

AUDIT COMMITTEE

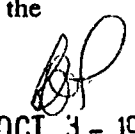
Meeting October 3 / 90
Aldermen's Lounge

Present: Alderman M. Wright, Alderman B. Stewart, City Administrator
B. Kirk and City Treasurer J. Maitland


The Committee reviewed the attached budget report, the report is in two sections, pages 1 thru 5 are a summary of the revenues and expenses, pages 6 thru 30 are a more detailed breakdown of our net costs by department.

Following are comments and/or concerns regarding our budget:

Page	Account	
1	Sub 212	Public Works Administration the two major revenues in this are Engineering Inspection fees which we budgeted \$75,000 for the year and have received to date \$174,548 and Internal equipment rentals which were budgeted at \$746,200 and to date total \$698,842.
1	Sub 339	Other Community Development the increase here is a result of the Trade Fair revenues which were not budgeted.
2	Sub 402	PoCo Recreation Centre this account appears to be substantially under budget, however this is a result of the Facility Booking software program not functioning properly. The revenue is on line with what was budgeted, the revenue will be correctly shown on the next budget report. The software is an ongoing problem in this area and we are looking at the options available to solve the problem.
6	Fnc 709	Other Legislative costs appear to be under budget, this is a result of Council expenses at UBCM not being recorded.
7	Fnc 764	Labour Management Relations this is the cost of the various meetings we have with CUPE, this does not include any costs of negotiation for next years contract as we haven't yet started negotiating. This budget item will have to be substantially increased next year.
7	Fnc 801	Rental Houses we were expecting to make \$48,100 on the rental of properties this year, however we ended up demolishing a couple of the houses and we will not quite get there.
7	Sub 117	Severance / Gratuity Pay we are substantially over budget on these items, mainly due to more \$ paid out than expected as a result of staff retirements and/or movement. Funds will be transferred from our reserve accounts to entirely offset these line items.
9	Fnc 774	Community Co-ordinator this item will end up at or near the amount budgeted, revenues will be coming from Coquitlam for their share of the cost (approx 2/3) and from the Province for the Victim/Witness support program.


OCT 3 - 1990

- 9 Fnc 785 **Suppression** we will be overspent in the Fire Suppression for two main reasons, firstly a substantial amount of overtime was incurred earlier in the year when there was manpower shortages due to firefighters acting as Chief and Deputy and secondly due to the new fringe benefit package negotiated with the firefighters.
- 10 Fnc 803 **Building Inspectors** we will make more than expected in this area due to the volume of building still taking place.
- 10 Fnc 804 **Plumbing Inspectors** ditto
- 10 Fnc 812 **By-Law Department** all of this departments revenues, mainly Business Licenses, are received early in the year. For the remainder of the year the net surplus for the department will drop as our expenses are incurred.
- 10 Fnc 814 **Vector Control** will be on budget when billings to Coquitlam and Port Moody are done.
- 12 Fnc 511 **Office** this is the net cost of the Engineering office, it is under budget for two main reasons, firstly the shortage of management staff for the last few months and secondly as a result of the increased inspection fees.
- 13 Fnc 453 **Collection & Disposal** all of this departments revenues, garbage collection fees, are received at tax time. For the remainder of the year the net surplus for the department will drop as our expenses are incurred.
- 18 Fnc 301 **Concession operation** the Committee is concerned that we appear to be losing more than expected on the Concession at the Arena.
- 23 Fnc 353 **May Day** the Committee was concerned about the costs of May Day and will be requesting some information from the Parks and Recreation Dept regarding these costs.
- 23 Fnc 361 **Multi-cultural days** the Committee was surprised at the cost in this area, the Treasurer will report back at the next Committee meeting about the costs as he is concerned that perhaps something was charged to the account which belonged elsewhere.
- 29 Fnc 999 **Interest on Tax Prepayments** this program has been very successful, with 740 persons signed up at present, we are over budget on the amount of interest paid, but as we are making a small margin on the amounts paid in and invested, this will be offset by increased investment income.


OCT 3 - 1990


Other items discussed included:

1991 Budget Guidelines the Committee reviewed the guidelines as outlined on page 31 and advised the Treasurer to proceed with the issuance of the guidelines to staff.

G. S. T.

The Treasurer reviewed a memo produced earlier in the year (pages 32-34) and overview of the GST (35 thru 39). The Committee then reviewed the progress made to date on implementing the GST. New forms have been designed for Engineering and Building as well as forms changes in the Recreation Department. We have designed these changes to show as clearly as possible the amount of GST we will be charging. Progress is also underway to have some signs installed in the rec centres to indicate that admission and concession fees include the GST. The Treasurer further explained the process which will be gone thru in revueing each and every invoice to track the amount of GST paid so the City will receive the correct input tax credit (100% of GST paid) or tax rebate (57.14% of tax paid).

Copies: B. Kirk
Mayor & Aldermen
Department Heads


OCT 3 - 1990

AGENDA

Audit Committee Meeting

October 03 / 90

Item	Description
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1	Budget Review
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Budget report to end of September attached.
Pages 1 thru 30

2	1991 Budget guidelines
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Page 31

3	Goods and Services Tax
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Pages 32 thru 39


OCT 3 - 1990

90/09/30-20:54

City of Port Coquitlam

September 30 1990

1

GL787


GF Revenue Sub Dept Summary

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

	1990 BUDGET	Actual YTD	Percent Avail.
GENERAL FUND			
Revenues			
Sub 001 Taxes	12,673,334-	12,658,018-	.1
Sub 003 Special Area Charges	16,200-	8,864-	45.3
Sub 007 Grants in lieu	297,300-	237,676-	20.1
Sub 031 Other Rev own Sources	1,728,300-	1,762,751-	2.0-
Sub 041 Transfers from Reserves	4,384,978-		100.0
Sub 051 Government Grants	1,602,694-	919,981-	42.6
Dpt 0001 Revenues	20,702,806-	15,587,290-	24.7
General Government			
Sub 105 Treasury	5,500-	7,786-	41.6-
Sub 108 Common Office Services	55,000-	46,565-	15.3
Sub 117 Severance / Gratuity Pay			
Sub 123 Other Revenues	33,700-	13,944-	58.6
Dpt 0002 General Government	94,200-	68,296-	27.5
Protective Services			
Sub 205 Policing	81,400-	18,310-	77.5
Sub 207 Fire Department			
Sub 208 Building Department	515,000-	497,382-	3.4
Sub 209 Other Protection	354,200-	280,090-	20.9
Dpt 0004 Protective Services	950,600-	795,782-	16.3
Public Works			
Sub 212 Administration	821,200-	843,989-	2.8-
Sub 255 Maintenance	17,000-	8,880-	47.8
Sub 261 Garbage	1,345,050-	1,359,248-	1.1-
Sub 991 Capital			
Dpt 0007 Public Works	2,183,250-	2,212,117-	1.3-
Community Development			
Sub 331 Planning	114,000-	100,997-	11.4
Sub 339 Other Community Development	2,000-	36,061-	*****


 OCT 3 - 1990

90/09/30-20:54

City of Port Coquitlam

September 30 1990

2

GL787

GF Revenue Sub Dept Summary

Period 9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

	1990 BUDGET	Actual YTD	Percent Avail
GENERAL FUND			
Dpt 0013 Community Development	116,000-	137,057-	18.2-
Parks & Recreation			
Sub 402 PoCo Recreation Centre	238,300-	50,354-	78.9
Sub 404 Rec Centre - Concession	98,150-	51,332-	47.7
Sub 406 Rec Centre - General Prog A	59,600-	69,854-	17.2-
Sub 407 Wilson Centre	64,400-	49,466-	23.2
Sub 412 Hyde Creek Centre - Pool	259,800-	72,053-	72.3
Sub 413 Hyde Creek General Programs	70,050-	59,013-	15.8
Sub 414 Centennial Pool	15,850-	15,941-	.6-
Sub 415 Robert Hope Pool	13,950-	15,748-	12.9-
Sub 416 Routley Pool	1,600-	1,700-	6.3-
Sub 417 Sun Valley Pool	3,350-	3,864-	15.3-
Sub 422 Parks Department	9,550-	15,901-	66.5-
Sub 424 Parks & Recreation Equipmen	160,000-	108,825-	32.0
Sub 431 Youth Services Programs	13,500-	15,866-	17.5-
Sub 435 Special Populations			
Sub 438 Community Events	8,650-	10,726-	24.0-
Sub 442 North City Programs	11,550-	5,963-	48.4
Sub 444 South Recreation Programs	18,200-	16,088-	11.6
Sub 499 Other recreation items	1,000-	368-	53.3
Sub 991 Capital		3,800-	
Dpt 0019 Parks & Recreation	1,047,500-	566,859-	45.9
Public Health			
Sub 485 Cemetery	43,500-	24,249-	44.3
Trans to other Gov'ts			
Sub 001 Schools	9,775,000-	10,376,341-	6.2-
Sub 002 Others	1,126,000-	1,354,486-	20.3-
Dpt 0048 Trans to other Gov'ts	10,901,000-	11,730,827-	7.6-
Fnd 003 GENERAL FUND	36,038,856-	31,122,477-	13.6
Report Final Totals	36,038,856-	31,122,477-	13.6

OCT 3 - 1990

90/09/30-22:00

City of Port Coquitlam

September 30 1990

1

GL787

GF EXPENSE SUB DEPT SUMMARY

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

	1990 BUDGET	Actual YTD	Percent Avail
GENERAL FUND			
General Government			
Sub 101 Legislative	197,850	129,189	34.7
Sub 103 Administration	625,450	458,752	26.7
Sub 105 Treasury	809,600	607,766	24.9
Sub 108 Common Office Services	471,750	406,376	19.9
Sub 117 Severance / Gratuity Pay	57,400	136,305	137.5-
Sub 991 Capital	1,075,000	732,851	31.8
Dpt 0002 General Government	3,237,050	2,471,239	23.7
Protective Services			
Sub 205 Policing	3,068,500	934,910	69.5
Sub 207 Fire Department	3,326,500	2,566,084	22.9
Sub 208 Building Department	506,600	347,467	31.4
Sub 209 Other Protection	376,450	208,620	44.6
Sub 991 Capital	75,000	40,547	45.9
Dpt 0004 Protective Services	7,353,050	4,097,629	44.3
Public Works			
Sub 212 Administration	1,326,700	979,996	26.1
Sub 255 Maintenance	1,404,900	1,089,635	22.4
Sub 261 Garbage	1,345,500	896,336	33.4
Sub 991 Capital	2,505,500	263,127	89.5
Dpt 0007 Public Works	6,582,600	3,229,094	51.0
Community Development			
Sub 331 Planning	262,200	160,461	38.8
Sub 339 Other Community Development	18,500	21,971	18.8-
Dpt 0013 Community Development	280,700	182,432	35.0
Parks & Recreation			
Sub 103 Administration	515,025	386,479	25.0
Sub 402 PoCo Recreation Centre	678,300	441,414	34.9
Sub 104 Rec Centre - Concession	99,150	59,532	40.0

3
OCT 3 - 1990

90/09/30-22:00

City of Port Coquitlam

September 30 1990

2

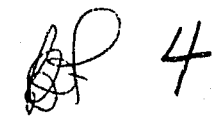
GL787

GF EXPENSE SUB DEPT SUMMARY

Period 9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

	1990 BUDGET	Actual YTD	Percent Avail.
GENERAL FUND			
Parks & Recreation			
Sub 406 Rec Centre - General Prog A	60,850	44,068	27.6
Sub 407 Wilson Centre	231,650	171,772	25.9
Sub 412 Hyde Creek Centre - Pool	726,050	497,433	31.5
Sub 413 Hyde Creek General Programs	88,350	61,044	30.9
Sub 414 Centennial Pool	55,025	55,591	1.0-
Sub 415 Robert Hope Pool	53,925	46,545	13.7
Sub 416 Routley Pool	22,150	17,680	20.2
Sub 417 Sun Valley Pool	23,150	21,532	7.0
Sub 422 Parks Department	985,000	708,033	28.1
Sub 424 Parks & Recreation Equipmen	138,600	75,730	45.4
Sub 431 Youth Services Programs	39,700	35,651	10.2
Sub 435 Special Populations	30,300	20,814	31.3
Sub 438 Community Events	64,550	74,089	14.8-
Sub 442 North City Programs	13,300	3,410	74.4
Sub 444 South Recreation Programs	23,950	20,267	15.4
Sub 482 Terry Fox Library	59,800	37,820	36.8
Sub 499 Other recreation items	49,100	31,041	36.8
Sub 803 Special Mtra	90,150	21,116	76.6
Sub 991 Capital	1,611,500	553,530	65.7
Dpt 0019 Parks & Recreation	5,659,575	3,384,591	40.2
Public Health			
Sub 485 Cemetery		751	
Sub 489 Other Public Health	3,200	1,354	57.7
Dpt 0021 Public Health	3,200	2,104	34.2
Fiscal Services			
Sub 001 Long Term Principal	145,481	131,451	9.6
Sub 003 Long Term Interest	106,643	89,772	15.8
Sub 004 Interest on Tax Prepayments	30,000	36,933	23.1-
Sub 009 Transfer to Reserves	1,292,740		100.0
Sub 999 Other Fiscal Services	10,100	1,425	85.9
Dpt 0042 Fiscal Services	1,584,964	259,581	83.6


 OCT 3 - 1990

90/09/30-22:00

City of Port Coquitlam

September 30 1990

3

GL787

GF EXPENSE SUB DEPT SUMMARY

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

	1990 BUDGET	Actual YTD	Percent Avail.
GENERAL FUND			
Trans to other Gov'ts			
Sub 001 Schools	9,775,000	8,424,413	13.8
Sub 002 Others	1,562,717	1,677,404	7.3
Dpt 0048 Trans to other Gov'ts	11,337,717	10,101,816	10.9
Fnd 003 GENERAL FUND	36,038,856	23,728,487	34.2
Report Final Totals	36,038,856	23,728,487	34.2

5
OCT 3 - 1990

50/09/30-22:14

City of Port Coquitlam

September 30 1990

1

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail
General Government				
Legislative				
Fnc 701	Mayor	42,850	31,795	25.8
Fnc 703	Aldermen	83,200	62,785	24.5
Fnc 706	Election	15,000	651	95.7
Fnc 709	Other Legislative	56,800	33,958	40.2 *
Sub 101	Legislative	197,850	129,189	34.7
Administration				
Fnc 711	Administration	159,700	124,720	21.9
Fnc 714	Clerk	111,600	88,240	20.9
Fnc 716	Personnel	188,150	132,750	29.4
Fnc 717	Legal & Audit	166,000	113,043	31.9
Sub 103	Administration	625,450	458,752	26.7
Treasury				
Fnc 711	Administration	117,500	84,149	28.4
Fnc 723	Accounting	247,000	187,045	24.3
Fnc 725	Collections	262,500	198,108	24.5
Fnc 727	Purchasing	86,500	65,548	24.2
Fnc 729	Stores	90,600	65,130	28.1
Sub 105	Treasury	804,100	599,980	25.4

6
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

2

GL787

Net Departmental Costs

Period

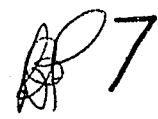
9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
General Government				
Common Office Services				
Fnc 751	Building	144,500	112,424	22.2
Fnc 755	Office	294,000	214,071	27.2
Fnc 757	Insurance	132,000	108,168	18.1
Fnc 758	Information Services Dept	160,500	137,688	14.2
Fnc 759	Internal Recoveries	276,200-	207,152-	25.0
Fnc 760	Newsletter	3,500	7,086	102.5-
Fnc 761	Public Receptions & Banquets	200	13	93.6
Fnc 764	Labour Management Relations	5,050	11,246	122.7-*
Fnc 766	Safety Meetings	1,300	1,144	12.0
Fnc 801	Rental Houses	48,100-	24,777-	48.5*
Fnc 811	Donations		100-	
Sub 108	Common Office Services	416,750	359,811	13.7
Severance / Gratuity Pay				
Fnc 981	Severance Pay	13,400	81,806	510.5-
Fnc 983	Gratuity Pay	44,000	54,498	23.9-
Sub 117	Severance / Gratuity Pay	57,400	136,305	137.5-*
Other Revenues				
Fnc 301	UECM Vehicle license fees	20,100-	3,505-	82.6


 OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

3

GL797

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
General Government				
Other Revenues				
Fnc 922	Miscellaneous revenues	13,600-	10,439-	23.2
Sub 123	Other Revenues	33,700-	13,944-	58.6
Capital				
Fnc 001	Office Furniture	75,000	41,865	44.2
Fnc 002	Energy Equip Equipment			
Fnc 011	Computer Hardware		15,054	
Fnc 021	2368 Rindall		5,000	
Fnc 023	2288 Wilson		201,693	
Fnc 024	2474 Shaughnessy		182,435	
Fnc 025	LOT "B" FL 19724-FERENCOWICH		286,804	
Fnc 999	Unallocated capital	1,000,000		100.0
Sub 991	Capital	1,075,000	732,851	31.8
Dpt 0002	General Government	3,142,850	2,402,943	23.5

OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

4

GL787

Net Departmental Costs


Period 9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail
Protective Services				
Policing				
Fnc 771	Justice Bldg	482,500	252,000	47.8
Fnc 772	R.C.M.P.	2,490,100	620,967	75.1
Fnc 774	Community Co-ordinator	14,500	43,255	198.4*
Fnc 779	Joint Family Committee		367	
Sub 205	Policing	2,987,100	916,600	69.3
Fire Department				
Fnc 711	Administration	176,000	104,001	40.9
Fnc 783	Training	81,500	65,177	20.0
Fnc 785	Suppression	2,591,000	2,122,971	18.1*
Fnc 787	Fire Prevention	147,500	111,262	24.6
Fnc 789	Water Supply	12,000	9,000	25.0
Fnc 791	Fire Hall # 1	39,100	27,585	29.5
Fnc 792	Fire Hall # 2	23,200	16,610	28.4
Fnc 795	Dispatching	80,300	53,877	32.9
Fnc 796	Equipment	168,200	51,134	69.6
Fnc 798	Ambulance supplies	7,700	4,466	42.0
Sub 207	Fire Department	3,326,500	2,566,094	22.9

 9
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

5

GL787

Net Departmental Costs

Period 9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003 GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Protective Services				
Building Department				
Fnc 711	Administration	162,600	96,347	40.8
Fnc 803	Building Inspectors	158,000-	198,596-	25.7-*
Fnc 804	Plumbing Inspectors	13,000-	47,666-	256.7-*
Sub 208	Building Department	8,400-	149,915-	*****
Other Protection				
Fnc 812	By-Law Department	118,750-	186,190-	56.8-*
Fnc 814	Vector Control	14,100	45,372	221.8-*
Fnc 815	Mosquito/Rodent control	14,750	24,798	68.1-
Fnc 818	S.P.C.A.	27,500	21,357	22.3
Fnc 821	Environmental Protection	71,000	12,898	81.8
Fnc 823	Emergency measures	13,650	10,296	24.6
Sub 209	Other Protection	22,250	71,470-	421.2
Capital				
Fnc 001	Fire Dept Equipment	75,000	5,414	92.9
Fnc 222	Emergency Measures Capital			
Fnc 223	Bldg Dept Vehicles		29,882	
Fnc 224	PC for Building Dept		5,251	
Sub 991	Capital	75,000	40,547	45.9

BP 10
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

6

GL787

Net Departmental Costs

Period 9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

1990
BUDGET

Actual
YTD

Percent
Avail.


Dpt 0004

Protective Services

5,402,450

3,301,847

48.4

 11
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

7

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Public Works Administration				
Fnc 511	Office	562,300	275,137	51.1 *
Fnc 521	Public works equipment	323,200-	353,359-	9.3-
Fnc 523	Small equipment	55,200	45,679	17.3
Fnc 531	Yards	174,900	133,364	23.8
Fnc 541	Training Program	23,300	21,727	6.8
Fnc 551	Standby	13,000	9,324	28.3
Fnc 561	Other		4,136	
Sub 212	Administration	505,500	136,006	73.1
Maintenance				
Fnc 411	Roads & Streets	545,900	387,748	29.0
Fnc 413	Drainage	372,800	213,974	42.6
Fnc 415	Bridges / Underpass	13,700	16,433	20.0-
Fnc 417	Street Lighting	223,300	177,763	20.4
Fnc 419	Traffic Services	133,500	101,723	23.8
Fnc 421	Parking	1,300-	2,083	260.2
Fnc 423	Snow & Ice Removal	100,000	181,031	81.0-
Sub 255	Maintenance	1,387,900	1,080,755	22.1

12
OCT 3 - 1990

30/09/30-22:14

City of Port Coquitlam

September 30 1990

8

GL787

Net Departmental Costs

Period


9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Public Works				
Garbage				
Fnc 451	Aministration	40,500	30,375	25.0
Fnc 453	Collection & Disposal	40,050-	493,285-	*****
Sub 261	Garbage	450	462,911-	*****
Capital				
Fnc 001	Coquitlam Storm Sewer		115	
Fnc 010	Coq River dyking drain study		4,960	
Fnc 013	Reconstruct Wellington	15,000	10,061	32.9
Fnc 021	Traffic controller CM/Prairie	4,500	3,868	14.1
Fnc 037	Tools for PW & TR		17,472	
Fnc 040	Tilt trailer		24	
Fnc 041	Marshall Avenue		1,500	
Fnc 048	Drain tile Mary Hill Rd	1,000	173	82.7
Fnc 049	Xwalk Mary Hill/Wilson		650	
Fnc 052	Stop sign Ulster		55	
Fnc 054	Confined space equipment		9,532	
Fnc 057	Crosswalks		931	
Fnc 059	Design Traffic Signals-Prairie		3,376	
Fnc 060	Hydro-Harbour Pump Station		5,957	


 OCT 3 - 1990

13

90/09/39-22:14

City of Port Coquitlam

September 30 1990

9

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

	1990 BUDGET	Actual YTD	Percent Avail.
Public Works			
Capital			
Fnc 061 Floodbox Grillage, Harbour, et		633	
Fnc 062 Reduce Grillage Openings Mis		6,548	
Fnc 063 Electrical Upgrade Barberry		1,098	
Fnc 064 Replace Culverts N.E. Sector		17,637	
Fnc 065 Traffic Signs & Crosswalk-mi		2,096	
Fnc 066 CB at 2106 & 2111 Nova Scoti			
Fnc 067 Side Inlet CB at Rita Place			
Fnc 068 Swale Bake Creek 2000 blk Sa		305	
Fnc 069 Side Inlet CB 1848 Eureka			
Fnc 070 Side Inlet CB Eastern at Riv			
Fnc 071 Storm Sewer - 1900 bl Fraser			
Fnc 072 R&R Shaughnessy underpass pu			
Fnc 073 Storm Sewer 1900 Bl Morgan			
Fnc 074 Soak away 1800 Bl Salisbury			
Fnc 075 Soak away in lane 3129 Hasti			
Fnc 076 Lawn drain at 2456 Glenwood			
Fnc 077 Storm Sewer 1743/67 Morgan			
Fnc 082 Flash Back Arrestors		972	

OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

10

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Public Works				
Capital				
Fnc 083	Hydraulic Oil Dispensing Pum			
Fnc 084	Under Body Snow Plough			
Fnc 085	Cyclone Vacuum			
Fnc 086	Engineering Design Westwood			
Fnc 088	Install No Park signs-Cughto		126	
Fnc 089	Construct Maryhill Rd-Citade		8,757	
Fnc 091	1628/34 Western Drive Storm			
Fnc 092	Bailey Bridge-Guardrails		3,537	
Fnc 093	1866 Western-Drain tile			
Fnc 094	1824 Pitt River-Drain Tile			
Fnc 095	Eastern N of Huber-Drain til			
Fnc 096	Westwood/Woodland Traffic Si		7,000	
Fnc 097	RUSS MAMMEL TRAFFIC SIGNS		112	
Fnc 098	School zone signs		120	
Fnc 099	Paving		12,778	
Fnc 100	Drainage Pump Stn Pitt Rvr R			
Fnc 101	Coast Meridian Lough to West		106,300	
Fnc 102	Mini Vans			

OCT 3 - 1990

90/09/80-22:14

City of Port Coquitlam

September 30 1990

11

GL787

Net Departmental Costs

Period

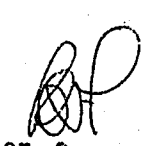
9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Public Works				
Capital				
Fnc 103	Pickups			
Fnc 104	Pick Up			
Fnc 105	Utility Van			
Fnc 106	Mini Dumps			
Fnc 107	Backhoe			
Fnc 108	N.E. SECTOR DRAINAGE STUDY			
Fnc 109	Generator & Air Compressor			
Fnc 113	Battistoni Place Parking Sig		103	
Fnc 114	Works Yard Diesel Pump/Tank			
Fnc 115	Dyke Pump & East Slough Eng.			
Fnc 901	Vehicle replacements	385,000	35,330	90.6
Fnc 999	Unallocated	2,100,000		100.0
Sub 991	Capital	2,505,500	263,127	89.5
Dpt 0007	Public Works	4,399,350	1,016,977	76.9

 16
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

12

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Community Development Planning				
Fnc 611	Planning Department	124,700	42,713	65.8
Fnc 613	Economic Development	23,500	16,717	28.9
Fnc 618	GVRD Development Services		34	
Sub 331	Planning	148,200	59,464	59.9
Other Community Development				
Fnc 621	Industrial Sign Rental	16,500	7,870	52.3
Fnc 625	Trade Show		22,890-	
Fnc 629	Other Community Development		931	
Sub 339	Other Community Development	16,500	14,090-	185.4
Dpt 0013	Community Development	164,700	45,375	72.5

OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

13

GL787

Net Departmental Costs

Period


9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

	1990 BUDGET	Actual YTD	Percent Avail.
Parks & Recreation Administration			
Fnc 212 Administration	425,000	317,597	25.3
Fnc 751 Building	4,725	3,101	34.4
Fnc 755 Office	85,300	65,781	22.9
Fnc 762 Training Program			
Sub 103 Administration	515,025	386,479	25.0
PoCo Recreation Centre			
Fnc 301 Program Supervision	28,800	15,913	44.8
Fnc 309 Skating Lessons	4,150-	2,358-	43.2
Fnc 311 Public Skating	15,500-	8,801-	43.2
Fnc 398 Arena Facilities Revenue	183,000-	19,552-	89.3
Fnc 399 General Programs		51	
Fnc 801 Maintenance	613,850	405,806	33.9
Sub 402 PoCo Recreation Centre	440,000	391,060	11.1
Rec Centre - Concession			
Fnc 301 Operation	1,000	8,200	720.0-*
Sub 404 Rec Centre - Concession	1,000	8,200	720.0-
Rec Centre - General Prog Area			
Fnc 301 Program Supervision	15,350	7,150	53.4


 18
 OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

14

GL787

Net Departmental Costs

Period

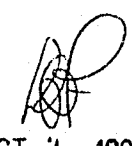
9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail
Parks & Recreation				
Rec Centre - General Prog Area				
Fnc 373	Tot/Childrens Programs	6,100	2,123	65.2
Fnc 374	Preschool Programs	4,100	13,024-	417.7
Fnc 375	Adult Programs	1,200-	5,325-	343.7-
Fnc 398	Facility Revenues	23,100-	16,711-	27.7
Sub 406	Rec Centre - General Prog Are	1,250	25,787-	*****
Wilson Centre				
Fnc 301	Program Supervision	45,450	38,492	15.3
Fnc 389	Kitchen Program		4,755	
Fnc 399	General Programs	34,450	34,774	9-
Fnc 801	Maintenance	87,350	44,285	49.3
Sub 407	Wilson Centre	167,250	122,307	26.9
Hyde Creek Centre - Pool				
Fnc 301	Program Supervision	124,450	75,148	39.6
Fnc 304	Lifeguarding	22,400	21,848	2.5
Fnc 307	School program	118,850-	37,554	131.6
Fnc 309	Community Swim Program	8,500	6,375-	175.0
Fnc 389	Other Pool Facility Revenues			
Fnc 801	Maintenance	429,750	297,204	30.8


 OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

15

GL787

Net Departmental Costs

Period

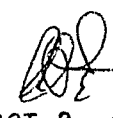
9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Parks & Recreation				
Sub 412	Hyde Creek Centre - Pool	466,250	425,379	8.8
Hyde Creek General Programs				
Fnc 301	Program Supervision	18,650	21,535	15.5-
Fnc 373	Child/Tot Programs	4,950	10,551-	313.2
Fnc 375	Adult programs	5,300-	8,209-	54.9-
Fnc 389	Facility Revenues		744-	
Sub 413	Hyde Creek General Programs	18,300	2,031	88.9
Centennial Pool				
Fnc 301	Program Supervision	475	34	92.8
Fnc 303	Public Lessons	3,000-	2,924-	2.6
Fnc 389	Other Swim Programs	15,200	8,715	42.7
Fnc 801	Maintenance	26,500	33,824	27.6-
Sub 414	Centennial Pool	39,175	39,650	1.2-
Robert Hope Pool				
Fnc 301	Program Supervision	475	34	92.8
Fnc 304	Lifeguarding		17,648	
Fnc 309	Public Lessons	1,100-	2,663-	142.1-
Fnc 389	Other Swim Programs	14,100	6,812-	148.3
Fnc 801	Maintenance	26,500	22,590	14.8

 20
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

16

GL787

Net Departmental Costs

Period


9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

	1990 BUDGET	Actual YTD	Percent Avail.
Parks & Recreation			
Sub 415 Robert Hope Pool	39,975	30,798	23.0
Routley Pool			
Fnc 301 Program Supervision	1,950	1,045	46.4
Fnc 309 Public Lessons	250-	714-	185.4-
Fnc 389 Other Swim Programs	4,400	4,201	4.5
Fnc 801 Maintenance	14,450	11,448	20.8
Sub 416 Routley Pool	20,550	15,980	22.2
Sun Valley Pool			
Fnc 301 Program Supervision	1,950	1,045	46.4
Fnc 309 Public Lessons	1,550-	1,702-	9.8-
Fnc 389 Other Swim Programs	4,950	4,775	3.5
Fnc 801 Maintenance	14,450	13,550	6.2
Sub 417 Sun Valley Pool	19,800	17,668	10.8
Parks Department			
Fnc 011 Aggie Park	31,500	16,785	46.7
Fnc 013 Castle & Citadel Parks	39,500	33,306	15.7
Fnc 016 Cedar Park	29,000	15,848	45.4
Fnc 021 Cemetery	109,500	56,262	48.6
Fnc 026 City core parks	67,000	62,609	6.6

 21
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

17

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003 GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail
Parks & Recreation				
Parks Department				
Fnc 031	Evergreen Park	34,500	28,492	17.4
Fnc 036	Lions Park	63,500	52,089	18.0
Fnc 041	McLean Park	53,850	41,470	23.0
Fnc 046	Reeve Park	45,600	32,843	28.0
Fnc 051	Thompson Park	38,500	29,810	22.6
Fnc 056	Sun Valley park	27,500	18,762	31.8
Fnc 061	Boulevard, trails, median	79,500	69,033	13.2
Fnc 063	PoCo Trail	12,500	10,344	17.3
Fnc 066	Northside Parks	50,500	35,991	28.7
Fnc 071	Facilities	2,600	2,437	6.3
Fnc 076	Southside Parks	62,900	39,972	36.5
Fnc 082	School Fields	14,500	4,978	65.7
Fnc 097	Miscellaneous Supervision	61,000	45,860	24.8
Fnc 099	Miscellaneous	152,000	95,244	37.3
Sub 422	Parks Department	975,450	692,133	29.0
Parks & Recreation Equipment				
Fnc 521	Major Equipment	40,000-	43,922-	9.8-
Fnc 523	Small Equipment	18,500	10,827	41.8

OCT 3 - 1990

90/09/30-22:14

GL787

City of Port Coquitlam

September 30 1990

18

Net Departmental Costs

Period


9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

	1990 BUDGET	Actual YTD	Percent Avail.
Parks & Recreation			
Sub 424 Parks & Recreation Equipment	21,400-	33,094-	54.7-
Youth Services Programs			
Fnc 301 Program Supervision	12,150	8,923	26.6
Fnc 378 Women and sport Pilot projec		502	
Fnc 399 General Programs	14,050	10,361	26.3
Sub 431 Youth Services Programs	26,200	19,785	24.5
Special Populations			
Fnc 399 General Programs	30,300	20,814	31.3
Sub 435 Special Populations	30,300	20,814	31.3
Community Events			
Fnc 351 May Day	43,450	45,404	4.5-*
Fnc 353 May Day Float	6,450	5,413	16.1
Fnc 361 Multi-cultural days	3,500	11,850	238.6-*
Fnc 371 Volunteer Week	500	696	33.2-
Fnc 372 Childrens Carnival			
Fnc 374 Halloween Events			
Fnc 375 Christmas Event			
Fnc 376 Recreation Week	2,000		100.0
Sub 438 Community Events	55,900	63,363	13.4-

 23
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990 19

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

	1990 BUDGET	Actual YTD	Percent Avail.
Parks & Recreation			
North City Programs			
Fnc 371 Program Supervision	4,000	2,695	32.6
Fnc 373 Tot/Children Program	1,750-	4,282-	144.7-
Fnc 375 Adult Programs	500-	965-	92.9-
Sub 442 North City Programs	1,750	2,552-	245.9
South Recreation Programs			
Fnc 371 Program Supervision	4,000	3,252	18.7
Fnc 373 Tot/Childrens Programs	4,150	1,164	72.0
Fnc 375 Adult Programs	2,000-	94	104.7
Fnc 399 Facility Rentals	400-	331-	17.4
Sub 444 South Recreation Programs	5,750	4,179	27.3
Terry Fox Library			
Fnc 801 Maintenance	59,800	37,820	36.8
Sub 482 Terry Fox Library	59,800	37,820	36.8
Other recreation items			
Fnc 001 Civic events	25,800	14,540	43.3
Fnc 003 Minor sports subsidy	23,300	16,401	29.6
Fnc 009 Copywrite fees	1,000-	368-	63.3
Sub 499 Other recreation items	48,100	30,673	36.2

24
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990 20

GL787

Net Departmental Costs

Period 9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003 GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Parks & Recreation				
Special Mtce				
Fnc 803	Special Mtce	90,150	21,116	76.6
Sub 803	Special Mtce	90,150	21,116	76.6
Capital				
Fnc 001	Lions Park		14,838	
Fnc 005	2165 Reeve Street		145,446	
Fnc 099	Unallocated	1,482,000		100.0
Fnc 801	Terry Fox Library	15,000	5,148	65.7
Fnc 903	Shelving in craft room		6,978	
Fnc 904	Master Plan		12,422	
Fnc 920	Reroof Kilmer House			
Fnc 921	Centennial Pool		313,786	
Fnc 922	Irrigation system Genstar #		7,750	
Fnc 930	Birchwood Park - Pathway		16,464	
Fnc 931	Birchwood Park - Clearing			
Fnc 938	Chelsea Subdivision - Park		8,589	
Fnc 940	Walkway - Cedar Drive			
Fnc 941	McLean Park Security Fence			
Fnc 942	Cemetery ring road repairs			

25
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

21

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Parks & Recreation				
Capital				
Fnc 944	Wilson Centre Door Opener		3,800-	
Fnc 945	Rake & Vacuum Unit			
Fnc 946	Reeve Park Clearing			
Fnc 947	Pick Ups			
Fnc 948	Ride On Mower			
Fnc 997	Small Equipment from Fut Cap	19,500	1,593	91.8
Fnc 998	Small Equipment from Tax Rev		20,516	
Fnc 999	Equipment Replacement Reserv	95,000		100.0
b 991	Capital	1,611,500	549,730	65.9
Dpt 0019	Parks & Recreation	4,612,075	2,817,732	38.9

26
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990

22

GL787

Net Departmental Costs

Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Public Health Cemetery				
Fnc 321	Cemetery	43,500-	23,498-	46.0
Fnc 323	Grave digging			
Sub 485	Cemetery	43,500-	23,498-	46.0
Other Public Health				
Fnc 325	Meals on Wheels	2,100	1,354	35.5
Fnc 329	Other Public Health	1,100		100.0
Sub 489	Other Public Health	3,200	1,354	57.7
Dpt 0021	Public Health	40,300-	22,144-	45.1

27
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30 1990 23

GL787

Net Departmental Costs


Period

9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003 GENERAL FUND

		1990 BUDGET	Actual YTD	Percent Avail.
Fiscal Services				
Long Term Principal				
Fnc 001	Sidewalks	11,576	11,576	
Fnc 002	Parks	12,085	12,085	
Fnc 003	Justice Building	18,778	18,778	
Fnc 004	Westminster Storm Sewer	7,855	7,855	
Fnc 005	City Hall Renovations	5,756	5,756	
Fnc 006	Arena/Hyde Creek	75,400	75,400	
Fnc 007	Complete Arena/Hyde Creek	3,332		100.0
Fnc 008	Dyking Project	10,699		100.0
ib 001	Long Term Principal	145,481	131,451	9.6
Long Term Interest				
Fnc 001	Sidewalks	2,313	2,313	
Fnc 002	Parks	2,457	2,457	
Fnc 003	Justice Building	3,902	3,902	
Fnc 004	Westminster Storm Sewer	1,562	1,562	
Fnc 005	City Hall Renovations	1,783	1,783	
Fnc 006	Arena/Hyde Creek	60,886	60,886	
Fnc 007	Complete Arena/Hyde Creek	10,400	5,200	50.0
Fnc 008	Dyking Project	23,340	11,670	50.0



OCT 3 - 1990

28

90/09/30-22:14

City of Port Coquitlam

September 30 1990 24

GL787


Net Departmental Costs

Period 9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003 GENERAL FUND

	1990 BUDGET	Actual YTD	Percent Avail.
Fiscal Services			
Sub 003 Long Term Interest	106,643	89,772	15.8
Interest on Tax Prepayments			
Fnc 999 Interest on Tax Prepayments	30,000	36,933	23.1-*
Sub 004 Interest on Tax Prepayments	30,000	36,933	23.1-
Transfer to Reserves			
Fnc 001 Statutory Reserves	417,540		100.0
Fnc 003 Non-statutory Reserves	875,200		100.0
Sub 009 Transfer to Reserves	1,292,740		100.0
Other Fiscal Services			
Fnc 018 Contingency	10,000		100.0
Fnc 019 Other Debt Charges	100	1,425	*****
Sub 999 Other Fiscal Services	10,100	1,425	85.9
Dpt 0042 Fiscal Services	1,584,964	259,581	83.6

 29
OCT 3 - 1990

90/09/30-22:14

City of Port Coquitlam

September 30, 1990 25

GL787

Net Departmental Costs

Period


9 ending September 30, 1990

Transaction status 1
Rounding to Whole Dollar(s)

Fnd 003

GENERAL FUND

	1990 BUDGET	Actual YTD	Percent Avail
Trans to other Gov'ts			
Schools			
Fnc 001 Prov School Levy		109,601-	
Fnc 005 School District # 43		1,842,327-	
Sub 001 Schools		1,951,928-	
Others			
Fnc 001 Hospital District		788-	
Fnc 002 Greater Vancouver Reg Dist		265-	
Fnc 003 Municipal Finance Authority		2-	
Fnc 004 B.C. Assessment Authority		3,449-	
Fnc 005 B.C. Transit		116-	
Fnc 006 Fraser Valley Regional Libra	436,717	327,538	25.0
Sub 002 Others	436,717	322,918	26.1
Dpt 0048 Trans to other Gov'ts	436,717	1,629,011-	473.0
Fnd 003 GENERAL FUND	20,702,806	8,193,299	60.4
Report Final Totals	20,702,806	8,193,299	60.4

 30
OCT 3 - 1990

D R A F T
MEMO
COMMITTEE

TO: B. Kirk
City Administrator

FROM: Audit Committee

SUBJECT: 1991 Budget Guidelines

DATE: October 01, 1990

RECOMMENDATION:

That staff be instructed to bring forward a budget for 1991 which shall:

1. NOT reduce existing levels of service.
2. Allow for tax increases, if necessary, to the average taxpayer which shall not exceed the rate of inflation.

BACKGROUND & COMMENTS:

If Council concurs with the above recommendations, instructions will be sent to our Department Heads to prepare their 1991 budget requests for Council review.

Guidelines for staff to follow in preparing their departmental budgets are:

- an allowance of 4% is to be made for inflation.
- the GST is expected to be passed and in place by the end of the year and will transfer some of the tax burden from goods (which were previously taxed under the FST scheme) to services.

the most significant effect it will have is to impose a 3% increase (after the municipal rebate) above the rate of inflation on most services supplied by outside contractors or consultants. There are a few exceptions to this rule, ie GST will have no effect at all on services supplied in the arena and pool areas, this does not mean that the GST does not apply there, it means that the GST will be fully recovered via an input tax credit, as opposed to the partial recovery via the municipal rebate.

- any requests for increases due to growth should be accompanied by statistical data to support the request. This is to acknowledge that in some areas due to increased inventory (mileage of roads, sewer lines, hectares of playground, etc) that increased costs will occur.

The resulting provisional budget for 1991 will be presented to the new Council at their inaugural meeting on December 3rd and a full review by Council is expected to take place early in the new year.

31
OCT 3 - 1990

THE CORPORATION OF THE CITY OF PORT COQUITLAM

MEMO

TO: B. Kirk
City Administrator

DATE: April 11, 1990

FROM: J. Maitland
City Treasurer

SUBJECT: Goods and Services Tax (GST)

This report will provide a brief summary of the application of the proposed Goods and Services Tax (GST) to the City. The GST is intended to replace the current Federal Sales Tax of 13.5% (9% on construction materials and 11% on some other items such as long distance phone calls) which is currently imposed on the sale price of goods manufactured in Canada and the duty paid value of goods imported into Canada. The GST will apply to services as well as goods and will be borne by the ultimate consumer of goods and services in Canada.

Application to the City

Most of the City's operation can be classified as either:

Tax exempt operations - a tax exempt item as far as the City goes means that we do not charge our customer (in most cases taxpayer) GST but we would in fact pay GST to our suppliers for all goods and services which are used in providing these operations.

The Feds have promised that municipalities as a whole will not bear a greater burden under the GST than we have been under the existing FST. To ensure that we do not pay more GST than is currently being paid under the FST regime, the Feds propose to rebate a portion of the GST paid, the amount of our rebate is under negotiations between the Feds and the FCM and it is expected that we will recover between 40% and 60% of the GST we pay.

The City will have to be able to identify and track the total GST paid on all inputs in order to file for a rebate on a portion of those taxes paid.

Taxable operations - some local government functions will be deemed to be taxable, due to their commercial nature. We will collect full 7% GST from our customers when we sell these services and will be entitled to receive a full input tax credit on our purchases necessary to provide these services. This aspect of our operation is treated the same as any private sector business.

Examples of taxable commercial activities would include:

- Recreation facilities rentals - facility rentals will be taxable, we should very soon notify our regular renters (ie Minor Hockey) that in addition to an increase from us next year they can expect a 7% increase thanks to the GST.
- Food concession sales.
- Rental of parking spaces.
- Recreation programs (except those for children under 14)
- Reinspection fees.
- Cemetery fees.

32
OCT 3 - 1990

The City will have to have the ability to record GST collected on all outputs, and to identify and record GST paid on all inputs. The difference between these two amounts will be remitted to or refunded from Revenue Canada on a monthly basis. Due to the rebates and tax credits we will be receiving, it is anticipated that the City will always be receiving a refund.

Mixed operations - it will be particularly challenging to deal with the GST on inputs for those activities which incorporate a mix of taxable and exempt activities. For example, Hyde Creek has general admissions swimming (taxable), swim and other recreation programs for under 14 (exempt), room rentals (taxable). Common inputs to all activities are the building maintenance, heat, light, pool chemicals, etc. the GST paid on these inputs will have to be apportioned between the activities on a reasonable basis in order to determine how much of the GST is subject to full refund as opposed to the rebate.

Costs of GST:

Increase in administration:

Although the tax in itself may, if the rebate percentage is sufficient, not result in a greater tax burden, a significant administrative burden is being imposed on municipalities. The FCM in their negotiations with the Federal Government is attempting to get recognition of this administrative burden in the setting of the rebate percentage.

As all goods and services received will include GST processes will have to be established to:

- quickly file for rebates.

- collect and record GST whenever it is applicable.

- track GST paid out to determine if the end use of the GST paid is for a taxable or tax exempt purpose.

- try to easily capture the amount of GST paid, at first glance it appears that for each invoice coming in we may now have to double the amount of input required to record the invoice, and also the GST paid.

- clarification will be required regarding Provincial sales tax application, currently PST is applied to FST so we pay tax on tax. Under the proposed system it is unclear as to the amount of PST we will pay. Can we for instance get rebates on PST on our GST rebate?

Initial setup costs:

There will need to be a considerable effort this year to set up procedures for tracking, rebating, etc. this one time set up cost is very, very roughly estimated at \$15,000 to \$25,000 of existing Treasury dept staff time, myself, Bill Wiseman and Terry Day. There will also have to be some time spent with and by the Recreation and Engineering departments.

33
OCT 3 - 1990

There will also be a one time set up costs of \$5,000 to \$10,000 in computer programming to assist in tracking the costs as well as to show the GST on our billings for recreation programs and facility rentals. There are quite a few BC municipalities now using the same computer system as us (West Vancouver, Nanaimo, Langley Township, Chilliwack) and possibly this cost will be reduced thru a joint effort.

There will also be additional costs to install signage at the recreation centres to note the fact that the admission fees and concession prices include GST. We may also face additional costs to modify cash registers to display the GST on receipts.

Annual costs:

The cost of this increased administration can not be estimated at this time as in many cases the GST rules are not yet established. A minimum of 1/2 a full time staff person to a full time staff person is anticipated within Treasury alone. Estimate between \$17,000 and \$34,000.

Budget shifts

Even if the system is as promised, ie no increased costs to the City there will be some shifts in funds between various departmental budgets, for example the arena operating costs may decrease as the tax on supplies used in the arena is reduced to 7% and even lower as the 7% will be almost fully refunded to the City under the rebate or tax credit system. On the other hand consultant fees (Lawyers and Auditors for example) which have previously been untaxed will become taxed to us at 7% less our rebate percentage.

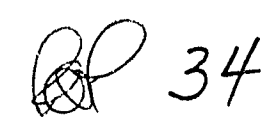
Refund/rebate processing:

Another additional cost to the City will be the cash flow costs associated with the GST rebate system, this will place an additional burden on the City. For example I would expect that the City would pay approximately \$350,000 in GST over the course of a year with probably 60% of this to be refunded to the City. There is therefore a cost to us while we wait to file for our refund and then wait for the Feds to process the refund. This cost is estimated at \$4,000 to \$6,000 depending upon interest rates and processing times.

JM/ms


- cc - B. Wiseman
- T. Day
- J. Fraser
- J. Taylor
- L. Wheeler


J. Maitland


OCT 3 - 1990

GST Goods and Services Tax

- * GST is a tax on the final consumption of goods and services and is collected at each stage of the distribution cycle.
- * GST differs from the present FST in that FST is a sales tax which is added to the price of goods. GST is a sales tax which is added to the price of goods and services.
- * ALL items are taxable with very few exceptions, some of note are
 - > Supply of City service where property owners have no option but to receive service.
 - > Supply and maintenance of water and sewer.

 35
OCT 3 - 1990

* The City will be charging GST effective Jan 01/91, and in a couple of instances earlier, to customers of the following:

Recreation department:

- Facility rentals
- Admission fees
- Program fees (except < 14)
- Concession sales
- Cemetery fees
- Locker rentals

Engineering dept

- Inspection fees
- Private jobs (with some exceptions)

Other departments

- Sale of bylaw copies
- Sale of prints
- Sale of maps

On each of these items there will be a 7% charge for GST. The City will be entitled to a full refund of the GST we have paid in supplying these services.

36
OCT 3 - 1990

OVERVIEW

MECHANICS OF GST

<input type="checkbox"/>	Purchases (excluding tax)	Tax Charged on Sales	Input Tax Credit	Net Tax Remitted
<input checked="" type="checkbox"/>	Sales (excluding tax)			

Lumber Producer	<input checked="" type="checkbox"/> \$100	\$ 7	—	\$ 7
Furniture Manufacturer	<input type="checkbox"/> \$100 <input checked="" type="checkbox"/> \$300	\$21	\$ 7	\$14
Furniture Dealer	<input type="checkbox"/> \$300 <input checked="" type="checkbox"/> \$400	\$28	\$21	\$ 7
Total				\$28

OCT 3 - 1990


Peat Marwick Thorne

37

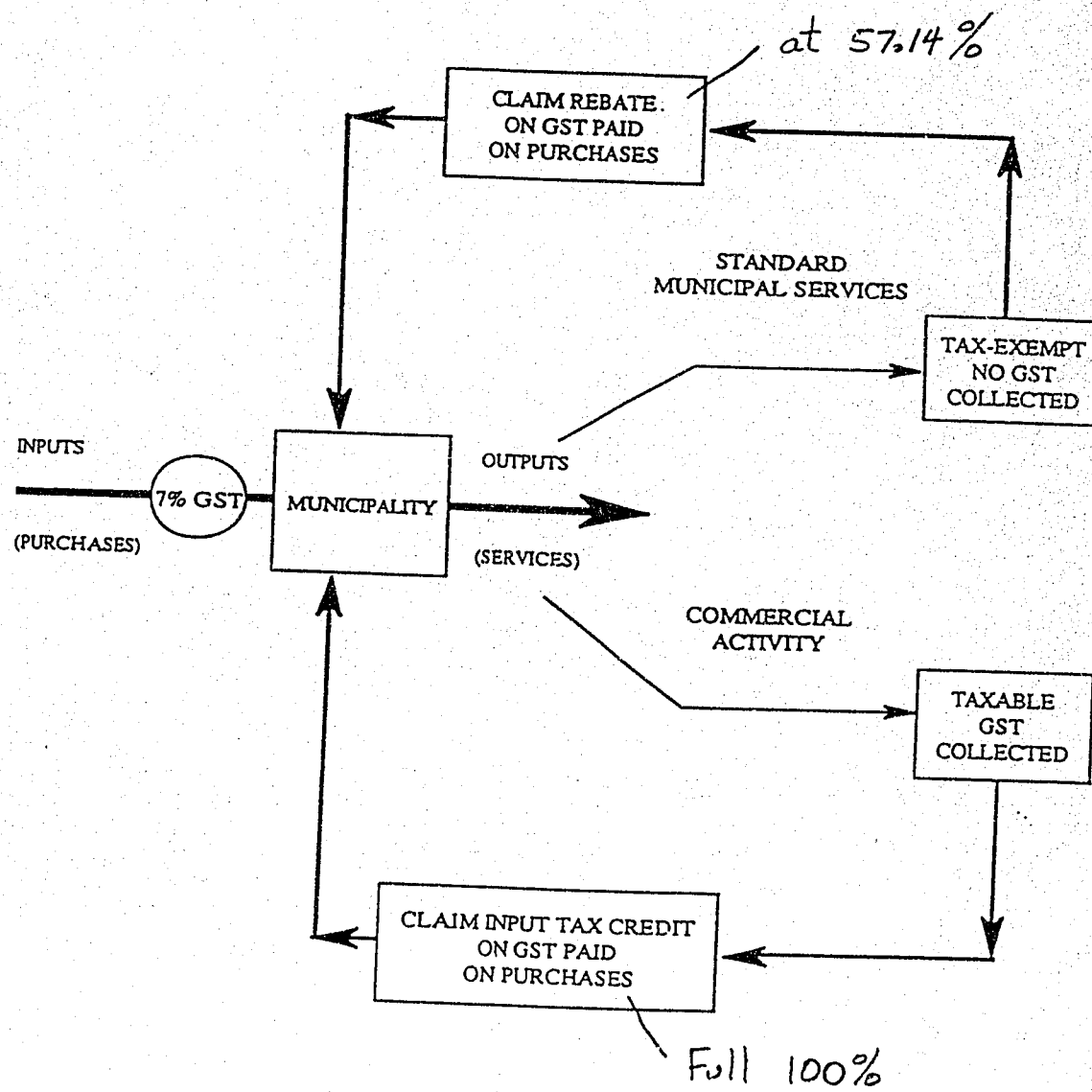
GST Rebate

In addition to the above the Feds have promised that the GST will not adversely effect municipalities and they have given us a rebate on a portion of the GST to try to reduce the effective GST rate to an amount equal to what we were paying under the old FST program.

The City will be receiving a rebate of 57.14% of the GST we pay on all items we buy excluding those items listed above.

 38
OCT 3 - 1999

GOODS AND SERVICES TAX AND MUNICIPALITIES



DO:gc

RR 39
OCT 3 - 1990