



Special Council Agenda
May 11, 2009, 2009 – 3:30 p.m.
Conference Room
8645 Stave Lake Street, Mission, BC

1. **RESOLUTION TO RESOLVE INTO COMMITTEE OF THE WHOLE**

2. **ADMINISTRATION AND FINANCE**

(a) 2009 – 2013 Financial Plan and Tax Rates Bylaws

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3. **RESOLUTION TO RISE AND REPORT**

4. **ADOPTION OF COMMITTEE OF THE WHOLE REPORT**

5. **BYLAWS**

(a) District of Mission Financial Plan Bylaw 5029-2009 – a bylaw to establish the Financial Plan for the years 2009 to 2013

First, Second and Third Readings

(b) District of Mission Tax Rates Bylaw 5030-2009 – a bylaw to establish the tax rates for 2009

First, Second and Third Readings

6. **QUESTION PERIOD**

7. **ADJOURNMENT**



Finance Department
Memorandum

File Category: FIN.BUD.DOM
File Folder: 2009 Budget

To: Chief Administrative Officer
From: Director of Finance
Date: May 5, 2009

Subject: 2009 – 2013 Financial Plan and Tax Rates Bylaws

Recommendations

1. That the District's 2009 - 2013 financial plan and 2009 tax rates bylaws [bylaw #'s 5029-2009 and 5030-2009, respectively] receive first three readings; and
2. Council has hereby considered its proposed tax rates for each property class in conjunction with its objectives and policies regarding the distribution of property taxes amount the tax classes, as set out within its 2009-2013 financial plan bylaw [bylaw #5029-2009].

Report

The District's 2009 – 2013 financial plan and tax rates bylaws [bylaw #'s 5029-2009 and 5030-2009, respectively] are now being brought forward for first three readings. These bylaws reflect council's budget decisions including an overall 5.80% increase in general municipal taxes (includes 0.94% for major new composite fire department initiative).

As per Section 165(3.1) of the *Community Charter*, the District's 2009 – 2013 financial plan bylaw includes objectives and policies regarding each of the following:

- The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*,
- The distribution of property taxes among the property classes; and
- The use of permissive tax exemptions (such as revitalization tax exemptions).

After taking into account the tax rates/levies from the other taxing authorities, the overall property tax increase on an average assessed value home is 4.16%. After taking into account the municipal utilities, the increase is 8.31% (for those connected to the water and sewer systems and having residential garbage pick-up). For those in the rural areas that are not connected to the water and sewer system and that have drop-off recycling service, the overall increase is 4.27%.

New legislation requires local governments to formally consider their proposed tax rates for each property class in conjunction with the objectives and policies as set out under Section 165(3.1)(b) [distribution of property taxes among property classes] of the *Community Charter* (included as schedule A in financial plan bylaw), before adopting their annual property tax rate bylaws. The District's proposed property tax distribution was highlighted at a previous budget meeting and within the public consultation document, with the direction being that the distribution be similar to past years (see below for 2009 distribution).

2009 PROPERTY TAX DISTRIBUTION	
PROPERTY CLASS	% OF MUNICIPAL PROPERTY TAXES COLLECTED FROM EACH TAX CLASS
Residential	75.71%
Utilities	0.80%
Social Housing	0.00%
Major Industry	0.00%
Light Industry	2.96%
Business / Other	19.78%
Managed Forest	0.00%
Recreational / Non-Profit	0.51%
Farm	0.24%
TOTAL	100.00%

To formally show that the municipal tax rates for 2009 have been considered in conjunction with Council's tax class property tax distribution policies and objectives, we now need to pass a formal motion stating so. For your information, the District's tax rates and financial plan bylaws need to receive final adoption on or before May 15, 2009.



Ken Bjorgaard

DISTRICT OF MISSION

BYLAW 5029-2009

A bylaw to establish the Financial Plan
for the years 2009 - 2013

WHEREAS, pursuant to Section 165 of the *Community Charter*, the Council shall, before the 15th day of May in each year, before the annual property tax bylaw is adopted, adopt a financial plan;

NOW THEREFORE the Council of the District of Mission, in open meeting assembled, ENACTS AS FOLLOWS:

- 1. This Bylaw may be cited for all purposes as "District of Mission 2009-2013 Financial Plan Bylaw 5029-2009".
- 1. Those schedules marked Schedule "A", "B", "C", "D" and "E" and attached hereto and forming part of this bylaw are hereby declared to be the Financial Plan for the District of Mission for the period January 1, 2009, to December 31, 2013.

READ A FIRST TIME this >

READ A SECOND TIME this >

READ A THIRD TIME this >

ADOPTED this >

JAMES ATEBE, MAYOR

DENNIS CLARK, DIRECTOR OF
CORPORATE ADMINISTRATION

I HEREBY CERTIFY the foregoing to be a true and correct copy of "District of Mission 2009-2013 Financial Plan Bylaw 5029-2009".

DIRECTOR OF CORPORATE ADMINISTRATION

District of Mission
2009 – 2013 Financial Plan
Statement of Objectives and Policies
Schedule "A" of Bylaw No. 5029-2009

In accordance with Section 165(3.1) of the *Community Charter*, the District of Mission is required to include in its Five Year Financial Plan (2009 – 2013), objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes; and
3. The use of permissive tax exemptions.

Funding Sources

Council's objectives and policies in regards to operating and capital revenue sources are provided below. Table 1 highlights the various operating and capital revenue sources, including the percentage from each source, reflected in the District's Five Year Financial Plan (2009 – 2013). Over the five year about 54% to 55% of operating revenues will come from property taxes with user fees making up the other significant portion at around 33%. The majority of capital funding is intended to come from the District's internal reserves and from development cost charges (DCCs).

Operating Revenue Sources

Objective:

Over the five-year financial plan timeframe, it is council's goal to diversify and expand its revenue base as much as possible with the goal of becoming less reliant on property taxes.

Policy:

Council recognizes that the District of Mission is reliant on property taxes to fund the majority of its services/programs; however, council is committed on an annual basis to formally reviewing and adjusting, where possible, existing user fees and to examining and implementing new user fees where feasible, in order to minimize overall property tax increases. Council also recognizes that raising user fees beyond a certain point will actually result in less usage or demand and ultimately less revenue and that various services like recreation need to be subsidized to a certain level so that all citizens can partake. The District of Mission, like other local governments in BC, also needs access to other sources of revenue to meet growing service demands and to stabilize property taxes.

Capital Revenue Sources

Objective:

Over the five-year financial plan timeframe, it is council's goal to build up its internal reserves to provide for greater internal capital funding/financing opportunities.

Policy:

Council sees the need to increase its internal capital funding capacity by building up its own reserves, to minimize future external debt/interest costs and to provide internal borrowing

opportunities. Internal debt financing for capital projects should be utilized to the extent possible before resorting to external debt with the proviso that internal debt repayments need to take place as scheduled; however, external debt financing may be required for larger, high priority capital projects if sufficient reserves are not in place.

	2009	2010	2011	2012	2013
Operating Revenue Sources					
Property value taxes	54.07%	54.99%	55.41%	55.99%	55.40%
Parcel taxes	0.14%	0.13%	0.12%	0.11%	0.11%
User fees and charges	31.72%	32.71%	33.11%	33.03%	33.80%
Other sources	14.07%	12.17%	11.36%	10.87%	10.69%
Proceeds from borrowing	0.00%	0.00%	0.00%	0.00%	0.00%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%
Capital Revenue Sources					
Other sources - reserves	57.45%	44.56%	27.04%	30.64%	36.17%
Other sources – DCCs and developer contributions	20.00%	20.76%	28.95%	27.20%	40.80%
Other Sources – grants	22.55%	3.57%	8.37%	0.00%	0.00%
Proceeds from borrowing	0.00%	31.11%	35.64%	42.16%	23.03%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%

Distribution of Property Taxes

Council's objective and policy in regards to the distribution of property taxes are provided below. Table 2 highlights the municipal property tax dollars and the respective percentages to be collected from each of the tax classes in 2009. The District collects approximately 75% of its property taxes from the residential class and about 19% from the business/other class with the other classes making up the balance. This is reflective of the fact that about 92% of Mission's assessment base is residential and about 7% is business/other.

Objective:

Over the five-year financial plan timeframe, it is council's goal to diversify and expand its tax base so that all taxpayers are better off.

Policy:

Council recognizes the need to rationalize its property tax distribution among the various tax classes; however, more importantly council recognizes the need to diversity and expand its assessment/tax base. Council is committed to aggressively pursuing business/commercial

economic development opportunities to achieve this. Council is also committed to comparing its assessment mix, property tax levels and property tax distribution with other BC communities on an annual basis. Council understands that the level of property taxation for each of the tax classes does not necessarily correlate with the amount of services provided; however, quantifying and costing the services provided to each tax class is difficult and subjective at the very least. It should also be recognized that many businesses in the community have employees that benefit from and use many District services, facilities and amenities and that additional services and amenities benefit all of the tax classes, both directly and indirectly.

Property Class	Property Tax Dollars Raised	% of Total Property Taxation
(1) Residential	17,840,007	75.71%
(2) Utility	187,949	0.80%
(3) Social Housing	0	0.00%
(4) Major Industry	0	0.00%
(5) Light Industry	697,643	2.96%
(6) Business/Other	4,659,262	19.78%
(7) Municipal Forest	340	0.00%
(8) Recreation/Non-Profit	119,541	0.51%
(9) Farm	55,866	0.24%
Totals	23,560,608	100.00%

Permissive Tax Exemptions (including Revitalization Tax Exemptions)

Council's objective and policy in regards to permissive tax exemptions (including revitalization tax exemptions) are provided below.

Objective:

Over the five-year financial plan timeframe, council will continue its goal of supporting worthy charitable/non-profit organizations that provide valuable services to the community and will determine how it can use its expanded powers in terms of revitalization tax exemptions to benefit the community as a whole.

Policy:

Council chooses to support charitable/non-profit organizations (churches, social, recreational, health and housing organizations) that provide valuable services to the community through permissive tax exemptions as allowed for by legislation. Council is committed to continuing with these tax exemptions and to treating all organizations with similar mandates equally when it comes to property tax exemptions. Council also plans to closely examine its expanded powers in terms of allowing certain business and related business activities revitalization tax exemptions under the *Community Charter*, and in this regard implement policies that benefit the community as a whole.

DISTRICT OF MISSION
2009-2013 GENERAL OPERATING FUND FINANCIAL PLAN
(Schedule "B")

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>REVENUES, RECOVERIES & TRANSFERS</u>					
<i>Property Taxation</i>					
Property Taxation Penalties & Interest	-2,104,063	-2,529,736	-2,591,613	-2,716,193	-1,989,159
Property Taxes - General	-14,018,888	-15,146,598	-16,533,955	-17,792,481	-19,580,062
Property Taxes - Library	-1,070,452	-1,124,452	-1,124,452	-1,158,186	-1,192,931
Property Taxes - Policing	-7,879,655	-8,414,010	-9,104,690	-9,550,804	-10,018,682
<i>Special Levies, Grants in Lieu & Utility Taxes</i>					
Dyking Levies	-119,500	-119,500	-119,500	-121,890	-124,328
Grants in Lieu of Property Taxes	-769,734	-770,234	-770,234	-785,639	-801,351
Servicing Agreements	-50,188	-50,807	-52,204	-53,248	-54,313
Utility Company Taxes (1%)	-391,227	-392,303	-392,305	-400,152	-408,155
<i>User Rates</i>					
Landfill Fees	-1,212,210	-1,256,150	-1,299,842	-1,456,021	-1,485,141
Public Transit	-470,191	-717,097	-726,425	-740,954	-755,773
Recycling/Composting Fees	-1,363,172	-1,420,727	-1,478,293	-657,625	-670,778
Refuse Collection Fees	-1,408,264	-1,618,752	-1,684,399	-1,949,516	-2,046,578
Soil Removal Royalties	-100,000	-100,000	-100,000	-102,000	-104,040
<i>Sale of Services</i>					
Cemetery	-172,000	-172,459	-172,459	-175,908	-179,426
Other	-169,542	-171,193	-178,384	-171,347	-163,950
Parks & Recreation	-1,804,488	-1,839,226	-1,832,426	-1,853,775	-1,890,850
Planning/Development	-205,300	-208,752	-137,952	-140,711	-143,525
Policing & Fire Services	-108,467	-108,467	-108,467	-110,636	-112,849
Subdivision Inspection	-130,000	-130,000	-168,000	-171,360	-174,787
<i>Licences, Permits & Fines</i>					
Bui	-366,200	-318,532	-462,358	-471,605	-481,037
Business Licenses	-273,948	-274,009	-279,184	-284,768	-290,463
Dog Licenses	-165,849	-171,107	-171,107	-174,529	-178,020
Fines	-17,598	-17,752	-17,852	-18,209	-18,573
Other Licenses and Permits	-11,770	-11,770	-11,770	-12,005	-12,246
<i>Property Rentals & Leases</i>					
Other Property Rentals & Leases	-57,662	-56,316	-56,316	-57,443	-58,592
Policing Building - Lease Recovery	-16,979	-16,979	-16,979	-17,319	-17,665
<i>Forestry Operations</i>					
	-2,401,000	-3,579,600	-3,579,600	-3,651,192	-3,724,216
<i>Investment Income</i>					
	-312,325	-313,841	-313,841	-320,117	-326,520
<i>Contributions from Other Governments & Agencies</i>					
Fraser Valley Regional District	-24,150	-24,150	-24,150	-24,150	-24,150
Provincial					
Policing - Traffic Fine Sharing	-558,994	-575,764	-575,764	-587,279	-599,025
Other	-141,753	-114,653	-114,653	-112,323	-112,323
School District	-20,000	-20,000	-20,000	-20,400	-20,808
<i>Other Revenue</i>					
Miscellaneous	-179,120	-96,382	-160,997	-96,667	-199,931
<i>Recoveries</i>					
Administrative & Engineering Costs Charged to Capital	-400,958	-385,167	-331,260	-417,657	-417,657
Administrative & Engineering Costs Charged to Operating	-1,197,260	-1,312,665	-1,343,535	-1,370,406	-1,397,814
Equipment Recoveries	-2,017,767	-2,191,723	-2,506,922	-2,582,129	-2,659,593
Third Party Work	-1,041,900	-827,250	-827,836	-850,271	-873,331
<i>Long-Term Debt</i>					
Actuarial Adjustments on Debt	-111,057	-142,716	-142,716	-175,820	-210,437
Debt Reserve/Surplus Refunds	0	0	0	0	0
<i>Transfers from Reserves/Surplus & Development Corporation</i>					
From Accumulated Surplus	-5,326	0	0	0	0
From Cemetery Trust Fund	-25,880	-25,880	-25,880	-26,398	-26,926
From Carry Forwards Reserve Account	-4,680	0	0	0	0
From Development Corporation	-51,956	-53,032	-54,154	-55,237	-56,342
From Gaming Reserve Account	-250,239	-186,196	-122,387	0	0
From General Reserve Account	-20,000	-20,000	-20,000	-20,400	-20,808
From Insurance Reserve Account	-44,000	-30,000	-30,000	-25,000	-25,000
From Municipal Tree Farm Account	-202,252	0	0	0	0
From RCMP Reserve Account	-128,004	-137,004	-141,004	-143,824	-146,701
From Refuse Reserve Account	-26,240	-27,551	-27,551	-28,102	-28,664
From Stabilization Reserve Account	-50,700	0	-6,000	0	0
TOTAL REVENUES, RECOVERIES & TRANSFERS	-43,672,909	-47,220,500	-49,959,414	-51,651,694	-53,823,518

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>EXPENDITURES & TRANSFERS</u>					
<i>General Government</i>					
Corporate Administration	1,300,912	1,318,265	1,378,797	1,420,161	1,462,766
Council	278,541	298,340	305,840	315,015	324,466
Finance	1,081,621	1,124,956	1,169,045	1,204,116	1,240,240
General Office Supplies	151,188	154,836	154,865	159,511	164,296
Information Services	537,000	565,924	585,420	602,983	621,072
Insurance	343,205	417,035	428,262	435,210	447,517
Municipal Grants	382,098	401,418	401,418	410,964	420,746
Other Municipal Buildings	630,981	663,789	684,747	705,289	726,448
Purchasing and Stores	263,033	272,075	281,811	290,265	298,973
<i>Planning</i>	1,041,444	1,068,996	1,110,974	1,144,303	1,178,633
<i>Economic Development</i>	194,194	179,481	185,484	191,048	196,780
<i>Protective Services</i>					
Animal Control	262,892	269,110	273,835	282,050	290,511
Building and Plumbing Inspection	555,951	568,211	589,728	607,419	625,642
Bylaw Enforcement	1,109,450	909,231	921,998	949,658	978,147
Emergency Programs	67,466	62,766	63,874	65,066	66,293
Fire and Rescue Services	1,884,719	2,460,950	3,049,716	3,537,379	4,039,672
Policing	8,844,106	9,404,231	10,098,911	10,565,885	11,055,069
Victim/Witness Program	52,495	52,495	52,495	54,070	55,692
<i>Social Services</i>					
Social Development	118,359	135,903	140,984	145,213	149,570
Restorative Justice	131,021	138,910	152,567	157,145	161,859
<i>Parks & Recreation</i>					
Cemetery	199,183	206,500	214,284	220,229	226,836
Parks and Playgrounds	720,432	768,224	802,928	827,016	851,826
Recreation Services & Facilities	3,878,554	4,008,502	4,115,248	4,238,706	4,365,867
Cultural Services & Facilities	3,354	3,733	3,769	3,882	3,998
<i>Library Services & Facilities</i>	1,140,825	1,199,187	1,200,038	1,236,039	1,273,120
<i>Engineering, Transportation & Public Works</i>					
Engineering, Subdivision Inspections, & Surveying	1,481,732	1,548,773	1,675,639	1,725,708	1,777,275
Drainage	743,969	778,228	797,651	821,580	846,228
Dykes and Flood Works	142,005	144,789	149,584	186,071	218,693
Roads and Streets	2,694,468	2,773,637	2,836,536	2,921,632	3,009,281
Sidewalks and Retaining Walls	73,921	77,332	79,093	81,466	83,910
Public Transit	1,368,839	1,743,052	1,954,709	2,013,350	2,073,751
Soil Removal Costs	13,556	16,623	16,623	17,122	17,635
<i>Refuse & Recycling</i>					
Curbside Recycling	1,341,916	1,396,319	1,450,693	564,085	575,367
General Administration	511,175	547,253	575,103	431,259	445,368
Landfill Disposal Site	873,640	895,108	1,046,399	971,819	991,255
Residential Refuse Collection	666,059	691,954	720,310	924,831	943,328
<i>Forestry Operations</i>	2,576,070	3,416,590	3,440,453	3,506,262	3,573,387
<i>Equipment Fleet Operations</i>	1,604,106	1,638,363	1,613,171	1,661,566	1,711,413
<i>Other Costs</i>					
Bank and Interest Costs	73,220	85,220	85,220	87,777	90,410
Provision for Bad Debts	88,237	103,320	103,320	106,420	109,612
Retirement Cost Accrual	128,000	134,177	134,177	138,202	142,348
<i>Long-Term Debt</i>					
Actuarial Adjustments on Debt	95,757	127,416	127,416	175,820	210,437
Debt Reserve/Surplus Refunds	0	0	0	0	0
Interest Payments	869,840	869,840	869,840	869,840	869,840
Principal Payments	590,542	590,542	590,542	590,542	590,542
<i>Transfers to Reserves/Surplus</i>					
To Accumulated Surplus	15,000	15,000	15,000	15,000	10,200
To Arterial Road Reserve Fund	201,709	204,464	210,482	219,972	224,201
To Contingency	104,589	100,000	100,000	342,657	342,657
To Equipment Reserve Fund	499,647	569,951	974,609	935,841	1,064,976
To Forestry Reserve Account	0	125,162	100,613	106,396	111,589
To General Capital Reserve Fund	1,004,288	1,060,450	1,106,825	1,100,226	1,110,425
To General Reserve Account	0	0	0	87,135	87,135
To Information Systems Reserve Fund	142,713	146,995	151,406	151,068	155,486
To Insurance Reserve Account	72,226	33,766	34,779	34,779	35,822
To RCMP Reserve Account	0	17,058	17,058	34,333	52,124
To Refuse Reserve Account	484,661	653,050	552,128	1,035,314	1,097,784
To Stabilization Reserve Account	38,000	63,000	63,000	25,000	25,000
TOTAL EXPENDITURES & TRANSFERS	43,672,909	47,220,500	49,959,414	51,651,694	53,823,518

DISTRICT OF MISSION
2009-2013 SEWER UTILITY OPERATING FUND FINANCIAL PLAN
(Schedule "C")

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>REVENUE & TRANSFERS</u>					
<u>Non-Regional Revenue</u>					
<u>User Rates & Levies</u>					
Local Improvement Levies	-50,440	-50,440	-49,229	-49,229	-49,229
Other Services	-26,453	-27,120	-29,504	-29,799	-30,097
Sewer Rate Penalties	-16,400	-16,400	-16,400	-16,564	-16,729
Sewer User Charges - Flat Rate	-2,362,974	-2,622,901	-2,911,420	-3,231,676	-3,587,160
Sewer User Charges - Metered	-355,200	-394,272	-437,642	-485,783	-539,219
Investment Income	-30,601	-31,714	-24,811	-25,059	-25,310
<u>Long-Term Debt</u>					
Actuarial Adjustments on Debt	-7,930	-9,300	-10,739	-12,250	-13,836
Subtotal Non-Regional Revenue	-2,849,998	-3,152,147	-3,479,746	-3,850,360	-4,261,580
<u>Regional Revenue</u>					
<u>Other Revenue</u>					
Biosolids Fabricated Soils	-2,479	-4,958	-6,405	-8,264	-10,537
Disposal Fees	-109,498	-111,771	-114,043	-116,316	-118,588
Industrial Surcharge	-198,543	-224,368	-228,913	-233,458	-238,210
Recoveries	-301,223	-41,527	-41,940	-42,353	-42,766
<u>Long-Term Debt</u>					
Actuarial Adjustments on Debt	-33,846	-38,889	-44,185	-49,745	-55,581
Subtotal Regional Revenue	-645,589	-421,513	-435,486	-450,136	-465,682
TOTAL REVENUES & TRANSFERS	-3,495,587	-3,573,660	-3,915,232	-4,300,496	-4,727,262
<u>EXPENDITURES & TRANSFERS</u>					
<u>Non-Regional Expenditures</u>					
<u>Operations</u>					
Administration	578,103	583,802	630,141	703,936	754,829
Collection System	459,212	478,360	501,914	516,971	532,480
<u>Long-Term Debt</u>					
Actuarial Adjustments on Debt	7,930	9,300	10,739	12,250	13,836
Interest Payments	36,648	36,648	36,648	36,648	36,648
Principal Payments	19,479	19,479	19,479	19,479	19,479
Subtotal Non-Regional Expenditures	1,101,371	1,127,588	1,198,920	1,289,284	1,357,272
<u>Regional Expenditures</u>					
<u>Operations</u>					
General plant maintenance	42,766	43,593	44,419	45,452	46,278
General services	242,755	255,564	271,266	277,670	283,042
Wastewater Treatment Operations	337,791	338,204	346,468	354,939	363,616
Wastewater Treatment Maintenance	178,089	182,428	186,766	191,105	195,444
Biosolids management	129,951	123,134	125,613	128,092	130,778
Wastewater testing and analysis	104,126	140,075	160,735	180,982	184,907
Operating impact of capital projects	0	13,222	27,271	41,733	56,815
<u>Long-Term Debt</u>					
Actuarial Adjustments on Debt	33,846	38,889	44,185	49,745	55,581
Interest Payments	122,187	122,187	122,187	122,187	122,187
Principal Payments	67,015	67,015	67,015	67,015	67,015
Subtotal Regional Expenditures	1,258,526	1,324,311	1,395,925	1,458,920	1,505,663
<u>Transfers to Reserves/Surplus</u>					
To Information Systems Reserve Fund	23,769	24,482	25,216	25,972	26,752
To Insurance Reserve Account	32,782	33,765	34,778	35,821	36,896
To Sewer Capital Reserve Fund	1,079,139	1,063,514	1,260,392	1,490,498	1,800,679
Subtotal Transfers to Reserves/Surplus	1,135,690	1,121,761	1,320,386	1,552,292	1,864,327
TOTAL EXPENDITURES	3,495,587	3,573,660	3,915,232	4,300,496	4,727,262

DISTRICT OF MISSION
2009-2013 WATER UTILITY OPERATING FUND FINANCIAL PLAN
(Schedule "D")

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>REVENUES, RECOVERIES & TRANSFERS</u>					
<u>Non-Regional Revenue & Recoveries</u>					
<u>Sale of Services</u>					
Connection & Service Charges	-53,414	-54,620	-56,388	-56,894	-57,406
<u>User Rates & Levies</u>					
Local Improvement Levies	-14,993	-14,993	-14,993	-14,993	-14,993
Water Rate Penalties	-24,200	-24,400	-24,600	-24,846	-25,094
Water User Charges - Flat Rate	-3,414,524	-3,960,848	-4,594,583	-5,329,717	-6,182,471
Water User Charges - Metered	-500,540	-578,306	-668,515	-773,303	-894,834
<u>Investment Income</u>					
	-34,509	-37,730	-29,517	-29,812	-30,110
<u>Grants & Recoveries</u>					
Fire Hydrant Recoveries	-57,531	-58,697	-59,550	-60,146	-60,747
Subtotal Non-Regional Revenue & Recoveries	-4,099,712	-4,729,594	-5,448,146	-6,289,711	-7,265,655
<u>Regional Revenue</u>					
<u>Other Revenue</u>					
Lease Revenue	-4,109	-4,109	-4,109	-4,109	-4,109
Miscellaneous Revenue	-3,338	-3,338	-3,338	-3,338	-3,338
<u>Long-Term Debt</u>					
Actuarial Adjustments on Debt	-30,217	-36,854	-43,824	-51,142	-58,826
Subtotal Regional Revenue	-37,664	-44,301	-51,271	-58,589	-66,273
TOTAL REVENUES, RECOVERIES & TRANSFERS	-4,137,376	-4,773,895	-5,499,417	-6,348,300	-7,331,928
<u>EXPENDITURES & TRANSFERS</u>					
<u>Non-Regional Expenditures</u>					
<u>Operations</u>					
Administration	703,963	734,852	806,523	943,280	1,050,896
Distribution System	660,460	679,225	703,539	722,395	666,817
Subtotal Non-Regional Expenditures	1,364,422	1,414,077	1,510,062	1,665,675	1,717,713
<u>Regional Expenditures</u>					
<u>Operations</u>					
Cumulative operating impact of capital projects	0	0	42,629	43,399	162,041
General services	349,505	360,547	370,049	379,807	389,309
Inspections	46,481	46,738	48,022	49,306	50,846
Lab supplies, sampling and analysis	28,505	29,018	29,789	30,559	31,073
Maintenance	216,482	221,618	226,754	237,026	237,283
Treatment and disinfection	70,877	73,702	75,242	76,783	78,324
Utilities	98,098	100,152	102,206	104,261	106,315
Wells purchase	84,744	0	0	0	0
<u>Long-Term Debt</u>					
Actuarial Adjustments on Debt	30,217	36,854	43,824	51,142	58,826
Interest Payments	179,475	179,475	179,475	179,475	179,475
Principal Payments	147,012	147,012	147,012	147,012	147,012
Subtotal Regional Expenditures	1,251,396	1,195,116	1,265,002	1,298,770	1,440,504
<u>Transfers to Reserves/Surplus</u>					
To Information Systems Reserve Fund	23,769	24,482	25,216	25,972	26,752
To Insurance Reserve Account	32,782	33,765	34,778	35,821	36,896
To Water Capital Reserve Fund	1,465,007	2,106,455	2,664,359	3,322,061	4,110,063
Subtotal Transfers to Reserves/Surplus	1,521,558	2,164,702	2,724,353	3,383,855	4,173,711
TOTAL EXPENDITURES & TRANSFERS	4,137,376	4,773,895	5,499,417	6,348,300	7,331,928

**District of Mission
2009 - 2013 Capital Plan Summary
(Schedule "E")**

PLANNED CAPITAL EXPENDITURES	2009	2010	2011	2012	2013	Totals
General Capital Program						
Corporate Administration	79,489	3,245	58,264	15,142	18,245	174,385
Engineering - General Drainage	1,141,569	257,686	51,106	34,070	59,623	1,544,054
Engineering - General Roads & Miscellaneous	863,030	163,913	141,756	122,290	127,225	1,418,215
Finance & Purchasing	4,327	4,326	4,326	4,326	4,326	21,633
Fire/Rescue Services	104,079	87,279	87,279	99,825	36,125	414,588
Forestry	5,000	15,000	15,000	-	15,000	65,000
General Government - Major Projects	1,152,827	738,316	1,202,739	2,271,360	1,622,400	6,987,642
Information Services	323,934	127,286	300,786	214,500	76,000	1,042,506
Inspection Services	13,245	3,245	3,245	3,245	3,245	26,224
Parks, Recreation & Culture	2,062,802	247,824	211,815	760,687	302,137	3,585,265
Planning	5,245	3,245	3,245	3,245	-	18,224
Police Services	161,412	106,995	2,163	4,326	136,947	411,844
Public Works	160,168	-	-	48,704	-	208,872
Subtotal General Capital Program	6,077,127	1,758,361	2,081,724	3,596,722	2,404,518	15,918,452
Waste Management Capital Program						
	6,488,691	62,717	63,971	1,230,053	66,556	7,911,988
Development Cost Charge (DCC) Capital Program						
Cedar Valley Drainage	247,334	247,375	197,000	180,600	182,000	1,054,309
Cedar Valley Environmentally Sensitive Parkland Acquisition	14,251	76,477	-	-	18,727	109,455
Cedar Valley Roads	1,861,400	188,000	7,000	-	189,400	2,245,800
Mission Roads	101,400	188,000	1,007,000	-	1,400	1,297,800
Silver Creek Parkway Parkland	75,000	-	-	50,000	-	125,000
Subtotal Development Cost Charge (DCC) Capital Program	2,299,385	699,852	1,211,000	230,600	391,527	4,832,364
Equipment Replacement Capital Program						
	1,229,125	697,990	1,405,598	386,924	1,416,288	5,135,925
Water Utility Capital Program						
Cedar Valley Water DCC Capital	1,400	-	7,000	495,000	1,400	504,800
Water Capital - Non-Regional	335,379	541,337	380,789	382,839	364,781	2,005,124
Water Capital - Regional	2,134,264	761,154	190,802	201,587	173,082	3,460,889
Water DCC Capital - Regional	2,976,055	4,896,919	10,456,896	10,572,456	6,145,224	35,047,550
Subtotal Water Utility Capital	5,447,098	6,199,410	11,035,487	11,651,882	6,684,487	41,018,363
Sewer Utility Capital Program						
Cedar Valley Sewer DCC Capital	1,400	-	7,000	-	1,400	9,800
Sewer Capital - Non-Regional	1,874,938	968,395	390,675	759,103	364,213	4,357,324
Sewer Capital - Regional	831,773	533,649	278,497	58,055	47,931	1,749,905
Sewer DCC Capital - Regional	3,135,156	4,185,302	1,770,562	519,186	2,181,283	11,791,489
Subtotal Sewer Utility Capital	5,843,267	5,687,346	2,446,734	1,336,344	2,594,827	17,908,518
TOTAL PLANNED CAPITAL EXPENDITURES	27,384,693	15,105,676	18,244,514	18,432,524	13,558,203	92,725,610

PLANNED CAPITAL FUNDING	2009	2010	2011	2012	2013	Totals
General Capital Program						
Arterial Road Reserve Fund	86,032	6,240	6,240	1,040	-	99,552
Community Amenity Reserve Fund	176,405	37,856	37,856	37,856	37,856	327,829
Developer Contributions	132,440	-	-	-	-	132,440
Forestry Operations	5,000	15,000	15,000	15,000	15,000	65,000
Gaming Reserve Account	528,567	-	-	-	-	528,567
Gas Tax Reserve Fund	148,498	-	-	-	-	148,498
General Capital Reserve Fund	1,821,976	1,242,479	523,603	1,061,466	657,762	5,307,286
General Reserve Account	8,244	-	-	-	-	8,244
Grants	2,262,632	-	-	-	-	2,262,632
Information Systems Reserve Fund	367,134	124,286	296,286	210,000	71,500	1,069,206
Land Sale Reserve Fund	342,139	332,500	-	-	-	674,639
Long-Term Debt	-	-	1,202,739	2,271,360	1,622,400	5,096,499
Stabilization Reserve Account	18,060	-	-	-	-	18,060
Surplus	180,000	-	-	-	-	180,000
Subtotal General Capital Program	6,077,127	1,758,361	2,081,724	3,596,722	2,404,518	15,918,452
Waste Management Capital Program						
Grants	3,600,000	-	-	-	-	3,600,000
Landfill Closure Liability Account	-	-	-	335,166	-	335,166
Reuse Reserve Account	2,888,691	62,717	63,971	894,887	66,556	3,976,822
Subtotal Waste Management Capital Program	6,488,691	62,717	63,971	1,230,053	66,556	7,911,988
Development Cost Charge (DCC) Capital Program						
Arterial Road Reserve Fund	19,628	3,760	10,140	-	1,908	35,436
Cedar Valley Drainage DCCs (Restricted Revenue)	244,861	244,901	195,030	178,794	180,180	1,043,766
Cedar Valley Env. Sensitive Parkland Acquisition DCC's (Restricted Revenue)	11,197	60,088	-	-	14,714	85,999
Cedar Valley Roads DCCs (Restricted Revenue)	1,842,786	186,120	6,930	-	187,506	2,223,342
General Capital Reserve Fund	6,277	18,863	1,970	2,306	5,833	35,249
Mission Roads DCC's (Restricted Revenue)	100,386	186,120	996,930	-	1,386	1,284,822
Silver Creek Parkway Parkland DCCs (Restricted Revenue)	74,250	-	-	49,500	-	123,750
Subtotal Development Cost Charge (DCC) Capital Program	2,299,385	699,852	1,211,000	230,600	391,527	4,832,364
Equipment Replacement Capital Program						
Equipment Reserve Fund	1,229,125	697,990	1,405,598	386,924	1,416,288	5,135,925
Water Utility Capital						
Cedar Valley Water DCCs (Restricted Revenue)	1,386	-	6,930	490,050	1,386	499,752
Long-Term Debt	-	1,600,000	4,500,000	5,500,000	1,500,000	13,100,000
Gas Tax Reserve Fund	1,703,600	987,000	990,000	985,000	977,000	5,642,600
Grants	2,586	539,280	1,526,933	-	-	2,068,799
Water Capital Reserve Fund	2,483,479	1,336,197	764,659	775,794	785,019	6,145,147
Water Capital DCCs - Regional (Restricted Revenue)	1,256,047	1,736,933	3,246,965	3,901,038	3,421,082	13,582,065
Subtotal Water Utility Capital	5,447,098	6,199,410	11,035,487	11,651,882	6,684,487	41,018,363
Sewer Utility Capital						
Cedar Valley Sewer DCCs (Restricted Revenue)	1,386	-	6,930	-	1,386	9,702
Long-Term Debt	-	3,100,000	800,000	-	-	3,900,000
Developer Contributions	37,000	-	-	-	-	37,000
Grants	309,142	-	-	-	-	309,142
Sewer Capital Reserve Fund	3,720,017	1,865,265	818,254	941,285	869,635	8,214,456
Sewer Capital DCCs - Regional (Restricted Revenue)	1,775,722	722,081	821,550	395,059	1,723,806	5,438,218
Subtotal Sewer Utility Capital	5,843,267	5,687,346	2,446,734	1,336,344	2,594,827	17,908,518
TOTAL PLANNED CAPITAL FUNDING	27,384,693	15,105,676	18,244,514	18,432,524	13,558,203	92,725,610

DISTRICT OF MISSION**BYLAW 5030-2009****A bylaw to impose property tax rates for the year 2009**

WHEREAS, pursuant to Section 197 of the *Community Charter*, the Council shall, before the 15th day of May in each year, set tax rates for Municipal purposes and for the amounts to be collected on behalf of other taxing authorities, based on the assessed value of taxable land and improvements;

NOW THEREFORE the Council of the District of Mission, in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as "District of Mission Annual Tax Rates Bylaw 5030-2009".
2. The following rates are hereby imposed and levied for the year 2009:
 - (a) for general municipal purposes, including debt, of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, those rates appearing in column "A" of Schedule "A" attached hereto and forming part of this bylaw;
 - (b) for policing purposes of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, those rates appearing in column "B" of Schedule "A" attached hereto and forming part of this bylaw;
 - (c) for library purposes of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, those rates appearing in column "C" of said Schedule "A";
 - (d) for purposes of the Mission Dyking District, on the assessed value of land and improvements within the said Dyking District and taxable for general municipal purposes, those rates appearing in column "E" of said Schedule "A";
 - (e) for purposes of the Silverdale Dyking District, on the assessed value of land and improvements within the said Dyking District and taxable for general municipal purposes, those rates appearing in column "F" of said Schedule "A";
 - (f) for purposes of the Downtown Mission Business Improvement Area (BIA), on the assessed value of Class 5 and 6 land and improvements taxable for general municipal purposes only, and that fall within the specified BIA area, those rates appearing in column "G" of said Schedule "A";
 - (g) for school purposes, on the assessed value of land and improvements taxable for school purposes, those rates appearing in column "H" of said Schedule "A";
 - (h) for purposes of the Fraser Valley Regional District, on the assessed value of land and improvements taxable for general municipal purposes, those rates appearing in column "I" of said Schedule "A";
 - (i) for purposes of the Fraser Valley Regional Hospital District, on the assessed value of land and improvements taxable for regional hospital district purposes, those rates appearing in column "J" of said Schedule "A";

- (j) for purposes of the BC Assessment Authority, on the assessed value of land and improvements taxable for regional hospital district purposes, those rates appearing in column "K" of said Schedule "A";
- (k) for purposes of the Municipal Finance Authority, on the assessed value of land and improvements taxable for regional hospital district purposes, those rates appearing in column "L" of said Schedule "A".

READ A FIRST TIME this >

READ A SECOND TIME this >

READ A THIRD TIME this >

ADOPTED this >

JAMES ATEBE, MAYOR

DENNIS CLARK, DIRECTOR OF
CORPORATE ADMINISTRATION

I HEREBY CERTIFY the foregoing to be a true
and correct copy of "District of Mission Annual
Tax Rates Bylaw 5030-2009".

DIRECTOR OF CORPORATE ADMINISTRATION

DISTRICT OF MISSION
Schedule "A" of Bylaw 5030 - 2009
2009 Tax Rates (Dollars of Tax per \$1000 Taxable Value)

PROPERTY CLASS	Municipal Purposes				Special Municipal Levies			Municipal General & Special Levy	Municipal General & Special Levy	Municipal General & Special Levy
	(A)	(B)	(C)	(D) =(A) + (B) + (C)	(E)	(F)	(G)	(D) + (E)	(D) + (F)	(D) + (G)
	General & Debt	Policing	Library	Subtotal Municipal General	Mission Dyking District	Silverdale Dyking District	Business Improvement Area (BIA)	Totals With Mission Dyking Only	Totals With Silverdale Dyking Only	Totals With BIA Only
1 Residential	2.6307	1.3217	0.1796	4.1320	0.2271	0.2032		4.3591	4.3352	4.1320
2 Utility	26.7671	13.4417	1.8265	42.0353	0.7949	0.7112		42.8302	42.7465	42.0353
3 Supportive Housing	2.6307	1.3217	0.1796	4.1320	0.2271	0.2032		4.3591	4.3352	4.1320
4 Major Industry	8.1934	4.1237	0.5604	12.8775	0.7721	0.6909		13.6496	13.5684	12.8775
5 Light Industry	8.1934	4.1237	0.5604	12.8775	0.7721	0.6909	1.5022	13.6496	13.5684	14.3797
6 Business/Other	9.2259	4.6392	0.6304	14.4955	0.5564	0.4978	1.5022	15.0519	14.9933	15.9977
7 Managed Forest	5.8838	2.9474	0.4005	9.2317	0.6813	0.6096		9.9130	9.8413	9.2317
8 Recreational/Nonprofit	6.3301	3.1853	0.4328	9.9482	0.2271	0.2032		10.1753	10.1514	9.9482
9 Farm	12.1693	6.1063	0.8298	19.1054	0.2271	0.2032		19.3325	19.3086	19.1054

PROPERTY CLASS	Taxes Collected on Behalf of Other Taxing Authorities					
	(H)	(I)	(J)	(K)	(L)	(K) = (H) to (L)
	School	Fraser Valley Regional District	Fraser Valley Regional Hospital District	BC Assessment Authority	Municipal Finance Authority	Subtotal Other Taxing Authorities
1 Residential	2.1288	0.1440	0.2568	0.0641	0.0002	2.5939
2 Utility	14.5000	1.4645	0.8988	0.4951	0.0007	17.3591
3 Supportive Housing	0.1000	0.1440	0.2568	0.0641	0.0002	0.5651
4 Major Industry	7.0000	0.4493	0.8731	0.4951	0.0007	8.8182
5 Light Industry	7.0000	0.4493	0.8731	0.2026	0.0007	8.5257
6 Business/Other	7.0000	0.5054	0.6292	0.2026	0.0005	8.3377
7 Managed Forest	2.0000	0.3211	0.7704	0.2780	0.0006	3.3701
8 Recreational/Nonprofit	3.7000	0.3470	0.2568	0.0641	0.0002	4.3681
9 Farm	6.9000	0.6653	0.2568	0.0641	0.0002	7.8864

Total Municipal Purposes & Other Taxing Authorities (Not Including Special Municipal Levies)
(D) + (K)
6.7259
59.3944
4.6971
21.6957
21.4032
22.8332
12.6018
14.3163
26.9918