

NO: F001

COUNCIL DATE: November 30, 2020

FINANCE COMMITTEE

TO: Mayor & Council

DATE: November 16, 2020

FROM: City Manager and
General Manager, Finance

FILE: 1705-05

SUBJECT: 2021 Five-Year (2021-2025) Financial Plan – General Operating

1.0 RECOMMENDATION

It is recommended that the Finance Committee recommend Council:

1. Approve the recommendations outlined in Section 4.0 - New Funding Requirements, Section 5.0 – New Funding Available and Section 8.0 - 2021 Roads & Traffic Safety Levy of this report; and
2. Direct staff to prepare the 2021 Five-Year (2021–2025) General Operating and Roads & Traffic Operating Financial Plan incorporating these recommendations and consistent with Appendix “I” and “II” of this report.

2.0 BACKGROUND

Five-Year (2020–2024) Financial Plan

Council approved the 2020 Five-Year (2020–2024) Financial Plan in December 2019, which included direction for the years 2020 to 2024. The proposed 2021 Five-Year (2021-2025) General Operating Financial Plan has been formulated based on direction from Mayor and Council, incorporating their priorities. Details of the key assumptions, directions and priorities are discussed in the following sections of this report.

3.0 DISCUSSION

The proposed 2021 Five-Year (2021-2025) General Operating Financial Plan has been developed based on direction provided by Council, and incorporates these key drivers as follows:

1. Property Tax rate increase limited to 2.9%;
2. A “new capital program” to be funded by an increase to the Capital Parcel Tax; and
3. New revenues resulting from fee increases.

Furthermore, Council has identified several key priority areas for the City as discussed in the following sections. New funding requirements needed to meet these priority areas are discussed in Section 4.0 in this report.

3.1 Public Safety

Public Safety continues to be a key priority for Mayor and Council and is accordingly reflected in the proposed 2021 Five-Year (2021-2025) General Operating Financial Plan.

The delivery of ‘Public Safety’ for 2021, is comprised of Policing (Policing Transition, Surrey Police Service (“SPS”) and the RCMP contract), Fire Services and Bylaw Services. Each Public Safety Service is discussed in further detail on the following pages.

i) Policing

a) SPS:

In July 2020, the Surrey Police Board was created by the Province of BC. The establishment of the Board was anticipated, given the City had served notice to the Province that it intended to establish an independent municipal police service. In accordance with the needs of the transition to a new Police Service, the proposed 2021 Five-Year (2021-2025) General Operating Financial Plan includes \$184.06M in operating funding for the Surrey Police Service as it moves to become fully operational. The proposed budget has been formulated based on the due diligence of a Financial working group comprised of independent Financial consultants, and the City’s Senior Finance Management team in collaboration with the Finance Committee of the Surrey Police Board. The 2021 proposed plan also provides \$23.08M in capital/one-time transition funding, including contingencies. The total budget proposed for the capital/one-time transition to SPS is presented in the following table:

<u>SUMMARY</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>TOTAL</u>
Police Transitional One-Time Funding	\$ 25,200	\$ 23,084	\$ 5,400	\$ 5,000	\$ 5,000	\$ 63,684

The total capital/one-time transition budget of \$63.7M is reflective of the significant priority placed by Council on this project and relative to the current adopted Financial Plan represents a total increase of \$18.5M. Staff are confident that the proposed capital/one-time transition budget includes adequate funding to ensure the complete transition to Surrey Police Services inclusive of the required IT funding necessary to build out the IT infrastructure.

The proposed Five-Year Police Operating budget, as presented in the table below, now includes the provision for an additional 10 police officers in 2023 and each subsequent year for capacity improvement.

<u>SUMMARY</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>
Police Services Operating Budget	\$ 184,062	\$ 189,400	\$ 194,893	\$ 200,544	\$ 206,360

The current workplan for the transition to Surrey Police Services anticipates that most aspects of the transition to be fundamentally complete by the end of fiscal 2022.

b) *RCMP Contract:*

The establishment of the Surrey Police Service (SPS) requires a proportionate and concurring reduction in the number of RCMP officers in Surrey while the SPS takes over full operations. The 2021 budget provides for 75% of the current funding of the RCMP contract to accommodate the transition of police services.

c) *Policing Support Services:*

Includes two divisions - the Policing Transition Project Office and Support Services. The Policing Transition Project Office is a temporary division responsible for establishing the SPS. The Support Services team will transition to becoming employees of the Surrey Police Board during the course of the transition. A specific timeline for this transition has not been determined, and as such budget implications have not been included in this proposed budget.

Future police member resource needs will be determined by the SPS for approval by the Surrey Police Board. The development of future financial plan processes will include the provisional budget presented to Council by the Police Board for review and approval.

Additional details on the financial requirements related to Policing for the proposed 2021 Five-Year (2021-2025) General Operating Financial Plan is provided in Section 4.0 of this report.

ii) Fire Services

The Surrey Fire Service staffing compliment will be increased by ten (10) firefighters in 2021, with 50% of the funding for the 10 FTE's provided in 2021. The additional 50% funding is to be implemented in 2022 to fully annualize the funding for the 10 FTE's. The increased resources will compliment the existing staff responding to service demands in North Surrey and the downtown areas. Future requests for firefighter staffing increases will be developed after further evaluation is conducted in 2023.

Additional details on the financial requirements related to Fire Services for the proposed 2021 Five-Year (2021-2025) General Operating Financial Plan are provided in Section 4.0 of this report.

iii) Bylaw Services

The Bylaw Services team has continued to expand its range and depth of services over the past several years, as demonstrated with the Community Enforcement and Surrey Outreach Team as well as our COVID response. The regular call load continues to increase year over year, as we provide seven days a week service with significant presence in the community. The proposed Financial Plan includes the provision for two new Bylaw Officer positions to add versatility to the increasing demands of the community.

The Surrey Animal Resource Centre (SARC) provides service to the community by operating a 365 day a year facility which faces increasingly complex demands. The proposed budget includes funding for up to 2 additional staff. This additional investment of resources will enable SARC to continue to provide a high quality of service to our community in light of increasing demand due to increased growth.

3.2 Corporate Staffing Capacity and Operating Costs (Non-Public Safety)

The proposed 2021 Five-Year (2021-2025) General Operating Financial Plan incorporates modest funding for staffing and operating costs that will allow the City to continue to provide a high-level service to our residents. Funding provisions in the proposed budget include additional staffing and operational resources including the following:

Seniors Citywide Age Friendly Coordinator

Embracing the City's commitment to plan for the future and build an age friendly city, the Age Friendly Strategy for Seniors is integral to providing a citywide, corporate perspective that fosters consistent and complimentary approaches to issues and initiatives. The Coordinator will engage with seniors to address the needs of Surrey's ageing population and implement age friendly strategies and projects to support older adults to be active and engaged.

Parks Operations

The City continues to expand its park system and over the past year has increased Park inventory through the acquisition and construction of new amenities including 37 acres of natural area land, 3 new park developments (Orchard Grove Park, Mountain View Park and West Village Park), 4.1km of new trails and paved paths and 2,855 new street and park specimen trees. Operating increases are necessary to ensure park amenities continue to be maintained at current standards.

Strawberry Hill Hall Operations

To better serve the West Newton Community, the Strawberry Hill Farmer's Institute Hall will be renovated and repurposed as a new facility to offer a variety of programs and services including cultural programming, daycare and before and after school care. Funding investments will facilitate a variety of programming and may include art classes, poetry workshops, performing arts rehearsals, public events and more.

Major Capital Projects

Provisions for funding for a Project Engineer is included in the proposed budget, this position will assist in expediting the delivery of major external capital projects within the City as well as to coordinate the Five-Year Capital Plan and the Ten-Year Servicing Plan.

Strategic Initiatives

Funding provisions include one resource to support the continued advancement of the City's strategic objectives, measures and initiatives framework throughout the organization and to assist with the delivery of many related strategic initiatives.

Library – IT Support

Funding provisions include one resource to facilitate IT Support for Libraries, this resource will help streamline processes to create more efficiencies, support finding innovative solutions to improve access to digital tools and skills, and will enhance overall service delivery to our residents.

Planning & Development - Electrical Operating Permit

The proposed budget includes additional operating funding which will enable the Planning and Development Department to implement the electrical operating permitting process. Electrical operating permits are yearly permits that help ensure the safe operation of complex electrical systems found in larger buildings. The additional funding will also help accelerate digitalization of the development process.

Information Technology

To continue to provide high value information technology support services, three additional staff in key roles are included in the proposed budget within the IT division as follows:

Funding for a Support Technician is included in the proposed budget, this resource will be able to meet the increased demand for virtual meetings and the roll-out of sophisticated audio/visual technology in Council chambers and meeting rooms across all facilities.

An additional resource in the area of Corporate Security is also included in the proposed budget, this resource will complement the Security Manager to facilitate the effective service delivery across all City facilities.

Funding for a new Data Analyst in relation to the City's Data Driven Decision Making Program (D3M), will provide additional support to maintain the over 100 existing dashboards. This resource will also provide development assistance in relation to new initiatives as the program expands in 2021 and subsequent years.

The funding impact of the aforementioned proposed additional resources related to the proposed 2021 Five-Year (2021-2025) General Operating Financial Plan are provided in Section 4.0 of this report.

3.3 Capital Program and Related Operating Costs

The proposed 2021 Five-Year (2021-2025) General Operating Financial Plan incorporates increased general operating funding to support the Capital Plan, this funding is predicated on the proposed increase to the Capital Parcel Tax of \$200 as outlined in this report. Fullsome details on the Capital plan will be presented under Corporate Report Foo2.

The impact of the aforementioned changes related to the proposed 2021 Five-Year (2021-2025) General Operating Financial Plan are provided in Section 4.0 of this report.

4.0 NEW FUNDING REQUIREMENTS

This section of the report summarizes new funding requirements needed based on Council direction in relation to City priorities. The section is segregated into Public Safety Requirements and Other Corporate Requirements.

4.1 Public Safety Funding Requirements:

i) Policing

SPS:

Reduction in Contribution to SPS Capital/One-time Transition Costs	\$(2.12)M	
Operating Costs Associated with Civilian Police Services Support Staff	0.20M	
SPS Operating Costs, inclusive of Surrey Police Board	<u>61.99M</u>	
Total SPS Requirements		\$60.07M

RCMP Contract:

Reduced provision for RCMP Contract during Transition to SPS	<u>\$(45.01)M</u>	
Total RCMP Contract Funding Requirements		<u>\$(45.01)M</u>

Total Policing Funding Requirements		\$15.06M
--	--	-----------------

ii) Fire

Addition of 10 firefighters, effective July 1st	<u>0.73M</u>	
Total Fire Service Funding Requirements		\$0.73M

iii) Bylaws

Addition of New Animal Control and Bylaw Positions	\$0.40M	
Operating and other cost increases	<u>0.20M</u>	
Total Bylaws Funding Requirements		\$0.60M

Total Additional Public Safety Funding Required for 2021		\$16.39M
---	--	-----------------

4.2 Other Corporate Funding Requirements:

Increased Contribution to Capital Program	\$13.60M
New Positions to Maintain and Enhance Service Levels	1.48M
Labour Adjustments, excluding Public Safety	1.60M
New Facilities - Library and Parks, Recreation and Culture	1.90M
Additional Park Inventory and Trees Programs	0.60M
Increase in Information Technology Software Maintenance Costs	0.80M
Operating and Other Cost Increases	2.55M
Reduction in Debt Servicing Costs	(1.11)M
Reduction in Internal Borrowing Servicing Costs	(2.33)M

Total Additional Corporate Funding Required for 2021	\$19.09M
---	-----------------

Total Required Public Safety & Corporate Funding for 2021	\$35.48M
--	-----------------

5.0 NEW FUNDING AVAILABLE

The following are projected revenue increases that are expected to be available to offset the anticipated new funding required in 2021:

Property tax revenue due to anticipated tax rate (2.9%) increase	\$11.20M
Property tax revenue due to anticipated growth	1.77M
Capital Parcel tax revenue due to anticipated rate (\$200) increase	31.70M
Net departmental revenue increases and other revenue changes	0.97M
Reduction in Corporate Investment Income	(5.57)M
Reduction in Provincial Casino Revenue Sharing	(4.20)M
Net reduction to other Corporate Revenues	<u>(0.39)M</u>

Total Funding Available for 2021	\$35.48M
---	-----------------

6.0 SUMMARY OF PROPOSED 2021 GENERAL OPERATING FINANCIAL PLAN

Funding Requirements Outlined Above	\$35.48M
Less Available Funding	<u>35.48M</u>
Net Difference	\$0.00M

Surplus/(Deficit)	nil
--------------------------	------------

The proposed 2021 General Operating Financial Plan represents a balanced budget. It is important to note that the 2021 proposed budget does not need to incorporate or take on any debt resulting from the detrimental financial impact caused by COVID-19 in fiscal 2020.

7.0 ASSUMPTIONS APPLIED FOR THE 2021 GENERAL OPERATING FINANCIAL PLAN

The proposed 2021 General Operating Financial Plan has been drafted by applying the following assumptions:

1. A property tax rate increase of approximately \$60 for the average assessed single-family dwelling that will predominately be used to offset increased public safety resourcing and expenditures;
2. General Fee increases netting 2.9% of additional revenue, excluding PRC; and
3. A \$200 increase to the Capital Parcel Tax.

8.0 2021 ROADS & TRAFFIC SAFETY LEVY

A Roads & Traffic Safety Levy was established in 2008 to ensure that a stable, sustainable funding source was available to meet the growing traffic and safety needs of the City. This levy addresses the maintenance of roads, as well as traffic calming measures, crosswalks, sidewalks, and measures to reduce congestion throughout the City. This utility is partly supported by a levy that is based on the assessed value of individual properties in each Property Class.

As reflected in Appendix “II”, there has been no proposed increase to the Roads & Traffic Safety Levy for the years 2021-2025, staff will reassess the sustainability and impact of this as part of the 2022 budgeting process. However, it is important to note that in addition to the Roads Levy, the Roads program is also funded by a contribution from the General Operating Fund, and for 2021 there is an additional \$2.2M contribution to the Roads program relative to the 2020 adopted plan for fiscal 2021.

9.0 CONCLUSION

Based on the discussion and information provided in this report, it is recommended that the Finance Committee recommend Council:

1. Approve the recommendations made in Section 4.0 – New Funding Requirements, Section 5-New Funding Available and Section 8.0 – 2021 Roads & Traffic Safety Levy and generally outlined in this report; and
2. Direct staff to prepare the 2021 Five-Year (2021-2025) General Operating and Roads & Traffic Operating Financial Plan incorporating these recommendations and consistent with Appendix “I” and “II” of this report.

Kam Grewal, CPA, CMA
General Manager, Finance

Vincent Lalonde, P. Eng
City Manager

Attachments:

Appendix “I”: Proposed 2021-2025 Financial Plan – General Operating
Appendix “II”: Proposed 2021-2025 Financial Plan – Roads & Traffic Operating

**2021 - 2025 FINANCIAL PLAN
GENERAL OPERATING - FINANCIAL SUMMARY**

(in thousands)

REVENUE SUMMARY	2021 BUDGET	2022 PLAN	2023 PLAN	2024 PLAN	2025 PLAN
Taxation	\$434,772	\$ 450,847	\$ 467,543	\$ 484,888	\$ 502,905
Sale of Goods and Services					
Departmental Fees & Charges	47,730	49,098	49,705	51,079	51,743
Secondary Suite Infrastructure Fees	22,548	23,425	24,337	25,285	26,270
Other Corporate Fees & Charges	2,962	2,730	2,499	2,269	2,039
Sale of Goods and Services	73,240	75,253	76,541	78,633	80,052
Investment Income	10,920	10,940	10,960	11,070	11,180
Transfers from Other Governments					
Departmental Government Transfers	8,120	8,030	7,940	7,950	7,960
Corporate Government Transfers	2,328	4,449	5,598	6,685	6,706
Transfers from Other Governments	10,448	12,479	13,538	14,635	14,666
Other Revenues					
Departmental Other Revenues	35,587	36,552	37,547	38,567	39,616
Corporate Other Revenues	11,048	14,255	14,317	14,379	14,442
Other Revenues	46,635	50,807	51,864	52,946	54,058
TOTAL REVENUE	\$576,015	\$600,326	\$620,446	\$642,172	\$662,861
EXPENDITURE SUMMARY					
Departmental Expenditures	\$493,815	\$ 502,175	\$ 506,957	\$ 520,429	\$ 526,390
General Government - Council Initiatives	260	260	260	260	260
Fiscal Services & Debt Interest	7,253	9,481	9,607	8,318	8,324
Municipal Debt Principal	4,682	9,151	10,195	10,313	10,313
TOTAL EXPENDITURES	\$506,010	\$521,067	\$527,019	\$539,320	\$545,287
TRANSFERS SUMMARY					
Transfers To/(From) Capital Sources	75,007	69,454	74,252	76,324	58,582
Transfers To/(From) Operating Sources	(5,002)	9,805	19,175	26,528	58,992
TOTAL TRANSFERS	\$ 70,005	\$ 79,259	\$ 93,427	\$102,852	\$117,574
NET GENERAL OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -

**2021 - 2025 FINANCIAL PLAN
GENERAL OPERATING - REVENUE SUMMARY**

(in thousands)

REVENUE SUMMARY	2021 BUDGET	2022 PLAN	2023 PLAN	2024 PLAN	2025 PLAN
<i>CORPORATE REVENUES</i>					
Base Levy	\$354,565	\$ 367,436	\$ 382,645	\$ 398,460	\$ 414,906
Property/Folio Growth (City's Portion)	1,773	3,674	3,826	3,985	4,149
Property Tax Rate Increase	11,198	11,635	12,089	12,561	13,052
Provision for Adjustments	(100)	(100)	(100)	(100)	(100)
	367,436	382,645	398,460	414,906	432,007
Grants in Lieu	18,564	18,945	19,336	19,740	20,156
Capital Parcel Tax	48,772	49,257	49,747	50,242	50,742
Taxation	434,772	450,847	467,543	484,888	502,905
Secondary Suite Infrastructure Fee	22,548	23,425	24,337	25,285	26,270
Other Corporate Fees & Charges	2,962	2,730	2,499	2,269	2,039
Corporate Sale of Goods and Services	25,510	26,155	26,836	27,554	28,309
Corporate Investment Income	10,920	10,940	10,960	11,070	11,180
Provincial Casino Revenue Sharing	-	2,121	3,197	4,284	4,305
Carbon Tax Rebates	650	650	650	650	650
Other Corporate Government Transfers	1,678	1,678	1,751	1,751	1,751
Corporate Government Transfers	2,328	4,449	5,598	6,685	6,706
Corporate Lease Revenue	7,408	10,615	10,677	10,739	10,802
Penalties & Interest	3,640	3,640	3,640	3,640	3,640
Corporate Other Revenues	11,048	14,255	14,317	14,379	14,442
Total Corporate Revenues	484,578	506,646	525,254	544,576	563,542
<i>DEPARTMENTAL REVENUES</i>					
<i>General Government</i>					
Corporate Services	150	150	150	150	150
Finance	1,513	1,551	1,590	1,630	1,671
	1,663	1,701	1,740	1,780	1,821
<i>Public Safety</i>					
Bylaws	9,945	10,233	10,530	10,835	11,150
Fire	2,402	2,471	2,541	2,614	2,689
Police	8,204	8,151	8,099	8,148	8,198
	20,551	20,855	21,170	21,597	22,037
<i>Other</i>					
Engineering Services	8,354	8,596	8,846	9,103	9,366
Parks, Recreation & Culture	34,265	35,200	35,362	36,275	36,465
Planning & Development	24,962	25,686	26,432	27,199	27,988
Surrey Public Library	1,642	1,642	1,642	1,642	1,642
	69,223	71,124	72,282	74,219	75,461
Total Departmental Revenues	91,437	93,680	95,192	97,596	99,319
TOTAL REVENUE	\$576,015	\$600,326	\$620,446	\$642,172	\$662,861

**2021 - 2025 FINANCIAL PLAN
GENERAL OPERATING - EXPENDITURE AND TRANSFERS SUMMARY**

(in thousands)

EXPENDITURE SUMMARY	2021 BUDGET	2022 PLAN	2023 PLAN	2024 PLAN	2025 PLAN
<i>General Government</i>					
Mayor, Council & Grants	\$ 3,605	\$ 3,611	\$ 3,617	\$ 3,623	\$ 3,629
City Manager's Department	1,550	1,553	1,556	1,559	1,562
Corporate Services	32,963	33,938	33,113	33,188	33,263
Finance	14,330	14,483	14,636	14,789	14,942
Investments & Intergov. Relations	1,651	1,653	1,655	1,657	1,659
	54,099	55,238	54,577	54,816	55,055
<i>Public Safety</i>					
Bylaws	9,324	9,454	9,584	9,714	9,844
Fire	66,866	67,719	67,864	68,009	68,154
Police	189,991	195,276	199,473	205,799	210,130
	266,181	272,449	276,921	283,522	288,128
<i>Other</i>					
Engineering Services	9,936	9,716	10,012	10,316	10,629
Parks, Recreation & Culture	108,538	109,602	110,163	116,371	117,050
Planning & Development	32,510	32,560	32,615	32,675	32,740
Surrey Public Library	21,015	21,074	21,133	21,193	21,252
Corporate Operating	1,536	1,536	1,536	1,536	1,536
	173,535	174,488	175,459	182,091	183,207
Departmental Expenditures	493,815	502,175	506,957	520,429	526,390
Council Initiative Fund	260	260	260	260	260
Fiscal Charges	153	157	162	167	172
Interest Paid on Prepaid Taxes	102	103	104	105	106
External Borrowing	6,998	9,221	9,341	8,046	8,046
Fiscal Services & Debt Interest	7,253	9,481	9,607	8,318	8,324
Municipal Debt Principal	4,682	9,151	10,195	10,313	10,313
TOTAL EXPENDITURE	\$506,010	\$521,067	\$527,019	\$539,320	\$545,287
TRANSFERS SUMMARY					
General Capital Contribution	35,748	28,221	26,601	25,416	21,512
SPS Capital/One-Time Contribution	23,084	5,400	5,000	5,000	-
Provincial Casino Revenue Sharing	-	2,121	3,197	4,284	4,305
Tree Replacement Contribution	2,500	2,250	2,000	1,750	1,500
Internal Borrowing	1,049	19,721	23,496	26,542	16,398
SPS Transfers To/(From) Capital	2,275	2,275	3,519	2,893	4,428
Other Transfers To/(From) Capital	10,351	9,466	10,439	10,439	10,439
Transfers To/(From) Capital Sources	75,007	69,454	74,252	76,324	58,582
Roads & Traffic Safety Contribution	12,922	12,922	12,922	12,922	12,922
Carbon Emission Offsets	650	650	650	650	650
Other Transfers To/(From) Operating	(18,574)	(3,767)	5,603	12,956	45,420
Transfers To/(From) Operating Sources	(5,002)	9,805	19,175	26,528	58,992
TOTAL TRANSFERS	\$ 70,005	\$ 79,259	\$ 93,427	\$102,852	\$117,574

Appendix "II"

2021 - 2025 FINANCIAL PLAN ROADS & TRAFFIC - FINANCIAL SUMMARY *(in thousands)*

REVENUE SUMMARY	2021 BUDGET	2022 PLAN	2023 PLAN	2024 PLAN	2025 PLAN
Roads & Traffic Safety Levy	\$ 29,803	\$ 30,101	\$ 30,402	\$ 30,706	\$ 31,013
Grants in Lieu	997	1,007	1,017	1,027	1,037
Special Assessment	236	250	256	272	288
Taxation	31,036	31,358	31,675	32,005	32,338
Sale of Goods and Services	908	925	942	959	976
Developer Contributions	504	514	524	534	545
Transfers from Other Governments	6,674	6,807	6,943	7,082	7,224
Other Revenue	953	967	982	997	1,012
TOTAL REVENUE	\$ 40,075	\$ 40,571	\$ 41,066	\$ 41,577	\$ 42,095
EXPENDITURE SUMMARY					
Operational Expenditures	\$ 33,530	\$ 34,212	\$ 34,893	\$ 35,588	\$ 36,297
TOTAL EXPENDITURE	\$ 33,530	\$ 34,212	\$ 34,893	\$ 35,588	\$ 36,297
TRANSFERS SUMMARY					
Transfers To/(From) Capital Sources	\$ 19,501	\$ 19,422	\$ 19,244	\$ 19,734	\$ 19,555
Transfers To/(From) Operating Sources	(12,956)	(13,063)	(13,071)	(13,745)	(13,757)
TOTAL TRANSFERS	\$ 6,545	\$ 6,359	\$ 6,173	\$ 5,989	\$ 5,798
NET ROADS & TRAFFIC	\$ -	\$ -	\$ -	\$ -	\$ -