.6345	5.0428	5.1711
- Ratio to Res.	-	2.8128	2.3408	1.9474	0.9234	0.9469
<b>C. OVERALL AVERAGE - A. + B.</b>						
- 1984 - Tax Rates	6.3925	16.9867	13.9518	12.1900	6.2633	6.4011
- 1985 - Tax Rates	6.1893	17.2919	14.6735	12.2373	6.2556	6.5986
- 1984 - Ratio to Res.	-	2.6573	2.1825	1.9069	0.9798	1.0013
- 1985 - Ratio to Res.	-	2.7938	2.3708	1.9772	1.0107	1.0661

SCHEDULE TO "D"

D. 1986 - COQUITLAM

Tax Rates	5.899	17.322	16.997	14.716	7.168	6.506
Ratio to Res.	-	2.9364	2.8813	2.4947	1.2151	1.1029

E. COMMENTS

1. The above statistics do not include the City of Port Moody; if they were included, the overall averages would be greater.

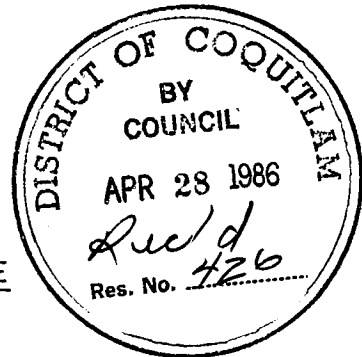
- 1984	7.38	25.71	20.84	16.74	16.74	-
Ratio to Res.	-	3.48373	2.8238	2.268	2.268	-
- 1985	7.6379	27.9246	22.6763	17.3264	17.3269	-
Ratio to Res.	-	3.6561	2.9689	2.2685	2.2685	-

2. Straight comparisons of tax rates would be misleading because certain Municipalities have supplemented their tax rates with user rates e.g. Surrey - Waste Removal is a separate charge.

3. For the District of Coquitlam, the percentage change between 1985 rates and proposed 1986 rates are as follows:

- 1985	5.130	16.000	16.000	13.510	4.500	6.250
- 1986	5.899	17.322	16.997	14.716	7.168	6.506
Difference	.769	1.322	.997	1.206	2.668	.256
%	14.990	8.263	6.231	8.927	59.289	4.100

Tuesday, April 15, 1986



FINANCE AND AUDIT COMMITTEE

A meeting of the Finance and Audit Committee convened in the Council Chambers of the Municipal Hall, 1111 Brunette Avenue, Coquitlam, B.C. on Tuesday, April 15, 1986 at 3:00 p.m. with the following members in attendance:

Mayor L. Sekora, Chairman  
Alderman L. Bewley  
Alderman W. LeClair  
Alderman B. T. H. Robinson

Other members of Council in attendance were:

Alderman R. Mitchuk  
Alderman E. Parker  
Alderman M. Reid

Members of Staff present were:

Municipal Manager  
Municipal Treasurer  
Municipal Clerk  
Parks and Recreation Director  
Director of Planning  
Municipal Engineer  
Fire Chief  
Municipal Solicitor  
Personnel Officer

The purpose of the meeting was to continue the review of the 1986 Annual Budget.

The sections of the 1986 Annual Budget which were reviewed by the Committee at this meeting included:

- Protective Services - Police & Bylaw
- Protective Services - Fire
- Protective Services - Emergency Measures
- Protective Services - Inspection and Licence
- Protective Services - Animal and Pest Control
- Transportation Services - Surface Operations
- Transportation Services - Storm Drainage
- Environmental Health Services - Solid Waste
- Public Health Services
- Environmental Development Services
- Recreation and Cultural Services
- Fiscal Services
- Transfers to Capital Fund
- General Provision - Operations and Capital
- Sanitary Sewer Utility Fund
- Water Utility Fund

Public Health Services

It was Moved and Seconded:

That the amount of the contribution to the Simon Fraser Union Board of Health Education Fund be increased to \$1,300.00 from \$660.00.

CARRIED UNANIMOUSLY

*APPROVED  
Co. Res. 427/86*

Continued...

Recreation and Cultural Services

It was Moved and Seconded:

That the Committee recommend to Council that Rochester Pool not be opened for operation in 1986.

CARRIED UNANIMOUSLY

Tax Rate for 1986

The Committee received a report from the Municipal Treasurer entitled "Determination of 1986 Tax Rates", a copy of which is attached hereto and forms a part of these minutes.

It was explained to the Committee that if the amount to be contributed to the Equipment Reserve Fund for 1986 were reduced or eliminated, the percentage increase in the tax rate could be reduced substantially as shown in the Treasurer's Report.

It was Moved and Seconded:

That Council Resolution 1274, 1985 be amended, such that the money being made available from 1986 current revenue through the application of the 1986 equipment rates approved by Council (Council Resolution 1274, 1985) for depreciation and obsolescence of equipment and machinery, be reduced by \$500,000.00.

CARRIED UNANIMOUSLY

Capital Items

The Municipal Manager advised the Committee that he would now propose drawing up a list of capital items and projects to place before them for consideration.

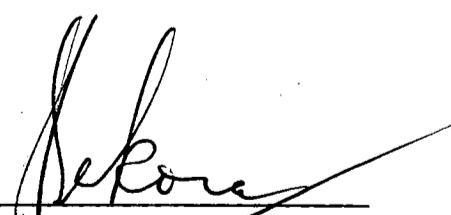
Also, it was proposed by the Manager that included within the 1986 Annual Budget should be an amount of \$75,000.00 designated as unallocated to provide a fund for Council to draw on during 1986 should items of an emergent nature be later identified.

Next Meeting

The next meeting of the Finance and Audit Committee is scheduled to take place at 7:45 p.m. on Tuesday, April 22, 1986, at which time a Budget encompassing those additions and alterations approved by Council and the Committee would be incorporated into the 1986 Annual Budget and proposed Capital Items and projects would be given consideration.

Adjournment

The Finance and Audit Committee was declared adjourned at 8:07 p.m.

  
Chairman

APPRO'D BY  
C. R. S.  
#428/86

APPRO'D BY  
C. R. S.  
#428/86



D I S T R I C T O F C O Q U I T L A M

DETERMINATION OF 1986 TAX RATES

-----DISTRICT OF COQUITLAM-----

-----1986 Options-----

-----Reduction in Tax Requirements-----

Class of Property	Lower Mainland Average - 1985		Actual 1985		Initial Budget Presentation			by \$500,000			by \$485,155			by \$433,987			by \$388,503		
	Tax Rate	Ratio to Res.	Tax Rate	Ratio to Res.	Tax Rate	% Rate Inc.	Ratio to Res.	Tax Rate	% Rate Inc.	Ratio to Res.	Tax Rate	% Rate Inc.	Ratio to Res.	Tax Rate	% Rate Inc.	Ratio to Res.	Tax Rate	% Rate Inc.	Ratio to Res.
Residential	6.189	1.00	5.13	1.00	5.899	14.99	1.00	5.636	9.86	1.00	5.643	10.00	1.00	5.67	10.5	1.00	5.694	11.00	1.00
Utility	17.292	2.79	16.00	3.12	17.322	8.263	2.94	17.322	8.263	3.07	17.322	8.263	3.07	17.322	8.263	3.06	17.322	8.263	3.04
Industrial	14.674	2.37	16.00	3.12	16.997	6.231	2.88	17.000	6.25	3.02	17.000	6.25	3.01	17.000	6.25	3.00	17.000	6.25	2.99
Business	12.237	1.98	13.51	2.63	14.716	8.927	2.49	14.716	8.927	2.61	14.716	8.927	2.61	14.716	8.927	2.60	14.716	8.927	2.58
Seasonal	6.256	1.01	4.50	.88	7.168	59.289	1.22	7.168	59.289	1.27	7.168	59.289	1.27	7.168	59.289	1.26	7.168	59.289	1.26
Farm	6.599	1.07	6.25	1.22	6.506	4.10	1.10	6.506	4.10	1.15	6.506	4.10	1.15	6.506	4.10	1.15	6.506	4.10	1.14

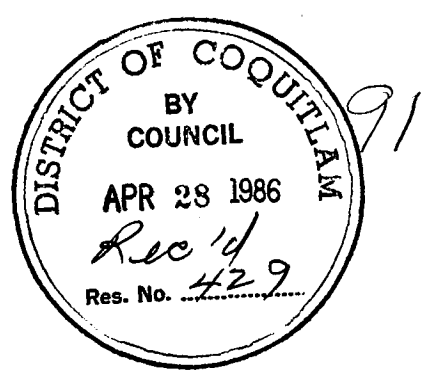
RESOLUTION FOR COUNCIL CONSIDERATION

*B. M. J.  
London*

That Council Resolution 1274, 1985 be amended, such that the money being made available from 1986 current revenue through the application of the 1986 equipment rates approved by Council (Council Resolution 1274, 1985) for depreciation and obsolescence of equipment and machinery, be reduced by \$ 500,000.

*C. O.*

Tuesday, April 23, 1986



FINANCE AND AUDIT COMMITTEE

A meeting of the Finance and Audit Committee convened in the Council Chambers of the Municipal Hall, 1111 Brunette Avenue, Coquitlam, B.C. on Tuesday, April 23, 1986 at 7:45 p.m. with the following members in attendance:

Mayor L. Sekora, Chairman  
Alderman L. Bewley  
Alderman W. LeClair  
Alderman B. T. H. Robinson

Other members of Council in attendance were:

Alderman M. Reid  
Alderman E. Parker

Members of Staff present were:

Municipal Manager  
Municipal Treasurer  
Municipal Clerk  
Parks and Recreation Director  
Director of Planning  
Municipal Engineer  
Fire Chief  
Municipal Solicitor  
Personnel Officer

Capital Expenditures

The Municipal Treasurer presented a report to Council dated April 21, 1986 entitled "Allocation of General Provision - Capital Purposes (Q-3)" a copy of which is attached hereto and forms a part of these minutes.

Council reviewed all items as listed thereon and were advised by the Municipal Manager that should Council approve all items as listed, that an General Contingency fund for use by Council throughout the year in the amount of \$77,100.00 would still be available.

The Manager further advised Council that with the amounts now before Council, the rate of taxation increase in residential properties could be maintained at the 9.86% level as established by the Finance and Audit Committee previously.

The Mayor and members of Council then indicated some items which they would see being given consideration by Council with funding to be provided from the General Contingency amount of \$77,100.00, these being:

1. Increased funding to the Dogwood Days Festival.
2. Comprehensive audit of gravel operations.
3. Increase of funding for Commercial Industrial Communications Program.
4. Funding for a second newsletter to be published in the Fall.

No decision was taken by the Committee with respect to the additional items enumerated by Council Members and should any of them proceed it would be necessary for approval to be granted by resolution of Council with funds to be provided from the General Contingency fund being included in the 1986 Annual Budget.

Actions of Committee

MOVED BY ALDERMAN LECLAIR  
SECONDED BY ALDERMAN ROBINSON

- 1 That the Committee recommend acceptance of the Treasurer's report of April 21, 1986 entitled "Allocation of General Provision - Capital Purposes (Q-3)" and all items as listed thereon be included in the 1986 Annual Budget.

CARRIED UNANIMOUSLY

MOVED BY ALDERMAN LECLAIR  
SECONDED BY ALDERMAN ROBINSON

- 2 That the tax rate for 1986 for residential purposes be established as set out in the Treasurer's Report entitled "Determination of 1986 Tax Rates" as presented to the Finance and Audit Committee at its meeting of April 15, 1986 which said report indicated an increase of 9.86% for residential purposes.

CARRIED UNANIMOUSLY

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN LECLAIR

*ALL RESOLUTIONS  
APPROVED BY  
CO. RES  
# 430/86*

- 3 That the Municipal Treasurer be authorized to prepare and bring forward to the May 12, 1986 Council meeting all necessary bylaws with respect to the adoption of the 1986 Budget including any necessary Land Sale Reserve Fund Expenditure Bylaws which are required to carry out all budgetary provisions.

CARRIED UNANIMOUSLY

MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN LECLAIR

- 4 That the Committee recommend to Council the calling of a Special Council Meeting for Thursday, May 15, 1986 to provide for consideration of final adoption of the Budget Bylaws. <sup>4:20</sup>

CARRIED UNANIMOUSLY

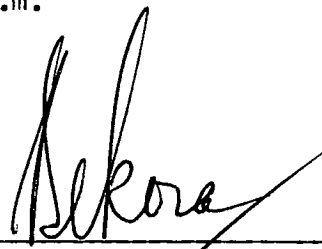
MOVED BY ALDERMAN ROBINSON  
SECONDED BY ALDERMAN LECLAIR

- 5 That the Committee recommend to Council that the Treasurer prepare the necessary Bylaws for borrowing funds in respect of the proposed Stadium but that it be further recommended that construction of the facility not commence until 1987.

CARRIED UNANIMOUSLY

Adjournment

The Committee meeting adjourned at 10:00 p.m.

  
\_\_\_\_\_  
CHAIRMAN

April 21, 1986

DISTRICT OF COQUITLAM

1986 ANNUAL BUDGET

ALLOCATION OF GENERAL PROVISION - CAPITAL PURPOSES (Q-3)

1986 GENERAL PROVISION - CAPITAL PURPOSES:

General Capital Contingency

\$ 77,100

General Capital and Operations Allocations:

A. GENERAL GOVERNMENT

1. Clerk's Department		
511110-000	1 - Microfilm Storage Cabinet	\$ 3,000
2. Financial Management		
512100-000	1 - Continuous Forms Cheque Signer	2,220
3. Personnel Department		
512110-000	1 - 4-Drawer Cabinet	250
4. Legal Department		
512150-000	1 - Lateral 36" Filing Cabinet	723
5. Printshop Division		
512160-000	2 - Printer's Tables	280
	1 - Organizer and Storage Shelf	250
6. Computer Services		
512250-000	1 - Disc Storage - Hardware	13,860
212245-000	- - Maintenance	420
512250-000	Conversion of 2 Disc Storage Cabinets to Tape Storage	520

TOTAL GENERAL GOVERNMENT

\$ 21,523

B. FIRE PROTECTION

1 - Rubber work boat complete with outboard motor and trailer - From Equipment Depreciation Reserve \$ 6,500

1 - Gas Powered Pressure Washer	3,750
3 - "Cross Fire" Warning Light System	1,800
1 - Recording Resusci-Ann Mannikin	<u>2,000</u>

TOTAL FIRE DEPARTMENT \$6,500

7,550

C. EMERGENCY MEASURES

525100-000	2 - Programmable Portable Radios	2,600
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D. TRANSPORTATION SERVICES

532900-000	Historic Easements & Rights Of Way	3,000
532312-210	Whiting Way Construction	23,500
532331-120	Wheelchair Ramps - 5 Locations in Como Lake/North Road Area	3,500
532212-001	Telephone Answering Machine - Work Reception Area	400

April 21, 1986

DISTRICT OF COQUITLAM

1986 ANNUAL BUDGET

1986 GENERAL PROVISION - CAPITAL PURPOSES:

D. TRANSPORTATION SERVICES cont'd

532120-000	1 - Large Impact Wrench	\$ 600	
	1 - Smaller Air Impact Wrench	300	
	2 - Pioneer 450mm Chainsaws	1,200	
	3 - Gas Powered Husquarvarna Weed-Eaters	1,800	
	1 - Auxiliary Power Generator 125 kw.	1,000	
	3 - 535 mm Lawnmowers	900	
			5,800

From Municipal Lands Reserve  
Municipal Lot Developments -  
Preliminary &  
Engineering \$225,000

TOTAL TRANSPORTATION SERVICES 36,200

E. ENVIRONMENTAL DEVELOPMENT SERVICES

1 - 24X Lens for Microfiche Reader 125

F. PARKS AND RECREATION

	1 - Part-time Labourer - 6 mos.	14,000	
	Program Clerk - increase in hours from 23.5 hrs/wk to 30 hrs/wk	3,734	
575000	1 - NH3 Monitor - Sports Centre	250	
	Refinish Centennial Room Floor	4,000	
	Arena Annex Lobby Roof Repair	3,000	
	Dogwood Pavilion - Extend Hours	12,049	
	Revenue Matching Programs		
	- Dogwood Pavilion Food Service	11,308	
	- Neighborhood Recreation	5,000	
			53,341
	Less Revenues - Matching Programs		
	- Dogwood Pavilion Food Service	(12,439)	
	- Neighborhood Recreation	(5,000)	(17,439)

From Office Equipment Reserve - Replacement

100	- Banquet Chairs	\$ 3,400	
100	- Rental Ice Skates	5,000	
1	- 6 cu.ft. Freezer	1,210	
2	- Round Pre-school Recreation Program Tables	255	

April 21, 1986

DISTRICT OF COQUITLAM

1986 ANNUAL BUDGET

1986 GENERAL PROVISION - CAPITAL PURPOSES:

F. PARKS AND RECREATION cont'd

1 - Cash Register - Main Office	3,000
Portable Chalkboards - Social Rec. Centre	440
2 - 100-cup Coffee Urn	300
1 - Camera	400

TOTAL \$ 14,005

From Park Land Development Cost Charge Reserve (Interest portion)  
(Subject to Legal Eligibility and Availability of Interest)

Harrier Park Development	\$ 24,480
Chimo Pool Entrance Walkway	7,372
Sports Centre North Side Area Dressing Rooms	51,000
Cottonwood Park Fence Replacement	400
Blacktop South Parking Lot of Como Lake Park	11,940
North Parking Lot of Como Lake Park	14,390
Picnic Table Pads 9 @ \$825 each	7,425

TOTAL \$117,007

From Municipal Land Sale Reserve

Retrofitting - Chimo Pool/ Centennial Building	\$129,000
Reroofing - Place des Arts	11,859
- CPR Station	1,500

TOTAL \$142,359

TOTAL PARKS & RECREATION 35,902

\$103,900

G. LESS

Recovery for Criminal Document Service  
- Estimate at 600 Documents X \$10 (6,000)

\* NET FISCAL IMPACT

\$ 97,900

TOTAL

\$175,000

SUMMARY

* Expenditures - Operations	\$ 53,511	
- Capital	67,828	
Revenues	<u>(23,439)</u>	\$ 97,900

Equipment Depreciation Reserve 6,500

Office Equipment Reserve 14,005

Municipal Lands Reserve 367,359

Parkland Development Cost Charge Reserve 117,007