

**City of Revelstoke**  
**Preliminary Draft Financial Plan 2011-2015**  
**Further revised February 11, 2011**



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# CITY OF REVELSTOKE

## Preliminary Draft Financial Plan 2011-2015



February 11, 2011

**NAVIGATION SHEET**

**Versions**

**Overall Summary**

**Financial Resources**

**General Operating**

**Equity in Capital Assets**

**Water Operating**

**Sewer Operating**

**General Government Expenses**

**Fire Protection**

**Planning, Building and Bylaw Enforcement**

**RCMP**

**Public Works**

**Community Economic Development**

**Recreation**

**Capital Projects**

**Other Expenses**

**Reserves**

Electric Utility

Building Renovation

Community

Fire

Recreation

Equipment

Buildings

Future Services

Land Sale

Community Centre

Water

Sewer

Snow removal

Liability

Police Station

Chat Lift

Summary

**Property taxes 2010**

Rate calculation

Revenue results

Examples

Property tax composition



VERSION ANALYSIS

RESULTS	Scenario displayed → Management				
	2011	2012	2013	2014	2015
<b>Closing balances:</b>					
Surplus (General)	56,390	190,902	209,951	339,231	670,706
Total reserves/surplus	4,217,382	4,029,275	4,408,606	5,064,412	6,511,191
Total Debt (inc. utilities)	19,934,069	21,538,814	23,776,709	25,966,308	37,326,599
Equity in Capital Assets	45,011,668	46,167,860	46,345,976	46,414,444	46,218,674
<b>General operating:</b>					
Capital out of revenue	127,688	86,822	91,164	95,722	100,508
Debt financing (inc. utilities)	679,557	1,158,229	1,442,134	1,521,134	1,532,324
Surplus/(deficit) for yr.	6,390	134,511	19,050	129,280	531,476
<b>Other:</b>					
Property tax increase (average)	-0.30%	0.00%	1.25%	0.00%	-0.00%
Applicable to debt	-0.30%	3.58%	3.53%	0.94%	0.13%
Capital out of revenue	0.65%	-0.63%	0.05%	0.05%	0.05%
Reserves and surpluses	3.22%	6.11%	-3.56%	2.48%	2.63%
Operational	-3.66%	-2.17%	1.23%	-3.47%	-3.02%

Building our Reserves

	2010	Contributions					Balance				
		2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
		Management									
Equipment Replacement	\$395,000	\$440,000	\$780,000	\$770,000	\$885,000	\$950,000	\$3,015	\$1,628	\$9,377	\$5,009	\$2,984
Cemetery Replacement	\$40,000	\$30,000	\$22,000	\$20,000	\$20,000	\$20,000	\$1,695	\$3,830	\$3,509	\$6,247	\$13,734
Fine Capital Replacement	\$96,000	\$255,000	\$210,000	\$235,000	\$180,000	\$145,000	\$1,255	\$5,418	\$4,869	\$5,317	\$6,608
Recreation Reserve	\$395,000	\$510,000	\$530,000	\$315,000	\$345,000	\$170,000	\$3,115	\$8,712	\$1,931	\$5,368	\$8,364
Building Reserve	\$81,000	\$70,000	\$100,000	\$41,000	\$70,000	\$30,000	\$5,863	\$5,131	\$1,800	\$9,065	\$2,655
Community Centre Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
RCMP Building Reserve	\$0	\$0	\$10,000	\$50,000	\$30,000	\$60,000	\$31,130	\$4,499	\$2,674	\$2,608	\$2,948
Land Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$637,198	\$925,911	\$1,021,277	\$1,123,796	\$1,234,004
<b>Total (Appendix 1)</b>	<b>\$1,007,000</b>	<b>\$1,305,000</b>	<b>\$1,652,000</b>	<b>\$1,431,000</b>	<b>\$1,530,000</b>	<b>\$1,375,000</b>	<b>\$1,083,270</b>	<b>\$1,155,129</b>	<b>\$1,245,436</b>	<b>\$1,357,809</b>	<b>\$1,469,497</b>

Snow removal

	2011	2012	2013	2014	2015
	Management				
Snow removal	699,100	721,936	741,293	761,192	786,653
Sanding	67,000	88,000	89,500	91,000	91,500



**VERSION ANALYSIS RESULTS**

Scenario displayed → **Management**

Version Summary for	<b>Management</b>	scenario:
Snow removal	Management	
Building reserves	Management	
Revenues	Management	
Expenses	Management	
Growth	High growth	
Gen. Govt. Exps.	Management	
Fire Protection	Management	
Planning	Management	
RCMP	Management	
Public Works	Management	
Garbage Collection	One-man truck	
CEB	Management	
Recreation Expenses	Management	
Recreation Revenues	Management	
General Govt. capital	Management	
Fire capital	Management	
PEP capital	Management	
Planning capital	Management	
Animal Control capital	Management	
RCMP capital	Management	
Land capital	Management	
PW capital	Management	
Cemetery capital	Management	
CEB capital	Management	
Recreation capital	Management	
Discretionary increases	Management	
Land Sale Transfer	Management	
Water revenues	Management	
Water expenses	Management	
Water Rates	Management	
Sewer revenues	Management	
Sewer expenses	Management	
Sewer reserve ffs	Management	
Sewer rates	Management	

CITY OF REVELSTOKE

FINANCIAL PLAN 2011-2016

SCHEDULE A OF BYLAW NO.  
SUMMARY

		2010	2011	2012	2013	2014
<b>Revenues</b>						
Property taxation	25.26%	\$7,774,150	\$8,046,245	\$8,428,442	\$8,723,437	\$9,028,757
1% Utility tax	0.47%	145,000	145,000	146,000	151,000	153,000
Frontage tax	0.34%	105,000	116,970	116,970	116,970	116,970
<b>Fees and Charges</b>						
Sale of services	6.34%	1,951,419	1,983,744	1,978,739	1,981,788	1,989,480
User fees - water and sewer	6.33%	1,947,957	2,018,777	2,078,863	2,149,748	2,221,722
<b>Other Revenue</b>						
Grants/Other Governments	19.87%	6,054,595	5,207,781	5,374,013	5,444,500	5,551,742
Other	5.28%	1,825,145	1,852,072	1,770,187	2,004,478	2,237,572
Transfers from reserves and surplus	7.43%	2,285,375	1,073,900	629,500	648,450	475,000
Debt proceeds	15.74%	4,845,000	2,400,000	3,315,000	3,445,000	12,765,000
DCC'S	1.48%	456,000	1,290,000	1,000,000	1,000,000	1,000,000
Transfer from equity in capital assets	5.80%	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000
Non-TCA funding	5.94%	1,827,700	1,618,000	1,523,450	1,602,800	1,597,000
Transfer from prior years' surplus	0.12%	37,045	0	28,096	128,540	32,674
<b>Total</b>	<b>100.00%</b>	<b>\$30,779,387</b>	<b>\$27,275,489</b>	<b>\$28,114,290</b>	<b>\$29,119,709</b>	<b>\$30,693,917</b>
<b>Expenditures</b>						
General operating	45.94%	\$14,141,529	\$13,685,507	\$14,186,097	\$14,355,688	\$14,504,471
Water utility	1.90%	585,000	593,000	603,000	616,000	625,000
Sewer utility	2.12%	653,000	855,000	840,000	854,000	665,500
Transfers to reserves and surplus	7.60%	2,337,820	2,431,897	2,302,479	2,464,991	2,127,316
Capital expenditures	31.63%	9,734,063	5,905,722	6,090,664	6,242,172	15,395,508
Amortization of capital assets	5.80%	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000
Debt principal repayments	1.61%	463,355	824,630	872,648	1,003,704	1,101,277
Debt interest payments	3.59%	1,105,516	1,441,283	1,671,110	1,924,033	2,213,770
Transfer to prior years' surplus	0.11%	34,104	213,469	23,393	134,122	536,074
<b>Total</b>	<b>100.00%</b>	<b>\$30,779,387</b>	<b>\$27,275,489</b>	<b>\$28,114,290</b>	<b>\$29,119,709</b>	<b>\$30,693,917</b>

CITY OF REVELSTOKE

FINANCIAL PLAN 2011-2015

SCHEDULE A OF BYLAW NO.  
SUMMARY

	2010	2011	2012	2013	2014	
<b>Revenues</b>						
<b>SCHEDULE B OF BYLAW NO.</b>						
<b>Capital expenditures</b>						
	2010	2011	2012	2013	2014	Total
<b>General Capital Fund</b>						
Infrastructure, roads, buildings, equipment & other	\$3,673,063	\$2,265,722	\$1,125,664	\$1,087,172	\$5,955,508	\$14,107,128
<b>Water Capital Fund</b>						
Infrastructure upgrades	2,756,000	1,665,000	1,175,000	1,355,000	1,175,000	\$8,126,000
<b>Sewer Capital Fund</b>						
Infrastructure upgrades	3,305,000	1,975,000	3,790,000	3,800,000	8,265,000	\$21,135,000
<b>Total</b>	<b>\$9,734,063</b>	<b>\$5,905,722</b>	<b>\$6,090,664</b>	<b>\$6,242,172</b>	<b>\$15,395,508</b>	<b>\$43,366,128</b>

<b>Source of funds</b>						
General revenue	\$127,888	66,822	91,164	95,722	100,508	\$501,903
Reserve funds	2,285,375	1,073,900	629,500	646,450	475,000	\$5,110,225
Borrowing	4,645,000	2,400,000	3,315,000	3,445,000	12,765,000	\$26,770,000
DCC'S	456,000	1,290,000	1,000,000	1,000,000	1,000,000	\$4,746,000
Grants and other funding	2,020,000	1,055,000	1,055,000	1,055,000	1,055,000	\$6,240,000
<b>Total</b>	<b>\$9,734,063</b>	<b>\$5,905,722</b>	<b>\$6,090,664</b>	<b>\$6,242,172</b>	<b>\$15,395,508</b>	<b>\$43,366,128</b>

Capital Expenditures Sched's B=A      OK      OK      OK      OK      OK



City of Revelstoke

Financial Plan 2011-2015

Summary of Financial Resources

	2011	2012	2013	2014	2015
<b>Reserve Funds:</b>					
Building	5,863	5,131	1,800	9,065	2,858
Cemetery	1,695	3,830	3,509	6,247	13,734
Fire Capital Replacement	1,255	5,418	4,869	5,317	6,608
Recreation Capital Replacement	3,115	8,712	1,931	5,368	6,364
Equipment Replacement	3,016	1,828	9,377	5,009	2,984
Park land Cash in lieu	232,725	238,594	244,809	250,774	257,094
Land Sale	837,198	925,511	1,021,277	1,123,796	1,234,004
Community Centre Operating	200,000	200,000	200,000	200,000	200,000
Water Replacement	43,150	136,020	239,684	346,993	257,230
Sewer Replacement	293,525	27,351	5,144	3,351	4,544
Snow Removal	0	0	0	0	0
Liability Self-insurance	39,975	40,974	41,999	43,049	44,125
Police Station Capital	31,130	4,499	2,674	2,608	2,948
	<b>\$1,692,645</b>	<b>\$1,598,068</b>	<b>\$1,776,871</b>	<b>\$2,001,776</b>	<b>\$2,032,489</b>
<b>Development Cost Charges</b>					
Future Services Upgrading	<b>\$1,407,678</b>	<b>\$1,100,680</b>	<b>\$1,305,910</b>	<b>\$1,731,231</b>	<b>\$2,643,895</b>
<b>Electric Utility Reserve Fund</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Operating Surpluses:</b>					
General	56,390	190,902	209,851	339,231	670,708
Water	482,955	527,240	499,144	370,603	375,201
Sewer	97,713	112,385	116,729	121,571	88,897
	<b>\$617,058</b>	<b>\$830,527</b>	<b>\$825,824</b>	<b>\$831,405</b>	<b>\$1,334,806</b>
<b>TOTAL</b>	<b>\$4,217,382</b>	<b>\$4,029,275</b>	<b>\$4,408,606</b>	<b>\$5,064,412</b>	<b>\$6,511,191</b>

CITY OF REVELSTOKE

FINANCIAL PLAN 2011-2015

EQUITY IN CAPITAL ASSETS

General	2011	2012	2013	2014	2015
Equity in capital assets brought forward	30,154,759	\$30,775,412	\$29,974,788	\$28,730,378	\$27,497,471
Capital acquisitions from:					
Revenue	127,688	86,822	91,154	95,722	100,508
Reserves	1,380,375	588,900	329,500	336,450	200,000
DCC's	0	0	0	0	0
Grants and other funding	570,000	55,000	65,000	55,000	55,000
Retirement of long term debt	(257,410)	(331,346)	(520,078)	(520,078)	(520,078)
Transfer to general operating	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
Equity in capital assets carried forward	<u>\$30,775,412</u>	<u>\$29,974,788</u>	<u>\$28,730,378</u>	<u>\$27,497,471</u>	<u>\$26,132,903</u>
<b>Water</b>					
Equity in capital assets brought forward	6,402,017	\$7,270,339	\$8,192,422	\$8,781,185	\$9,302,784
Capital acquisitions from:					
Revenue	0	0	0	0	0
Reserves	800,000	175,000	175,000	175,000	175,000
DCC's	156,000	1,290,000	1,000,000	1,000,000	1,000,000
Grants and other funding	650,000	0	0	0	0
Retirement of long term debt	(137,678)	(142,917)	(186,237)	(253,401)	(286,983)
Transfer to water operating	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Equity in capital assets carried forward	<u>\$7,270,339</u>	<u>\$8,192,422</u>	<u>\$8,781,185</u>	<u>\$9,302,784</u>	<u>\$9,790,801</u>
<b>Sewer</b>					
Equity in capital assets brought forward	5,754,183	\$6,985,917	\$8,000,650	\$8,834,415	\$9,614,189
Capital acquisitions from:					
Revenue	0	0	0	0	0
Reserves	305,000	310,000	125,000	135,000	100,000
DCC's	300,000	0	0	0	0
Grants and other funding	800,000	1,000,000	1,000,000	1,000,000	1,000,000
Retirement of long term debt	(68,208)	(150,267)	(186,235)	(230,227)	(294,219)
Transfer to sewer operating	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Equity in capital assets carried forward	<u>\$6,985,917</u>	<u>\$8,000,650</u>	<u>\$8,834,415</u>	<u>\$9,614,189</u>	<u>\$10,294,970</u>
<b>Total Equity in Capital Assets</b>	<u>\$45,011,668</u>	<u>\$48,167,860</u>	<u>\$46,345,976</u>	<u>\$46,414,444</u>	<u>\$46,218,674</u>

CITY OF REVELSTOKE

GENERAL OPERATING

2010/2011 BUDGET COMPARISON

	2010 Budget	2011 Budget	Note	Increase %	Total %	2012	2013	2014	2015
<b>REVENUES:</b>									
	Management								
Taxation	\$7,691,643	\$7,774,150		1.07%	47.23%	\$8,046,245	\$8,428,442	\$8,723,437	\$9,028,757
1% Utility Taxes	148,500	145,000		-2.36%	0.88%	145,000	146,000	151,000	153,000
Grants In Lieu	2,030,053	2,165,000		6.65%	13.15%	2,245,000	2,350,000	2,455,000	2,565,000
Regional District Contributions	553,150	554,595		0.28%	3.37%	542,781	554,013	558,500	556,742
Administrative Services	358,100	371,100		4.21%	2.25%	378,100	376,100	376,100	377,200
Transit	155,000	155,000		0.00%	0.94%	155,000	155,000	155,000	155,000
Fire Department	7,000	10,000		42.86%	0.06%	10,000	10,000	10,000	10,000
Public Works	748,150	757,644		1.27%	4.60%	758,144	773,739	778,766	783,380
Cemetery	32,000	32,000		0.00%	0.19%	32,000	32,000	32,000	32,000
Recreation	641,250	625,675		-2.43%	3.80%	652,500	631,900	631,900	631,900
Other Revenue, Own Sources	905,300	921,300		1.77%	5.80%	931,800	952,300	967,300	967,300
Provincial Transfers (and other grants)	1,445,000	1,315,000		-9.00%	7.99%	1,365,000	1,415,000	1,375,000	1,375,000
Non-TCA funding	1,603,040	1,573,700		-17.31%	6.58%	1,397,500	1,334,950	1,408,800	1,398,500
Other Contributions and Donations	60,000	60,000		0.00%	0.36%	60,000	60,000	60,000	60,000
<b>TOTAL OPERATING REVENUES</b>	<b>16,676,187</b>	<b>16,460,164</b>		<b>-1.30%</b>		<b>16,717,070</b>	<b>17,219,443</b>	<b>17,661,823</b>	<b>18,093,779</b>
Transfer from Prior Years' Surplus					0.00%				
<b>TOTAL</b>	<b>\$16,676,187</b>	<b>\$18,480,164</b>			<b>100.00%</b>	<b>\$16,717,070</b>	<b>\$17,219,443</b>	<b>\$17,661,823</b>	<b>\$18,093,779</b>
<b>EXPENSES:</b>									
	Management								
General Government	2 1,782,185	1,723,410		-3.30%	10.80%	1,628,360	1,681,510	1,767,110	1,723,950
Fire Protection	3 1,338,740	1,320,150		-1.39%	8.27%	1,216,850	1,333,000	1,329,650	1,267,600
Provincial Emergency Program	92,000	92,000		0.00%	0.58%	92,000	92,000	92,000	92,000
Planning, Building and Bylaw Enforcement	4 927,300	678,640		-26.82%	4.25%	781,725	724,300	732,500	744,500
Animal and Pest Control	111,950	131,450		17.42%	0.82%	127,450	121,450	121,450	122,300
Police and Court House services	6 1,605,695	1,693,300		5.44%	10.61%	1,706,500	1,762,695	1,713,695	1,762,195
Public Works	6 4,158,375	3,743,444		-9.98%	23.45%	3,728,712	3,673,052	4,014,843	4,174,486
Transit	244,000	264,000		8.20%	1.85%	264,000	264,000	264,000	264,000
Environmental Health (Garbage collection)	8 317,700	306,400		-3.56%	1.92%	311,000	270,200	288,300	270,400
Public Health and Welfare (Cemetery)	179,500	168,500		-6.13%	1.06%	162,500	166,000	185,000	184,100
Community Economic Development	7 1,165,300	1,369,800		17.56%	8.58%	1,110,850	1,108,850	1,115,350	1,119,650
Recreation and Culture	8 2,709,435	2,550,335		-2.18%	18.60%	2,555,580	2,799,040	2,771,790	2,799,290
Amortization of capital assets	1,150,000	1,200,000		4.35%	7.52%	1,200,000	1,200,000	1,200,000	1,200,000
Debt interest payments	627,533	622,146		-0.86%	3.90%	626,883	922,058	1,001,058	1,012,248
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$16,410,013</b>	<b>\$15,963,675</b>		<b>-2.72%</b>	<b>100.00%</b>	<b>16,712,390</b>	<b>16,308,164</b>	<b>16,556,745</b>	<b>16,716,719</b>
<b>OPERATING SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>268,174</b>	<b>496,489</b>				<b>1,004,680</b>	<b>911,289</b>	<b>1,125,077</b>	<b>1,377,060</b>
TCA expenditures	(3,731,500)	(3,673,063)				(2,265,722)	(1,125,664)	(1,087,172)	(5,956,508)
Less: Grants and other funding	695,288	570,000				55,000	55,000	55,000	55,000
Funding from reserves	1,507,500	1,380,375				588,900	329,500	336,450	200,000
Funding from debt	1,226,334	1,595,000				1,535,000	650,000	600,000	5,600,000
Funding through DCC's	225,000	0				0	0	0	0
Capital out of revenue	(77,400)	(127,688)				(86,822)	(91,164)	(95,722)	(100,508)
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>188,774</b>	<b>388,801</b>				<b>917,656</b>	<b>820,125</b>	<b>1,029,356</b>	<b>1,278,552</b>
Transfer from equity in capital assets	1,150,000	1,200,000				1,200,000	1,200,000	1,200,000	1,200,000
Debt principal repayments	(275,150)	(257,410)				(331,346)	(520,076)	(520,076)	(520,076)
Transfer to reserves funds	(1,007,000)	(1,305,000)				(1,652,000)	(1,481,000)	(1,560,000)	(1,425,000)
<b>NET SURPLUS/(DEFICIT)</b>	<b>58,624</b>	<b>6,390</b>				<b>134,511</b>	<b>19,050</b>	<b>129,280</b>	<b>531,478</b>
<b>SURPLUS BROUGHT FORWARD</b>	<b>300,000</b>	<b>60,000</b>				<b>58,390</b>	<b>190,902</b>	<b>209,951</b>	<b>339,231</b>

CITY OF REVELSTOKE

APPENDIX 1

CITY OF REVELSTOKE

GENERAL OPERATING

	2010/2011 BUDGET COMPARISON		Note	Increase %	Total %	2012	2013	2014	2015
	2010 Budget	2011 Budget							
SURPLUS CARRIED FORWARD	358,624	58,390				190,902	209,951	339,231	870,708
Average estimated property tax Increase for all classes	1.65%	-0.30%				0.00%	1.25%	0.00%	-0.00%

Sensitivity factors:	High growth			
Revenue from new construction	3.50%	3.50%	3.50%	3.50%

	Management			
Property tax increase	0.00%	1.25%	0.00%	0.00%

Sensitivity results:	2012	2013	2014	2015
Revenue from new construction	\$272,095	\$281,619	\$294,995	\$305,320
Revenue from tax increase	\$0	\$100,578	\$0	\$0

CITY OF REVELSTOKE

APPENDIX 2

FINANCIAL PLAN 2011-2015

GENERAL GOVERNMENT EXPENSES

	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
<b>Management</b>								
Legislative	1	181,960	153,960	-4.94%	154,060	160,080	162,160	172,350
Administration	2	374,400	367,400	-1.87%	383,400	383,200	390,200	400,500
Finance	3	433,100	418,600	-3.35%	428,100	436,800	445,100	458,100
Information Technology	4	263,125	270,100	2.65%	274,600	305,700	306,700	316,300
City Rental Property (Century Vallen)	5	8,200	8,700	6.10%	9,200	9,200	9,200	9,200
City Hall Maintenance	6	94,700	106,700	12.67%	107,700	108,700	108,700	108,700
Administration/Finance	7	147,500	148,000	0.34%	148,000	158,500	159,500	165,000
Elections and Referendums	8	0	18,950	ERR	0	0	19,250	0
Non-tangible capital assets	10	260,500	183,300	-29.64%	101,000	97,250	144,000	71,500
Labour Management	9	38,700	47,700	23.26%	22,300	22,300	22,300	22,300
		<b>\$1,782,185</b>	<b>\$1,723,410</b>	<b>-3.30%</b>	<b>\$1,628,360</b>	<b>\$1,681,510</b>	<b>\$1,787,110</b>	<b>\$1,723,950</b>
		<b>Management</b>			<b>-8.83%</b>			

FINANCIAL PLAN 2011-2015

GENERAL GOVERNMENT EXPENSES

Notes	2010 Budget	2011 Budget	% Increase/ (Decrease)	2012	2013	2014	2015
1 Legislative:							
Council Indemnities		(9,000)					
Telephone		(1,000)					
Memberships & conferences		2,000					
			(8,000)				
2 Administration:							
Salaries and benefits		(14,000)					
Telephone		(1,000)					
Memberships & conferences		7,000					
Advertising		1,000					
			(7,000)				
3 Finance Department:							
Advertising		500					
Memberships & conferences		500					
Office supplies		500					
Salaries and benefits		(16,000)					
			(14,500)				
4 Information Technology							
Salaries and benefits		(7,000)					
Telephone		(500)					
Software support		10,475					
Memberships and conferences		4,000					
			6,975				
5 Century Vallen rental building							
Wages and benefits		500					
			500				
6 City Hall Maintenance							
Wages and benefits		2,000					
Utilities		10,000					
			12,000				
7 Administrator/Finance:							
Grants-in-aid:*							
	2009	2,010					
Unallocated provision	\$0	5,000					
Woodstove Exchange Programme	\$10,000	20,000					
DOKK	2,000	0					
Greener Footprints	2,500	0					
Revelstoke Ambassador Programme	1,200	0					
Revelstoke Community Band	500	0					
Revelstoke Acrobats	300	0					
Revelstoke Forest Workers Association	2,000	0					
Revelstoke Minor Hockey	3,000	0					
Revelstoke Theatre Company	1,000	0					
Revelstoke Summer Swim Club	1,000	0					
Revelstoke Homecoming	1,500	0					
Total	\$25,000	25,000					

CITY OF REVELSTOKE

APPENDIX 2

FINANCIAL PLAN 2011-2015

GENERAL GOVERNMENT EXPENSES

	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
Increase/(Decrease)				0				
Postage			1,000					
Advertising			0					
Property appraisals/legal			0					
Liability insurance (Claims)			0					
Contracted services			1,000					
Office equipment			(2,500)					
Office supplies			(4,000)					
Telephone			5,000					
				500				
* Applications for grants-in-aid for the year 2010 must be received by February 28, 2010. The above list is provisional pending these applications.								
8 Election expenses net of School Board contribution				18,950				
9 Labour Management								
Advertising			0					
Contracted services - union contract negotiations			0					
Staff relocation expenses			9,000					
				9,000				
10 Non-TCA increase				(77,200)				
Overall increase/(decrease)				(58,775)				

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
<b>Management</b>								
Administration	1	\$152,800	\$145,300	-4.91%	\$146,300	\$150,800	\$153,800	\$155,300
Fire Fighting Force	2	770,700	788,300	2.28%	739,800	774,300	826,300	798,300
Fire Hydrants	3	40,000	22,000	-45.00%	18,000	41,500	42,000	42,000
Fire Station	4	57,600	40,100	-30.38%	46,600	67,850	68,600	68,850
Non-tangible capital assets	6	257,540	288,300	4.18%	212,000	239,400	179,800	144,000
Fire Fighting Equipment	5	80,100	58,150	-6.57%	54,150	59,150	59,150	59,150
		<u>\$1,338,740</u>	<u>\$1,320,150</u>	<u>-1.39%</u>	<u>\$1,216,850</u>	<u>\$1,333,000</u>	<u>\$1,329,850</u>	<u>\$1,267,600</u>
					-9.10%			
<b>Revenues</b>								
Regional District		\$84,227	\$91,817	9.01%	\$85,303	\$93,357	\$93,446	\$89,109
Fire Department		7,000	10,000	42.86%	10,000	10,000	10,000	10,000
		<u>\$91,227</u>	<u>\$101,817</u>	<u>11.61%</u>	<u>\$95,303</u>	<u>\$103,357</u>	<u>\$103,446</u>	<u>\$99,109</u>
<b>Net Cost</b>		<u>\$1,247,513</u>	<u>\$1,218,333</u>	<u>-2.34%</u>	<u>\$1,121,547</u>	<u>\$1,229,643</u>	<u>\$1,226,205</u>	<u>\$1,168,491</u>
		<b>Management</b>						
Notes				Increase/ (Decrease)				
1 Administration								
Salaries and benefits			(4,000)					
Legal services			(500)					
Memberships & conferences			(2,000)					
Telephone			(1,000)					
								(7,500)
2 Fire Fighting Force								
Salaries & benefits			(19,000)					
Rotro			40,000					
Dirty pay differential			(1,000)					
Contracted services			2,500					
Memberships & conferences			(3,500)					
Uniform maintenance			(400)					
Training supplies			(1,000)					
								17,600
3 Fire Hydrants								
Wages and benefits			(15,000)					
Materials & supplies			(3,000)					
								(18,000)
4 Fire Station								
Wages and benefits			(9,500)					
Insurance			2,000					
Building maintenance			(10,000)					
								(17,500)
5 Fire Fighting Equipment								
Wages and benefits			(1,350)					
Materials & supplies			(3,000)					



CITY OF REVELSTOKE  
 FINANCIAL PLAN 2011-2015  
 FIRE PROTECTION

APPENDIX 3

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
Communications equipment			400	(3,950)				
6 Non-TCA expenditure Increase				10,760				
Overall increase/(decrease)				<u>(518,590)</u>				

CITY OF REVELSTOKE

APPENDX 4

FINANCIAL PLAN 2011-2015

PLANNING, BUILDING & BYLAW ENFORCEMENT

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
Management								
Salaries and benefits	1	\$550,000	\$523,000	-4.91%	\$527,000	\$551,000	\$562,000	\$574,000
Travel and local meetings	2	3,000	3,000	0.00%	3,000	3,000	3,000	3,000
Telephone	3	2,300	2,000	-13.04%	2,000	2,000	2,000	2,000
Advertising		6,500	6,500	0.00%	6,500	6,500	6,500	6,500
Legal services	4	15,000	15,000	0.00%	15,000	15,000	15,000	15,000
Insurance	5	6,000	6,000	0.00%	6,000	6,000	6,000	6,000
Memberships and conferences	6	18,000	13,000	-27.78%	13,000	18,000	18,000	18,000
Heritage advisory commission	7	2,000	1,000	-50.00%	1,000	2,000	2,000	2,000
Advisory planning commission	8	2,000	1,000	-50.00%	1,000	2,000	2,000	2,000
Planning - Sign and facade design	9	10,000	10,000	0.00%	10,000	10,000	10,000	10,000
Contracted services	10	85,000	70,640	-16.89%	40,725	85,000	85,000	85,000
Contracted services - funded	11	0	0	ERR	0	0	0	0
Public Art (previously Enhancement Planning)	12	5,000	5,000	0.00%	5,000	5,000	5,000	5,000
Small capital	13	500	500	0.00%	500	500	500	500
Office supplies	14	10,000	8,000	-20.00%	5,000	10,000	10,000	10,000
Non-tangible capital assets	16	209,000	11,000	-94.74%	143,000	5,300	2,500	2,500
Vehicle parts and maintenance	15	3,000	3,000	0.00%	3,000	3,000	3,000	3,000
		<u>\$927,300</u>	<u>\$678,640</u>	<u>-26.82%</u>	<u>\$781,725</u>	<u>\$724,300</u>	<u>\$732,500</u>	<u>\$744,500</u>
<b>Revenues</b>					<u>-15.70%</u>			
		<u>\$445,200</u>	<u>\$481,200</u>	<u>3.59%</u>	<u>\$476,700</u>	<u>\$487,200</u>	<u>\$487,200</u>	<u>\$487,200</u>
		<u>\$445,200</u>	<u>\$461,200</u>	<u>3.59%</u>	<u>\$476,700</u>	<u>\$487,200</u>	<u>\$487,200</u>	<u>\$487,200</u>
Management								

CITY OF REVELSTOKE

APPENDIX 4

FINANCIAL PLAN 2011-2015

PLANNING, BUILDING & BYLAW ENFORCEMENT

Expenditures Notes	Notes	2010 Budget	2011 Budget	% Increase/ (Decrease)	2012	2013	2014	2015
1 Staff cost increases/(decreases):								
Salaries and fringe			(19,000)					
Casual salaries			(8,000)					
				(27,000)				
2 Telephone				(300)				
3 Travel and local meetings				0				
4 Legal Services				0				
5 Insurance - MIA premium increase				0				
6 Memberships & conferences				(5,000)				
7 Heritage Advisory Commission				(1,000)				
8 Advisory Planning Commission				(1,000)				
9 Planning and facade design				0				
10 Contracted services				(14,360)				
11 Contracted services - funded				0				
12 Enhancement Planning				0				
13 Small capital				0				
14 Office supplies				(2,000)				
15 Vehicle parts & mtce				0				
16 Non-TCA expenditures				(198,000)				
Overall Increase/(decrease)				(\$248,660)				



CITY OF REVELSTOKE

APPENDIX 6

FINANCIAL PLAN 2011-2015

PUBLIC WORKS

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
<b>Management</b>								
Administration	1	380,000	388,500	-3.03%	373,600	380,500	388,500	392,000
Engineering Services	2	199,500	203,000	-1.75%	197,000	202,000	208,000	211,000
Equipment Maintenance	3	497,000	490,000	-1.41%	475,700	476,737	477,784	478,842
Municipal Yards and Buildings	4	139,000	138,500	-0.36%	134,750	138,286	139,545	141,591
Street Maintenance	5	280,000	282,500	0.89%	259,500	263,984	266,607	273,435
Sidewalk Maintenance	6	44,700	45,500	1.79%	45,800	48,650	47,300	47,800
Drainage Ditch Maintenance	7	43,000	44,250	2.91%	41,150	41,900	42,700	43,200
Storm Sewer Maintenance	6	80,300	81,300	1.25%	79,100	82,100	83,800	84,200
Snow Removal	9	798,500	899,100	-12.45%	721,938	741,293	781,192	786,653
Sanding		86,000	87,000	1.18%	88,000	89,500	91,000	91,500
Custom Work	10	40,950	35,450	-13.43%	35,950	37,650	37,600	38,200
Street Lighting	11	182,600	198,100	2.86%	185,100	186,100	187,100	187,600
Traffic Services	12	47,000	57,600	22.34%	54,500	56,600	57,000	58,000
Railway Crossing Maintenance		12,000	12,000	0.00%	12,000	12,000	12,000	12,000
Bridge Maintenance	13	27,450	29,600	7.47%	30,160	30,850	30,660	31,150
Non-tangible capital assets	15	1,254,626	928,744	-25.97%	980,828	1,043,893	1,152,615	1,253,065
Gravel Pit (Septage facility)	14	35,750	42,500	18.88%	33,750	43,750	33,750	44,250
		<u>\$4,168,375</u>	<u>\$3,743,444</u>	<u>-9.98%</u>	<u>\$3,728,712</u>	<u>\$3,873,052</u>	<u>\$4,014,843</u>	<u>\$4,174,486</u>
					-10.33%			
<b>Revenues</b>								
Custom Work		\$81,800	\$35,450	-42.64%	\$35,950	\$37,650	\$37,600	\$38,200
Equipment Earnings	- snow removal	100,000	100,000	0.00%	100,000	100,000	100,000	100,000
	- other	281,000	290,000	3.20%	290,000	298,000	298,000	298,000
Gravel Sales	- capital/inventory	0	0	ERR	0	0	0	0
Septage sales - top soil		0	0	ERR	0	0	0	0
		<u>\$442,800</u>	<u>\$426,450</u>	<u>-3.92%</u>	<u>\$425,950</u>	<u>\$435,650</u>	<u>\$435,600</u>	<u>\$436,200</u>
<b>Net Cost</b>		<u>\$3,715,575</u>	<u>\$3,317,994</u>	<u>-10.70%</u>	<u>\$3,302,762</u>	<u>\$3,437,502</u>	<u>\$3,579,243</u>	<u>\$3,738,286</u>
<b>Net snow removal cost</b>		<u>\$784,600</u>	<u>\$888,100</u>	<u>-12.54%</u>	<u>\$709,838</u>	<u>\$730,793</u>	<u>\$752,192</u>	<u>\$778,153</u>

FINANCIAL PLAN 2011-2016

PUBLIC WORKS

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
<b>ENVIRONMENTAL HEALTH - Garbage Collection and Disposal</b>								
<b>Revenues</b>								
One-man truck								
Garbage collection		317,700	323,694	1.89%	323,694	329,689	332,686	338,680
Tag-a-bag residential		2,500	2,500	0.00%	2,500	2,500	2,500	2,500
Tag-a-bag commercial		8,000	8,000	0.00%	8,000	8,000	8,000	8,000
		<u>328,200</u>	<u>332,194</u>	<u>1.84%</u>	<u>332,194</u>	<u>338,189</u>	<u>341,186</u>	<u>347,180</u>
<b>Expenses</b>								
Operating	16	218,800	237,500	8.55%	245,900	247,400	249,400	251,500
Air monitoring	17	11,500	11,500	0.00%	11,500	11,500	11,500	11,500
Recycling	18	2,400	2,400	0.00%	2,400	2,400	2,400	2,400
Garbage truck lease		50,000	50,000	0.00%	48,200	3,900	0	0
PW equipment reserve		0	0		0	50,000	50,000	50,000
Bins	19	35,000	5,000	-85.71%	5,000	5,000	5,000	5,000
		<u>317,700</u>	<u>308,400</u>	<u>-3.56%</u>	<u>311,000</u>	<u>320,200</u>	<u>318,300</u>	<u>320,400</u>
<b>Garbage Rate</b>		<b>\$108</b>	<b>\$108</b>		<b>\$108</b>	<b>\$110</b>	<b>\$111</b>	<b>\$113</b>

Notes	Management	Increase/ (Decrease)
1 Administration		
Salaries and benefits	(11,500)	(11,500)
2 Engineering		
Wages and benefits	11,000	
Maps and blueprints	(2,000)	
Surveys and easements	(3,000)	
Contracted services	(2,500)	3,500
3 Equipment maintenance		
Wages and benefits	3,000	
Diesel fuel	(10,000)	(7,000)
4 Municipal yards & buildings		
Wages and benefits	5,000	
Telephone	500	
Small tools	500	
Utilities	(7,500)	
Insurance	1,000	(500)
5 Street Maintenance		
Wages and benefits	2,500	2,500
6 Sidewalk maintenance		
Wages and benefits	800	800
7 Drainage ditch maintenance		

FINANCIAL PLAN 2011-2015

PUBLIC WORKS

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
Wages and benefits			750					
Equipmant rental-internal			500					
				1,250				
8 Storm sewer maintenance								
Wages and benefits			1,000					
				1,000				
9 Snow removal								
Wage costs and contracted services				(99,400)				
10 Custom work								
Wages and benefits			(5,500)					
				(5,500)				
11 Street lighting								
Wages and benefits			4,500					
Contracted services			1,000					
				5,500				
12 Traffic services								
Wages and benefits			3,000					
Equipment rental-internal			8,500					
Materials and supplies			1,000					
				10,500				
13 Bridge maintenance								
Wages and benefits			1,550					
Materials and supplies			500					
				2,050				
14 Gravel Pit (Saptage facility)								
Wages and benefits			6,750					
				6,750				
15 Non-TCA expenditures								
				(325,881)				
Total increase/(decrease)				<u>(\$414,931)</u>				
<b>ENVIRONMENTAL HEALTH - Garbage Collection and Disposal</b>								
15 Operating costs				18,700				
17 Air monitoring				0				
18 Recycling				0				
19 Contracted services				(30,000)				
Total increase/(decrease)				<u>(\$11,300)</u>				

CITY OF REVELSTOKE

APPENDIX 7

FINANCIAL PLAN 2011-2015

COMMUNITY ECONOMIC DEVELOPMENT

Expenses	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
<b>Management</b>								
Tourism and Public Relations	1	145,500	146,400	0.62%	146,400	146,900	146,900	148,200
Ski Hill	2	30,000	30,000	0.00%	30,000	30,000	30,000	30,000
Ravil/Cemetery benches		1,500	1,500	0.00%	1,500	1,500	1,500	1,500
Economic Development Commission	3	173,300	171,000	-1.33%	172,950	175,450	176,950	179,950
Special Projects	5	760,000	760,000	0.00%	760,000	765,000	760,080	760,000
Non-tangible capital assets	6	25,000	261,000	944.00%	0	0	0	0
Tourism Development Coordinator	4	30,000	0	-100.00%	0	0	0	0
		<u>\$1,155,300</u>	<u>\$1,369,900</u>	<u>17.58%</u>	<u>\$1,110,850</u>	<u>\$1,106,850</u>	<u>\$1,115,350</u>	<u>\$1,119,850</u>
<b>Revenues</b>				<b>-6.82%</b>	<b>-6.40%</b>			
Special projects funding	5	680,000	705,000	3.68%	730,000	725,000	730,000	730,000
EOF	4	10,000	0	-100.00%	0	0	0	6,000
EDC		77,400	77,400	0.00%	77,400	77,400	77,400	77,400
Total CSRD requisition		\$87,400	\$77,400		77,400	77,400	77,400	83,400
		<u>\$767,400</u>	<u>\$782,400</u>	<u>1.95%</u>	<u>\$807,400</u>	<u>\$802,400</u>	<u>\$807,400</u>	<u>\$813,400</u>
<b>Net Cost</b>		<u>\$397,900</u>	<u>\$587,500</u>	<u>47.65%</u>	<u>\$303,450</u>	<u>\$306,450</u>	<u>\$307,950</u>	<u>\$306,250</u>
<b>Management</b>								



FINANCIAL PLAN 2011-2016

COMMUNITY ECONOMIC DEVELOPMENT

Expenses	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
<b>Notes</b>								
								Increase/ (Decrease)
1	Tourism and Public Relations							
	Wages and benefits			500				
	Insurance			400				900
2	Legal and other professional fees and expenses concerning the development of the ski hill.							0
3	Economic Development Commission							
	Salary and benefit costs			(2,500)				
	Leases			200				(2,300)
4	The Chamber of Commerce has requested funding from the City and CSRD regarding this position commencing 2011. This position is funded 50% by the CSRD EOF and the applicable funding is included in revenues. The position was supposed to be funded by the City on a reducing balance basis at \$2,000 per year. The funding level should be at \$18,000 in 2010 but the Chamber has requested that funding remain at the \$30,000 level.							(30,000)
5								
		2010	2011					
		Funding	Funding					
		Expenditure	Expenditure					
	Special projects:							
	Special programs	0	0	30,000	30,000			
	Social Planner	0	25,000	50,000	50,000			
	Tourism Infrastructure	400,000	400,000	400,000	400,000			
	Ski Hill transit buses	40,000	40,000	40,000	40,000			
	Tourism Marketing	240,000	240,000	240,000	240,000			
	Other	0	0	0	0			
		680,000	760,000	705,000	760,000			0
	Increase/(decrease)							
	Projects assumed to be externally funded			705,000				
6	Non-TCA expenditures							236,000
	Overall increase/(decrease)							\$204,600

CITY OF REVELSTOKE

APPENDIX 8

FINANCIAL PLAN 2011-2015

RECREATION AND CULTURE

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
<b>Management</b>								
Administration	1	144,410	141,910	-1.73%	141,910	169,630	158,530	161,030
Community Centre	2	447,300	433,050	-3.19%	398,400	564,950	570,450	577,650
Aquatic Centre	3	784,000	767,750	-2.07%	768,080	797,050	808,650	845,050
Arena	4	387,400	386,900	0.39%	369,720	437,600	441,500	464,100
Williamsons Lake	5	10,350	10,350	0.00%	8,310	11,350	11,350	11,850
Parks - General	8	309,100	291,875	-5.57%	280,185	280,185	280,185	280,185
Trails and walkways	7	9,000	9,000	0.00%	9,000	9,000	9,000	9,000
Columbia View Park		1,000	1,000	0.00%	1,000	1,000	1,000	1,000
Boulevard maintenance	8	97,900	96,400	-1.53%	93,000	94,750	98,750	98,560
Revit maintenance	9	152,775	168,000	2.11%	162,775	162,775	162,775	162,775
Senior Citizens Drop-In Centre		8,000	8,000	0.00%	8,000	8,000	8,000	8,000
Golf course	10	1,500	2,000	33.33%	2,000	2,000	2,000	2,000
Non-tangible capital assets	13	266,000	250,200	-5.94%	195,500	172,250	125,000	89,000
SILGA Convention	14	0	2,700	ERR	43,100			
Museum	11	90,700	91,200	0.55%	88,800	108,700	108,700	109,200
		<u>\$2,709,435</u>	<u>\$2,650,336</u>	<u>-2.18%</u>	<u>\$2,555,560</u>	<u>\$2,799,040</u>	<u>\$2,771,790</u>	<u>\$2,799,290</u>
				<u>-2.28%</u>	<u>-7.27%</u>			
<b>Revenues</b>	12		Cost recovery	Cost recovery				
<b>Management</b>								
Regional District		\$149,400	\$155,378	4.00%	\$156,678	\$157,756	\$161,164	\$163,133
Community Centre		205,050	199,925	-2.50%	194,800	191,700	191,700	191,700
Aquatic Centre		303,800	296,250	-2.49%	288,800	306,800	308,800	306,800
Arena		121,400	118,500	-2.39%	115,000	121,400	121,400	121,400
SILGA Convention		0	0		43,100			
Other Facility User Charges		11,000	11,000	0.00%	11,000	12,000	12,000	12,000
		<u>\$790,650</u>	<u>\$781,053</u>	<u>-1.21%</u>	<u>\$808,078</u>	<u>\$789,656</u>	<u>\$793,054</u>	<u>\$785,033</u>
<b>Not Cost</b>		<u>\$1,918,785</u>	<u>\$1,669,282</u>	<u>-2.58%</u>	<u>\$1,747,482</u>	<u>\$2,009,384</u>	<u>\$1,978,738</u>	<u>\$2,014,257</u>
				<u>-2.72%</u>	<u>-11.17%</u>			

FINANCIAL PLAN 2011-2015

RECREATION AND CULTURE

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
Notes			Increase/ (Decrease)					
1 Administration								
Salaries and benefits			(2,000)					
Travel & meeting expenses			0					
Memberships & conferences			(500)					
Contracted services			0					
Office supplies			0					
Recreation Commission			0					
Grants			0					
Service groups			0					
Cash over/short			0					
				(2,500)				
2 Community Centre								
Wages and benefits			(3,500)					
Wages and benefits - lunch time coverage			0					
Additional receptionist (inc. fringe)			0					
Courier/postage			(200)					
Freight			(250)					
Advertising			(3,000)					
Insurance			2,000					
Memberships and conferences			0					
Programs			0					
Snow removal								
Contracted services			(1,000)					
Janitorial contract			0					
Equipment maintenance			(1,000)					
Equipment rental - internal			1,500					
Materials & supplies			(1,000)					
Office supplies			(800)					
Training supplies			0					
Banner fund			(3,000)					
Leadership & community development			0					
Special events			0					
Telephone			(4,000)					
				(14,250)				
3 Aquatic Centre								
Wages and benefits			(7,550)					
Utilities			0					
Freight			(500)					
Advertising			(1,000)					
Memberships & conferences			(500)					
Office building expense			(4,000)					
Janitorial contract			0					
Equipment maintenance			0					
Equipment rental - internal			500					
Equipment rental - external			300					
Small capital			0					
Materials & supplies			(500)					
Pool maintenance & supplies			(1,000)					
Training supplies			(2,000)					
				(16,250)				
Aquatic Centre overhead								

FINANCIAL PLAN 2011-2015

RECREATION AND CULTURE

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
4 Arena								
Wages and benefits			0					
Insurance			3,000					
Telephone			(1,500)					
Contracted services								
Maintenance & supplies								
Plant maintenance								
Equipment maintenance								
				1,500				
5 Williamsor's Lake								
Wages and benefits				0				
6 Parks - General								
Wages and benefits			3,500					
Insurance			1,000					
Contracted services			(14,000)					
Materials and supplies			(7,725)					
				(17,225)				
7 Trails and walkways								
This is a new function to separate out and quantify the significant cost of maintaining these areas of the City that have previously remained unbudgeted.								
8 Boulevard Maintenance								
Wages and benefits			1,000					
Contracted services			(2,500)					
				(1,500)				
9 Revit Maintenance								
Wages and benefits			3,225					
				3,225				
10 Golf course								
Under the new lease with the Golf Club the City is responsible for insurance on the clubhouse building.				500				
11 Museum								
Wages and benefits			1,000					
Grant increase			0					
Memberships & conferences								
Contracted services			(1,000)					
Materials & supplies								
Insurance			500					
				500				
12 Revenues - cost recovery								
The City's Fees and Charges manual states that the target recovery for the Community Centre, Arena and Pool is 50% each. While the Community Centre achieves this target, the other two facilities fall short. A 2% increase in recreation fees and charges across the board has been incorporated.								

CITY OF REVELSTOKE  
 FINANCIAL PLAN 2011-2015  
 RECREATION AND CULTURE

APPENDIX B

Expenditures	Notes	2010 Budget	2011 Budget	% Increase	2012	2013	2014	2015
13 Non-TCA expenditures			(15,800)					
14 SILGA Convention 2012 preparatory work			2,700					
Overall Increase/(decrease)			<u>(\$59,100)</u>					

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES				
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
Management												
1	GENERAL GOVT.											
2	Administration											
3	Security gate	Equipment						2,000				
4	Photocopier	Equipment	2011					1,800	3,500	3,500	3,500	3,500
5	City Hall:											
6	Air testing	Building									3,500	
7	Refrigerator	Equipment						0				
8	Duct cleaning	Building							4,500		4,500	
9	Roofing	Debt						50,000				
10	Window replacement	Building						5,000	5,000			
11	Awning removal	Building						0				
12	Electrical upgrades	Building						5,500				
13	DDC controls upgrade	Building						5,000				
14	Exterior painting	Building						4,500				10,000
15	Plumbing upgrades	Building						10,000			10,000	
16	Fire panel	Building						2,500				
17	Lighting upgrades	Building						4,500			5,000	
18	Bathroom renovation	Building			20,000							
19	Door closer	Building								3,600		
20	Interior painting	Building							3,000		3,500	
21	Engineering dept renovations	Debt			175,000							
22	HVAC units	Building						12,000	15,000		15,000	
23	Storage shelving	Building						5,000				
24	Door unit	Building						2,500				
25	City facilities review	Revenue						25,000				
26	Finance & IT											
27	Wiring closet cover- Administration	Equipment						1,000				
28	Replacement laptops	Equipment						2,000		2,000		
29	Photocopier - Finance	Equipment	2009					3,500	3,500	250		
30	Update ethernet jacks - City Hall	Equipment							2,500			
31	New workstations	Equipment						0	3,000	3,000	3,000	3,000
32	New vehicle for IT technicians	Equipment	2010					6,000	6,000	6,000	6,000	6,000
33	Computer equipment/upgrades	Equipment						7,500	7,500	7,500	7,500	7,500
34	CAD workstations	Equipment						2,500	2,500	2,500	2,500	2,500
35	Development workstations	Equipment						3,000		3,000	3,000	
36	Domain controller	Equipment						5,000			5,000	
37	Exchange server	Equipment						6,000			6,000	
38	Server replacements	Equipment						5,000		5,000		6,000
39	Network infrastructure upgrades	Equipment						3,000	2,500	3,000	2,600	3,000
40	Wireless mesh network (Phase 1)	Equipment	2010					32,500	32,500	32,500	32,500	
41	Wireless mesh network (Phase 2)	Equipment	2013							15,500	31,000	31,000
42	Public WIFI - w/o ADSL	Equipment			15,000							
43	Virtualization	Equipment		0	15,000							
44	Website hosting locally	Equipment							10,000			
45	Electronic agenda readers for Council	Equipment						0				
46	Sonicwall internet gateway replacement	Equipment						5,000				
47	Financial software - replacement/install	Equipment			50,000	60,000						
48	Human Resources software	Equipment		10,000								
49	Records Management software	Equipment		0								
50	Website upgrade	Equipment								10,000		
51	Planning software	Equipment			40,000							
52	Computer equipment (ToughBooks)	Fire		0	0	0	0	0				
53	New workstation	Fire						0				

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES				
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
54	Alarm room computer	Fire						0				
55	Training projector	Fire						0	0			
56	Internet access in meeting room	Recreation						2,000				
57	Conference Centre set up at Community Centre	Recreation						10,000				
58	New computer - Director of Parks, Recreation & Culture	Recreation						1,000				
59	Parks & recreation software (modules)	Recreation	0	80,000								
80	Failover data centre	Fire						3,000				
81	Sub-total		235,000	205,000	75,000	0	0	183,300	101,000	97,250	144,000	71,500
63	<b>FIRE PROTECTION</b>		Management									
64	Emergency Services Building - resort lands	Debt		0			5,000,000					
65	SCBA replacements	Fire						10,000	5,000	10,000	10,000	10,000
86	Paging and radio upgrades	Fire						5,000	0	5,000	5,000	5,000
67	Vehicle exhaust venting system (WCB Part 31.32)	Fire	2009					8,000	8,000	1,500		
88	Turnout clothing	Fire						15,000	0	10,000	10,000	0
89	Helmets	Fire						800	0	800	800	0
70	Hose replacements and nozzle upgrades	Fire						10,000	10,000	10,000	10,000	10,000
71	Fire Inspector's vehicle (replacement of existing vehicle)	Fire	2009					9,500	9,500	4,000		
72	Fire chief's vehicle	Fire	2011					14,000	14,000	14,000	14,000	14,000
73	Replace 1982 pumper Engine #2	Fire	2011						0	0	0	0
74	Engine #1 replacement	Fire	2011					100,000	100,000	100,000	100,000	100,000
75	Vehicle exhaust venting system Bush 1	Fire						0				
78	RFRS Training Centre (2010/11 two year lease)	Fire						25,000	10,000	10,000	5,000	5,000
77	Table cloths	Fire						0				
78	New apparatus for satellite hall	Fire									0	0
79	Wildland 6x6 ATV (CBT funded)	Grant		15,000								
80	Training/Meeting Room (Basement)	Fire						0				
81	Skidmount Water/Foam Unit (CBT funded)	Grant						8,500				
82	Trailer for 6x6 ATV (CBT funded)	Grant						2,000				
83	Wildland equipment	Fire						0				
64	First responder equipment	Fire						0				
65	Alarm room/card swipe upgrade	Fire						0				
86	EOC mobile back up power (PEP funded)	Grant	2009					6,000	6,000	3,600		
87	Rapid response vehicle	Fire	2009					47,000	47,000	47,000	23,500	
88	Ladder/platform engine #6	Debt		915,000				0	0	0	0	0
89	CWPP Wildfire plan (PEP funded)	Fire						0	0	10,000		
90	WFPC Fire smart phase 2 fuel treatment	Fire						0	0	5,000		
91	Photocopier	Fire	2010					2,500	2,500	2,500	1,500	
92	Tender	Fire						0	0	0	0	0
93	Main Hall linoleum replacement	Fire						0				
94	Exterior metal cladding	Fire						0				
95	Hazmat equipment	Fire						5,000				
96	Window coverings	Fire						0				
97	Kitchen counter/cabinet reno	Fire						0				
98	Flooring - Admin/Alarm room	Fire		0								
99	HVAC unit upgrades	Fire						0	0			

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES				
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
100	Plumbing upgrades	Fire						0				
101	Interior painting	Fire							6,000			
102												
103	Sub-total		15,000	915,000	0	0	5,000,000	268,300	212,000	239,400	179,800	144,000
104												
105												
106												
107	PEP											
108												
109												
110												
111	Sub-total		0	0	0	0	0	0	0	0	0	0
112												
113												
114	PLANNING & BYLAW											
115	Land analysis	Gas tax							25,000			
118	Flood plain analysis	Gas tax							50,000			
117	Housing analysis	Gas tax							20,000			
118	Public Safety Master Plan	Gas tax							20,000			
119	DCC Bylaw updates	DCC						0	20,000			
120	Building inspector vehicle	Equipment	2006					4,000				
121	Building inspector vehicle	Equipment	2009					5,500	5,600	2,800		
122	Photocopier	Equipment	2011					1,500	2,500	2,500	2,500	2,500
123												
124	Sub-total		0	0	0	0	0	11,000	143,000	6,300	2,500	2,500
125												
126												
127	ANIMAL CONTROL											
128	Animal pound building upgrades	Building							6,500			
129	HVAC upgrades	Building						5,000				
130	Fencing	Building						3,500				
131	Alarm	Building						2,500				
132												
133												
134												
135	Sub-total		0	0	0	0	0	11,000	6,500	0	0	0
136												
137												
138	RCMP & Court House											
139	Duct cleaning	RCMP								6,000		
140	Security review/retro fit	RCMP						35,000	5,000			
141	Video surveillance camera system	RCMP	2012						20,000	20,000	20,000	20,000
142	HVAC maintenance	RCMP						3,500		4,500		5,000
143	Basement storage	RCMP						3,800				
144	Interior painting	RCMP						5,000		5,000		
145	Flooring sealant	RCMP						3,500		3,500		25,000
148	Office blinds	RCMP							2,500			
147	Exterior washing and sealing	RCMP								3,000		
148	Generator	RCMP	2011					10,000	10,000	10,000	10,000	10,000
149	Court House:											
150	Duct cleaning	Building							7,500			10,000
151	Exterior painting	Building						8,500		4,500		
152	DDC controls upgrade	Building							5,000		5,000	
153	Interior painting	Building							3,500		3,500	
154	Plumbing upgrades	Building						5,500		6,500		8,500
155	Entrance flooring	Building		25,000								



DEPARTMENT	FUNDING	Loose Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES					
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2015	
156	HVAC/mechanical room upgrades	Building						6,500		15,000			10,000
157	Roof dome	Debt	300,000										
158													
159													
160													
161	Sub-total		300,000	25,000	0	0	0	81,300	53,500	78,000	38,500		86,600
162													
163			Management										
164	LAND												
165	Miscellaneous land acquisition	Land	100,000	100,000	100,000	100,000	100,000						
166	Land remediation and improvements	Land	1,000,000										
167													
168													
169	Sub-total		1,100,000	100,000	100,000	100,000	100,000	0	0	0	0		0
170			Management										
171													
172	PUBLIC WORKS & ENGINEERING												
173	Roads - patching and paving	Revenue						173,644	182,328	191,443	201,015		211,065
174	Inspection study 4th St and Victoria	Revenue						80,000		60,000			
175	4th St & Victoria Rd pedestrian crossing	Revenue						18,000					
176	Sidewalk 8th St (Moss to Taylor)	Revenue						40,000					
177	Sidewalk/Greenway extension	Revenue						25,000	20,000				
178	Revit tune up (continue rejuvenating revit gardens)	Revenue						20,000	20,000	20,000	20,000		20,000
179	Illecillewaet Dyke, Jordan and other watercourse upgrading	Revenue						20,000	20,000	20,000	20,000		20,000
180	Illecillewaet pedestrian bridge	Grant	500,000										
181	Storm sewer expansion	Revenue	82,688	88,822	91,164	95,722	100,608						
182	Revit sign electrical upgrade	Revenue							22,500				
183	Street light pole replacement	Revenue						12,000					
184	Bear proof garbage cans	Gas tax	55,000	55,000	55,000	55,000	55,000						
185	City wide master storm water drainage plan	Gas tax						15,000					
186	Communications plan for pesticide ban	Gas tax						5,000					
187	Street light upgrades - loan repayable to land reserve	Revenue	0	0	0	0	0						
188	Data collection/GIS asset management	Revenue						15,000	15,000	15,000			
189	Arrow Heights pedestrian mobility improvements	Revenue						26,000					
190	Track St/Cedat St rebuild	Debt	50,000										
191	Hlob Road rebuild	Debt	320,000										
192	2nd St West/King St (Lower Town)	Debt	300,000										
193	1st St Charles to Benson	Debt				600,000							
194	6th St East	Debt			650,000								
195	3rd St West (Lower Town)	Debt		300,000									
196	Powerhouse Road Phase 1/2	Debt		320,000									
197	Other unidentified road projects	Debt					600,000						
198	Red Devil Hill barrier replacement	Revenue	45,000										
199	Foreman's pickup	Equipment	2006					4,000					
200	Operations manager vehicle	Equipment	2006					4,000					
201	Sewer truck	Equipment	2001					20,000	20,000				
202	Loader	Equipment	2006					34,000	29,000				
203	Photocopier - PW	Equipment	2006					3,000	3,000	250			

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES					
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2015	
204	1 ton flatdeck truck with holst	Equipment	2008						12,000	12,000			
205	Trackless	Equipment	2008						24,000	24,000	8,000		
206	Backhoe	Equipment	2008						22,000	22,000	13,000		
207	Single axle plow/dump truck	Equipment	2008						33,500	33,500	33,500	8,500	0
208	Snow blower	Equipment	2008						29,000	29,000	29,000	24,000	0
209	Cube van	Equipment	2008						8,500	8,500	8,500	7,000	0
210	Loader	Equipment	2010						35,000	35,000	35,000	35,000	35,000
211	Grader	Equipment	2010						30,000	30,000	30,000	30,000	30,000
212	Trackless	Equipment	2010						28,000	28,000	28,000	28,000	21,000
213	Trucks X 4	Equipment	2010						17,000	17,000	17,000	17,000	14,000
214	Loader	Equipment	2011						25,000	45,000	45,000	45,000	45,000
215	Grader	Equipment	2011						10,000	30,000	30,000	30,000	30,000
216	Trackless	Equipment	2011						16,000	30,000	30,000	30,000	30,000
217	Tandem truck	Equipment	2011						17,500	35,000	35,000	35,000	35,000
218	Utility truck	Equipment	2011						20,000	45,000	45,000	45,000	45,000
219	1 ton flatdeck truck with holst	Equipment	2011						7,500	15,000	15,000	15,000	15,000
220	Vactor truck	Equipment	2011						40,000	85,000	85,000	85,000	85,000
221	Excavator	Equipment	2012						20,000	45,000	45,000	45,000	45,000
222	Loader	Equipment	2012							25,000	50,000	50,000	50,000
223	Single axle plow truck	Equipment	2012							17,000	60,000	50,000	60,000
224	Cube van	Equipment	2012							5,000	12,000	12,000	12,000
225	1/2 ton Ford short box	Equipment	2012							5,000	10,000	10,000	10,000
226	Cube van	Equipment	2013								12,000	15,000	16,000
227	Trackless	Equipment	2013								15,000	40,000	40,000
228	1 ton pick up	Equipment	2013								8,000	17,000	17,000
229	Sweeper	Equipment	2013								20,000	70,000	70,000
230	Loader	Equipment	2014									20,000	50,000
231	Cube van	Equipment	2014									8,000	16,000
232	Grader	Equipment	2014									15,000	40,000
233	Trackless	Equipment	2014									15,000	40,000
234	Bucket truck	Equipment	2014									30,000	40,000
235	Bobcat	Equipment	2015										20,000
236	Hiab boom truck	Equipment	2015										30,000
237	Flat deck	Equipment	2015										20,000
238	Single axle plow truck	Equipment	2015										25,000
239	Compressor	Equipment			20,000								40,000
240	Gas analyzer	Equipment							5,000				
241	Tools	Equipment							9,500		3,000		
242	Holst for sand boxes	Equipment			0								
243	Major equipment repair provision	Equipment							25,000	25,000	25,000	25,000	25,000
244	Scissor lift	Equipment			0								
245	Portable paint booth	Equipment					35,000	35,000					
246	GPS base & rover unit	Equipment							2,000	2,000	2,000	2,000	2,000
247	Total Station survey equipment	Equipment	2009						4,100				
248	Engineering furniture	Equipment							2,000				
249	PW Shop electrical upgrades	Building							5,000				
250	PW shop building upgrades	Building							3,500	3,000		6,500	
251	PW shop HVAC upgrades	Building				15,000							
252	PW shop building upgrades	Building								3,000		6,500	
253	PW shop lighting upgrades	Building							4,000				
254	Townley electrical building	Building							0				
255													
256	Sub-total			1,367,688	781,822	811,164	785,722	790,508	928,744	960,826	1,043,693	1,162,515	1,253,065
257													
258	CEMETERY												

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES				
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2016
259	Soil amendment	Cemetery						5,000	5,000	5,000	6,000	5,000
260	Road maintenance and rebuilding	Cemetery						2,500				
261	Door replacement	Cemetery						2,500				
262	Tree replacement	Cemetery						3,500	3,500			
263	Storage building roof	Cemetery						7,500				
264	Tractor replacement	Cemetery 2012							4,000	8,000	8,000	8,000
265	Columbarium	Cemetery 2011						7,500	7,500	7,500	4,500	
266												
267												
268												
269	Sub-total		0	0	0	0	0	28,500	20,000	20,500	17,500	13,000
270												
271			Management									
272	CEC											
273	Environmental Sustainability Coordinator	Gas tax						60,000				
274	Ski hill bus service	Gas tax						25,000				
275	Handi-dart service	Gas tax						33,000				
276	Transit service expansion	Gas tax						43,000				
277	GDAP update	Gas tax						100,000				
278												
279	Sub-total		0	0	0	0	0	261,000	0	0	0	0
280												
281			Management									
282												
283												
284	RECREATION											
285	Playground revitalization	Revenue						10,000	10,000	10,000	10,000	10,000
288	Fencing	Revenue						5,000	6,000	5,000		
287	Arena:											
288	Zamboni replacement (lease)	Recreation 2010						20,000	20,000	20,000	13,500	
289	Exterior painting	Recreation									6,000	
290	Dehumidifier	Recreation						5,000	5,000			
291	Interior painting	Recreation						4,500			5,000	
292	Plumbing upgrades	Recreation						5,000	5,000	5,000		
293	Office upgrades	Recreation							6,000			
294	Lobby flooring	Recreation			15,000		35,000	5,500				
295	Sound system upgrade	Recreation		15,000								
296	Plant room upgrades	Recreation	15,000									
297	DDC upgrade	Recreation		10,000								
298	Heaters	Recreation				10,000						
299	Downstairs renovations	Recreation		100,000								
300	Zamboni area floor heating	Recreation						5,000				
301	Vestibule	Recreation			17,500							
302	Fire rated main door	Recreation						6,950				
303	1 hour fire rated room	Recreation		18,900								
304	Replace pvc brine line	Recreation				36,450						
305	Replace discharge oil separators	Recreation	16,000									
306	Upgrade security systems	Recreation	7,000									
307	Curling Rink											
308	Fire escape	Recreation	0									
309	Community Centre:											
310	Signs	Recreation						5,000	3,000			
311	Christmas decorations	Recreation							5,000			
312	MP2 heat pump	Recreation						10,000		25,000		
313	DDC controls	Recreation		15,000		15,000		5,000		5,600		

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES					
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2015	
314	Duct cleaning	Recreation										15,000	
315	Cooling tower	Recreation	25,000										
316	Hot water heater kitchen	Recreation							3,000				
317	Plumbing upgrades	Recreation						15,000	4,500	5,000	5,000	5,000	5,000
318	Wash seal	Recreation							4,500				5,500
319	Alarm upgrades	Recreation						0					
320	Seniors' centre door closer	Recreation								5,000			
321	Smoking Area	Recreation						0					
322	Benches	Recreation						0		0			2,000
323	Lobby furniture	Recreation	0					5,000	5,000				
324	Exterior Christmas lights	Recreation							2,000				
325	MP decorative lighting	Recreation						0					
326	Refinish dance studio floor	Recreation						4,000					
327	AV equipment	Recreation	0					5,000					
328	Photocopier (5 year lease)	Recreation						3,000	3,000	250			
329	Roofing	Debt	200,000										
330	Exterior door replacement	Recreation	12,000		12,000								
331	Interior painting	Recreation						3,500	3,500	4,500			4,500
332	Plastic chairs	Recreation						3,000					
333	Podium	Recreation						1,000					
334	Interior painting	Recreation						3,500		4,500			
335													
336	Conference upgrades	Debt	200,000										
337	Workstation for Director	Recreation						2,000					
338	Fitness centre monitoring	Recreation						2,000					
339	Risers	Recreation						500					
340													
341	Library shelving	Recreation						0	0				
342	Aquatic Centre:												
343	Fitness centre equip	Recreation	2011					10,000	10,000	10,000	10,000	10,000	10,000
344	Solar film windows	Recreation							3,000				
345	Salt cell retro fit	Recreation		25,000									
346	Control system upgrade	Recreation	20,000										
347	Exterior painting	Recreation						5,500				5,500	
348	Hand rail upgrades	Recreation						3,500					10,000
349	Back up pump	Recreation						10,000	10,000				
350	Chemical storage	Recreation	50,000										
351	Pump impeller replacement	Recreation							8,500			8,500	
352	Probes	Recreation							2,500				
353	Deck treatment	Recreation							10,000				
354	PVC matting	Recreation						3,000					
355	Sanitation system	Recreation				100,000							
356	Shelving units re: storage	Recreation						2,500	2,500	2,500	2,500	2,500	2,500
357	Salt cells	Recreation							5,000			5,000	
358	Parks:												
359	Tennis court resurfacing	Recreation	40,000										
360	Fence extension on tennis courts	Recreation							3,000				
361	Storage extension at QE	Recreation								8,000			
362	Electrical upgrades to courts	Recreation			15,000								
363	Irrigation	Recreation	30,000	30,000	30,000	30,000	30,000						
364	Kubota tractor	Recreation	2008					7,500					
365	Parks tractor	Recreation	2011					5,000	10,000	10,000	10,000	10,000	10,000
366	Skateboard park upgrading	Recreation		25,000									
367	BMX pump track	Recreation								8,000			
368	Kovach Park site plan	Recreation						5,000					
369	Bocci Ball @ Centennial	Recreation											8,000

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES				
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
370	Parks master plan Implementation	Recreation						8,000	8,000	8,000	8,000	8,000
371	Queen Elizabeth walkway	Recreation	12,000									
372	Zero turn mower	Recreation 2010						7,000	7,000	7,000	7,000	3,500
373	Field aerator	Recreation 2010						7,000	7,000	7,000	7,000	5,000
374	Broadcast topdresser	Recreation 2010						7,000	7,000	7,000	7,000	5,000
375	Washrooms - Kovach	Recreation	0									
376	Williamson's Lake:											
377	Retaining wall - Beach	Recreation		0								
378	Entrance upgrades	Recreation	10,000									
379	Shower	Recreation		0								
380	DOKK:											
381	Picnic tables	Recreation						5,000				
382	Entrance path	Recreation						3,000				
383	Window replacement	Recreation						3,500				
384	Electrical service	Recreation						5,000				
385	Water park	Recreation			50,000							
386	Museum:											
387	Exterior painting	Recreation								5,000		
388	HVAC upgrades	Recreation				10,000						
389	Gift shop	Recreation	3,375									
390	Mechanical room upgrades	Recreation						5,000		10,000		
391	Plumbing upgrades	Recreation						5,000	10,000			
392	Floor refinish	Recreation							5,000			
393	Front doors	Recreation	15,000									
394	Library:											
395	Re-surface circulation desk	Recreation						4,000				
396	Shelving	Recreation						4,250	3,500			
397												
398	Sub-total		655,375	238,900	139,500	201,450	65,000	250,200	195,500	172,250	125,000	89,000
399												
400	Total	A	3,673,063	2,265,722	1,125,664	1,087,172	5,955,508	B 2,023,344	1,892,326	1,656,393	1,669,815	1,659,665
401												
402	Total General capital expenditures	A+B	5,698,407	3,968,049	2,782,056	2,746,986	7,615,073					
403												
404	SOURCES OF FUNDING:											
405	Capital out of revenue - TCA		127,688	86,822	91,164	95,722	100,508					
406	Capital out of revenue - Non-TCA		449,644	294,826	321,443	251,015	281,065					
407	Total Capital out of Revenue		577,332	381,649	412,608	346,738	381,573					
408												
409												
410	Building - TCA		15,000	45,000	15,000	0	0					
411	Building - Non-TCA		100,500	58,000	29,500	63,000	36,500					
412	Total funding from Building Reserve		115,500	101,000	44,500	63,000	38,500					
413												
414	Cemetery - TCA		0	0	0	0	0					
415	Cemetery - Non-TCA		28,500	20,000	20,600	17,500	13,000					
416												
417												
418	Total funding from Cemetery Reserve		28,500	20,000	20,600	17,500	13,000					
419	Fire - TCA		0	0	0	0	0					
420	Fire - Non-TCA		254,800	206,000	235,800	179,800	144,000					
421	Total funding from Fire Reserve		254,800	206,000	235,800	179,800	144,000					
422	RCMP - TCA		0	0	0	0	0					

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DEPARTMENT	FUNDING	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES					
		Lease Year	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
423	RCMP - Non-TCA		60,800	37,500	52,000	30,000	60,000					
424	Total funding from RCMP Reserve		60,800	37,500	52,000	30,000	60,000					
425												
426	Recreation - TCA		255,375	318,900	139,500	201,450	65,000					
427	Recreation - Non-TCA		248,200	180,500	157,250	115,000	79,000					
428	Total funding from Recreation Reserve		503,575	499,400	298,750	318,450	144,000					
429												
430	Equipment Replacement - TCA		10,000	125,000	75,000	35,000	35,000					
431	Equipment Replacement - Non-TCA		583,400	758,500	836,300	1,003,500	1,056,000					
432	Total funding from Equipment Reserve		593,400	881,500	911,300	1,038,600	1,101,000					
433												
434	Land - TCA		1,100,000	100,000	100,000	100,000	100,000					
435	Land - Non-TCA		0	0	0	0	0					
436	Total funding from Land Reserve		1,100,000	100,000	100,000	100,000	100,000					
437												
438	Gas tax funding - TCA		55,000	55,000	55,000	55,000	55,000					
439	Gas tax funding - Non-TCA		281,000	115,000	0	0	0					
440	Total Gas tax funding		336,000	170,000	55,000	55,000	55,000					
441												
442	DCC funding - TCA		0	0	0	0	0					
443	DCC funding - Non-TCA		0	20,000	0	0	0					
444	Total DCC funding		0	20,000	0	0	0					
445												
446	Debt funding - TCA		1,595,000	1,535,000	850,000	600,000	5,600,000					
447	Debt funding - Non-TCA		0	0	0	0	0					
448	Total Debt funding		1,595,000	1,535,000	850,000	600,000	5,600,000					
449												
450	Grant funding - TCA		515,000	0	0	0	0					
451	Grant funding - Non-TCA		16,500	8,000	3,600	0	0					
452	Total Grant funding		531,500	8,000	3,600	0	0					
453												
454	Total General funding		5,588,407	3,958,049	2,782,056	2,746,985	7,615,073					
455												

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES				
			2011 Management	2012	2013	2014	2015	2011	2012	2013	2014	2015
456												
457	WATER											
458	Preventative maintenance	Water						8,500		8,500		8,500
459	Safety equipment	Water						4,000	4,500	4,500		4,500
460	Cross connection	Water						3,500	3,500	3,500		3,500
461	Value exerciser	Water	22,000									
462	Water conservation products	Water						7,500	7,500	7,500		7,500
463	Water distribution upgrades	Water	75,000	76,000	75,000	75,000	75,000					
464	Tool upgrades	Water						4,000	4,500			
465	Meters	Water		100,000	100,000	100,000	100,000					
466	Software upgrades	Water						5,000		6,000		
467	Engineering - water services expansion	DCC						50,000	50,000	50,000		50,000
468	Greeley Creek supply main upgrade	DCC	100,000	1,000,000	1,000,000	1,000,000	1,000,000					
469	TCH watermain replacement (Oak Drive)	Debt		200,000								
470	2nd St/King St Watermain replacement	Water	85,000									
471	Test well #3 (Columbia/Illecillewaet)	DCC	58,000									
472	TCH reservoir replacement	Debt	1,350,000									
473	TCH reservoir replacement	Grant	650,000									
474	RMR booster station pressure stabilization tank	Water	100,000									
475	6th St East	Debt				180,000						
476	Well #2 Illecillewaet River	DCC		290,000								
477	SCADA	Water						10,000	10,000	10,000		10,000
478	Water line realignment Selkirk	Water						30,000				
479	AH reservoir road re-budgeted	Water	318,000									
480												
481	Sub-total		2,758,000	1,665,000	1,176,000	1,355,000	1,175,000	114,000	86,500	80,500		82,000
482												
483	Total Water capital expenditures		2,870,000	1,751,500	1,255,500	1,437,000	1,259,500					
484												
485	Sources of funding:											
486	Water - TCA		600,000	175,000	175,000	175,000	175,000					
487	Water - Non-TCA		64,000	36,500	30,500	32,000	34,500					
488	Total funding from Water Reserve		664,000	211,500	205,500	207,000	209,500					
489												
490	Water - TCA		156,000	1,290,000	1,000,000	1,000,000	1,000,000					
491	Water - Non-TCA		50,000	50,000	50,000	50,000	50,000					
492	Total funding from DCC's		206,000	1,340,000	1,050,000	1,050,000	1,050,000					
493												
494	Water - TCA		1,350,000	200,000	0	180,000	0					
495	Water - Non-TCA		0	0	0	0	0					
496	Total funding from debt		1,350,000	200,000	0	180,000	0					
497												
498	Water - TCA		650,000	0	0	0	0					
499	Water - Non-TCA		0	0	0	0	0					
500	Total funding from grants		650,000	0	0	0	0					
501												
502												
503	Total Water funding		2,870,000	1,751,500	1,255,500	1,437,000	1,259,500					
504												
505												
506												
507												
508												

DEPARTMENT	FUNDING	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES					
		Lease Year	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
509												
510												
511												
512												
513												
514	SEWER											
515	Sewage lagoon/plant upgrades	Grant	0	1,000,000	1,000,000	1,000,000	1,000,000					
516	Sewage lagoon/plant upgrades	Debt	0	665,000	665,000	665,000	665,000					
	Oscar & Moss decking and wet well upgrades	Sewer	45,000	50,000								
518	Lagoon building upgrades	Sewer	25,000		25,000							
519	Downie force main replacement	Debt	1,000,000									
520	Arrow Heights sewer extension	Debt		0	2,000,000	2,000,000	2,000,000					
521	Lift station pump replacements	Sewer						18,000	18,000	18,000	18,000	20,000
522	Contact chambers	Sewer						20,000				
523	Paving lagoon entrance	Sewer							22,000			
524	Lagoon fencing	Sewer						10,000				
525	Lagoon road upgrades	Sewer				35,000						
628	Safety equipment	Sewer						4,000	4,000		4,000	4,000
527	Engineering - development expansion	DCC						50,000	50,000	50,000	50,000	50,000
528	I & I removal	Sewer						30,000	30,000	30,000	30,000	30,000
529	Desludging lagoon cell #1	Debt	500,000									
	Moss & Edward lift station pump replacement	Sewer	100,000									
531	STP discharge relocation	Sewer		100,000								
532	STP discharge relocation	Debt					0	4,500,000				
533	RMR Arrow Heights sewer o/size	DCC	300,000									
534	Downie Lift station project	Grant	800,000									
535	Downie Lift station project	Debt	400,000									
538	Sewer distribution upgrades and relining	Sewer	75,000	100,000	100,000	100,000	100,000					
537	SCADA upgrading	Sewer						10,000	10,000	10,000	10,000	10,000
538	Arrow Heights sewer extension	Sewer	60,000	60,000								
539												
540												
541												
542	Sub-total		3,305,000	1,975,000	3,790,000	3,800,000	8,285,000	140,000	134,000	108,000	112,000	114,000
543												
544	Total Sewer capital expenditures		3,445,000	2,109,000	3,898,000	3,912,000	8,379,000					
545												
546	Sources of funding:											
547	Sewer - TCA		305,000	310,000	125,000	135,000	100,000					
548	Sewer - Non-TCA		90,000	84,000	58,000	62,000	64,000					
549	Total funding from Sewer Reserve		395,000	394,000	183,000	197,000	164,000					
550												
551	Sewer - TCA		300,000	0	0	0	0					
552	Sewer - Non-TCA		50,000	60,000	60,000	60,000	60,000					
553	Total funding from DCC's		350,000	60,000	60,000	60,000	60,000					
554												
555	Sewer - TCA		1,900,000	665,000	2,665,000	2,665,000	7,165,000					
556	Sewer - Non-TCA		0	0	0	0	0					
557	Total funding from Debt		1,900,000	665,000	2,665,000	2,665,000	7,165,000					
558												
559	Sewer - TCA		800,000	1,000,000	1,000,000	1,000,000	1,000,000					
560	Sewer - Non-TCA		0	0	0	0	0					
561	Total funding from Grants		800,000	1,000,000	1,000,000	1,000,000	1,000,000					



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APPENDIX 10

DEPARTMENT	FUNDING	Lease Year	TANGIBLE CAPITAL ASSETS EXPENDITURES					NON-TANGIBLE CAPITAL ASSETS EXPENDITURES				
			2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
562												
563	Total Sewer funding		<u>3,445,000</u>	<u>2,109,000</u>	<u>3,698,000</u>	<u>3,912,000</u>	<u>8,379,000</u>					
564												
565												
566												
567	Gas Tax Funding Account											
568	Balance b/fwd		5,000	37,000	235,000	546,000	661,000					
569	Funding		368,000	368,000	368,000	366,000	366,000					
570	Expenditures		(336,000)	(170,000)	(65,000)	(55,000)	(55,000)					
571	Balance c/fwd		<u>37,000</u>	<u>235,000</u>	<u>546,000</u>	<u>661,000</u>	<u>1,174,000</u>					

FINANCIAL PLAN 2011-2015

DEBT SCHEDULE

	2011	2012	2013	2014	2015
<b>General</b>					
Debt contracted	\$1,576,334	\$1,535,000	\$650,000	\$600,000	\$5,600,000
Repayments	(864,557)	(1,143,229)	(1,427,134)	(1,506,134)	(1,517,324)
Interest content	607,146	611,883	907,056	986,058	997,248
Actuarial adjustment	(75,235)	(90,041)	(107,632)	(133,552)	(180,592)
Balance b/fwd	6,979,241	10,222,929	11,338,541	11,358,834	11,305,205
Balance c/fwd	<u>\$10,222,929</u>	<u>\$11,336,541</u>	<u>\$11,358,834</u>	<u>\$11,305,205</u>	<u>\$16,224,538</u>
<b>Water</b>					
Debt contracted	\$1,350,000	\$200,000	\$0	\$180,000	\$0
Repayments	(418,126)	(459,514)	(580,085)	(677,248)	(760,830)
Interest content	280,448	316,598	373,848	423,848	473,848
Actuarial adjustment	(66,292)	(75,660)	(85,668)	(97,889)	(110,620)
Balance b/fwd	3,198,232	4,344,263	4,325,686	4,053,780	3,882,510
Balance c/fwd	<u>\$4,344,263</u>	<u>\$4,325,686</u>	<u>\$4,053,780</u>	<u>\$3,882,510</u>	<u>\$3,484,907</u>
<b>Sewer</b>					
Debt contracted	\$2,650,000	\$665,000	\$2,665,000	\$2,665,000	\$7,165,000
Repayments	(\$271,169)	(\$446,050)	(\$541,440)	(\$729,354)	(\$1,021,694)
Interest content	\$202,923	\$297,783	\$375,205	\$499,126	\$727,675
Actuarial adjustment	(\$2,224)	(\$5,044)	(\$11,257)	(\$20,277)	(\$32,218)
Balance b/fwd	\$2,787,388	\$5,388,698	\$5,876,587	\$6,364,095	\$10,778,591
Balance c/fwd	<u>\$5,388,698</u>	<u>\$5,876,587</u>	<u>\$6,364,095</u>	<u>\$10,778,591</u>	<u>\$17,617,154</u>
<b>Total debt balance</b>	<u><b>\$19,934,089</b></u>	<u><b>\$21,538,814</b></u>	<u><b>\$23,778,709</b></u>	<u><b>\$25,966,306</b></u>	<u><b>\$37,326,599</b></u>

General principal	Bylaw #						
Road reconstruction	1641	725,000	24,033	24,033	24,033	24,033	24,033
Road reconstruction	1693	850,000	25,706	25,708	25,708	25,706	25,706
Road reconstruction	1749	850,000	13,819	13,819	13,819	13,619	13,819
Eastern Access Bridge	1818	625,000	15,008	15,008	15,008	15,008	15,008
Powerhouse Road	1820	850,000	6,003	8,003	8,003	6,003	6,003
Airport Way	1819	250,000	20,410	20,410	20,410	20,410	20,410
Parkes/Cleland	1875	225,000	5,403	5,403	5,403	5,403	5,403
Clearview Heights road recon.	1914	450,000	10,805	10,805	10,805	10,805	10,805

## FINANCIAL PLAN 2011-2015

## DEBT SCHEDULE

		2011	2012	2013	2014	2015
Grizzly Plaza	800,000		20,149	20,149	20,149	20,149
Road reconstruction 2010	300,000		10,076	10,076	10,076	10,076
Dehumidifier	176,334		5,922	5,922	5,922	5,922
City Hall stucco	250,000		8,395	8,395	8,395	8,395
Road reconstruction 2011	800,000	0	0	0	0	0
City Hall upgrades	225,000		7,500	7,500	7,500	7,500
Community Centre upgrades	400,000		13,500	13,500	13,500	13,500
Roof dome - court house	250,000	0	8,395	8,395	8,395	8,395
Road reconstruction 2012	620,000	0		167,909	167,909	167,909
Fire Hall	5,000,000	0	0	20,821	20,821	20,821
Road reconstruction 2013	650,000	0	0	0	0	0
Road reconstruction 2014	500,000	0	0	0	0	0
Road reconstruction 2015	600,000	0	0	0	0	0
RCMP station	1864 2,500,000	52,381	52,381	52,381	52,381	52,381
Aquatic Centre	1895 3,500,000	84,042	84,042	84,042	84,042	84,042
<b>Total Principal repayments</b>	<b>20,896,334</b>	<b>\$257,410</b>	<b>\$331,346</b>	<b>\$520,076</b>	<b>\$520,076</b>	<b>\$520,078</b>
<b>General Interest</b>						
Road reconstruction	1841 725,000	46,001	46,001	48,001	45,001	46,001
Road reconstruction	1893 850,000	46,674	46,674	46,674	46,674	46,674
Road reconstruction	1749 850,000	32,338	32,338	32,338	32,338	32,338
Eastern Access Bridge	1818 625,000	28,250	28,250	28,250	26,250	28,250
Powerhouse Road	1820 650,000	11,625	11,625	11,625	11,625	11,625
Airport Way	1619 250,000	39,525	39,525	39,525	39,525	39,525
Pearkas/Clealand	1675 225,000	10,463	10,463	10,463	10,463	10,463
Grizzly Plaza		600,000	16,785	16,785	16,785	16,785
Clearview Heights Road recon.	1814 450,000	11,190	22,380	22,380	22,380	22,360
Road reconstruction 2010		300,000	5,595	11,190	11,190	11,190
Dehumidifier		176,334	3,289	6,576	6,576	6,576
City Hall stucco		250,000	6,250	12,500	12,500	12,500
Road reconstruction 2011		600,000	21,250	42,500	42,500	42,500
City Hall upgrades		225,000	4,500	9,000	9,000	9,000
Community Centre upgrades		400,000	8,000	16,000	16,000	16,000
Roof dome - court house		250,000	4,663	9,325	12,500	12,500
Road reconstruction 2012		620,000	0	125,000	188,500	250,000
Fire Hall		5,000,000		15,000	30,000	30,000
Road reconstruction 2013		650,000	0		15,500	31,000
Road reconstruction 2014		600,000	0	0	0	0
Road reconstruction 2015		800,000	0	0	0	11,190
RCMP station	1864 2,500,000	151,500	151,500	151,500	151,500	151,500
Aquatic Centre	1895 3,500,000	159,250	159,250	159,250	159,250	159,250
	<b>20,896,334</b>	<b>607,146</b>	<b>811,883</b>	<b>907,058</b>	<b>986,058</b>	<b>997,248</b>
Other Interest charges		15,000	16,000	15,000	15,000	15,000
Aquatic Centre temporary Int.		0	0	0	0	0

FINANCIAL PLAN 2011-2015

DEBT SCHEDULE

	2011	2012	2013	2014	2015
Temporary borrowing interest	0	0	0	0	0
<b>Total interest and charges</b>	<b>\$622,148</b>	<b>\$626,883</b>	<b>\$622,058</b>	<b>\$1,001,058</b>	<b>\$1,012,248</b>

Water debt principal		2011	2012	2013	2014	2015
Treatment plant	1815	3,300,000	109,392	109,392	109,392	109,392
Upper Arrow Heights Reservoir	1750	1,350,000	28,288	28,288	28,288	28,288
			0	0	0	0
			0	0	0	0
Other projects		1,350,000	0	5,239	5,239	5,239
Other projects		200,000	0	43,320	43,320	43,320
Other projects		0	0	0	33,582	33,582
Other projects		180,000	0	0	0	33,582
Other projects		\$0	0	0	33,582	33,582
			<b>\$137,678</b>	<b>\$142,917</b>	<b>\$186,237</b>	<b>\$253,401</b>
						<b>\$286,983</b>

Water debt interest		2011	2012	2013	2014	2015
Treatment plant	1615	3,300,000	209,385	209,385	209,385	209,385
Upper Arrow Heights Reservoir	1750	1,350,000	57,163	57,163	57,163	57,163
			0	0	0	0
			0	0	0	0
Other projects		1,350,000	3,900	7,800	7,800	7,800
Other projects		200,000	0	32,250	64,500	64,500
Other projects		0	0	0	25,000	50,000
Other projects		180,000	0	0	25,000	50,000
Other projects		0	0	0	0	25,000
			<b>\$280,448</b>	<b>\$316,598</b>	<b>\$373,848</b>	<b>\$423,848</b>
						<b>\$473,848</b>

Sewer debt principal		2011	2012	2013	2014	2015		
CPR Hill	1878	718,000	17,241	17,241	17,241	17,241	Local Service Area	24.77%
Track Street	1878	225,000	5,403	5,403	5,403	5,403		
RMR/AH pipeline	1877	400,000	8,605	8,605	8,605	8,605	DCC	58% Parcel Tax 42%
Sewer plant upgrade	1904	1,500,000	36,018	36,018	36,018	36,018	DCC	99%
Downie Lift Station		750,000	0	18,009	18,009	18,009		
STP upgrades		665,000	0	15,968	15,968	15,968	DCC	99%
STP upgrades		665,000	0	0	15,968	15,968	DCC	99%
STP upgrades		665,000	0	0	15,968	15,968	DCC	99%
STP upgrades		665,000	0	0	0	15,968	DCC	99%
STP upgrades		665,000	0	0	0	0	DCC	99%
Downie force main		1,100,000	0	26,413	26,413	26,413		
Downie lift station		400,000	0	9,605	9,605	9,605		
Desludging lagoon cell #1		500,000	0	12,008	12,008	12,008		
AH sewer		0	0	0	0	0	Local Service Area	100%
AH sewer		2,000,000	0	0	48,024	48,024	Local Service Area	100%
AH sewer		2,000,000	0	0	0	48,024	Local Service Area	100%
STP discharge relocation		4,500,000	0	0	0	0		
AH sewer		2,000,000	0	0	0	0	Local Service Area	100%
		19,418,000	<b>\$68,266</b>	<b>\$150,267</b>	<b>\$186,235</b>	<b>\$230,227</b>	<b>\$294,219</b>	

Sewer debt interest		2011	2012	2013	2014	2015		
CPR Hill	1878	718,000	26,781	26,781	26,781	26,781	Local Service Area	24.77%
Track Street	1878	225,000	8,393	8,393	8,393	8,393		
RMR/AH pipeline	1877	400,000	18,600	18,600	18,600	18,600	DCC	58% Parcel Tax 42%

FINANCIAL PLAN 2011-2015

DEBT SCHEDULE

		2011	2012	2013	2014	2015		
Sewer plant upgrade	1904 1,500,000	69,750	69,750	69,750	69,750	69,750	DCC	99%
Downie Lift Station	750,000	17,438	34,875	34,875	34,875	34,875		
STP upgrades	665,000	15,461	30,923	30,923	30,923	30,923	DCC	99%
STP upgrades	665,000	0	15,461	30,923	30,923	30,923	DCC	99%
STP upgrades	665,000	0	0	15,461	30,923	30,923	DCC	99%
STP upgrades	665,000	0	0	0	15,461	30,923	DCC	99%
STP upgrades	665,000					15,461	DCC	99%
Downie force main	1,100,000	25,575	51,150	51,150	51,150	51,150		
Downie lift station	400,000	9,300	18,600	18,600	18,600	18,600		
Desludging lagoon cell #1	500,000	11,625	23,250	23,250	23,250	23,250		
AH sewer	0	0	0	0	0	0	Local Service Area	100%
AH sewer	2,000,000	0	0	46,500	93,000	93,000	Local Service Area	100%
AH sewer	2,000,000	0	0	0	48,500	93,000	Local Service Area	100%
STP discharge relocation	4,500,000				0	104,525		
AH sewer	2,000,000					46,500	Local Service Area	100%
	19,416,000	\$202,923	\$297,783	\$375,205	\$496,128	\$727,675		
<b>Aquatic centre</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Sewer</b>								
DCC recoveries								
RMR/AH pipeline	400,000	16,235	16,235	16,235	16,235	16,235		
Sewer plant upgrade	1,500,000	104,710	104,710	104,710	104,710	104,710		
Sewer plant upgrade	665,000	15,307	46,422	46,422	46,422	46,422		
Sewer plant upgrade	665,000	0	15,307	46,422	46,422	46,422		
Sewer plant upgrade	665,000	0	0	15,307	46,422	46,422		
Sewer plant upgrade	665,000	0	0	0	15,307	46,422		
Sewer plant upgrade	665,000					16,307		
<b>Total sewer DCC recovery</b>		<b>136,252</b>	<b>182,673</b>	<b>229,085</b>	<b>275,516</b>	<b>321,938</b>		
<b>Sewer AH</b>								
Local service area								
CPR Hill	718,000	10,904	10,904	10,904	10,904	10,904		
RMR/AH pipeline	400,000	11,970	15,298	18,621	21,944	25,287		
AH sewer	0	0	0	0	0	0		
AH sewer	2,000,000	0	0	48,500	141,024	141,024		
AH sewer	2,000,000	0	0	0	46,500	141,024		
AH sewer	2,000,000					46,500		
<b>Total local service area recovery</b>		<b>22,874</b>	<b>26,202</b>	<b>76,025</b>	<b>220,372</b>	<b>384,719</b>		
<b>Estimated interest rate</b>	4.65%							
<b>Estimated DCC recovery</b>	99.00%							
<b>Est. local service area recovery</b>	100%							

CITY OF REVELSTOKE

APPENDIX 12

FINANCIAL PLAN 2011-2015

ELECTRIC UTILITY RESERVE

	Notes	2011	2012	2013	2014	2015
Balance forward at January 1		\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000
Interest RCFC		30,000	30,000	30,000	30,000	30,000
Interest Other Investments		20,000	20,000	20,000	20,000	20,000
		1,050,000	550,000	550,000	550,000	550,000
Transfer to General Operating - Other contributions and donations Reinvestment in RCFC	Appendix 1	(50,000) (500,000)	(50,000)	(50,000)	(50,000)	(50,000)
Balance at December 31		\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

Notes: It has been the unwritten policy of previous Councils that the balance in the Electric Utility Reserve Fund be maintained at a level of \$1m (excluding the investment in RCFC). Any accumulated earnings above this balance have been used to balance the budget and defray the costs of special projects to lessen the impact on taxpayers.

Council has agreed to reinvest \$500,000 back into RCFC to bring its investment in the company back to the original amount of \$1 million.

By following the above policy, the overall investment of the reserve is maintained:

	2000	2001	2010
Reserve fund balance	1,000,000	1,500,000	1,000,000
RCFC investment	1,000,000	500,000	1,000,000
Overall Investment	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>

The reserve fund balance is mostly invested in RCEC as follows:

Preferred shares \$1,200,000 @7%

In 2009 Council agreed to the deferral of the dividend on the preferred shares to assist in RCEC's cash flow. It is uncertain how long this deferral will continue but the financial plan assumes that it will be throughout the term of the plan.

CITY OF REVELSTOKE

APPENDIX 13

FINANCIAL PLAN 2011-2016

BUILDING RESERVE

	2011	2012	2013	2014	2015
Balance forward at January 1	\$50,000	\$5,863	\$5,131	\$1,800	\$9,085
Contribution from General operating	70,000	100,000	41,000	70,000	30,000
Transfer from Land Sales Reserve					0
Interest	1,363	268	169	285	291
	121,363	106,131	46,300	72,085	39,355
Capital Expenditure	Appendix 10 (115,500)	(101,000)	(44,500)	(63,000)	(36,500)
Balance at December 31	\$5,863	\$5,131	\$1,800	\$9,085	\$2,855

CITY OF REVELSTOKE

APPENDIX 14

FINANCIAL PLAN 2011-2015

CEMETERY RESERVE

	2011	2012	2013	2014	2015
Balance forward January 1	\$150	\$1,695	\$3,830	\$3,509	\$6,247
Contribution from General Operating (CSRD cost sharing function 100%)	30,000	22,000	20,000	20,000	20,000
Interest earnings	45	135	178	238	487
Capital expenditure	Appendix 10 (28,500)	(20,000)	(20,500)	(17,500)	(13,000)
Balance at December 31	<u>\$1,895</u>	<u>\$3,830</u>	<u>\$3,509</u>	<u>\$6,247</u>	<u>\$13,734</u>



CITY OF REVELSTOKE

APPENDIX 16

FINANCIAL PLAN 2011-2015

FIRE CAPITAL REPLACEMENT RESERVE

	2011	2012	2013	2014	2015
Balance forward January 1	\$1,000	\$1,255	\$5,418	\$4,889	\$5,317
Contribution from General Operating	255,000	210,000	235,000	180,000	145,000
Interest earnings	55	163	261	248	291
	256,055	211,418	240,689	185,117	150,608
Capital expenditure	(254,800)	(208,000)	(235,800)	(179,800)	(144,000)
Balance at December 31	\$1,255	\$5,418	\$4,869	\$5,317	\$5,608

Appendix 10

## CITY OF REVELSTOKE

## APPENDIX 16

## FINANCIAL PLAN 2011-2015

## RECREATION CAPITAL REPLACEMENT RESERVE

	2011	2012	2013	2014	2015
Balance forward January 1	\$22,000	\$3,115	\$8,712	\$1,931	\$5,388
Contribution from General Operating	510,000	530,000	315,000	345,000	170,000
Contribution to Land Sale reserve*	(25,923)	(25,923)	(25,923)	(25,923)	(25,923)
Interest earnings	613	921	892	810	918
	506,690	508,112	298,881	321,818	150,364
Capital expenditure	Appendix 10 (503,575)	(499,400)	(296,750)	(318,450)	(144,000)
Balance at December 31	\$3,115	\$8,712	\$1,931	\$5,368	\$6,364

\*Note This represents the repayment to the Land Sale Reserve Fund for the loan for the aquatic centre.

CITY OF REVELSTOKE

APPENDIX 17

FINANCIAL PLAN 2011-2015

EQUIPMENT REPLACEMENT RESERVE

		Notes:	2011	2012	2013	2014	2015
Balance forward January 1			\$55,000	\$3,015	\$1,628	\$9,377	\$5,009
Contributions from	General Operating	1	440,000	780,000	770,000	885,000	950,000
	Garbage collection service		0	0	50,000	60,000	50,000
	Water Operating		50,000	50,000	50,000	50,000	50,000
	Sewer Operating		50,000	50,000	50,000	50,000	50,000
Interest earnings			1,415	113	(951)	(889)	(1,025)
			596,415	883,128	920,677	1,043,509	1,103,984
Capital expenditure		Appendix 10	(693,400)	(881,500)	(911,300)	(1,038,500)	(1,101,000)
Balance at December 31			<u>\$3,015</u>	<u>\$1,628</u>	<u>\$9,377</u>	<u>\$5,009</u>	<u>\$2,984</u>

CITY OF REVELSTOKE  
 FINANCIAL PLAN 2011-2015

APPENDIX 18

PARK LAND CASH IN LIEU

	2011	2012	2013	2014	2015
Balance forward January 1	\$227,000	\$232,725	\$238,594	\$244,609	\$250,774
Interest earnings	<u>5,725</u>	<u>5,868</u>	<u>6,015</u>	<u>6,168</u>	<u>6,320</u>
Capital expenditure	0	0	0	0	0
Balance at December 31	<u>\$232,725</u>	<u>\$238,594</u>	<u>\$244,609</u>	<u>\$250,774</u>	<u>\$257,094</u>

CITY OF REVELSTOKE

APPENDIX 19

FINANCIAL PLAN 2011-2015

FUTURE SERVICES UPGRADE (DCC's)

	2011	2012	2013	2014	2015
Balance forward January 1	\$822,180	\$1,407,878	\$1,100,680	\$1,305,910	\$1,731,231
Contributions from DCC's	1,220,000	1,220,000	1,470,000	1,720,000	2,220,000
Interest earnings	57,750	65,675	64,325	80,837	114,603
	<u>2,099,930</u>	<u>2,693,353</u>	<u>2,635,005</u>	<u>3,106,747</u>	<u>4,065,833</u>
Capital expenditures	(692,252)	(1,582,673)	(1,329,095)	(1,375,516)	(1,421,938)
Balance at December 31	<u>\$1,407,678</u>	<u>\$1,100,680</u>	<u>\$1,305,910</u>	<u>\$1,731,231</u>	<u>\$2,643,895</u>

## CITY OF REVELSTOKE

## APPENDIX 19

## FINANCIAL PLAN 2011-2016

## FUTURE SERVICES UPGRADE (DCC's)

	2011	2012	2013	2014	2015
Balance forward January 1	\$822,180	\$1,407,878	\$1,100,680	\$1,305,910	\$1,731,231
<b>Original Future Services Upgrade Parking</b>					
Balance forward January 1	\$80,000	\$115,000	\$141,250	\$188,813	\$197,753
Contributions	20,000	20,000	20,000	20,000	20,000
Interest earnings	5,000	8,250	7,583	8,941	10,388
	<u>115,000</u>	<u>141,250</u>	<u>168,813</u>	<u>197,753</u>	<u>228,141</u>
Capital expenditures	0	0	0	0	0
Balance at December 31	<u>\$115,000</u>	<u>\$141,250</u>	<u>\$168,813</u>	<u>\$197,753</u>	<u>\$228,141</u>
<b>Water</b>					
Balance forward January 1	\$363,000	\$682,500	(\$151,208)	(\$468,289)	(\$540,832)
Contributions*	500,000	500,000	750,000	1,000,000	1,500,000
Interest earnings	25,500	12,858	(15,060)	(24,583)	(15,792)
	<u>888,500</u>	<u>1,195,458</u>	<u>683,731</u>	<u>609,168</u>	<u>943,378</u>
Capital expenditures	(208,000)	(1,346,667)	(1,050,000)	(1,050,000)	(1,050,000)
Balance at December 31	<u>\$582,500</u>	<u>(\$151,208)</u>	<u>(\$468,289)</u>	<u>(\$540,832)</u>	<u>(\$106,624)</u>
<b>Sanitary Sewer</b>					
Balance forward January 1	(\$165,000)	(\$155,752)	\$108,204	\$345,770	\$548,792
Contributions*	500,000	500,000	500,000	600,000	600,000
Interest earnings	(4,500)	3,298	18,680	28,538	38,680
	<u>330,500</u>	<u>347,544</u>	<u>824,885</u>	<u>874,308</u>	<u>1,087,482</u>
Capital expenditures	(350,000)	(56,867)	(50,000)	(50,000)	(50,000)
Debt repayment	(138,252)	(182,673)	(229,095)	(275,515)	(321,938)
Balance at December 31	<u>(\$155,752)</u>	<u>\$108,204</u>	<u>\$345,770</u>	<u>\$548,792</u>	<u>\$715,544</u>
<b>Roads</b>					
Balance forward January 1	\$535,000	\$766,750	\$1,003,254	\$1,258,417	\$1,526,338
Contributions*	200,000	200,000	200,000	200,000	200,000
Interest earnings	31,750	43,171	55,163	87,921	81,317
	<u>766,750</u>	<u>1,009,921</u>	<u>1,258,417</u>	<u>1,526,338</u>	<u>1,807,655</u>
Capital expenditures	0	(8,657)	0	0	0
Balance at December 31	<u>\$766,750</u>	<u>\$1,003,254</u>	<u>\$1,258,417</u>	<u>\$1,526,338</u>	<u>\$1,807,655</u>
<b>TOTAL</b>	<u><b>\$1,408,498</b></u>	<u><b>\$1,101,500</b></u>	<u><b>\$1,308,730</b></u>	<u><b>\$1,732,051</b></u>	<u><b>\$2,644,716</b></u>

\*Note Contributions are merely estimates. Estimating future DCC contributions is extremely challenging due to the inconsistent nature of development in the city and the fact that we have no track record to follow.

CITY OF REVELSTOKE  
FINANCIAL PLAN 2011-2015

APPENDIX 20

LAND SALE RESERVE	Notes	2011	2012	2013	2014	2015
Balance forward January 1		\$1,657,000	\$837,198	\$925,911	\$1,021,277	\$1,123,796
Land sales		100,000	100,000	100,000	100,000	100,000
Contribution from General operating	1	0	0	0	0	0
Contribution from Recreation Reserve		25,923	25,923	25,923	25,923	25,923
Contribution to capital out of revenue		0	0	0	0	0
Contribution to Building Reserve		0	0	0	0	0
Interest earnings		154,275	62,790	69,443	76,598	84,285
		<u>1,937,198</u>	<u>1,025,911</u>	<u>1,121,277</u>	<u>1,223,798</u>	<u>1,334,004</u>
Capital expenditure	Appendix 10	(1,100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Balance at December 31		<u>\$837,198</u>	<u>\$925,911</u>	<u>\$1,021,277</u>	<u>\$1,123,798</u>	<u>\$1,234,004</u>

Contribution to Recreation Reserve:

Balance of \$1.5 million excess funds transferred by bylaw:  
Loan repayable over 10 years with interest:

	Management					
\$259,230	\$259,230	\$233,307	\$207,384	\$181,461	\$155,538	\$129,615
	(25,923)	(25,923)	(25,923)	(25,923)	(25,923)	(25,923)
	<u>\$233,307</u>	<u>\$207,384</u>	<u>\$181,461</u>	<u>\$155,538</u>	<u>\$129,615</u>	<u>\$103,692</u>
Land sales	2	100,000	100,000	100,000	100,000	100,000

- Notes:
- 1 This represents the repayment of the loan to the Recreation Capital Replacement Reserve
  - 2 Anticipated recovery of costs of Bridge Creek Properties through lot sales.

**CITY OF REVELSTOKE**

**APPENDIX 21**

**FINANCIAL PLAN 2011-2015**

**COMMUNITY CENTRE OPERATING RESERVE**

	2011	2012	2013	2014	2015
Balance forward January 1	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Contribution to General Operating	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Contribution from General operating	0	0	0	0	0
Interest earnings	10,000	10,000	10,000	10,000	10,000
Balance at December 31	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>



CITY OF REVELSTOKE

APPENDIX 22

FINANCIAL PLAN 2011-2015

WATER REPLACEMENT RESERVE

	2011	2012	2013	2014	2015
Balance forward January 1	\$250,000	\$43,150	\$136,020	\$239,684	\$346,993
Contribution from Water Operating	450,000	300,000	300,000	300,000	105,000
Interest earnings	<u>7,150</u>	<u>4,370</u>	<u>9,164</u>	<u>14,309</u>	<u>14,737</u>
	707,150	347,520	445,184	553,993	466,730
Capital expenditure	<u>(684,000)</u>	<u>(211,500)</u>	<u>(205,500)</u>	<u>(207,000)</u>	<u>(209,500)</u>
Balance at December 31	<u>\$43,150</u>	<u>\$136,020</u>	<u>\$239,684</u>	<u>\$346,993</u>	<u>\$257,230</u>

Appendix 10

CITY OF REVELSTOKE

APPENDIX 23

FINANCIAL PLAN 2011-2015

SEWER REPLACEMENT RESERVE

	Notes	2011	2012	2013	2014	2015
Balance forward January 1		\$548,000	\$293,525	\$27,351	\$5,144	\$3,351
Contribution from Sewer Operating		120,000	120,000	160,000	195,000	185,000
Interest earnings		20,525	7,826	793	207	193
		688,525	421,351	188,144	200,351	188,544
Capital expenditure	Appendix 10	(395,000)	(394,000)	(183,000)	(197,000)	(184,000)
Balance at December 31		<u>\$293,525</u>	<u>\$27,351</u>	<u>\$5,144</u>	<u>\$3,351</u>	<u>\$4,644</u>

CITY OF REVELSTOKE  
 FINANCIAL PLAN 2011-2015

APPENDIX 24

SNOW REMOVAL RESERVE

	2011	2012	2013	2014	2015
Balance forward January 1	\$0	\$0	\$0	\$0	\$0
Contribution from/(to) General Operating	\$0	0	0	0	0
Interest earnings	0	0	0	0	0
Balance at December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CITY OF REVELSTOKE

APPENDIX 25

FINANCIAL PLAN 2011-2016

LIABILITY SELF-INSURANCE RESERVE

	2011	2012	2013	2014	2015
Balance forward January 1	\$39,000	\$39,976	\$40,974	\$41,999	\$43,049
Interest earnings	975	999	1,024	1,050	1,076
Balance at December 31	<u>\$39,975</u>	<u>\$40,974</u>	<u>\$41,999</u>	<u>\$43,049</u>	<u>\$44,125</u>

CITY OF REVELSTOKE

APPENDIX 26

FINANCIAL PLAN 2011-2015

POLICE STATION CAPITAL RESERVE

	2011	2012	2013	2014	2015
Balance forward January 1	\$89,000	\$31,130	\$4,499	\$2,674	\$2,808
Contribution from General Operating	0	10,000	60,000	30,000	60,000
Interest earnings	2,930	869	175	134	140
Capital expenditure	Appendix 10 (60,800)	(37,500)	(52,000)	(30,000)	(60,000)
Balance at December 31	<u>\$31,130</u>	<u>\$4,499</u>	<u>\$2,674</u>	<u>\$2,808</u>	<u>\$2,946</u>

## CITY OF REVELSTOKE

## APPENDIX 27

## FINANCIAL PLAN 2011-2015

2011 2012 2013 2014 2015

## SUMMARY OF ALL RESERVES (Excluding ELECTRIC UTILITY)

Balance forward January 1	\$3,980,330	\$3,100,324	\$2,698,748	\$3,082,782	\$3,733,006
Contributions from General Operating	1,305,000	1,652,000	1,431,000	1,530,000	1,375,000
Contributions from garbage collection service	0	0	50,000	50,000	50,000
Contributions from Water Operating	500,000	350,000	350,000	350,000	155,000
Contributions from Sewer Operating	170,000	170,000	210,000	245,000	215,000
Contributions from DCC's	1,220,000	1,220,000	1,470,000	1,720,000	2,220,000
Land sales	100,000	100,000	100,000	100,000	100,000
Interest earnings (Approx. 5% on average balance)	262,820	159,997	181,479	189,991	232,316
Contribution to General Operating	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
	7,508,150	6,742,321	6,481,227	7,257,773	8,070,323
Capital Expenditures from reserves	(3,715,575)	(2,450,900)	(2,049,350)	(2,149,250)	(1,972,000)
Capital expenditures from DCC's	(556,000)	(1,410,000)	(1,100,000)	(1,100,000)	(1,100,000)
Debt repayments from DCC funds	(136,252)	(182,673)	(229,095)	(275,516)	(321,938)
Balance at December 31	\$3,100,324	\$2,698,748	\$3,082,782	\$3,733,006	\$4,676,385
Cumulative Total Check	3,100,324	2,698,748	3,082,782	3,733,006	4,676,385

## INDIVIDUAL RESERVE BALANCES SUMMARY

	2009	2010	2011	2012	2013	2014
Building	\$50,000	\$5,863	\$5,131	\$1,800	\$9,065	\$2,855
Cemetery	150	1,895	3,830	3,509	8,247	13,734
Fire Capital Replacement	1,000	1,255	5,418	4,869	5,317	8,808
Recreation Capital Replacement	22,000	3,115	8,712	1,931	5,368	5,364
Equipment Replacement	55,000	3,015	1,628	9,377	5,009	2,984
Park land Cash In lieu	227,000	232,725	238,594	244,809	250,774	257,094
Future Services Upgrade (DCC's)	822,180	1,407,678	1,100,680	1,305,910	1,731,231	2,643,895
Land Sale	1,657,000	837,198	925,911	1,021,277	1,123,786	1,234,004
Community Centre Operating	200,000	200,000	200,000	200,000	200,000	200,000
Water Replacement	250,000	43,150	135,020	239,684	348,993	257,230
Sewer Replacement	548,000	283,525	27,351	5,144	3,351	4,544
Snow Removal	0	0	0	0	0	0
Liability Self-Insurance	39,000	38,976	40,974	41,999	43,049	44,125
Police Station Capital	89,000	31,130	4,499	2,674	2,808	2,948
	\$3,980,330	\$3,100,324	\$2,698,748	\$3,082,782	\$3,733,006	\$4,676,385

Note: Individual reserve fund balances appearing in parenthesis means that they are overdrawn. This is not permitted and will have to be rectified by reducing expenditures and/or increasing funding to the reserves.

WATER UTILITY

2010/2011 BUDGET COMPARISON

	2010 Budget	2011 Budget	Increase %	2012	2013	2014	2015
<b>REVENUES:</b>							
Management							
Water Revenue	\$1,289,892	\$1,294,080	1.90%	\$1,322,300	\$1,346,488	\$1,374,708	\$1,402,928
Non-TCA funding	\$163,500	\$114,000	-30.26%	\$86,500	\$80,500	\$82,000	\$84,500
Connections and other contributions	\$58,000	\$58,000	0.00%	58,000	58,000	58,000	58,000
<b>TOTAL OPERATING REVENUES</b>	<b>1,491,382</b>	<b>1,466,080</b>	<b>-1.70%</b>	<b>1,466,800</b>	<b>1,484,988</b>	<b>1,514,708</b>	<b>1,545,428</b>
<b>EXPENSES:</b>							
Management							
Administration	128,000	128,000	0.00%	128,000	128,000	128,000	128,000
Reservoir	31,000	33,500	8.06%	35,000	35,000	37,500	37,500
Connections	114,000	100,000	-12.28%	102,000	104,500	108,500	109,000
Transmission and Distributions	294,000	149,500	-49.15%	151,000	153,500	159,000	162,500
Greeley Creek filtration plant	163,000	174,000	4.92%	177,000	181,000	185,000	188,000
Amortization of capital assets	250,000	400,000	60.00%	400,000	400,000	400,000	400,000
Debt interest payment	276,548	280,448	1.41%	316,598	373,848	423,848	473,848
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,276,548</b>	<b>1,265,448</b>	<b>-0.87%</b>	<b>1,309,598</b>	<b>1,376,848</b>	<b>1,439,848</b>	<b>1,488,848</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>214,844</b>	<b>200,633</b>		<b>157,203</b>	<b>108,141</b>	<b>74,881</b>	<b>46,581</b>
TCA expenditures	(1,538,500)	(2,758,000)		(1,665,000)	(1,175,000)	(1,355,000)	(1,175,000)
Less: Grants and other funding	844,000	850,000		0	0	0	0
Funding from reserves	844,500	800,000		175,000	175,000	175,000	175,000
Funding from debt	0	1,350,000		200,000	0	180,000	0
Funding through DCC's	50,000	156,000		1,290,000	1,000,000	1,000,000	1,000,000
Capital out of revenue	0	0		0	0	0	0
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>214,844</b>	<b>200,633</b>		<b>157,203</b>	<b>108,141</b>	<b>74,881</b>	<b>48,581</b>
Transfer from equity in capital assets	250,000	400,000		400,000	400,000	400,000	400,000
Debt principal repayment	(137,678)	(137,878)		(142,917)	(188,237)	(253,401)	(288,983)
Transfer to reserves funds:							
Equipment Replacement	(50,000)	(50,000)		(50,000)	(50,000)	(50,000)	(50,000)
Water Reserve	(250,000)	(450,000)		(300,000)	(300,000)	(300,000)	(105,000)
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$27,187</b>	<b>(\$37,045)</b>		<b>\$84,286</b>	<b>(\$28,096)</b>	<b>(\$128,540)</b>	<b>\$4,598</b>
Management							
Residential rate*	\$316	\$321		\$328	\$334	\$341	\$348
Operating reserve	\$500,000	\$462,955		\$527,240	\$499,144	\$370,603	\$375,201
Capital reserve		\$43,150		\$136,020	\$239,684	\$346,993	\$257,230
*For the purposes of this exercise commercial rates are assumed to increase at the same percentage as residential. Effective % increase		→	1.90%				
Average annual demand in cubic metres	2,416,000	2,416,000		2,416,000	2,416,000	2,416,000	2,416,000
Cost per cubic metre	\$0.65	\$0.73		\$0.69	\$0.71	\$0.74	\$0.68

CITY OF REVELSTOKE  
FINANCIAL PLAN 2011-2015

APPENDIX 28

WATER UTILITY	2010/2011 BUDGET COMPARISON						
	2010	2011	Increase	2012	2013	2014	2015
* Average household consumption in cubic metres	570	570		570	570	570	570
Cost per household	\$371.95	\$416.52		\$391.54	\$407.41	\$422.27	\$390.19

- \* Source: City of Revelstoke Water Conservation Study  
Dayton & Knight January '07  
Note: D & K calculated a cost per metre of \$0.58  
At this rate the costs per household becomes \$330

Residential connections	2916	2916	2916	2916	2916
Residential revenue	\$936,036	\$956,446	\$973,944	\$994,356	\$1,014,768



SEWER UTILITY

		2010/2015 BUDGET COMPARISON				2012	2013	2014	2015
		2010	2011	Increase	Notes				
		Budget	Budget	%					
<b>REVENUES:</b>		<b>Management</b>							
Sewer Revenue	\$639,965	\$653,877		2.17%		\$694,477	\$732,395	\$775,039	\$818,794
Other revenues	19,877	19,877		0.00%		89,377	89,277	89,277	89,277
Frontage tax	105,000	105,000		0.00%		116,970	116,970	116,970	116,970
DCC recoveries	120,945	138,252		12.66%		182,873	229,085	275,516	321,938
Non-TCA funding	237,500	140,000		-41.05%		134,000	108,000	112,000	114,000
Local service areas	20,867	66,896		220.59%		70,224	120,047	264,394	408,741
<b>TOTAL OPERATING REVENUES</b>	<b>1,144,154</b>	<b>1,121,902</b>		<b>-1.94%</b>		<b>1,287,722</b>	<b>1,395,783</b>	<b>1,633,196</b>	<b>1,869,720</b>
<b>EXPENSES:</b>		<b>Management</b>							
Administration	119,300	119,300		0.00%		119,300	119,300	119,300	119,300
Sewer Collection System	82,400	93,900		13.96%		94,900	98,400	101,400	102,900
Lift Stations	214,000	140,000		-34.58%		143,000	146,000	149,000	152,000
Treatment and Disposal Plant	118,900	159,800		36.70%		163,800	168,300	172,300	177,300
Amortization of capital assets	100,000	125,000		25.00%		125,000	125,000	125,000	125,000
Non-tangible capital assets	237,500	140,000		-41.05%		134,000	108,000	112,000	114,000
Debt interest payments	127,609	202,923		59.02%		297,783	375,205	499,128	727,675
<b>TOTAL OPERATING EXPENDITURES</b>	<b>997,709</b>	<b>980,923</b>		<b>-1.68%</b>		<b>1,077,783</b>	<b>1,140,205</b>	<b>1,278,128</b>	<b>1,518,175</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>146,445</b>	<b>140,979</b>				<b>209,939</b>	<b>255,578</b>	<b>355,069</b>	<b>351,545</b>
TCA expenditures	(3,925,216)	(3,305,000)				(1,975,000)	(3,790,000)	(3,800,000)	(8,265,000)
Less: Grants and other funding	2,343,478	800,000				1,000,000	1,000,000	1,000,000	1,000,000
Funding from reserves	225,000	305,000				310,000	125,000	135,000	100,000
Funding from debt	1,056,736	1,900,000				665,000	2,665,000	2,665,000	7,165,000
Funding through DCC's	300,000	300,000				0	0	0	0
Capital out of revenue	0	0				0	0	0	0
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>146,445</b>	<b>140,979</b>				<b>209,939</b>	<b>255,578</b>	<b>355,069</b>	<b>351,545</b>
Transfer from equity in capital assets	100,000	125,000				125,000	125,000	125,000	125,000
Debt principal repayments	(45,623)	(88,286)				(150,267)	(168,235)	(230,227)	(294,219)
Transfer to reserves funds:									
Equipment Replacement	(50,000)	(50,000)				(50,000)	(50,000)	(50,000)	(60,000)
Sewer Reserve	(150,000)	(120,000)				(120,000)	(160,000)	(195,000)	(165,000)
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$822</b>	<b>\$27,713</b>				<b>\$14,672</b>	<b>\$4,343</b>	<b>\$4,842</b>	<b>(\$32,674)</b>
Residential rate*	\$184	\$188				\$192	\$195	\$199	\$203
Operating reserve	\$70,000	\$97,713				\$112,385	\$116,729	\$121,571	\$88,897
Capital reserve		\$293,525				\$27,351	\$5,144	\$3,361	\$4,544
*For the purposes of this exercise commercial rates are assumed to increase at the same percentage as residential. Effective % increase				2.17%					

CITY OF REVELSTOKE  
 FINANCIAL PLAN 2011-2015  
 SEWER UTILITY

APPENDIX 29

	2010/2011 BUDGET COMPARISON			Notes	2012	2013	2014	2015
	2010 Budget	2011 Budget	Increase %					
Proposed Arrow Heights extension:								
Expenditure				Total lots	0	2,000,000	2,000,000	2,000,000
Equivalent lots	69.4 per \$1 m	0		500	139	139	139	139
Connection fees	\$500	\$0			\$69,500	\$69,400	\$69,400	\$69,400
Rates		\$0			\$26,866	\$27,066	\$27,821	\$28,176
Proposed Clearview Heights extension:								
Expenditure		Lots			0	0	0	0
Connection fees (exc City lots)	\$500	876,516						
Rates		\$0						
Total DCC Recovery		438,262			162,873	229,095	275,518	321,936

CITY OF REVELSTOKE

APPENDIX 30

COMPUTATION OF TAX INCREASE (Excluding new construction)

Class	Rates	2011			% Inc.	2010	
		Assessed value	Tax Revenue	% of Total		Tax Revenue	% of Total
0% increase							
Residential 1	3.3793	1,119,568,981	3,783,385	50.03%	-0.00%	3,783,395	49.88%
Utility 2	50.8620	7,058,200	358,994	4.75%	-5.99%	381,886	5.03%
Forestry 3							
Major Industry 4	31.5775	9,988,900	315,424	4.17%	-0.00%	315,424	4.16%
Light Industry 5	24.4132	6,564,600	160,263	2.12%	0.00%	160,263	2.11%
Business 6	18.3617	159,046,398	2,920,365	38.62%	-0.00%	2,920,365	38.50%
Tree farm 7							
Seasonal 8	9.6381	2,448,000	23,594	0.31%	0.00%	23,594	0.31%
		<u>\$1,304,675,079</u>	<u>\$7,562,035</u>	<u>100.00%</u>		<u>\$7,584,927</u>	<u>100.00%</u>

FACTORS		2011 RATES			TOTAL	Debt Revenue per class
GEN.	DEBT	GENERAL	DEBT			
1.00	1.00	3.0103	0.3690	3.3793	413,121	
15.05	15.05	45.3082	5.5538	50.8620	39,200	
9.34	9.34	28.1294	3.4480	31.5775	34,442	
7.22	7.22	21.7475	2.6658	24.4132	17,500	
5.43	5.43	18.3567	2.0050	18.3617	318,884	
2.85	2.85	8.5857	1.0524	9.6381	2,576	
					<b>825,723</b>	

Increase/(decrease) in revenue (\$22,892)

Tax Increase -0.00%

Average tax increase across all classes -0.30%

Class 2 multiple 2.77

FACTORS		2010 RATES			TOTAL
GEN.	DEBT	GENERAL	DEBT		
1.00	1.00	2.8226	0.3745	3.1971	
16.24	16.24	45.8411	8.0822	51.9233	
9.55	9.55	26.9822	3.5773	30.5395	
7.44	7.44	21.0120	2.7879	23.7999	
5.86	5.86	16.5491	2.1957	18.7448	
2.82	2.82	7.9862	1.0570	9.0232	

Debt 884,557

	2011	2012	2013	2014	2015
General Operating results	\$6,390	\$134,511	\$19,050	\$129,280	\$531,476
Property tax increase	-0.30%	0.00%	1.25%	0.00%	-0.00%

Property Class	Class 1	Class 2	Class 4	Class 5	Class 6	Class 8
# of occurrence	3892	29	27	17	556	55
2011 Ave. asse	287,659	243,386	369,959	388,153	288,055	44,509
2010 Ave. asse	304,055	253,513	382,533	396,106	280,209	47,542
% increase	-5.39%	-4.03%	-3.29%	-2.51%	2.09%	-6.36%
2009 City taxes	972.09	13,168.42	11,682.37	9,427.28	5,252.48	428.98
2010 City taxes	972.10	12,379.10	11,882.37	9,427.24	5,252.46	428.98
\$ increase	0.00	(789.33)	0.00	(0.05)	(0.01)	0.00
% increase	0.00%	-5.99%	0.00%	-0.00%	-0.00%	0.00%

CITY OF REVELSTOKE

APPENDIX 31

COMPUTATION OF TAX INCREASE (including new construction)

Class	Rates	2011				2010	
		Assessed value	Tax Revenue	% of Total	% Inc.	Tax Revenue	% of Total
Residential 1	3.3793	1,141,837,881	3,858,649	49.63%	1.99%	3,783,395	49.88%
Utility 2	50.8820	7,058,200	358,994	4.82%	-5.99%	381,888	5.03%
Forestry 3							
Major Industry 4	31.5775	9,988,900	315,424	4.06%	-0.00%	315,424	4.16%
Light Industry 5	24.4132	8,564,800	180,283	2.06%	0.00%	180,263	2.11%
Business 6	18.3817	166,489,498	3,057,033	39.32%	4.68%	2,920,365	38.50%
Tree farm 7							
Seasonal 8	9.6381	2,488,000	23,787	0.31%	0.82%	23,594	0.31%
		<u>\$1,334,407,079</u>	<u>\$7,774,150</u>	<u>100.00%</u>		<u>\$7,584,927</u>	<u>100.00%</u>

Increase in revenue \$189,223

Less: Debt repayment portion \$848,884  
 Tax revenues excluding debt portion \$6,925,268

New Construction:

Residential 1	22,288,900
Utility 2	0
Forestry 3	0
Major Industry 4	0
Light Industry 5	0
Business 6	7,443,100
Tree farm 7	0
Seasonal 8	20,000
	<u>\$29,732,000</u>

Attributable tax revenue \$212,115

FACTORS		2011 RATES			TOTAL	Debt Revenue collected
GEN.	DEBT	GENERAL	DEBT			
1.00	1.00	3.0103	0.3690	3.3793	421,338	
15.05	15.05	45.3082	5.5538	60.8620	39,200	
9.34	9.34	28.1294	3.4480	31.5775	34,442	
7.22	7.22	21.7475	2.6858	24.4132	17,500	
5.43	5.43	16.3557	2.0050	18.3817	333,807	
2.85	2.85	8.5857	1.0524	9.6381	2,597	
					848,884	
					864,557	
					(15,672)	

FACTORS		2010 RATES			TOTAL	Debt Surplus
GEN.	DEBT	GENERAL	DEBT			
1.00	1.00	2.8228	0.3745	3.1971		
18.24	15.24	45.6411	8.0822	51.9233		
9.55	9.55	28.9622	3.5773	30.5395		
7.44	7.44	21.0120	2.7879	23.7999		
5.86	5.86	18.5491	2.1957	18.7448		
2.82	2.82	7.9882	1.0570	9.0232		