



Municipality of Port Hope

56 Queen Street
Port Hope, ON
L1A 3Z9

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REPORT TO: General Government and Finance
FROM: David Baxter, Director of Finance
SUBJECT: Area Rating – Focus Group Final Report
DATE: January 7, 2014

RECOMMENDATION:

That the Committee recommend to Council a 2 stage community consultation approach comprised of the following:

- 1) That be staff be directed to mail all property owners the 'Evaluation of Municipal Services as Potential Special Services' document along with instructions requesting public participation in providing feedback to staff to consolidate and report back to Committee of the Whole on February 18, 2014. Further, that the community consultation commence January 17, 2014 and include the posting of the document and notice on the Municipal website, mailing as previously noted and advertisements be placed in local newspapers (January 17, 24 and 31), with all feedback to be received by February 3, 2014 for this stage of the community consultation. And further,
- 2) That the second stage of community consultation to review recommended options for a revised tax allocation methodology commence February 28, 2014 and include the posting of the document and notice on the Municipal website, a mailing to all property owners, 2 public meetings in each Ward with a facilitator, and advertisements be placed in local newspapers (February 28, March 7 and 14), with all feedback to be received by March 21, 2014 which will be consolidated and included in a report to Committee of the Whole on April 1, 2014.

BACKGROUND:

Whereas the November 26th 2013 Area Rating Report resulted in Council's recommendation to form an Area Rating Focus Group, the respective parties identified their representative and the Focus Group was comprised of:

- Ward 1 Representative Gord Walters
- Ward 2 Representative Ian Angus

- Mayor Linda Thompson
- Director of Finance, David Baxter

The Focus Group held 5 meetings in December 2013 and agreed to a principle based approach, being a philosophical approach of analyzing those services available where, and what is fair and equitable prior to investigating financial or other implications. The group established that any tax allocation method recommendation must be compliant with legislation and use weighted assessment as the basis for allocation.

The group endeavored to:

- Establish clear context of special services and area rating
- Develop framework to define a special service
- Incorporate input from Ministry of Municipal Affairs and Housing (MMAH) and other Municipalities
- Establish commonalities through review
- Provide suggestions for implementation and phasing

The 'Evaluation of Municipal Services as Potential Special Services' document originally established by the Area Rating Working Group was thoroughly reviewed and updated to enhance the understanding of special service determination and justification (APPENDIX A). In addition to revised criteria to determine if a service could be considered a special service, the group decided that the following four elements should also be satisfied:

- Fair and Equitable;
- Significant;
- Implementable; and
- Justifiable and Defendable.

The group reviewed the information included as additional detail providing some specific changes and requested staff to further incorporate comments from MMAH, relevant information regarding staffing and context implications as appropriate. The group understood that staff would need some additional time to complete the additional requests and the final version would be completed prior to community consultation but would not be completed in time for the January 7th meeting.

Staff identified the Focus Group's general consensus on the table in green and no consensus is indicated in yellow. Instructions for the document ask the public to indicate yes or no for non-consensus and where disagreement with consensus determined by the Focus Group. They then will be asked to provide rationale in context of special services legislation to substantiate their position.

In addition, the Focus Group recommended to the CAO and Council that the search for a facilitator be initiated to ensure preparation for the community

consultation stage. The group also recommends that the individual be experienced and considered a third party.

At the conclusion of the final meeting, The Focus Group recommended that the revised 'Evaluation of Municipal Services as Potential Special Services' be included for public consultation.

STAFF PROPOSED NEXT STEPS:

The Focus Group's recommendation supports a principled approach and should further develop the understanding of Municipal property taxpayers regarding Area Rating as it relates to Port Hope. While the group progressed as far as they could, Staff recommends expanding the plan to provide context to the full process and how it can be incorporated into the existing timeline.

Given the structure of the 'Evaluation of Municipal Services as Potential Special Services' document, public input will have to be compiled, grouped and further presented to the public in a consolidated way to create a few options which could then be reviewed by council and the public as part of the ongoing community consultation for consideration as a tax allocation method including phasing and financial impacts.

Building on the recommendation of the Focus Group, it is recommended that the 'Evaluation of Municipal Services as Potential Special Services' document along with instructions be mailed to all property owners requesting public participation in providing feedback to staff to consolidate.

Based on the results of the first stage of community consultation, recommended tax allocation methods can be developed including phasing and financial implications which can then be included in a more fulsome second stage community consultation process including 2 meetings in both Wards and the use of an external facilitator and be completed for the April 1, 2014 Committee of the Whole meeting as established by Council on December 3, 2013. Following the principled approach in Stage 1, further detailed 2013 Budget information will be made available.

It is estimated that the timeline would be:

- January 14 – Council potentially approves resolution
- January 17 – Community consultation stage 1 begins
 - Documents and notice posted on website
 - Mailing to all property owners
 - Advertisement in local newspapers (January 17, 24 and 31)
- February 3 – Community consultation stage 1 closes, any comments received to this point will be included in February 18, 2014 COW report (18 days total, including 3 weekends)
- February 18 – Report to COW on feedback and recommended options

- February 25 – Council potentially approves resolution to proceed with stage 2 community consultation recommended allocation methodologies
- February 28 – Community consultation stage 2 begins (22 days, including 3 weekends)
 - Documents and notice posted on website
 - Potential mailing to all property owners
 - Advertisement in local newspapers (February 28, March 7 and 14)
 - 2 public meetings in each Ward (anticipated March 5 and March 6 depending on availability)
- March 21 – Community consultation stage 2 closes, any comments received to this point will be included in April 1, 2014 COW report
- April 1 – Report to COW on feedback during community consultation stage 2

Cost implications above current budget levels include the additional 6 newspaper advertisements, 2 mailings to all property owners and the cost of the facilitator for the 4 public meetings. Fiscal impact is being estimated at \$15,000.

Staff are currently investigating the ability for the community to complete their feedback for stage 1 community consultation as part of an online survey for convenience of respondents as well as to assist in summarizing the information. If this is determined to be a desired option, access could be provided at both library branches for those with limited internet access.

In addition, subsequent to the last Focus Group meeting and as part of completing the information and financial detail that was requested a small change has been made (included in Appendix A). A Works and Engineering Administration row has been added to account for expenses not directly included in the other services identified. The evaluation recommendation was established to be consistent with Parks, Recreation and Culture Administration, where some services of the department have also been evaluated without consensus regarding special service determination.

At the December 10, 2013 Committee of the Whole meeting Council requested that the LLRW interest summary be provided as public information under Area Rating on the website. The file has been updated to include 2012 information and shows on a summarized and Ward specific basis the fund interest earned as well as the type of usage (Appendix B). The document has been posted on the website. In summary, of the total \$8,635,225 LLRW interest earned on the \$20 million dollars invested, 19% was utilized as direct application to levy, with the remaining 81% has been utilized for capital funding (17% directly to specified projects and 64% through reserves). Of the interest used for direct application to levy, Ward 1 utilized 33% and Ward 2 utilized 67%. Of the funds contributed towards capital, Ward 1 contributed 59% (54% of funds contributed directly to specified projects and 61% of funds contributed to

reserves), while Ward 2 contributed 41% (46% of funds contributed directly to specified projects and 39% of funds contributed to reserves).

CONCLUSION:

The two stage public consultation process recommended includes the work of the Focus Group and further builds a plan for further community consultation, including the additional period in 2013 to ensure a fulsome community consultation opportunity has been provided and Council has received feedback prior to making a decision affecting the 2014 Municipal property tax rates.

Further, I understand that the CAO, in accordance with Council's direction to engage a facilitator to assist at the proposed open houses, has approached Nigel Bellchamber for this purpose. Mr. Bellchamber is a professional well respected for his roles and many years with the Association of Municipalities of Ontario and Rural Ontario Municipal Association/Ontario Good Roads Association through his facilitation of the Minister's Forums and other sessions as well as his training sessions for municipal council members. Mr. Bellchamber also has a sound financial background and was recently the Chair of the Public Sector Accounting Board. In his practice he is often called upon by municipalities to assist with challenging matters and to facilitate dialog including at open public forums. The subject role will be further defined as the public open house sessions are further defined; however, it is noted the role is not one of mediation but to assist with an inclusive, fair and fulsome dialog and to assist participants with clarifying any comments or concerns they wish to express. While the selection of a facilitator is independent from the Focus Group (i.e. as they are providing materials for consideration at the public sessions) as previously noted some general thoughts regarding this role were provided through the Focus Group to the CAO.

Original Signed by:

David Baxter
Director of Finance

Evaluation of Municipal Services as Potential ‘Special Services’

In order to Area Rate, one must determine the definition of a special service. **The *Municipal Act, 2001* (Section 326) defines a special service as a service or activity of a municipality that is,**

- A) Not being provided or undertaken generally throughout the municipality, or**
- B) Being provided or undertaken at different levels or in a different manner in different parts of the municipality.**

Special services may be levied by by-law where a special service has been identified and the by-law designates the area of the municipality (definable benefitting area) in which the residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality. Special services are not solely determined based on geographic or political boundaries such as wards.

The Municipal Services Evaluation Table outlines all of the items that were identified for potential as Special Services. Each item was subject to the following evaluation criteria:

- A1) Is the service being provided throughout the Municipality of Port Hope?
- A2) Is the service undertaken generally throughout the Municipality of Port Hope?
- B1) Is the service being provided or undertaken at the same level throughout the Municipality of Port Hope?
- B2) Is the service being provided in the same manner throughout the Municipality of Port Hope?

If criteria indicates a potential special service, it is subject to the following limitations:

- C) Fair and equitable (just and reasonable)
- D) Significant (more than minimal financial impact)
- E) Implementable (cost and/or effort does not outweigh benefit)
- F) Justifiable and defensible (can be defended and supported legally)

If a service does not meet the criteria for a special service, that service will be considered a common service and levied as part of the Municipal Tax Rate as per Section 307 of the Municipal Act. For clarity, on the following table **yes** indicates a response in the affirmative. A **no** in any evaluative column of a service row indicates that the service could potentially be considered a special service and the ultimate determination is noted in the bolded, shaded column. A **yes/no** indicates that there was not a consensus among the Focus Group members.

	Service	Attributes of Common Services				Could the Service be Considered a Potential Special Service	Fair & Equitable	Significant	Implementable	Justifiable & Defendable	<p style="text-align: center;">DRAFT Details & Information</p>
		Is the Service Provided Throughout the Municipality	Is the Service Undertaken Generally Throughout the Municipality	Is the Service Being Provided or Undertaken at the Same Level Throughout the Municipality	Is the Service Being Provided in the Same Manner Throughout the Municipality						
Administration	Administration (Council, Corporate Services, Finance, Human Resources)	Yes	Yes	Yes	Yes	No				Within these departments, services include: interest, investments, tax changes, payments in lieu (PIL), committees of council and insurance. As per Section 322 of The Municipal Act, 2001 - the portion of Payments in Lieu (PIL's) of taxes not distributed by a local municipality shall be credited to its general fund. The approximate budget 2013 net levy impact is \$830,000.	
	Town Hall	Yes	Yes	Yes	Yes	No				Accessible to all ratepayers. The approximate budget 2013 net levy impact is \$142,600.	
Police	Police (PHPS, OPP)	Yes	Yes	Yes	No	Yes				Ward 1 - Port Hope Police Service. Ward 2 - Ontario Provincial Police. Contracted service boundaries are same as Ward boundaries. Each service provider has separate business plans and budget. The budget 2013 net levy impact for Ward 1 (police) is \$3,954,200. The budget 2013 net levy impact for Ward 2 (OPP) is \$740,400.	
	Port Hope Police Service Board	Yes	Yes	Yes	No	Yes				Police Service Board costs are recommended to be allocated based on each Ward's percentage of total policing costs. The budget 2013 net levy impact is \$70,100.	
Economic Development & Tourism	Economic Development and Tourism	Yes	Yes	Yes / No	Yes / No	Yes / No				This department is responsible for business attraction, business retention and support, marketing and promotion, visitor information, events coordination, filming liaison and business incubator. Supports economic activity which benefits all ratepayers. Support available for all new and existing businesses across Municipality. Attracts new business investment creating potential employment opportunities and increases assessment tax base across MPH. The Municipality of Port Hope adopted the Economic Development Strategy which identifies tactics and guiding principles in economic activities including getting the correct infrastructure and building on existing industry strengths (agricultural). Ministry of Municipal Affairs and Housing (MMAH) indicated that business revenues coming in affect the community as a whole (eg. affects jobs, supports all businesses, allows for a thriving downtown core). Of the 444 other Ontario local governments, MMAH representatives consulted were not aware of any that area rated Economic Development and Tourism. The approximate budget 2013 net levy impact is \$562,500.	
	Business Park	Yes	Yes	Yes / No	Yes / No	Yes / No				Enhances business community creating potential employment opportunities and increases assessment tax base. This project was not levy based and was funded through Northumberland CFDC grant, Hydro Reserve and other reserves. Servicing was funded through the Ontario Potable Water Program (OPWP) grant. No dedicated staffing.	
Planning & Development	Planning & Development	Yes	Yes	Yes	Yes	No				The department is responsible for community land use development, development approvals and applications, Ontario Building Code, Municipal By-Law enforcement and property standards. The Municipality of Port Hope adopted the Official Plan and Zoning By-law which covers the entire Municipality. Services are available to all ratepayers. The approximate budget 2013 net levy impact is \$327,600.	
	Parking	Yes	Yes / No	Yes / No	Yes / No	Yes / No				Parking enforcement applies to both wards. Defined downtown parking plan with capital budget and revenue. The approximate budget 2013 net revenue is \$90,000.	

	Service	Attributes of Common Services			Could the Service be Considered a Potential Special Service	Fair & Equitable	Significant	Implementable	Justifiable & Defendable	<p style="text-align: center;">DRAFT Details & Information</p>
		Is the Service Provided Throughout the Municipality	Is the Service Undertaken Generally Throughout the Municipality	Is the Service Being Provided or Undertaken at the Same Level Throughout the Municipality						
Fire & Emergency	Fire & Emergency Services	Yes	Yes	Yes	Yes	No				<p>This department is responsible for medical first response, hazardous materials response, public fire prevention education, fire code compliance enforcement, emergency planning, and fire suppression. There are 4 full-time administration employees and 69 volunteers. All ratepayers receive service and all equipment and volunteers are available to all areas as required. The budget 2013 net levy impact is \$1,354,900.</p>
Parks, Recreation & Culture	Administration	Yes	Yes	Yes / No	Yes / No	Yes / No				<p>Accessible to all ratepayers. There are 3 full-time administration employees. The MPH Parks, Recreation and Culture Vision is "Port Hope supports community and individual well-being through a collaborative delivery system comprised of sustainable parks, recreation and cultural opportunities that are accessible to all." In 2010, Council adopted the Leisure Services Master Plan which covers the entire Municipality. A total of 391 surveys were completed by Port Hope residents resulting in 76% indicating all or most of their recreation and cultural needs are met and 17% indicating some but not all needs are met. A primary objective of the Master Plan is to promote and facilitate the participation of the diverse population in our community. The approximate budget 2013 net levy impact is \$300,900.</p>
	Canton Municipal Office	Yes	Yes	Yes / No	Yes / No	Yes / No				<p>Accessible to all ratepayers. This facility is used for a variety of activities which include: public rentals, meeting area for Committee's of Council, home to PRC administration, and other administrative activities can be completed (burn permits, tax payments, etc.). The approximate budget 2013 net levy impact is \$34,000.</p>
	Programs (Seniors, Adults, Youth, Aquatics)	Yes	Yes	Yes / No	Yes / No	Yes / No				<p>Programs are available to all ratepayers. There are 3 full-time program employees with additional part-time employees. The approximate budget 2013 net levy impact is \$208,200.</p>
	Facilities (JBSC, TPRC, RCAC)	Yes	Yes	Yes / No	Yes / No	Yes / No				<p>Facilities include Jack Burger Sports Complex (JBSC), Town Park Recreation Centre (TPRC), and Ruth Clarke Activity Centre (RCAC). Accessible to all ratepayers. MMAH indicated that a special service is not about who uses Municipal facilities but rather if the facility is accessible and available to all ratepayers. There are 4 full-time facility employees with additional part time employees. The approximate budget 2013 net levy impact is \$723,100. There is a full time Seniors Programmer at the (RCAC) and a full time Program Coordinator at the TPRC who also manages the building.</p>
	Marina	Yes	Yes	Yes / No	Yes / No	Yes / No				<p>Accessible to all ratepayers including the fish cleaning station. There is 1 full-time harbour/marina employee (allocated 5 months of the year to Marina and 7 months of the year to Parks) and 2 part-time employees. The approximate budget 2013 net levy impact is \$72,900.</p>
	Harbour Dredging and Capital Costs	Yes	Yes	Yes / No	Yes / No	Yes / No				<p>Harbour accessible to all ratepayers. Tourism attraction benefits all ratepayers. The majority of the cost is not levy but paid through Harbour rentals and CPHH/Waterfront Reserves. There is 1 full-time harbour/marina employee (allocated 5 months of the year to Marina and 7 months of the year to Parks and 2 part-time employees.</p>
	Parks	Yes	Yes	Yes / No	Yes / No	Yes / No				<p>Within the Municipality, there are 55 parks, open space, trail areas in Ward 1 (113 hectares) and 3 parks in Ward 2 (15 hectares). There is 1 full-time Parks Manager (responsibilities include cemetery and marina), 1 full-time Parks Assistant and part-time employees. The approximate budget 2013 net levy impact is \$491,200. All parks are accessible to all ratepayers.</p>
	Cemeteries	Yes	Yes	Yes / No	Yes / No	Yes / No				<p>Rural cemeteries are considered non-active+but are available to visitors and require maintenance. Urban cemeteries are open to all ratepayers. There is 1 Cemetery Superintendent and part-time employees. The approximate budget 2013 net levy impact is \$84,000.</p>

	Service	Attributes of Common Services				Could the Service be Considered a Potential Special Service	Fair & Equitable	Significant	Implementable	Justifiable & Defendable	<p align="center">DRAFT Details & Information</p>
		Is the Service Provided Throughout the Municipality	Is the Service Undertaken Generally Throughout the Municipality	Is the Service Being Provided or Undertaken at the Same Level Throughout the Municipality	Is the Service Being Provided in the Same Manner Throughout the Municipality						
Works & Engineering	Administration	Yes	Yes	Yes / No	Yes / No	Yes / No				Accessible to all ratepayers. There are 5 full time employees. The approximate budget 2013 net levy impact is \$559,100.	
	Roads (Maintenance)	Yes	Yes	Yes / No	Yes / No	Yes / No				All roads accessible to all ratepayers and part of integrated system. The total road kilometers within the Municipality of Port Hope are 322 km. The split of the kilometers between the urban and rural areas are 84 kms (26.3%) and 237 kms (73.7%) respectively. The road classes by kilometers are as follows: Arterial 29 km (8.9%), Collector 75 km (23.3%), and Local 218 km (67.8%). Surface type road kilometers are as follows: Asphalt 101 km (31.4%), Gravel 53 km (16.6%), Recycled Asphalt 4 km(1.3%), and Surface Treated 163 km (50.7%). All roads are connected and all require maintenance. There is 1 Road Supervisor for the entire Municipality with Ward 1 having 1 Road Foreman and 8 Road Operators and Ward 2 having 1 Road Foreman and 5 Road Operators. MMAH stated that property assessment reflects positive and negative impacts which is factored into the Municipal property tax calculation; plowing and maintenance is based on volume and need. Of the 444 other Ontario local governments, MMAH representatives consulted were not aware of any that area rate roads. The approximate budget 2013 net levy impact is \$2,731,000.	
	Traffic Lights	Yes	Yes	Yes / No	Yes / No	Yes / No				Location based on safety including pedestrian and vehicle volume. The approximate budget 2013 net levy impact is \$43,000.	
	Street Sweeping	Yes	Yes	Yes / No	Yes / No	Yes / No				Street sweeping conducted in association with overall road maintenance. All ratepayers have access to all roads.	
	Catch Basins	Yes	Yes	Yes / No	Yes / No	Yes / No				Catch basins are maintained in association with overall road maintenance. All roads are accessible to all ratepayers.	
	Transit	Yes	No	No	No	Yes				Transit only operates in Ward 1. No difference in user fee structure for Ward 1 and Ward 2 ratepayers. The approximate budget 2013 net levy impact is \$398,400.	
	Sidewalks	Yes	No	No	Yes	Yes				Sidewalks located in Ward 1. Accessible to all ratepayers. The approximate budget 2013 net levy impact is \$67,000.	
	Streetlights	Yes	No	No	No	Yes				Streetlights located in both Ward 1 and Ward 2. There are currently, 1,570 streetlights in Ward 1 and 63 streetlights in Ward 2. The approximate budget 2013 net levy impact is \$197,000.	
	Crossing Guards	Yes	Yes	Yes	Yes	No				Eight crossing guards (7 in Ward 1 and 1 in Ward 2) operate at schools across the Municipality. School children in both Wards benefit from enhanced safety. Note: school attendance is not Ward specific. The approximate budget 2013 net levy impact is \$77,600.	
	Bulky Waste Pickup	No	No	No	No	Yes				Bulky waste pickup is available to Ward 1 residents. Note: there is a user fee associated with this service as well as utilizing the resident's dump voucher. This service is not provided to Ward 2 residents. Currently, the County is reviewing the opportunity to have a County wide bulky waste pickup.	
Christmas Tree/Yard Waste Pickup	No	No	No	No	Yes				Ward 1 . yard waste pickup twice a year and Christmas tree pickup. Services not provided in Ward 2.		
Library	Port Hope Public Library (2 branches)	Yes	Yes	Yes / No	Yes / No	Yes / No				All ratepayers can use services at both branches. No difference in fee structure for Ward 1 or Ward 2 ratepayers. The Mary J. Benson branch is open Monday to Thursday 10 a.m. to 8 p.m., Friday 10 a.m. to 6 p.m., and Saturday 10 a.m. to 5 p.m. The Garden Hill branch is open Tuesday 5 p.m. to 8 p.m., Wednesday 2 p.m. to 5 p.m. and Saturday 10 a.m. to 2 p.m. There is also a virtual library, which allows any Port Hope resident to access library resources. The budget 2013 net levy impact is \$633,100.	

**Municipality of Port Hope
Summary of LLRW 2001-2012**

Of the total \$8,635,225 LLRW interest earned on the \$20 million dollars invested, 19% was utilized as direct application to levy, with the remaining 81% has been utilized for capital funding (17% directly to specified projects and 64% through reserves). Of the interest used for direct application to levy, Ward 1 utilized 33% and Ward 2 utilized 67%. Of the funds contributed towards capital, Ward 1 contributed 59% (54% of funds contributed directly to specified projects and 61% of funds contributed to reserves), while Ward 2 contributed 41% (46% of funds contributed directly to specified projects and 39% of funds contributed to reserves).

W1 and W2 Summary of LLRW Interest Usage					
Year	Interest Net of Fees	Direct Application to Levy	Direct Application to Capital and Operating	Transfers to Bldg & Equip Reserves	Cumulative Balance
2001 Deposit	-	-	-	-	20,000,000
2001 transactions	509,486	-	250,000	-	20,259,486
2002 transactions	470,428	-	731,058	-	19,998,857
2003 transactions	744,546	475,000	268,402	-	20,000,001
2004 transactions	839,737	353,500	49,864	434,000	20,002,374
2005 transactions	853,148	378,000	-	473,550	20,003,972
2006 transactions	766,577	(20,000)	-	750,000	20,040,549
2007 transactions	850,508	(13,000)	-	850,000	20,054,057
2008 transactions	783,082	(32,000)	5,000	860,000	20,004,140
2009 transactions	801,556	-	94,516	697,856	20,013,324
2010 transactions	718,930	-	-	715,000	20,017,254
2011 transactions	662,558	150,000	-	662,558	19,867,254
2012 transactions	634,668	366,500	22,552	100,453	20,012,417
Total	8,635,225	1,658,000	1,421,392	5,543,416	

Percent of W1 & W2 Interest Net of Fees	19.2%	16.5%	64.2%
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Ward 1 Interest Usage					
Year	Interest Net of Fees	Direct Application to Levy	Direct Application to Capital and Operating	Transfers to Bldg & Equip Reserves	Cumulative Balance
2001 Deposit					10,000,000
2001 transactions	258,579		250,000		10,008,579
2002 transactions	248,406		258,129		9,998,857
2003 transactions	478,361	237,500	239,717		10,000,000
2004 transactions	502,100	68,000		434,000	10,000,100
2005 transactions	422,191	32,000		390,000	10,000,291
2006 transactions	433,416			400,000	10,033,707
2007 transactions	443,112			450,000	10,026,819
2008 transactions	432,311			455,000	10,004,130
2009 transactions	432,016			430,000	10,006,146
2010 transactions	368,340			365,000	10,009,486
2011 transactions	342,527	150,000		342,527	9,859,486
2012 transactions	334,949	66,781	17,715	100,453	10,009,486
Total	4,696,308	554,281	765,561	3,366,980	

Percent of W1 & W2 Summary of Usage by Type	54.4%	33.4%	53.9%	60.7%
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Ward 2 Interest Usage					
Year	Interest Net of Fees	Direct Application to Levy	Direct Application to Capital and Operating	Transfers to Bldg & Equip Reserves	Cumulative Balance
2001 Deposit					10,000,000
2001 transactions	250,907				10,250,907
2002 transactions	222,022		472,929		10,000,000
2003 transactions	266,186	237,500	28,685		10,000,001
2004 transactions	337,637	285,500	49,864		10,002,274
2005 transactions	430,958	346,000		83,550	10,003,681
2006 transactions	333,161	(20,000)		350,000	10,006,842
2007 transactions	407,396	(13,000)		400,000	10,027,238
2008 transactions	350,772	(32,000)	5,000	405,000	10,000,010
2009 transactions	369,540		94,516	267,856	10,007,178
2010 transactions	350,590			350,000	10,007,768
2011 transactions	320,030			320,030	10,007,768
2012 transactions	299,719	299,719	4,837		10,002,931
Total	3,938,917	1,103,719	655,831	2,176,436	

Percent of W1 & W2 Summary of Usage by Type	45.6%	66.6%	46.1%	39.3%
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