

DISTRICT OF TUMBLER RIDGE
FINANCIAL PLAN BYLAW NO. 686

A Bylaw to Establish the Five Year Financial Plan 2020 - 2024

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

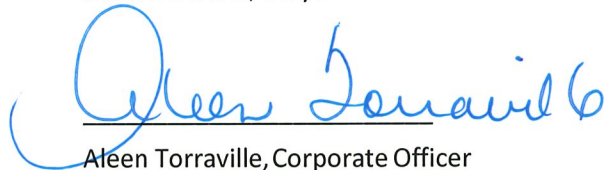
THEREFORE, the Council for the District of Tumbler Ridge in open meeting assembled hereby enacts as follows:

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, 2020 to December 31, 2024.
2. This Bylaw may be cited for all purposes as the "District of Tumbler Ridge 2020-2024 Financial Plan Bylaw No. 686 2020".

RECEIVED FIRST READING on the	4 th day of May, 2020
RECEIVED SECOND READING on the	4 th day of May, 2020
RECEIVED THIRD READING on the	4 th day of May, 2020
ADOPTED on the	11 th day of May, 2020



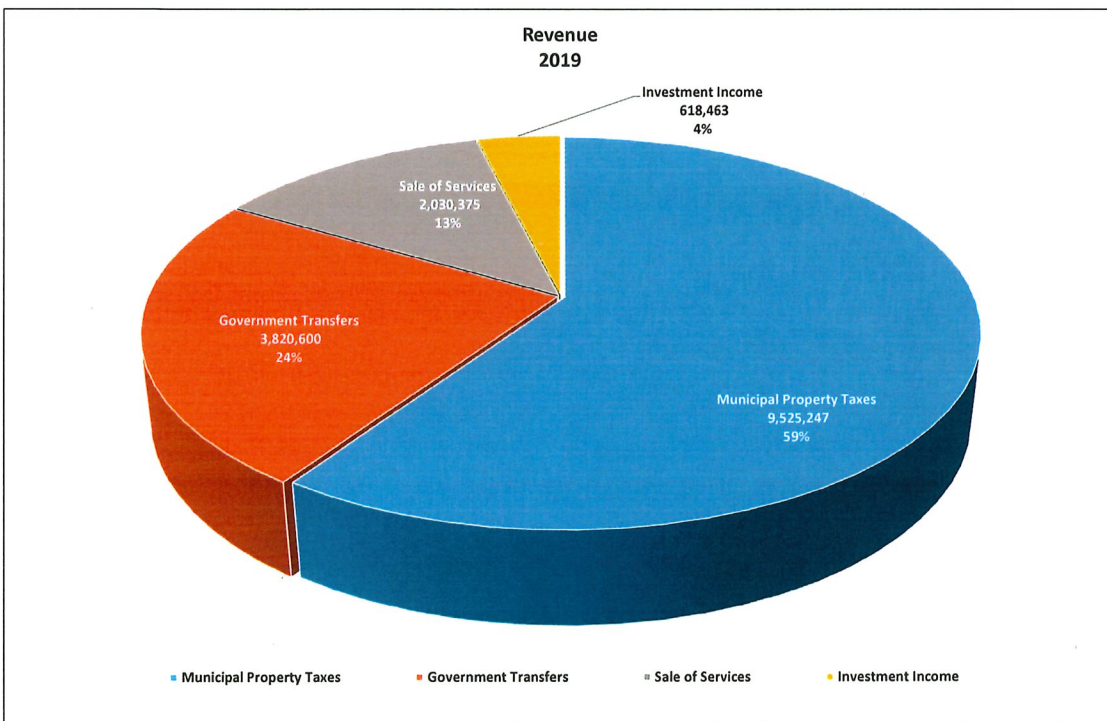
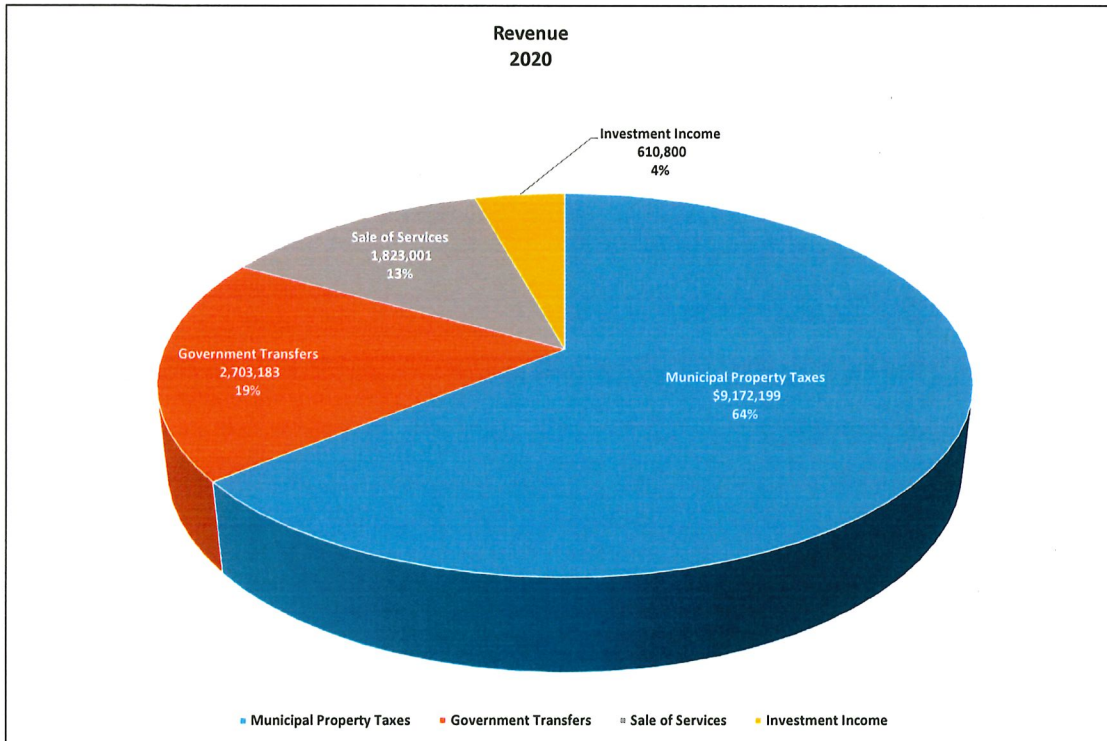
Keith Bertrand, Mayor

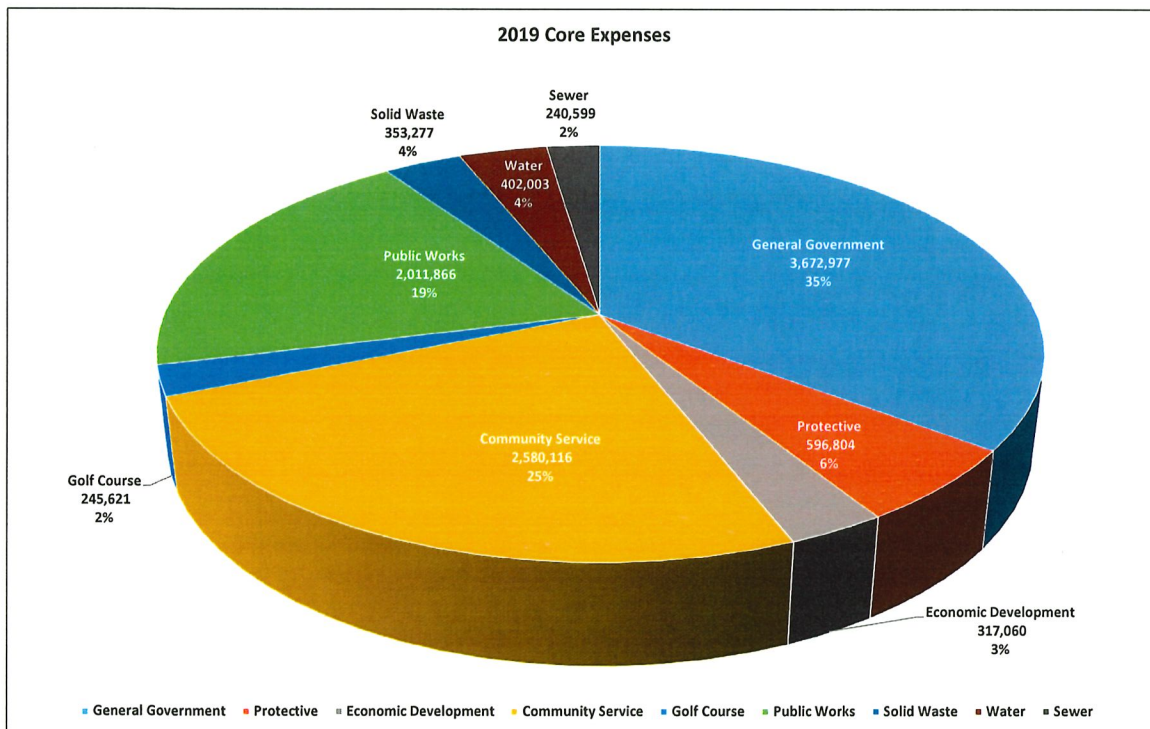
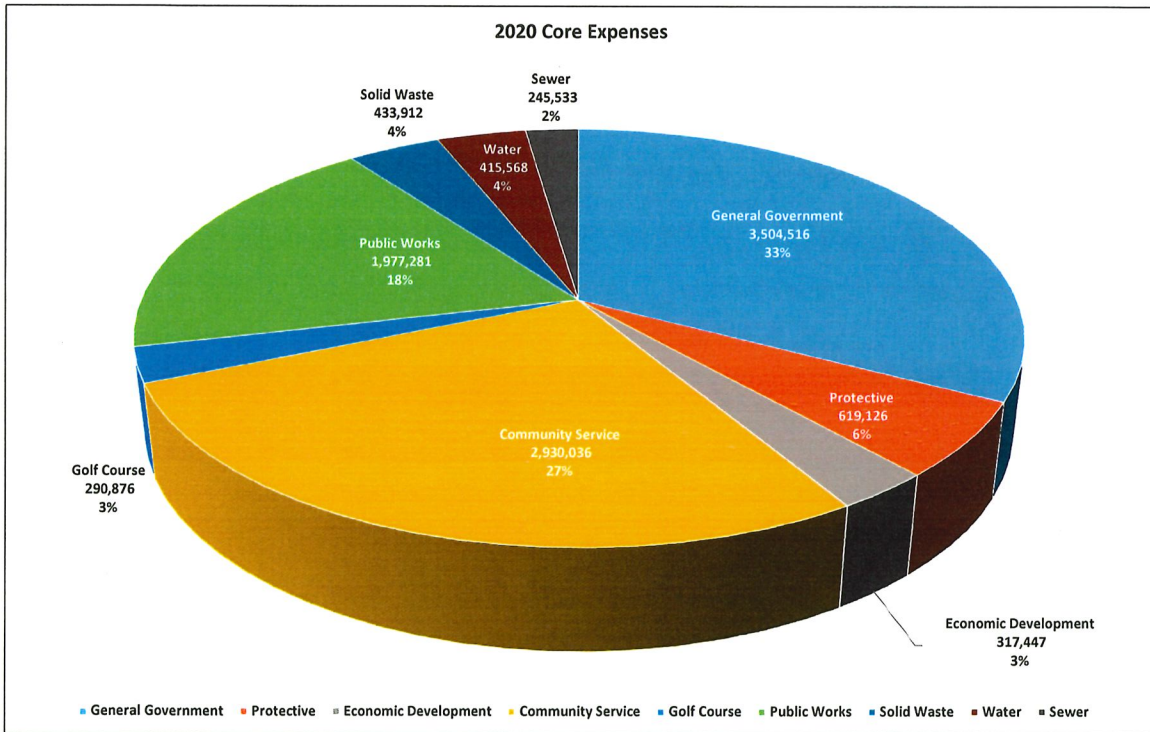


Aleen Torrance, Corporate Officer

District of Tumbler Ridge
2020 - 2024 Financial Plan
Schedule A Summary

Description	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
REVENUE					
Municipal Property Taxes	\$ 9,172,199	\$ 9,672,840	\$ 9,673,004	\$ 9,673,170	\$ 9,673,340
Government Transfers	2,703,183	5,613,170	1,833,272	1,840,376	1,858,482
Sale of Services	1,823,001	1,493,941	1,531,655	1,507,495	1,514,462
Investment Income	610,800	612,046	613,317	614,613	615,936
Total Revenues	14,309,183	17,391,997	13,651,248	13,635,654	13,662,220
EXPENSES					
Departmental					
General Government	3,634,516	2,805,492	2,783,469	2,735,924	1,992,914
Protective Services	619,126	630,230	641,556	653,102	664,835
Economic Development	372,447	285,474	290,590	295,707	235,460
Community Service	2,973,036	2,842,567	2,884,849	2,926,972	2,971,439
Golf Course	310,876	124,700	124,700	124,700	124,700
Public Works	2,042,681	2,028,006	3,050,971	2,091,788	2,130,982
Solid Waste	433,912	442,142	450,483	458,922	466,479
Water Services	415,568	423,551	431,690	439,984	448,434
Sewer Services	245,533	249,135	252,807	256,544	260,348
Total Departmental	11,047,695	9,831,298	10,911,117	9,983,643	9,295,592
Debt Servicing					
Other Fiscal Adjustment	8,200	8,200	8,200	8,200	8,200
Interest Payment on Debt	51,543	51,543	51,543	51,543	51,543
Principal Repayment on Debt	114,206	114,206	114,206	114,206	114,206
Total Debt Servicing	173,949	173,949	173,949	173,949	173,949
Total Operating Expenses	11,221,644	10,005,247	11,085,066	10,157,592	9,469,541
REVENUE over EXPENSES	3,087,540	7,386,751	2,566,182	3,478,061	4,192,678
REVENUE/SURPLUS & CAPITAL					
Transfer from Reserve	1,167,543	235,000	6,532,001	-	590,504
Transfer from Acc Surplus	1,212,100	-	-	-	-
Transfer to Reserve	(1,783,183)	(2,033,751)	(1,783,183)	(2,878,061)	(1,783,182)
Capital Expenditure	(3,684,000)	(5,588,000)	(7,315,000)	(600,000)	(3,000,000)
Total Reserve/Surplus & Capital	(3,087,540)	(7,386,751)	(2,566,182)	(3,478,061)	(4,192,678)
FINANCIAL BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -





DISTRICT OF TUMBLER RIDGE
2020- 2024 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

2020 Revenues by Source of Funds	Amount	Percentage
Property Value Taxes	8,667,334	60.57%
1% Utility and payments in place of taxes	117,865	0.82%
Parcel Taxes	316,000	2.21%
Penalties and interest on taxes	71,000	0.50%
Fees	-	0.00%
Proceeds from borrowing	-	0.00%
Other Sources:		
Grants	2,703,183	18.89%
Golf course	217,800	1.52%
Other Income	1,605,201	11.22%
Interest & Investment Gains	610,800	4.27%
Net Transfer from Reserves		
	14,309,183	100.00%

2020 Property Tax Amounts	Amount	Percent
Class 1 - Residential	1,193,626	13.77%
Class 2 - Utilities	2,213,230	25.54%
Class 4 - Major Industrial	3,674,307	42.39%
Class 5 - Light Industrial	1,585,956	18.30%
Class 6 - Business & Other	100	0.00%
Class 8 - Recreational/Non-profit	115	-
Class 9 - Farm	-	-
	8,667,334	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.

The collection for the Residential class represents an increase of 3% from 2019 and for the Light Industry, collection increased by 4.00% of the collection in 2019. The collection for the Business and Other class was decreased to 100% as per direction of the council. All the other classes remain the same as 2019 collection. The overall tax revenues saw a decrease of 3.98%.

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	Non-market- Changes (incl. new construction)		Total
	Market Growth	Market Growth	
Class 1 - Residential (all)	-0.38%	-0.10%	-0.48%
Class 1 - Single Family/Strata only	-30.21%	-0.10%	-30.31%
Class 2 - Utilities	1.66%	0.00%	1.66%
Class 4 - Major Industrial	-2.77%	-1.47%	-4.24%
Class 5 - Light Industrial	4.58%	-6.40%	-1.82%
Class 6 - Business	0.91%	0.14%	1.05%
Class 8 - Recreation/Non-profit	0.00%	0.00%	0.00%
Class 9 - Farm			

The Annual Municipal Report for 2020 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
PERMISSIVE TAX EXEMPTION

Registered Owner	Roll Number	Civic Address	Use Code	2020 Assessments	2020 Tax Rates	2020 Municipal Exempt Tax Values
Permissive Exemptions						
DTR - TR Curling Club	517.001	340 Front Street	06	64,300	14.6560	942.38
DTR - TR Oldtimers Hockey Club	517.002	340 Front Street	06	28,400	14.6560	416.23
DTR - TR Lions Club	517.003	340 Front Street	06	8,400	14.6560	123.11
DTR - Municipal Library	517.004	340 Front Street	06	349,700	14.6560	5,125.20
DTR - TR Youth Services	517.005	340 Front Street	06	74,600	14.6560	1,093.34
DTR - TR Children's Society	517.006	340 Front Street	01	159,900	7.3069	1,168.37
DTR - TR Arts Council	517.007	340 Front Street	06	5,600	14.6560	82.07
DTR - TR Snowmobile Club	520.010	Lot 2 Becker Road	08	2,800	7.2523	20.31
DTR - TR Museum	575.531	255 Murray Drive	06	2,304,000	14.6560	33,767.42
DTR - TR Museum	575.531	255 Murray Drive	08	56,500	7.2523	409.75
DTR - Community Garden	575.532	255 Murray Drive	06	10,600	14.6560	155.35
DTR - Community Garden	575.532	255 Murray Drive	08	39,200	7.2523	284.29
DTR - Grizzly Valley Saddle Club	624.000	MacKenzie Way	06	289,100	14.6560	4,237.05
TR Branch Royal Canadian Legion	645.000	380 Pioneer Loop	06	10,000	14.6560	146.56
TR Branch Royal Canadian Legion	645.000	380 Pioneer Loop	08	37,400	7.2523	271.24
DTR - TR Sportsman's Association	50066.000	Crown Land #8003744	08	319,900	7.2523	2,559.20
TOTAL Permissive Exemptions						50,801.88
Statutory Exemptions						
TR Fellowship Baptist Church	543.001	115 Commercial Park	08	183,400	7.2523	1,330.07
Pentacostal Assemblies of Canada	575.525	275 Murray Drive	08	430,800	7.2523	3,124.29
Roman Catholic Episcopal Corporation	590.100	103 Commercial Park	08	484,400	7.2523	3,513.01
Seventh Day Adventist	637.001	107 Commercial Park	08	185,400	7.2523	1,344.58
TOTAL Statutory Exemptions						9,311.95
TOTAL Exemptions						60,113.84

District of Tumbler Ridge
Capital & Special Projects
Budget Year 2020

Updated on 01-Apr-20

TOTAL SP & Capital Projects **3,997,400**

Department	SP/Capital	Project Name	Additional Information	Risks	2020
Administration	Capital	Purchasing Rural Crown Land	Continued work related to the application to purchase and bring to market rural residential lots as well as funds to purchase the land.		450,000
Administration	Special Pro	Age Friendly Assessment	The completion of a age friendly community assessment. This was directed by Council in 2019 and work is expected to be completed in 2020.		30,000
Administration	Special Pro	Asset Management Grant	Grants to continue the District progress on asset management		60,000
Administration	Special Pro	Rail Export Study	A study being undertaken and funded by the Resource Municipalities Coalition. This project will study the total rail network to help ensure long term viability and capacity for Northern BC exports	The Coalition is not a legal entity and as such needs a municipality to release the RFP. The District will receive 100% funding from the Coalition for the project	70,000
Com Serv	Capital	Community Center Washroom Renovations	This project will include a renovation of the current upstairs and squash bathrooms. New floor tiling, walls, stall partitions, and roof tiles will be installed. Along with this a focus on accessibility regarding counter heights, stall width, water controls, temperature regulation will take place.		110,000
Com Serv	Capital	Roof Anchors	Installation of a roof anchoring system. Numerous repairs routinely require roof access	Current WCB and Technical safety regulations are un-met and can result in orders from these agencies or refusal to work.	80,000
Com Serv	Capital	Community Center Front Desk Renovations	This will modernize and update the front desk and work area with new counter tops, desks and drawers. The current Arts Gallery Space will also be repurposed for electronic programming for public use.		60,000
Com Serv	Capital	Lower and Repair Arena Bleacher Heaters	The current system needs repairs and upgrades due to age. At the same time the system will be lowered providing more heat to patrons. The system over sections A, B, and C are scheduled to be done in 2020.		60,000
Com Serv	Capital	Visitor Center Maintenance	New stain is required. This is part of the Tyron report for regular maintenance.		30,000
Com Serv	Capital	Golf Course Equipment	Purchase 11 gas power golf carts Install and replace 6 windshields Fringe Mower	Current batter powered carts are at end of life expectancy and battery replacements are expensive. Gas powered carts will be cheaper in long run.	111,000
Com Serv	Capital	Golf Club Upgrades	New flooring for bathrooms and pro-shop, upgrade lighting, and additional alarm for freezer.		10,000
Com Serv	Capital	Arena Seating	Installation of arena seats		20,000
Com Serv	Capital	Museum Roof Repairs - 2021	The Museum building assessment identified a critical need for roof repairs. The entire fire alarm system has begun to fail and is need of replacement.	The building is continuing to age.	
Com Serv	Capital	Zamboni Door Replacement	The current Zamboni lift gate needs repairs.	The current door system is continuing to break and emergency safety mechanisms have been needed	15,000
Com Serv	Capital	Fitness Center	Funds for engineering and tender creation for renovation of gym and equipment purchase.	Dependent on grant funding	25,000
Com Serv	Capital	Daycare center	Funds for engineering and tender creation.	Dependent on grant funding	220,000
Com Serv	Special Pro	Sprinkler Inspection	Required and mandatory sprinkler testing.		5,000
Com Serv	Special Pro	Desiccant Dehumidifiers	These are used to distribute dry air and maintain proper moisture in the arena. This will decrease energy costs and increase the quality of ice. The costs in 2020 will be to undertake an analysis and engineering with installation in 2021.	the current system is end of life and in need of replacement.	25,000
Com Serv	Special Pro	Advisory Committee			6,000
Com Serv	Special Pro	Golf Course Sale - Survey			20,000
Com Serv	Special Pro	Curling Lounge Upgrade			7,000
Eco Dev	Capital	Welcome Signage	Pre-approved by Council.		273,000
Eco Dev	Capital	For Sale Signage	Development and installation of for sale signage at District owned lots.		12,000
Eco Dev	Special Pro	Implementation of Ec Dev. Investment Readiness Plan	This will see section 4 of the Economic Development and readiness plan begun to being the exploration and start up for items such as pop-up stores, co-working spaces, business incubators, and a community market.		25,000
Facilities	Capital	PW Building Envelope			19,000
Facilities	Capital	FH Building Envelope			15,000
Fire Hall	Capital	PPE Extractor	New machines to properly clean fire department PPE.	Half funded by UBCM grant	20,000
Public Works	Capital	Replace Street Lamp Controls	The electrical control systems on the street lights have exceeded their life expectancy and are in need of replacement. This project has already started but costs have been higher than anticipated. 21 remain to be replaced.	We have seen a number of these fail in 2019 and more will continue to fail. One off replacements will increase the overall cost of the replacement.	33,000
Public Works	Capital	Vector Replacement	The vector has been received but payment will be made in 2020.	We have received the equipment and payment is required	522,000

District of Tumbler Ridge
 Capital & Special Projects
 Budget Year 2020

Updated on 01-Apr-20

TOTAL SP & Capital Projects **3,997,400**

Department	SP/Capital	Project Name	Additional Information	Risks	2020
Public Works	Capital	Replace Water Truck	The water truck is past its life expectancy and due for replacements. The new vehicle will be a specific water truck with a spray bar. The new vehicle will have the ability to be further upgraded in the future with other attachments.	Used to water the trees, flower baskets, transport water to the transfer station, and transport water to the airport.	58,000
Public Works	Capital	Replace Sidewalk Machine	This equipment is used for clearing sidewalks as well as summer maintenance. The machine has seen significant down time and high repair costs. Parts are extremely difficult to source and mainly have to be found in Europe as Canadian suppliers no longer carry them.	When the machine breaks down high repair costs are incurred and decreased service levels are experienced.	300,000
Public Works	Capital	District Council Vehicle	The current highlander has exceeded its life expectancy and repair costs are rising. The new vehicle will be used by staff and Council for out of town trips and will receive a 'wrap' similar to the highlander. Administration is recommending a Ford F-150 Extended cab with a 'box' on the back. If Council would like a different vehicle direction should be given.	Other vehicles can be used in place of this at most times but during busy months could result in a loss of a needed operational vehicle.	58,000
Public Works	Capital	Box Plow for Loader	This will increase the amount of volume the loader is able to handle. This will decrease the amount of machine time needed for snow clearing and increase efficiency.	service levels and operational time will continue with current practices.	8,000
Public Works	Capital	Curbside Recycling	These costs include the construction of a recycling building, installation of baler, and purchase of recycling carts	Administration has currently placed this project on hold until a decision on recycling is reached at the PRRD	500,000
Public Works	Capital	SCADA for 3 PRV's	This work will see a SCADA (water monitoring system) installed on three remaining PRV's as well as have the electrical components moved above ground.	Currently water leaks can only be detected through manual checks. These checks are 12 feet below ground and leaks have been detected before. Unchecked leaks can lead to major infrastructure damage to roads and underground infrastructure	100,000
Public Works	Capital	Pump Replacement	2020: Pump 7. The pump has exceeded its life expectancy and is in need of replacement 2021: Pump 8 2022: Pumps 1, 3	Part of the main water supply	125,000
Public Works	Capital	Airport Upgrades	2020: Airport Lighting 2021: Terminal Building and utilities 2024: Runway replacement	As contained in airport assessment. The District is hopeful for a grant to cover 75% of these costs.	435,000
Public Works	Capital	Construction Debris Disposal	Construction Debris Disposal		15,000
Public Works	Special Pro	Downtown Assessment Report	Some of the sidewalks, public spaces, and gathering areas in the downtown core have begun to fall. This is a complicated issue due to the joint ownership between the District and private businesses of the infrastructure. A plan needs to be developed for upgrades and replacement	There are many cracks allowing for further water and weather damage. The problems will continue to grow if left unchecked.	30,000
Public Works	Special Pro	Downtown Bin Vinyl Wrapping Project			35,400