



City of Revelstoke

Draft Long-Term Financial Plan & Community Report





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This Draft Long-Term Financial Plan & Community Report has been produced by the City of Revelstoke's Finance Department with the assistance of:

Other City Departments & Staff and the City's Local Government Consultant – Ken Bjorgaard

Your feedback is welcomed

**216 Mackenzie Avenue
Revelstoke, B.C. V0E 2S0**

revelstoke.ca

Email: finance@revelstoke.ca

Phone: (250) 837-2161





Introduction

The Financial Planning/Budgeting Process

Overview

This long-term financial plan is guided by Council's recently adopted Financial Planning & Budgeting Policy (Policy), which recognizes that long-term financial planning and related budgeting is essential to achieving ongoing financial sustainability, to providing a consistent level of public services, and to protecting citizens and ratepayers from property tax and user fee volatility. Long-Term Financial Planning also helps elected officials and management determine the best use of limited resources.

The Policy sets out the City's goals and expectations for financial planning/budgeting including the processes that the City will follow. The Policy also outlines the roles and responsibilities of the various stakeholders

Long-term financial planning is essential to achieving ongoing financial sustainability, to providing a consistent level of public services, and to protecting citizens and ratepayers from property tax and user fee volatility.

and participants in the planning process. Integral to the long-term financial planning process is a public and stakeholder communication and consultation strategy which has been previously approved by Council.

The Policy also includes a provision that Council approve a financial planning/budgeting schedule (see below) to ensure that Council and staff remain on track and focused throughout the annual planning/budgeting process.

Under the Policy a planning period of 15 years has been adopted for both operating and capital so that the long-term implications of current day decisions can be considered and so that the City can chart a sustainable financial path for the community.

Base or Core Operating Budgets

The City's financial plan identifies the core cash-based operating budgets (both revenues and expenses) that are needed to maintain the City's existing services and programs at previously approved service levels, as well as the factors that have resulted in changes to core budgets.

The City's base operating plans/budgets cover ongoing spending and related revenues associated with day-to-day departmental operations. Services that we often take for granted such as the provision of safe, clean drinking water, the collection, conveyance and treatment of sewage, the collection of garbage and recyclables, the safety of our streets and homes, roads maintenance and street lighting, and recreational and cultural facilities and opportunities, are provided for within the core operating budgets.

The City's financial plan identifies the core cash-based operating budgets (both revenues and expenses) that are needed to maintain the City's existing services and programs.

The City must be able to continue to deliver on-going programs and services that residents and citizens expect. The City must also have the capacity to respond in emergency situations in order to protect its citizens, businesses and assets.



Typical examples of operating expenses include the following:

- Employee salary and wages;
- Supplies, materials and equipment;
- Property, liability and vehicle insurance;
- Maintenance of vehicles, landscaping, sewer/water pipes;
- Heat, light and electricity; and
- Roadwork including snow clearing.

Accrual Based Budget

The City's financial plan also discloses the accrual based budget items that are added and subtracted from the City's cash-based budget to arrive at the budget that is presented on the City's financial statements to conform with Public Sector Accounting Board (PSAB) reporting standards. For example, under an accrual based budget the cash based budget is adjusted to include non-cash items such as amortization expense and developer contributed assets and to exclude some cash items such as capital expenditures, transfers to/from reserves and principal payments on debt.

Operating Spending Packages

Within the budgeting process, departments are required to submit requests for new or enhanced programs or services, as well as requests for increased services levels, that are over and above their base operating budgets, through operating spending packages. Any additional capital costs associated with their operational requests also need to be identified. These spending package items, which undergo greater scrutiny than the base operating budgets, are subject to a separate and distinct Council decision making and approval process.

Capital Budgets

The City's capital plans provide for larger projects of a long-term nature mostly related to maintaining, upgrading and replacing the City's infrastructure and facilities.

The capital planning process involves an annual review of the City's long-term capital expenditure needs over a 15-year period. The City is transitioning towards a capital prioritization or rating system for all new general capital projects. Departments are expected to have more detailed estimates or quotes for capital projects that fall within the initial 5-year time horizon. Any asset management or master plans developed are incorporated into the capital decision making process, once they are reviewed and approved by Council for further consideration.

Departments submit requests for new or enhanced programs or services, as well as requests for increased services levels, that are over and above their base operating budgets, through operating spending packages, which are subject to a separate Council approval process.



Capital Spending Packages

The City is transitioning to a capital budgeting process whereby departments request additions to capital programs through capital spending package submissions. These submissions rationalize the need for new capital project spending. The new capital requests are presented to Council, and are subject to a separate decision-making process. Any new capital projects that exceed the City's funding capacity under existing budget restrictions would be placed on an unfunded capital list for future consideration and prioritization when funding becomes available.

Utilities

The City operates its own internal water distribution and sewer conveyance systems. The City recently added the Big Eddy water system utility to its core services. The City's financial plan considers the long-term health of these key infrastructure systems, including the user rate levels required to maintain these systems into the future.

Estimates

The financial planning/budgeting exercise involves many variables that are subject to change. Inherent to the process is the forecasting and estimating of various numbers based on the latest and best

Inherent to the financial planning process is the forecasting of future events or outcomes based on certain assumptions and the best information available. These estimates are subject to change based on new information. This does not diminish the importance of long-term financial planning and its value in moving the community towards long-term financial sustainability.

information available at the time of producing the financial plan. As such the plan will change as new or better information becomes available including completed asset management plans, new master plans, etc. This does not diminish the importance of long-term financial planning and its value in moving the community towards long-term financial sustainability.

Amending the Financial Plan after Adoption

Changes to the City's financial plan are sometimes required after the financial plan bylaw has been adopted. The reasons for amendments vary and can include unforeseen events, project scope changes, new projects or specific direction from Council, etc. Although staff work to anticipate budgetary requirements based on the latest information, plans sometimes have to be modified to accommodate changes in circumstances or direction.

Individual budget changes are brought forward to Council throughout the year as the need arises. Department managers present an administrative report to Council, advising of a particular issue, recommending a course of action and requesting additional budget dollars along with a recommended funding source. If Council approves the request, approval is provided through a motion to amend the City's financial plan.

Individual budget amendment items are accumulated over the year, and if the amendments exceed the macro bottom-line departmental budgets as shown in the financial plan bylaw schedules, an amending financial plan bylaw is brought forward to Council for consideration, three readings and final adoption, as required under the *Community Charter*.



Financial Policies and Practices

A number of formalized financial policies, procedures and practices serve as the foundation for financial planning and management at the City of Revelstoke. Among these are the Financial Planning & Budgeting Policy, the Reserve Funds and Surpluses Policy and the Debt Management & Financing/Funding Policy.

Balanced Budget

Pursuant to the *Community Charter*, local governments must adopt a balanced budget whereby total proposed expenditures and transfers to other funds for the year must not exceed the total of the proposed funding sources and transfers from other funds for the year. The City's draft financial plan conforms to this balanced budget requirement.

Reserves and Surpluses

The City recently adopted an updated Reserve Funds and Surpluses policy, together with related reserve fund establishment bylaws, which formalizes the City's various reserve and surpluses. This policy establishes minimal and optimal balances for specific reserves and surpluses, which the City is transitioning towards. The City recognizes that the

The City recently adopted a Reserve Funds and Surplus Policy as well as a Debt Management and Financing/Funding Policy, both of which provide direction for management of the City's finances. The direction within these Policies has been incorporated into the City's long-term financial plan.

key to building a sustainable financial future for the community is to proactively build up its reserves and surpluses in order to internally fund infrastructure/capital improvements and major operating projects, and to provide a cushion against unrealized revenues or emergency expenditures. The incremental build-up of the City's various reserves and surpluses has been provided for within this the City's first long-term financial plan.

Debt

The City also recently adopted a Debt Management & Financing/Funding Policy which provides a clear preference for internal "pay as you go" reserve funding over debt financing, as well as a preference for internal debt over external debt. This Policy direction is reflected in the City's long-term financial plan.

Budget Monitoring and Accountability

Departments are responsible for monitoring their expenditures and revenues regularly to ensure they remain within their budget targets. Each department has access to reports that compare actual results to budget and are expected to work within their overall departmental budgets. Any deviations from the overall budget, and any new programs or services must be approved by Council through budget amendments.

Use of One-Time Revenue and Separation of One-Time or Limited Duration Expenses

The City restricts the use of one-time revenues to funding specific one-time or limited duration expenditures or projects. In other words, the City does not rely on one-time revenues to offset the operational costs of ongoing programs. Funding ongoing services or programs with limited funding sources is very risky and not something the City subscribes to.



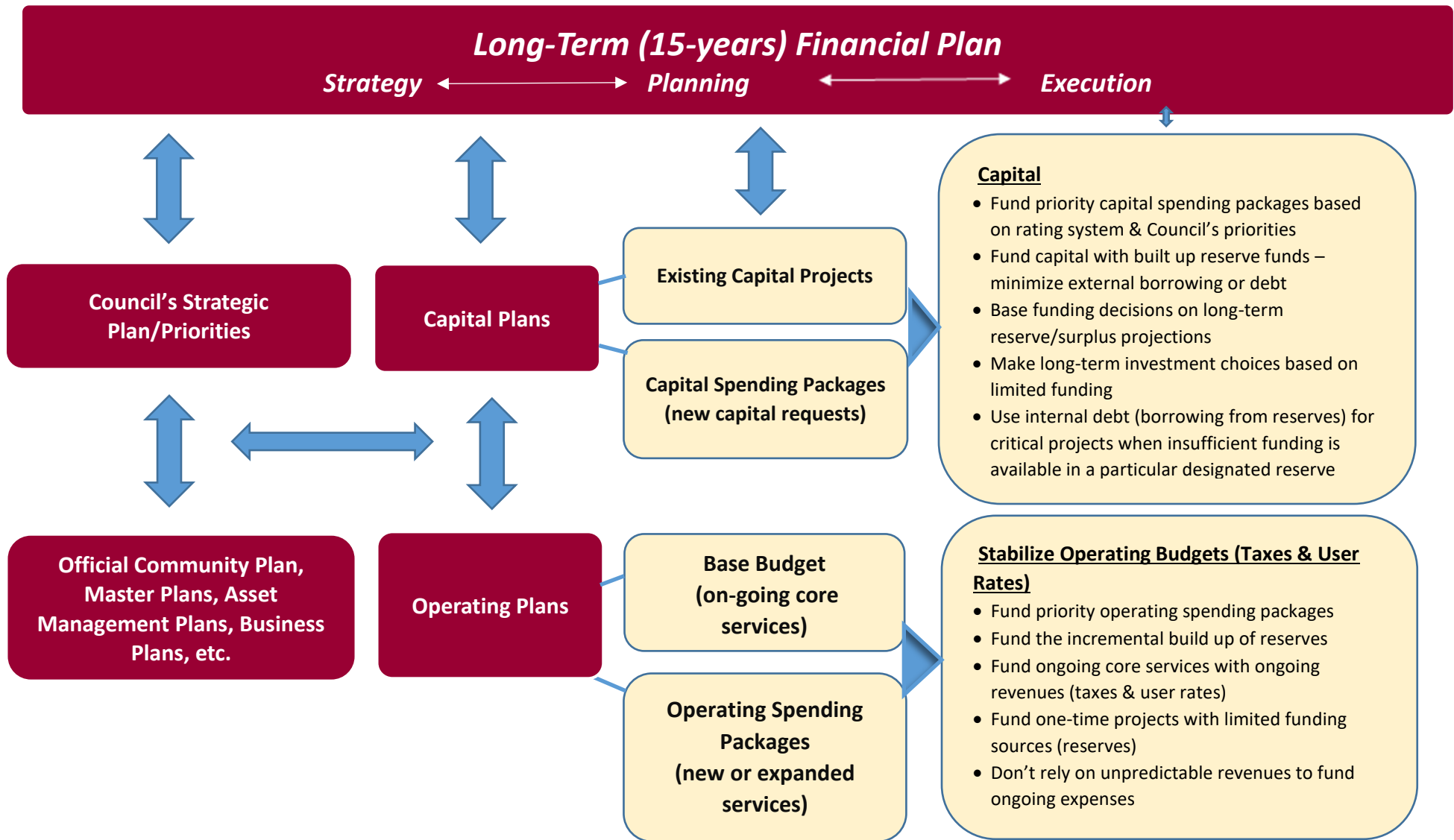
The City also separates or identifies one-time or limited duration expenses or projects within its operating budgets in order to match limited funding sources with these types of expenditures. This practice stabilizes operating budgets by taking out the peaks and valleys.

Use of Unpredictable Revenue

Some revenue sources can fluctuate and are difficult to forecast, e.g. development related revenue. To ensure that the City's budget does not rely totally on these types of revenue, a conservative base line amount of these revenues is established to fund ongoing programs, and any revenue received over the base line amount is transferred to reserves for future one-time expenditures.



How It Fits Together





Amended Financial Plan/

Budget Schedule (2018 Budget Cycle)

DATE(S)	EVENT/TASK	PERSON(S)	COMMENTS
Sept 14, 2017	COTW Meeting - review of budget schedule, process and direction with Council	Council and Senior Management Team	Includes review of Council's strategic priorities. Presentation by Chief Administrative Officer and Director of Finance
By Oct 6, 2017	Submission of updates to the Fees and Charges bylaw to Administration	All departments	Administration to compile bylaw changes and provide Council report
Oct 10, 2017	Council Meeting - Presentation and approval of financial plan/budget Community Consultation Strategy and Communication Plan	Chief Administrative Officer and Council	As called for in City's Financial Planning & Budgeting Policy
Oct 10, 2017	Council Meeting - Council report on the budgetary impacts that would result from any changes to Council's strategic priorities	Director of Finance	To ensure that the resources required to achieve Council's strategic priorities are considered in the financial planning/budgeting process
By Oct 15, 2017	Compile and submit provisional operating budgets/plans to Finance including any Operating Budget Spending packages	All departments	Operating budgets to be compiled as per guidelines provided by Finance
By Oct 31, 2017	Compile and submit provisional capital budgets/plans to Finance including any Capital Budget Spending packages	All departments	Capital budgets to be compiled as per guidelines provided by Finance. Supporting documentation is needed for capital project cost estimates, e.g. master plans, quotations, etc.
Nov 9, 2017	COTW Meeting – presentation of fees and charge bylaw updates	Manager of Legislative Services	Review of the updates to the fees and charges bylaw



Amended Financial Plan/

Budget Schedule (2018 Budget Cycle)

DATE(S)	EVENT/TASK	PERSON(S)	COMMENTS
Nov 14, 2017	Regular Council Meeting – first three readings of the 2018 fees and charges bylaw	Council	
By Nov 20, 2017	Review of provisional capital and operating budgets/plans	Director of Finance	Finance to meet with departments as required
Nov 28, 2017	Regular Council Meeting – adoption of the 2018 fees and charges bylaw	Council	
Jan 11, 2018	COTW Meeting - Presentation of provisional financial plan/budget to Council and related discussion	Council and Senior Management Team	Budget material distributed one week prior to first meeting (may require multiple meetings). Department heads will present their plans/budgets to Council.
Feb 13, 2018	Regular Council Meeting. – approval of draft long-term financial plan and the comprehensive Long-Term Financial Plan document	Council / Directors of Finance and Corporate Services	15 year financial plan to be presented which includes a more detailed financial plan for the years 2018-2022. Materials to be distributed and posted on the website 1 week before the meeting.
Feb 15, 2018	Regular COTW Meeting. – Initial review of tax distribution and tax rates to support the provisional financial plan/budget for 2018.	Council / Director of Finance	Budget material to be distributed and posted on the website 1 week before the meeting.
Feb 20, 2018	Special Community Budget Consultation Meeting – community meeting to review financial plan/budget and solicit comments/feedback.	Council /Senior Management	Communications and Finance to create community consultation document to solicit feedback - distributed at the meeting, on the City website.



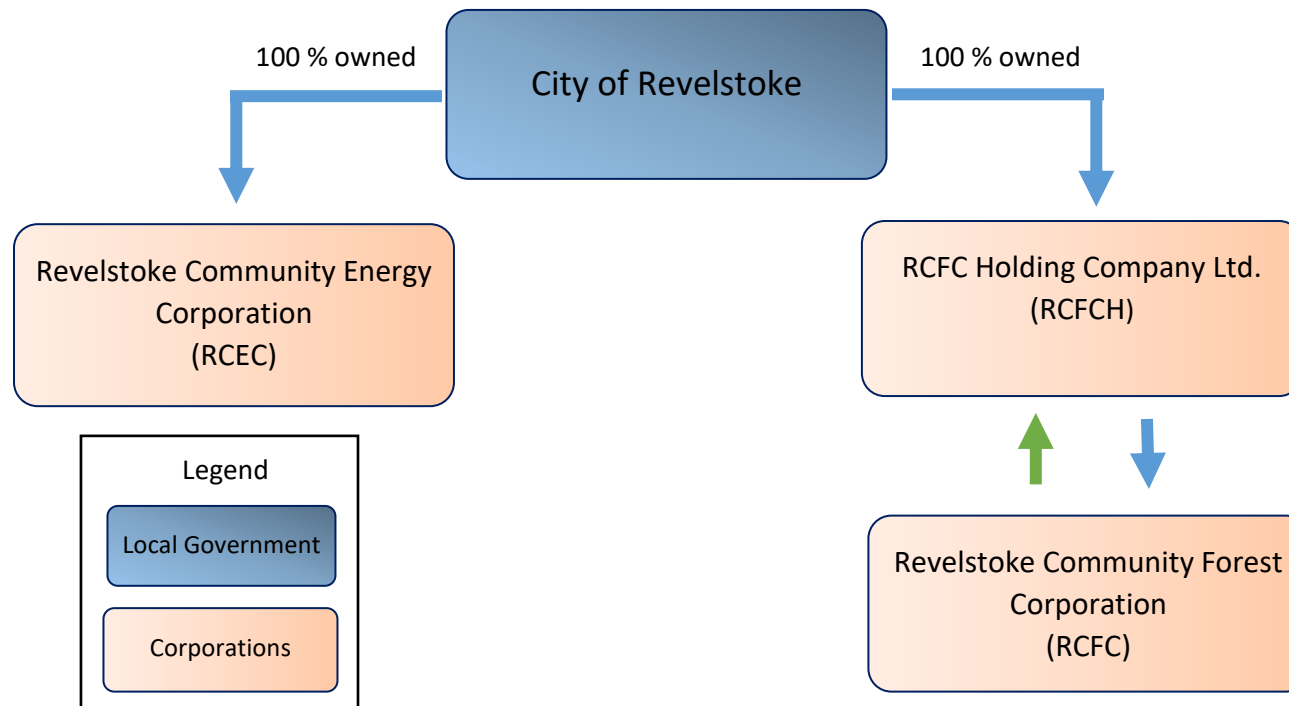
Amended Financial Plan/

Budget Schedule (2018 Budget Cycle)

DATE(S)	EVENT/TASK	PERSON(S)	COMMENTS
Mar 15, 2018	Regular COTW Meeting – final review of provisional financial plan/budget and review of community feedback	Council / Senior Management	Community feedback and minutes of community consultation meeting to be reviewed.
Mar 15, 2018	Regular COTW Meeting – final review of tax distribution and tax rates to support the provisional financial plan/budget for 2018-2022	Council / Director of Finance	Budget material to be distributed and posted on the website 1 week before the meeting.
Mar 27, 2018	Regular Council Meeting – first three readings of 2018-2022 financial plan bylaw and final approval of long-term (15 year) financial plan	Council	Budget material to be distributed and posted on the website 1 week before the meeting.
Mar 27, 2018	Regular Council Meeting – first three readings of tax rates bylaw	Council	Budget material to be distributed and posted on the website 1 week before the meeting.
Apr 10, 2018	Regular Council Meeting – adoption of 2018-2022 financial plan bylaw	Council	Budget material to be distributed and posted on the website 1 week before the meeting.
Apr 10, 2018	Regular Council Meeting – adoption of tax rates bylaw	Council / Senior Management	Budget material to be distributed and posted on the website 1 week before the meeting.



Corporate Structure



Accounting for the Corporations

The City's investments in the Corporations are accounted for using the modified equity method. Under this method, the Corporations' accounting principles are not adjusted to conform to those of the City. The City adjusts its investment in the Corporations on its consolidated Statement of Financial Position and presents the net income or loss of the Corporations as a separate item on its consolidated Statement of Operations. These Corporations have a fiscal year end of April 30 and as such their results to April 30 are consolidated into the City's December 31st calendar year-end financial statement results.

What does this mean for the City's financial plan/budget?

This means that the projected net income or loss from the Corporations' fiscal year-ends needs to be budgeted for in the City's accrual based budget which is presented on the City's financial statements; however, any projected net income or loss from the Corporations will not impact the City's cash based budget, as cash is not actually being transferred from the Corporations to the City. In other words, any projected net income from the Corporations cannot be used to pay for City services and programs unless there is an actual cash dividend distribution from the Corporations to the City.



RCFC Holding Company Ltd. (RCFCH)

The RCFC Holding Company Ltd. is 100% owned by the City. The Company manages the Revelstoke Community Forest Corporation (see below), a wholly-owned subsidiary of the City, which manages a tree farm license near Revelstoke. This provides a guaranteed wood supply for the local processors, promotes economic stability and security, and ensures local control of resources.

The Revelstoke Community Forestry Corporation operates a log sort yard which allows for the opportunity to purchase selected high-quality logs which benefits local value-added companies and artisans. RCFC is wholly owned by the City.

Revelstoke Community Energy Corporation (RCEC)

The Revelstoke Community Energy Corporation is a 100% wholly-owned subsidiary of the City which was created for the purpose of creating thermal energy. The Company's operations consist of supplying heat to local municipal, school board and corporate customers.

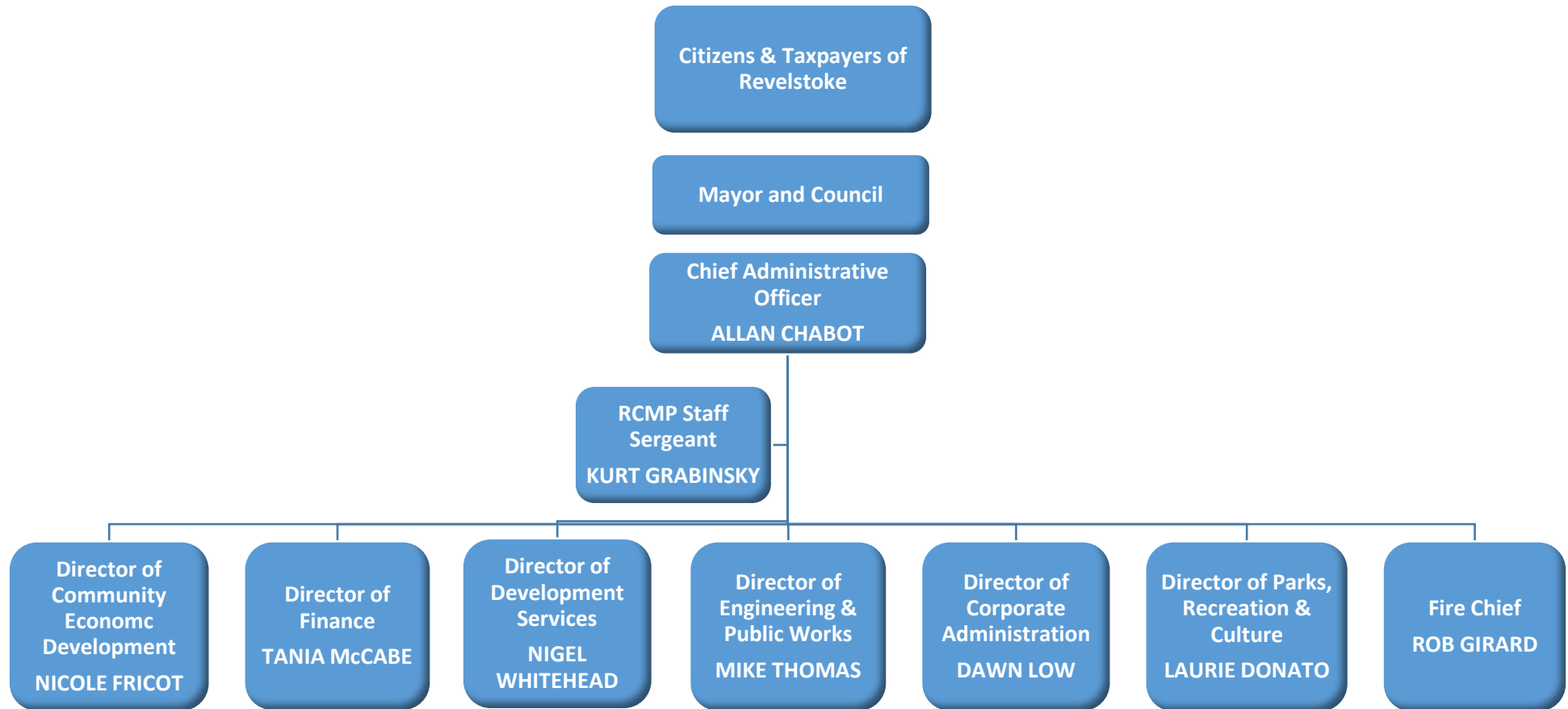
Revelstoke Community Forestry Corporation (RCFC)

In June of 1993, the City of Revelstoke in partnership with three local sawmills purchased a Tree Farm License and formed the Revelstoke Community Forest Corporation which is responsible for managing the Tree Farm License. The community's investment in this project helped to secure





Organizational Chart





Our Community

History & Profile

Overview

The City of Revelstoke has a rich heritage and history. With a permanent population of 7,500 and a seasonal population of up to 13,000, Revelstoke is situated in a spectacular mountain setting surrounded by natural beauty.

Revelstoke is located within the Columbia Mountains in the Interior of British Columbia, 641 km east of Vancouver, British Columbia (B.C), and 415 km west of Calgary, Alberta. Situated on the Columbia River between the Selkirk and Monashee Mountain Ranges, Revelstoke is on the main east-west transportation corridor through B.C.

Culture & Lifestyle

Residents and visitors alike enjoy the many festivities and special events held throughout the year which celebrate Revelstoke's special culture and lifestyle. Theatre, arts, heritage celebrations, concerts, the farmers market, seasonal nightly entertainment in the Grizzly Plaza, parades, sporting events, and a wide variety of service clubs and volunteer organizations make for truly unique Revelstoke experiences.

Recreation

Revelstoke is an all-season playground. Outdoor adventures take advantage of breathtaking scenery in the form of back country hiking, mountain biking, ski touring, heli-skiing, snowmobiling, downhill skiing, snowboarding, nordic skiing, river rafting, canoeing and kayaking. Formal recreational activities include a full service community centre, an aquatic centre, a seniors' activity centre, an 18-hole golf course, bowling lanes, fitness centres, tennis courts, a skating arena and a curling rink. The Revelstoke area boasts two national

parks, three provincial parks, several municipal parks, hot spring developments, and an abundance of fishing and camping opportunities.

Economic History

Revelstoke began in the 1880s as a transportation and supply centre for the mining industry. This was soon bolstered by the construction of the trans-continental railway and the subsequent decision of Canadian Pacific Railway to establish its main operations offices and maintenance facilities for the Shuswap and Mountain Subdivisions in Revelstoke. Both the mining industry and railway construction required substantial amounts of timber which prompted the early establishment and growth of the forest industry in the area.

Beginning in 1965, three hydroelectric dams which created large reservoirs were built in the area. While these mega-projects fortified the economy of the City, they also flooded agricultural lands and vast expanses of prime forest lands, reducing the timber and natural environmental resources within the area. When the mega-project boom ended in 1985, Revelstoke experienced a significant downturn. This downturn was overcome through the development and implementation of a community economic development strategy which included: a downtown revitalization project;

Revelstoke has prospered under a community economic development strategy which has focused on downtown revitalization, development and diversification of small businesses; growth of tourism; and a strong timber industry.

development and diversification of small businesses; encouragement of tourism; and strengthening of the timber industry.

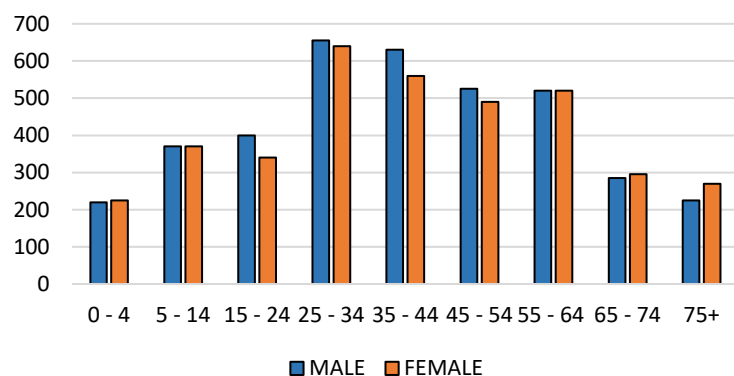


Revelstoke's economy is tied directly to its geographic location, physical environment and natural resources within the region. The tourism industry, transportation (primarily rail), forestry, construction and government services all contribute significantly to the community's economic health. These, together with manufacturing (primarily wood products), retail trade and business services have led to Revelstoke's extremely diversified economic base.

Population

Revelstoke has a relatively young population with a median age of 40.3 years.

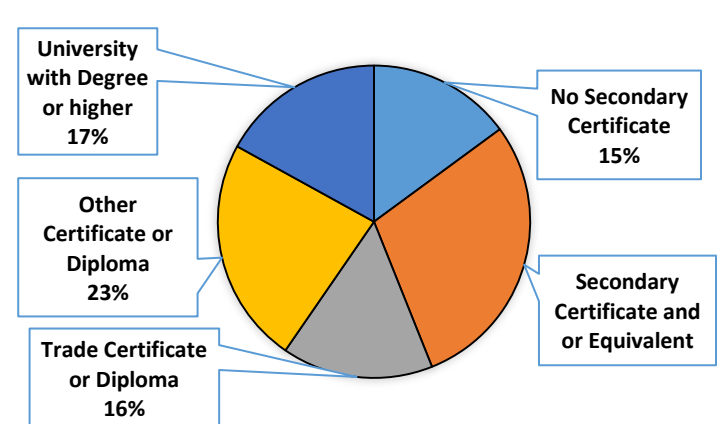
Revelstoke Population - 2016 Census



Revelstoke School Enrolment 2006 - 2016

YEAR	ELEMENTARY (K – GR 7)	SECONDARY (GR 8 – 12)	TOTAL
2006	687	520	1207
2007	649	493	1142
2008	628	488	1116
2009	580	474	1054
2010	581	447	1028
2011	584	441	1025
2012	584	440	1024
2013	581	387	970
2014	605	369	974
2015	617	348	965
2016	646	365	1011

Education Profile (2011 Census)





Economic Indicators & Outlook

Revelstoke's economy is dependent on five basic economic sectors: tourism, transportation, construction, the forest industry, and business and public services.

Transportation - C.P. Rail:

Within the past few years, CP Rail has initiated a major corporate restructuring in order to remain internationally competitive. CP Rail currently employs on average 400 persons locally.

Forest (Timber) Industry:

Revelstoke is the base of operations for three sawmills, one cedar shake and shingle mill, one pole yard, and several value added wood manufacturing plants.

Downie Timber, which employs approximately 300 persons at its sawmill and value added wood processing plant, Selkirk Specialty Woods, is the major wood manufacturer in the area.

The Province of BC designated Revelstoke as a British Columbia Resort Municipality in 2008. This designation comes with annual funding from the provincial government for development of the community's tourism infrastructure. There has been a significant increase in room tax revenues in Revelstoke since 2008.

The City of Revelstoke has undertaken a number of initiatives in order to support the forest industry and local wood processing. In June 1993, the City in partnership with three local sawmills purchased a Tree

Farm License and formed the Revelstoke Community Forest Corporation which is responsible for managing the Tree Farm License. The community's investment in this project helped to secure a guaranteed wood supply for local processors, which in turn provided economic stability and security, and ensured local control of local resources.

Tourism and Hospitality:

The tourism and hospitality sector has demonstrated significant growth and investment over the past decade, including 1,300 new rental bed units and well established attractions, restaurants, bars, entertainment outlets and retail stores. Revelstoke is a staging and resource center for much of the winter and summer back country activity in the area.

A magnificent world-class resort, Revelstoke Mountain Resort, located on Mount Mackenzie 6 km southeast of downtown Revelstoke, also opened in 2007. It boasts North America's longest vertical descent at 5,620 feet of lift-serviced vertical. Revelstoke Mountain Resort is the only resort in the world to offer lift-skiing, cat-skiing and helicopter skiing from the village base.

On average over 600 people are employed in accommodation and food services in Revelstoke. Many of these jobs are part time and/or seasonal. Over thirty food & beverage establishments and more than thirty accommodation properties, support a full range of tourism attractions, tours, museums, art attractions, sports, outdoor recreation activities, specialty accommodations and recreation facilities.

Construction:

Since the development of the resort, increased development interest has led to a considerable growth in the demand for construction. With approximately 375 people employed the construction industry employs approximately 10% of individuals living in Revelstoke.



Business and Public Services:

Despite reductions in the provincial government workforce, public and business services provide a significant stable employment base in Revelstoke. Approximately 575 people are employed in business and public services in Revelstoke representing 12% of total jobs.

Other Economic Activity:

Hydroelectric production, mining and other businesses also contribute to economic activity in the area.

Hydroelectric Production:

Two of B.C. Hydro's major hydro-electric production facilities at the Revelstoke and Mica Dams contribute significantly to Revelstoke's economic base. These two dams represent 33% of B.C. Hydro's electrical production capacity and employ 85 persons, most of whom are resident in Revelstoke. In addition, contracted services are provided from Revelstoke to both facilities.

Other Businesses:

With the development of Revelstoke Mountain Resort and the more recent introduction of high speed internet to Revelstoke, there has been a significant increase in the number of self-employed, remote and home-based workers in Revelstoke. Revelstoke has aimed to encourage and support this development through the implementation of the City's high tech strategy.

Revelstoke Employment by Industry

	2016 Census		2011 National Household Survey		2006 Census	
INDUSTRY SECTOR	# OF JOBS	% OF JOBS	# OF JOBS	% OF JOBS	# OF JOBS	% OF JOBS
Agriculture & Other Resource based industries	300	6%	285	7%	315	8%
Construction	475	10%	475	12%	370	9%
Manufacturing (primarily wood products)	370	8%	260	6%	470	11%
Retail Trade	430	9%	415	10%	440	11%
Business Services and Public Administration	575	12%	805	20%	815	20%
Health Care & Social Services	430	9%	510	12%	345	8%
Educational Services	270	6%	180	4%	190	5%
Finance and Real Estate	130	3%	150	4%	110	3%
Wholesale Trade	35	1%	55	1%	45	1%
Other Services (primarily tourism in 2006)	600	13%	215	5%	1060	25%
Accommodation and food services	690	14%	425	10%	N/A	N/A
Transportation & warehousing (primarily CP Rail)	425	9%	340	8%	N/A	N/A
TOTAL EMPLOYMENT	4730	100%	4120	100%	4160	100%



Revelstoke Business License Summary 2005 – 2017

Year	Total Licenses	Net Increase Over Prior Year
2005	635	-64
2006	670	+35
2007	756	+86
2008	824	+68
2009	841	+17
2010	910	+69
2011	908	-2
2012	920	+12
2013	913	-7
2014	940	+27
2015	1027	+87
2016 ¹	971	-56
2017 ytd ²	976	+5

¹ Reduction was related review and cancellation of inactive business

² To October 31, 2017





Development Services Statistics 2014-2017

	2014	2015	2016	2017 (YTD) ³
Housing Starts	33	15	37	21
Residential Building Construction Values ¹	\$8,955,000	\$ 8,965,000	\$15,499,000	\$20,908,382
Commercial/Industrial starts	1	3	1	1
Commercial/Industrial construction values	\$5,338,000	\$6,077,000	\$3,844,000	\$6,118,173
Rezoning Applications	13	9	62 ²	14
Subdivision Applications	3	3	11	8
Development Permit Applications	19	16	15	17
Development Variance Applications	15	15	18	13

1-Includes all Residential Permits (i.e.: plumbing, demos etc.)

2- Includes 40 Vacation Rental Applications

3- As at October 23, 2017



Strategic Direction & Priorities

Our Vision

Revelstoke will be a leader in achieving a sustainable community by balancing environmental, social and economic values within a local, regional and global context. Building on its rich heritage and natural beauty, this historic mountain community will pursue quality and excellence.

Revelstoke will be seen as vibrant, healthy, clean, hospitable, resilient and forward thinking. It will be committed to exercising its rights with respect to decisions affecting the North Columbia Mountain Region.

Community priorities include: opportunities for youth; economic growth and stability; environmental citizenship; personal safety and security; a responsible and caring social support system; a first-class education system; local access to life-long learning; spiritual and cultural values; and diverse forms of recreation. All residents and visitors shall have access to the opportunities afforded by this community.

Our Mission

Our mission is to provide optimum quality services and security to our community and our visitors, in a fiscally responsible manner.

We will endeavor to provide cooperative, well-informed and innovative leadership in order to sustain our uniquely superior quality of life.

We are committed to fostering a strong sense of community in Revelstoke, and we will be responsive and adaptive to changing social, political and economic conditions.

Strategic Objectives

Quality of Life: The City of Revelstoke will emphasize quality of life issues including social, active living, cultural experiences and recreational opportunities.

Planning for the Future: The City of Revelstoke will ensure that the City services encourage and support community vision towards development for the future.

Safeguard Infrastructure: The City of Revelstoke will protect the continuance of healthy infrastructure for current and future generations.

Economic Development and Business Support: The City of Revelstoke will take initiatives to attract, promote and support economic development.





Progress on Strategic Priorities

Infrastructure

To meaningfully address infrastructure concerns through asset management and long-term financial planning including a facilities review.

- Revised Asset Management Policy and Strategic Asset Management Plan approved by Council – August 2017. Implementation strategies to be considered during the 2018-2022 Financial Plan process.
- Roads Asset Management Plan -- completed 2016.
- Storm Water Management Plan -- approved October 2017.
- Water Supply study to be undertaken -- 2017/18.
- Arena needs assessment completed – options being considered.
- DCC Bylaw update planned -- 2017-18.
- Process to complete a liquid waste management plan being investigated.
- Trails strategy -- completed 2017.
- Sidewalk strategy to be undertaken-- 2018
- Big Eddy water project – phase 1 complete.
- Front and Wales lift station replacement – underway.
- Thomas Brook expansion area servicing underway – asphalt to be completed in 2018.
- Victoria / TCH roundabout project complete.

Long-Term Financial Planning

To implement long-term financial planning policies to address sustainability.

- Revised Reserves and Surpluses Policy -- approved August 2017. Associated reserve fund establishment bylaws adopted by Council – August 2017.
- Debt Management & Financing Policy -- approved August 2017.
- Financial Planning and Budgeting Policy -- approved September 2017. Associated procedures for capital and operating budgets being developed.
- Process to develop 15-year financial plan underway.
- 2018-2022 Financial Plan timeline presented – September 2017.
- Development of long-term financial plan document underway.
- Deputy Director of Finance promoted to Director, new Deputy hired 2017.



Progress on Strategic Priorities Objectives (cont'd)

Communication (internal and external)

To improve communication and engagement with the public.

- Increased use of social media, issuance of media releases, etc. ongoing.
- Public Participation Policy and handbook approved 2016.
- City website refreshed 2016.
- Community consultation and communication strategy for budget process underway (October 10, 2017).
- Technology and training to webcast Council meetings being implemented.

Housing

To adopt Housing Development, Strategy and Needs Assessment.

- City lands near Oscar Street identified for future housing – December 2016.
- Grant funding obtained 2016, RFP to be issued - Fall of 2017.
- City lands on Basford Street being considered for a mixed-market development.
- Rural Dividend grant received November 2017 for development of a comprehensive housing strategy.

Community Development and Planning

To undertake Community Development and Planning Projects

- Recreation Master Plan Review - to be reviewed
- Completion of the Trails Plan - Complete 2017 implementation to be considered during financial planning process.
- Completion of the Zoning Bylaw update - on hold pending completion of development application backlog and arrival of additional resources for Development Services Department.
- Land use and development application processing - replacement staff hired for new Development Services Department (Director and Assistant Planner) and one additional staff member added (Planner).



Progress on Strategic Priorities (cont'd)

Governance

To continue to review and streamline the Council committee structure.

- Ongoing.
- Council Procedure Bylaw amendment adopted January 2017.
- Enhancement and Wildland Fire Committees dissolved – February 2017.
- Amended terms of reference for the Public Art and Youth Advisory Committees approved – February 2017.
- Revised Heritage Advisory Commission bylaw adopted – February 2017.
- Advocacy with RMR regarding the Master Development Agreement
 - Advocacy role for the Mayor.
 - Meetings held with RMR and Mountain Resorts Branch held – 2017.
 - Work to resolve subdivision deficiencies – ongoing.
- Other
 - Joint CSRD/City – South Revelstoke diagnostic inventory completed November 2017.

Economic Development and Business Support

To undertake initiatives to attract, promote and support economic development.

- Replacement Director of Community Economic Development hired.
- Rural Dividend grant to develop plans for a multi-use plan for the Revelstoke Golf Club received.
- Inter-community business license bylaw adopted November 2017.
- Revelstoke – Vancouver Air Service agreement for January – March 2018 approved -- November 2017.
- 3-year Resort Shuttle Service agreement approved -- November 2017.
- Rural Dividend grant received to develop Tech Strategy, Tech Steering Committee operating 2017.
- Bylaw to renew the Municipal and Regional District Tax (tourism marketing tax) for a 5-year period adopted – October 2017.

Community Safety

To take initiatives to promote community safety, resilience and crime reduction.

- 2016 Council declares the City of Revelstoke's Fire Rescue Services to be a 'full service department' as per the Fire Commissioner's Playbook. Firefighter training (professional and association members) to meet the NFPA 1001 standard.
- 2017 new Fire Engine #2 received and put into service.
- Emergency Program Coordinator position brought in-house (IAFF).
- 2017 additional RCMP detachment member approved.



Long-Term (15-Year) Operating Plans

Overview

Long-term Operating Plans

The City's draft 15-year financial operating plans, which includes the City's draft 2018 budgets, are shown below. Long-term plans are provided for the City's general operating fund, the City's three utilities (the water operating fund, the Big Eddy water operating fund and the sewer operating fund) and for vehicle/equipment operations. The City's garbage function is included in the general operating fund.

As called for in the City's newly adopted Financial Planning & Budgeting Policy the draft plans include:

- A Cash Based Financial Plan/Budget for each and all of the City's operating funds which identifies all operating revenues and expenses, and which identifies all transfers to/from reserves and surpluses related to operations;
- A break-down of the Cash Based Financial Plan/Budget for each of the City's departments or functions which clearly shows the revenues, expenses and the net subsidization or surplus associated with each of the City's departments or functions; and
- A separate consolidated Accrual Based Financial Plan/Budget for all of the City's operating funds which clearly identifies the additions and subtractions that are made to the Cash Based Financial Plans/Budgets to arrive at the Accrual Based Financial Plans/Budgets which is reflected on the City's financial statements.

These plans represent the City's base or core budgets which represents the cost of maintaining existing services and service levels.

Initiatives or requests for new or enhanced programs or services including any requests for increased services levels, which are over and above the base operating budgets, are listed in the "Next Steps" section of this document. These items are termed Operating Spending Packages. These items will undergo a separate Council approval process, from that of the approval of the base budgets.

Pursuant to the Financial Planning & Budgeting Policy separate information is also shown below for the following:

- The cost break-down of maintaining existing services and service levels; and
- The unpredictable or uncertain revenues in base operating budgets.

The City's draft financial operating plans represent the cost of maintain existing services and service levels. Requests for new or enhanced service (termed Operating Spending Packages) are identified in the "Next Steps" section of this report as these items are subject to a separate Council approval process from that of the approval of the base budgets.

SUMMARY OF CORE BUDGET CHANGES TO MAINTAIN EXISTING SERVICES IN GENERAL FUND

(change from 2017 amended budget to 2018 draft budget)

2018 Draft Budget Changes			
Revenue Increases (-) and Decreases (+)	Budget Dollars	% Property Tax Impact	Comments
Administrative cost recovery from other funds	(217,800)	-2.0%	Additional recovery from utility funds to reflect administrative/departmental support
Investment income	58,290	0.5%	Adjustment to reflect actual returns
1% utility taxes & grants in lieu of taxes	(121,033)	-1.1%	BC Hydro PILT - budget increased to reflect historical receipts
Cost sharing	(56,840)	-0.5%	Increases with changes in budgets that are cost shared with the CSRD
Columbia Basin Trust program revenue	(52,770)	-0.5%	Increased funding for 2018 onwards
Economic Opportunity Fund grant for air service	(90,400)	-0.8%	Pre-approved council project - see related expense
Rural Dividend grant for tech project	(78,600)	-0.7%	Pre-approved council project - see related expense
Revelstoke Accommodation Association & Revelstoke Mountain Resort share of ski hill shuttle bus service	(70,000)	-0.6%	Pre-approved council project - see related expense
Tourism planning projects	(100,000)	-0.9%	Pre-approved council project - see related expense
Resort municipality program	590,000	5.4%	Pre-approved council project - see related expense
Food security project	(15,000)	-0.1%	Pre-approved council project - see related expense
Housing needs assessment	(20,000)	-0.2%	Pre-approved council project - see related expense
Other	23,664	0.2%	
Total Revenue Increases over Prior Year	(150,489)	-1.3%	
Expenditure Increases (+) and Decreases (-)			
Wages and benefits	150,609	1.3%	Per collective agreement, less reduction in BC Medical premiums
Janitorial contract	(25,000)	-0.2%	To reflect savings from recent RFPs
RCMP contract	(104,827)	-1.0%	To reflect savings from historical vacancy rates
CBT program increase	42,770	0.4%	Increased funding to be flowed through to recipients
Equipment/Vehicle rates	406,800	3.8%	Increase in recoveries to better fund the fleet replacement program and vehicle/equipment operations
Detailed budget review - Administration	(32,440)	-0.3%	Adjustment of budgets to reflect historical spending
Detailed budget review - Finance	8,000	0.1%	Increased contracted services budget for completion of financial plan updates
Detailed budget review - Public Works & Engineering	10,590	0.1%	Increase to contracted services budget
Detailed budget review - Parks, Recreation & Culture	(78,000)	-0.7%	Adjustment of budgets to reflect historical spending
Detailed budget review - Community Economic Development	(7,000)	-0.1%	Adjustment of budgets to reflect historical spending
Air service	90,400	0.8%	Pre-approved council project - see related grant fund revenue
Tech project	78,600	0.7%	Pre-approved council project - see related grant fund revenue
Ski hill shuttle bus service	105,000	1.0%	Pre-approved council project - see related grant fund revenue
Tourism planning project	110,000	1.0%	Pre-approved council project - see related grant fund revenue
Resort municipality program	(590,000)	-5.4%	Pre-approved council project - see related grant fund revenue
Food Security project	25,000	0.2%	Pre-approved council project - see related grant fund revenue
Housing needs assessment	20,000	0.2%	Pre-approved council project - see related grant fund revenue
Total Expenditure Increases over Prior Year	210,502	1.9%	
Other Increases (+) and Decreases (-)			
Estimated new construction revenue	(230,000)	-2.1%	Base amount used to fund ongoing services - based on 75% of expected increase in preliminary assessed values
Reserve transfers	145,232	1.3%	To build up reserves to fund future planned capital projects
Reserve transfers	415,000	3.8%	To fund capital projects out of reserves that were previously funded out of taxation
Debt & interest costs	(65,000)	-0.6%	
Total Other Increases (Decreases) over Prior Year	265,232	2.4%	
Net Changes to General Operating Fund Core Budget	325,245	3.0%	Cost of maintaining existing services, programs and service levels

POTENTIAL IMPACT OF UNREALIZED REVENUES

		Budgeted Revenue			
Description of Revenue(s)	Years	Dollars	Mitigation Provided for in Plan		Other Comments
General Operating Fund					
Property Tax Revenue Subject to Assessment Appeals	2018 & ongoing	Unknown Impact	Transfers to Tax Stabilization Reserve of \$200,000 per year established so that this reserve can be used as a source of funds for any resulting retroactive impacts		Transfer could be eliminated once major assessment appeals are resolved and the savings could be used to offset any ongoing impact
New Construction Tax Revenue	2018 & ongoing	\$230,000 in 2018 and \$100,000 per year thereafter	Only using a base conservative amount of new construction revenue to pay for ongoing expenditures, which has been exceeded in prior years; 2018 is more certain than subsequent years		Any dollars generated over the base amount would be transferred to reserves; see history of new construction revenue further in financial plan
Sale of Services - Preparedness Emergency Program (PEP)	2018 - 2032	Various amounts over 15 years	If not attained expenses will be reduced for similar amount(s)		
Development Revenues - Zoning Fees, Permits for Land Use, Building & Plumbing & Demolition	2018 - 2032	\$175,000 in 2018 and increasing by 1% per annum thereafter	Only relying on a base amount which is below 10 year (2007-2016) average of \$222,000		Any \$ over base amount would be transferred to Financial Stabilization Reserve and if base amount was not achieved a transfer from the Financial Stabilization Reserve could occur to offset the revenue loss
Community Works Gas Tax Funding	Beyond 2018	\$374,000 in 2019 and increasing by 1% per year thereafter	Per UBCM, funding agreement is in place in 2024 and amount would be adjusted for population census data		Funding expect to be in place for entire 15 years of plan
Interest Income	2018 - 2032	Various annual amounts over 15 years	Relying on conservative 1% annualized return		
MFA Surplus & Debt Reserve Refunds	2018 - 2032	Various amounts over 15 years	Budgeted revenue is being transferred to reserves per legislative requirements		
Water Utility Operating Fund					
Interest Income	2018 - 2032	Various amounts over 15 years	Budgeted conservative 1% annualized return		
MFA Surplus & Debt Reserve Refunds	2018 - 2032	Various amounts over 15 years	Budgeted revenue is being transferred to reserves per legislative requirements		
Big Eddy Water Utility Operating Fund					
Interest Income	2018 - 2032	Various amounts over 15 years	Budgeted conservative 1% annualized return		
MFA Surplus & Debt Reserve Refunds	2018 - 2032	Various amounts over 15 years	Budgeted revenue is being transferred to reserves per legislative requirements		
Sewer Utility Operating Fund					
Interest Income	2018 - 2032	Various amounts over 15 years	Budgeted conservative 1% annualized return		
MFA Surplus & Debt Reserve Refunds	2018 - 2032	Various amounts over 15 years	Budgeted revenue is being transferred to reserves per legislative requirements		
Vehicle/Equipment Operations					
Vehicles & Equipment Salvage Values - Fire	2018 - 2032	\$227,000 over 15 years	Conservative salvage values utilized		
Vehicles & Equipment Salvage Values - Other	2018 - 2032	\$3.8 million over 15 years	Conservative salvage values utilized		



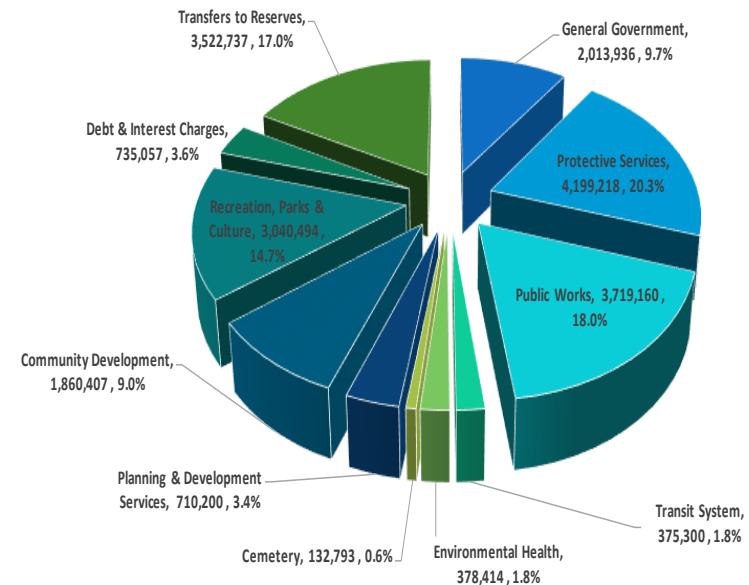
General Operating Fund

The City's 15-year cash-based general operating plans are shown below. Two plans are shown – one summarized version and one which provide more departmental detail. The highlights of the long-term general operating plan are as follows:

Highlights of Long-Term General Operating Plan

- Provisional 3% tax increase in 2018 to maintain services and stable 2% increase in property taxation in each year thereafter.
- Allowance for \$230,000 of new construction revenue in 2018 and \$100,000 in each year thereafter (conservative and achievable amount based on history).
- Incremental average annual increase in general fund reserve transfers of 2.2% after 2018 in order to fund general long-term capital program
- Internal vehicle/equipment charges are set at rate that is sufficient to cover all vehicle and equipment maintenance, operational and replacement costs. This will avoid any further short term borrowing for vehicle/equipment replacements (see vehicle/equipment operations section below for further details).
- \$20.7 million dollar provisional 2018 budget (3.5% increase over amended 2017 budget, with budget increasing on average by 2.1% per annum thereafter.
- Provision for increases in administrative/departmental support cost recoveries from other funds (utilities) and functions in order to fully recover the true cost of providing support services. Increase of 71% in 2018 and 2% each year thereafter.
- Pay-down of existing general debt and no new borrowing resulting in no additional debt servicing costs.

Departmental Operating Expenses 2018 Draft Budget
Total \$20,687,716





GENERAL OPERATING FUND SUMMARY 15-YEAR FINANCIAL PLAN (CASH-BASED)

				2017 Actual Year-to Date (to Sept 30, 2017)	% change 2017 Amended Budget & 2016 Actual YTD	% Change 2018 Draft Budget & 2017 Amended Budget																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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GENERAL OPERATING FUND DETAILED 15-YEAR FINANCIAL PLAN (CASH-BASED)

[illegible]



GENERAL OPERATING FUND DETAILED 15-YEAR FINANCIAL PLAN (CASH-BASED) (cont'd)

	2014 Actual Year-End	2015 Actual Year-End	2016 Actual Year-End	2017 Actual Year-To-Date	2017 Amended Budget 2016 Actual YTD	% change 2017 Amended Budget & 2016 Actual YTD	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	%Change	2020 Plan	%change	2021 Plan	%change	2022 Plan	%change	2023 Plan	%change	2024 Plan	%change	2025 Plan	%change	2026 Plan	%change	2027 Plan	%change	2028 Plan	%change	2029 Plan	%change	2030 Plan	% change	2031 Plan	%change	2032 Plan	%change
EXPENSES & TRANSFERS (cont'd)																																				
Public Works																																				
Engineering Services	78,658	214,595	296,350	261,733	378,410	27.7%	461,500	22.0%	471,405	2.1%	481,541	2.2%	491,916	2.2%	502,536	2.2%	513,407	2.2%	524,538	2.2%	535,935	2.2%	547,603	2.2%	559,551	2.2%	571,788	2.2%	584,324	2.2%	597,165	2.2%	610,322	2.2%	623,801	2.2%
Public Works Administration	342,603	371,966	373,803	354,766	247,800	-33.7%	276,800	11.7%	282,096	1.9%	288,021	2.1%	294,079	2.1%	300,273	2.1%	306,606	2.1%	313,081	2.1%	319,706	2.1%	326,481	2.1%	333,409	2.1%	340,495	2.1%	347,745	2.1%	355,161	2.1%	362,750	2.1%	370,515	2.1%
Municipal Yards & Buildings	146,577	157,468	144,950	180,993	166,800	15.1%	183,300	9.9%	187,416	2.2%	191,636	2.3%	195,965	2.3%	200,405	2.3%	204,961	2.3%	209,632	2.3%	214,428	2.3%	219,350	2.3%	224,401	2.3%	229,588	2.3%	234,912	2.3%	240,382	2.3%	245,999	2.3%	251,767	2.3%
Street Maintenance	348,875	338,237	399,293	407,170	410,000	2.7%	428,000	4.4%	440,160	2.8%	452,743	2.9%	465,767	2.9%	479,250	2.9%	493,211	2.9%	507,670	2.9%	522,649	3.0%	538,169	3.0%	554,252	3.0%	570,922	3.0%	588,205	3.0%	606,126	3.0%	624,715	3.1%	643,998	3.1%
Sidewalk Maintenance	57,350	38,667	32,825	32,181	58,000	76.7%	65,500	12.9%	67,140	2.5%	68,829	2.5%	70,569	2.5%	72,363	2.5%	74,211	2.6%	76,115	2.6%	78,081	2.6%	80,108	2.6%	82,198	2.6%	84,355	2.6%	86,580	2.6%	88,876	2.7%	91,247	2.7%	93,693	2.7%
Drainage Ditch Maintenance	35,272	30,740	46,518	33,540	106,000	127.9%	89,000	-16.0%	91,230	2.5%	93,528	2.5%	95,894	2.5%	98,333	2.5%	100,846	2.6%	103,436	2.6%	106,109	2.6%	108,865	2.6%	111,706	2.6%	114,640	2.6%	117,666	2.6%	120,789	2.7%	124,013	2.7%	127,341	2.7%
Street Lighting	245,497	246,903	283,479	235,420	275,100	-3.0%	277,143	0.7%	282,881	2.1%	288,743	2.1%	294,732	2.1%	300,853	2.1%	307,107	2.1%	313,497	2.1%	320,028	2.1%	326,702	2.1%	333,524	2.1%	340,498	2.1%	347,625	2.1%	354,910	2.1%	362,359	2.1%	369,975	2.1%
Traffic Services	56,465	45,077	58,466	65,633	57,000	-2.5%	60,534	6.2%	61,790	2.1%	63,073	2.1%	64,384	2.1%	65,723	2.1%	67,092	2.1%	68,491	2.1%	69,922	2.1%	71,385	2.1%	72,880	2.1%	74,408	2.1%	75,970	2.1%	77,566	2.1%	79,200	2.1%	80,869	2.1%
Railway Crossing Maintenance	8,580	7,710	7,382	7,010	12,000	62.6%	10,000	-16.7%	10,200	2.0%	10,404	2.0%	10,612	2.0%	10,824	2.0%	11,040	2.0%	11,261	2.0%	11,486	2.0%	11,716	2.0%	11,950	2.0%	12,189	2.0%	12,433	2.0%	12,682	2.0%	12,936	2.0%	13,195	2.0%
Bridge Maintenance	20,367	33,672	24,999	13,395	51,100	104.4%	51,670	1.1%	52,778	2.1%	53,911	2.1%	55,072	2.2%	56,260	2.2%	57,478	2.2%	58,723	2.2%	60,000	2.2%	61,306	2.2%	62,643	2.2%	64,013	2.2%	65,415	2.2%	66,852	2.2%	68,324	2.2%	69,832	2.2%
Snow Removal	1,189,849	1,104,866	792,529	902,520	1,207,600	52.4%	1,178,100	-2.4%	1,216,662	3.3%	1,256,745	3.3%	1,298,418	3.3%	1,341,751	3.3%	1,386,819	3.4%	1,433,699	3.4%	1,482,474	3.4%	1,533,231	3.4%	1,586,057	3.4%	1,641,049	3.5%	1,698,302	3.5%	1,757,925	3.5%	1,820,020	3.5%	1,884,706	3.6%
Sanding	96,996	90,623	91,125	75,571	128,500	41.0%	104,000	-19.1%	107,160	3.0%	110,437	3.1%	113,837	3.1%	117,365	3.1%	121,025	3.1%	124,823	3.1%	128,766	3.2%	132,861	3.2%	137,114	3.2%	141,532	3.2%	146,121	3.2%	150,890	3.3%	155,848	3.3%	161,002	3.3%
Storm Sewer Maintenance	81,401	120,152	98,839	101,905	129,500	31.0%	128,500	-0.8%	132,270	2.9%	136,176	3.0%	140,223	3.0%	144,416	3.0%	148,762	3.0%	153,269	3.0%	157,942	3.0%	162,790	3.1%	167,819	3.1%	173,038	3.1%	178,455	3.1%	184,079	3.2%	189,918	3.2%	195,980	3.2%
Gravel Pit	26,546	35,686	45,223	24,247	38,000	-16.0%	37,009	-2.6%	38,049	2.8%	39,124	2.8%	40,237	2.8%	41,389	2.9%	42,581	2.9%	43,815	2.9%	45,093	2.9%	46,418	2.9%	47,789	2.9%	49,211	3.0%	50,684	3.0%	52,211	3.0%	53,795	3.0%	55,437	3.1%
Custom Work	56,849	31,437	32,116	34,381	25,200	-21.5%	29,300	16.3%	30,036	2.5%	30,794	2.5%	31,576	2.5%	32,381	2.5%	33,212	2.6%	34,067	2.6%	34,950	2.6%	35,860	2.6%	36,799	2.6%	37,768	2.6%	38,768	2.6%	39,799	2.7%	40,865	2.7%	41,964	2.7%
Revit Maintenance	174,384	190,398	217,969	174,346	143,500	-34.2%	196,000	36.6%	200,280	2.2%	204,664	2.2%	209,154	2.2%	213,754	2.2%	218,467	2.2%	223,295	2.2%	228,243	2.2%	233,314	2.2%	238,513	2.2%	243,843	2.2%	249,307	2.2%	254,909	2.2%	260,655	2.3%	266,546	2.3%
Trails & Walkways	7,253	4,720	2,831	6,900	12,500	341.5%	12,535	0.3%	12,786	2.0%	13,042	2.0%	13,303	2.0%	13,569	2.0%	13,840	2.0%	14,117	2.0%	14,399	2.0%	14,687	2.0%	14,981	2.0%	15,280	2.0%	15,585	2.0%	15,897	2.0%	16,215	2.0%	16,539	2.0%
Boulevard Maintenance	67,849	86,413	67,539	115,564	106,500	57.7%	109,017	2.4%	111,557	2.3%	114,167	2.3%	116,847	2.3%	119,603	2.4%	122,433	2.4%	125,340	2.4%	128,329	2.4%	131,401	2.4%	134,563	2.4%	137,813	2.4%	141,156	2.4%	144,594	2.4%	148,134	2.4%	151,775	2.5%
Revit/Cemetery Benches	-	-	5,814	10,593	21,000	261.2%	21,252	1.2%	21,677	2.0%	22,111	2.0%	22,554	2.0%	23,005	2.0%	23,465	2.0%	23,934	2.0%	24,413	2.0%	24,901	2.0%	25,399	2.0%	25,907	2.0%	26,426	2.0%	26,954	2.0%	27,493	2.0%	28,043	2.0%
Subtotal	3,041,371	3,149,330	3,022,050	3,037,868	3,574,510	18.3%	3,719,160	4.0%	3,817,573	2.6%	3,919,689	2.7%	4,025,139	2.7%	4,134,053	2.7%	4,246,563	2.7%	4,362,803	2.7%	4,482,953	2.8%	4,607,148	2.8%	4,735,548	2.8%	4,868,337	2.8%	5,005,679	2.8%	5,147,767	2.8%	5,294,808	2.9%	5,446,978	2.9%
Transit System	345,415	419,918	384,768	329,921	375,300	-2.5%	375,300	0.0%	382,806	2.0%	390,462	2.0%	398,271	2.0%	406,237	2.0%	414,362	2.0%	422,649	2.0%	431,102	2.0%	439,723	2.0%	448,518	2.0%	457,489	2.0%	466,638	2.0%	475,970	2.0%	485,490	2.0%	495,200	2.0%
Environmental Health																																				
Garbage Collection	438,804	358,214	354,547	300,790	360,000	1.5%	378,414	5.1%	387,783	2.5%	397,428	2.5%	407,362	2.5%	417,593	2.5%	428,133	2.5%	438,992	2.5%	450,181	2.5%	461,717	2.6%	473,611	2.6%	485,875	2.6%	498,524	2.6%	511,573	2.6%	525,038	2.6%	538,933	2.6%
Garbage Bins	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Subtotal	438,804	358,214	354,547	300,790	360,000	1.5%	378,414	5.1%	387,783	2.5%	397,428	2.5%	407,362	2.5%	417,593	2.5%	428,133	2.5%	438,992	2.5%	450,181	2.5%	461,717	2.6%	473,611	2.6%	485,875	2.6%	498,524	2.6%	511,573	2.6%	525,038	2.6%	538,933	2.6%
Cemetery	105,044	98,018	104,717	129,093	101,750	-2.8%	132,793	30.5%	135,509	2.0%	138,282	2.0%	141,113	2.0%	144,004	2.0%	146,956	2.0%	149,972	2.1%	153,050	2.1%	156,195	2.1%	159,407	2.1%	162,688	2.1%	166,039	2.1%	169,463	2.1%	172,961	2.1%	176,536	2.1%
Planning & Development Services	404,233	409,653	471,938	426,251	675,200	43.1%	710,200	5.2%	724,644	2.0%	739,389	2.0%	754,442	2.0%	769,805	2.0%	785,491	2.0%	801,506	2.0%	817,860	2.0%	834,558	2.0%	851,602	2.0%	869,008	2.0%	886,780	2.0%	904,929	2.0%	923,461	2.0%	942,383	2.0%
Community Development																																				
Economic Development Commission	243,717	262,591	180,300	250,448	205,500	14.0%	296,237	44.2%	302,162	2.0%	308,205	2.0%	314,368	2.0%	320,656	2.0%	327,070	2.0%	333,610	2.0%	340,284	2.0%	347,089	2.0%	354,031	2.0%	361,114	2.0%	368,336	2.0%	375,703	2.0%	383,218	2.0%	390,884	2.0%
Tourism & Public Relations	1,374,357	1,513,846	1,571,087	999,733	1,303,000	-17.1%	1,019,900	-21.7%	1,040,403	2.0%	1,061,322	2.0%	1,082,664	2.0%	1,104,440	2.0%	1,126,658	2.0%	1,149,325	2.0%	1,172,453	2.0%	1,196,050	2.0%	1,220,127	2.0%	1,244,694	2.0%	1,269,760	2.0%	1,295,334	2.0%	1,321,429	2.0%	1,348,056	2.0%
Social Development	-																																			



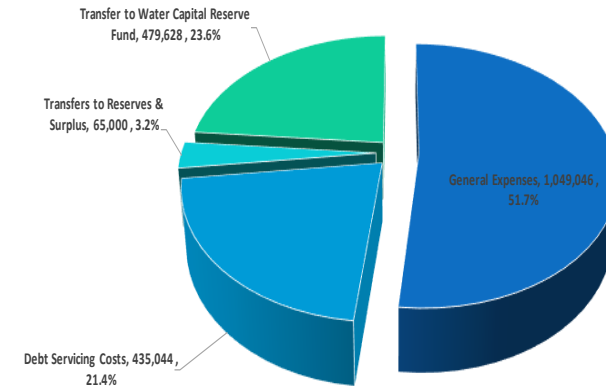
Water Operating Fund

The City's water utility supplies and distributes high quality water to residential, industrial, institutional and commercial customers within a defined service area of Revelstoke for normal consumption purposes. In addition, water is supplied to fire hydrants for firefighting purposes. The detailed 15-year water utility operating plan follows. Some of the highlights of the long-term water utility operating plan are as follows:

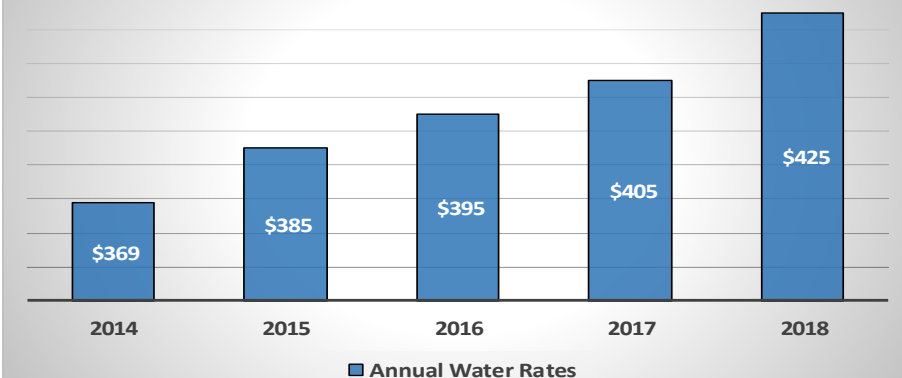
Highlights of Long-Term Water Utility Operating Plan

- 5% increase in water user rates in 2018, as per newly adopted fees and charges bylaw, annual provisional increase in water rates of 3% per annum each year thereafter and allowance of 1% annual increase in user fee revenue from growth.
- Increase in administrative cost recoveries charged to water operations (paid to general fund) to more reflect the actual cost of departmental support services provided to the water utility. 88.5% increase in provisional 2018 budget over 2017 amended budget and annual increase of 1.9% each year thereafter.
- Annual amount available for transfer to the water capital reserve fund increases each year in order to fund the long-term water capital program without any additional debt.
- Internal vehicle/equipment charges are set at rate that is sufficient to cover applicable vehicle and equipment maintenance, operational and replacement costs.
- Annual contribution to water operating surplus to build up emergency funds for utility.
- Pay-down of existing water debt and no new borrowing commitments resulting in no additional debt servicing costs to general ratepayers.

Water Utility Operating Expenses 2018 Draft Budget
Total \$2,028,718



Annual Residential Water Utility Rates





WATER OPERATING FUND SUMMARY 15-YEAR FINANCIAL PLAN (CASH-BASED)

							% Change 2018 Draft Budget & 2017 Amended Budget				%		%		%		%		%		%		%		%		%		%		%		%					
	2014 Actual Year-End	2015 Actual Year-End	2016 Actual Year-End	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget & 2016 Actual YTD			2018 Draft Budget	Amended Budget	2019 Plan	% Change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change	2023 Plan	% change	2024 Plan	% change	2025 Plan	% change	2026 Plan	% change	2027 Plan	% change	2028 Plan	% change	2029 Plan	% change	2030 Plan	% change	2031 Plan	% change	2032 Plan	% change	
Revenue																																						
User fees & service charges	(1,695,264)	(1,810,538)	(1,864,815)	(2,001,408)	(1,890,136)	1.4%	(2,001,644)	5.9%	(2,080,558)	3.9%	(2,162,617)	3.9%	(2,247,948)	3.9%	(2,336,679)	3.9%	(2,428,949)	3.9%	(2,524,896)	4.0%	(2,624,670)	4.0%	(2,728,423)	4.0%	(2,836,313)	4.0%	(2,948,505)	4.0%	(3,065,173)	4.0%	(3,186,495)	4.0%	(3,312,657)	4.0%	(3,443,854)	4.0%		
Investment & other income	0	0	(471)	0	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Subtotal	(1,695,264)	(1,810,538)	(1,865,286)	(2,001,408)	(1,890,136)	1.3%	(2,001,644)	5.9%	(2,080,558)	3.9%	(2,162,617)	3.9%	(2,247,948)	3.9%	(2,336,679)	3.9%	(2,428,949)	3.9%	(2,524,896)	4.0%	(2,624,670)	4.0%	(2,728,423)	4.0%	(2,836,313)	4.0%	(2,948,505)	4.0%	(3,065,173)	4.0%	(3,186,495)	4.0%	(3,312,657)	4.0%	(3,443,854)	4.0%		
Rcoveries & Refunds																																						
Debt servicing cost recovery (LAS)	0	0	0	0	0	0.0%	(27,074)	>100.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%		
Conditional Grant - Other	(10,000)	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
MFA debt surplus refunds	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
MFA debt reserve refunds	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	(70,668)	>100.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	(28,745)	>100.0%	0	-100.0%	0	0.0%	0	0.0%		
Subtotal	(10,000)	0	0	0	0	0.0%	(27,074)	>100.0%	(27,074)	0.0%	(97,742)	261.0%	(27,074)	-72.3%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(27,074)	0.0%	(55,819)	106.2%	(27,074)	-51.5%	(27,074)	0.0%	(27,074)	0.0%		
Transfers from Accumulated Water																																						
Operating Fund Surplus	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Total Revenue, Refunds & Transfers	(1,705,264)	(1,810,538)	(1,865,286)	(2,001,408)	(1,890,136)	1%	(2,028,718)	7.3%	(2,107,632)	3.9%	(2,260,359)	7.2%	(2,275,022)	0.6%	(2,363,753)	3.9%	(2,456,023)	3.9%	(2,551,970)	3.9%	(2,651,744)	3.9%	(2,755,497)	3.9%	(2,863,387)	3.9%	(2,975,579)	3.9%	(3,120,992)	4.9%	(3,213,569)	3.0%	(3,339,731)	3.9%	(3,470,928)	3.9%		
General Expenses																																						
Administration	134,583	127,367	133,258	117,795	142,500	6.9%	268,620	88.5%	273,753	1.9%	278,988	1.9%	284,327	1.9%	289,772	1.9%	295,326	1.9%	300,992	1.9%	306,772	1.9%	312,668	1.9%	318,683	1.9%	324,818	1.9%	331,074	1.9%	337,457	1.9%	343,967	1.9%	350,607	1.9%		
Reservoir	22,346	36,712	30,422	28,042	40,914	34.5%	50,496	23.4%	51,368	1.7%	52,254	1.7%	53,157	1.7%	54,076	1.7%	55,009	1.7%	55,961	1.7%	56,929	1.7%	57,913	1.7%	58,916	1.7%	59,936	1.7%	60,975	1.7%	62,031	1.7%	63,108	1.7%	64,201	1.7%		
Connections	76,571	131,572	85,675	108,218	109,025	27.3%	128,872	18.2%	131,313	1.9%	133,801	1.9%	136,338	1.9%	138,921	1.9%	141,555	1.9%	144,238	1.9%	146,973	1.9%	149,761	1.9%	152,602	1.9%	155,497	1.9%	158,449	1.9%	161,458	1.9%	164,525	1.9%	167,649	1.9%		
Fire hydrants	45,180	14,103	23,804	15,951	34,563	45.2%	40,115	16.1%	40,836	1.8%	41,570	1.8%	42,317	1.8%	43,079	1.8%	43,854	1.8%	44,643	1.8%	45,447	1.8%	46,266	1.8%	47,099	1.8%	47,948	1.8%	48,813	1.8%	49,693	1.8%	50,590	1.8%	51,504	1.8%		
Transmission & distribution	196,728	195,800	311,431	317,912	247,276	-20.6%	260,403	5.3%	264,891	1.7%	269,459	1.7%	274,108	1.7%	278,839	1.7%	283,651	1.7%	288,550	1.7%	293,536	1.7%	298,607	1.7%	303,772	1.7%	309,026	1.7%	314,371	1.7%	319,812	1.7%	325,348	1.7%	330,983	1.7%		
Greely creek	195,045	248,761	232,373	173,403	286,339	23.2%	300,540	5.0%	306,118	1.9%	311,801	1.9%	317,591	1.9%	323,490	1.9%	329,500	1.9%	335,623	1.9%	341,861	1.9%	348,218	1.9%	354,695	1.9%	361,296	1.9%	368,020	1.9%	374,870	1.9%	381,850	1.9%	388,961	1.9%		
Subtotal	670,453	754,315	816,963	761,321	860,617	5.3%	1,049,046	21.9%	1,068,279	1.8%	1,087,873	1.8%	1,107,838	1.8%	1,128,177	1.8%	1,148,895	1.8%	1,170,007	1.8%	1,191,518	1.8%	1,213,433	1.8%	1,235,767	1.8%	1,258,521	1.8%	1,281,702	1.8%	1,305,321	1.8%	1,329,388	1.8%	1,353,905	1.8%		
Debt Servicing Costs																																						
Debt servicing costs LAS	0	0	0	0	0	0.0%	27,074	>100.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%	27,074	0.0%		
Debt servicing costs other	444,942	407,970	407,970	255,885	407,970	0.0%	407,970	0.0%	407,970	0.0%	407,970	0.0%	89,193	-78.1%	89,193	0.0%	89,193	0.0%	89,193	0.0%	89,193	0.0%	89,193	0.0%	89,193	0.0%	89,193	0.0%	89,193	0.0%	89,193	0.0%	33,907	-62.0%	33,907	0.0%	33,907	0.0%
Subtotal	444,942	407,970	407,970	255,885	407,970	0.0%	435,044	6.6%	435,044	0.0%	435,044	0.0%	116,267	-73.3%	116,267	0.0%	116,267	0.0%	116,267	0.0%	116,267	0.0%	116,267	0.0%	116,267	0.0%	116,267	0.0%	116,267	0.0%	116,267	0.0%	60,981	-47.6%	60,981	0.0%	60,981	0.0%
Total Expenses	1,115,395	1,162,285	1,224,933	1,017,206	1,268,587	3.6%	1,484,090	17.0%	1,503,323	1.3%	1,522,917	1.3%	1,224,105	-19.6%	1,244,444	1.7%	1,265,162	1.7%	1,286,274	1.7%	1,307,785	1.7%	1,329,700	1.7%	1,352,034	1.7%	1,374,788	1.7%	1,397,969	1.7%	1,366,302	-2.3%	1,390,369	1.8%	1,414,886	1.8%		
Transfers																																						
Transfer of debt surplus refunds to reserve	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Transfer of debt reserve refunds to reserve	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Other reserve transfers	553,424	913,998	883,771	0	50,000	-94.3%	15,000	-70.0%	15,300	2.0%	15,606	2.0%	15,918	2.0%	16,236	2.0%	16,560	2.0%	16,891	2.0%	17,229	2.0%	17,574	2.0%	17,925	2.0%	18,284	2.0%	18,650	2.0%	19,023	2.0%	19,404	2.0%	19,792	2.0%		
Transfers to unrestricted water surplus	0	0	0	0	11,549	>100.0%	50,000	332.9%	51,000	2.0%	52,020	2.0%	53,060	2.0%	54,121	2.0%	55,203	2.0%	56,307	2.0%	57,433	2.0%	58,582	2.0%	59,754	2.0%	60,949											



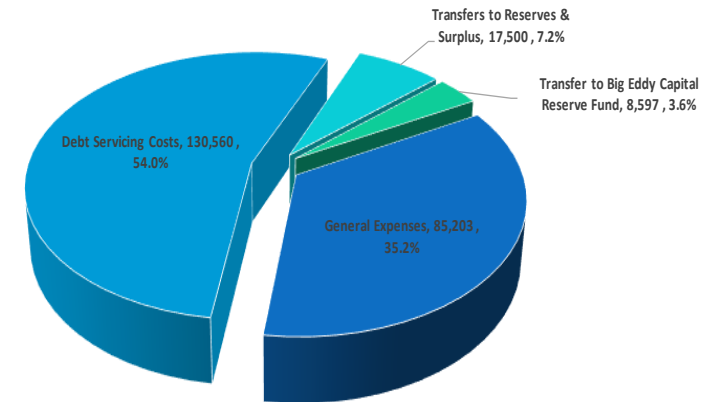
Big Eddy Water Operating Fund

The City's Big Eddy water utility supplies and distributes high quality water to residential customers within the Big Eddy area of Revelstoke for normal consumption purposes. In addition, water is supplied to fire hydrants in the Big Eddy area for firefighting purposes. The detailed 15-year Big Eddy water utility operating plan follows. Some of the highlights of the long-term Big Eddy water utility operating plan are as follows:

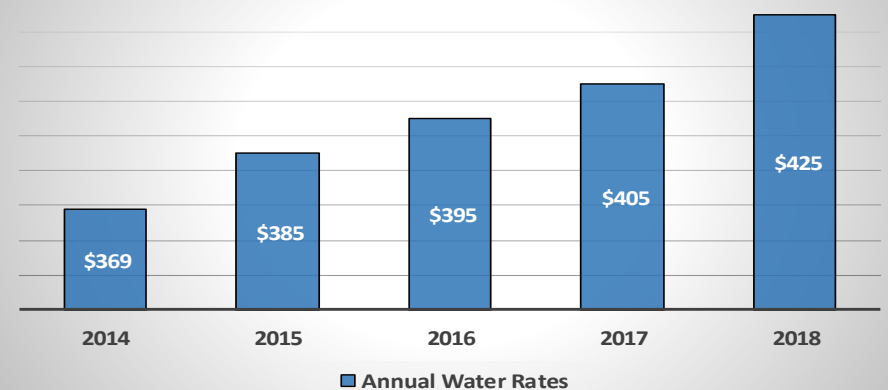
Highlights of Long-Term Big Eddy Water Utility Operating Plan

- 5% increase in Big Eddy water user rates in 2018, as per newly adopted fees and charges bylaw, annual provisional increase in Big Eddy water rates of 3% per annum each year thereafter and allowance of 1% annual increase in user fee revenue from growth.
- Internal vehicle/equipment charges are set at rate that is sufficient to cover applicable vehicle and equipment maintenance, operational and replacement costs.
- Annual amount available for transfer to the Big Eddy water capital reserve fund increases each year in order to fund the long-term Big Eddy capital program without any additional debt.
- Annual contribution to Big Eddy water operating surplus to build up emergency funds for this new utility.

Big Eddy Water Utility Operating Expenses 2018 Draft Budget
Total \$241,860



Annual Residential Water Utility Rates





BIG EDDY WATER OPERATING FUND SUMMARY 15-YEAR FINANCIAL PLAN (CASH-BASED)

	2016 Actual Year-End	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	% change 2017 Amended Budget & 2016 Actual YTD	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% Change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change	2023 Plan	% change	2024 Plan	% change	2025 Plan	% change	2026 Plan	% change	2027 Plan	% change	2028 Plan	% change	2029 Plan	% change	2030 Plan	% change	2031 Plan	% change	2032 Plan	% change
Revenue																																		
User fees & service charges	0	(136,689)	(105,000)	>100.0%	(111,300)	6.0%	(115,752)	4.0%	(120,382)	4.0%	(125,197)	4.0%	(130,205)	4.0%	(135,413)	4.0%	(140,830)	4.0%	(146,463)	4.0%	(152,322)	4.0%	(158,415)	4.0%	(164,752)	4.0%	(171,342)	4.0%	(178,196)	4.0%	(185,324)	4.0%	(192,737)	4.0%
Investment & other income	(44)	(86)	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Subtotal	(44)	(136,775)	(105,000)	238536.4%	(111,300)	6.0%	(115,752)	4.0%	(120,382)	4.0%	(125,197)	4.0%	(130,205)	4.0%	(135,413)	4.0%	(140,830)	4.0%	(146,463)	4.0%	(152,322)	4.0%	(158,415)	4.0%	(164,752)	4.0%	(171,342)	4.0%	(178,196)	4.0%	(185,324)	4.0%	(192,737)	4.0%
Rcoveries & Refunds																																		
Debt servicing cost recovery (LAS)	0	0	0	0.0%	(130,560)	>100.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%
MFA debt surplus refunds	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
MFA debt reserve refunds	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Subtotal	0	0	0	0.0%	(130,560)	>100.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%	(130,560)	0.0%
Transfers from Accumulated Water Operating Fund Surplus																																		
	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Revenue, Refunds & Transfers	(44)	(136,775)	(105,000)	238536%	(241,860)	130.3%	(246,312)	1.8%	(250,942)	1.9%	(255,757)	1.9%	(260,765)	2.0%	(265,973)	2.0%	(271,390)	2.0%	(277,023)	2.1%	(282,882)	2.1%	(288,975)	2.2%	(295,312)	2.2%	(301,902)	2.2%	(308,756)	2.3%	(315,884)	2.3%	(323,297)	2.3%
General Expenses																																		
Administration	1,691	24,306	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Reservoir	0	374	5,647	>100.0%	8,147	44.3%	8,172	0.3%	8,197	0.3%	8,223	0.3%	8,249	0.3%	8,275	0.3%	8,301	0.3%	8,328	1.0%	8,355	0.3%	8,382	0.3%	8,409	0.3%	8,437	0.3%	8,465	0.3%	8,493	0.3%	8,521	0.3%
Connections	429	0	13,023	2935.7%	15,523	19.2%	15,561	0.2%	15,599	0.2%	15,638	0.3%	15,677	0.2%	15,717	0.3%	15,757	0.3%	15,798	2.8%	15,840	0.3%	15,882	0.3%	15,925	0.3%	15,969	0.3%	16,013	0.3%	16,058	0.3%	16,104	0.3%
Fire hydrants	0	0	5,760	>100.0%	8,292	44.0%	8,324	0.4%	8,357	0.4%	8,390	0.4%	8,424	0.4%	8,458	0.4%	8,493	0.4%	8,528	2.8%	8,564	0.4%	8,600	0.4%	8,637	0.4%	8,674	0.4%	8,712	0.4%	8,750	0.4%	8,789	0.4%
Transmission & distribution	6,153	50,336	28,277	359.6%	33,277	17.7%	33,277	0.0%	33,277	0.0%	33,277	0.0%	33,277	0.0%	33,277	0.0%	33,277	0.0%	33,277	#REF!	33,277	0.0%	33,277	0.0%	33,277	0.0%	33,277	0.0%	33,277	0.0%	33,277	0.0%	33,277	0.0%
Wells	3,960	43,236	17,464	341.0%	19,964	14.3%	20,002	0.2%	20,040	0.2%	20,079	0.2%	20,118	0.2%	20,158	0.2%	20,198	0.2%	20,239	1.5%	20,281	0.2%	20,323	0.2%	20,366	0.2%	20,410	0.2%	20,454	0.2%	20,499	0.2%	20,545	0.2%
Subtotal	12,233	118,252	70,171	473.6%	85,203	21.4%	85,336	0.2%	85,470	0.2%	85,607	0.2%	85,745	0.2%	85,885	0.2%	86,026	0.2%	86,170	0.2%	86,317	0.2%	86,464	0.2%	86,614	0.2%	86,767	0.2%	86,921	0.2%	87,077	0.2%	87,236	0.2%
Debt Servicing Costs																																		
Bank charges & interest	37	30	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Debt servicing costs LAS	0	0	0	0.0%	130,560	>100.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%
Debt servicing costs other	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Subtotal	37	30	0	-100.0%	130,560	>100.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%	130,560	0.0%
Total Expenses	12,270	118,282	70,171	471.9%	215,763	207.5%	215,896	0.1%	216,030	0.1%	216,167	0.1%	216,305	0.1%	216,445	0.1%	216,586	0.1%	216,730	0.1%	216,877	0.1%	217,024	0.1%	217,174	0.1%	217,327	0.1%	217,481	0.1%	217,637	0.1%	217,796	0.1%
Transfers																																		
Transfer of debt surplus refunds to reserve	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Transfer of debt reserve refunds to reserve	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Other reserve transfers	0	0	0	0.0%	7,500	>100.0%	7,650	2.0%	7,803	2.0%	7,959	2.0%	8,118	2.0%	8,280	2.0%	8,445	2.0%	8,614	2.0%	8,786	2.0%	8,962	2.0%	9,142	2.0%	9,325	2.0%	9,511	2.0%	9,701	2.0%	9,895	4.0%
Transfers to unrestricted Big Eddy surplus	0	0	34,829	>100.0%	10,000	-71.3%	10,200	2.0%	10,404	2.0%	10,612	2.0%	10,824	2.0%	11,040	2.0%	11,261	2.0%	11,486	2.0%	11,716	2.0%	11,950	2.0%	12,189	2.0%	12,433	2.0%	12,682	2.0%	12,936	2.0%	13,195	2.0%
Transfers to restricted Big Eddy surplus	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Transfers	0	0	34,829	>100.0%	17,500	-49.8%	17,850	2.0%	18,207	2.0%	18,571	2.0%	18,942	2.0%	19,320	2.0%	19,706	2.0%	20,100	2.0%	20,502	2.0%	20,912	2.0%	21,331	2.0%	21,758	2.0%	22,193	2.0%	22,637	2.0%	23,090	2.0%
Total Expenses & Transfers	12,270	118,282	105,000	756%	233,263	122.2%	233,746	0.2%	234,237	0.2%	234,738	0.2%	235,247	0.2%	235,765	0.2%	236,292	0.2%	236,830	0.2%	237,379	0.2%	237,936	0.2%	238,505	0.2%	239,085	0.2%	239,674	0.2%	240,274	0.3%	240,886	0.3%
Net Deficit (Surplus)	12,226	(18,493)	0	-100%	(8,597)	>100.0%	(12,566)	46.2%	(16,705)	32.9%	(21,019)	25.8%	(25,518)	21.4%	(30,208)	18.4%	(35,098)	16.2%	(40,193)	14.5%	(45,503)	13.2%	(51,039)	12.2%	(56,807)	11.3%	(62,817)	10.6%	(69,082)	10.0%	(75,610)	9.4%	(82,411)	9.0%
Transfer to Big Eddy Capital Reserve Fund	0	0	0	0.0%	8,597	>100.0%	12,566	46.2%	16,705	32.9%	21,019	25.8%	25,518	21.4%	30,208	18.4%	35,098	16.2%	40,193	14.5%	45,503	13.2%	51,039	12.2%	56,807	11.3%	62,817	10.6%	69,082	1				



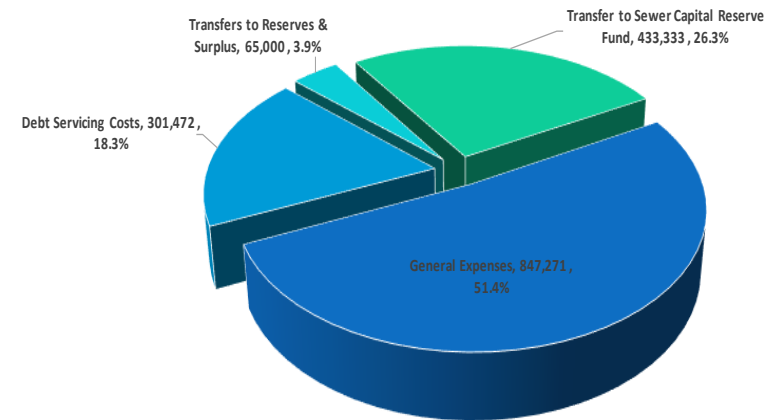
Sewer Operating Fund

The City's sewer utility provides sanitary sewer collection and treatment services to residential, commercial, industrial and institutional customers with a defined service area of Revelstoke. The detailed 15-year sewer utility operating plan follows. Some of the highlights of the long-term sewer utility operating plan are as follows:

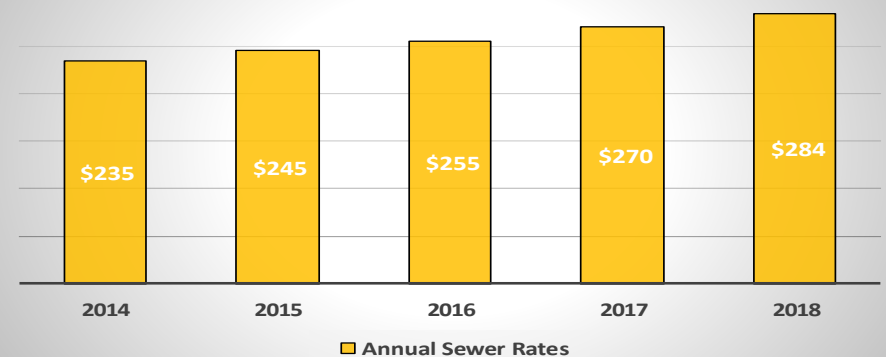
Highlights of Long-Term Sewer Utility Operating Plan

- 5% increase in sewer user rates in 2018, as per newly adopted fees and charges bylaw, annual provisional increase in sewer rates of 3% per annum each year thereafter and allowance of 1% annual increase in user fee revenue from growth.
- Increase in administrative cost recoveries charged to sewer operations (paid to general fund) to more reflect the actual cost of departmental support services provided to the sewer utility. 102.3% increase in provisional 2018 budget over 2017 amended budget and annual increase of 2.0% each year thereafter.
- Annual amount available for transfer to the sewer capital reserve fund increases each year in order to fund the long-term sewer capital program without any additional debt.
- Internal vehicle/equipment charges are set at rate that is sufficient to cover applicable vehicle and equipment maintenance, operational and replacement costs.
- Annual contribution to sewer operating surplus to build up emergency funds for utility.
- Pay-down of existing sewer debt and no new borrowing commitments resulting in no additional debt servicing costs to general ratepayers.

Sewer Utility Operating Expenses 2018 Draft Budget
Total \$1,647,076



Annual Residential Sewer Utility Rates





SEWER OPERATING FUND SUMMARY 15-YEAR FINANCIAL PLAN (CASH-BASED)

				2017 Actual Year-to Date (to Sept 30, 2017)	% change 2017 Amended Budget & 2016 Actual YTD	2018 Draft Budget & 2017 Amended Budget		% Change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change	% change							
Revenue	2014 Actual Year-End	2015 Actual Year-End	2016 Actual Year-End																																	
User fees & service charges	(1,252,085)	(1,277,445)	(1,447,543)	(1,529,043)	(1,406,617)	-2.8%	(1,473,991)	4.8%	(1,522,635)	3.3%	(1,573,121)	3.3%	(1,625,523)	3.3%	(1,679,915)	3.3%	(1,736,376)	3.4%	(1,794,989)	3.4%	(1,855,839)	3.4%	(1,919,013)	3.4%	(1,984,603)	3.4%	(2,052,704)	3.4%	(2,123,415)	3.4%	(2,196,842)	3.5%	(2,273,091)	3.5%	(2,352,274)	3.5%
Investment & other income	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Subtotal	(1,252,085)	(1,277,445)	(1,447,543)	(1,529,043)	(1,406,617)	-2.8%	(1,473,991)	4.8%	(1,522,635)	3.3%	(1,573,121)	3.3%	(1,625,523)	3.3%	(1,679,915)	3.3%	(1,736,376)	3.4%	(1,794,989)	3.4%	(1,855,839)	3.4%	(1,919,013)	3.4%	(1,984,603)	3.4%	(2,052,704)	3.4%	(2,123,415)	3.4%	(2,196,842)	3.5%	(2,273,091)	3.5%	(2,352,274)	3.5%
Recoveries & Refunds																																				
Debt servicing cost recovery (LAS)	0	0	0	0	0	0.0%	(48,303)	>100.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%	(48,303)	0.0%
DCC Recoveries	(124,782)	(124,782)	(124,782)	0	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%	(124,782)	0.0%
MFA debt surplus refunds	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
MFA debt reserve refunds	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Subtotal	(124,782)	(124,782)	(124,782)	0	(124,782)	0.0%	(173,085)	38.7%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%	(173,085)	0.0%
Transfers from Accumulated Water Operating Fund Surplus																																				
	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Revenue, Refunds & Transfers	(1,376,867)	(1,402,227)	(1,572,325)	(1,529,043)	(1,531,399)	-3%	(1,647,076)	8%	(1,695,720)	3%	(1,746,206)	3%	(1,798,608)	3%	(1,853,000)	3%	(1,909,461)	3%	(1,968,074)	3%	(2,028,924)	3%	(2,092,098)	3%	(2,157,688)	3%	(2,225,789)	3%	(2,296,500)	3%	(2,369,927)	3%	(2,446,176)	3%	(2,525,359)	3%
General Expenses																																				
Administration	127,605	127,488	132,116	110,032	132,000	-0.1%	258,216	95.6%	263,380	2.0%	268,646	2.0%	274,018	2.0%	279,497	2.0%	285,088	2.0%	290,791	2.0%	296,607	2.0%	302,538	2.0%	308,589	2.0%	314,761	2.0%	321,056	2.0%	327,478	2.0%	334,028	2.0%	340,709	2.0%
Collection system	127,542	126,664	159,570	123,052	136,181	-14.7%	151,341	11.1%	154,034	1.8%	156,775	1.8%	159,565	1.8%	162,407	1.8%	165,300	1.8%	168,245	1.8%	171,245	1.8%	174,299	1.8%	177,409	1.8%	180,575	1.8%	183,799	1.8%	187,082	1.8%	190,425	1.8%	193,827	1.8%
Lift stations	191,598	182,032	215,413	210,047	179,335	-16.7%	194,368	8.4%	197,827	1.8%	201,348	1.8%	204,935	1.8%	208,587	1.8%	212,303	1.8%	216,087	1.8%	219,939	1.8%	223,861	1.8%	227,855	1.8%	231,922	1.8%	236,062	1.8%	240,278	1.8%	244,571	1.8%	248,941	1.8%
Treatment & disposal	194,904	214,304	177,727	180,977	214,184	20.5%	243,346	13.6%	247,855	1.9%	252,448	1.9%	257,128	1.9%	261,895	1.9%	266,752	1.9%	271,702	1.9%	276,744	1.9%	281,881	1.9%	287,116	1.9%	292,450	1.9%	297,883	1.9%	303,419	1.9%	309,061	1.9%	314,810	1.9%
Subtotal	641,649	650,488	684,826	624,108	661,700	-3.4%	847,271	28.0%	863,096	1.9%	879,217	1.9%	895,646	1.9%	912,386	1.9%	929,443	1.9%	946,825	1.9%	964,535	1.9%	982,579	1.9%	1,000,969	1.9%	1,019,708	1.9%	1,038,800	1.9%	1,058,257	1.9%	1,078,085	1.9%	1,098,287	1.9%
Debt Servicing Costs																																				
Debt servicing costs LAS	0	0	0	0	0	0.0%	48,303	>100.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%	48,303	0.0%
Debt servicing costs DCC	0	0	0	0	0	0.0%	124,782	>100.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%	124,782	0.0%
Debt servicing costs other	279,895	279,895	279,895	168,649	279,895	0.0%	128,387	-54.1%	128,387	0.0%	128,387	0.0%	128,387	0.0%	128,387	0.0%	128,387	0.0%	128,387	0.0%	128,387	0.0%	128,387	0.0%	128,387	0.0%	86,417	-32.7%	86,417	0.0%	86,417	0.0%	86,417	0.0%	86,417	0.0%
Subtotal	279,895	279,895	279,895	168,649	279,895	0.0%	301,472	7.7%	301,472	0.0%	301,472	0.0%	301,472	0.0%	301,472	0.0%	301,472	0.0%	301,472	0.0%	301,472	0.0%	301,472	0.0%	301,472	0.0%	259,502	-13.9%	259,502	0.0%	259,502	0.0%	259,502	0.0%	259,502	0.0%
Total Expenses	921,544	930,383	964,721	792,757	941,595	-2.4%	1,148,743	22.0%	1,164,568	1.4%	1,180,689	1.4%	1,197,118	1.4%	1,213,858	1.4%	1,230,915	1.4%	1,248,297	1.4%	1,266,007	1.4%	1,284,051	1.4%	1,302,441	1.4%	1,320,210	-1.8%	1,298,302	1.5%	1,317,759	1.5%	1,337,587	1.5%	1,357,789	1.5%
Transfers																																				
Transfer of debt surplus refunds to reserve	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Transfer of debt reserve refunds to reserve	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Other reserve transfers	806,661	769,860	604,833	0	50,000	-91.7%	15,000	-70.0%	15,300	2.0%	15,606	2.0%	15,918	2.0%	16,236	2.0%	16,560	2.0%	16,891	2.0%	17,229	2.0%	17,574	2.0%	17,925	2.0%	18,284	2.0%	18,650	2.0%	19,023	2.0%	19,404	2.0%	19,792	2.0%
Transfers to unrestricted sewer surplus	0	0	0	0	0	0.0%	50,000	>100.0%	51,000	2.0%	52,020	2.0%	53,060	2.0%	54,121	2.0%	55,203	2.0%	56,307	2.0%	57,433	2.0%	58,582	2.0%	59,754	2.0%	60,949	2.0%	62,168	2.0%	63,411	2.0%	64,679	2.0%	65,973	2.0%
Transfers to restricted sewer surplus	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%		
Total Transfers	806,661	769,860	604,833	0	50,000	-91.7%	65,000	30.0%	66,300	2.0%	67,626	2.0%	68,978	2.0%	70,357	2.0%	71,763	2.0%	73,198	2.0%	74,662	2.0%	76,156	2.0%	77,679	2.0%	79,233	2.0%	80,818	2.0%	82,434	2.0%	84,083	2.0%	85,765	2.0%
Total Expenses & Transfers	1,728,205	1,700,243	1,569,554	792,757	991,595	-36.8%	1,213,743	22%	1,230,868	1%	1,248,315	1%	1,266,096	1%	1,284,215	1%	1,302,678	1%	1,321,495	1%	1,340,669	1%	1,360,207	1%	1,380,120	1%	1,358,443	-2%	1,379,120	2%	1,400,193	2%	1,421,670	2%	1,443,554	2%
Net Deficit (Surplus)	351,338	298,016	(2,771)	(736,286)	(539,804)	19380.5%	(433,333)	-20%	(464,852)	7%	(497,891)	7%	(532,512)	7%	(568,785)	7%	(606,783)	7%	(646,579)	7%	(688,255)	6%	(731,891)	6%	(777,568)	6%	(867,346)	12%	(917,380)	6%	(969,734)	6%	(1,024,506)	6%	(1,081,805)	6%
Transfer to Sewer Capital Reserve Fund	0	0	0	0	606,000	>100.0%	433,333	-28.5%	464,852	7.3%	497,891	7.1%	532,512	7.0%	568,785	6.8%	606,783	6.7%	646,579	6.6%	688,255	6.4%	731,891	6.3%	777,568	6.2%	867,346	11.5%								



Vehicle & Equipment Operating Plan

The City's vehicle and equipment operating plan shows the recoveries from the charge out of vehicles/equipment to the various operational areas, the expected revenue from the salvage value or trade-in of various units and the debt financing costs (paid for by an equivalent reserve transfer) associated with previous borrowings for vehicles/equipment. The cost of maintaining the City's fleet is also shown in this plan in terms of fuel, shop expenses, insurance, etc.

The net revenue/expenses in this plan are transferred to the vehicle and equipment reserve fund to pay for future replacements as the units reach the end of their useful lives. The City needs to generate enough recovery revenues from the charge out of its fleet in order to pay for vehicle/equipment replacement as well as ongoing operating costs, with the goal of not having to borrow for capital replacement. The City's other operating plans have established operating budget levels for vehicle/equipment usage costs to reach this goal.

The City's 15-year vehicle and equipment operating plans, which are broken down into two areas (the Fire Department and the Other Departments) are shown below. The highlights of the plan follow. It should be noted that this is the first time that the City's vehicle/equipment operations have been segregated from other operations therefore no history is shown in the 15-year plans.

Fire Department

- Annual recoveries from charge-out of vehicles/equipment of \$175,000 starting in 2018 and increasing by 5% per year thereafter.
- Annual operating expenses of \$58,500 in 2018 and increasing by 2% per year thereafter.
- No new borrowing after 2017 and debt payments on current debt ending in 2022.

- Sufficient net revenues/expenses to generate enough annual transfers to the vehicle and equipment reserve to replace all fire vehicles and equipment without borrowing

Other Departments

- Annual recoveries from charge-out of vehicles/equipment of \$1.2 million starting in 2018 and increasing by 2% per year thereafter.
- Annual operating expenses of \$677,000 in 2018 and increasing incrementally thereafter.
- No new external borrowing after 2017 and debt payments on current debt ending in 2022. A \$1.5 million internal loan to the vehicle/equipment replacement is required to fund fleet replacements until such time as the reserve is healthy enough to be self sufficient in term of replacements (see vehicle/equipment capital section for details on this internal loan).
- Sufficient net revenues/expenses to generate enough annual transfers to the vehicle and equipment reserve to replace all fire vehicles and equipment without borrowing

The City needs to be generating enough recovery revenues from the charge-out of vehicles/equipment to pay for the capital replacement costs as well as the ongoing operating costs associated with all of the City's fleet. The City's other operating plans have established operating budget levels for vehicle/equipment usage costs to reach this goal. This is the first time that the City's vehicle/equipment operations have been segregated from other operations therefore no history is shown in the 15-year plan.



VEHICLES & EQUIPMENT DETAILED 15-YEAR OPERATING FINANCIAL PLAN (CASH-BASED)

Description	2018 Draft Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change	2023 Plan	% change	2024 Plan	% change	2025 Plan	% change	2026 Plan	% change	2027 Plan	% change	2028 Plan	% change	2029 Plan	% change	2030 Plan	% change	2031 Plan	% change	2032 Plan	% change
FIRE VEHICLES & EQUIPMENT 15-YEAR OPERATING PLAN																													
Recoveries & Revenues																													
Recoveries from charge-out of vehicles/equipment	(175,000)	(183,750)	5.0%	(192,938)	5.0%	(202,585)	5.0%	(212,714)	5.0%	(223,350)	5.0%	(234,518)	5.0%	(246,244)	5.0%	(258,556)	5.0%	(271,484)	5.0%	(285,058)	5.0%	(299,311)	5.0%	(314,277)	5.0%	(329,991)	5.0%	(346,491)	5.0%
Sale and trade-in of vehicles/equipment	0	(33,000)	>100.0%	(8,000)	-75.8%	0	-100.0%	(8,000)	>100.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	(8,000)	>100.0%	0	-100.0%	(25,000)	>100.0%	(30,000)	20.0%	0	-100.0%	0	0.0%
Transfers from Reserves																													
Transfers from Reserves to Cover Debt Payments	(104,000)	(104,000)	0.0%	(104,000)	0.0%	(104,000)	0.0%	(104,000)	0.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Recoveries, Revenues & Transfers	(279,000)	(320,750)	15.0%	(304,938)	-4.9%	(306,585)	0.5%	(324,714)	5.9%	(223,350)	-31.2%	(234,518)	5.0%	(246,244)	5.0%	(258,556)	5.0%	(279,484)	8.1%	(285,058)	2.0%	(324,311)	13.8%	(344,277)	6.2%	(329,991)	-4.1%	(346,491)	5.0%
Expenditures																													
Fuel	14,000	14,280	2.0%	14,566	2.0%	14,857	2.0%	15,154	2.0%	15,457	2.0%	15,766	2.0%	16,081	2.0%	16,403	2.0%	16,731	2.0%	17,066	2.0%	17,407	2.0%	17,755	2.0%	18,110	2.0%	18,472	2.0%
Insurance	14,500	14,790	2.0%	15,086	2.0%	15,388	2.0%	15,696	2.0%	16,010	2.0%	16,330	2.0%	16,657	2.0%	16,990	2.0%	17,330	2.0%	17,677	2.0%	18,031	2.0%	18,392	2.0%	18,760	2.0%	19,135	2.0%
Vehicle & shop expenses	30,000	30,600	2.0%	31,212	2.0%	31,836	2.0%	32,473	2.0%	33,122	2.0%	33,784	2.0%	34,460	2.0%	35,149	2.0%	35,852	2.0%	36,569	2.0%	37,300	2.0%	38,046	2.0%	38,807	2.0%	39,583	2.0%
Total Expenditures	58,500	59,670	2.0%	60,864	2.0%	62,081	2.0%	63,323	2.0%	64,589	2.0%	65,880	2.0%	67,198	2.0%	68,542	2.0%	69,913	2.0%	71,312	2.0%	72,738	2.0%	74,193	2.0%	75,677	2.0%	77,190	2.0%
Debt Payments																													
Vehicle/Equipment Debt Financing Payments	104,000	104,000	0.0%	104,000	0.0%	104,000	0.0%	104,000	0.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Net Amount Available for Transfers to Reserves	(116,500)	(157,080)	34.8%	(140,074)	-10.8%	(140,504)	0.3%	(157,391)	12.0%	(158,761)	0.9%	(168,638)	6.2%	(179,046)	6.2%	(190,014)	6.1%	(209,571)	10.3%	(213,746)	2.0%	(251,573)	17.7%	(270,084)	7.4%	(254,314)	-5.8%	(269,301)	5.9%
Transfers to Reserves																													
Transfer to Information Technology Reserve	2,500	2,550	2.0%	2,601	2.0%	2,653	2.0%	2,706	2.0%	2,760	2.0%	2,815	2.0%	2,871	2.0%	2,928	2.0%	2,987	2.0%	3,047	2.0%	3,108	2.0%	3,170	2.0%	3,233	2.0%	3,298	2.0%
Transfer to Vehicle & Equipment Replacement Reserve	114,000	154,530	35.6%	137,473	-11.0%	137,851	0.3%	154,685	12.2%	156,001	0.9%	165,823	6.3%	176,175	6.2%	187,086	6.2%	206,584	10.4%	210,699	2.0%	248,465	17.9%	266,914	7.4%	251,081	-5.9%	266,003	5.9%
Total Transfers to Reserves	116,500	157,080	34.8%	140,074	-10.8%	140,504	0.3%	157,391	12.0%	158,761	0.9%	168,638	6.2%	179,046	6.2%	190,014	6.1%	209,571	10.3%	213,746	2.0%	251,573	17.7%	270,084	7.4%	254,314	-5.8%	269,301	5.9%
Net Deficit (Surplus) Fire Department	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
OTHER DEPARTMENTS EQUIPMENT & VEHICLES 15-YEAR OPERATING PLAN																													
Recoveries & Revenues																													
Recoveries from charge-out of vehicles/equipment - operating	(1,189,300)	(1,213,086)	2.0%	(1,237,348)	2.0%	(1,262,095)	2.0%	(1,287,337)	2.0%	(1,313,084)	2.0%	(1,339,346)	2.0%	(1,366,133)	2.0%	(1,393,456)	2.0%	(1,421,325)	2.0%	(1,449,752)	2.0%	(1,478,747)	2.0%	(1,508,322)	2.0%	(1,538,488)	2.0%	(1,569,258)	2.0%
Recoveries from charge-out of vehicles/equipment - capital	(25,000)	(25,500)	2.0%	(26,010)	2.0%	(26,530)	2.0%	(27,061)	2.0%	(27,602)	2.0%	(28,154)	2.0%	(28,717)	2.0%	(29,291)	2.0%	(29,877)	2.0%	(30,475)	2.0%	(31,085)	2.0%	(31,707)	2.0%	(32,341)	2.0%	(32,988)	2.0%
Sale and trade-in of vehicles/equipment	(68,500)	(180,000)	162.8%	(119,500)	-33.6%	(146,500)	22.6%	(220,500)	50.5%	(163,000)	-26.1%	(195,500)	19.9%	(610,000)	212.0%	(365,000)	-40.2%	(335,000)	-8.2%	(252,000)	-24.8%	(235,000)	-6.7%	(280,000)	19.1%	(255,000)	-8.9%	(455,000)	78.4%
Transfers from Reserves																													
Transfers from Reserves to Cover Debt Payments	(430,791)	(287,183)	-33.3%	(179,443)	-37.5%	(123,078)	-31.4%	(78,522)	-36.2%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Recoveries, Revenues & Transfers	(1,713,591)	(1,705,769)	-0.5%	(1,562,301)	-8.4%	(1,558,203)	-0.3%	(1,613,420)	3.5%	(1,503,686)	-6.8%	(1,563,000)	3.9%	(2,004,850)	28.3%	(1,787,747)	-10.8%	(1,786,202)	-0.1%	(1,732,227)	-3.0%	(1,744,832)	0.7%	(1,820,029)	4.3%	(1,825,829)	0.3%	(2,057,246)	12.7%
Expenditures																													
Fuel	200,000	204,000	2.0%	208,080	2.0%	212,242	2.0%	216,487	2.0%	220,817	2.0%	225,233	2.0%	229,738	2.0%	234,333	2.0%	239,020	2.0%	243,800	2.0%	248,676	2.0%	253,650	2.0%	258,723	2.0%	263,897	2.0%
Insurance	48,500	49,470	2.0%	50,459	2.0%	51,468	2.0%	52,497	2.0%	53,547	2.0%	54,618	2.0%	55,710	2.0%	56,824	2.0%	57,960	2.0%	59,119	2.0%	60,301	2.0%	61,507	2.0%	62,737	2.0%	63,992	2.0%
Vehicle & shop expenses	428,835	437,412	2.0%	446,160	2.0%	455,083	2.0%	464,185	2.0%	473,469	2.0%	482,938	2.0%	492,597	2.0%	502,449	2.0%	512,498	2.0%	522,748	2.0%	533,203	2.0%	543,867	2.0%	554,744	2.0%	565,839	2.0%
Total Expenditures	677,335	690,882	2.0%	704,699	2.0%	718,793	2.0%	733,169	2.0%	747,833	2.0%	762,789	2.0%	778,045	2.0%	793,606	2.0%	809,478	2.0%	825,667	2.0%	842,180	2.0%	859,024	2.0%	876,204	2.0%	893,728	2.0%
Debt Payments																													
Vehicle/Equipment Debt Financing Payments	430,791	287,183	-33.3%	179,443	-37.5%	123,078	-31.4%	78,522	-36.2%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Net Amount Available for Transfers to Reserves	(605,465)	(727,704)	20.2%	(678,159)	-6.8%	(716,332)	5.6%	(801,729)	11.9%	(755,853)	-5.7%	(800,211)	5.9%	(1,226,805)	53.3%	(994,141)	-19.0%	(976,724)	-1.8%	(906,560)	-7.2%	(902,652)	-0.4%	(961,005)	6.5%	(949,625)	-1.2%	(1,163,518)	22.5%
Transfers to Reserves																													
Transfer to Information Technology Reserve	7,500	7,650	2.0%	7,803	2.0%	7,959	2.0%	8,118	2.0%	8,280	2.0%	8,446	2.0%	8,615	2.0%	8,787	2.0%	8,963	2.0%	9,142	2.0%	9,325	2.0%	9,512	2.0%	9,702	2.0%	9,896	2.0%
Transfer to Vehicle & Equipment Replacement Reserve	597,965	720,054	20.4%	670,356	-6.9%	708,373	5.7%	793,611	12.0%	747,573	-5.8%	791,765	5.9%	1,218,190	53.9%	985,354	-19.1%	967,761	-1.8%	897,418	-7.3%	893,327	-0.5%	951,493	6.5%	939,923	-1.2%	1,153,622	22.7%
Total Transfers to Reserves	605,465	727,704	20.2%	678,159	-6.8%	716,332	5.6%	801,729	11.9%	755,853	-5.7%	800,211	5.9%	1,226,805	53.3%	994,141	-19.0%	976,724	-1.8%	906,560	-7.2%	902,652	-0.4%	961,005	6.5%	949,625	-1.2%	1,163,518	22.5%
Net Deficit (Surplus) Other Departments	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%



Accrual Based Adjustments to Financial Plans

CONSOLIDATED (GENERAL, WATER UTILITY, BIG EDDY WATER UTILITY & SEWER UTILITY FUNDS - ADJUSTMENTS TO ARRIVE AT ACCRUAL BASED 15-YEAR FINANCIAL PLAN

Description	2018 Draft Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan
OPENING CASH BASED (SURPLUS) DEFICIT /BUDGET	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REVENUE ADJUSTMENTS															
Equity Pick-Up (share of profit or loss) from Controlled Corporations															
Revelstoke Community Energy Corporation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RCFC Holding Company Ltd. (Community Forest Corporation	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Removal of Reserve Transfers funding operations															
Reserve transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Contributions & Funding															
Developer contributed assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant funding	(2,260,000)	(1,950,000)	(340,000)	(70,000)	(20,000)	0	0	0	0	0	0	0	0	0	0
Debt proceeds	0	0	0	(180,000)	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE ADJUSTMENTS	(2,360,000)	(2,050,000)	(440,000)	(350,000)	(120,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
EXPENSE ADJUSTMENTS															
Non-Tangible Capital Asset expenditures	2,489,374	1,722,565	3,218,573	1,855,849	1,053,881	1,754,725	1,910,686	1,825,770	2,106,483	1,666,832	1,720,823	1,922,464	1,826,262	1,793,225	1,765,861
Amortization of Tangible Capital Assets	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000
Removal of principal debt repayments	(632,510)	(632,510)	(632,510)	(499,085)	(499,085)	(499,085)	(473,379)	(473,379)	(473,379)	(473,379)	(396,028)	(350,332)	(308,427)	(224,385)	(224,385)
Reserve & Surplus Transfers															
Removal of debt refunds transferred to reserves	0	0	(86,193)	0	0	(16,714)	0	0	0	(57,248)	0	(42,585)	(74,418)	0	(12,855)
Removal of other reserve transfers	(3,560,237)	(3,608,020)	(3,668,693)	(3,797,313)	(3,835,276)	(3,935,193)	(4,031,007)	(4,090,291)	(4,118,912)	(4,202,689)	(4,365,944)	(4,476,251)	(4,521,098)	(4,733,127)	(4,774,495)
Removal of surplus transfers	(110,000)	(112,200)	(114,444)	(116,732)	(119,066)	(121,446)	(123,875)	(126,352)	(128,880)	(131,458)	(134,087)	(136,769)	(139,504)	(142,294)	(145,141)
TOTAL EXPENSE ADJUSTMENTS	(88,373)	(905,165)	441,733	(832,281)	(1,674,546)	(1,092,713)	(992,575)	(1,139,252)	(889,688)	(1,472,942)	(1,450,236)	(1,358,473)	(1,492,185)	(1,581,581)	(1,666,015)
ANNUAL ADJUSTED (SURPLUS) DEFICIT	(2,448,373)	(2,955,165)	1,733	(1,182,281)	(1,794,546)	(1,192,713)	(1,092,575)	(1,239,252)	(989,688)	(1,572,942)	(1,550,236)	(1,458,473)	(1,592,185)	(1,681,581)	(1,766,015)
RESERVE, CAPITAL AND DEBT PRINCIPAL AJUSTMENTS TO ARRIVE AT A BALANCED BUDGET															
Tangible Capital Asset expenditures	5,951,300	4,800,100	2,998,100	3,016,100	2,812,500	3,808,000	3,972,000	3,871,000	3,969,000	3,740,000	3,851,000	3,899,000	4,168,000	3,809,000	3,870,000
Contributions from reserves for operational funding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions from reserves for capital funding	(6,180,674)	(4,572,665)	(5,876,673)	(4,621,949)	(3,846,381)	(5,562,725)	(5,882,686)	(5,696,770)	(6,075,483)	(5,406,832)	(5,571,823)	(5,821,464)	(5,994,262)	(5,602,225)	(5,635,861)
Debt principal repayments	632,510	632,510	632,510	499,085	499,085	499,085	473,379	473,379	473,379	473,379	396,028	350,332	308,427	224,385	224,385
Amortization of Tangible Capital Assets	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)	(1,725,000)
RCEC & RCFC equity adjustment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfers to reserves - debt refunds	0	0	86,193	0	0	16,714	0	0	0	57,248	0	42,585	74,418	0	12,855
Transfers to reserves - other	3,560,237	3,608,020	3,668,693	3,797,313	3,835,276	3,935,193	4,031,007	4,090,291	4,118,912	4,202,689	4,365,944	4,476,251	4,521,098	4,733,127	4,774,495
Transfers to surplus	110,000	112,200	114,444	116,732	119,066	121,446	123,875	126,352	128,880	131,458	134,087	136,769	139,504	142,294	145,141
Total RESERVE, CAPITAL AND DEBT PRINCIPAL ADJUSTMENTS	2,448,373	2,955,165	(1,733)	1,182,281	1,794,546	1,192,713	1,092,575	1,239,252	989,688	1,572,942	1,550,236	1,458,473	1,592,185	1,681,581	1,766,015
NET (SURPLUS)/DEFICIT - BALANCED BUDGET	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Departmental Services & Financial Plans



Council

Overview

Revelstoke's duly elected Mayor and 6 Councillors form City Council. The Mayor serves as the head of the governing body and as the Chief Executive Officer of the organization. Council approves policy and sets the strategic direction and priorities for the organization, as previously outlined. Council's conducts its business through formal meetings and committees as shown below. Council specific role in the financial planning process is as follows:

- Engage the community in terms of their priorities and issues;
- Before adopting a strategic plan at the beginning of their term, assess and consider the impact of the plan on the City's Long-Term Financial Plan;
- Review and update (as required) Council's strategic plan annually, with the any impact(s) on the City's Long-Term Financial Plan again being considered;
- Approve the Financial Planning/Budgeting schedule annually;
- Approve annual community consultation strategy and communication plan related to the Financial Plan/Budget;
- Adopt Financial Plan and Budget annually; and
- Consider implications of decisions, including those related to other plans, on City's Long-Term Financial Plan, before proceeding.

Regular Council Meetings & Committee of the Whole (COTW)

Regular Council meetings take place every 2nd and 4th Tuesday of each month in Council Chambers. The Committee of The Whole (COTW) meetings, which are a less formal forum for all of Council to discuss issues/topics and staff recommendations, take place the 2nd Thursday of each month. COTW resolutions are brought forward to Regular Council Meetings for final approval or adoption.

Advisory Committees & Commissions

Advisory Committees and Commissions are made up of a combination of citizens, staff and one or more Council members, appointed by Council to address areas of community interest or issues on an on-going basis. Advisory Committees and Commissions have terms of reference which clearly outline their purpose and work. Recommendations from these bodies go forward to Council for consideration.



External Boards and Committees

Council members are appointed as liaisons to external boards and committees. There are two distinct types of external boards: government boards and community organization boards. In the case of government boards, Revelstoke is a voting member of the Columbia Shuswap Regional District. The Council representatives acts on behalf of Council when voting on resolutions that come before the government boards. Council members also act as liaisons to community organization boards whose activities provide a service to our citizens. These groups may be partially funded by the City of Revelstoke. Council members who attend these community boards and committees, act primarily as a liaison and do not have voting privileges at the particular board or committee.

Public Hearings

Local governments hold public hearings according to the *BC Community Charter* for the purpose of allowing the public to make representations respecting matters contained in proposed bylaws.

Public Delegations to Council

Delegations to Council allow the public to bring material and information to the attention of Council. Requests to appear as a delegation must be made in advance.

Special Council Meetings

Council will decide to convene special Council meetings to hear and/or discuss specific topics, including budget presentations.

Public Information Meetings & Open Houses

The City holds public information on meetings, and some meetings are called open houses or public forums and are used to gather input from the public on important matters.

Tax Exemptions & Grant Programs

Every property owner in the province must pay property taxes unless the properties are specifically exempted by provincial statute as being, statutory exempt. Statutory exemptions from taxation are listed in both the Community Charter and the Taxation Rural Area Act. These properties include, but are not limited to:

- schools and universities;
- public libraries;
- places of public worship; and
- hospitals.

Under the Community Charter local governments may also exempt certain properties from property taxes by passing a bylaw which grants permissive tax exemptions for a specified period of time. Generally, public parks owned and held by an athletic or service club, not-for-profit corporations, art galleries or museums owned by a charitable or philanthropic organization and property owned by a local authority are eligible for permissive tax exemptions. In providing permissive tax exemptions, Council is in effect providing a grant to certain organizations.

The Council of the City of Revelstoke recognizes the value to the community of local clubs, groups, non-profit organizations and charities and as such has adopted a Grants-In-Aid Policy with established criteria for providing permissive tax exemption and other grant assistance to non-profit organizations, as allowed for under the Community Charter. Grant assistance available under the City's policy is subject to budgetary constraints on an annual basis. In 2017 the following grants assistance was provided to organizations. A similar level of annual assistance has been provided for in the City's draft long-term financial plan.



Permissive Tax Exemptions	Municipal Taxes Exempt 2017
BC Hydro/Selkirk Saddle Club	\$34,614
BC Interior Forestry Museum Society	\$13,166
Christian & Missionary Alliance	\$1,428
Christian City Church	\$4,564
City of Revelstoke (RCHS)	\$4,831
Community Connections (Revelstoke)	\$13,078
Gold RGE Ldge No. 26 Knights of Pythias	\$4,332
Illecillewaet Greenbelt Society	\$17,577
Lord Bishop of Kootenay	\$6,032
Revelstoke Community Energy Corporation	\$15,680
Revelstoke Community Housing Society	\$1,535
Revelstoke Congregation of United Church	\$1,716
Revelstoke Fellowship Baptist Church	\$6,165
Revelstoke Golf Club	\$27,626
Revelstoke Heritage Railway Society	\$47,227
Revelstoke Hospital Auxillary Society	\$6,885
Revelstoke Senior Citizens Housing Society	\$6,964
Revelstoke Snowmobile Club Society	\$9,172
Revelstoke Visual Arts Society	\$13,792
Revy Riders Dirtbike Club	\$2,149
Roman Catholic Bishop of Nelson	\$21,260
Royal Canadian Legion	\$6,398
Scout Properties (BC/Yukon) Ltd	\$5,047
Seventh Day Adventist Church	\$2,283
Trustees Revelstoke Jehovah's	\$4,386
Total Permissive Tax Exemptions	\$277,907

Grant Recipient Categories	2017 Actual	2017 Approved Budget	2018 Draft Budget
Museum	\$75,000	\$75,000	\$75,000
Street Fest	\$55,000	\$55,000	\$55,000
Grants-in-Aid	25,000	\$25,000	\$25,000
Totals	\$155,000	\$155,000	\$155,000

Connect with us!

Online

Website: revelstoke.ca

Facebook: [Facebook.com/Revelstoke](https://www.facebook.com/Revelstoke)

Twitter: [@Revelstoke_BC](https://twitter.com/Revelstoke_BC)

Email

Mayor & Council: council@revelstoke.ca



Council 5-Year Financial Plan

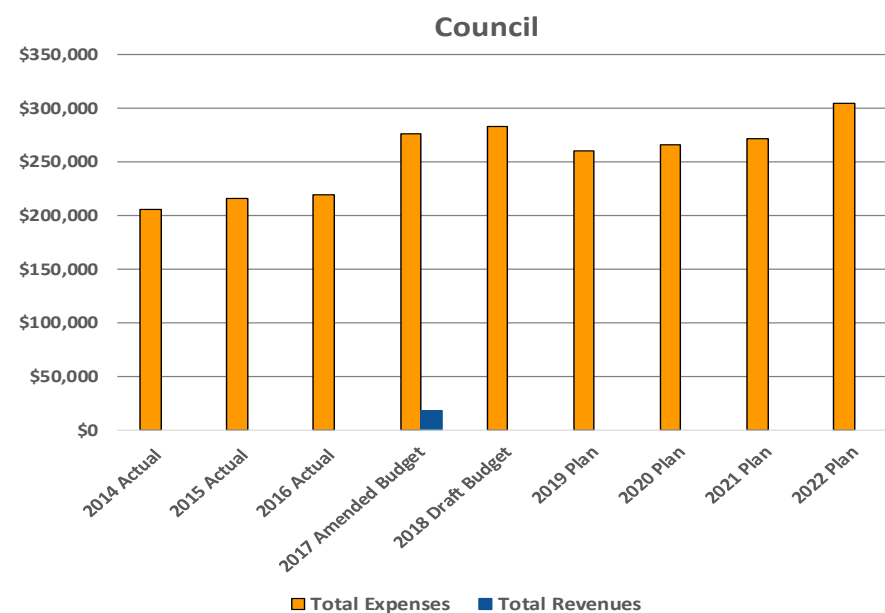
	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Council															
Cost Sharing - SD19 (Elections)	-	-	-	-	17,500	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Revenues	-	-	-	-	17,500	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Salaries, wages & benefits	118,106	114,523	122,644	112,518	126,500	131,160	3.7%	130,152	-0.8%	132,755	2.0%	135,410	2.0%	141,749	4.7%
Office expenses	26,852	40,483	40,343	37,843	45,000	45,000	0.0%	39,780	-11.6%	40,575	2.0%	41,386	2.0%	48,334	16.8%
Contracted & professional services	35,509	16,101	25,502	5,859	33,000	33,000	0.0%	15,300	-53.6%	15,606	2.0%	15,918	2.0%	34,596	117.3%
Maintenance expenses	1,239	460	1,262	16,922	16,400	18,900	15.2%	19,278	2.0%	19,664	2.0%	20,057	2.0%	20,458	2.0%
Internal equipment charges	-	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other expenses	10,557	25,881	9,233	11,262	30,000	30,000	0.0%	30,600	2.0%	31,212	2.0%	31,836	2.0%	32,472	2.0%
Grants & contributions	13,132	18,044	20,102	24,009	25,000	25,000	0.0%	25,500	2.0%	26,010	2.0%	26,530	2.0%	27,061	2.0%
Total Expenses	205,395	215,492	219,086	208,413	275,900	283,060	2.6%	260,610	-7.9%	265,822	2.0%	271,137	2.0%	304,670	12.4%
Net Cost	(205,395)	(215,492)	(219,086)	(208,413)	(258,400)	(283,060)	9.5%	(260,610)	-7.9%	(265,822)	2.0%	(271,137)	2.0%	(304,670)	12.4%

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost increase of 9.5%)

- Provision for increase in Council indemnities provided for in 2018.
- No cost recovery for election expenses budgeted for in 2018.

Highlights of 5-Year Plan

- Election costs, without any offsetting cost sharing revenue, occur again in 2022. These costs have been eliminated in the intervening years.
- Incremental increases in general expenses has been provided for over the 5-year plan.





Chief Administrative Officer

Overview

The Chief Administrative Officer (CAO), who is appointed by Council, oversees all of the City's operational and administrative functions, ensures that Council's policies and directions are implemented, and provides Council with advice and information. The CAO works closely with the City's directors, managers and staff in undertaking his responsibilities.

The Chief Administrative Officer's specific role in the financial planning process is as follows:

- Recommend and reinforce annual Financial Planning Budgeting schedule and mobilize staff to meet the approved schedule;
- Recommend annual community consultation strategy and communication plan, in regards to the Financial Plan/Budget, to Council, and work with staff to execute the approved strategy and plan;
- Implement the Financial Planning and Budgeting Policy and approve any related Financial Planning/Budget procedures; and
- Approve draft Financial Plans/Budgets before forwarding the same to Council.

Services Provided

- Responsible for overall management of the operations of the municipality, ensuring that the policies, programs and other directions of the Council are implemented, and advising and informing Council on the operation and affairs of the municipality.
- Leads the senior management group and provides strategic leadership to City employees. Responsible for labour relations with employee unions (Local 363 - Canadian Union of Public Employees and Local 1746 – International Association of Firefighters). Deals with general human resource matters, grievances and arbitration. Develops and implements employment policies governing the workforce.
- Represents the City to other levels of government. Attends all Council and Committee of the Whole meetings to provide strategic advice and staff liaison. Arranges, and participates in, Council's strategic planning sessions.

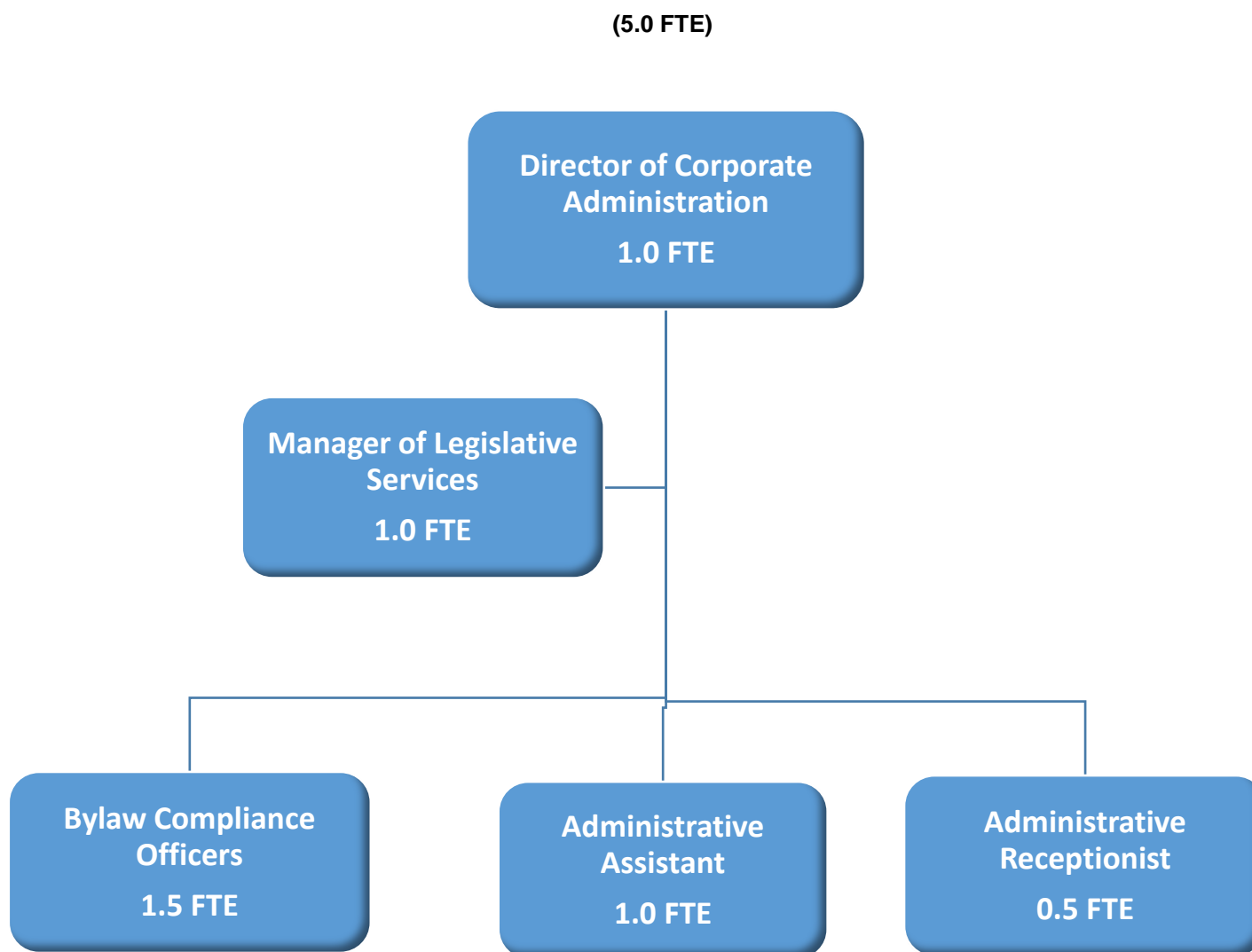


Major 2018 Goals

Chief Administrative Officer Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Negotiation of a renewed Collective Agreement with CUPE Local 363.	Spring 2019.	Negotiated agreement for a renewed collective agreement.
Council candidate(s) / new Council orientation.	Spring 2019.	Provision of information to prospective candidates to provide more informed campaigns and greater understanding of local government operations and roles. Orientation for new Council members to support them to be effective decision-makers and understand Council and staff roles, local government procedures, responsible conduct, conflict of interest, etc.
Strategic planning / goal setting with new Council.	Spring 2019.	Agreed upon strategic planning process to arrive at a new or renewed vision for the community and establishment of strategic priorities for the new Council's term, tied into financial planning.
Continued development of a long-term financial plan and associated financial management policies and procedures.	Ongoing.	Improved financial sustainability and best use of limited resources. Better financial information resulting in improved strategic, land-use, asset management and business planning. Improved engagement of Council, staff and the community.
Implement the Asset Management Policy and Strategic Asset Management Plan (SAMP). Monitor development of SAMP to ensure organizational alignment and support of Council priorities.	Spring 2018 and ongoing.	Establishment of an Asset Management Steering Committee, appointment of an AM Coordinator, including definition of the Committee's roles and its delegated responsibilities.
Organizational development in conjunction with senior management team.	Ongoing.	Defined and implemented a suite of staff training to emphasis service quality, continuous improvement and professional development. Provision of a number of training opportunities.



Corporate Administration





Overview

The Corporate Administration Department provides corporate and other assistance to Council in its efforts to address community issues and provide good governance. The Department works with all City departments to provide information and assistance on matters such as bylaw requirements, Council and committee agendas, Council procedural requirements, Bylaw Enforcement and City communications. Staff also provide day-to-day support to the Mayor and Council on council matters, including public inquiries, and co-ordinates the follow-up of Council directives to ensure the necessary work is completed by staff in a timely manner.

Services Provided

- Manage and maintain all City records to ensure access to these records.
- Prepare and maintain Council agendas and minutes, City bylaws, Council policies, contractual agreements, and all general City files.
- Manage and maintain all City Committees and Commissions of Council.
- Organize and conduct municipal general elections and by-elections.
- Conduct special projects such as boundary extension applications, local area service applications and other projects as required by Council.
- Provide information and assistance to the public regarding City policies and bylaws, Council meeting agendas and minutes, and municipal elections.
- Provide administrative assistance to Mayor and Council.
- Manage bylaw compliance function.
- Responsible for corporate communications, both internal and external.
- Monitor and maintain the City website.
- Monitor and maintain City social media platforms including Facebook, Twitter, Instagram, etc.

- Responds to Freedom of Information and Protection of Privacy (FOIPPA) requests.
- Implements procedural Administrative Fairness Policy complaints.

Service Levels Provided for in Base Budget

Service Levels			
	2016 Actual	2017 Forecast	2018 Forecast
Number of Bylaws adopted	44	46	45
Number of Policies adopted	4	8	8
Number of Council meetings	33	24	22
Number of Committee of the Whole meetings	3	14	12
Bylaw Compliance Files opened	110	93	100





Major 2018 Goals

Corporate Administration Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Bylaw Compliance Workshop	January 2018.	Facilitate training workshop for all Bylaw Compliance Officers sworn in by Council.
Reconfigure public access to Animal Shelter and create City tow yard	January 2018.	Ensure public safety through improved access to Animal Shelter and provide the City with a location to store abandoned vehicles.
Administration of Columbia Basin Trust Community Initiatives & Affected Areas Program	April 2018.	Initial program creation and facilitation of program including electronic application intake, public consultation, collaboration with selection committee and administration of grant funding.
Hosting Southern Interior Local Government Association (SILGA) Convention	April 2018.	Collaboration with SILGA representatives to organize facilities, speakers, events, catering and accommodations for delegates.
Council, Committee and Commission Public Board Manager	Spring 2018.	Create a public facing portal providing access to committee and commission member lists, agendas, minutes and electronic applications.
Addition of Live-Stream Council Meetings to website	Spring 2018.	Provide access to Council meetings via video on City website.
Local Government Election	October 2018.	All aspects of organizing and facilitating the local government election.
Standard Procedures for Bylaw Compliance and Animal Control Officers	Ongoing.	Create and implement standard operating procedures to ensure consistent public messaging.
Council Policy Review	Ongoing.	Continued review of Council policies including creation, rescinding and amendments.
Bylaw Development	Ongoing.	Continued with upgrading and redevelopment of pertinent City bylaws.
Administration Department continued education	Ongoing.	Staff continue to pursue education goals in an effort to provide improved service levels.



Corporate Administration (Administration) 5-Year Financial Plan

	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Administration															
Sale of Goods	114	25	335	145	500	505	1.0%	510	1.0%	515	1.0%	520	1.0%	525	1.0%
Grants	-	-	404,358	404,270	351,500	404,270	15.0%	408,313	1.0%	412,396	1.0%	416,520	1.0%	420,685	1.0%
Total Revenues	114	25	404,693	404,415	352,000	404,775	15.0%	408,823	1.0%	412,911	1.0%	417,040	1.0%	421,210	1.0%
Salaries, wages & benefits	423,818	596,391	461,816	423,247	511,750	525,286	2.6%	535,792	2.0%	546,507	2.0%	557,438	2.0%	568,586	2.0%
Office expenses	101,593	88,694	98,679	74,667	108,200	101,200	-6.5%	103,224	2.0%	105,288	2.0%	107,393	2.0%	109,540	2.0%
Contracted & professional services	174,195	79,788	52,327	32,497	119,000	91,214	-23.3%	93,038	2.0%	94,898	2.0%	96,796	2.0%	98,731	2.0%
Maintenance expenses	3,311	1,617	1,117	3,191	3,650	3,650	0.0%	3,723	2.0%	3,797	2.0%	3,873	2.0%	3,950	2.0%
Internal equipment charges	-	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other expenses	100	100	14,059	13,018	20,000	10,000	-50.0%	10,200	2.0%	10,404	2.0%	10,612	2.0%	10,824	2.0%
Grants & contributions	-	-	384,144	380,556	351,500	384,056	9.3%	391,737	2.0%	399,572	2.0%	407,563	2.0%	415,714	2.0%
Total Expenses	703,017	766,590	1,012,142	927,176	1,114,100	1,115,406	0.1%	1,137,714	2.0%	1,160,466	2.0%	1,183,675	2.0%	1,207,345	2.0%
Net Cost	(702,903)	(766,565)	(607,449)	(522,761)	(762,100)	(710,631)	-6.8%	(728,891)	2.6%	(747,555)	2.6%	(766,635)	2.6%	(786,135)	2.5%

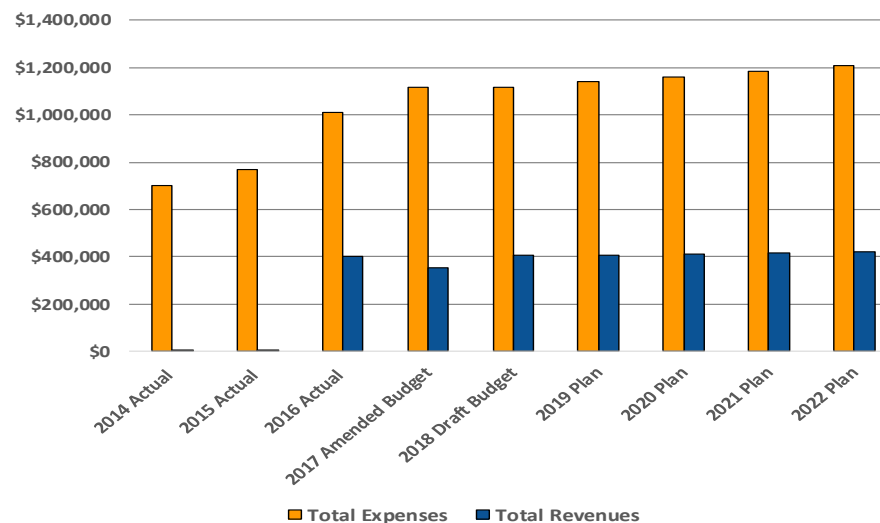
Administration

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost reduction of -6.8%)

- The cost increase in salaries, wages & benefits has been more than offset by a reduction in office expenses, contracted/professional services and other expenses. The cost reductions are reflective of historical spending.

Highlights of 5-Year Plan

- After 2018, provision for an annual 2% increases in expenses and a 1% annual increase in grant revenue results in an incremental increase in net departmental costs.





Corporate Administration (Bylaw Enforcement) 5-Year Financial Plan

	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Bylaw Compliance															
Licenses	9,770	11,560	13,640	6,230	10,000	10,100	1.0%	10,201	1.0%	10,303	1.0%	10,406	1.0%	10,510	1.0%
Fines	4,000	7,440	15,125	8,485	7,000	7,070	1.0%	7,141	1.0%	7,212	1.0%	7,284	1.0%	7,357	1.0%
Total Revenues	13,770	19,000	28,765	14,715	17,000	17,170	1.0%	17,342	1.0%	17,515	1.0%	17,690	1.0%	17,867	1.0%
Salaries, wages & benefits	3,181	2,970	2,069	35,078	145,500	147,992	1.7%	150,952	2.0%	153,972	2.0%	157,051	2.0%	160,192	2.0%
Office expenses	872	1,096	3,403	2,112	5,700	5,700	0.0%	5,814	2.0%	5,929	2.0%	6,048	2.0%	6,169	2.0%
Contracted & professional services	106,563	112,869	133,390	98,958	8,500	8,500	0.0%	8,670	2.0%	8,843	2.0%	9,020	2.0%	9,200	2.0%
Maintenance expenses	2,009	1,349	1,554	27,814	2,100	2,100	0.0%	2,142	2.0%	2,185	2.0%	2,229	2.0%	2,273	2.0%
Internal equipment charges	-	-	135	22	8,000	13,000	62.5%	13,260	2.0%	13,525	2.0%	13,796	2.0%	14,072	2.0%
Other expenses	4,600	4,600	4,500	4,125	4,500	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Grants & contributions	-	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Expenses	117,225	122,884	145,051	168,109	174,300	177,292	1.7%	180,838	2.0%	184,454	2.0%	188,144	2.0%	191,906	2.0%
Net Cost	(103,455)	(103,884)	(116,286)	(153,394)	(157,300)	(160,122)	1.8%	(163,496)	2.1%	(166,939)	2.1%	(170,454)	2.1%	(174,039)	2.1%

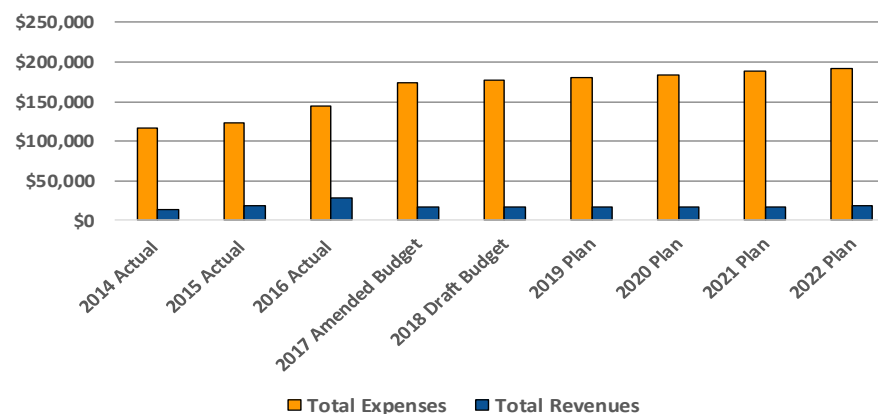
Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost increase of 1.8%)

- The net cost increase is attributable to an increase in salaries, wages & benefits as the department transitioned from utilizing Contracted Services to 1 ½ CUPE positions.
- The internal equipment charges which were not previously included in the City's financial plans to the level shown are reflective of the true cost of replacing and maintaining the City's fleet.

Highlights of 5-Year Plan

- After 2018, provision for an annual 2% increases in expenses and a 1% increase in license and fine revenue results in an incremental increase in net departmental costs.

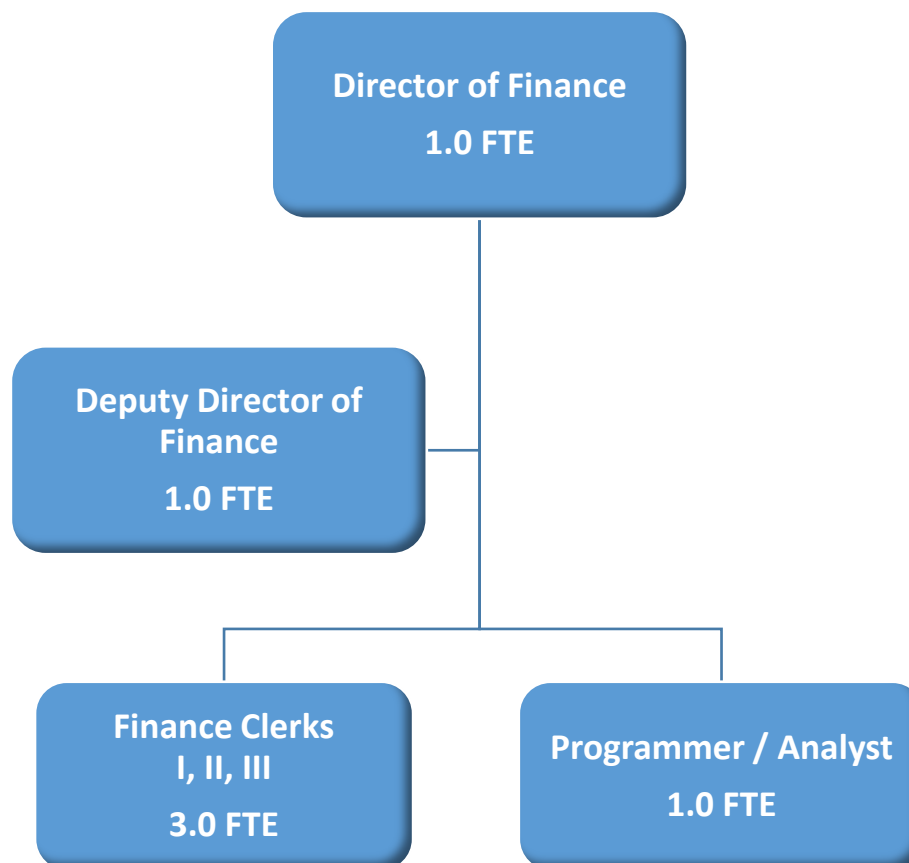
Bylaw Compliance





Finance & Information Technology

(6.0 FTE)





Overview

The Finance Department, led by the Director of Finance, is responsible for the City's overall financial administration, provides visionary stewardship over the City's financial resources, and supports other departments in the provision of quality services to the citizens and customers of Revelstoke.

Finance provides financial advice to, and produces various reports for, Council, City departments and the public. These reports include the annual financial statements and the long-term financial plan. They are updated annually and available on the City's website.

The Director of Finance's specific role in the financial planning process is as follows:

- Implement effective and efficient financial planning/budgeting systems and processes for staff;
- Implement the Financial Planning & Budgeting Policy (Policy) and develop and recommend financial planning/budget procedures, that are consistent with this Policy and with best practices, to the Chief Administrative Officer;
- Consolidate and coordinate departmental financial plan/budget forecasts or estimates and analyze the financial implications of the departmental estimates;
- Make financial plan/budget recommendations to the Chief Administrative Officer and Council;
- Coordinate the presentation of financial plan/budget material to Council; and
- Produce a financial plan document and other related communication material that is understandable by the public and other stakeholders.

Services Provided

- Financial advice and reports for Council, City departments and the public. These reports include the annual financial statements and the long-term financial plan.
- Information systems and support throughout the organization.
- Property tax rate recommendations, administration, and collection.
- All utility and other receivables billings and collections.
- Payroll, general accounting and payment for goods and services.
- Short and long-term operational and capital financial planning.
- Internal and external financial reporting.
- Administration of the City's investment portfolio.

Service Levels Provided for in Base Budget

- Issue and collect approximately 5,000 property tax notices annually as well as several hundred quarterly commercial utility billings.
- Process 7,500 invoices and produce 3,500 cheques annually
- Payroll for an average 100 employees, bi-weekly
- Manage approximately 1,000 customers on the pre-authorized payment plan for property taxes
- Oversee a computer network that supports 150 users and 35 sites
- Manage and monitor the City's overall budget in excess of \$25 million annually.



Major 2018 Goals

Finance Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Continue work on implementing the long term financial planning process	December 2018	A 15 year financial plan
On-line payment processing system	May 2018	Accept on-line payments for property taxes, utilities, general accounts receivable, business licenses and dog licenses



Finance & Information Technology 5-Year Financial Plan

	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Finance & Information Technology															
Sale of Goods	266	361	282	558	500	505	1.0%	510	1.0%	515	1.0%	520	1.0%	525	1.0%
Sale of Services	20,005	19,254	20,866	12,421	16,000	16,160	1.0%	16,322	1.0%	16,485	1.0%	16,650	1.0%	16,816	1.0%
Total Revenues	20,271	19,615	21,148	12,979	16,500	16,665	1.0%	16,832	1.0%	17,000	1.0%	17,170	1.0%	17,341	1.0%
Salaries, wages & benefits	596,785	640,982	556,973	474,212	667,500	679,387	1.8%	692,976	2.0%	706,836	2.0%	720,974	2.0%	735,393	2.0%
Office expenses	104,185	106,752	153,567	111,672	152,500	150,500	-1.3%	153,510	2.0%	156,580	2.0%	159,711	2.0%	162,906	2.0%
Contracted & professional services	21,480	26,205	39,667	108,936	33,500	43,500	29.9%	44,370	2.0%	45,257	2.0%	46,162	2.0%	47,084	2.0%
Maintenance expenses	5,979	10,816	3,869	4,165	6,000	6,000	0.0%	6,120	2.0%	6,243	2.0%	6,368	2.0%	6,496	2.0%
Internal equipment charges	-	-	-	-	-	9,000	>100.0%	9,450	5.0%	9,923	5.0%	10,419	5.0%	10,940	5.0%
Other expenses	146	120	21	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Grants & contributions	-	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Expenses	728,575	784,875	754,097	698,985	859,500	888,387	3.4%	906,426	2.0%	924,839	2.0%	943,634	2.0%	962,819	2.0%
Net Cost	(708,304)	(765,260)	(732,949)	(686,006)	(843,000)	(871,722)	3.4%	(889,594)	2.1%	(907,839)	2.1%	(926,464)	2.1%	(945,478)	2.1%

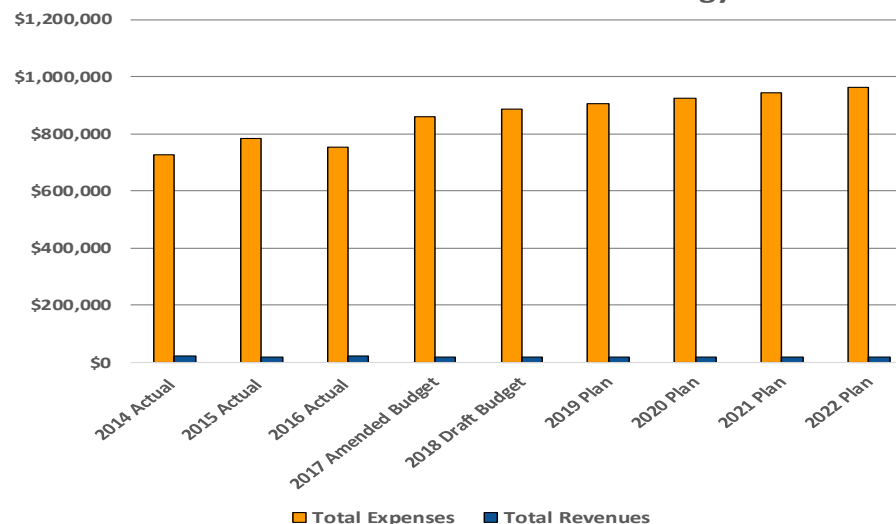
Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost increase of 3.4%)

- Net cost increase is attributable to an increase in salaries, wages & benefits as well as increases in contracted professional services and maintenance expenses.
- Professional support is anticipated to finalize implementation of the City long-term financial planning process.
- The internal equipment charges which were not previously included in the City's financial plans to the level shown are reflective of the true cost of replacing and maintaining the City's fleet.

Highlights of 5-Year Plan

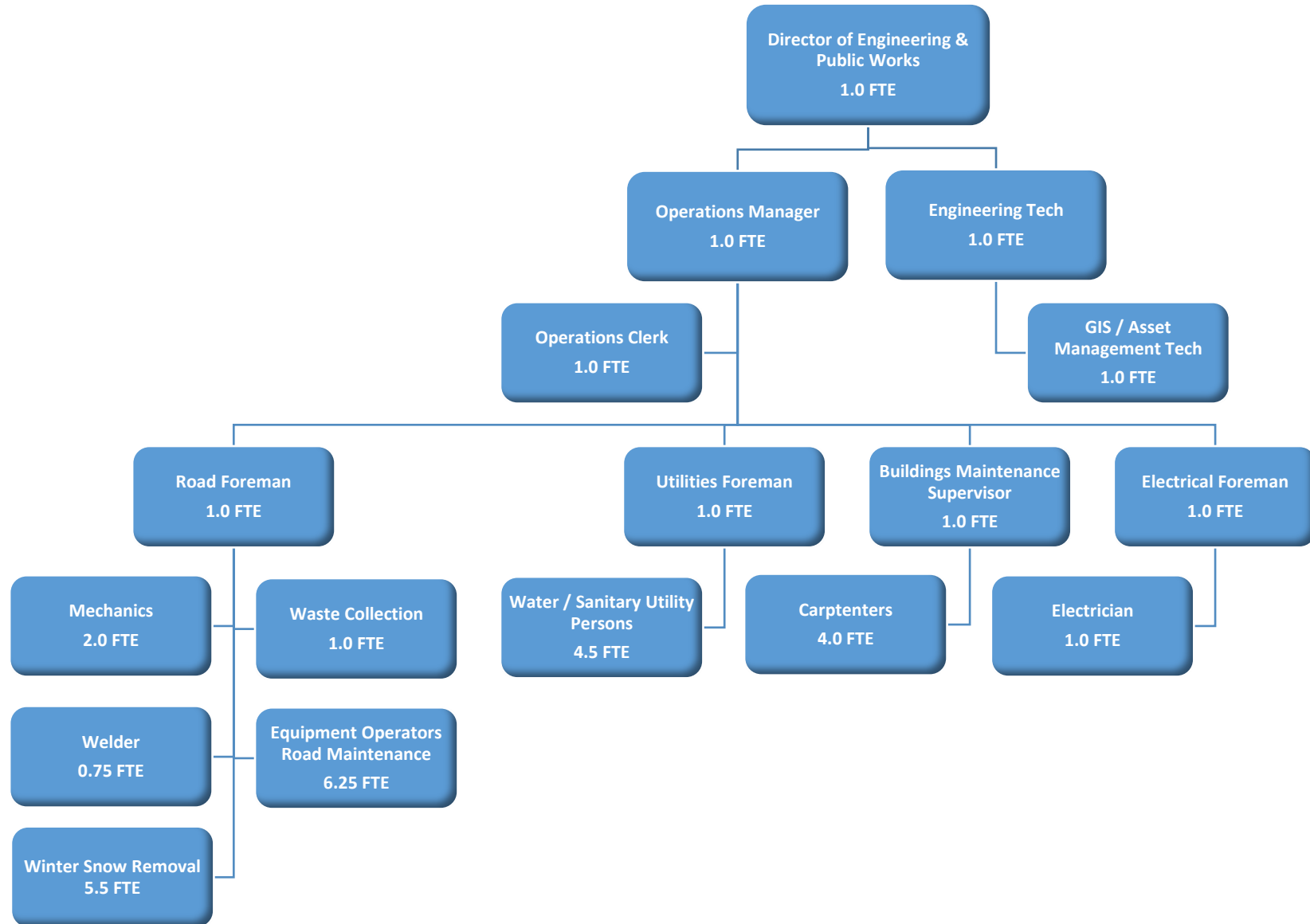
- After 2018, provision for an annual 5% increase in internal equipment charges and a 2% increase in other expenses results in an incremental increase in net departmental costs.
- Goods and services revenue is expected to increase by 1% annually.

Finance & Information Technology





(34.0 FTE)





Engineering Services Overview

The Engineering Services group provides engineering technical support to all City departments. Services include, project management, geographic information systems, engineering design, development design review, contract management, asset management and risk management.

The Engineering Department is also involved in the development review and approval process, with a focus on water, sewer, storm water and road design, focusing on improving the outcome for neighbourhoods through the development of land. Considerations include pedestrian access and safety, traffic control, parking, transit, flood management, slope stability, protection of watercourses, and the quality of infrastructure that the City or strata developments inherits.

Public Works Overview

The Public Works operational group provides for maintenance of City infrastructure assets. Staff and contractors provide these services to the community within Council's operating budgets and levels of service. All levels of service and functions meet provincial and federal regulatory requirements.

Services Provided

- Maintain and/or oversee water system, sewer system, roads network, storm water system, solid waste collection, municipal facilities and cemetery;
- Manage major projects such as building upgrades, fleet replacement, roads patching and paving, street light upgrades, storm and sanitary upgrades, water and sewer system upgrades; and

- Provide engineering technical support to all City departments. Services include, project management, geographic information systems, engineering design, development design review, contract management, asset management and risk management.

Service Levels Provided for in Base Budget

The Public Works base 2018 operating budget offers a level of service similar to 2017. Generally, this has been shown to keep up with major problem areas as they arise, but is likely contributing to higher asset renewal costs in the long term due to a lack of proactive treatment options and funding.

With the establishment of asset management plans for all asset classes, the City will be in a better position to assess current levels of service across the community and determine appropriate level of service targets for the future. We have not established service level metrics such as number of water main breaks per 100km of pipe or average pavement condition index for local roads.

The base budget for Engineering Services has, in 2017, been a barrier to providing excellent customer service. As a result of two major design and construction projects (Big Eddy Water and Thomas Brook Water and Sewer), that were not in the long-term departmental planning several years ago, combined with an increase in development related engineering work, the engineering staff have been unable to coordinate long-term critical projects, due to much of their time being taken up with urgent tasks and requests.



The 2018 base budget for Public Works and Utilities provides adequate staffing and funding for:

- Meeting legislated health and safety responsibility for water and sewer infrastructure.
- Meeting WorkSafeBC and CVSE operational requirements.
- Providing operational and maintenance work to minimize sewer, storm water and flooding risks.
- Providing for all unplanned minor maintenance and repairs of infrastructure and assets, generally on a complaint basis, as well as some targeted proactive work on a limited.
- Maintaining roads and sidewalks during winter in accordance with policy directives.
- Maintaining roads and sidewalks during the summer through dust control and management of trip hazards, pothole repairs, trip hazard repairs, street sign maintenance, and line painting.
- Providing residential garbage pickup in accordance with the City's bylaws.
- Maintaining buildings, building systems and lighting to provide safe and comfortable working environments for employees.
- Managing the City's sand and gravel reserves.

Major 2018 Goals

Engineering Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Customer service	Dependent on staffing	Improved level of service for internal and development requests.
Project management	Dependent on staffing	Adoption of PMI compliant project management processes for all engineering and public works projects. Development of project reporting template.
Procurement processes	Dependent on staffing	Adoption of Treaty Compliant procurement documents and processes for all engineering projects.
Asset Management	December 2018	Four asset management activities will be completed in 2018. <ul style="list-style-type: none"> - The Big Eddy Water project requires the completion of an asset management plan for the system. - The water supply review project will be completed in early 2018 - The sewer treatment plant study will identify long and short term capital requirements for the system. - A level of service review will be completed, funded in part by FCM.
Development Cost Charges	December 2018	Adoption of an updated Development Cost Charge bylaw in 2018.



Engineering & Public Works 5-Year Financial Plan

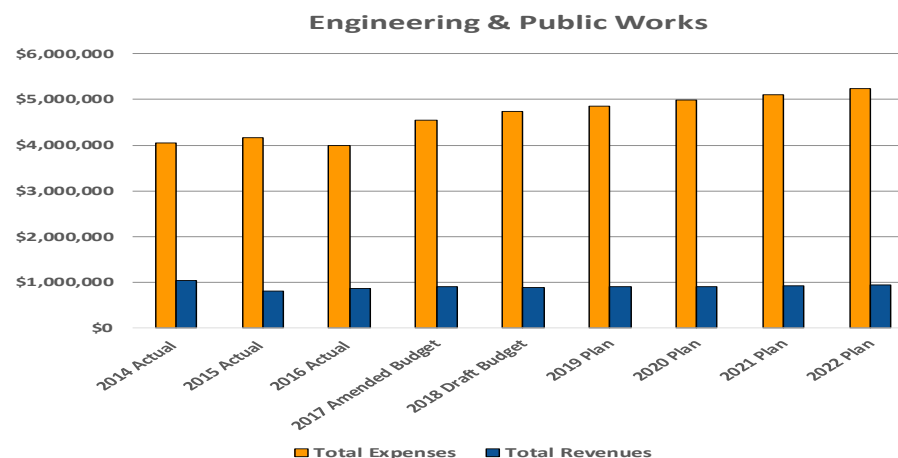
	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Engineering & Public Works															
Cost Sharing	140,089	110,643	92,397	117,250	104,250	132,793	27.4%	134,121	1.0%	135,462	1.0%	136,817	1.0%	138,185	1.0%
Sale of Services	836,146	684,996	722,241	593,290	720,875	731,641	1.5%	742,586	1.5%	753,713	1.5%	765,025	1.5%	776,524	1.5%
Rental revenue	10,345	10,870	7,070	-	10,000	12,000	20.0%	12,120	1.0%	12,241	1.0%	12,363	1.0%	12,487	1.0%
Licenses	2,190	1,455	1,758	1,704	1,500	1,515	1.0%	1,530	1.0%	1,545	1.0%	1,560	1.0%	1,576	1.0%
Grants	619	656	2,874	117,158	500	505	1.0%	510	1.0%	515	1.0%	520	1.0%	525	1.0%
Proceeds on disposal of assets	48,739	-	42,016	-	60,000	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Revenues	1,038,128	808,620	868,356	829,402	897,125	878,454	-2.1%	890,867	1.4%	903,476	1.4%	916,285	1.4%	929,297	1.4%
Salaries, wages & benefits	1,671,978	1,889,392	1,836,239	1,810,147	2,120,000	2,175,220	2.6%	2,218,725	2.0%	2,263,097	2.0%	2,308,360	2.0%	2,354,529	2.0%
Office expenses	70,319	68,473	82,384	71,631	69,250	69,250	0.0%	70,635	2.0%	72,047	2.0%	73,486	2.0%	74,956	2.0%
Contracted & professional services	894,447	918,708	870,572	864,437	1,011,260	988,350	-2.3%	1,008,117	2.0%	1,028,279	2.0%	1,048,845	2.0%	1,069,822	2.0%
Maintenance expenses	649,750	543,864	583,638	574,890	604,200	604,200	0.0%	615,774	1.9%	628,087	2.0%	640,647	2.0%	653,459	2.0%
Internal equipment charges	738,557	716,537	598,769	581,521	736,600	890,000	20.8%	934,500	5.0%	981,227	5.0%	1,030,291	5.0%	1,081,807	5.0%
Other expenses	26,060	27,160	15,000	13,750	15,000	10,000	-33.3%	10,200	2.0%	10,404	2.0%	10,612	2.0%	10,824	2.0%
Grants & contributions	-	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Expenses	4,051,111	4,164,134	3,986,602	3,916,376	4,556,310	4,737,020	4.0%	4,857,951	2.6%	4,983,141	2.6%	5,112,241	2.6%	5,245,397	2.6%
Net Cost	(3,012,983)	(3,355,514)	(3,118,246)	(3,086,974)	(3,659,185)	(3,858,566)	5.4%	(3,967,084)	2.8%	(4,079,665)	2.8%	(4,195,956)	2.9%	(4,316,100)	2.9%

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost increase of 5.4%)

- The net cost increase is attributable to an increase in internal equipment charges (not previously included in the City's financial plans to the level shown), which are now reflective of the true cost of replacing and maintaining the City's fleet.
- There has been an incremental increase in wages & benefits and a reduction in contracted & professional services (reflective of historical spending).

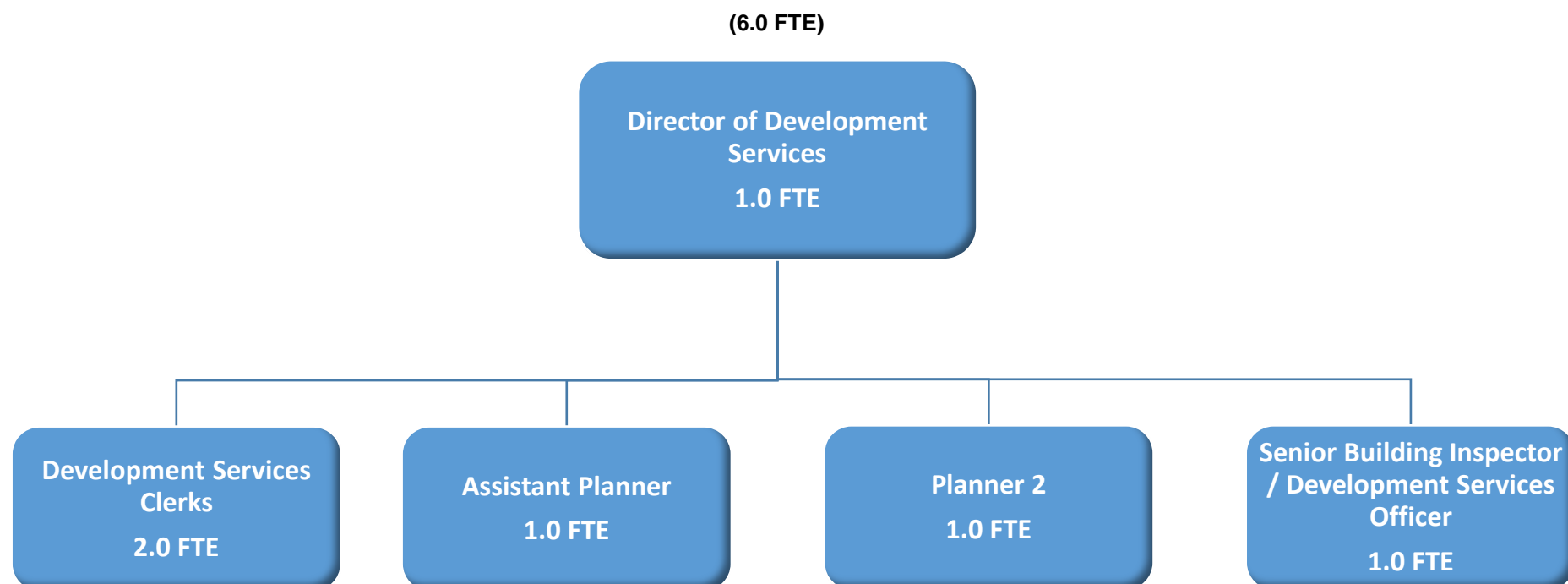
Highlights of 5-Year Plan

- After 2018, provision for a 5% annual increase in internal equipment charges and a 2% increase in other expenses results in an incremental increase in net departmental costs.
- Goods and services revenue is expected to increase by 1.4% annually.





Development Services





Overview

The Development Services Department provides regulatory oversight of all current and future land use activities within the City. This includes long range policy planning, heritage enhancement and protection, business licensing, development approvals, and building inspection services for the City.

Services Provided

- Long term planning policy development and implementation, including Official Community Plan. Liaison with other departments, supporting implementation of long range policy (i.e. Development Cost Charges, Trails Strategy, Economic Development initiatives, Affordable Housing, Short Term Rental regulation).
- Process rezoning, Official Community Plan amendment, subdivision, development permit, development variance permit, heritage alteration permit, encroachment agreement, liquor licensing, and sign permit applications.
- Liaison with neighbouring jurisdictions (i.e. Provincial Government and Regional District) with respect to neighbouring land use proposals.
- Respond to development inquiries, providing development advice and assistance.
- Business Licensing program and inspections.
- Building Inspection services, providing monitoring of construction, ensuring compliance with BC Building Code.

Service Levels Provided for in Base Budget

- Long term planning policy development and implementation.
- 1-2 day development inquiry response time.
- 2 week new Business Licence processing time.
- 4-6 week Planning Permit processing time.
- 6-8 week Subdivision review processing time.
- 2-4 week Building Permit processing time.



Major 2018 Goals

Development Services Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Improve Service Delivery	Ongoing	Reduction in application processing times
OCP Review & Update	2018 2018 2018-2019 2019	OCP Project Scope Complete Contracted Project Assistance Public Engagement Revised Document Drafted and Adopted by Council
Zoning Bylaw Review & Update	2018 2019-2020	Ongoing updates to improve usability Document overhaul to align with revised OCP
Vacation Rental Regulation Implementation	2018	Continue implementation and refinement of vacation rental regulations
Affordable Housing Program assistance	Ongoing	Assist Economic Development Dept. with Affordable Housing policy and actions



Development Services 5-Year Financial Plan

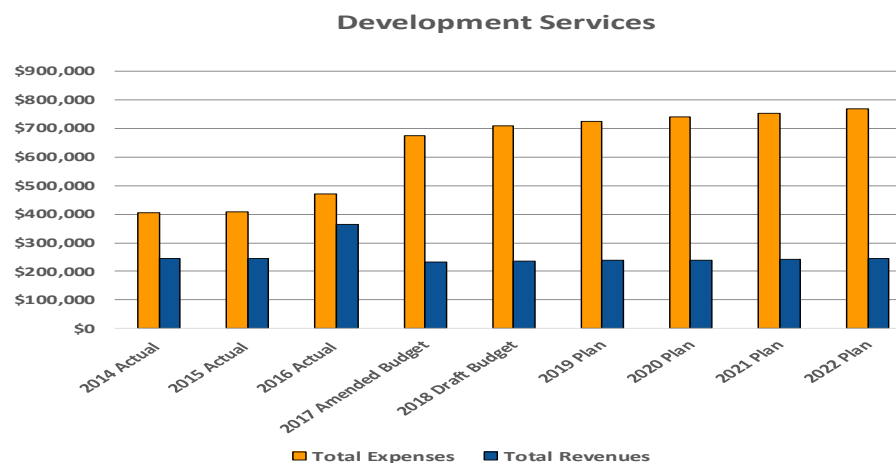
	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Development Services															
Permits	148,786	156,664	271,235	346,871	141,300	142,713	1.0%	144,141	1.0%	145,582	1.0%	147,038	1.0%	148,508	1.0%
Licenses	97,557	88,371	93,762	99,019	92,000	92,920	1.0%	93,849	1.0%	94,787	1.0%	95,735	1.0%	96,693	1.0%
Total Revenues	246,343	245,035	364,997	445,890	233,300	235,633	1.0%	237,990	1.0%	240,369	1.0%	242,773	1.0%	245,201	1.0%
Salaries, wages & benefits	360,042	338,984	373,738	339,724	573,500	600,500	4.7%	612,510	2.0%	624,761	2.0%	637,256	2.0%	650,001	2.0%
Office expenses	30,201	42,435	52,006	36,827	52,250	52,250	0.0%	53,295	2.0%	54,361	2.0%	55,449	2.0%	56,556	2.0%
Contracted & professional services	13,569	28,034	45,809	45,627	45,000	45,000	0.0%	45,900	2.0%	46,818	2.0%	47,754	2.0%	48,708	2.0%
Maintenance expenses	221	-	385	4,073	4,450	4,450	0.0%	4,539	2.0%	4,629	2.0%	4,722	2.0%	4,816	2.0%
Internal equipment charges	-	-	-	-	-	8,000	>100.0%	8,400	5.0%	8,820	5.0%	9,261	5.0%	9,724	5.0%
Other expenses	200	200	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Grants & contributions	-	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Expenses	404,233	409,653	471,938	426,251	675,200	710,200	5.2%	724,644	2.0%	739,389	2.0%	754,442	2.0%	769,805	2.0%
Net Cost	(157,890)	(164,618)	(106,941)	19,639	(441,900)	(474,567)	7.4%	(486,654)	2.5%	(499,020)	2.5%	(511,669)	2.5%	(524,604)	2.5%

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost increase of 7.4%)

- There has been an increase in wages & benefits as a result of budgeting for a fully staffed department.
- The internal equipment charges (not previously included in the City's financial plans to the level shown) are now reflective of the true cost of replacing and maintaining the City's fleet.

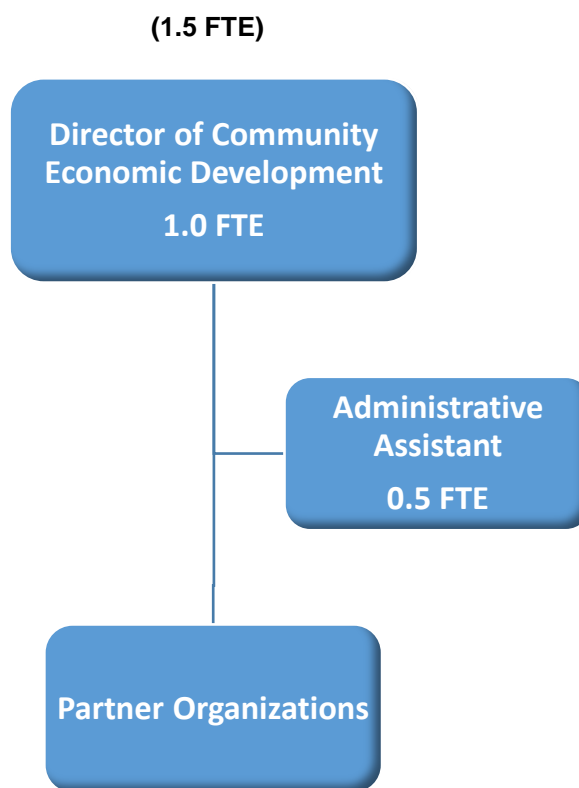
Highlights of 5-Year Plan

- After 2018, provision for a 5% annual increase in internal equipment charges and a 2% increase in other expenses results in an incremental increase in net departmental costs.
- Permit and license revenue is expected to increase by 1% annually.





Community Economic Development





Overview

The Director of Community Economic Development works with community partners, City staff and other local groups to provide for and incentivize economic development and business opportunities in Revelstoke. Ensuring Revelstoke maintains a diverse range of industries and business development opportunities remains a high priority. Key sectors that have been identified as areas of focus for current and future development activities include Tourism, Entrepreneurship, Hydro, Forestry, Construction, Agriculture, Transportation and Non-Profit. Working with both regional and provincial partners on key projects will be integral to continued growth and economic development in Revelstoke.

Services Provided

- Management of key transportation contracts and services including BC Transit, Ski Shuttle Services and Charter Flight Services from Vancouver to Revelstoke;
- Oversight of the Resort Municipality Initiative and the Municipal Regional District Tax Program;
- Long-term tourism planning in partnership with See Revelstoke and the Revelstoke Accommodation Association;
- Oversight of the City's relationship with BC Hydro including participation on the Hydro Rev6 Working Group;
- Management of the Revelstoke Technology Strategy and Start Up Revelstoke Partnership to support increased technology adoption and business innovation in Revelstoke;
- Oversight of the implementation of the social development plan and the food security strategy;
- Support community-wide workforce retention and attraction strategies;
- Continued exploration of biofuel and wood waste opportunities;
- Work with Chamber of Commerce to provide support and services to local businesses;
- Management of regional partnerships with key economic development partners including Columbia Basin Trust, Imagine Kootenay, Kootenay Association of Science and Technology and Rural Development Institute;
- Work with Development Services to support and engage community in efforts to address key housing needs;
- Assisting developers and investors with development inquiries; and
- Promotion and development of programs and activities that support the community's efforts to mitigate and adapt to climate change.



Major 2018 Goals

Community Economic Development Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Housing Needs Assessment	June 2018	Housing Needs Assessment completed
Comprehensive Housing Strategy	September 2018	Housing Strategy completed
Multi-Use Facility Feasibility Study	September 2018	Multi-Use Facility Study completed
Fabrication Laboratory Plan (Start Up Strategy)	June 2018	Fabrication Laboratory Plan completed
Update of Community Profile	March 2018	Community Profile Updated
2018 Flight Service	April 2018	Successful Season of Flight Service completed
2018 Tourism Infrastructure Projects Complete	December 2018	2018 Approved Tourism Infrastructure Projects completed
Development of new workforce retention program with Okanagan College	December 2018	New Okanagan College Tourism Management Program ready for 2019
Installation of a new EV Charging Station	June 2018	New EV Charging Station installed
Development of Digital Tools for entrepreneurs and investors	September 2018	Development of an digital Entrepreneurship Checklist
Continued exploration of wood waste and biofuel projects	December 2018	Examination of at least 3 potential bio-fuel projects
Begin process of updating Wayfinding Strategy	December 2018	Begin development of Comprehensive Wayfinding Strategy
Work with Food Security Coordinator to continue to implement the Food Security Strategy	December 2018	Number of individuals engaged in food production/ Community engagement in food security initiatives
Work with Social Development Coordinator to continue to implement the Social Development Plan	December 2018	Key objectives of Social Development Plan



Community Economic Development 5-Year Financial Plan

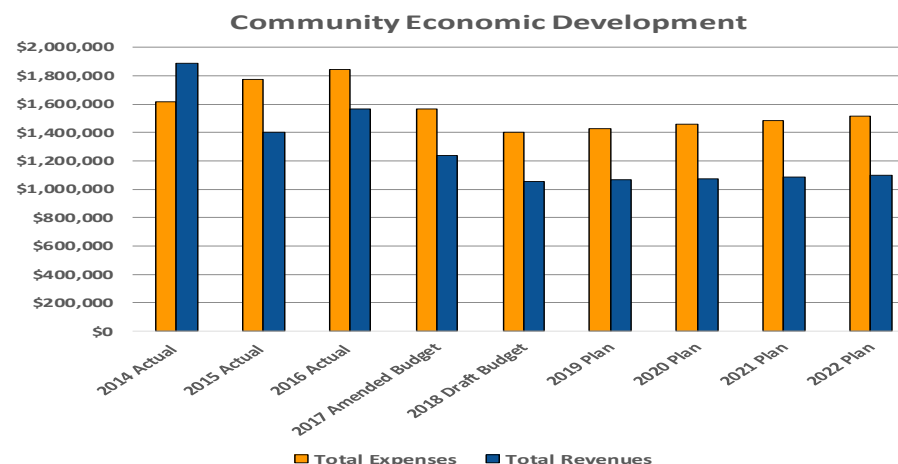
	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Community Economic Development															
Cost Sharing	77,400	77,400	77,400	77,400	77,400	77,400	0.0%	78,174	1.0%	78,956	1.0%	79,746	1.0%	80,543	1.0%
Grants	1,812,509	1,322,547	1,486,685	1,398,831	1,160,000	977,000	-15.8%	986,770	1.0%	996,638	1.0%	1,006,605	1.0%	1,016,672	1.0%
Total Revenues	1,889,909	1,399,947	1,564,085	1,476,231	1,237,400	1,054,400	-14.8%	1,064,944	1.0%	1,075,594	1.0%	1,086,351	1.0%	1,097,215	1.0%
Salaries, wages & benefits	122,498	116,752	120,467	112,821	127,500	128,137	0.5%	130,700	2.0%	133,315	2.0%	135,980	2.0%	138,701	2.0%
Office expenses	77,102	84,986	35,419	26,240	43,500	43,500	0.0%	44,370	2.0%	45,257	2.0%	46,161	2.0%	47,085	2.0%
Program costs	14,064	26,611	799,680	384,400	690,000	497,000	-28.0%	506,940	2.0%	517,078	2.0%	527,420	2.0%	537,969	2.0%
Contracted & professional services	150,732	157,788	274,705	163,719	185,000	185,000	0.0%	188,700	2.0%	192,475	2.0%	196,325	2.0%	200,251	2.0%
Maintenance expenses	2,082	5,657	33,282	34,151	6,000	31,000	416.7%	31,620	2.0%	32,252	2.0%	32,897	2.0%	33,555	2.0%
Internal equipment charges	3,112	1,894	1,661	1,773	3,500	3,500	0.0%	3,675	5.0%	3,859	5.0%	4,052	5.0%	4,255	5.0%
Other expenses	3,000	3,000	3,000	2,750	3,000	3,000	0.0%	3,060	2.0%	3,121	2.0%	3,183	2.0%	3,247	2.0%
Grants & contributions	1,245,484	1,379,749	575,767	601,617	510,000	510,000	0.0%	520,200	2.0%	530,604	2.0%	541,216	2.0%	552,040	2.0%
Total Expenses	1,618,074	1,776,437	1,843,981	1,327,471	1,568,500	1,401,137	-10.7%	1,429,265	2.0%	1,457,961	2.0%	1,487,234	2.0%	1,517,103	2.0%
Net (Cost) Revenue	271,835	(376,490)	(279,896)	148,760	(331,100)	(346,737)	4.7%	(364,321)	5.1%	(382,367)	5.0%	(400,883)	4.8%	(419,888)	4.7%

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost increase of 4.7%)

- Lower grant revenue (partial offset by lower program costs) and an increase in maintenance expenses have resulted in the net increase.
- 2018 includes: \$100,000 of Rural Dividend Funds received in support of Tourism Planning Initiative (Housing Strategy and Multi-Use Facility Plan); investment in Electric Vehicle Charging Station in 2018; variations in amount received for Tourism Infrastructure Spending.

Highlights of 5-Year Plan

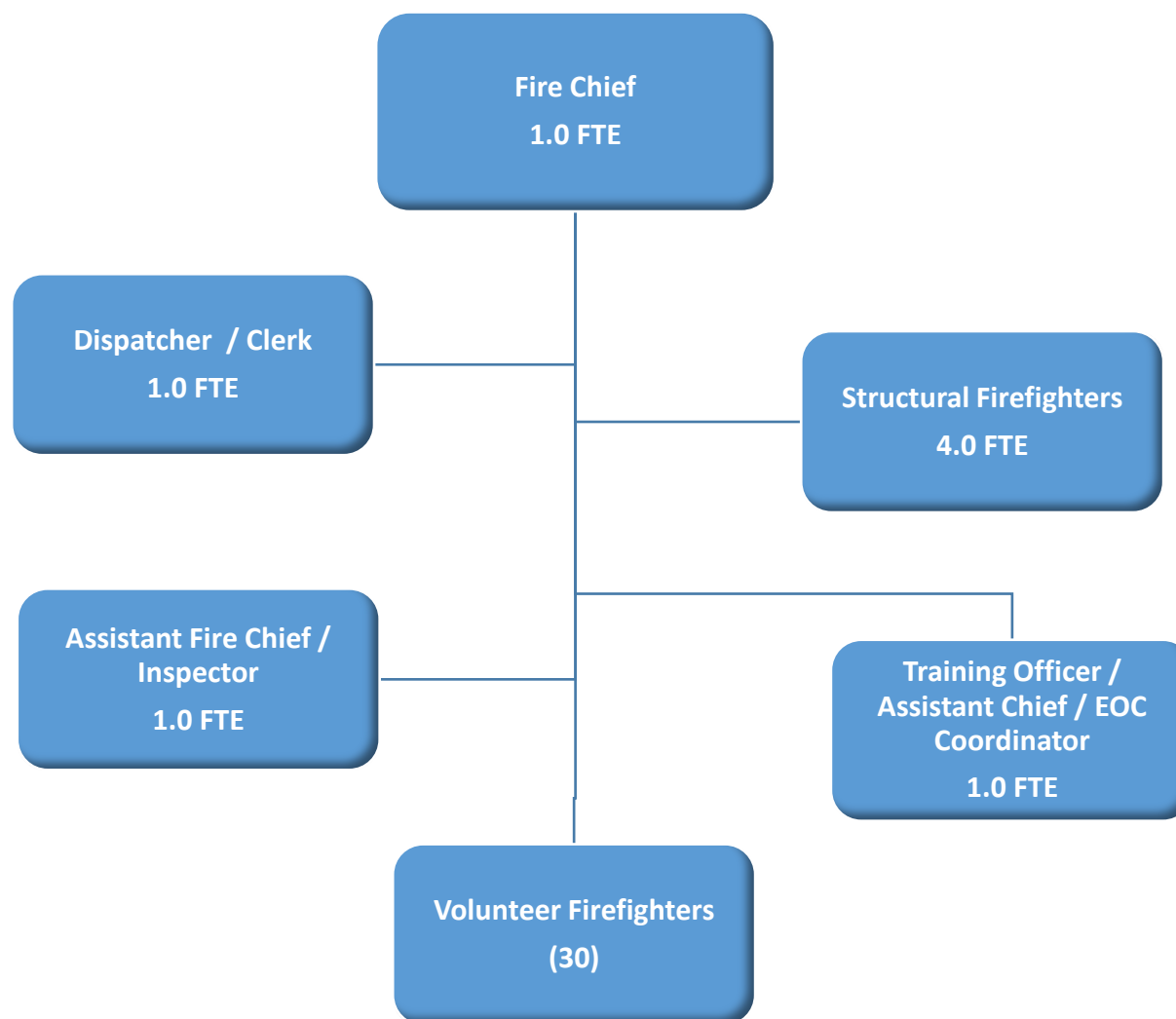
- After 2018, provision for a 5% annual increase in internal equipment charges and a 2% increase in other expenses results in an incremental increase in net departmental costs.
- Grant and cost sharing revenue is expected to increase by 1% annually.





Fire Rescue Services

(8 FTEs + 30 Volunteer Firefighters)





Overview

Revelstoke Fire Rescue Services has a long history of providing exceptional fire protection in our community since its inception in 1892. Today that tradition continues with the Department providing a timely and effective level of fire protection and public safety service within jurisdictional boundaries. Departmental services include fire prevention and education, fire investigations, fire safety inspections, motor vehicle incidents, rescue, first responder and fire suppression.

Services Provided

- 24/7 fire suppression, first responder, fire prevention and education, fire investigations, fire safety inspection, motor vehicle incident and rescue services.
- Firefighters are engaged in an ongoing NFPA 1001 Firefighter 1 and 2 training program that is geared to enhance the Fire Rescue Services' capability to respond to and successfully deal with an array of emergency type incidents.
- Other branch staff are engaged in specialized training to meet the needs of their various branches.

Service Levels Provided for in Base Budget

- Revelstoke Fire Rescue Services has been declared by City Council to be Full Service Operations as defined by the Province of British Columbia and as such trains its members to the BC Fire Service Minimum Training Standards ("the Playbook).
- A fire response time target has been established by Revelstoke City Council, of being on scene, within 8 minutes, 80% of the time.
- Revelstoke Fire Rescue Services has 24/7 fire services that consists of one Fire Chief, one Fire Inspector/Assistant Chief, one Training Officer/Assistant Chief with Emergency Program Coordinator designation, five Career Firefighters, one Career Dispatcher/Clerk and 40 Volunteer Firefighters at full complement.



Major 2018 Goals

Fire Rescue Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Volunteer Fire Fighters Trained to NFPA 1001	December 2018	Pro board NFPA 1001 FF1 and 2 Certification
Suppression Staff Trained to Fire Officer Level 1 & 2	December 2018	Fire Officer Level 1 & 2 certification
Fire Inspection Staff trained to Fire Inspector Level 1	December 2019	Realistic Benchmarks achieved during Inspector Program
Public and School fire Prevention Engagement	October 2018	Measurable comments from participants on scheduled Fire Prevention educational Programs
Fire equipment upgrades and testing	September 2018	Secured purchase Fire Equipment (excludes Apparatus) and SCBA testing



Fire/Rescue Services 5-Year Financial Plan

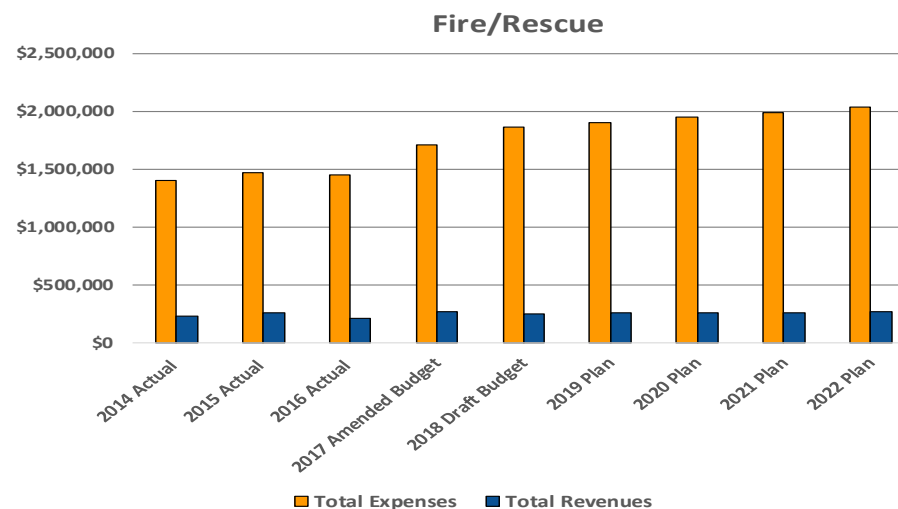
	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Fire/Rescue															
Cost Sharing	200,856	220,439	196,447	226,714	242,319	226,723	-6.4%	230,480	1.7%	234,318	1.7%	238,240	1.7%	242,248	1.7%
Sale of Services	25,340	36,517	10,577	44,242	22,500	22,725	1.0%	22,952	1.0%	23,181	1.0%	23,412	1.0%	23,646	1.0%
Grants	5,377	-	3,000	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Revenues	231,573	256,956	210,024	270,956	264,819	249,448	-5.8%	253,432	1.6%	257,499	1.6%	261,652	1.6%	265,894	1.6%
Salaries, wages & benefits	1,113,284	1,166,405	1,156,072	1,134,899	1,379,500	1,379,154	0.0%	1,406,739	2.0%	1,434,873	2.0%	1,463,570	2.0%	1,492,840	2.0%
Office expenses	44,526	59,614	56,330	44,178	60,700	52,700	-13.2%	53,754	2.0%	54,830	2.0%	55,927	2.0%	57,046	2.0%
Contracted & professional services	78,641	61,027	103,921	93,134	94,800	94,800	0.0%	96,696	2.0%	98,629	2.0%	100,601	2.0%	102,612	2.0%
Maintenance expenses	141,831	158,014	112,721	95,226	150,800	133,300	-11.6%	135,966	2.0%	138,687	2.0%	141,459	2.0%	144,290	2.0%
Internal equipment charges	-	432	613	939	-	179,500	>100.0%	188,340	4.9%	197,619	4.9%	207,360	4.9%	217,584	4.9%
Other expenses	22,500	22,500	21,000	19,250	21,000	21,000	0.0%	21,420	2.0%	21,848	2.0%	22,285	2.0%	22,731	2.0%
Grants & contributions	-	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Expenses	1,400,782	1,467,992	1,450,657	1,387,626	1,706,800	1,860,454	9.0%	1,902,915	2.3%	1,946,486	2.3%	1,991,202	2.3%	2,037,103	2.3%
Net Cost	(1,169,209)	(1,211,036)	(1,240,633)	(1,116,670)	(1,441,981)	(1,611,006)	11.7%	(1,649,483)	2.4%	(1,688,987)	2.4%	(1,729,550)	2.4%	(1,771,209)	2.4%

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost increase of 11.7%)

- The net cost increase is attributable to internal equipment charges. The fire/rescue fleet expenses were not previously charged to Fire/Rescue operations. These costs are now reflective of the true cost of replacing and maintaining the Fire/Rescue fleet.
- There has been a reduction in office expenses based on actual historical spending.

Highlights of 5-Year Plan

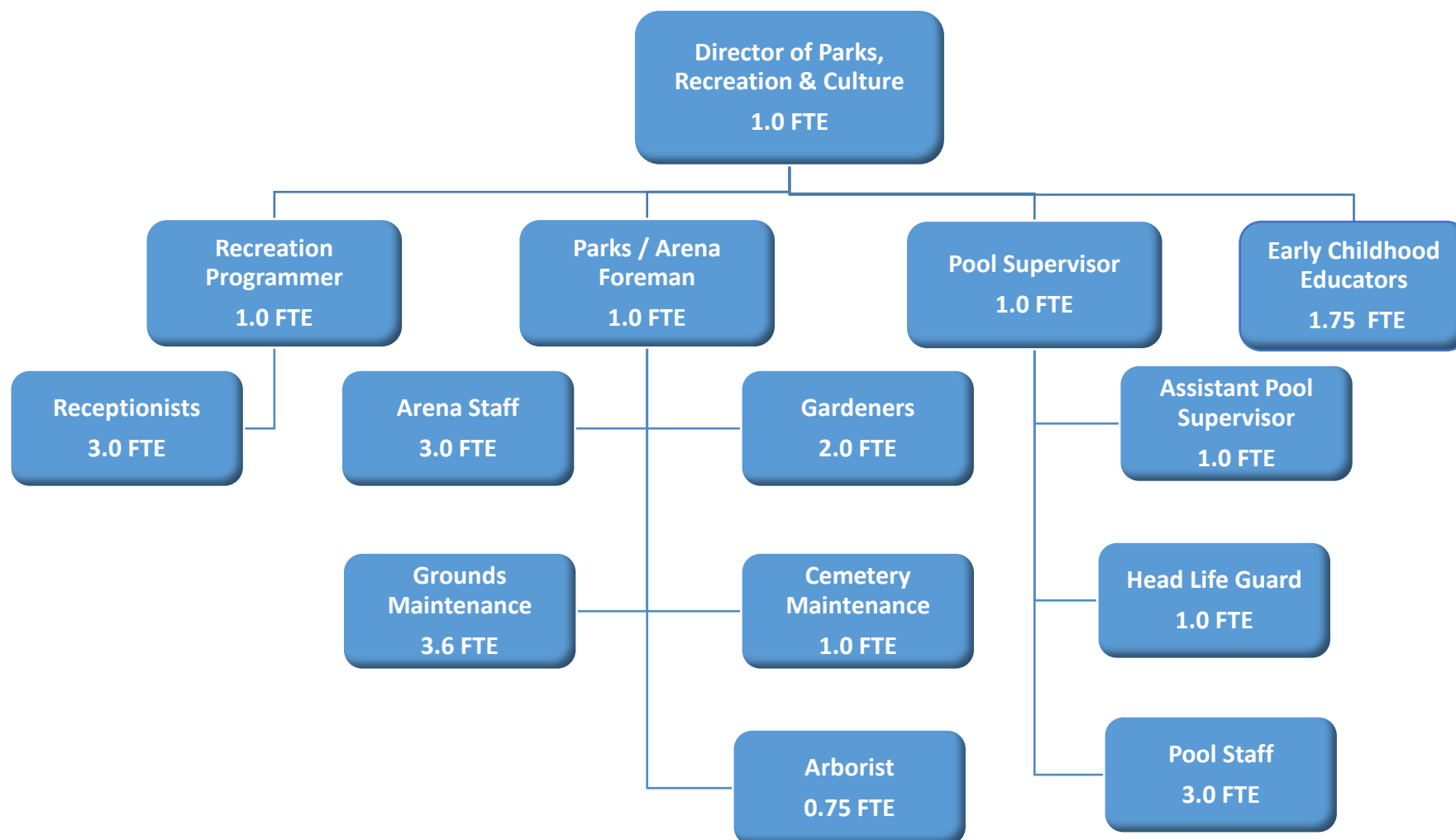
- After 2018, provision for a 4.9% annual increase in internal equipment charges and a 2% increase in other expenses results in an incremental increase in net departmental costs.
- Cost sharing and sale of services revenue is expected to increase by 1% annually.





Parks, Recreation & Culture

(24.10 FTE)





Overview

The Parks, Recreation & Culture Services Department operates city owned recreational facilities and provides a number of community recreation programs and services. In addition to this, the Department also supports cultural events and festivals. The Department is responsible for planning, designing, operating and maintaining parks, sport fields, trails and open green spaces. The Department provides cultural services mainly through agreements with partner community organizations, including the Revelstoke Arts Council, the Revelstoke Museum & Archives Society which operates the Revelstoke Museum, and the B.C. Interior Forest Museum Society which operates the Forestry Museum.

Services Provided

- Provide for year-round operation and programming of the Revelstoke Community Centre and the Revelstoke Forum.
- Manage Revelstoke's playgrounds, parks and trails.
- Manage contractual arrangements for community facilities such as Williamson's Lake, the Seniors Centre, Farwell Park, the Revelstoke Museum and the Revelstoke Forestry Museum.
- Oversee financial and in-kind support to arts, culture and heritage organization and programs within the community.

Service Levels Provided for in Base Budget

- The Community & Aquatic Centre facility is open 7 days a week 364 days of the year.
- The arena facility is open from mid-August to end of March. Dry Floor rental is available from mid-April to - July 31
- Cool Kids Preschool program (Toddler time to 4 years) runs from September to June

- Maintenance and operation of a Commercial Kitchen
- Maintenance and operation of a Fitness Centre
- Recreational & cultural programming
- Maintain approximately 22 hectares designated for Parks and Trails.
- 4 Community Parks, 14 Neighbourhood parks, and 3 special feature parks.
- Garbage collection throughout all park areas, revit. areas and greenway (including doggy doo stations).
- Maintain all public green spaces.
- General maintenance and cleaning of entire revit. area.
- Maintain all gardens on City property.
- Maintain cemetery, boulevards and numerous other parks.
- Tree maintenance, planting and removal. Responsible for all plantings (includes revit. trees, shrubs and perennial gardens, annuals and hanging baskets).
- Field maintenance for ball diamond infields
- Turf maintenance on all outfields and soccer pitches.
- Playground maintenance and inspections.
- Support community events and tournaments.

Service Levels			
	2016 Actual	2017 Forecast	2018 Forecast
Special Event Permits Issues	41	36	35
Aquatic program participants	542	543	545
Sport field bookings	592	592	592
Annual visitors to the Aquatic Centre	75,007	76,271	76,000



Major 2018 Goals

Parks, Recreation & Culture Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Complete construction of skateboard park.	October 1 st , 2018	Skateboard park construction completed.
Continue to work on a plan to replace or renovate the existing arena facility.	Fall 2019	Undertake planning studies that consider future expenditures on arena renovations and repairs versus building new facility. The additional information will assist staff and Council to make an informed decision.
Work towards implementing recommendations identified in the Trails Strategy	On-going	Install signage in strategic locations to improve safety, reduce potential conflicts and aid in wayfinding. Undertake studies to determine feasibility of linking the pedestrian bridge to Arrow Heights.
Initiate review of Parks, Recreation & Culture services offered (Parks, Recreation & Culture Services Master Plan).	Fall 2019	Completed document will provide direction to City staff and Council on the acquisition and development of parks and open spaces, recreation & cultural facilities and the delivery of services to best meet the demands of the community.
Continue to work towards improving customer service	On-going	Refining facility booking/registration procedures and provide training opportunities that emphasis improved delivery of customer service
Continue to implement active marketing strategy	On-going	Increase use of social media to inform the public of events and programs.



Parks, Recreation & Culture 5-Year Financial Plan

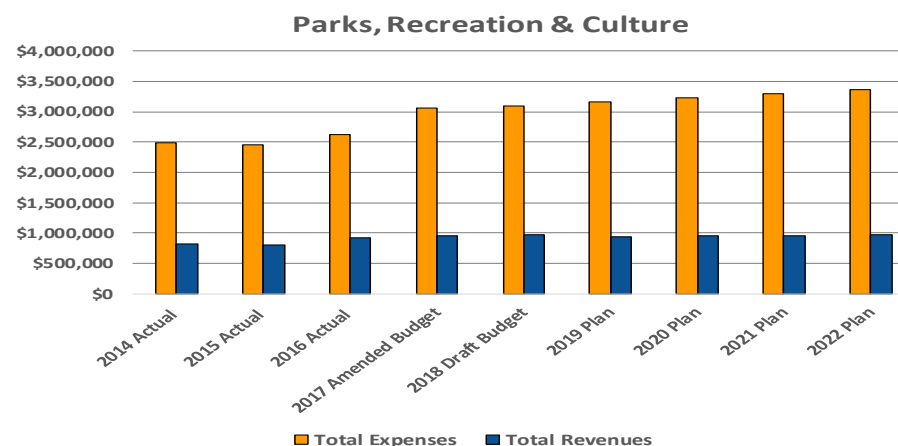
	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan
Parks, Recreation & Culture														
Cost Sharing	124,895	129,441	137,485	200,306	187,724	231,617	23.4%	186,179	-19.6%	190,010	2.1%	193,960	2.1%	197,996
Sale of Goods	9,134	7,809	7,990	5,747	12,500	12,625	1.0%	12,751	1.0%	12,879	1.0%	13,008	1.0%	13,138
Sale of Services	289,417	293,398	328,569	314,547	358,000	361,580	1.0%	365,196	1.0%	368,849	1.0%	372,538	1.0%	376,263
Rental revenue	199,090	190,380	221,568	233,639	208,400	215,334	3.3%	217,487	1.0%	219,662	1.0%	221,858	1.0%	224,077
Program revenue	172,503	153,691	177,063	183,447	149,000	150,490	1.0%	151,995	1.0%	153,514	1.0%	155,049	1.0%	156,599
Grants	18,580	17,758	53,907	92,437	25,000	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-
Interest income	5,006	2,955	2,816	57	6,000	6,060	1.0%	6,121	1.0%	6,182	1.0%	6,244	1.0%	6,306
Total Revenues	818,625	795,432	929,398	1,030,180	946,624	977,706	3.3%	939,729	-3.9%	951,096	1.2%	962,657	1.2%	974,379
Salaries, wages & benefits	1,346,988	1,390,813	1,449,937	1,353,849	1,612,100	1,644,684	2.0%	1,677,578	2.0%	1,711,130	2.0%	1,745,353	2.0%	1,780,260
Office expenses	111,859	106,305	141,161	113,718	163,950	160,950	-1.8%	164,169	2.0%	167,456	2.0%	170,802	2.0%	174,217
Program costs	17,181	11,243	13,321	10,494	12,000	12,000	0.0%	12,240	2.0%	12,485	2.0%	12,735	2.0%	12,989
Contracted & professional services	104,473	79,751	99,782	152,879	178,800	158,800	-11.2%	161,976	2.0%	165,215	2.0%	168,518	2.0%	171,887
Maintenance expenses	792,369	756,814	779,014	854,483	955,800	934,800	-2.2%	952,916	1.9%	971,375	1.9%	990,802	2.0%	1,010,616
Internal equipment charges	15,789	18,310	43,829	29,191	37,600	75,500	100.8%	79,275	5.0%	83,241	5.0%	87,402	5.0%	91,773
Other expenses	28,935	28,104	23,367	67,786	33,760	33,760	0.0%	34,435	2.0%	35,123	2.0%	35,826	2.0%	36,542
Grants & contributions	66,637	72,150	73,195	80,272	75,000	75,000	0.0%	76,500	2.0%	78,030	2.0%	79,591	2.0%	81,183
Total Expenses	2,484,231	2,463,490	2,623,606	2,662,672	3,069,010	3,095,494	0.9%	3,159,089	2.1%	3,224,055	2.1%	3,291,029	2.1%	3,359,467
Net Cost	(1,665,606)	(1,668,058)	(1,694,208)	(1,632,492)	(2,122,386)	(2,117,788)	-0.2%	(2,219,360)	4.8%	(2,272,959)	2.4%	(2,328,372)	2.4%	(2,385,088)

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost reduction of 0.2%)

- The increase in internal equipment charges (not previously included in the City's financial plans to the level shown) have been more than offset by an increase in departmental revenues.
- Contracted and professional expenses have been reduced to reflect historical spending.

Highlights of 5-Year Plan

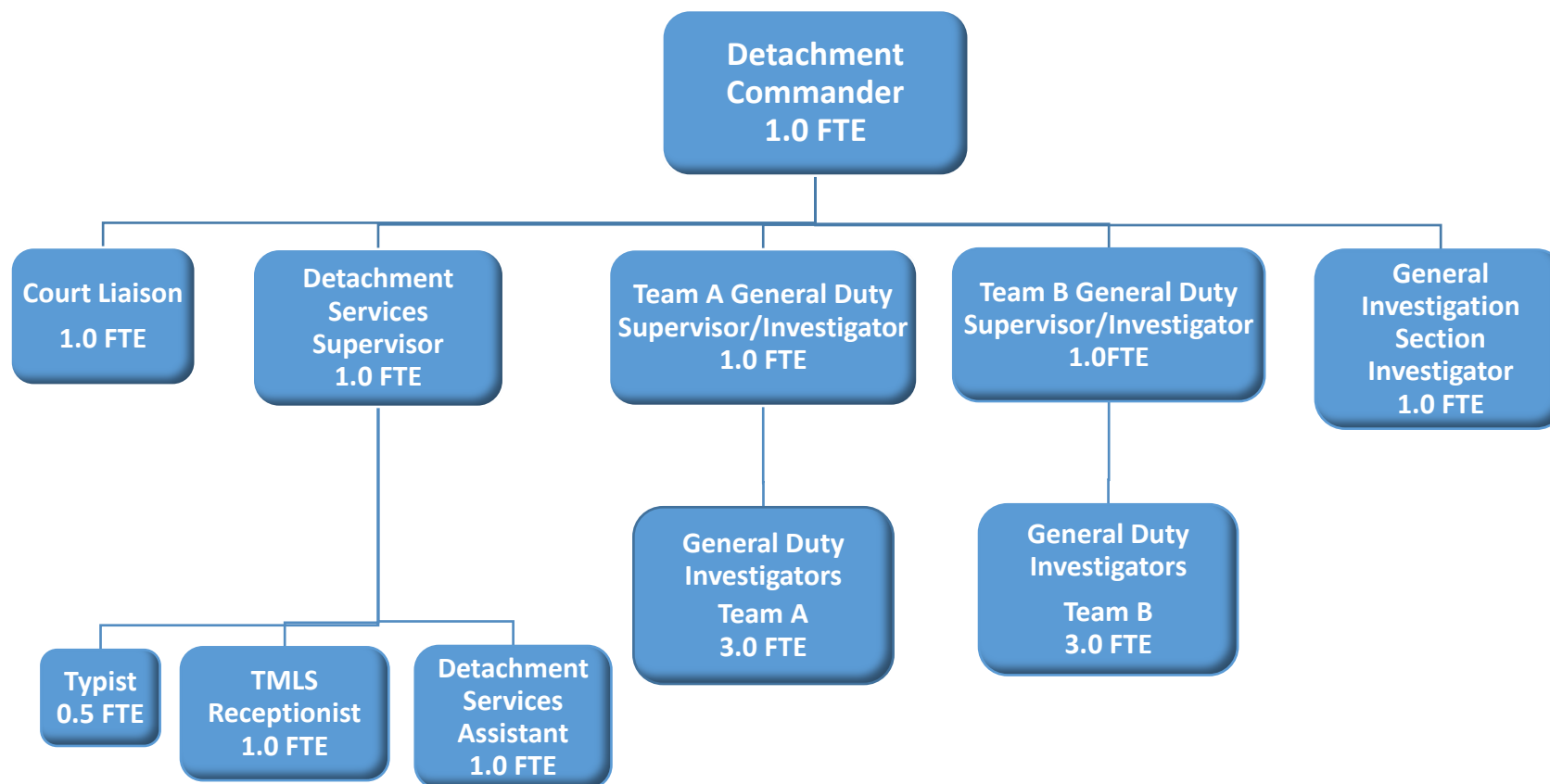
- After 2018, provision for a 5.0% annual increase in internal equipment charges and a 2% increase in other expenses results in an incremental increase in net departmental costs.
- Overall cost sharing and other revenue is expected to increase by 1.2% annually.





Police (RCMP) Services

RMs -13 Municipal FTE and 2 Provincial FTE





Overview

The Royal Canadian Mounted Police (RCMP) provides policing services to the City of Revelstoke. Locally the RCMP's mandate includes preventing and investigating crime, maintaining peace and order, enforcing laws, working towards Safer Homes and Safer Communities. In addition, the RCMP contributes to the goal of national security.

Services Provided

- The RCMP provides public safety in a number of core areas: emergency planning and response, proactive patrols, crime prevention initiatives and investigational responsibilities: covering federal, provincial and municipal laws;
- General Duty Policing are our front-line emergency response team, which is available 24 hours per day, 7 days per week. General Duty involves all aspects of preventative and investigative police work. The General Duty members are the first responders to all calls for service from the community and our partners.
- The General Investigation Section is responsible for conducting long-term investigations into drug trafficking, missing persons, domestic violence, sexual assaults and crimes against youth.
- The local support of the Provincial Trans-Canada East Traffic Services and Integrated Road Safety Units to conduct traffic enforcement as well as to respond to serious injury or fatal collisions.
- Local response from the Integrated Identification Forensic Services unit to examine local crime scenes and analyze evidence for court proceedings.
- Timely availability of specialized units such as Air Services, Police Dog Services, Emergency Response Team, Tactical Team, Critical Incident Command, Negotiators, Major Crimes, and Combined Forces Units.

Service Levels Provided for in Base Budget

Demands for Policing Services			
	2016 Actual	2017 Forecast	2018 Forecast
Calls for Service Investigated	4199	4431	4650
Prisoner Count	249	201	250
Phone Calls	6841	6683	6800
Counter Calls	3199	3492	3600
Police Information Checks	564	481	500
Liquor Licenses	64	71	80
Collisions	86	91	95



Major 2018 Goals

Police (RCMP) Services Goals	Completion Date(s)	Specific Quantifiable Measures of Achievement
Traffic Safety – Impaired Operation of Motor Vehicles, Distracted Driving	Throughout 2018	Increase in Criminal Code charges for Impaired Driving and Violation Tickets issued for other Driving Offences. Comparison over previous year statistics.
Youth – Drug Abuse Resistance Education	Throughout 2018	Working with the Community Youth Mental Health and Substance Use Local Action Team to increase awareness and decrease incidents of youth drug abuse to support youth in crisis. DARE training.
Crime Reduction - Violent Person Offences (i.e. Domestic Violence, Assaults, Uttering Threats, Sexual Assault and Social Media Issues)	Throughout 2018	Participation in community education with other partner agencies to provide wrap around support for victims of crimes. Measured through total incidents of violent offences compared to previous years.
Crime Reduction – Property Theft (Bait Sled & Bike Programs)	Throughout 2018	Reduction of sled, bicycle and other thefts through covert, overt and educational means. Measures compared to previous year offences.
Substance Abuse – Alcohol and Drugs (Education & Enforcement)	Throughout 2018	Measure of number of drug trafficking and possession charges. Overt and covert opportunities to enforce Controlled Drugs and Substances Act.



Police (RCMP) Services 5-Year Financial Plan

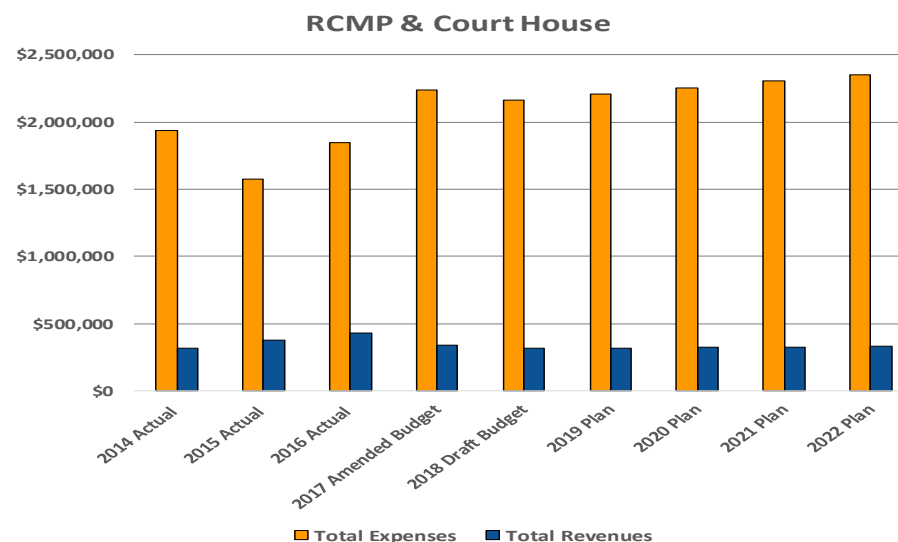
	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
RCMP & Courthouse															
Sale of Services	-	-	-	-	5,500	5,555	1.0%	5,611	1.0%	5,667	1.0%	5,724	1.0%	5,781	1.0%
Rental revenue	277,982	330,930	381,953	271,313	300,000	273,000	-9.0%	275,730	1.0%	278,487	1.0%	281,272	1.0%	284,084	1.0%
Licenses	6,385	9,235	9,655	8,240	2,000	2,020	1.0%	2,040	1.0%	2,060	1.0%	2,081	1.0%	2,102	1.0%
Grants	35,640	35,925	35,890	36,189	36,000	36,360	1.0%	36,724	1.0%	37,091	1.0%	37,462	1.0%	37,837	1.0%
Total Revenues	320,007	376,090	427,498	315,742	343,500	316,935	-7.7%	320,105	1.0%	323,305	1.0%	326,539	1.0%	329,804	1.0%
Salaries, wages & benefits	252,725	236,177	260,363	226,149	308,000	313,499	1.8%	319,770	2.0%	326,166	2.0%	332,688	2.0%	339,344	2.0%
Office expenses	19,565	20,839	22,212	24,765	25,000	25,000	0.0%	25,500	2.0%	26,010	2.0%	26,530	2.0%	27,061	2.0%
Contracted & professional services	1,422,761	1,091,704	1,423,640	1,090,692	1,657,500	1,566,173	-5.5%	1,597,743	2.0%	1,637,017	2.5%	1,677,172	2.5%	1,709,051	1.9%
Maintenance expenses	128,286	123,762	94,871	145,199	165,800	161,800	-2.4%	165,036	2.0%	168,337	2.0%	171,704	2.0%	175,137	2.0%
Internal equipment charges	14	71	270	672	-	14,000	>100.0%	14,700	5.0%	15,436	5.0%	16,208	5.0%	17,018	5.0%
Other expenses	113,958	101,561	43,393	79,160	80,000	80,000	0.0%	81,600	2.0%	83,232	2.0%	84,897	2.0%	86,595	2.0%
Grants & contributions	-	-	1,000	-	1,000	1,000	0.0%	1,020	2.0%	1,040	2.0%	1,061	2.0%	1,082	2.0%
Total Expenses	1,937,309	1,574,114	1,845,749	1,566,637	2,237,300	2,161,472	-3.4%	2,205,369	2.0%	2,257,238	2.4%	2,310,260	2.3%	2,355,288	1.9%
Net Cost	(1,617,302)	(1,198,024)	(1,418,251)	(1,250,895)	(1,893,800)	(1,844,537)	-2.6%	(1,885,264)	2.2%	(1,933,933)	2.6%	(1,983,721)	2.6%	(2,025,484)	2.1%

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget

- Due to transfers and vacancies, there is a difference between billed number of Full Time Equivalents (FTE) and authorized number of FTE.
- For example; as of October 1, 2017 the Municipal portion of the RCMP contract is for 13 FTE, however billing has been steady at 10.84 FTE.
- The FTE varies due to the number of officer transfers, promotions, what overlap times occur, and delays in filling positions.

Highlights of 5-Year Plan

- The plan maintains service levels at current population levels.
- Increase in total police officers to address increase in calls for service.
- Improved communication with partner agencies and community.
- Improved file review and supervision of police officers with addition of Sergeant Supervisor. Efficiencies found in division of workload.
- The RCMP cannot speak to issues at the Court House.





Fiscal Services

Overview

The City's Fiscal Services area contains revenues and expenses which are not directly attributable to one of the City's other operating departments.

Fiscal Services revenue consists of property taxation, franchise fees, general grants, interest earnings and administrative/departmental cost recoveries while fiscal expenses are for interest charges, debt payments (both principal and interest) and transfers to reserves.

The Finance Department oversees the Fiscal Services area and is responsible for the various accounts which comprise this function.

Services Provided

- Investment of City's surplus and reserve funds.
- Tracking and build up of reserve levels to fund long-term capital programs with minimal borrowing or debt.
- Budgeting and tracking of organization-wide grant programs.
- Allocation of applicable share of interest earnings to reserve and surplus funds.
- Payment and tracking of long term debt.
- Tracking of administrative/departmental cost recoveries from other funds based on services provided.

Service Levels Provided for in Base Budget

- Continued oversight of the City investment portfolio including maximization of interest earnings.
- Establishment of appropriate reserve transfer levels to move reserve balances towards the optimal levels noted within the City's updated Reserve Funds and Surpluses Policy.
- Implementation of City's new Debt Management & Financing/Funding Policy.
- Implementation of systems to establish and track justifiable administrative/departmental cost recoveries from other funds and functions.



Fiscal Services

	2014 Actual	2015 Actual	2016 Actual	2017 Actual Year-to Date (to Sept 30, 2017)	2017 Amended Budget	2018 Draft Budget	% Change 2018 Draft Budget & 2017 Amended Budget	2019 Plan	% change	2020 Plan	% change	2021 Plan	% change	2022 Plan	% change
Fiscal Services															
Taxation + 1% utility tax	9,069,781	9,041,608	10,244,956	11,063,246	11,157,514	11,713,292	5.0%	12,043,093	2.8%	12,379,445	2.8%	12,722,479	2.8%	13,072,327	2.7%
Franchise fees	72,832	135,949	104,990	61,662	60,000	60,600	1.0%	61,206	1.0%	61,818	1.0%	62,436	1.0%	63,060	1.0%
Conditional & unconditional grants	5,412,737	5,563,783	4,070,677	4,078,443	4,052,000	4,114,688	1.5%	4,155,835	1.0%	4,197,394	1.0%	4,239,368	1.0%	4,281,760	1.0%
Return on investment	78,486	135,588	141,125	194,753	120,000	145,950	21.6%	147,410	1.0%	148,884	1.0%	150,373	1.0%	151,877	1.0%
Administration/departmental cost recovery	283,100	284,200	284,200	260,517	284,200	502,000	76.6%	512,040	2.0%	522,280	2.0%	532,726	2.0%	543,380	2.0%
Debt reserve refunds	-	-	-	-	-	-	0.0%	-	0.0%	15,525	>100.0%	-	-100.0%	-	0.0%
Total Revenues	14,916,936	15,161,128	14,845,948	15,658,621	15,673,714	16,536,530	5.5%	16,919,584	2.3%	17,325,346	2.4%	17,707,382	2.2%	18,112,404	2.3%
Interest & bank charges	9,989	7,270	13,929	11,770	32,500	-	-	-	-	-	-	-	-	-	-
Long term interest	532,865	437,824	391,143	377,564	410,064	377,564	-7.9%	377,564	0.0%	377,564	0.0%	331,563	-12.2%	331,563	0.0%
Principal payments on debt	357,493	357,493	357,493	-	333,743	357,493	7.1%	357,493	0.0%	357,493	0.0%	333,460	-6.7%	333,460	0.0%
Transfer of debt reserve refunds to reserves	-	-	-	-	-	-	0.0%	-	0.0%	15,525	>100.0%	-	-100.0%	-	0.0%
Transfers to reserves	3,001,803	2,763,359	4,103,236	-	2,933,000	3,522,737	60.2%	3,569,770	1.3%	3,629,678	1.7%	3,757,518	3.5%	3,794,686	1.0%
Transfers to accumulated surplus	-	-	-	-	53,255	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Expenses	3,902,150	3,565,946	4,865,801	389,334	3,762,562	4,257,794	13.2%	4,304,827	1.1%	4,380,260	1.8%	4,422,541	1.0%	4,459,709	0.8%
Net Cost	11,014,786	11,595,182	9,980,147	15,269,287	11,911,152	12,278,736	3.1%	12,614,757	2.7%	12,945,086	2.6%	13,284,841	2.6%	13,652,695	2.8%

Explanation of Variances between 2018 Draft Budget & 2017 Amended Budget (net cost increase of 3.1%)

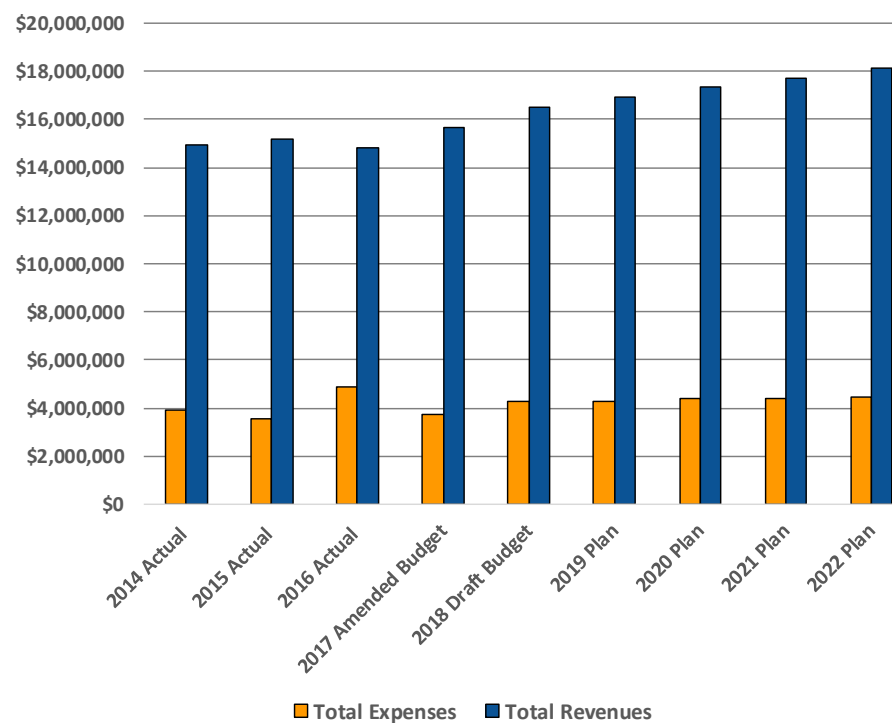
- General provisional property tax increase of 3% provided for in 2018.
- Additional new construction revenue in the amount of \$230,000 budgeted for in 2018.
- Increase in administrative fee recovery reflects movement towards the actual cost of providing departmental support to the other funds and functions.
- Increase in return on investments to reflect expected revenue.
- Increased transfers to reserves is related to the new way of accounting for capital funding as capital is now funded entirely from reserves and not in part from general revenue.

Highlights of 5-Year Plan

- Provisional property tax increase of 2% per annum after 2018 provided for.
- \$100,000 base amount of new construction revenue budgeted for annually.
- Incremental annual increases in reserve transfers built into plan in order to fund long terms capital programs internally without external borrowing.
- Annual increases in administrative fee recoveries to move towards the true costs of providing general departmental services to other funds and functions.



Fiscal Services





Long-Term (15-Year) Capital Plans

Overview

Long-Term Capital Plans

The City's 15-year general, water, Big Eddy water and sewer capital plans are shown below together with related reserve fund projections. The reserve projections are reflect the planned capital spending and reserve contributions from operations. This is the first year that the City has undertaken long-term capital planning beyond 5 years. These plans are based on the best information currently available.

It should recognized that as detailed asset management plans are completed better information will become available in regards to the City's assets and infrastructure, and as such these 15-year capital plans could change materially. It should also be noted that the capital projects in the later years are not based on detailed estimates like those in the first few years, and that as capital projects become more current (in subsequent versions of the long-term plan) updated cost estimates will be obtained.

It should recognized that as detailed asset management plans are completed better information will become available in regards to the City's assets and infrastructure, and as such these 15-year capital plans could change materially.

The City's 15-year capital plans have been compiled in a manner that avoids new external borrowing and which places an emphasis on internal reserve funding for capital projects. This approach is outlined in the City's recently adopted Debt Management & Financing/Funding Policy. Capital projects that

could not be internally funded through reserves, because of insufficient projected reserve balances, have been placed on a Capital Spending Package list which is shown below.

Development Cost Charges (DCCs) and Growth

Development cost charges are the legislated means by which local governments can recover a portion of the capital costs that are incurred as a result of growth or development. For example, as a result of development additional burden is placed on the City's road network and sewer and water systems needed to be expanded, in order to accommodate the new growth.

The Local Government Act permits DCCs to be established for providing, constructing, altering, or expanding facilities related only to the following local government services: roads, other than off-street parking; sewage; water; drainage; and parkland acquisition and improvement.

The City of Revelstoke's DCC bylaw which was last updated in 2005 currently provides for the collection of DCCs for specific roads, water and sewer capital projects. The City will be updating its DCC bylaw over the next few months which includes examining the various DCC capital projects and rates. This process will include extensive consultation and dialogue with developers, the community and Council.

In terms of financing growth sometimes DCC projects need to proceed prior to collecting sufficient DCCs, as the growth-related infrastructure needs to be pre-built order to accommodate the development or growth that will eventually pay for the infrastructure.

Financing DCC projects up front, through external or internal debt, prior to collecting sufficient DCCs, presents a real challenge for local governments, as there is no guarantee that sufficient DCCs will be collected to pay for the associated ongoing debt servicing costs. The pros and cons of External and



Internal Debt, which are discussed below, will be carefully considered in order to address this particular challenge.

The following guideline around pre-financing the DCC projects is contained within the City's recently adopted Debt Management & Financing/Funding Policy:

"The City will examine all ways of avoiding External Debt for growth or DCC projects as flexibility is needed in terms of repayment, e.g. repayment needs to occur as DCCs are collected. The City will instead look to Internal Debt and developer up front financing to fund DCC projects that must proceed prior to collecting sufficient DCC project funds. If Internal Debt is used to fund DCC projects a conservative and realistic payback plan will be put in place to ensure that the Internal Debt can be repaid within a reasonable time period."

A capital plan for DCC projects has not been included with the City's overall financial plan due to the upcoming review of the City's DCC programs. The long-term capital plan as it relates to DCC projects will have to be amended in the future based on the new DCC projects and bylaw.

The City has examined the unbuilt or non-constructed DCC projects which are listed within its

A capital plan for DCC projects has not been included with the City's overall financial plan due to the upcoming review of the City's DCC programs. The long-term capital plan as it relates to DCC projects will have to be amended in the future based on the new DCC bylaw. Financing DCC projects and related growth without debt will be a major challenge for the City in the future.

existing DCC bylaw and has a result still considers the following DCC projects a priority that will need to be reviewed as part of the DCC update project.

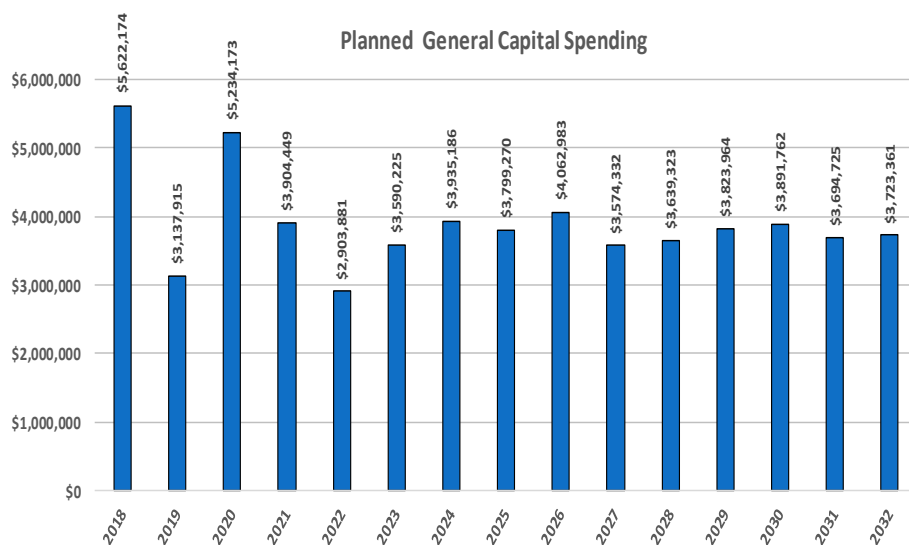
Priority DCC Capital Projects	
Descriptions of Projects	Estimated Value
Roads DCC Projects	
Intersection design/construction 4th St, Townley and Victoria	\$2,540,000
Fourth St traffic & safety improvements	\$1,000,000
Airport & Nichol roundabout	\$640,000
Airport way sidewalk	\$420,000
Bike lane & safety projects	\$210,000
Bridge replacement	\$5,000,000
Master transportation plan update	\$100,000
Pedestrian safety projects	\$210,000
Sidewalks & active transportation expansion	\$300,000
Water DCC Projects	
Illecillewaet River Crossing	\$1,400,000
Greely Transmission Main Upsize	\$15,000,000
Reservoir expansion	\$4,000,000
Supply expansion & upgrade	\$2,000,000
Supply upgrade - golf course well	\$500,000
Water Transmission Main Upsize	\$2,500,000
Sewer DCC Projects	
Sewage lagoon/plant upgrades	\$30,200,000
Lift station expansion	\$3,000,000



General Capital Plan

The City's detailed 15-year general capital plan with the associated funding is shown below. The capital projects have been prioritized by staff for inclusion in the longer term plan. The City's long-term general capital spending totals approximately \$58 million over the next 15 years (see graph below). Some of the major capital projects planned over the next 5 years are shown in the table.

The general capital plan focuses on the renewal and upkeep of existing infrastructure including full funding of the long term road rehabilitation/pavement management plan and the storm water drainage plan.



Major General Capital Projects Planned for Over Next 5 Years

Descriptions of Projects	Value	Year(s) Planned
City Hall exterior/siding rehabilitation	\$640,000	2018
Firehall HVAC system including design	\$180,000	2020
Generator - EOC - Community Centre	\$100,000	2018 - 2022
OCP update	\$150,000	2018 & 2019
Courthouse elevator upgrade	\$250,000	2019
Miscellaneous land acquisition	\$400,000	2018 - 2021
Land remediation and improvements	\$200,000	2018 - 2021
Asset management	\$400,000	2018 - 2021
Energy reduction projects	\$110,000	2018 - 2022
Sidewalk & curb rehab. & renewal	\$290,000	2018 - 2022
Pavement inspections	\$100,000	2020
Paving including patching & repairs	\$7,225,000	2018 - 2022
Street light upgrades	\$250,000	2018 - 2022
Storm water design & ditch rehab., renewal & re:	\$365,000	2018 - 2022
Storm water monitoring, rehabilitation & renewal	\$2,280,000	2018 - 2022
Arena HVAC & electrical upgrades	\$175,000	2018 & 2020
Sandfilter retrofit for each pool	\$120,000	2020 - 2022
Playground revitalization	\$100,000	2018 - 2022
Skateboard park	\$725,000	2018
Sport field revitalization	\$170,000	2018 - 2022
Trails master plan - implementation	\$185,000	2018 & 2019
Campground washroom & shower building	\$400,000	2018 & 2019
Campground reception building	\$295,000	2019 & 2020
Campsite improvements (including markers)	\$130,000	2021 & 2022
Splash park	\$655,000	2018



GENERAL CAPITAL	FUNDING SOURCE	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total Capital 2018-2032
GENERAL GOVERNMENT																	
Administration:																	
Photocopier	GCR																0
Golf Clubhouse Repairs	GCR	20,000	20,000	20,000	20,000												80,000
Records storage - courthouse	GCR	5,000															5,000
Subtotal Administration		25,000	20,000	20,000	20,000	0	0	0	0	0	0	0	0	0	0	0	85,000
City Hall:																	
Duct cleaning	GCR																0
Rehabilitation - Exterior/Siding (CBT)	Grant	200,000															200,000
Rehabilitation - Exterior/Siding (RCFC Dividend)	SGCR	200,000															200,000
Rehabilitation - Exterior/Siding	GCR	240,000															240,000
Subtotal City Hall		640,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	640,000
Finance & IT:																	
Important/Critical																	
Backup radio link b/w animal pound & arena	GCR	7,500															7,500
Backup radio link b/w RCMP and RFD	GCR	7,500															7,500
Fibre optic re-pull b/w RCC & Arena	GCR	30,000															30,000
Fibre optic - Animal Pound	GCR	3,000															3,000
Future capital projects	GCR		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	350,000
Routine:																	
CAD workstations (3yr cycle)	ITR		3,200	3,000		3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	44,700
Equipment replacement	ITR	17,881	18,238	18,603	18,975	19,924	20,920	21,966	23,064	24,217	25,428	26,699	28,034	29,436	30,908	32,453	356,746
Thin client replacement (3yr cycle)	ITR		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	140,000
Replacement laptops (4yr cycle)	ITR	17,500				20,000			10,000	10,000			10,000	10,000			77,500
Server replacements (3yr cycle)	ITR			35,000		35,000			35,000				35,000			35,000	175,000
Network infrastructure upgrades	ITR	18,870	19,247	19,632	20,025	21,026	22,077	23,181	24,340	25,557	26,835	28,177	29,586	31,065	32,618	34,249	376,485
Fibre Optics Network Maintenance	ITR	0	0	0	0												0
Terminal server replacement (3yr cycle)	ITR		15,000			15,000			15,000			15,000			15,000		75,000
UPS upgrades	ITR	5,323	5,430	5,538	5,649	5,931	6,228	6,539	6,866	7,209	7,569	7,947	8,344	8,761	9,199	9,659	106,192
Main fibre optic switch upgrade (5yr cycle)	ITR			20,000					20,000					20,000			60,000
Development workstation replacement (3yr cycle)	ITR			3,000			3,500		3,500				3,500			3,500	17,000
Electronic agenda readers	ITR	7,200	7,200	7,200	7,200	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	116,800
Exchange Server (3 yr cycle)	ITR			7,500			8,000			8,000			8,000			8,000	39,500
Microsfot office upgrade	ITR	16,000			17,000												33,000
New workstations	ITR	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	60,000
Phone system replacement	ITR				25,000												25,000
RCMP LAN room rack replacement	ITR	0															0
Security router replacement (3yr cycle)	ITR		12,000			15,000			15,000			15,000			15,000		72,000
Sendio replacement (3yr cycle)	ITR			2,600			3,000			3,000			3,000			3,000	14,600
Server replacements - general (3yr cycle)	ITR			15,000			15,000			15,000			15,000			15,000	75,000
Fire Station network re-fit	ITR	20,000				6,000											26,000
Animal pound network upgrade	ITR	7,500															7,500
Performance:																	0
Storage area network (SAN) (5yr cycle)	ITR			50,000													50,000
Community Centre Wi-Fi Expansion	ITR	8,500															8,500
Community Centre CCVE	ITR	16,000			3,500												19,500
PW compound CCVE upgrade	ITR	15,000															15,000
RCMP CCVE	ITR		15,000			7,500											22,500
Departmental requests:																	0
FIRE - presentation equipment	GCR	10,000															10,000
PRC - Security cameras - arena	GCR	3,500															3,500
PRC - Community Centre A/V equipment upgrades	GCR			5,000													5,000
PW - Fuel system control program	GCR	12,000															12,000
Future capital projects	ITR		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	350,000
Finance																	
Photocopier	GCR	3,000	3,000	1,500													7,500
Folding machine	GCR	9,000							10,000							10,000	29,000
Furniture	GCR	2,000	2,000														4,000
Postage machine	GCR					10,000							10,000				20,000
Subtotal Finance/IT		241,274	164,315	257,573	161,349	195,881	189,225	127,186	199,770	206,983	135,332	168,323	225,964	174,762	178,225	226,361	2,852,523
TOTAL GENERAL GOVERNMENT		906,274	184,315	277,573	181,349	195,881	189,225	127,186	199,770	206,983	135,332	168,323	225,964	174,762	178,225	226,361	3,577,523
BYLAW																	
Animal shelter - building upgrade	GCR	7,500															7,500
TOTAL BYLAW		7,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,500



GENERAL CAPITAL	FUNDING SOURCE	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total Capital 2018-2032
FIRE DEPARTMENT																	
Photocopier Lease	GCR	3,600	3,600	3,600	3,600												14,400
Diesel generator	GCR	15,200															15,200
SCBA filling station high pressure hose replacement	GCR	11,000															11,000
CWPP-Fuel Management (city infrastructure and fuel breaks)	GCR	10,000	10,000														20,000
Hose and Nozzle Replacement Program	GCR	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	75,000
SCBA Conversion to 4500 PSI	GCR	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	90,000
Engine 1 & Tender 5- Insta Chains	GCR	9,000															9,000
Turnout Gear	GCR	20,000	35,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	185,000
Hemets	GCR	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		5,000	5,000	5,000	5,000	75,000
Air dryer - turnout gear	GCR	14,000										15,000				15,000	44,000
Thermal Imaging Camera - Engine 1	GCR	12,000					12,000						12,000				36,000
RFRS Training Centre - Phase 2 Sea Cans (grant)	GCR	0															0
RFRS Training Centre - Lighting	GCR	10,000															10,000
HVAC Upgrades - Basement	GCR	0															0
Plymovent - Wildland 8	GCR	14,000															14,000
Building automation system	GCR	0															0
Main Hall Linoleum Replacement	GCR	52,000															52,000
LED lighting - administration/quarters	GCCTR	5,000	5,000	5,000													15,000
Plumbing Upgrade	GCR	8,000	5,000														13,000
Building Upgrade - Paint/Mason	GCR	10,000															10,000
Back flow preventer	GCR	0															0
Ceiling tiles	GCR		5,000														5,000
Fleet Performance Efficiency Review	GCR																0
Building storage	GCR	0															0
HVAC Design	GCR	0															0
HVAC System	GCR			180,000													180,000
																	0
TOTAL FIRE DEPARTMENT		209,800	79,600	214,600	29,600	26,000	38,000	26,000	26,000	26,000	26,000	41,000	38,000	26,000	26,000	41,000	873,600
PREPAREDNESS EMERGENCY PROGRAM (PEP)																	
Generator - EOC - Community Centre	Grant	20,000	20,000	20,000	20,000	20,000											100,000
TOTAL PEP		20,000	20,000	20,000	20,000	20,000	0	0	0	0	0	0	0	0	0	0	100,000
DEVELOPMENT SERVICES																	
City Centre Plan	FSR	0															0
Victoria Road Corridor Plan	FSR	0															0
Thomas Brook OCP & zoning	FSR	0															0
OCP Update	FSR	75,000	75,000					75,000					150,000				375,000
Zoning bylaw update	FSR	15,000	25,000						25,000					25,000			90,000
Heritage & design guideline review	FSR	20,000	30,000														50,000
Permit tracking software	GCR		0		75,000												75,000
New workstations	GCR	6,000	0	0													6,000
Photocopier	GCR	4,000	4,000	2,000													10,000
																	0
TOTAL DEVELOPMENT SERVICES		120,000	134,000	2,000	75,000	0	0	75,000	25,000	0	0	0	150,000	25,000	0	0	606,000
RCMP & COURT HOUSE																	
RCMP:																	0
Video surveillance camera system	GCR	17,500															17,500
Generator	GCR	11,000	1,000														12,000
Livescan equipment	GCR	0	0	0													0
Lighting for workstations	GCR	0															0
Chair replacement	GCR	4,500															4,500
Flooring	GCR	15,000															15,000
HVAC upgrades	GCR	10,000															10,000
Exterior washing and sealing	GCR	6,000															6,000
Interior painting	GCR			20,000													20,000
Parking lot security lighting	GCR	16,000															16,000
Forensic ID lab upgrades	GCR	10,000															10,000
Conference room table replacement	GCR	4,000															4,000
Cell a/c	GCR	60,000															60,000
Facility lighting upgrade	GCCTR	8,000															8,000
																	0
Subtotal RCMP		162,000	1,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	183,000
Court House:																	0
Duct cleaning																	0
Elevator upgrade	GCR		250,000														250,000
Lighting upgrades	GCCTR	5,500															5,500
Flooring Upgrades	GCR	15,000															15,000
Plumbing upgrades	GCR	15,000															15,000
HVAC/mechanical room upgrades	GCCTR		10,000	10,000													20,000
Brick Sealing	GCR		7,000	7,000													14,000
Basement egress retrofit	GCR	5,000															5,000
Ceiling upgrades	GCR	5,000															5,000
Irrigation	GCR	6,500															6,500
																	0
Subtotal Court House		52,000	267,000	17,000	0	0	0	0	0	0	0	0	0	0	0	0	336,000
TOTAL RCMP & COURTHOUSE		214,000	268,000	37,000	0	0	0	0	0	0	0	0	0	0	0	0	519,000



GENERAL CAPITAL	FUNDING SOURCE																Total Capital
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2018-2032
LAND CAPITAL																	
Miscellaneous land acquisition	LSR	100,000	100,000	100,000	100,000												400,000
Land remediation and improvements	LSR	50,000	50,000	50,000	50,000												200,000
TOTAL LAND CAPITAL		150,000	150,000	150,000	150,000	0	0	0	0	0	0	0	0	0	0	0	600,000
ENGINEERING & PUBLIC WORKS																	
1st and Campbell Curb	GCR		0														0
Aerial photo	GCR			40,000				40,000						40,000			120,000
Asset management	GCR	50,000	50,000	50,000	50,000												200,000
Asset management	Grant	50,000	50,000	50,000	50,000												200,000
Equipment replacement	GCR	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	75,000
DCC bylaw update	FSR	80,000			0					50,000					75,000		205,000
Eastern Access Resurfacing -CPR Overpass to TCH	TIR		0														0
Facility lifecycle review	GCR	80,000															80,000
GPS base & rover unit	GCR	8,000	8,000	8,000	8,000	8,000											40,000
Mapping upgrades	GCR	10,000						50,000						50,000			110,000
Parking strategy	PSR		40,000														40,000
Portable fall protection anchor system	GCR	8,000															8,000
Public Works Building rehab & renewal	GCR			7,500			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	507,500
Subdivision Bylaw Update	FSR	50,000															50,000
Energy reduction projects	CWGT	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000	25,500	26,000	26,500	27,000	27,500	28,000	367,500
Fuel system removal	GCCTR	5,000															5,000
Grizzly plaza irrigation	GCR	6,500															6,500
Illecillewaet Dyke, Jordon and other watercourse upgrading	GCR	21,000	21,500	22,000	22,500												87,000
Revit lights - LED	GCCTR			50,000													50,000
Roof Replacement Carpenter Shop	GCR			35,000													35,000
Sand Shed	GCR	15,000															15,000
Drainage - staff rental house (Diebert)	GCR	6,000															6,000
Washbay	GCR		65,000														65,000
WorkSafe Requirements P.W . Yard	GCR	8,000			18,500												26,500
Bridge inspections	GCR		30,000				30,000				30,000				30,000		120,000
Bridge rehab & renewal	TIR						500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000
Sidewalk & curb rehab & renewal	GCR	50,000	50,000	50,000	70,000	70,000	70,000	71,000	72,000	73,000	74,000	75,000	76,000	77,000	78,000	79,000	1,035,000
Demonstration local street project	GCR	30,000		30,000		30,000		30,000		30,000		30,000		30,000		30,000	240,000
Intersection design/construction Mackenzie/Victoria	GCR			20,000	100,000												120,000
Mackenzie Ave power upgrade	GCR				25,000												25,000
Pavement inspections	TIR			100,000					100,000					100,000			300,000
Paving	CWGT	230,000	230,000	750,000	500,000	250,000	250,000	150,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	3,960,000
Paving	TIR	470,000	470,000	750,000	1,000,000	1,250,000	1,250,000	1,350,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	17,740,000
Pavement patching & repairs	TIR	245,000	255,000	265,000	275,000	285,000	295,000	305,000	315,000	325,000	335,000	345,000	355,000	365,000	375,000	385,000	4,725,000
Street lighting - 7th Street	TIR	20,000															20,000
Streetlight inspection	TIR					10,000								10,000			20,000
Street Light upgrades	GCR	50,000	50,000	50,000	50,000	50,000	50,000	51,000	52,000	53,000	54,000						510,000
Traffic light rehab & renewal	TIR							50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Traffic light inspection	TIR				10,000					10,000					10,000		30,000
Victoria Rd Redesign	TIR			0	0		30,000	200,000									230,000
Storm sewer expansion	GCR	0	0	0	0	0											0
Stormwater - Collection Inspections	GCR	15,000										15,000					30,000
Stormwater - Culverts Inspections	GCR	15,000										15,000					30,000
Stormwater - Design Work	GCR		30,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	290,000
Stormwater - Ditch Rehab and Renewal	GCR	25,000	25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	625,000
Stormwater - Ditch Restoration	GCR			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	650,000
Stormwater - Ditches Inspections	GCR		5,000				5,000				5,000				5,000		20,000
Stormwater - Dyke Inspections	GCR	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	30,000
Stormwater - Farrell Road (Reliant on Successful water LAS)	GCR				40,000												40,000
Stormwater - Monitoring	GCR	20,000	5,000	5,000								20,000	5,000	5,000			60,000
Stormwater - Rehab and Renewal	GCR			1,400,000	700,000	150,000	380,000	300,000	130,000	650,000	300,000	300,000	300,000	300,000	300,000	300,000	5,510,000
TOTAL ENGINEERING & PUBLIC WORKS		1,595,500	1,413,000	3,806,500	3,043,500	2,228,000	3,110,500	3,258,000	3,060,500	3,543,000	3,150,500	3,153,000	3,089,500	3,331,000	3,227,500	3,149,000	44,159,000
CEMETERY																	
Road maintenance and rebuilding	TIR	25,000		25,000		25,000		25,000									100,000
Irrigation	GCR	12,500															12,500
Grave repairs	GCR	10,000		10,000													20,000
TOTAL CEMETERY		47,500	0	35,000	0	25,000	0	25,000	0	0	0	0	0	0	0	0	132,500
COMMUNITY ECONOMIC DEVELOPMENT																	
Ski hill bus service	CWGT	28,000	2,500														30,500
EV Charging Station	GCR	10,500															10,500
TOTAL COMMUNITY ECONOMIC DEVELOPMENT		38,500	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	41,000



GENERAL CAPITAL	FUNDING SOURCE	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total Capital 2018-2032
PARKS, RECREATION & CULTURE																	
Arena:																	
Chiller replacement																	0
DDC upgrade	GCCTR	20,000	10,000														30,000
Electrical upgrades	GCR		10,000														10,000
Exterior/interior painting	GCR	5,000															5,000
Flooring	GCR	35,000															35,000
Gas sensors	GCR	15,000															15,000
HVAC & electrical upgrades	GCR	155,000		20,000													175,000
New roof	Debt				0												0
Replacement seating	GCR	0	40,000														40,000
Spectator Speaker Replacement	GCR	15,000															15,000
Curling Rink:																	0
HVAC upgrades	GCCTR	5,000															5,000
Plumbing upgrades	GCR	5,000															5,000
Community Centre:																	0
Photocopier (5 year lease)	GCR	4,000	4,000	2,000								15,000					25,000
Boiler replacement	GCR							80,000									80,000
Ceiling tile replacement	GCR		5,000						7,000								12,000
Duct cleaning	GCR			12,000					13,000					13,000			38,000
Exterior/Interior door replacement	GCR	17,000															17,000
Fitness equipment (Ellipticals)	GCR	7,000			10,000				5,000				10,000			5,000	37,000
Foyer flooring	GCR				50,000												50,000
Front desk reconfiguration	GCR	5,000	25,000														30,000
Heat pumps	GCR	30,000		20,000		20,000		25,000		25,000							120,000
Interior painting	GCR	5,000		10,000					10,000								25,000
Kitchen appliances/equipment	GCR		5,000		5,000		5,000		5,000		10,000			5,000		5,000	40,000
Lighting upgrades	GCCTR		10,000	25,000	10,000												45,000
Lobby hallway furnishings	GCR			5,000							7,500						12,500
Makeup air unit replacement	GCR	30,000		30,000													60,000
Macpherson room carpet - replacement	GCR		0	15,000													15,000
Mechanical room upgrades - design done in 2017	GCR	25,000															25,000
Plumbing upgrades - phase 2	GCR	10,000		10,000													20,000
Refinish dance studio floor	GCR	0		6,000					7,500							8,000	21,500
Senior's lighting upgrades	GCCTR	15,000															15,000
Tables & chairs	GCR		7,500			7,500					7,500						22,500
Window upgrades	GCR	10,000															10,000
MP dividers	GCR				50,000												50,000
Facility lighting upgrades	GCR		10,000	25,000	10,000												45,000
Structural repairs for back addition	GCR	20,000															20,000
Stage removal	GCR	0															0
Future capital projects	GCR					80,000	80,000	80,000	80,000	80,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Aquatic Centre:																	
Back up pump	GCR	10,000		10,000		10,000		15,000		15,000		15,000		15,000		15,000	105,000
Domestic hot water	GCR			20,000													20,000
Duct cleaning	GCR			15,000					15,000					15,000			45,000
Fan Replacement	GCR	5,000		5,000		5,000			7,500				7,500				30,000
Heat exchanger	GCR	5,000	10,000	0			15,000			15,000			15,000			15,000	75,000
Probes	GCR		5,000		5,000		7,500		7,500		7,500		8,000		8,000		48,500
Pump impeller replacement	GCR	8,500		8,500		8,500		8,500		9,000		9,000		9,000		9,000	70,000
RegROUT pool	GCR							7,500	7,500								15,000
Repaint metal trusses & columns (rusted)	GCR	10,000	10,000	10,000											25,000	12,000	67,000
Replacement strainers	GCR	8,000		8,000		8,000		8,000		8,000		8,000		8,000		8,000	64,000
Sandfilter retrofit for each pool	GCR			30,000	30,000	60,000											120,000
Sauna Retrofit	GCR	15,000															15,000
Future capital projects	GCR						10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000



GENERAL CAPITAL	FUNDING SOURCE	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total Capital 2018-2032
PARKS, RECREATION & CULTURE (cont'd)																	
Parks:																	
Small engine equipment	GCR	7,000															7,000
Bear proof garbage cans	GCR			7,000					8,000								15,000
Big Eddy park building improvements	GCR	3,500															3,500
Kovach Park improvements	GCR	7,500															7,500
Playground revitalization	GCR	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	70,000	60,000	20,000	20,000	390,000
QE bathroom upgrades	GCR	5,000	15,000														20,000
QE flagpole replacement	GCR	3,000															3,000
Soccer net replacement	GCR	2,600								5,000							7,600
Skateboard park - Funding opportunities	GCR	125,000															125,000
Skateboard park - Funding opportunities	Grant	600,000															600,000
Woodenhead park improvements	GCR	5,000															5,000
Future capital projects	GCR					30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	330,000
Centennial Park:	GCR																
Ball field light replacement	GCR			0		50,000											50,000
Bleacher Replacement	GCR		25,000	25,000													50,000
Dugouts	GCR		20,000														20,000
Fencing	GCR	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	75,000
Fencing between Doug & Sun Fields	GCR		0		40,000												40,000
Fencing upgrades by compost area	GCR		10,000														10,000
Irrigation for Industrial field	GCR	45,000															45,000
Irrigation for Sun field	GCR		45,000														45,000
Sport field revitalization	GCR	40,000	40,000	40,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	420,000
Track upgrades (d/w SD19)	GCR								180,000								180,000
Trails:																	
Trails Master Plan - implementation	TIR	20,000	30,000														50,000
Trails Master Plan - implementation	Grant	135,000															135,000
Williamson's Lake: (for discussion purposes)																	
Accessible pathway	TIR			15,000	50,000												65,000
Building upgrades	GCR	10,000	10,000														20,000
Campground washroom and shower building - design	GCR	20,000															20,000
Campground washroom and shower building - build	Grant		380,000														380,000
Campground reception building - design	GCR		25,000														25,000
Campground reception building - build	Grant			270,000													270,000
Campsite improvements (inlcuding markers)	GCR				70,000	60,000											130,000
Dock expansion	GCR						15,000	70,000									85,000
Signage	GCR	0	10,000														10,000
Farewell:																	
Building upgrades (house)	GCR	25,000															25,000
Washroom upgrades	GCR	25,000															25,000
Splash park	Grant	555,000															555,000
Splash park	SGCR	100,000															100,000
Columbia View Park:																	
Building upgrades	GCR	5,000		5,000													10,000
Future capital projects	GCR				10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
Museum:																	
Basement Egress	GCR	30,000															30,000
Boiler Replacement	GCR		80,000														80,000
Exterior/interior painting	GCR	5,000			5,000				5,000								15,000
Fire egress upgrades	GCR	10,000															10,000
Floor refinish	GCR			5,000													5,000
Lighting upgrades	GCCTR			3,000													3,000
Future capital projects	GCR						20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000
Golf Course:																	
Danger Tree Removal	FSR	10,000	10,000														20,000
Future capital projects	GCR			10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	130,000
Library:																	
Future capital projects	GCR		10,000														10,000
TOTAL PARKS, RECREATION & CULTURE		2,313,100	886,500	691,500	405,000	409,000	252,500	424,000	488,000	287,000	262,500	277,000	320,500	335,000	263,000	307,000	7,921,600



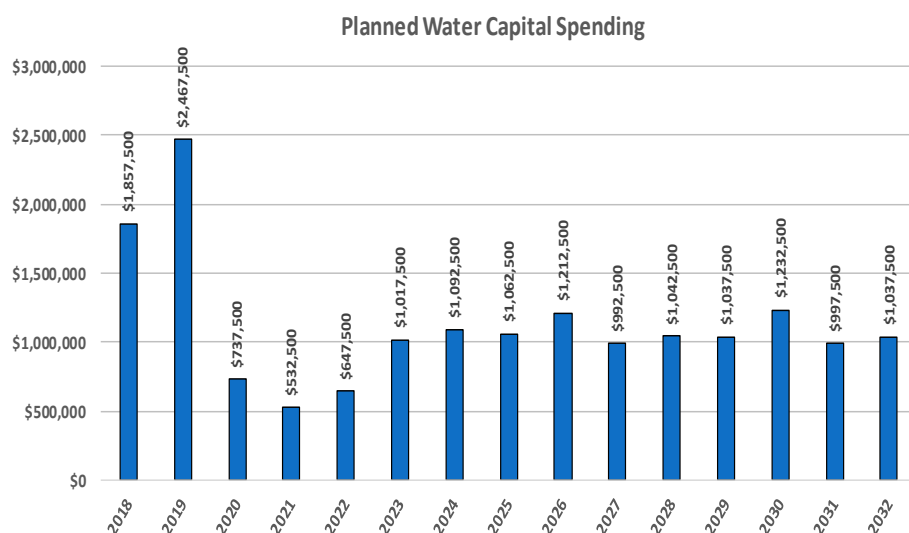
GENERAL CAPITAL	FUNDING SOURCE																Total Capital 2018-2032
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
TOTAL GENERAL CAPITAL PLAN		5,622,174	3,137,915	5,234,173	3,904,449	2,903,881	3,590,225	3,935,186	3,799,270	4,062,983	3,574,332	3,639,323	3,823,964	3,891,762	3,694,725	3,723,361	58,537,723
SOURCE OF FUNDS - GENERAL CAPITAL PLAN																	
Community Works Gas Tax Reserve	CWGT	279,000	254,000	772,000	522,500	273,000	273,500	174,000	224,500	225,000	225,500	226,000	226,500	227,000	227,500	228,000	4,358,000
Financial Stabilization Reserve	FSR	250,000	140,000	0	0	0	0	75,000	25,000	50,000	0	0	150,000	25,000	75,000	0	790,000
General Capital Reserve	GCR	2,085,900	1,179,600	2,498,100	1,680,600	880,000	1,027,500	1,154,000	1,020,000	1,321,000	953,500	975,000	951,500	1,065,000	904,000	969,000	18,664,700
General Capital Reserve Segregated	SGCR	300,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	300,000
"Greening City" (Carbon Tax Offsets) Reserve	GCCTR	63,500	35,000	93,000	10,000	0	0	0	0	0	0	0	0	0	0	0	201,500
Information Technology Reserve	ITR	153,774	134,315	226,073	136,349	160,881	164,225	102,186	164,770	181,983	110,332	143,323	190,964	149,762	153,225	191,361	2,363,523
Land Sale Reserve	LSR	150,000	150,000	150,000	150,000	0	0	0	0	0	0	0	0	0	0	0	600,000
Parking Spaces & Alternate Transportation Reserve	PSR	0	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	40,000
Public Art Reserve	PAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Infrastructure Reserve	TIR	780,000	755,000	1,155,000	1,335,000	1,570,000	2,125,000	2,430,000	2,365,000	2,285,000	2,285,000	2,295,000	2,305,000	2,425,000	2,335,000	2,335,000	28,780,000
Vehicle & Equipment Reseve	VER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants	Grant	1,560,000	450,000	340,000	70,000	20,000	0	0	0	0	0	0	0	0	0	0	2,440,000
DCC's	DCC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt	Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF FUNDS - GENERAL CAPITAL PLAN		5,622,174	3,137,915	5,234,173	3,904,449	2,903,881	3,590,225	3,935,186	3,799,270	4,062,983	3,574,332	3,639,323	3,823,964	3,891,762	3,694,725	3,723,361	58,537,723



Water Utility Capital Plan

The City's detailed 15-year water capital plan with the associated funding is shown below. Water rates will increase by 5.0% in 2018 and are projected to increase annually thereafter by 2% per annum thereafter, in order to pay for water operations and for water capital infrastructure projects. Water capital is paid for from the Water Utility Reserve Fund, which is built up via reserve transfers that are funded by water user fees. In other words, water user fees or rates need to cover both operations and capital to avoid external borrowing for water capital projects.

The City's water utility capital spending program totals 16.9 million over the next 15 years (see graph below). Some of the major water capital projects planned over the next 5 years are noted in the table. The water capital plan focuses on the renewal of existing water infrastructure to ensure the long-term integrity of the water system.



Major Water Utility Capital Projects Planned for Over Next 5 Years

Descriptions of Projects	Value	Year(s) Planned
Airport - Phase 1 - Williamsons Lake to Airport	\$700,000	2018
Airport - Phase 2 - Airport to RMR	\$1,500,000	2019
Allen Rd connection	\$120,000	2020
Beruschi Rd renewal	\$120,000	2018
Distribution & lateral rehab & renewal	\$800,000	2018-2022
Distribution fireflow upgrades & expansion	\$200,000	2022
Farrel Road fireflow	\$100,000	2021
Greely - Compressors	\$125,000	2022
Greely Generator	\$100,000	2018
Greely Creek Filter Replacement	\$630,000	2019
Hydrant Replacement Program	\$300,000	2018-2022
Third Street water relocation	\$200,000	2018
Watermain Piggings Program	\$100,000	2020
Water Treatment Plant (WTP) Biomass	\$175,000	2018
Distribution asset management plan	\$100,000	2020
Water Reservoir Cleaning	\$100,000	2020



WATER UTILITY CAPITAL	FUNDING SOURCE	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total Capital 2018-2032
TCAs or LARGE CAPITAL																	
Airport - Phase 1 - Williamsons Lake to Airport	GRANTS	700,000															700,000
Airport - Phase 2 - Airport to RMR	GRANTS		1,500,000														1,500,000
Allen Rd connection	WCRRF			120,000													120,000
Arrow Drive looping	WCRRF	80,000															80,000
Arrow Heights PRV Station	WCRRF			35,000	40,000												75,000
Beruschi Rd renewal	WCRRF	120,000															120,000
Distribution & lateral rehab & renewal	WCRRF	125,000	125,000	175,000	175,000	200,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,800,000
Distribution fireflow upgrades & expansion	WCRRF					200,000				200,000				200,000			600,000
Farrel Road fireflow	WCRRF				100,000												100,000
Generators rehab & renewal	WCRRF						15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
Golf course flow meters	WCRRF	15,000															15,000
Greely - Compressors	WCRRF					125,000											125,000
Greely Generator	WCRRF	100,000															100,000
Greeley Creek Filter Replacement	WCRRF		630,000				80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	1,430,000
Hydrant Replacement Program	WCRRF	60,000	60,000	60,000	60,000	60,000	60,000	60,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	580,000
Redundant power supply	WCRRF	10,000															10,000
TCH Emergency Pump System	WCRRF	40,000															40,000
Third Street water relocation	WCRRF	200,000															200,000
Transmission main rehab and renewal	WCRRF						120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	1,200,000
Watermain Piggling Program	WCRRF			100,000					100,000					100,000			300,000
Watershed Protection	WCRRF	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	75,000
WTP Biomass	WCRRF	175,000															175,000
Subtotal Large Capital		1,630,000	2,320,000	495,000	380,000	590,000	780,000	780,000	840,000	940,000	740,000	740,000	740,000	1,040,000	740,000	740,000	13,495,000
NON-TCAs or SMALL CAPITAL																	
Commercial & industrial metering - consulting	WCRRF		30,000														30,000
Cross connection control program - consulting	WCRRF	20,000															20,000
Distribution asset management plan	WCRRF			100,000				20,000				20,000				20,000	160,000
Greeley - Inspections and Asset Management Planning	WCRRF			20,000							30,000						50,000
Greeley - Building Rehab and Renewal	WCRRF						20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000
Greeley - Electrical and Controls Rehab and Renewal	WCRRF						30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Greeley - Pipework Rehab and Renewal	WCRRF						20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000
Greely - Automatic Shut Offs	WCRRF					10,000											10,000
Greely - Chlorine Gas Sensor Replacement	WCRRF					10,000											10,000
Hydrant inspections & flow testing	WCRRF	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	150,000
Leak detection program	WCRRF	50,000								50,000						50,000	150,000
Local Mains Inspections	WCRRF							50,000									50,000
Model Review	WCRRF		50,000										50,000				100,000
PRV Inspections	WCRRF						20,000								20,000		40,000
Pump Station Rehab and Renewal	WCRRF						50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Pump Stations Inspections	WCRRF						20,000								20,000		40,000
Reservoir Cleaning	WCRRF	30,000							30,000							30,000	90,000
Reservoir rehab & renewal	WCRRF						50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Transmission main inspections	WCRRF		50,000					50,000					50,000				150,000
Treatment plant inspections	WCRRF										30,000						30,000
Valve inspections	WCRRF			5,000			5,000			5,000			5,000			5,000	25,000
Water Chlorine Analyzer Replacements	WCRRF				50,000							50,000					100,000
Water VFD replacement	WCRRF					20,000											20,000
Wells inspections	WCRRF				25,000					25,000					25,000		75,000
Golf course well - fibre optic network install	WCRRF																0
IT Infrastructure - shared	WCRRF	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	112,500
Leak detection program	WCRRF	50,000															50,000
Network rack re-fit - WTP	WCRRF																0
Security system upgrade	WCRRF																0
Server replacements - SCADA	WCRRF	10,000															10,000
Software and SCADA Rehab and Renewal	WCRRF						5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Supply review study	WCRRF											40,000					40,000
Water model update	WCRRF				60,000												60,000
Water Reservoir Cleaning	WCRRF			100,000													100,000
Water supply review study	WCRRF																0
Watershed Protection	WCRRF	50,000															50,000
Subtotal Small Capital		227,500	147,500	242,500	152,500	57,500	237,500	312,500	222,500	272,500	252,500	302,500	297,500	192,500	257,500	297,500	3,472,500
Total Water Capital Projects		1,857,500	2,467,500	737,500	532,500	647,500	1,017,500	1,092,500	1,062,500	1,212,500	992,500	1,042,500	1,037,500	1,232,500	997,500	1,037,500	16,967,500
SOURCE OF FUNDS - WATER UTILITY CAPITAL																	
Water Capital Replacement Reserve Fund	WCRRF	1,157,500	967,500	737,500	532,500	647,500	1,017,500	1,092,500	1,062,500	1,212,500	992,500	1,042,500	1,037,500	1,232,500	997,500	1,037,500	14,767,500
Community Works Gas Tax	CWGT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt	DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions	DEVC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recoveries	REC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants	GRANTS	700,000	1,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	2,200,000
Total Funding Sources		1,857,500	2,467,500	737,500	532,500	647,500	1,017,500	1,092,500	1,062,500	1,212,500	992,500	1,042,500	1,037,500	1,232,500	997,500	1,037,500	16,967,500

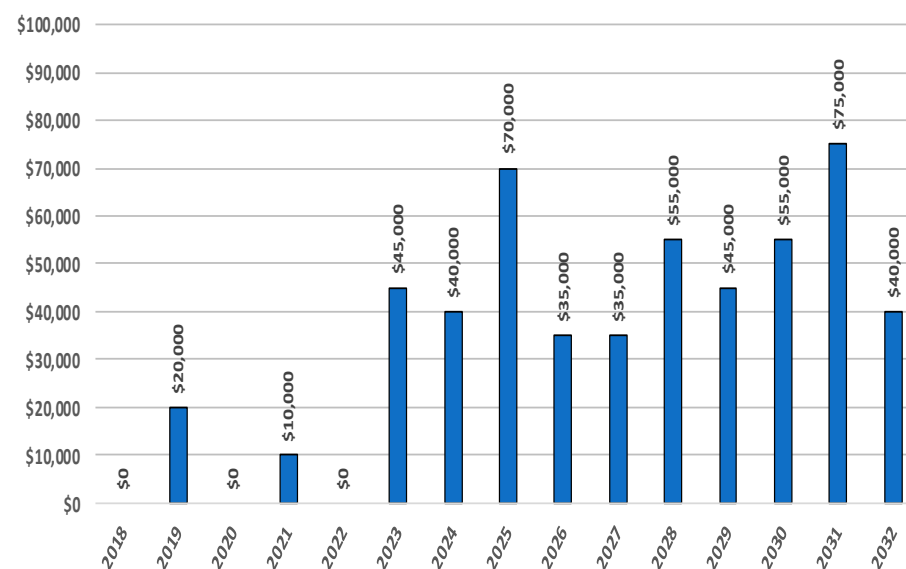


Big Eddy Water Utility Capital Plan

The City's 15-year capital plan and related funding for the Big Eddy water utility are below. Big Eddy water rates will increase by 5.0% in 2018 and are projected to increase annually thereafter by 2% per annum thereafter, in order to pay for Big Eddy water operations and for Big Eddy water capital infrastructure projects. Big Eddy water capital is paid for from the Big Eddy Water Utility Reserve Fund, which is built up via reserve transfers that are funded by Big Eddy water user fees. In other words, Big Eddy water user fees or rates need to cover both operations and capital to avoid external borrowing for Big Eddy water capital projects.

Capital spending for Big Eddy water totals \$525,000 over the next 15 years (see graph below), and consists for the most part in rehabilitation/renewal and inspection projects.

Planned Big Eddy Water Capital Spending





BIG EDDY WATER UTILITY CAPITAL	FUNDING SOURCE																Total Capital 2018-2032
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
<i>TCAs or LARGE CAPITAL</i>																	
																	0
																	0
Subtotal Large Capital		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>NON-TCAs or SMALL CAPITAL</i>																	
Asset management plan follow up	BEWCRF	10,000															10,000
Office rehab & renewal	BEWCRF	5,000															50,000
Distribution rehab & renewal	BEWCRF	7,500															75,000
Local mains inspection	BEWCRF	10,000															10,000
Model review	BEWCRF	10,000															15,000
Reservoir inspection & cleaning	BEWCRF	20,000															85,000
Reservoir rehab & renewal	BEWCRF	7,500															75,000
Transmission Mains Inspections	BEWCRF	10,000															10,000
Transmission Rehab and Renewal	BEWCRF	7,500															75,000
Valves Inspections	BEWCRF	10,000															30,000
Well Rehab and Renewal	BEWCRF	7,500															75,000
Wells Inspections	BEWCRF	5,000															15,000
Subtotal Small Capital		0	20,000	0	10,000	0	45,000	40,000	70,000	35,000	35,000	55,000	45,000	55,000	75,000	40,000	525,000
Total Big Eddy Water Capital Projects		0	20,000	0	10,000	0	45,000	40,000	70,000	35,000	35,000	55,000	45,000	55,000	75,000	40,000	525,000
SOURCE OF FUNDS - BIG EDDY WATER UTILITY CAPITAL																	
Big Eddy Water Capital Reserve Fund	BEWCRF	0	20,000	0	10,000	0	45,000	40,000	70,000	35,000	35,000	55,000	45,000	55,000	75,000	40,000	525,000
Community Works Gas Tax	CWGT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt	DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions	DEVC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recoveries	REC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants	GRANTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Funding Sources		0	20,000	0	10,000	0	45,000	40,000	70,000	35,000	35,000	55,000	45,000	55,000	75,000	40,000	525,000

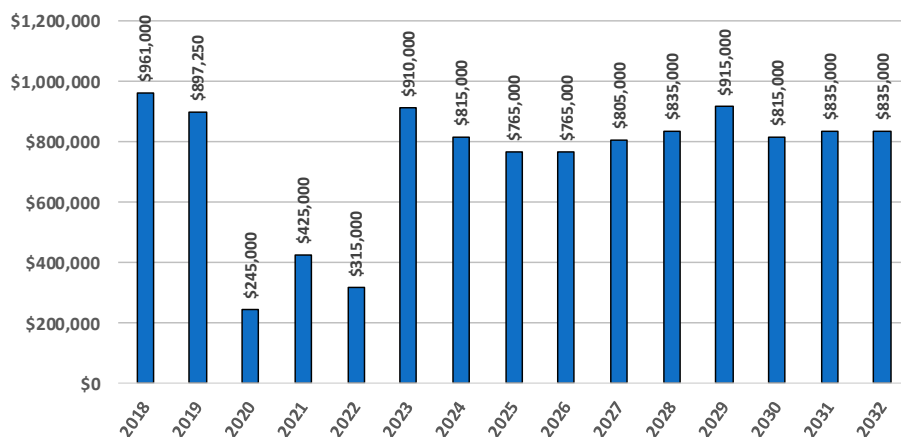


Sewer Utility Capital Plan

The City's 15-year sewer capital plan with the associated funding is shown below. Sewer rates will increase by 5.2% in 2018 and are projected to increase annually thereafter by 2% per annum thereafter, in order to pay for sewer operations and for sewer capital infrastructure projects. Sewer capital is paid for from the Sewer Utility Reserve Fund, which is built up via reserve transfers that are funded by sewer user fees. In other words, sewer user fees or rates need to cover both operations and capital to avoid external borrowing for sewer capital projects.

The sewer capital program totals \$11.1 million over the 15 year planning period (see graph below). Some of the major sewer capital projects planned over the next 5 years are noted in the table. The sewer capital plan focuses on the renewal of existing sewer infrastructure to ensure the long-term integrity of the sewer system.

Planned Sewer Capital Spending



Major Sewer Utility Capital Projects Planned for Over Next 5 Years

Descriptions of Projects	Value	Year(s) Planned
Gravity main & lateral rehab. & renewal	\$900,000	2018 - 2022
Sanidump	\$120,000	2018
Third street relocation	\$160,000	2018
West LaForme sewer	\$180,000	2021
Sewer - WWTP Aeration Upgrades	\$285,000	2018
Sewer - WWTP Second Fine Screen	\$400,000	2019
Asset management plan	\$100,000	2019
Collection system inspection	\$100,000	2019
Sewer - LWMP and Treatment options review	\$180,000	2018 & 2019
Inflow & Infiltration (I&I) removal	\$221,000	2018 - 2022



SEWER UTILITY CAPITAL	FUNDING SOURCE	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total Capital 2018-2032			
TCAs or LARGE CAPITAL																				
Burke Street LS generator	SCRRF	50,000																50,000		
Gravity main & lateral rehab & renewal	SCRRF	100,000	150,000	200,000	200,000	250,000	250,000	300,000	350,000	350,000	350,000	400,000	400,000	400,000	400,000	400,000	4,500,000			
Lift station rehab & renewal	SCRRF						200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000			
Sanidump	SCRRF	120,000																120,000		
Third street relocation	SCRRF	160,000																160,000		
Treatment plant equipment rehab & renewal	SCRRF						100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000			
Waste water VFD replacement	SCRRF						50,000											50,000		
West LaForme sewer	LAS/DEBT	180,000															180,000			
Sewer - WWTP Aeration Upgrade Option 1	SCRRF	85,000																85,000		
Sewer - WWTP Aeration Upgrade Option 2	SCRRF	200,000																200,000		
Sewer - WWTP Fine Screen Rebuild	SCRRF						100,000											100,000		
Sewer - WWTP Fire Alarm	SCRRF						10,000											10,000		
Sewer - WWTP Second Fine Screen	SCRRF	400,000															400,000			
Subtotal Large Capital		715,000	550,000	200,000	380,000	250,000	710,000	600,000	650,000	650,000	650,000	700,000	700,000	700,000	700,000	700,000	8,855,000			
NON-TCAs or SMALL CAPITAL																				
Asset management plan	SCRRF						20,000						20,000						20,000	160,000
Collection system inspection	SCRRF	100,000					100,000					100,000							300,000	
Forcemain Rehab and Renewal	SCRRF						50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000		
Lift station inspections	SCRRF	20,000						20,000						20,000						60,000
Treatment plant building rehab & renewal	SCRRF						20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000		
Treatment plant inspections	SCRRF						20,000						20,000						20,000	60,000
Sewer - WWTP Chemical Pump Replacement	SCRRF						15,000											15,000		
Sewer - WWTP Contact Chamber	SCRRF	30,000																30,000		
Sewer - WWTP DO Sensor Replacement	SCRRF						15,000											15,000		
Sewer - WWTP Safety Sensor Replacement	SCRRF						15,000											15,000		
Sewer - LWMP and Treatment options review	SCRRF	80,000	100,000														180,000			
HVAC upgrades	SCRRF																	0		
I & I removal	SCRRF	41,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	671,000			
Master plan	SCRRF	75,000																75,000		
Monitor replacement - WWTP (IT)	SCRRF																	0		
Server replacements - SCADA (IT) - sewer share	SCRRF	2,250															2,250			
Subtotal Small Capital		246,000	347,250	45,000	45,000	65,000	200,000	215,000	115,000	115,000	155,000	135,000	215,000	115,000	135,000	135,000	2,283,250			
Total Sewer Capital Projects		961,000	897,250	245,000	425,000	315,000	910,000	815,000	765,000	765,000	805,000	835,000	915,000	815,000	835,000	835,000	11,138,250			
SOURCE OF FUNDS - SEWER UTILITY CAPITAL																				
Sewer Capital Replacement Reserve Fund	SCRRF	961,000	897,250	245,000	245,000	315,000	910,000	815,000	765,000	765,000	805,000	835,000	915,000	815,000	835,000	835,000	10,958,250			
Community Works Gas Tax	CWGT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Debt	LAS/DEBT	0	0	0	180,000	0	0	0	0	0	0	0	0	0	0	0	180,000			
Developer Contributions	DEVC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Recoveries	REC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Grants	GRANTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Funding Sources		961,000	897,250	245,000	425,000	315,000	910,000	815,000	765,000	765,000	805,000	835,000	915,000	815,000	835,000	835,000	11,138,250			



Vehicles & Equipment Capital Plan

The City has developed a long term plan to replace its fleet vehicles and equipment which includes the reserve levels that need to be achieved in order to pay for the replacements without having to borrow. The plan requires increased transfers to the City's Vehicle and Equipment Reserve Fund, which have been provided for in the draft long-term operating financial plan.

The City's 15-year capital plan for the replacement of vehicles and equipment is shown below together with the related Vehicle and Equipment Reserve Fund projections. The vehicle and equipment capital plan totals 12.9 million over the next five years. The plan has been broken down into two areas, those being the Fire Department and the Engineering, Public Works and Other departmental section, as fire apparatus are somewhat unique in terms of having a high replacement cost and in terms of their critical use.

The City has undertaken short-term capital financing in the past to fund its vehicle, equipment and apparatus replacements without having a clear picture of fleet replacement values over the long-term and without having a view of what amounts needed to be set aside from operations to fund capital replacements and fleet operations. Now the City has a long-term view of the monies that need to be set aside to fund fleet replacement and operations including maintenance.

The long-term picture shows that internal vehicle and equipment charge out rates need to be increased in order to fund future fleet replacements and operations. In other words, to sustain the City's fleet. In the long-term financial plan operational budgets for internal vehicle/equipment charges have been increased in order to sustain the City's fleet over the long-term.

Projections also show that an internal loan is required to fund replacements in the short-term. To solve this funding issue the vehicle/equipment plan reflects a \$1.5 million dollar internal loan from the Electric Utility Reserve Fund, which is repaid in later years as charge-out rates are increased. This internal loan is preferable to external debt financing as the internal loan can be repaid at any time.

In the long-term financial plan operational budgets for internal vehicle/equipment charges have been increased in order to sustain the City's fleet over the long-term. Projections show that an internal loan is required to fund replacements in the short-term. To solve this funding issue the vehicle/equipment plan reflects a \$1.5 million dollar internal loan from the Electric Utility Reserve Fund, which is repaid in later years as charge-out rates are increased. This internal loan is preferable to external debt financing as the internal loan can be repaid at any time.



FIRE DEPARTMENT VEHICLE & EQUIPMENT PURCHASES																
Unit # & Description	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals 2018 - 2032
Engine 1													600,000			600,000
Engine 2																
Rescue 7																
Truck 8												250,000				250,000
Truck 12		50,000													50,000	100,000
Truck 11			50,000													50,000
Truck 10										50,000						50,000
Truck 9					45,000											45,000
Tender 5		250,000														250,000
Ladder 6																
TOTAL PURCHASES FIRE DEPARTMENT		300,000	50,000		45,000					50,000		250,000	600,000		50,000	1,345,000
ENGINEERING, PUBLIC WORKS & OTHER VEHICLE & EQUIPMENT PURCHASES																
Unit # & Description	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Totals 2018 - 2032
13 Pickup/SUV due 2014			35,000												35,000	70,000
15 Pickup/SUV due 2014			35,000												35,000	70,000
19 Pickup/SUV											35,000					35,000
26 Cube van due 2014				55,000												55,000
29 Pickup/SUV											35,000					35,000
31 Pickup/SUV due 2015			35,000												35,000	70,000
35 Pickup/SUV due 2005 (Mechanics), replace in 2018 with Unit #57						45,000										45,000
38 Single axle due 2016					270,000											270,000
40 Back hoe due 2017				210,000								210,000				420,000
48 Loader due 2006	275,000											275,000			275,000	825,000
49 Pickup/SUV due 2008	35,000												35,000			70,000
51 Pickup/SUV due 2015			35,000													35,000
52 Van, due 2010							55,000									55,000
54 Loader due 2014					275,000											275,000
57 Utility truck due 2015 (will be transferred to #35 and new unit purchased)	220,000								220,000							440,000
61 Trackless due 2016			160,000												160,000	320,000
63 Blower (replace every 7 years)		140,000										140,000				280,000
64 Cube Van due 2010									55,000					55,000		110,000
66 Cube Van due 2015					55,000											55,000
69 Trackless					160,000											160,000
71 Side by side							22,000									22,000
72 Side by side							22,000									22,000
84 Zamboni due 2016	130,000									130,000						260,000
89 Kubota due2016						62,000										62,000
114 Pickup/SUV due 2017						35,000										35,000
116 Single axle				270,000							270,000					540,000
120 Pickup/SUV		40,000														40,000
121 Tandem Truck									200,000							200,000
123 Pickup/SUV		35,000														35,000
124 Cube van due 2017							55,000									55,000
125 Cube van due 2014				55,000								55,000				110,000
126 Cube van														55,000		55,000
127 Pickup/SUV						35,000										35,000
128 Pickup/SUV due 2013				35,000												35,000
130 Bucket Truck		125,000								125,000						250,000
132 single axle truck						270,000										270,000
133 Utility Truck		220,000								220,000						440,000
134 Grader								300,000								300,000
136 Grader due 2016					300,000										300,000	600,000
137 Loader								275,000								275,000
139 Grader due 2014				300,000									300,000			600,000
141 Trackless							160,000									160,000
142 Loader									275,000							275,000
144 Vactor Truck due 2017		450,000						450,000						450,000		1,350,000
145 Loader										275,000						275,000
150 Garbage Truck							250,000						250,000			500,000
153 Sweeper						225,000						225,000				450,000
155 Blower					140,000										140,000	280,000
158 Pickup/SUV due 2017					35,000											35,000
190 Pickup/SUV due 2015						35,000									35,000	70,000
191 Kubota 2012										62,000						62,000
194 Pickup/SUV due 2015				35,000										35,000		70,000
198 Pickup/SUV due 2015						35,000									35,000	70,000
219 Pickup/SUV due 2017						35,000										35,000
220 Pickup/SUV						35,000							35,000			70,000
TOTAL PURCHASES ENGINEERING, PUBLIC WORKS & OTHER	660,000	1,010,000	300,000	960,000	1,235,000	812,000	564,000	1,025,000	750,000	812,000	340,000	905,000	620,000	595,000	1,050,000	11,638,000



FIRE DEPARMENT VEHICLE & EQUIPMENT RESERVE FUND PROJECTIONS																Totals 2018 - 2022
Opening Balance - January 1	252,306	273,821	34,242	25,760	67,906	82,306	240,712	411,389	595,056	792,471	962,116	1,188,827	1,205,113	887,606	1,153,884	
Balance in equipment replacement reserve fund																
Revenues and transfers in:																
Transfer from general fund equipment operations	114,000	154,530	137,473	137,851	154,685	156,001	165,823	176,175	187,086	206,584	210,699	248,465	266,914	251,081	266,003	2,933,370
Subtotal - revenues and transfers in	114,000	154,530	137,473	137,851	154,685	156,001	165,823	176,175	187,086	206,584	210,699	248,465	266,914	251,081	266,003	2,933,370
Expenditures and transfers out:																
Capital expenditures - vehicle & equipment purchases (Fire)		(300,000)	(50,000)		(45,000)					(50,000)		(250,000)	(600,000)		(50,000)	(1,345,000)
Vehicle & equipment debt repayments	(96,402)	(96,402)	(96,402)	(96,402)	(96,403)											(482,700)
Subtotal - expenditures and transfers out	(96,402)	(396,402)	(146,402)	(96,402)	(141,403)					(50,000)		(250,000)	(600,000)		(50,000)	(1,827,700)
Projected Balance - December 31 (before interest earnings)	269,904	31,949	25,313	67,209	81,188	238,307	406,535	587,564	782,142	949,055	1,172,815	1,187,292	872,027	1,138,687	1,369,887	
Estimated interest @ 1.5%	3,917	2,293	447	697	1,118	2,405	4,854	7,492	10,329	13,061	16,012	17,821	15,579	15,197	18,928	133,145
Closing Balance - December 31	273,821	34,242	25,760	67,906	82,306	240,712	411,389	595,056	792,471	962,116	1,188,827	1,205,113	887,606	1,153,884	1,388,815	

ENGINEERING, PUBLIC WORKS & OTHER VEHICLE & EQUIPMENT RESERVE FUND PROJECTIONS																Totals 2018 - 2022
Opening Balance - January 1	384,751	95,500	522,975	1,025,414	663,280	149,419	86,750	15,274	8,642	44,391	486	360,592	152,740	287,510	639,333	
Transfer from fire capital replacement capital reserve fund (50%)																
Transfer from recreation capital replacement capital reserve fund (50%)																
Balance in equipment replacement reserve fund																
Revenues and transfers in:																
Internal loan from Electric Utility Reserve	200,000	1,000,000	300,000													1,500,000
Transfer from general fund equipment operations	597,965	720,054	670,356	708,373	793,611	747,573	791,765	1,218,190	985,354	967,761	897,418	893,327	951,493	939,923	1,153,622	9,448,420
Subtotal - revenues and transfers in	797,965	1,720,054	970,356	708,373	793,611	747,573	791,765	1,218,190	985,354	967,761	897,418	893,327	951,493	939,923	1,153,622	10,948,420
Expenditures and transfers out:																
Capital expenditures - vehicle & equipment purchases	(660,000)	(1,010,000)	(300,000)	(960,000)	(1,235,000)	(812,000)	(564,000)	(1,025,000)	(750,000)	(812,000)	(340,000)	(905,000)	(620,000)	(595,000)	(1,050,000)	(11,638,000)
Internal loan repayment to Electric Utility Reserve							(300,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)			(1,500,000)
Vehicle & equipment debt repayments	(430,791)	(287,183)	(179,443)	(123,078)	(78,522)											(1,591,696)
Subtotal - expenditures and transfers out	(1,090,791)	(1,297,183)	(479,443)	(1,083,078)	(1,313,522)	(812,000)	(864,000)	(1,225,000)	(950,000)	(1,012,000)	(540,000)	(1,105,000)	(820,000)	(595,000)	(1,050,000)	(14,729,696)
Projected Balance - December 31 (before interest earnings)	91,925	518,371	1,013,888	650,709	143,369	84,992	14,515	8,464	43,996	152	357,904	148,919	284,233	632,433	742,955	
Estimated interest @ 1.5%	3,575	4,604	11,526	12,571	6,050	1,758	759	178	395	334	2,688	3,821	3,277	6,900	10,367	75,543
Closing Balance - December 31	95,500	522,975	1,025,414	663,280	149,419	86,750	15,274	8,642	44,391	486	360,592	152,740	287,510	639,333	753,322	

ALL DEPARTMENTS VEHICLE & EQUIPMENT RESERVE FUND PROJECTIONS																Totals 2018 - 2022
Opening Balance - January 1	637,057	369,321	557,217	1,051,174	731,186	231,725	327,462	426,663	603,698	836,862	962,602	1,549,419	1,357,853	1,175,116	1,793,217	
Transfer from fire capital replacement capital reserve fund (50%)																
Transfer from recreation capital replacement capital reserve fund (50%)																
Balance in equipment replacement reserve fund																
Revenues and transfers in:																
Internal loan from Electric Utility Reserve	200,000	1,000,000	300,000													1,500,000
Transfer from general fund equipment operations	711,965	874,584	807,829	846,224	948,296	903,574	957,588	1,394,365	1,172,440	1,174,345	1,108,117	1,141,792	1,218,407	1,191,004	1,419,625	16,320,155
Subtotal - revenues and transfers in	911,965	1,874,584	1,107,829	846,224	948,296	903,574	957,588	1,394,365	1,172,440	1,174,345	1,108,117	1,141,792	1,218,407	1,191,004	1,419,625	17,820,155
Expenditures and transfers out:																
Capital expenditures - vehicle & equipment purchases	(660,000)	(1,310,000)	(350,000)	(960,000)	(1,280,000)	(812,000)	(564,000)	(1,025,000)	(750,000)	(862,000)	(340,000)	(1,155,000)	(1,220,000)	(595,000)	(1,100,000)	(12,983,000)
Internal loan repayment to Electric Utility Reserve							(300,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)			(1,500,000)
Vehicle and equipment financing debt repayments	(527,193)	(383,585)	(275,845)	(219,480)	(174,925)											(2,074,396)
Subtotal - expenditures and transfers out	(1,187,193)	(1,693,585)	(625,845)	(1,179,480)	(1,454,925)	(812,000)	(864,000)	(1,225,000)	(950,000)	(1,062,000)	(540,000)	(1,355,000)	(1,420,000)	(595,000)	(1,100,000)	(16,557,396)
Projected Balance - December 31 (before interest earnings)	361,829	550,320	1,039,201	717,918	224,557	323,299	421,050	596,028	826,138	949,207	1,530,719	1,336,211	1,156,260	1,771,120	2,112,842	
Estimated interest @ 1.5%	7,492	6,897	11,973	13,268	7,168	4,163	5,613	7,670	10,724	13,395	18,700	21,642	18,856	22,097	29,295	208,688
Closing Balance - December 31	369,321	557,217	1,051,174	731,186	231,725	327,462	426,663	603,698	836,862	962,602	1,549,419	1,357,853	1,175,116	1,793,217	2,142,137	



Long-Term Reserve/Surplus Projections

15-YEAR SUMMARY OF RESERVE & SURPLUS PROJECTIONS - BASED ON 15-YEAR FINANCIAL PLAN INCLUDING CAPITAL SPENDING																			
RESERVES AND SURPLUSES	Minimum Recommended Balances Per Policy	Estimated Balance at Year-end																Optimum Recommended Balances Per Policy	
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
GENERAL FUND																			
Non-Statutory Reserve Funds																			
Community Works Gas Tax	N/A	\$ 1,123,607	\$ 1,077,631	\$ 1,058,940	\$ 520,899	\$ 229,001	\$ 186,968	\$ 146,701	\$ 209,005	\$ 224,324	\$ 242,357	\$ 263,175	\$ 286,850	\$ 313,456	\$ 343,066	\$ 375,757	\$ 411,606	N/A	
Electric Utility	N/A	2,287,977	2,120,797	1,145,109	860,036	872,937	886,031	899,321	1,215,061	1,434,787	1,657,809	1,884,176	2,113,939	1,657,809	1,884,176	1,912,439	1,941,126	N/A	
Financial Stabilization	225,000	939,983	717,320	602,445	627,205	652,650	678,798	705,665	657,706	659,743	636,971	664,587	692,979	537,306	539,346	491,425	518,739	900,000	
General Capital (Non-Segregated)	2,800,000	506,582	169,369	803,814	172,628	439,630	801,937	1,093,023	1,294,271	1,309,001	1,067,462	1,278,875	1,521,749	1,859,065	2,173,306	2,733,659	3,278,653	8,400,000	
General Capital (Segregated - RCFC Dividends	N/A	302,250	4,534	4,602	4,671	4,741	4,812	4,884	4,957	5,031	5,106	5,183	5,261	5,340	5,420	5,501	5,584	N/A	
"Greening City"	N/A	187,845	142,101	124,693	48,903	55,919	73,443	91,563	110,296	129,657	149,663	170,331	191,678	150,770	172,583	195,114	218,382	N/A	
Information Technology	150,000	94,349	91,962	112,167	43,311	66,964	69,463	71,900	140,215	149,905	145,870	217,504	260,587	260,003	304,681	350,373	362,239	300,000	
Insurance & Legal	100,000	206,591	227,825	249,740	272,354	295,684	319,748	344,565	370,153	396,534	423,727	451,753	480,634	425,029	454,402	484,675	515,870	250,000	
Public Art	N/A	7,556	15,226	23,162	31,371	39,860	48,637	57,709	67,084	76,770	86,774	97,106	107,773	87,316	98,209	109,457	121,069	N/A	
Transportation Infrastructure	N/A	498,713	876,348	1,290,075	1,308,988	1,171,620	1,556,633	1,416,166	1,011,112	1,043,949	1,152,778	1,309,749	1,515,137	1,285,341	1,420,430	1,700,535	1,989,474	TBD	
Vehicles and Equipment	N/A	637,057	369,321	557,217	1,051,174	731,186	231,725	327,462	426,663	603,698	836,862	962,602	1,549,419	1,357,853	1,175,116	1,793,217	2,142,137	TBD	
Total Non-Statutory Reserve Funds		\$ 6,792,510	\$ 5,812,434	\$ 5,971,964	\$ 4,941,540	\$ 4,560,192	\$ 4,858,195	\$ 5,158,959	\$ 5,506,523	\$ 6,033,399	\$ 6,405,379	\$ 7,305,041	\$ 8,726,006	\$ 7,939,288	\$ 8,570,735	\$ 10,152,152	\$ 11,504,879		
Statutory Reserve Funds																			
Cemetery Perpetual Care Trust Fund	N/A	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	\$ 156,184	TBD	
Land Sale	N/A	1,395,833	1,322,413	1,220,543	1,116,541	1,010,374	1,053,135	1,095,933	1,138,768	1,181,642	1,199,367	1,217,358	1,235,618	1,199,367	1,217,358	1,235,618	1,254,152	N/A	
Parkland Acquisition	N/A	295,361	299,791	304,288	308,852	313,485	318,187	322,960	327,804	332,721	337,712	342,778	347,920	337,712	342,778	347,920	353,139	N/A	
Parking Spaces and Alternate Transporation	N/A	127,857	129,775	91,422	92,793	94,185	95,598	97,032	98,487	99,964	101,463	102,985	104,530	101,463	102,985	104,530	106,098	N/A	
Total Statutory Reserve Funds		\$ 1,975,235	\$ 1,908,163	\$ 1,772,437	\$ 1,674,370	\$ 1,574,228	\$ 1,623,104	\$ 1,672,109	\$ 1,721,243	\$ 1,770,511	\$ 1,794,726	\$ 1,819,305	\$ 1,844,252	\$ 1,794,726	\$ 1,819,305	\$ 1,844,252	\$ 1,869,573		
Restricted Accumulated Surplus																			
Tax Equalization Restricted Surplus	N/A	\$ 1,146,868	\$ 257,321	\$ 462,681	\$ 671,121	\$ 882,688	\$ 1,097,428	\$ 1,315,389	\$ 1,536,620	\$ 1,761,169	\$ 1,989,087	\$ 2,220,423	\$ 2,455,229	\$ 2,693,557	\$ 2,935,460	\$ 2,455,229	\$ 2,492,057	N/A	
Unrestricted Accumulated Surplus																			
General Operating Fund Accumulated Surplus	4,000,000	\$ 1,391,518	\$ 1,412,391	\$ 1,433,577	\$ 1,455,081	\$ 1,476,907	\$ 1,499,061	\$ 1,521,547	\$ 1,544,370	\$ 1,567,536	\$ 1,591,049	\$ 1,614,915	\$ 1,639,139	\$ 1,663,726	\$ 1,688,682	\$ 1,639,139	\$ 1,663,726	8,000,000	
GENERAL FUND TOTALS		\$ 11,306,131	\$ 9,390,309	\$ 9,640,659	\$ 8,742,112	\$ 8,494,015	\$ 9,077,788	\$ 9,668,004	\$ 10,308,756	\$ 11,132,615	\$ 11,780,241	\$ 12,959,684	\$ 14,664,626	\$ 14,091,297	\$ 15,014,182	\$ 16,090,772	\$ 17,530,235		
WATER UTILITY FUND																			
Non-Statutory Reserve Funds																			
Water Capital Reserve	N/A	\$ 1,226,896	\$ 547,735	\$ 122,735	\$ 50,843	\$ 483,762	\$ 874,828	\$ 989,807	\$ 1,104,898	\$ 1,278,941	\$ 1,435,791	\$ 1,901,307	\$ 2,411,974	\$ 3,051,853	\$ 3,633,453	\$ 4,521,438	\$ 5,528,529	TBD	
Unrestricted Accumulated Surplus																			
Water Operating Fund Surplus	400,000	\$ 496,716	\$ 554,542	\$ 614,243	\$ 675,867	\$ 739,463	\$ 805,082	\$ 872,775	\$ 942,596	\$ 1,014,599	\$ 1,088,839	\$ 1,165,374	\$ 1,244,261	\$ 1,325,559	\$ 1,409,329	\$ 1,495,633	\$ 1,584,535	700,000	
WATER UTILITY FUND TOTALS		\$ 1,723,612	\$ 1,102,277	\$ 736,978	\$ 726,710	\$ 1,223,225	\$ 1,679,910	\$ 1,862,582	\$ 2,047,494	\$ 2,293,540	\$ 2,524,630	\$ 3,066,681	\$ 3,656,235	\$ 4,377,412	\$ 5,042,782	\$ 6,017,071	\$ 7,113,064		
SEWER UTILITY FUND FUND																			
Non-Statutory Reserve Funds																			
Sewer Capital Reserve	N/A	\$ 981,146	\$ 463,735	\$ 33,539	\$ 287,319	\$ 580,793	\$ 844,690	\$ 551,365	\$ 355,865	\$ 249,796	\$ 186,099	\$ 160,749	\$ 195,245	\$ 200,068	\$ 348,385	\$ 533,959	\$ 780,046	TBD	
Unrestricted Accumulated Surplus																			
Sewer Operating Fund Surplus	350,000	\$ 296,941	\$ 351,770	\$ 408,429	\$ 466,966	\$ 527,428	\$ 589,866	\$ 654,331	\$ 720,875	\$ 789,552	\$ 860,417	\$ 933,525	\$ 1,008,934	\$ 1,086,702	\$ 1,166,889	\$ 1,249,556	\$ 1,334,767	600,000	
SEWER UTILITY FUND TOTALS		\$ 1,278,087	\$ 815,505	\$ 441,968	\$ 754,285	\$ 1,108,221	\$ 1,434,556	\$ 1,205,696	\$ 1,076,740	\$ 1,039,348	\$ 1,046,516	\$ 1,094,274	\$ 1,204,179	\$ 1,286,770	\$ 1,515,274	\$ 1,783,515	\$ 2,114,813		
BIG EDDY WATER UTILITY FUND																			
Non-Statutory Reserve Funds																			
Big Eddy Water Capital Reserve	N/A	\$ -	\$ 8,661	\$ 1,301	\$ 18,151	\$ 29,525	\$ 55,677	\$ 41,609	\$ 37,294	\$ 7,823	\$ 18,522	\$ 34,959	\$ 37,304	\$ 55,814	\$ 70,839	\$ 72,516	\$ 116,333	TBD	
Unrestricted Accumulated Surplus																			
Big Eddy Operating Fund Reserve	25,000	\$ 120,328	\$ 132,208	\$ 144,468	\$ 157,117	\$ 170,165	\$ 183,623	\$ 197,500	\$ 211,808	\$ 226,557	\$ 241,759	\$ 257,425	\$ 273,567	\$ 290,197	\$ 307,327	\$ 324,970	\$ 343,139	50,000	
BIG EDDY WATER UTILITY FUND TOTALS		\$ 120,328	\$ 140,869	\$ 145,769	\$ 175,268	\$ 199,690	\$ 239,300	\$ 239,109	\$ 249,102	\$ 234,380	\$ 260,281	\$ 292,384	\$ 310,871	\$ 346,011	\$ 378,166	\$ 397,486	\$ 459,472		
GRAND TOTAL ALL RESERVES AND SURPLUSES		\$14,428,158	\$11,448,960	\$ 10,965,374	\$10,398,375	\$11,025,151	\$12,431,554	\$12,975,391	\$ 13,682,092	\$ 14,699,883	\$ 15,611,668	\$ 17,413,023	\$19,835,911	\$20,101,490	\$ 21,950,404	\$ 24,288,844	\$ 27,217,584		

TBD - To be determined
N/A - Not applicable
*Not including Development Cost Charge (DCC) Reserve Funds



Reserves and Surpluses

Overview

The City's updated Reserve Funds and Surpluses Policy outlines the City's philosophical basis and guiding principles for its various reserves and surpluses. The Policy contains the following guiding principles:

- Healthy reserve/surplus levels are important in achieving community goals including financial health and stability;
- The City will strive to be a leader, among local governments, in terms of financial health and stability;
- Actual reserve/surplus balances need to be benchmarked with other jurisdictions and with pre-determined targets on an ongoing basis to gauge whether financial health is being achieved;
- Reserve/surplus goals need to be consistent with and supportive of realistic longer-term financial plans; and
- Reserve/surplus appropriations need to conform to the statutory/legal requirements of the Local Government Act and the Community Charter, generally accepted accounting principles (GAAP) and public-sector accounting board (PSAB) recommendations.

This Policy also details the City's various reserves/surpluses including their intended purpose and the optimal balances which the City is transitioning towards in order to place the community on a sustainable financial path.

The City various reserve and surplus accounts and their respective balances at the beginning of 2017 are as follows.

ALL OF THE CITY'S RESERVES AND SURPLUSES		Balances At Start of 2017
GENERAL FUND		
<u>Non-Statutory Reserve Funds</u>		
Community Works Gas Tax		\$ 2,254,165
Electric Utility		943,959
Financial Stabilization		706,022
General Capital		170,180
"Greening City"		150,575
Information Technology		198,079
Insurance & Legal		-
Public Art		-
Transportation Infrastructure		670,690
Vehicles and Equipment		
Total Non-Statutory Reserve Funds		\$ 5,093,670
<u>Statutory Reserve Funds</u>		
Cemetery Perpetual Care Trust Fund		\$ 156,184
Land Sale		1,466,955
Roads Network DCCs		1,832
Parkland Acquisition		290,996
Parking Spaces and Alternate Transportation		125,967
Total Statutory Reserve Funds		\$ 2,041,934
<u>Restricted Accumulated Surplus</u>		
Tax Equalization Restricted Surplus		\$ 931,397
<u>Unrestricted Accumulated Surplus</u>		
General Operating Fund Accumulated Surplus		\$ 1,318,092
GENERAL FUND TOTALS		\$ 10,289,602
<u>WATER UTILITY FUND</u>		
<u>Non-Statutory Reserve Funds</u>		
Water Capital Reserve		\$ 1,429,620
<u>Statutory Reserve Funds</u>		
Water System DCCs		\$ 625,522
<u>Unrestricted Accumulated Surplus</u>		
Water Operating Fund Surplus		\$ 477,912
WATER UTILITY FUND TOTALS		\$ 2,533,054
<u>SEWER UTILITY FUND</u>		
<u>Non-Statutory Reserve Funds</u>		
Sewer Capital Reserve		\$ 1,239,118
<u>Statutory Reserve Funds</u>		
Sewer System DCCs		\$ 4,221
<u>Unrestricted Accumulated Surplus</u>		
Sewer Operating Fund Surplus		\$ 292,553
SEWER UTILITY FUND TOTALS		\$ 1,535,892
<u>BIG EDDY WATER UTILITY FUND</u>		
<u>Non-Statutory Reserve Funds</u>		
Big Eddy Water Capital Reserve		\$ -
<u>Unrestricted Accumulated Surplus</u>		
Big Eddy Operating Fund Reserve		\$ 83,978
BIG EDDY WATER UTILITY FUND TOTALS		\$ 83,978
GRAND TOTAL ALL RESERVES AND SURPLUSES		\$ 14,442,526



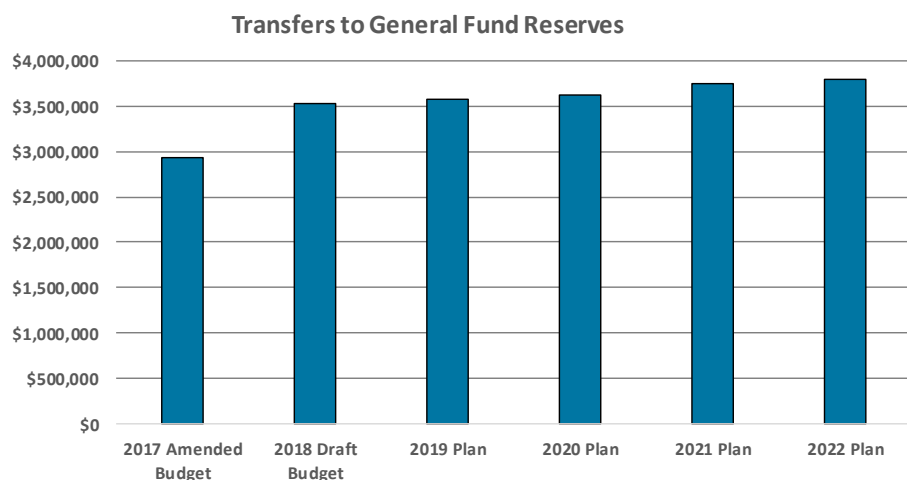
Transfers to Reserves

The City's long-term financial plan provides for the gradual built up of its reserve balances so that the City can minimize external borrowing and move towards an internal funding model in terms of paying for one-time or limited duration capital and operating projects from reserves.

This approach stabilizes the City's operating budget and provides for the future by matching ongoing revenues, e.g. taxation, with ongoing expenditures and by matching limited and targeted funding sources, i.e. reserves, with one-time or limited duration costs. The City's operating revenues and related budgets pay for the incremental build up of reserves by funding reserve transfers. The following reserve transfers, which allow for the gradual build up of the City's reserves, have been built into the City's draft long-term financial plan:

General Fund Reserves

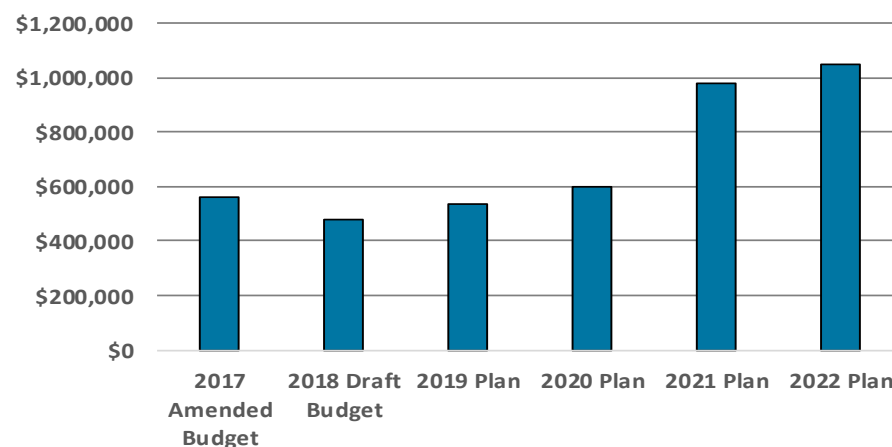
The following general fund reserve transfers are planned over the next 5 years in order to build up the City's capacity to internal fund capital and operating projects or initiatives.



Water Utility Fund Reserve

The following transfers to the City's water utility fund reserve fund are planned over the next 5 years in order to increase the City's capacity to internal fund important water infrastructure projects.

Transfers to Water Utility Capital Reserve Fund

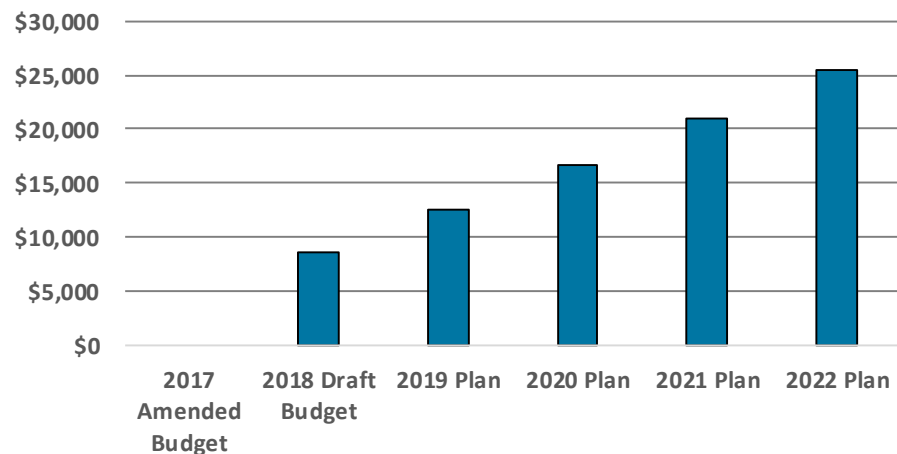


Big Eddy Water Utility Reserve

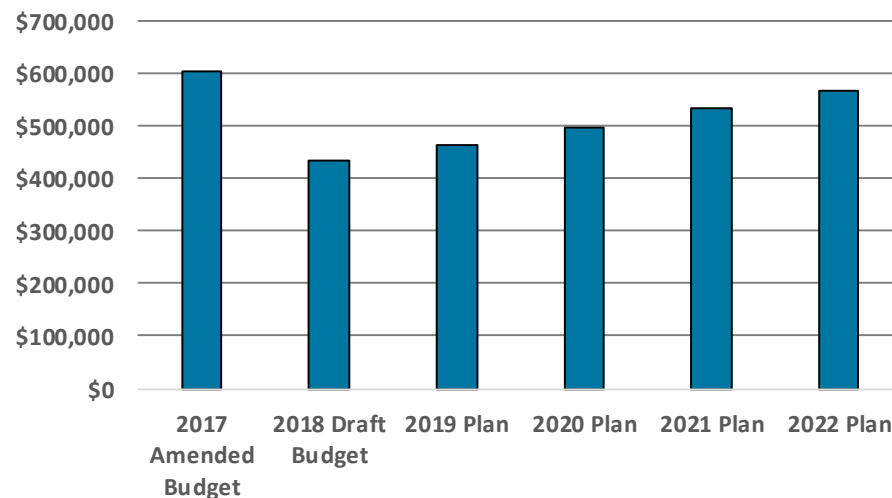
The following transfers to the City's Big Eddy water utility fund reserve fund are planned over the next 5 years in order to increase the City's capacity to internal fund important water infrastructure projects in the Big Eddy area.



Transfers to Big Eddy Water Utility Capital Reserve Fund



Transfers to Sewer Utility Capital Reserve Fund



Sewer Utility Fund Reserve

The following transfers to the City's sewer utility fund reserve fund are planned over the next 5 years in order to increase the City's capacity to internal fund important sewer infrastructure projects.



Debt

Overview of Debt

The City's recently adopted Debt Management & Financing/Funding Policy explains the different attributes of debt. This Policy also summarizes the advantages and disadvantages of debt financing versus pay as you go reserve funding and of external debt versus internal debt. The Policy establishes some guidelines around project financing and funding.

The Policy guidelines around the use of debt versus reserves, and related external and internal debt, are based on maximizing the advantages of each form of financing/funding and minimizing any disadvantages. The Policy indicates a clear preference for reserve funding (pay now, buy later) versus debt financing (buy now, pay later), and prefers internal debt to external debt. External debt however could be used for local area service projects where the debt servicing costs are paid for by specific benefitting residents or taxpayers not the general taxpayer.

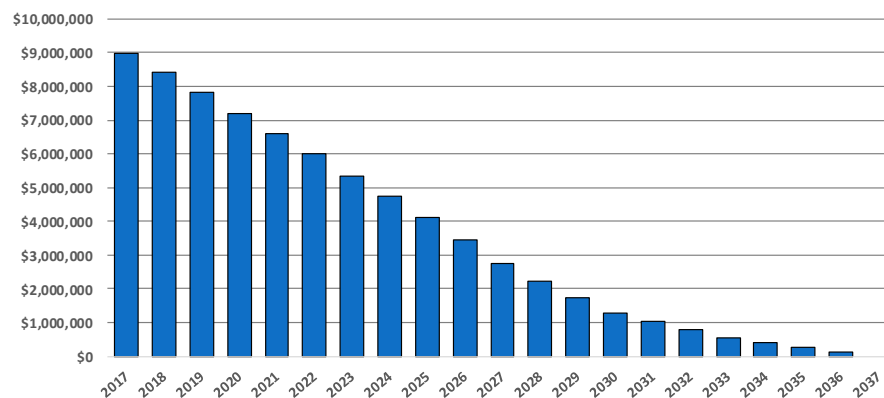
The City's draft financial plan follows the above Policy guidelines in that new debt has been restricted to previously approved local area service debt only.

The City's new Debt Management & Financing/Funding Policy indicates a clear preference for reserve funding (pay now, buy later) versus debt financing (buy now, pay later), and prefers internal debt to external debt. An exception to this is local area service borrowings where the debt payments are paid for by specific area residents who benefit from a particular service or project.

External Long-term Debt – General Fund

The City borrows externally through the Municipal Finance Authority (MFA). The City has approximately \$9 million of general MFA debt outstanding. This existing general fund debt will be fully paid for by 2037.

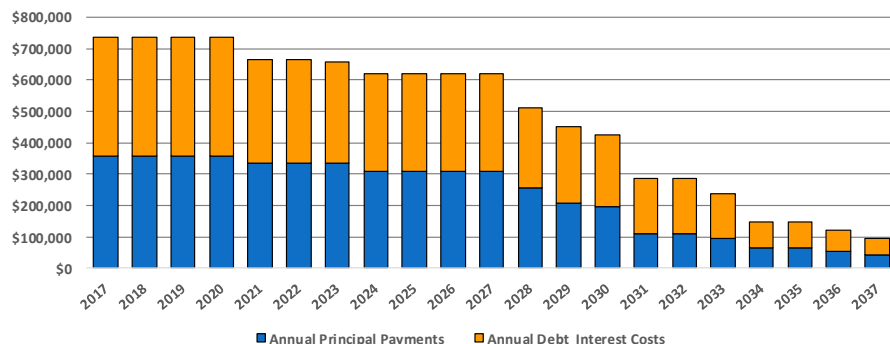
Total Amounts Owning on Existing General Debt



As certain debt issues expire, the City's annual debt servicing costs (principal and interest repayments) will be reduced (see graph below). In the City's long-term financial plan, the savings created from expiring debt are being transferred to reserves so that the City can save in advance for projects and thereby minimize or avoid future debt and related interest costs.



Annual Debt Servicing Costs on Existing General Debt

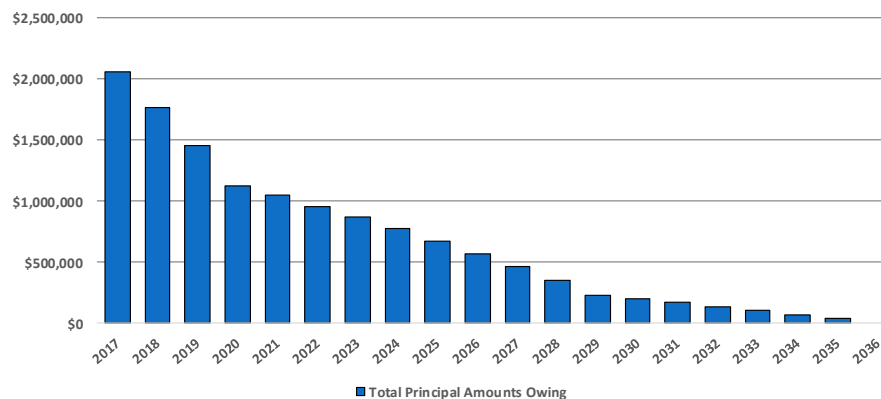


In the City's draft financial plan, the savings created from expiring debt are being transferred to reserves so that the City can save in advance for projects and thereby minimize or avoid future debt and related interest costs.

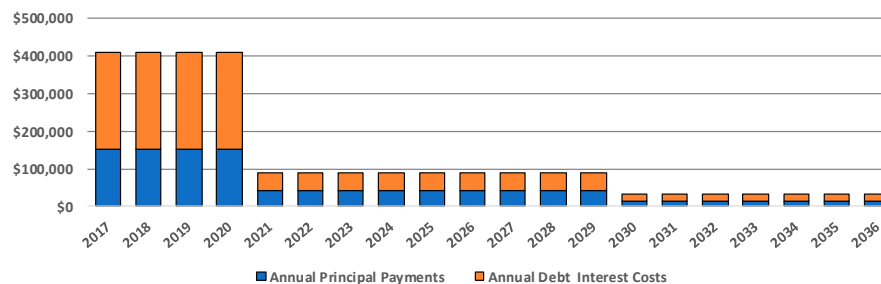
External Long-term Debt – Water Utility Fund

Similar to the general fund, debt serving cost savings from expiring water debt is being transferred to the Water Capital Reserve Fund in order to set aside funds for water infrastructure projects. Funds that would have otherwise gone towards principal and interest payments can be allocated to important water projects. The City has approximately \$2 million of existing MFA water debt outstanding, which will be paid off by 2036.

Total Amounts Owning on Existing Water Debt



Annual Debt Servicing Costs on Existing Water Debt





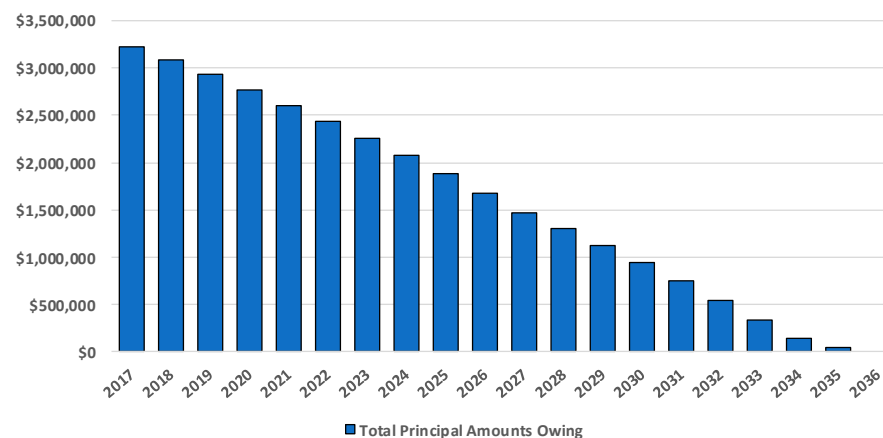
The only new borrowing in the City's water utility fund is related to a new planned debt issue for the Thomas Brook Water local area service project. The debt payments for this borrowing will be fully covered by the benefitting Thomas Brook residents, not the general taxpayer.

<i>Estimated Annual Debt Servicing Costs for New \$394,000 Thomas Brook Water Borrowing</i>			
Interest rate		3.15%	
Term in Years		20	
Planned Year of Borrowing		2018	
Years	Debt Servicing	Annual Payments	Payments 100% Recoverable from Local Area Service (LAS) Residents
2018-2037	Principal	14,662.99	(14,662.99)
" "	Interest	12,411.00	(12,411.00)
Totals		27,073.99	(27,073.99)

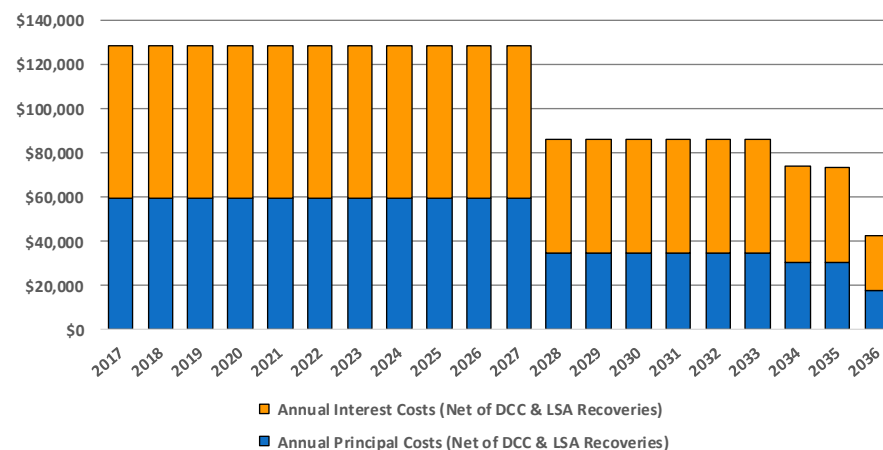
External Long-term Debt – Sewer Utility Fund

Similar to the water utility fund, debt serving cost savings from expiring sewer debt is being transferred to the Sewer Capital Reserve Fund in order to set aside funds for sewer infrastructure projects. Funds that would have otherwise gone towards principal and interest payments are being allocated to important sewer projects. The City has approximately \$3.2 million of existing MFA sewer debt outstanding (includes borrowings for development cost charge projects and a local area service project), which will be paid off by 2036.

Total Amounts Owing on Existing Sewer Debt



Annual Debt Servicing Costs on Existing Sewer Debt





The only new borrowing in the City's sewer utility fund is related to a new planned debt issue for the Thomas Brook Sewer local area service project. The debt payments for this borrowing will again be fully covered by the benefitting Thomas Brook residents.

Estimated Annual Debt Servicing Costs for New \$314,000 Thomas Brook Sewer Borrowing			
Interest rate		3.15%	
Term in Years		20	
Planned Year of Borrowing		2018	
Years	Debt Servicing	Annual Payments	Payments 100% Recoverable from Local Area Service (LAS) Residents
2018-2037	Principal	11,685.73	(11,685.73)
" "	Interest	9,891.00	(9,891.00)
Totals		21,576.73	(21,576.73)

External Long-term Debt – Big Eddy Water Utility Fund

In 2015 the City was successful in obtaining a \$3.8 million dollar Build Canada Infrastructure Grant for much needed upgrades to the Big Eddy Water System which are estimated at \$5.7 million. The Big Eddy Water District was dissolved and the Big Eddy Water Utility was formed within the City of Revelstoke.

The benefitting residents in the Big Eddy Water Utility were then petitioned to pay for 1/3 of the cost of the upgrades through a local area service tax, which was approved by the majority of benefitting residents. The following \$1.9 million borrowing will be undertaken to pay for the residents' one third share of the project cost, with the benefitting residents paying for the annual debt payments through their annual tax notice.

Estimated Annual Debt Servicing Costs for New \$1,900,000 Big Eddy Water Borrowing			
Interest rate		3.15%	
Term in Years		20	
Planned Year of Borrowing		2018	
Years	Debt Servicing	Annual Payments	Payments 100% Recoverable from Local Area Service (LAS) Residents
2018-2037	Principal	70,709.84	(70,709.84)
" "	Interest	59,850.00	(59,850.00)
Totals		130,559.84	(130,559.84)

Internal Debt

While the City has a preference for internal debt over external debt, it is also recognized that when internal borrowing is undertaken that a solid and reasonable payback plan needs to be implemented. The following Internal debt repayments have been built into the City's long-term financial plan and related reserve projections.

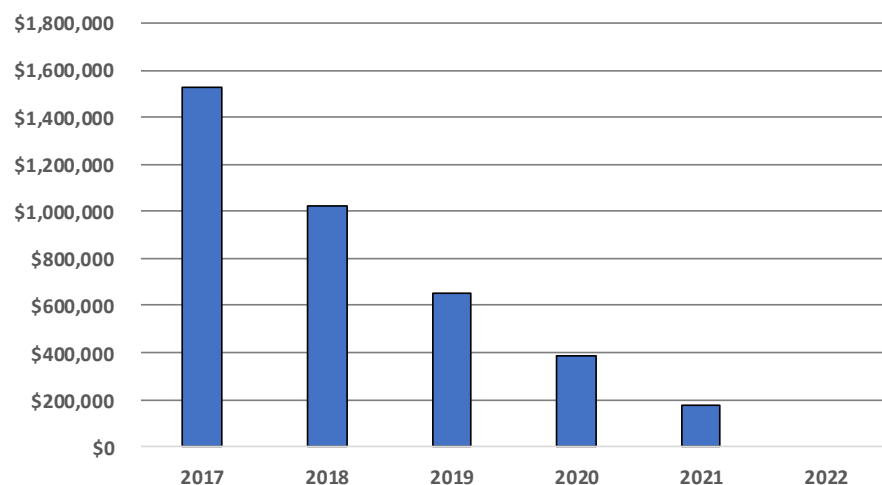
Summary of Outstanding Internal Loans				
Borrowing Fund	Lending Fund	Balance Owning as at December 31, 2017	Annual Principal Repayments	Estimated # of Years to Payoff Loan
Recreation Reserve	Land Sale Reserve	\$25,923	\$25,923	1
Building Reserve	Land Sale Reserve	\$200,000	\$25,000	8
Sewer DCC	Roads DCC	\$199,850	Dependent upon DCC Collections	Dependent upon DCC Collections
Total Owning		\$425,773		



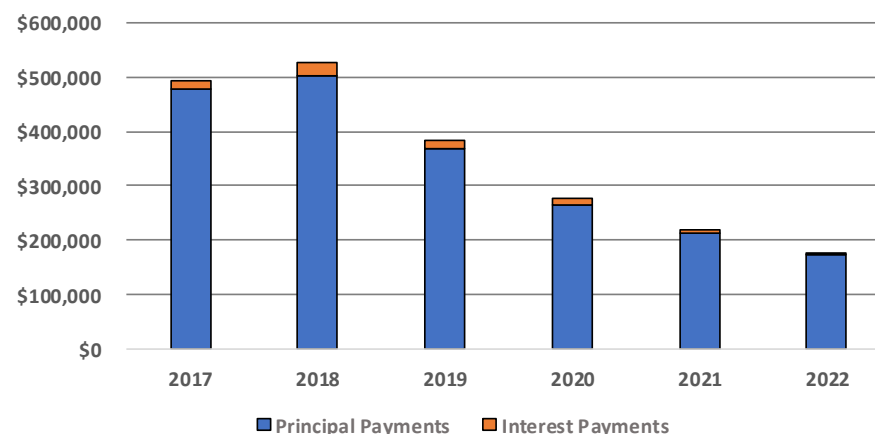
Equipment/Vehicle Debt

The City has borrowed short-term (up to 5 years) through the MFA's equipment financing program for equipment and vehicle replacements. This financing program has no penalties or fees for early paying outs, which can be made at any time. Variable interest rate are charged under this program (currently at 1.82%). The City has the following equipment/vehicle loan commitments which are due to be paid off over the next 5 years.

Short-Term Equipment/Vehicle Loan Principal Owning
(based on existing loan commitments)



Short-Term Equipment/Vehicle Debt Servicing Costs
(based on existing loans outstanding & committed)



In the City's has approximately \$1.5 million of outstanding principal owing on existing equipment/vehicle loan commitments, which will be paid off together with interest over the next 5 years. The City's long-term financial plan provides for the principal and interest repayments associated with this short-term debt.



Taxes and User Fees

Overview

Property Taxes

Property taxes are the main source of revenue for local governments. Municipalities have authority under the Community Charter to tax property owners.

Property taxes are calculated on the basis of the market value or assessed value of land and/or improvements. Local governments calculate taxes using the variable tax rate system where tax rates are based on a dollar figure per \$1,000 dollars of assessed property value (i.e. \$1.02/\$1,000).

Tax rates differ between municipalities and each class of property. Municipalities set their annual tax rates based assessed values and their revenue needs which are set out in the annual financial plan. The City's draft financial plan includes preliminary total property tax levies in each year. These levies will change as budget discussions proceed.

The City's draft financial plan includes preliminary total property tax levies in each year. These levies will change as budget discussions proceed.

Parcel Taxes

A parcel tax can be imposed under the Community on the basis of a single amount for each parcel, the taxable area of a parcel or the taxable frontage of the parcel. The bylaws required to establish a parcel tax scheme must identify the service; state the basis and specify the years for which the tax is imposed. In addition, they must establish how the taxable area or the taxable frontage of a given property is determined.

Parcel taxes are often used in conjunction with user fees to recover the costs of providing local government utility services. They can be levied on any property that has the opportunity to be provided with a service regardless of whether or not the service is being used.

The City currently has a sewer parcel tax which is calculated on the basis of lot frontage. This parcel tax assists in paying for sewer services.

User Fees

Local governments establish user fees as an alternative to property taxation for generating revenue. Typically user fees and charges are used for recovering the cost of services or for using municipal property. For example, user fees are normally charged for utilities, recreation, etc. The City of Revelstoke has user fees for many services including its sewer, water and garbage collection utility services. The City reviews its user fee levels annually as these fees need to keep up with the cost of providing the related services. The respective increases have been built into the City's financial plan including those associated with water, sewer and garbage utility services.

Local Area Services Taxes

The Community Charter provides municipalities with authority to provide a local area service within a part of the municipality. The Charter sets out the legal framework for the establishment of a local service area and any borrowing in relation to a local area service. The Charter also provides authority for a municipality to levy a property value tax and/or a parcel tax to recover all or part of the costs of a service provided within a local service area.

The benefitting owners must approve the establishment of a local area service and any associated parcel taxes through a petition process, whereby the owners of at least 50% of the parcels that would be subject to the local area tax approve of the initiatives. The persons signing must also be the owners of parcels that in total represent at least 50% of the assessed value of land and improvements subject to the local area service.



The City of Revelstoke has established local area services and related parcel tax recoveries for water and sewer projects that benefit specific areas and residents within the City. The cost of borrowing for these projects is recovered from the area residents who benefit from the services provided.

Property Tax Assessments

Property assessments are a key component of property taxes, as the assessed value of a property, in part, determines the amount of tax a property owner will pay. The Assessment Act establishes nine property classes based on the use of the property. Generally, each class determines the level of taxes an individual property owner will pay each year

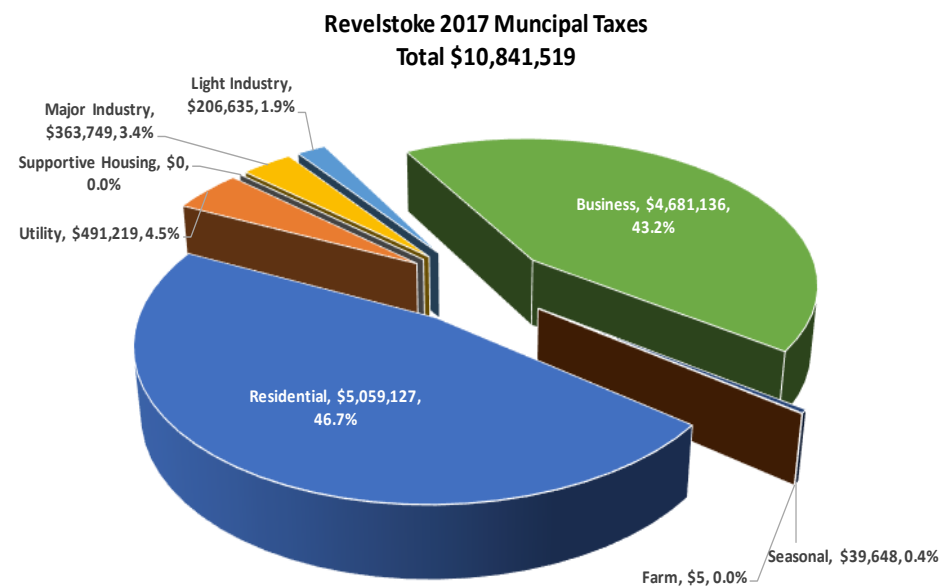
Each year the tax rate for each property class is calculated taking into account changes in assessment values and revenue needs. Generally speaking:

- If the City's total assessment base increases, the tax rates will decrease; and
- If the City's total assessment base decreases, the tax rates will increase.

Individual property tax increases may be higher or lower than the reported overall tax increase, depending on the change in specific property assessed values in comparison to the average change. Individual levels of taxation are also impacted by any shifts in amount of tax dollars collected from the various tax classes.

The majority (90%) of the City's property taxes are collected from the residential and business tax classes, which represents the majority of the City's assessed values.

Property Tax Distribution



Under the B.C. Community Charter, the City's financial plan must set out the objectives and policies of the municipality in relation to the distribution of property value taxes among the various property classes. The City has developed a Revenue and Property Tax Policy (F-9) to provide guidance in this area. One of the key guiding principles stated within the above policy is as follows:

"The proportion of the property tax burden borne by the residential sector has been less than 50%. It is City Council's intention that this proportionate share increase to at least 50%. This may occur as the result of a natural growth in assessment value or by shifting the burden from the non-residential sector through applying different tax increases to the various classes, or through a combination of both methods, over time."

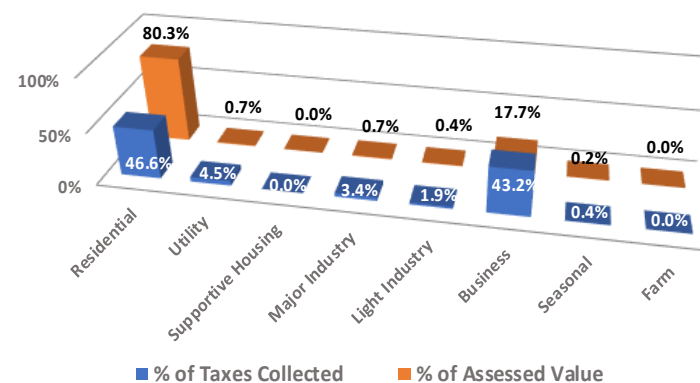


As noted in the above pie chart, in 2017 the percentage of municipal property taxes collected from the residential class was 46.7%

City of Revelstoke 2017 Assessed Values & Distribution of Property Taxes

Property Assessment Class	Assessed Values	Assessed Values %	% of Property Taxes Collected
Residential	\$1,058,861,480	80.3%	46.6%
Utility	\$8,824,300	0.7%	4.5%
Supportive Housing	\$2	0.0%	0.0%
Major Industry	\$9,533,000	0.7%	3.4%
Light Industry	\$5,828,000	0.4%	1.9%
Business	\$232,935,677	17.7%	43.2%
Seasonal	\$2,411,100	0.2%	0.4%
Farm	\$225	0.0%	0.0%
	\$1,318,393,784	100.0%	100.0%

2017 Comparison of Assessments to Taxes Raised

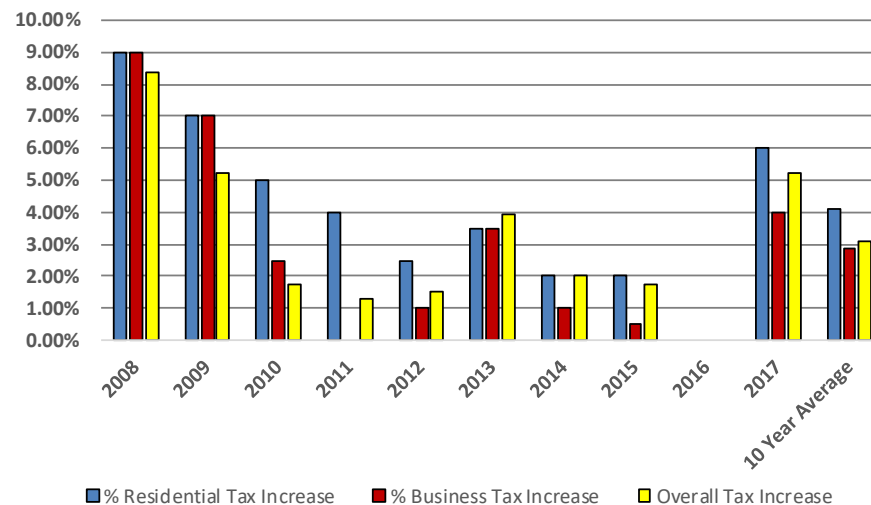




Historical Tax & Utility Rates

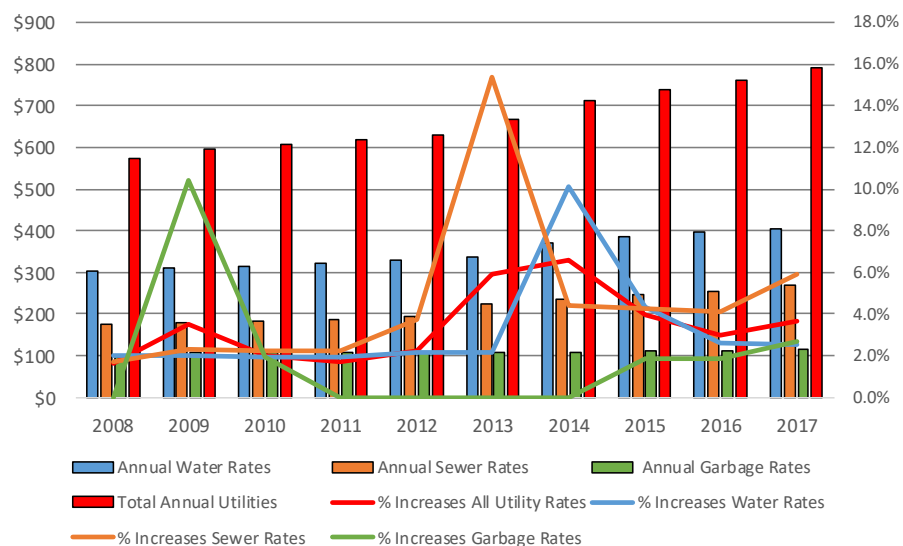
Annual residential tax increases have averaged 4% over the last 10 years and business tax increases have averaged about 3% over the same time period. 90% of the City's property taxes are collected from the residential and business tax classes, which represent almost all of the City's assessed values.

History of Taxes Increases
(net of new construction)





Historical Residential Utility User Rates



The City's annual 2017 flat rate residential utility charges for water, sewer and garbage, are \$405, \$270 and \$115, respectively, for a total of \$790. These rates which are charged on the annual tax notice. The water and sewer rates will be increasing by 5% in 2018 and the garbage rate will be increasing by 2.0%. The fees for water, sewer and garbage have increased by 3.2%, 4.6% and 1.9%, respectively and annually, on average over the last 10 years. The City's long-term financial plan provide for gradual or incremental rate increases as opposed a large spike in rates in any one year.



New Construction

New construction revenue is property tax revenue that is generated annually as a result of new development, e.g. new homes, businesses, additional subdivisions, etc. This new construction results in new assessed values which were not in the City's assessment base in the previous year and thus were not taxed previously. New construction revenue can be used to lower the overall tax increase that is required to maintain services or to pay for new services.

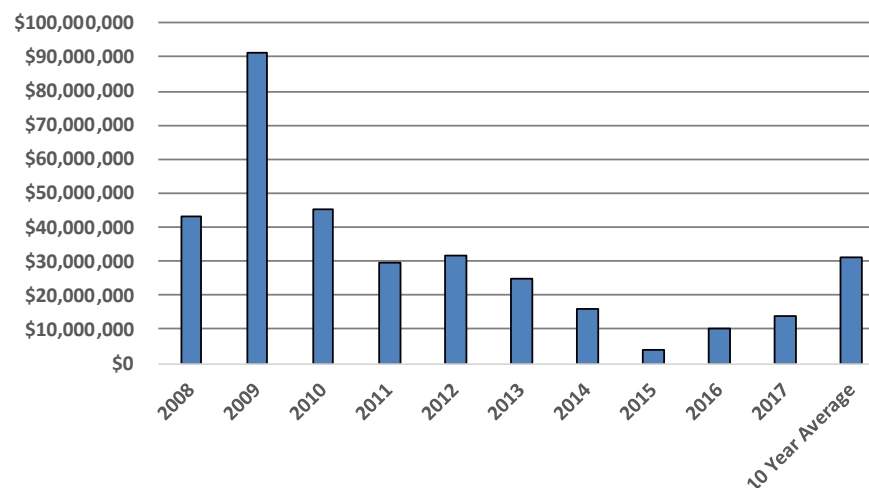
Preliminary new construction dollars for the upcoming year are available by November of each year. Revenue estimates from new construction can change, sometimes materially, on an ongoing basis well into the actual fiscal year. New construction assessments and revenue can vary widely from year to year (see graphs).

To mitigate against this uncertainty the City has undertaken a conservative approach within its draft financial plan by only relying on a base amount of new construction revenue in the amount of \$100,000 to balance its budget annually. If any additional new construction revenue is generated above the \$100,000, it will be transferred to reserves which will in turn be used to fund

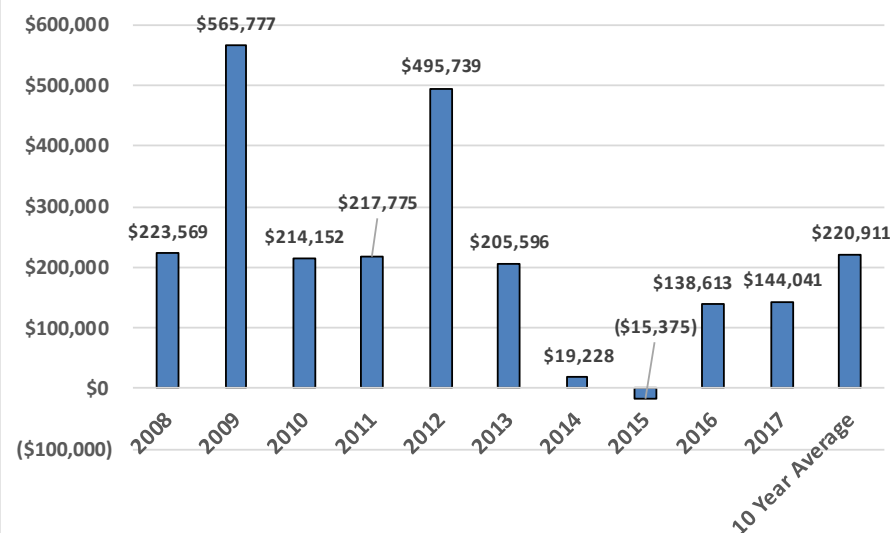
capital or other
one-time
projects.

To mitigate against uncertainty the City's financial plan only relies on a base amount (\$100,000) of new construction revenue annually to balance its budget. Should additional new construction revenue be realized it will be transferred to reserves.

History of Total New Construction Assessments



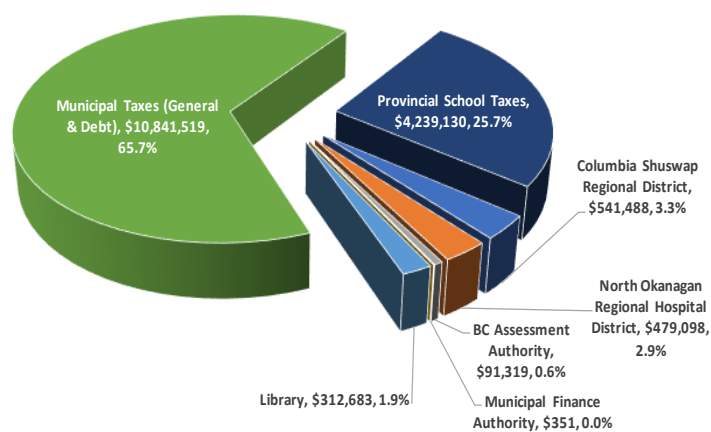
History of New Construction Tax Dollars Raised





Taxes Collected by Taxing Authorities

2017 Taxes Levied by Various Taxing Authorities
Total \$16,505,588



The City serves as a collection agency for other taxing authorities; namely provincial school taxes, and the Columbia Shuswap Regional District, the North Okanagan Regional Hospital District, the BC Assessment Authority, the MFA and the Library levies. About 65% of taxes collected by the City in 2017 were for municipal purposes and the balance was collected on behalf of the other authorities.



Comparisons or Benchmarks

Overview

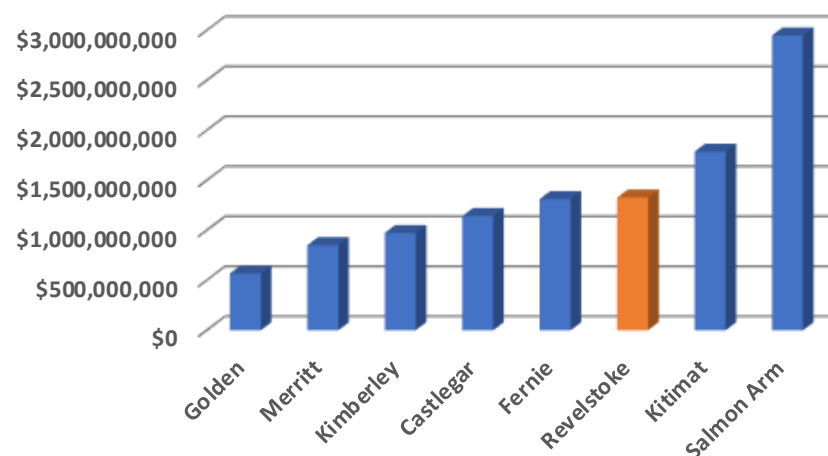
The comparisons or benchmarks presented here are for discussion purposes during budget deliberations. When viewing the data, it is important to remember that each community is unique in terms of its assessment base, its geography, its budgetary demands, etc. As such no two communities are exacting alike. For example, some communities are endowed with major industry which provides certain monetary advantages over other communities. However, when looking at comparisons in a general context certain trends begin to emerge which are worthy of thought and discussion. The following communities have been chosen as comparators to Revelstoke for the reasons noted.

- Castlegar (comparable population)
- Fernie (similar reliance on tourism economy)
- Golden (close geographic proximity and similar tourism economy)
- Kimberly (comparable population)
- Kitimat (comparable population and similar weather)
- Merritt (comparable population)
- Salmon Arm (close geographic proximity)

The benchmark information shown in this section pertaining to assessments, house values, taxes and user fees is based on 2017 municipal data, whereas the other financial comparisons provided is based on 2016 municipal year-end financial results. This statistical data is published by the Ministry of Community, Sport and Cultural Development annually and is referred to as “Local Government Statistics”.

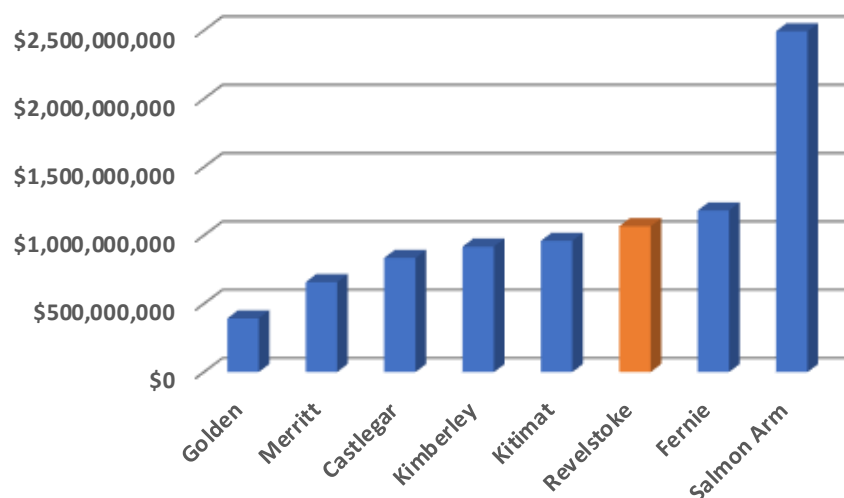
Assessment Information

Total General Assessed Values

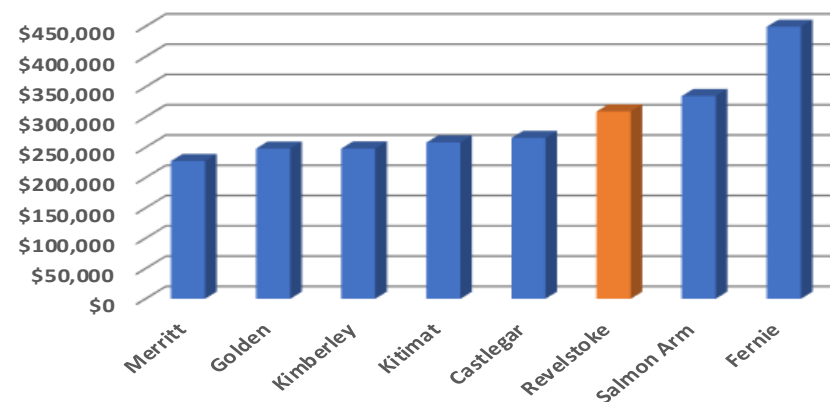




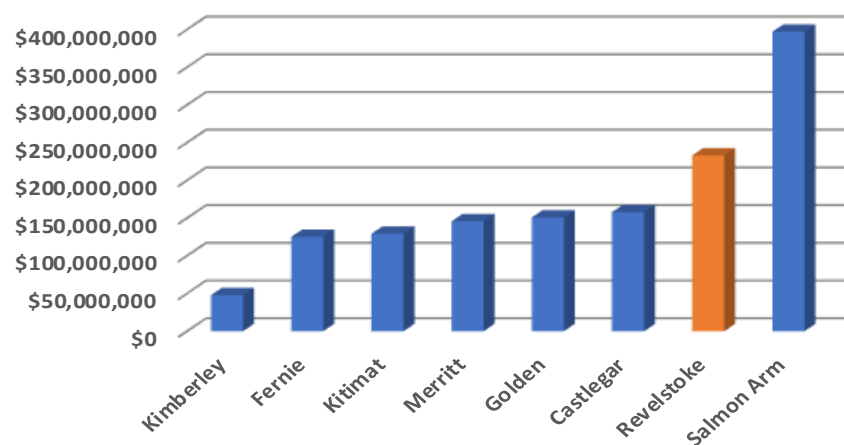
Residential Assessed Values



Average Assessed Value Home



Business Assessed Values

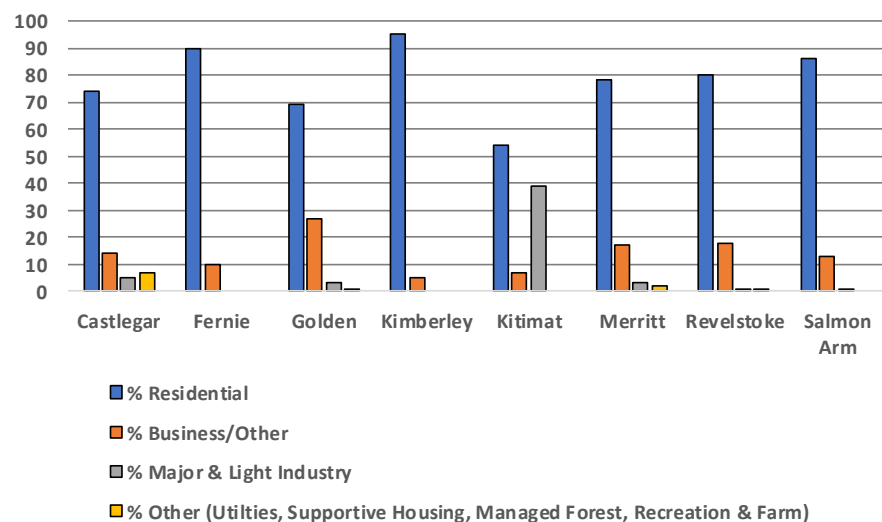


The City's overall business assessed values are high in relation to its comparators. Like many communities. Revelstoke does not have the advantage of significant major and light industrial assessments which can serve as a large tax draw. Some communities however are overly dependent upon major industrial taxation.

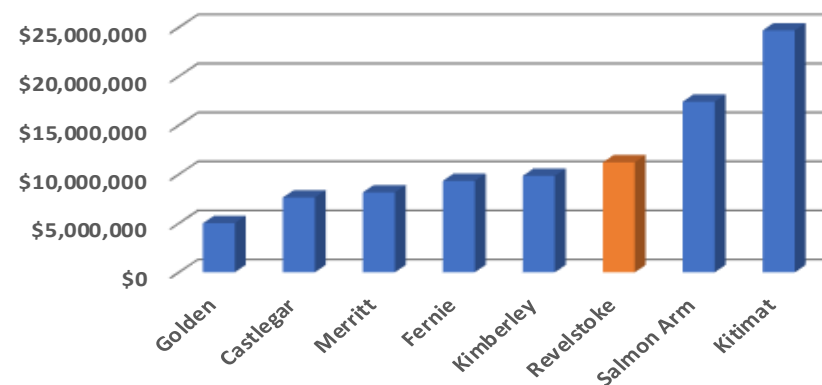


Taxes and Charges

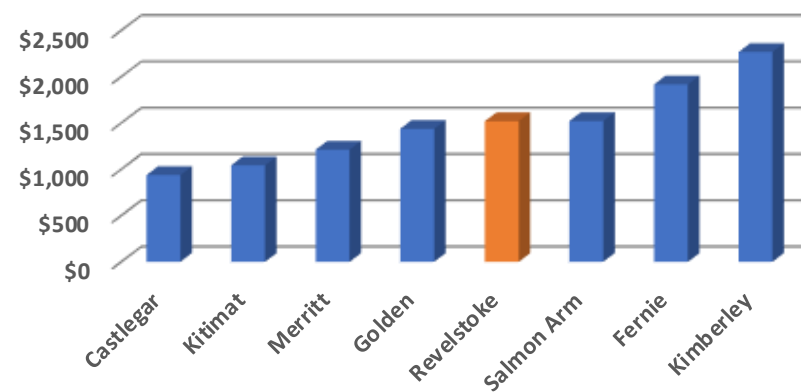
% of Assessed Values in Various Tax Classes



Total General Municipal Taxes Raised

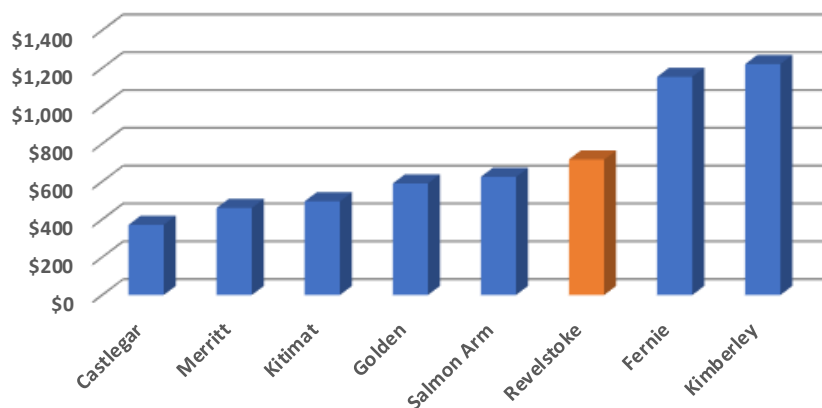


Municipal Taxes on Average Assessed Value Home

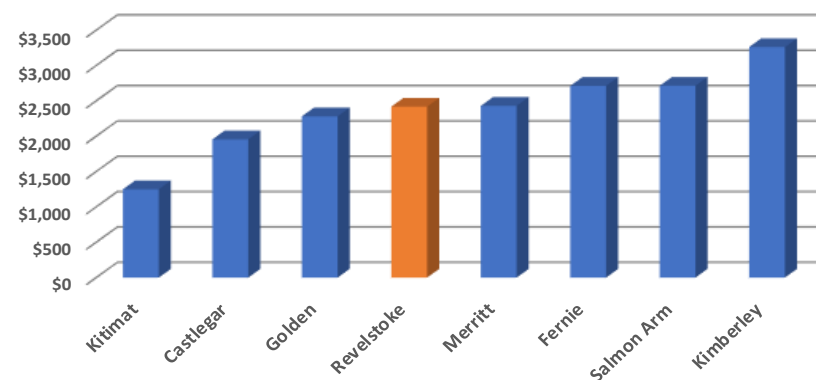




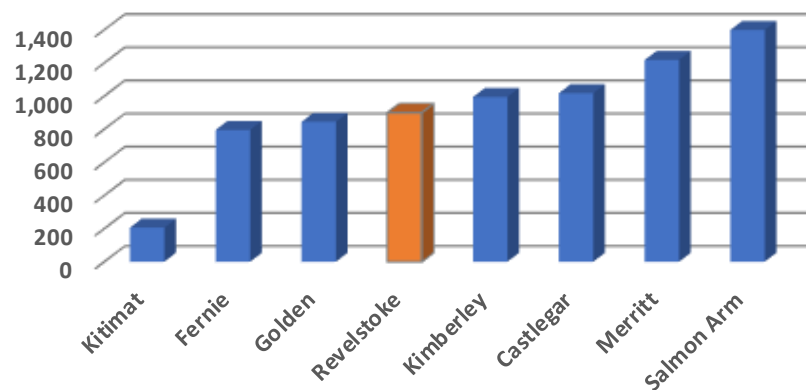
Residential Municipal Taxes per Capita



Municipal Property Taxes, Parcel Taxes & User Fees on Average Value Home (excludes taxes from other taxing authorities)



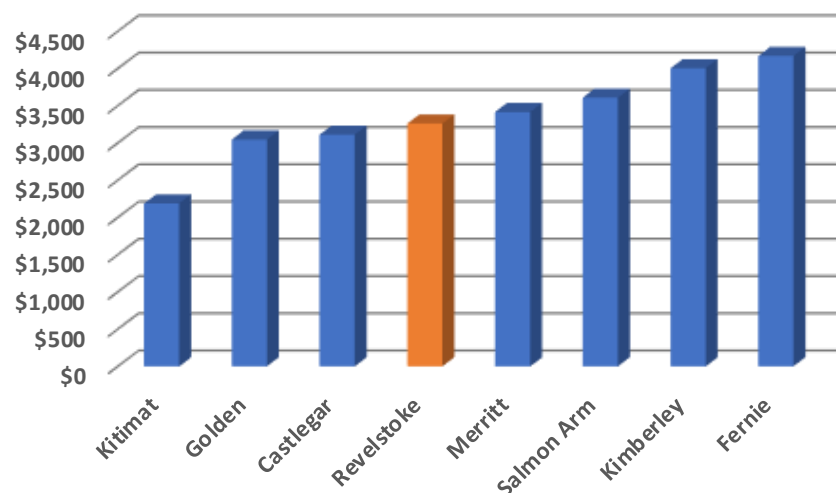
Residential User Fees & Parcel Taxes on Average Assessed Value Home



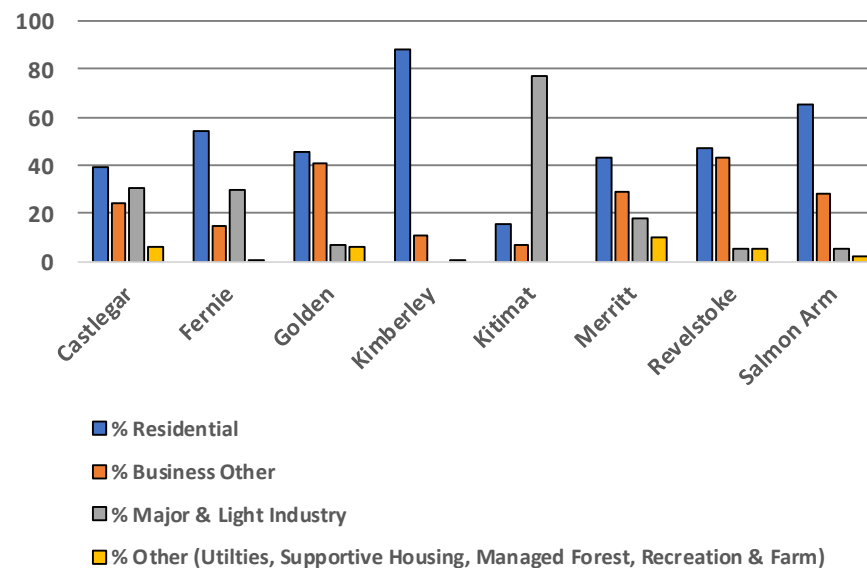
When one takes into account municipal taxes and charges on an average assessed value home, Revelstoke is 4th highest or 5th lowest of the eighth communities. It's per capita residential municipal rank 3rd highest.



Residential Property Taxes & Charges on Average Assessed Value Home (includes taxes from other taxing authorities)



% of Total Municipal Taxes Paid

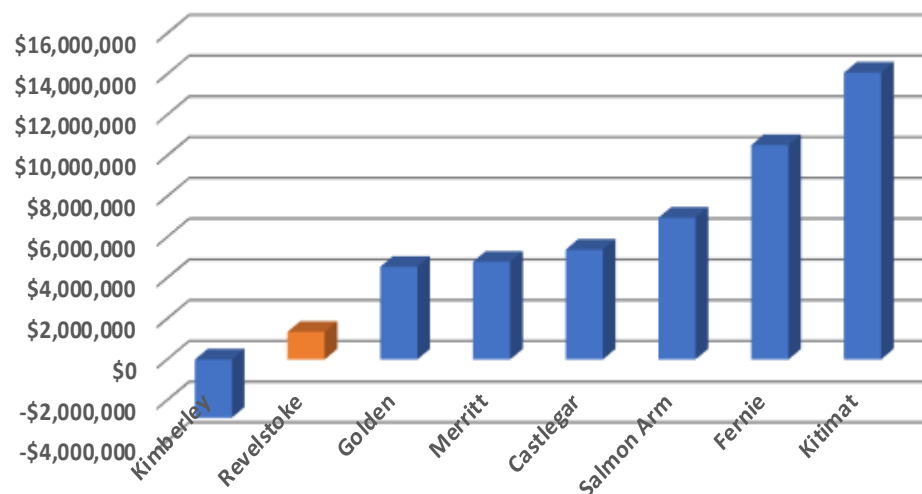


The spread between the percentage of municipal taxes paid by the residential class in comparison to the percentage paid by the business class is the closest in Revelstoke, amongst all of the comparators. The spread in Golden is the next closest.

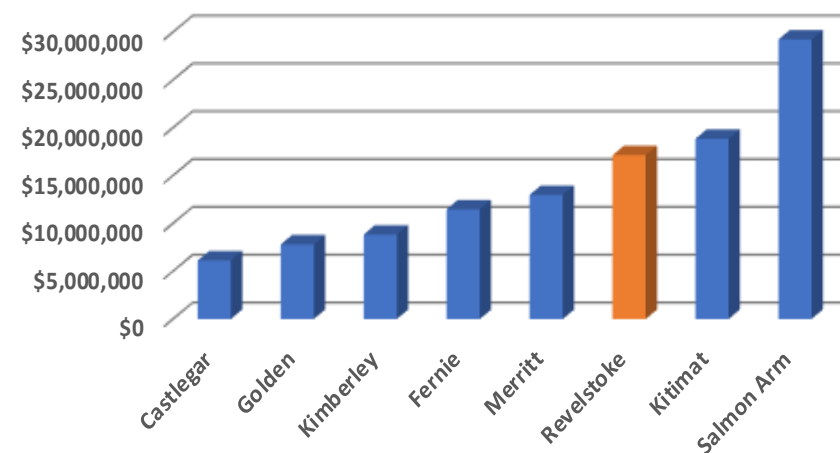


Financials

Net Financial Assets (Net Debt)
(financial assets less liabilities)



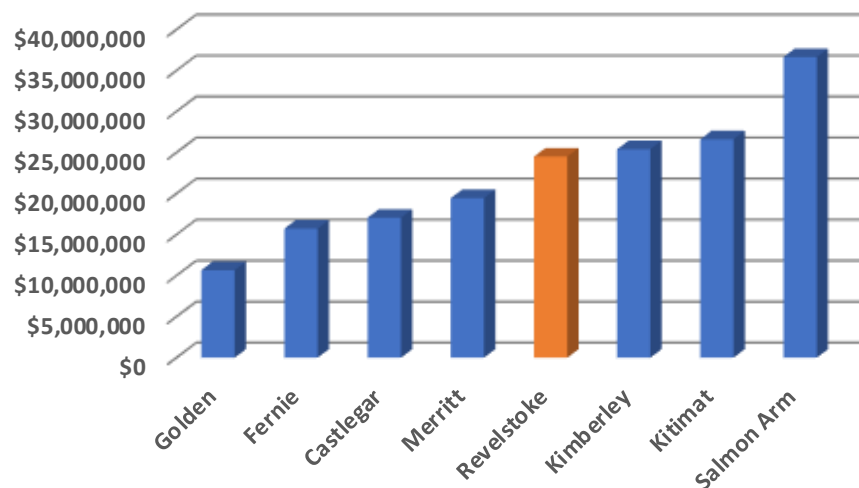
Reserve & Surplus Funds



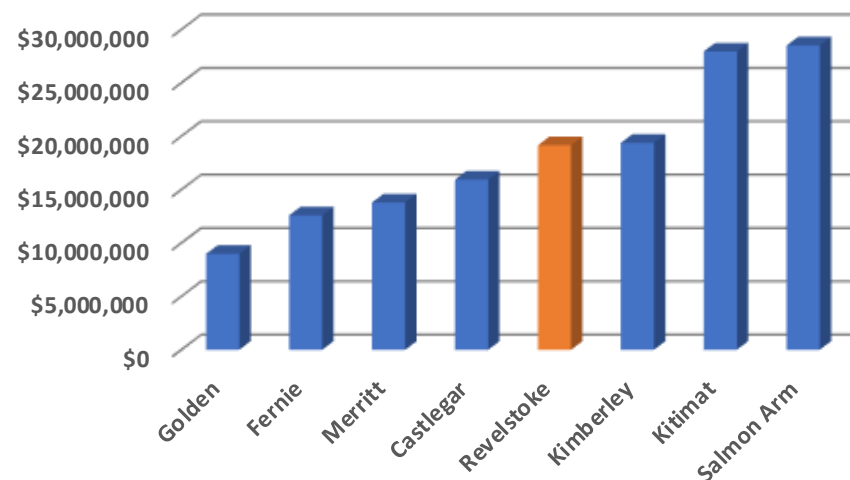
Revelstoke's net financial assets are lower than all but one of its comparators because of the City's high debt load; however, its reserve and surplus funds are at the higher end of the spectrum.



Total Revenue

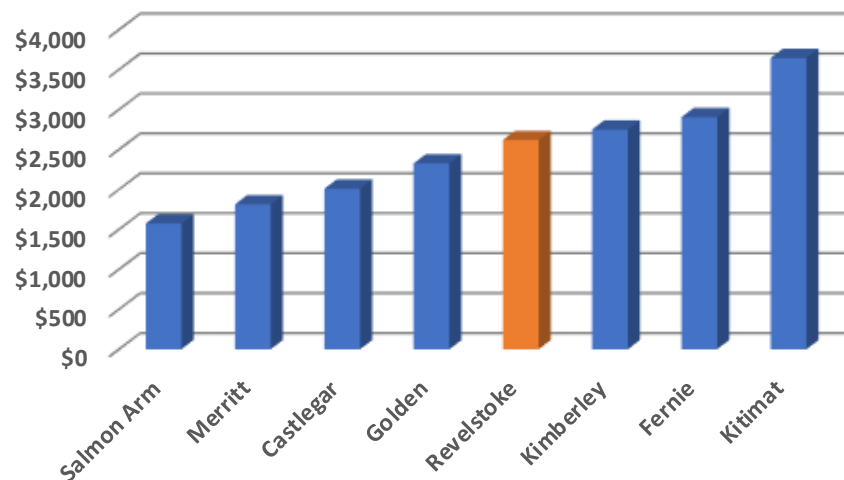


Total Expenses



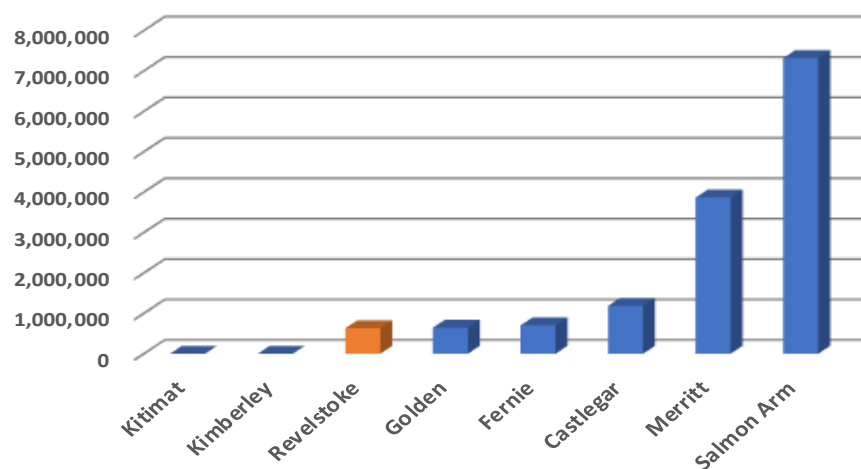
Revelstoke's total revenue and expenses, and its total per capita expenses, are all near the median point amongst all of the comparators.

Total Per Capita Expenses

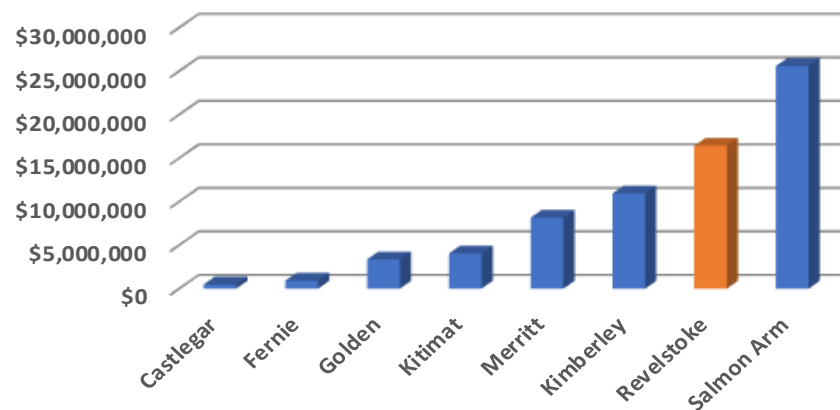




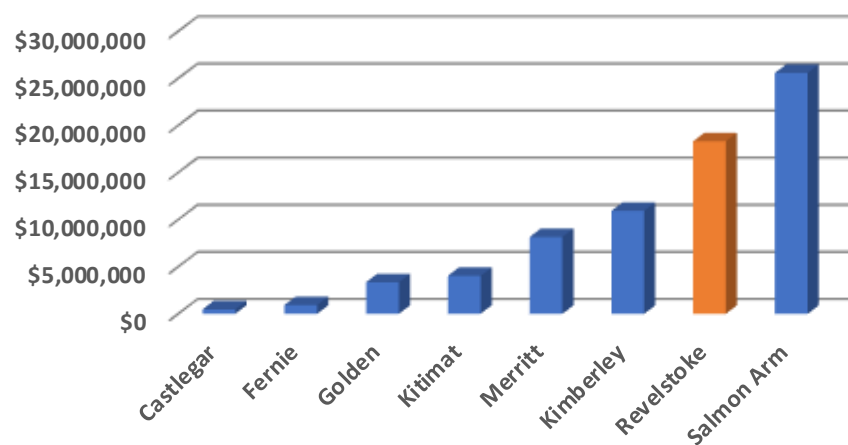
Development Cost Charges (DCC) Funds Available



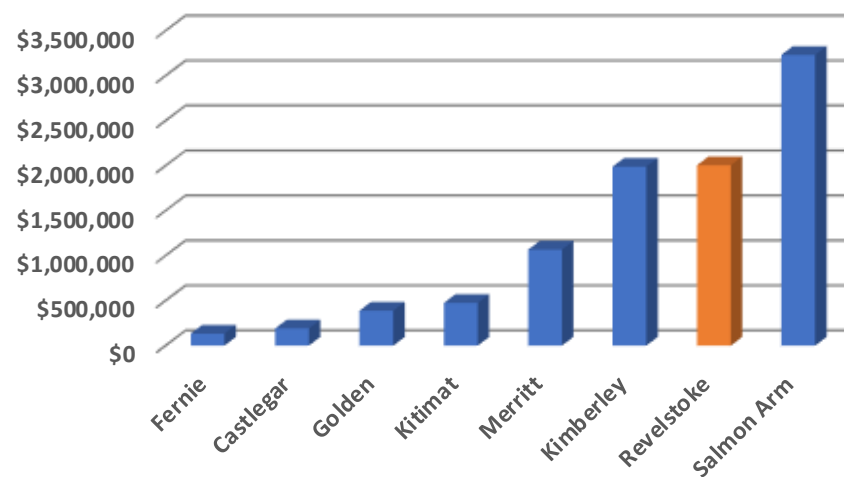
Total Long-Term Debt



Total Debt

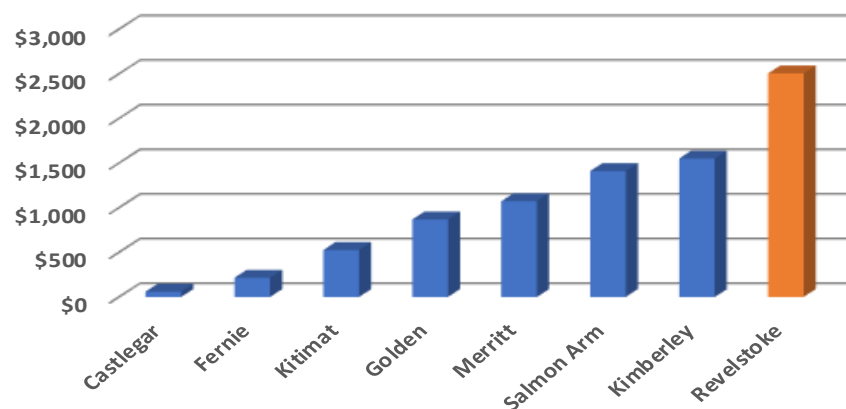


Debt Servicing (Principal & Interest) Costs

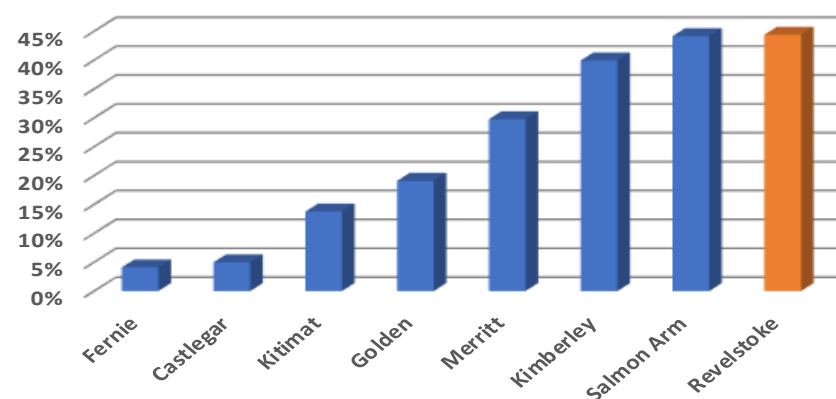




Total Debt Per Capita



% of Debt Servicing Capacity Utilized



The City of Revelstoke has a very high debt load in relation to its comparators. The City recently adopted a Debt Management & Financing/Funding Policy to set guidelines for any new debt. This Policy indicates a clear preference for internal reserve funding for capital projects in order to minimize any future debt. The City also recently updated its Reserve and Surpluses Policy in order to set future goals for its various reserve levels.



Next Steps & Spending Packages

Next Steps

Once Council has approved the base departmental operating and capital budgets, and associated funding levels, that are needed to sustain the City's existing services and programs, Council will consider additional budget requests. These requests are provided below.

Operating Spending Packages

Departments have submitted Operating Budget Spending Package Requests (Operating Requests) for new services/programs or increased service level requests, which are not currently included in base departmental operating budgets. The Operating Requests have been separated into ongoing expenditures and one-time or limited duration expenditures. Any associated capital budget implications have also been identified. A summary of the Operating Requests follows.

Capital Spending Packages

Departments have submitted Capital Budget Spending Package Requests (Capital Requests) for new capital projects not currently included in the City's long-term capital plan. A summary of the Capital Requests follows.

2017 Property Taxes and Utility Charges on Average Assessed Value Home

For Residential Properties Connected to Water & Sewer & Without an Authorized Secondary Suite

Average Property Assessment in 2017 \$309,465

RESIDENTIAL CLASS PROPERTY	2017	
	Tax Rates	2017 Tax Notice
<u>Municipal & Library Property Taxes</u>		
General Municipal Taxes & Debt	4.7829	1,480.14
Library Taxes	0.1276	39.49
Municipal Property Taxes	4.9105	1,519.63
<u>Taxes Collected on Behalf of Other Taxing Authorities</u>		
School Taxes	2.0955	648.48
Columbia Shuswap Region District	0.3107	96.15
North Okanagan Regional Hospital District	0.2749	85.07
BC Assessment Authority	0.0432	13.37
Municipal Finance Authority	0.0002	0.06
Other Taxing Authorities	2.7245	843.13
Property Taxes from all Sources	7.6350	2,362.76
<u>Municipal Utilities</u>		
Water		405.00
Sewer		270.00
Garbage		115.00
Municipal Utilities		790.00
Total Property Taxes & Utility Charges		3,152.76



Operating Spending Packages

NON-CORE OPERATING BUDGET SPENDING PACKAGE INITIATIVES - GENERAL FUND

									Property Tax Increase (Reduction)		Accumulated Surplus	Reserve Funds		Grants	Other		Total Funding
Department/Initiative	Net Ongoing Operating Costs (Revenue)	One-Time Operating Costs	Associated One-Time Capital Costs	Department Priority	Corporate Priority	Whether Recommended (R) and Year	Notes/Comments	Council Decision - to be included in Budget (Yes) (No)	\$s	%	\$s	\$s	Specific Reserve Fund (\$)	\$s	\$s	Specific Source(s)	\$s
Administration/Finance																	
Administration Wages	\$8,000						Transition of the Administrative Assistant CUPE position to a Confidential Executive Assistant Exempt position. After one-time bump in wages position would fall in with regular exempt staff wage increases.		\$8,000	0.07%							
Community Development																	
Part time assistant	\$35,000						Request is for additional part-time (.5) assistant to help with managing economic development projects and responding to ongoing Community Economic Development activities.		\$35,000	0.32%							
Police Services																	
Addition of an Operations Non-Commissioned Officer	\$125,280			1			Proposed addition of an Operations Non-Commissioned Officer. The current structure of the RCMP Detachment requires the addition of a Sergeant to provide supervision to the General Investigation Service, General Duty members and to monitor and review the quality of policing services. The benefits of this expense are increased police presence, increased review of all operational investigations, better supervision of officers as well as improved response and support for the serious incidents which are investigated. The consequences of not proceeding are no improvement to policing services.		\$125,280	1.15%							
Move from part-time to full-time for Victim Services Program Manager	\$18,990			2			Transition from part time to full time hours for police based Victim Services Program Manager. The increased hours for the Program Manager will result in seamless assistance to victims of crime. The benefits of the increased hours of work for the Victim Services Program Manager will ensure that the program is properly operated, appropriate reporting is done in a timely manner, that volunteers and the assistant are properly supervised and that the program continues to provide increased hours of support for victims of trauma and crisis in Revelstoke. Further the RCMP and City of Revelstoke can then ensure to comply with the CVBR.		\$18,990	0.18%							
Additional hours Victim Services Program Manager (on call)	\$14,872			3			Compensation for on-call hours for the Revelstoke police based Victim Services Program Manager, will result in seamless assistance to victims of crime in Revelstoke. The benefits of the additional operating costs are that the Victim Services on-call worker are compensated for their availability, to reduce over-work and ensure they are readily available to the RCMP and victims of crime in a timely manner. The RCMP and City of Revelstoke can then ensure to comply with the CVBR. The consequences of not proceeding with this proposal is that the Victim Services workers pull service when not on duty, limiting availability to regular office hours only. The majority of incidents occur outside of VS working hours therefore services would not always be rendered when required.		\$14,872	0.14%							
Addition of a part time Victim Services Assistant for the police based Victim Services program.	\$26,000			3			The proposed addition of a part time Victim Services Assistant for the police based Victim Services program. The increased hours covered by the Victim Services Assistant will result in seamless assistance to victims of crime. The benefits of the addition of a Victim Services Assistant are that the program is properly operated, that additional hours are covered, that increased training is provided to volunteers, that consistency is provided to clients and that the program provides increased hours of support for victims of trauma and crisis in Revelstoke.		\$26,000	0.24%							
Development Services																	
One additional position - Building Inspector	\$85,000		\$35,000	2			To accommodate exponential increase in Building Permit processing over 2016, increased front counter inquiries, increasing complexity of development proposals and planning applications, projected increase in nightly accommodation regulatory enforcement and administration, and increase in land use bylaw enforcement assistance. Funding for the additional position will be partially covered by a reduced need for overtime hours and casual wages. The full annual cost is \$105,000		\$85,000	0.78%							
Engineering & Public Works																	
Second Civil Tech position.	\$103,500			1			With increased development occurring at the same time as major capital projects and updating asset management programs, the Engineering department is not able to keep up with the current workload. Development work is taking the priority from a risk management and timeliness perspective, forcing infrastructure planning and capital projects to be delayed or not completed. Should this funding not proceed, engineering long term planning will not be proactive, and if it is to proceed, will heavily rely on external consultants for work that could be completed by internal technical staff.		\$103,500	0.95%							
Parks, Recreation & Cultural Services																	
Street Fest	\$5,000			4			The Revelstoke Arts Council is requesting an additional \$5,000 so that they can hire a professional sound technician for 66 nights during the street fest entertainment.		\$5,000	0.05%							
Fiscal Services including Capital Contributions & Transfers to Reserves																	
Contribution to Reserves	\$108,508			1			Reserves need to be built up to achieve financial sustainability and to provide for the future.		\$108,508	1.00%							
Totals	\$530,150	\$0	\$35,000						\$530,150	4.88%	\$0	\$0		\$0	\$0		\$0



Capital Spending Packages

CAPITAL BUDGET SPENDING PACKAGE INITIATIVES - GENERAL FUND

										Recommended Funding Sources					
										Reserve Funds		Grants	Other		Total Funding
Department/Project	One-Time Capital Costs	Ongoing Capital Costs	Associated Net Ongoing Operating Costs (Revenue)	Associated Net One-Time Operating Costs	Department Priority	Corporate Priority Rating	Whether Recommended (R) and Year(s) Recommended	Notes/Comments	Council Decision - to be included in Budget (Yes) (No)	\$s	Specific Reserve Fund (S)	\$s	\$s	Specific Source(s)	\$s
Fire & Emergency Services															
Back flow preventer	10,000							Needed to prevent water from the building flowing back into the main water system.							
Development Services															
Thomas Brook OCP & Zoning Bylaw Update	30,000							Development and implementation of a planning process to engage the Thomas Brook neighbourhood residents and land owners to apply City zoning and OCP designations to their properties.							
Police Services															
RCMP - conference room table replacement	4,000							The current RCMP Boardroom table is a single 20 foot long table in the centre of the boardroom. With this configuration it limits adaptation within this room for training sessions, examinations, meetings and break out sessions. Currently a total of 10 persons can comfortably sit around this table. Others must side along the walls while in the room. The RCMP are seeking an improved room organization method that allows for changing and dynamic needs. Proposed is the request for 12 multiple two persons tables which can stack. This will allow for a variety of arrangements and easy storage for physical training sessions. The various arrangements will make Revelstoke's Detachment boardroom a more useful space encouraging the use of the room by the RCMP Southeast District and area detachments for a variety of training sessions							
Totals	44,000	-													



Appendix – Glossary of Terms

Accrual Based Budget or Financial Plan: The Budget or Financial Plan which is presented on the City's financial statements to conform with Public Sector Accounting Board (PSAB) reporting standards.

Accumulated Surplus: The accumulated excess of revenues over expenditures from prior years.

Annual Surplus: The excess of actual revenue over operating expenditures incurred during a budget period or fiscal year.

Budgeting or Budget: A Financial Forecast which focuses on the first year of a longer term Financial Plan and which typically contains more details around revenues and expenses than the Financial Plan.

Capital or Capital Budget: Those Capital assets or expenditure which meet the PSAB accounting definition of tangible capital assets (TCA) and which meet the City's asset capitalization thresholds, as well other Capital expenditures which are not capitalized (not above capitalization threshold) and which are above a minimum dollar threshold established by the City.

Cash Based Budget or Financial Plan: A Budget or Financial Plan which is based on revenues which will generate cash and expenses which will be paid out in cash. A Cash Based Budget is different than an Accrual Based Budget. A Cash Based Budget is approved by the elected Council to ensure that an organization's services and programs can be funded.

Core or Base Budget: The Cash Based Budget that is required to maintain existing services and programs at previously approved service levels.

Debt Servicing Costs: The annual principal and interest payments associated with incurring debt or borrowing.

External Debt: Short-term capital borrowing or long-term borrowing undertaken through the Municipal Finance Authority (MFA) or another external lending party.

Financial Forecasting or Forecasts: The process of projecting or estimating revenues, expenditures and reserve/surplus transfers over a period of time, using known future factors, assumptions about economic conditions, future spending scenarios, historical revenues and expenses, and other variables.

Funding Sources: Those revenues and reserve/surplus transfers that are utilized to fund or pay for the City's Operating and Capital expenditures within the City's Financial Plan/Budget.

Internal Debt: means funds borrowed internally from one reserve fund (lending reserve fund) to another (borrowing reserve fund) to complete a project that is allowed for under the terms of the borrowing reserve fund establishing bylaw. This inter-reserve fund borrowing is allowable under the *Community Charter* as long as the lending reserve fund is paid back foregone interest and the funds are paid back by the time the lending reserve needs the funds.

Local Area Service: A municipal service that is to be paid for in whole or in part by a Local Service Tax.

Local Service Tax: A property value tax or a parcel tax.

Long-Term Financial Planning: A combination of Financial Forecasting and strategizing. Long-Term Financial Planning is a highly collaborative process that aligns long-term financial capacity with long-term service objectives by considering and determining future scenarios and challenges.

Operating or Operating Budget: Those expenditures which are not defined as Capital. Generally, expenditures for items which are not held for use in the production or supply of goods and services and which are normally consumed as part of day to day activities.



Permissive Tax Exemptions: The authority that Council has under the *Community Charter* to exempt certain charitable or philanthropic organization from property taxes.

Property Tax: Revenue generated through the collection of taxes levied on real property assessments.

Public Sector Accounting Board (PSAB): The body of the Canadian Institute of Chartered Accountants (CICA) that issues recommendations and guidance with respect to matters of accounting in the public sector. Its aim is to improve the financial and performance information reported by governments and other public-sector entities for the benefit of decision makers and other users of the information.

Reserve Fund: An allocation of accumulated net revenue. There are two types of reserve funds: Statutory reserve funds are required under Provincial statute and non-statutory reserve funds are established at the discretion of Council. Reserve funds are created by bylaws and are used for the specified future purposes set out in the bylaws.

Restricted Revenue: Moneys collected whose use is restricted by virtue of legislation, or by an agreement with the external party that provided the funds.

Restricted Surplus: Funds set aside from Accumulated Surplus to complete specific budgeted projects that could not be completed in a particular fiscal year and that are expected to be completed in the following fiscal year. Bylaws are not required or needed for Restricted Surplus funds as these monies are expected to be used in the short term for their original budgeted purpose.

Tax Rate: A percentage rate that is used to determine the property tax levy to be paid by a particular taxpayer within the City. The rate for a property depends on its tax class. Tax rates are multiplied by the assessment to

provide the tax levy. In the context of the property tax calculation, one mill is one thousandth of the assessment base. Tax rates are established by a Council bylaw.

Tangible Capital Asset: Non-financial assets which have physical substance that meet all of the following criteria:

- Are held for use in the production of supply of goods and/or services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
- Have useful economic lives extending beyond an accounting period;
- Have been acquired to be used on a continuing basis; and
- Are not intended for sale in the ordinary course of business.

Trust Funds: Funds established by legislation on for perpetual care of the asset for which the trust fund was set up for e.g. Cemetery Trust Fund.

Unrestricted Accumulated Surplus: The Accumulated Surplus amounts built up in the City's various operating funds that have not been designated for specific uses or purposes like Restricted Surplus.

User Fees and Charges: Fees paid by individuals or organizations to the City for the use of City facilities or for the provision of municipal services.