

**DISTRICT OF TUMBLER RIDGE
BYLAW NO. 664**

A Bylaw to Establish the Five Year Financial Plan 2018 - 2022

WHEREAS, pursuant to Section 165, of the *Community Charter*, Council must adopt, by bylaw, a Five Year Financial Plan;

THEREFORE, the Council for the District of Tumbler Ridge in open meeting assembled hereby enacts as follows:

1. Schedules "A" and "B" attached hereto and forming part of this Bylaw is the Financial Plan for the District of Tumbler Ridge for the five-year period from January 1, 2018 to December 31, 2022.
2. This Bylaw may be cited for all purposes as the "District of Tumbler Ridge 2018-2022 Financial Plan Bylaw No. 664 2018".

READ A FIRST TIME on the 30th day of April, 2018

READ A SECOND TIME on the 30th day of April, 2018

READ A THIRD TIME on the 30th day of April, 2018

ADOPTED on the 7th day of May, 2018

Don McPherson, Mayor

Aleen Torraville, Corporate Officer

District of Tumbler Ridge
2018 - 2022 Financial Plan

Description	Schedule A, Summary					
	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Schedule A - Summary						
Revenue						
Municipal Property taxes	\$ 9,935,336	\$ 9,970,953	\$ 9,970,953	\$ 9,970,953	\$ 9,970,953	\$ 9,970,953
Sales of Services	2,825,565	2,080,563	1,487,510	1,458,820	1,490,140	1,460,460
Government Transfers	4,095,663	3,434,759	2,791,381	2,091,411	2,091,441	2,091,471
Investment Income	467,500	403,500	403,500	403,500	403,500	403,500
Equity in TRCF Corp.	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-
Gain/Loss on Assets	-	-	-	-	-	-
Total Revenues	17,324,064	15,889,775	14,653,344	13,924,684	13,956,034	13,926,384
	1,111,728	(1,434,289)	(1,236,431)	(728,660)	31,350	(29,650)
	6.86%	(8.28%)	(7.78%)	(4.97%)	0.23%	(0.21%)
Operating Expenses						
Fiscal						
Interest payments on debt	114,728	113,103	112,173	112,053	112,053	112,053
Amortization expense	-	-	-	-	-	-
Other fiscal Adjustments	6,000	7,200	7,200	7,200	7,200	7,200
Total fiscal	120,728	120,303	119,373	119,253	119,253	119,253
Functions						
General Government Services	4,194,206	3,610,347	2,569,145	2,629,968	2,666,548	2,698,910
Protective Services	584,309	638,861	622,248	632,887	643,578	654,542
Building Inspection	-	-	-	-	-	-
Environmental Health Services	325,950	361,516	366,463	371,715	377,067	382,519
Development Services	466,319	585,915	257,121	261,424	265,828	270,333
Public Works	2,010,144	1,996,486	1,960,995	2,021,278	2,015,559	2,076,366
Golf	256,290	395,597	301,327	305,143	309,036	313,012
Community Centre	2,574,615	2,684,784	2,611,029	2,654,236	2,694,961	2,739,762
Water Services	423,644	445,369	442,441	448,352	456,066	460,471
Sewer Services	222,176	216,451	221,624	223,947	226,311	228,727
Total Functions	11,057,653	10,935,326	9,352,393	9,548,950	9,654,954	9,824,642
Total operating expenses	11,178,381	11,055,629	9,471,766	9,668,203	9,774,207	9,943,895
Revenue over expenses	6,145,683	4,834,146	5,181,578	4,256,481	4,181,827	3,982,489
Add						
Add back amortization	-	-	-	-	-	-
Proceeds of debt	-	-	-	-	-	-
Transfers from reserves	4,572,836	3,656,226	6,400,000	-	-	-
Total Additions	4,572,836	3,656,226	6,400,000	-	-	-
Deduct						
Principal payment on debt	170,549	165,231	136,271	114,206	114,206	114,206
Transfers to reserves	459,802	1,267,497	4,977,107	3,973,275	4,058,621	3,859,283
Capital expenditures	10,088,169	7,057,644	6,468,200	169,000	9,000	9,000
Total Deductions	10,718,520	8,490,372	11,581,578	4,256,481	4,181,827	3,982,489
Financial Plan Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DISTRICT OF TUMBLER RIDGE
2018- 2028 REVENUE AND TAX POLICY DISCLOSURE

Schedule B

The District has determined the funding priority for revenues to be applied firstly to operations, secondly to infrastructure and thirdly to growth and opportunities. This priority is important based on the need to provide essential services and socially beneficial services to the community at a reasonable standard on an annual basis; the need to ensure assets supporting the services provided are adequately funded for replacement; and the need for a progressive approach to the District's future.

In accordance with Section 165(7) of the Community Charter, the proposed funding sources for inclusion in the financial plan include property value taxes, parcel taxes, fees, proceeds from borrowing, and other sources. The proration of these revenue sources for the District of Tumbler Ridge are comprised of the following

2018 Revenues by Source of Funds	Amount	Percentage
Property Value Taxes	9,552,937	60.12%
1% Utility and payments in place of taxes	102,016	0.64%
Parcel Taxes	316,000	1.99%
Fees	1,899,563	11.95%
Proceeds from borrowing		0.00%
Other Sources:		
Grants	3,434,759	21.62%
Golf course	181,000	1.14%
Other Income	403,500	2.54%
Net Transfer from Reserves		
	15,889,775	100.00%

2018 Property Tax Amounts	Amount	Percent
Class 1 - Residential	1,158,849	12.23%
Class 2 - Utilities	2,176,838	22.98%
Class 4 - Major Industrial	4,175,352	44.08%
Class 5 - Light Industrial	1,466,734	15.48%
Class 6 - Business & Other	494,415	5.22%
Class 8 - Recreation/Non-profit	184	0.00%
Class 9 - Farm	55	0.00%
	9,472,427	100.00%

The proration of the tax revenues is based on the premise that each property class is evaluated separately. Council instructed staff to collect the listed tax amounts for each class.

With increases in all Classes, as directed Council, the overall tax revenues increased by 2%.

Current regulation caps the tax rate for Class 2 (Utilities) at the greater of \$40 for each \$1,000 of assessed value or 2.5 times the municipal rate for Class 6 properties. The District applies \$40.00 for each \$1,000 of assessed value.

2018 over 2017 Changes in property value assessments, provided by BC Assessment Authority	Market Growth	Non-market-Changes (incl. new construction)	Total
Class 1 - Residential (all)	-3.66%	0.14%	-3.52%
Class 1 - Single Family/Strata only	-6.63%	-0.40%	-7.03%
Class 2 - Utilities	0.68%	0.00%	0.68%
Class 4 - Major Industrial	-3.13%	-0.44%	-3.57%
Class 5 - Light Industrial	-1.80%	-0.94%	-2.74%
Class 6 - Business	-3.74%	0.81%	-2.93%
Class 8 - Recreation/Non-profit	-0.77%	6.92%	6.15%
Class 9 - Farm	-1.09%	-1.24%	-2.33%

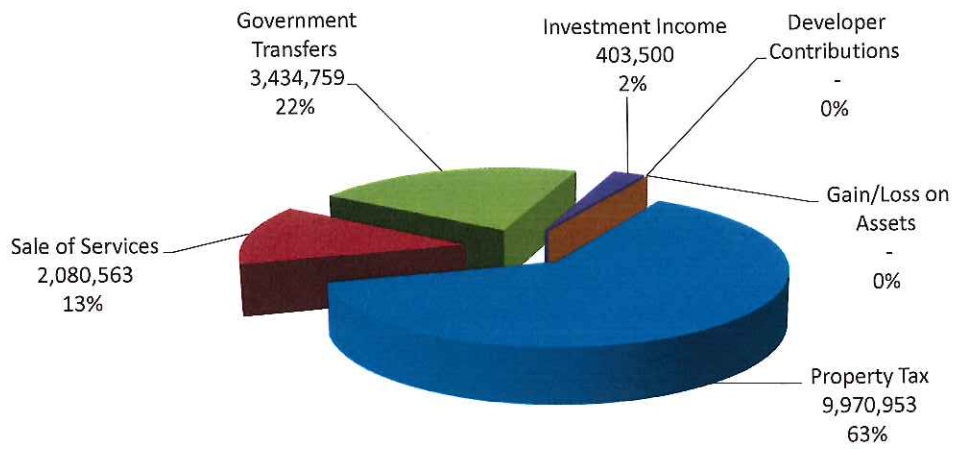
The Annual Municipal Report for 2018 includes a list of permissive exemptions granted for the taxation year and the amount of tax revenue foregone. This list demonstrates the policy of Council that permissive exemptions are granted to not-for-profit institutions that form a valuable part of our community. These include religious institutions, historical societies, some recreational facilities, service organizations and cultural institutions.

DISTRICT OF TUMBLER RIDGE
2018 - 2022 Financial Plan

Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Schedule A - Detail						
Revenue						
Property Tax						
General municipal tax levy	\$ 9,336,278	\$ 9,472,437	\$ 9,472,437	\$ 9,472,437	\$ 9,472,437	\$ 9,472,437
1% Utility and payments in place of taxes	110,558	102,016	102,016	102,016	102,016	102,016
Parcel tax	316,000	316,000	316,000	316,000	316,000	316,000
Penalties and interest on taxes	172,500	80,500	80,500	80,500	80,500	80,500
Total Property Tax	9,935,336	9,970,953	9,970,953	9,970,953	9,970,953	9,970,953
Sale of Services						
General Government	1,496,415	791,413	160,060	160,070	160,080	160,090
Fire Department	3,000	3,000	3,000	3,000	3,000	3,000
Solid Waste	148,500	148,500	148,500	148,500	148,500	148,500
Economic Development	650	650	650	650	650	650
Public Works & Parks	11,400	11,400	11,400	11,400	11,400	11,400
Community Services & District Facilities	253,600	246,600	254,900	256,200	257,510	258,820
Golf Course	181,000	181,000	181,000	181,000	181,000	180,000
Other	30,000	-	30,000	-	30,000	-
Water Utility Fund	457,800	457,800	457,800	457,800	457,800	457,800
Sewer Enterprise Fund	243,200	240,200	240,200	240,200	240,200	240,200
Total Sale of Services	2,825,565	2,080,563	1,487,510	1,458,820	1,490,140	1,460,460
Government Transfers						
Federal	170,000	255,000	175,030	175,060	175,090	175,120
Provincial	3,920,663	3,164,759	2,601,351	1,901,351	1,901,351	1,901,351
Regional & Other	5,000	15,000	15,000	15,000	15,000	15,000
Total Government Transfers	4,095,663	3,434,759	2,791,381	2,091,411	2,091,441	2,091,471
Investment Income						
Interest & investment gains	467,500	403,500	403,500	403,500	403,500	403,500
Total Investment Income	467,500	403,500	403,500	403,500	403,500	403,500
Developer Contributions						
Contributions	-	-	-	-	-	-
Total Developer Contributions	-	-	-	-	-	-
Gain/Loss on Assets						
Net Gain (loss)	-	-	-	-	-	-
Total Gain/Loss on Assets	-	-	-	-	-	-
Total Revenues	\$ 17,324,064	\$ 15,889,775	\$ 14,653,344	\$ 13,924,684	\$ 13,956,034	\$ 13,926,384
	1,111,728	(1,434,289)	(1,236,431)	(728,660)	31,350	(29,650)
	6.86%	(8.28%)	(7.78%)	(4.97%)	0.23%	(0.21%)

Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
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2018 Revenue



2017 Revenue



Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Operating Expense						
Fiscal						
Interest payments on debt	114,728	113,103	112,173	112,053	112,053	112,053
Amortization expense	-	-	-	-	-	-
Other Fiscal	6,000	7,200	7,200	7,200	7,200	7,200
Other fiscal	6,000	7,200	7,200	7,200	7,200	7,200
Total fiscal expenses	120,728	120,303	119,373	119,253	119,253	119,253
Core						
General Government Services						
<u>Corporate</u>						
Admin	-	-	-	-	-	-
Other	-	-	-	-	-	-
Subtotal Corporate	-	-	-	-	-	-
<u>Council</u>						
Admin	176,418	258,805	207,262	209,464	211,707	223,998
Other	-	-	-	-	-	-
Subtotal Council	176,418	258,805	207,262	209,464	211,707	223,998
<u>Administration</u>						
Admin	1,238,946	1,471,900	1,326,726	1,365,247	1,389,273	1,398,818
Other	-	-	-	-	-	-
Subtotal Administration	1,238,946	1,471,900	1,326,726	1,365,247	1,389,273	1,398,818
<u>Finance</u>						
Admin	2,097,542	1,341,041	646,557	666,657	676,968	687,494
Buildings	-	-	-	-	-	-
Grants to Other Organizations	640,300	428,600	388,600	388,600	388,600	388,600
Other	-	-	-	-	-	-
Subtotal Finance	2,737,842	1,769,641	1,035,157	1,055,257	1,065,568	1,076,094
Total General Government	4,153,206	3,500,346	2,569,145	2,629,968	2,666,548	2,698,910

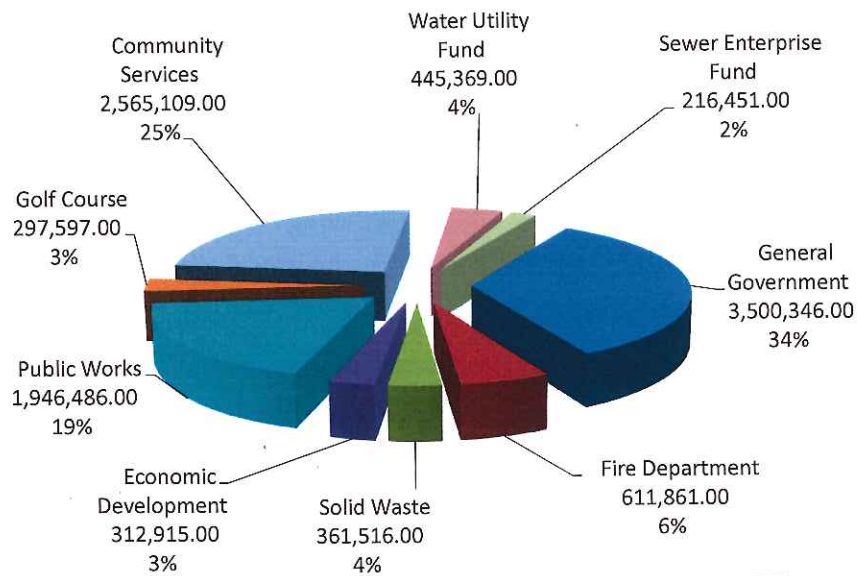
Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Protective Services						
<u>Fire</u>						
Admin	218,012	253,003	258,136	263,367	268,699	274,135
Preventions & Safety	3,000	3,000	3,060	3,120	3,180	3,240
Suppression	24,450	23,650	24,123	24,596	25,069	25,542
Communications	10,500	10,200	10,404	10,608	10,800	11,004
Volunteer Firefighting	69,100	69,100	69,202	69,304	69,406	69,508
Fire Station	41,600	47,700	48,370	49,140	49,810	50,580
Fleet & Equipment	27,730	30,863	31,273	31,683	32,099	32,516
Subtotal Fire	394,392	437,516	444,568	451,818	459,063	466,525
<u>Bylaw</u>						
Admin	115,117	108,445	110,912	113,433	116,011	118,645
Other	-	-	-	-	-	-
Fleet & Equipment	-	-	-	-	-	-
Subtotal Bylaw	115,117	108,445	110,912	113,433	116,011	118,645
<u>Animal</u>						
Admin	35,100	34,100	34,782	35,464	36,146	36,828
Other	-	-	-	-	-	-
Subtotal Animal	35,100	34,100	34,782	35,464	36,146	36,828
<u>Emergency</u>						
Admin	32,200	31,800	31,986	32,172	32,358	32,544
Other	-	-	-	-	-	-
Subtotal Emergency	32,200	31,800	31,986	32,172	32,358	32,544
Total Protective	576,809	611,861	622,248	632,887	643,578	654,542
<u>Building Inspection</u>						
Admin	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Building Inspection	-	-	-	-	-	-
<u>Solid Waste and Recycling</u>						
Admin	-	-	-	-	-	-
Garbage	57,920	96,534	98,359	100,292	102,255	104,257
Transfer station	144,200	142,902	144,245	145,679	147,144	148,632
Recycling	108,480	110,538	112,237	114,042	115,884	117,764
Other	15,350	11,542	11,622	11,702	11,784	11,866
Fleet & Equipment	-	-	-	-	-	-
Total Solid Waste and Recycling	325,950	361,516	366,463	371,715	377,067	382,519

Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
<u>Development Services</u>						
Admin	307,319	312,915	257,121	261,424	265,828	270,333
Marketing	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Development Services	307,319	312,915	257,121	261,424	265,828	270,333
<u>Public Works</u>						
Admin	452,382	657,643	664,933	673,887	683,020	692,343
Roads & Streets	481,740	431,417	425,922	430,687	435,545	440,491
Winter	148,790	198,386	201,353	204,528	207,752	211,054
Custom Work	5,380	17,120	17,382	17,668	17,959	18,254
Fleet & Equipment	553,660	452,005	460,577	469,766	478,615	487,606
Subtotal	1,641,952	1,756,571	1,770,167	1,796,536	1,822,891	1,849,748
<u>Parks</u>						
Admin	61,800	67,552	68,088	68,598	69,115	69,640
Campgrounds	9,650	15,561	15,759	15,971	16,186	16,414
RV Parks	108,720	91,952	92,027	92,103	92,180	92,258
Trails	17,370	14,850	14,954	15,070	15,187	15,306
Other	-	-	-	-	-	-
Fleet & Equipment	-	-	-	-	-	-
Subtotal	197,540	189,915	190,828	191,742	192,668	193,618
Total Public Works	1,839,492	1,946,486	1,960,995	1,988,278	2,015,559	2,043,366
<u>Golf</u>						
Admin	244,290	297,597	301,327	305,143	309,036	313,012
Other	-	-	-	-	-	-
Fleet & Equipment	-	-	-	-	-	-
Total Golf	244,290	297,597	301,327	305,143	309,036	313,012

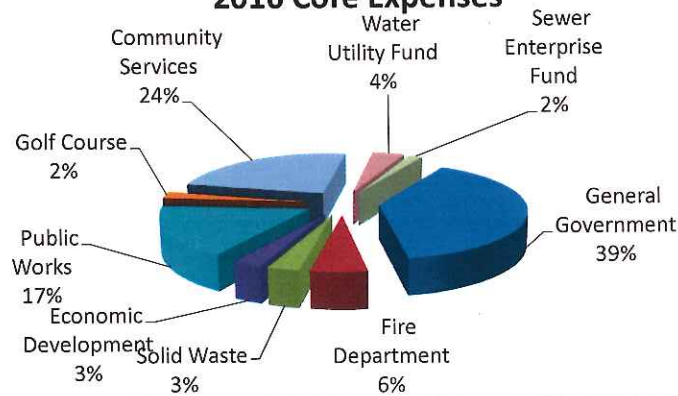
Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
<u>Community Services & District Facilities</u>						
General Administration	189,345	254,137	292,769	298,375	304,103	309,957
Recreation						
- Main	757,316	1,433,469	1,438,788	1,460,804	1,483,294	1,506,244
- Arena	392,972	177,251	169,728	172,677	175,705	178,790
- Curling Rink	113,195	67,714	68,950	70,207	71,500	72,831
- Aquatic Centre	495,764	320,483	326,115	331,791	337,592	343,524
- Fitness & Wellness	225,998	82,849	82,906	86,166	86,063	89,195
- Youth Centre	44,325	9,906	10,030	10,158	10,290	10,425
- Activities & Programs	114,157	114,429	115,924	117,287	118,671	120,071
- GrizFest	20,784	6,463	6,615	6,768	6,923	7,082
Subtotal Recreation	2,164,511	2,212,564	2,219,056	2,255,858	2,290,038	2,328,162
Culture	124,659	37,686	37,953	38,224	38,503	38,785
Other	-	-	-	-	-	-
Fleet & Equipment	19,900	26,872	27,291	27,709	28,137	28,568
Culture Other	10,000	10,000	10,000	10,000	10,000	10,000
Subtotal Community Services	2,508,415	2,541,259	2,587,069	2,630,166	2,670,781	2,715,472
District Facilities						
Facilities	20,200	23,850	23,960	24,070	24,180	24,290
Subtotal District Facilities	20,200	23,850	23,960	24,070	24,180	24,290
Total Community Services & District Facilities	2,528,615	2,565,109	2,611,029	2,654,236	2,694,961	2,739,762
<u>Water Utility Fund</u>						
Admin	192,864	224,580	228,897	232,201	235,564	238,982
Distribution	193,080	186,580	179,210	181,379	183,589	185,831
Hydrants	25,940	19,495	19,718	19,954	21,893	20,436
Fleet & Equipment	11,760	14,714	14,616	14,818	15,020	15,222
Total Water Utility	423,644	445,369	442,441	448,352	456,066	460,471
<u>Sewer Enterprise Fund</u>						
Admin	27,146	59,524	60,506	61,559	62,634	63,733
Collection	12,760	8,855	8,955	9,067	9,181	9,296
Treatment	137,270	148,072	152,163	153,321	154,496	155,698
Fleet & Equipment	-	-	-	-	-	-
Total Sewer Enterprise	177,176	216,451	221,624	223,947	226,311	228,727
Total Core Expense	10,576,501	10,257,650	9,352,393	9,515,950	9,654,954	9,791,642

Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
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2017 Core Expenses



2016 Core Expenses



Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Special Projects						
Corporate	6,000	-	-	-	-	-
Council	10,000	10,000	-	-	-	-
Administration	-	75,000	-	-	-	-
Finance	25,000	25,000	-	-	-	-
Fire	-	27,000	-	-	-	-
Bylaw	-	-	-	-	-	-
Animal	7,500	-	-	-	-	-
Emergency	-	-	-	-	-	-
Building Inspection	-	-	-	-	-	-
Solid Waste & Recycling	-	-	-	-	-	-
Development Services	159,000	273,000	-	-	-	-
Public Works	170,652	50,000	-	33,000	-	33,000
Golf	12,000	98,000	-	-	-	-
Community Services & District Facilities	46,000	119,675	-	-	-	-
Water Services	-	-	-	-	-	-
Sewer Services	45,000	-	-	-	-	-
Total Special Projects	481,152	677,675	-	33,000	-	33,000
Total Operating Expenses	11,178,381	11,055,628	9,471,766	9,668,203	9,774,207	9,943,895
Revenue over Expense	6,145,683	4,834,147	5,181,578	4,256,481	4,181,827	3,982,489

Description	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Add						
Add back amortization	-	-	-	-	-	-
Proceeds of debt	-	-	-	-	-	-
Transfers from reserves	4,572,836	3,656,226	6,400,000	-	-	-
Total Additions	4,572,836	3,656,226	6,400,000	-	-	-
Deduct						
Principal payment on debt	170,549	165,231	136,271	114,206	114,206	114,206
Transfers to reserves	459,802	1,267,497	4,977,107	3,973,275	4,058,621	3,859,283
Capital						
Corporate	-	-	-	-	-	-
Council	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Fire	237,000	41,500	9,000	9,000	9,000	9,000
Bylaw	-	-	-	-	-	-
Animal	-	-	-	-	-	-
Emergency	-	-	-	-	-	-
Building Inspection	-	-	-	-	-	-
Solid Waste & Recycling	245,000	-	-	-	-	-
Development Services	115,000	476,322	52,000	-	-	-
Public Works	6,478,260	4,505,000	3,000,000	160,000	-	-
Golf	28,200	7,000	-	-	-	-
Community Centre	1,392,475	532,322	3,407,200	-	-	-
Water Services	542,234	45,500	-	-	-	-
Sewer Services	1,050,000	1,450,000	-	-	-	-
Subtotal Capital	10,088,169	7,057,644	6,468,200	169,000	9,000	9,000
Total Deductions	10,718,520	8,490,372	11,581,578	4,256,481	4,181,827	3,982,489
Schedule A - Detail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DISTRICT OF TUMBLER RIDGE
PERMISSIVE TAX EXEMPTIONS LIST

Municipal Exempt Tax Values			
Registered Owner	Roll Number	Civic Address	2018
PERMISSIVE EXEMPTIONS			
DTR -TR Museum	575.531	255 Murray Drive	\$ 38,432
	575.531	255 Murray Drive	\$ 387
DTR -TR Community Garden	575.530	255 Murray Drive	\$ 577
DTR - TR Municipal Library	517.004	340 Front Street	\$ 5,042
DTR - TR Youth Services Society	517.005	340 Front Street	\$ 1,074
DTR - TR Children Centre Society	517.006	340 Front Street	\$ 1,000
DTR - TR Arts Council	517.007	340 Front Street	\$ 81
DTR - TR Curling Club	517.001	340 Front Street	\$ 927
DTR - TR Lions Club	517.003	340 Front Street	\$ 123
DTR - Grizzly Valley Saddle Club	624.000	MacKenzie Way	\$ 4,137
DTR - TR Old Timers Hockey Club	517.002	340 Front Street	\$ 409
DTR - TR Snowmobile Club	520.005	Becker Road	\$ 2,186
TR Branch Royal Canadian Legion	645.000	380 Pioneer Loop	\$ 269
DTR - TR Sportsman's Association of Outdoor Gun Range	50066.000	Crown Land File #8003743	\$ 214 \$ 2,128
STATUTORY EXEMPTIONS			
TR Fellowship Baptist Church	543.001	115 Commercial Park	\$ 1,353
Roman Catholic Episcopal Corporation	590.100	103 Commercial Park	\$ 3,082
Pentecostal Assemblies of Canada	575.525	275 Murray Drive	\$ 3,419
Seventh Day Adventist	637.001	107 Commercial Park	\$ 650
TOTAL EXEMPTIONS			\$ 62,975
Exempt Assessments for the above entities are from the 2018 Completed Roll			