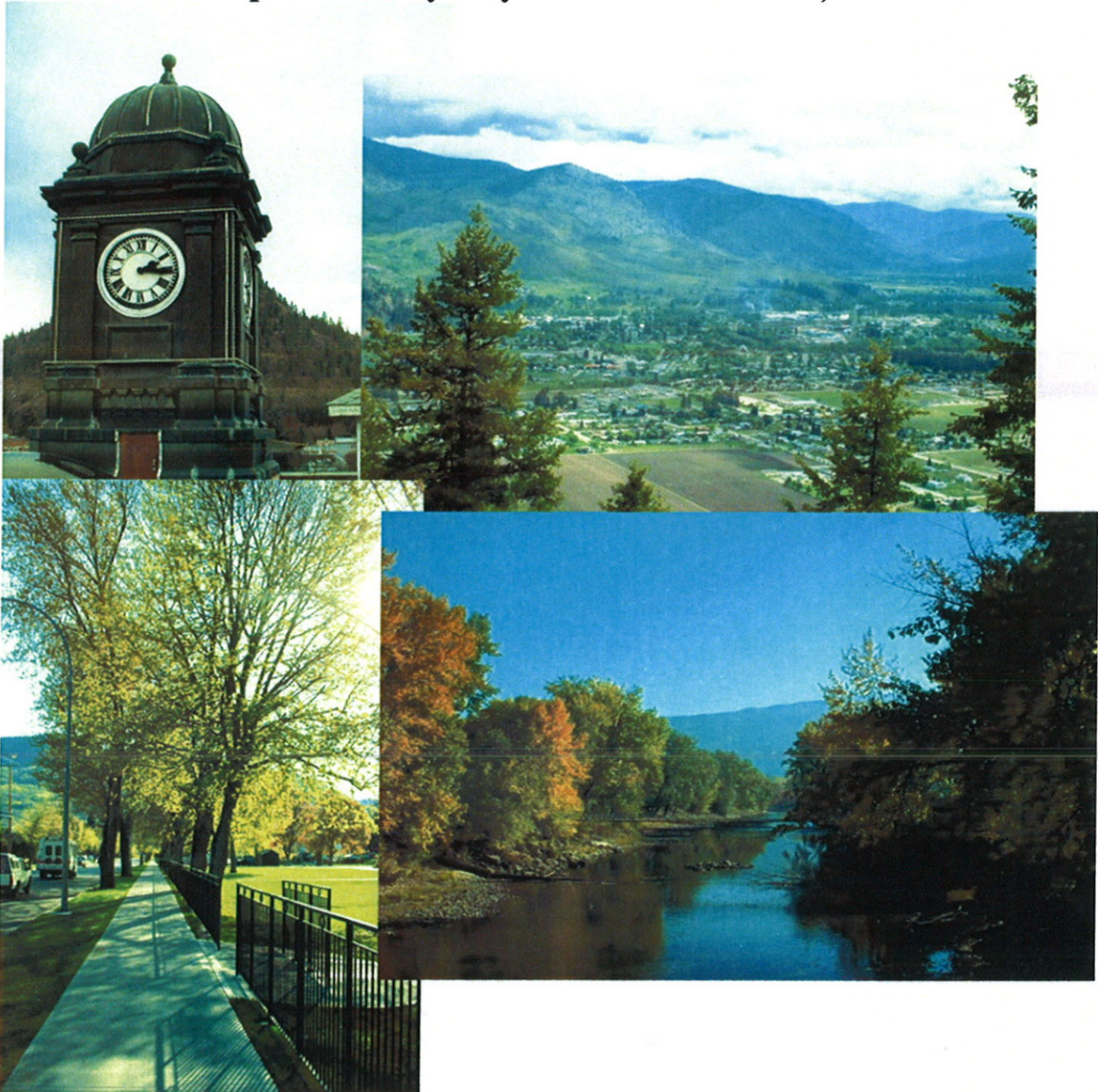


# Annual Report for the CITY OF GRAND FORKS



As presented by City Council on June 29, 2009



City of Grand Forks  
2008 ANNUAL REPORT  
June, 2009

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City of Grand Forks  
2008 ANNUAL REPORT  
June, 2009

AN OPEN LETTER TO THE CITIZENS OF GRAND FORKS FROM MAYOR  
BRIAN TAYLOR AND COUNCIL

June 29, 2009

On behalf of the Council of 2005-2008, I am pleased to report on the municipal services and operations for the year ending December 31<sup>st</sup> 2008. The 2008 Annual Report gives a synopsis in a financial format including demographics, statistics and taxation information on a comparative basis.

The past Council accomplished a number of legacy projects for the enjoyment of residents in years to come. An Arts and Culture centre was established in the former Circuit Court building at 524 Central Avenue. Circuit Court was moved to the newly acquired building at 525 Central Avenue and a long term lease was entered into with the Ministry of Attorney General for 50% use of the building. School District #51 acquired the other half of the building on a lease to purchase arrangement. The revenue generated from rental net of expense is transferred to the Land Reserve account to repay the amount withdrawn from the land reserve account to purchase and renovate the building.

Gyro Park was improved providing a green space as the centre piece of downtown. Flowers and gardens in the Central Downtown core were improved including hanging of flower baskets all along the Central Avenue Provincial Highway #3, through the City and situating planters with flowers all over the City resulting in recognition for visual appeal, turf, floral and landscaped areas by *Communities in Bloom*.

The Council focused on green initiatives, forming an Air Quality Advisory Committee working with Industries, Ministry of Environment and other interested partners in educating and promoting emission reduction strategies that led to considerable improvement in the air quality in the Grand Forks Valley. New pedestrian and bicycle pathways were constructed interconnecting various neighbourhoods of the City. The Granby River walk and a paved pedestrian and bicycle path were completed. *Live Smart BC* awarded a \$25,000 prize for green initiatives undertaken within the City.

In the 3<sup>rd</sup> quarter of 2008, the world economy started to crumble. Its effect was felt close to home. Pope and Talbot entered into receivership, and Interfor bought the sawmill and planer plants during the receivership. Canpar Industries permanently closed its Grand Forks Plant. With tumbling housing starts and lumber prices in the US, Interfor was forced to temporarily shut down the Grand Forks plant. There has been a loss of some 848 jobs in the past year in all sectors of the local economy.

Citizens continually remind, through numerous public meetings and by one on one contacts with elected officials, to address priorities in municipal services and to keep taxation reasonable. Council strives to focus on the priorities. Costs do increase. Municipal operations are highly labour intensive. Wages and Benefits make up the largest cost component in all services provided.

In December 2008, after the municipal general election, we saw changes in Council make-up; with two incumbents returning, two choosing not to stand for re-election and five new members of Council elected. There is a strong commitment on the part of the new Council to continue the community's efforts on economic, social and environmental initiatives in the coming three years. Our new council, along with experienced staff will work with the community to achieve the direction we have set through our strategic plans for the next three years- 2009-2011. We appreciate the support of the Community and welcome your participation and involvement in the civic affairs.

City of Grand Forks  
2008 ANNUAL REPORT  
June, 2009

# The Corporation of the City of Grand Forks

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**The Corporation of the City of Grand Forks**  
**Annual Financial Report**  
**for the year ended December 31, 2008**

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The information in this Annual Financial Report is the responsibility of management. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted for British Columbia municipalities and are outlined under "Significant Accounting Policies" which appear on pages immediately following the Auditor's Report. These include some amounts based on management's best estimates and careful judgment.

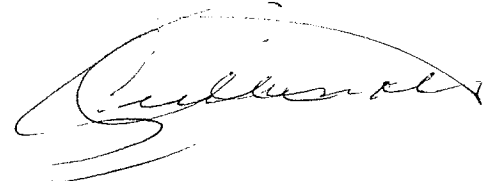
Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded, and reported properly.

Berg Naqvi Lehmann, Chartered Accountants, the City's independent audit firm, has audited the accompanying financial statements. The resulting auditor's report accompanies this statement.

Council carries out its responsibility for the consolidated financial statements by meeting periodically with management and at least once annually with its independent auditor to review his activities and to discuss auditing, internal control, accounting policy, and financial reporting matters. The auditor has unrestricted access to the City operations and to Council. The audited consolidated financial statements are submitted to Council for approval. Council also reviews the recommendations of the independent auditor for improvements to controls and the actions of management to implement such recommendations.



V. Kumar  
Chief Administrative Officer



M. I. Cecile Arnott  
Chief Financial Officer

### AUDITORS' REPORT

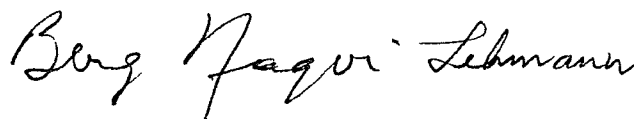
To The Mayor and Councillors of  
The Corporation of the City of Grand Forks

We have audited the Consolidated Statement of Financial Position of The Corporation of the City of Grand Forks as at December 31, 2008 and the Consolidated Statement of Financial Activities and the Consolidated Statement of Changes in Financial Position for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of The Corporation of the City of Grand Forks as at December 31, 2008 and the results of its financial activities, and changes in its fund balances and financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in the Other Financial Information section is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.



**Chartered Accountants**

June 2, 2009

**The Corporation of the City of Grand Forks**  
**Significant Accounting Policies**  
**for the year ended December 31, 2008**

**A. Basis of Presentation**

It is the City's policy to follow the accounting principles generally accepted for British Columbia municipalities and to apply such principles consistently. These Consolidated Financial Statements include the operations of the General, Water, Sewer, Electrical, Capital, and Reserve Funds. They have been prepared using guidelines issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The financial resources and operations of the City have been consolidated for financial statement purposes and include the accounts of all the funds of the City totaling \$3,461,445 as noted below.

Operating Funds - These funds include the sewer, water, and electrical utilities and report the principal operating activities of the City. As at December 31, 2008, the fund balances were as follows:

	2008	2007
General Revenue Fund	(\$321,990)	\$362,574
Water Revenue Fund	312,972	488,214
Electrical Revenue Fund	280,845	368,042
Sewer Revenue Fund	294,277	481,414
	566,104	1,700,243

Capital Funds - These funds are used to acquire capital assets. The equity in capital assets represents the difference between historical cost of assets acquired and remaining debt. Equity balances are reported on the following page under Policy D. Capital Assets.

Reserve Funds - These funds have been created to hold assets for specific future requirements. They are comprised of the funds shown in Schedule 12.

Reserve Funds	2,895,341	3,345,049
	\$3,461,445	\$5,045,292

**B. Revenue Recognition**

Revenue is recognized using the accrual method of accounting. Taxes and utility fees are recognized in the fiscal year to which they relate. Service revenues and grants are recognized in the period in which the City's service delivery obligations are discharged.

**C. Deferred Charges**

Payments for operating expenditures pertaining to future years are carried as deferred charges. They are recorded as expenditures when the economic benefits are realized.

**D. Capital Assets**

Capital assets purchased or constructed and work in process are reported as capital expenditures and are classified according to their functional use. Commencing in 2005, the City has begun a process of reviewing its accumulated capital expenditures and has eliminated from total Capital Assets any items not deemed to be Tangible Capital Assets on hand. In 2007, the City segregated the fleet of vehicles and equipment, adjusted the records to ensure each piece of equipment was recorded at historical acquisition cost, that the estimated useful life of each piece of equipment was identified and that accumulated depreciation was recorded. This process will be extended during 2008 with the intent that the City will be fully compliant with Canadian Institute of Chartered Accountants Public Sector reporting requirements by January 1, 2009. Capital asset historical costs are reported on Schedule 1. Amortization of equipment in the fleet has been reported. Equity in Capital Assets is reflected in each Capital Fund as follows:

	2008	2007
General Capital Fund	\$28,092,284	\$24,844,597
Water Capital Fund	6,888,072	6,703,742
Electrical Capital Fund	2,335,309	2,233,819
Sewer Capital Fund	5,597,115	5,467,484
	\$42,912,781	\$39,249,642

**The Corporation of the City of Grand Forks**  
**Significant Accounting Policies**  
**for the year ended December 31, 2008**

Page 2

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**E. Restricted Revenues and Deferred Revenues**

Receipts which are restricted by the legislation of senior governments or by agreements with external parties are deferred and reported as restricted revenues. When qualifying expenditures are incurred restricted revenues are brought into revenue at equal amounts. These revenues are shown on Schedule 7.

Revenues received in advance of expenditures which will be incurred in a later period are deferred until they are earned by being matched against those expenditures.

**F. Local Improvements**

The City records expenditures for capital assets funded by local improvement agreements as they are incurred. Revenues are recognized over the term of the local improvement agreements as they are collected.

**G. Use of Estimates**

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**H. Annual Budget**

The budget figures are based on the adopted Five-Year Financial Plan for the year 2008.

**I. Property held for Resale**

Recoverable development costs for properties currently under agreement for sale expected to be completed within one year are recorded as Property Held for Resale. Proceeds of sale, net of these development costs, are recorded as Proceeds from Land Disposal.

**J. Future Accounting Policy Change**

Effective for the year beginning January 1, 2009, the City will be required to comply with Section 3150, Tangible Capital Assets, of the Public Sector Accounting Board Handbook. Section 3150 requires the capitalization and amortization of tangible capital assets in the financial statements. The City is in the process of finalizing information and developing its accounting policies related to its tangible capital assets in order to comply with the new standard. As at December 31, 2008, the cost and accumulated amortization have not yet been finalized for the individual classes of tangible capital assets and thus details concerning the major classes of tangible capital assets have not been provided.



**The Corporation of the City of Grand Forks**  
**Consolidated Statement of Financial Position**  
**as at December 31, 2008**

	<u>2008</u>	<u>2007</u>
<b>Financial Assets</b>		
Cash (Note 1)	\$3,841,593	\$6,221,218
Accounts Receivable (Note 2)	2,272,976	1,363,914
Lease Deposit	55,000	55,000
Due from (to) Trust	955	1,134
Inventories for Resale (Note 3)	31,618	26,823
	6,202,141	7,668,089
<b>Liabilities</b>		
Accounts Payable (Note 4 )	2,217,623	2,107,149
Deferred Revenues	263,435	336,684
Restricted Revenues (Schedule 7)	529,768	367,709
Long Term Debt (Schedule 2) (Note 5)	307,421	408,992
	3,318,247	3,220,534
<b>Net Financial Assets</b>	2,883,895	4,447,555
Inventories of Supplies	245,623	188,545
Prepaid Expenses	24,507	200
<b>Capital Assets (Schedule 1) (Note 11)</b>	43,220,202	39,658,634
	\$46,374,226	\$44,294,934
<b>Equity</b>		
Fund Balances	3,461,445	5,045,292
Equity in Capital Assets (Note 8)	42,912,781	39,249,642
	\$46,374,226	\$44,294,934

The Accompanying Notes form an integral part of these Financial Statements  
Contingencies and commitments are described in Note 10.

  
V. Kumar  
Chief Administrative Officer

  
M. J. Cecile Arnott  
Chief Financial Officer

**The Corporation of the City of Grand Forks**  
**Consolidated Statement of Financial Activities**  
**for the year ended December 31, 2008**

	<b>Actual 2008</b>	<b>Budget 2008</b>	<b>Actual 2007</b>
<b>Revenue</b>			
Taxes (Schedule 3)	\$ 2,553,589	\$ 2,554,340	\$ 2,419,966
Sales of goods and services (Schedule 6)	4,974,237	4,915,500	4,772,943
Other revenues from own sources (Schedule 4)	631,691	755,191	564,986
Senior government grants - Operating (Schedule 5)	700,442	745,338	558,694
Senior government grants - Capital (Schedule 5)	1,048,037	1,833,500	228,601
Development cost charge funding - Capital	-	-	200,000
Other restricted revenues - Capital	-	-	21,332
Interest income (Schedule 8)	175,773	214,250	384,626
Investment income on sinking funds (Schedule 8) (Note 5)	2,783	2,829	2,412
	<u>10,086,553</u>	<u>11,020,948</u>	<u>9,153,559</u>
Interest restricted (Schedule 7)	(10,951)	(12,000)	(22,291)
Transfer to Library Maintenance	(2,001)	-	(5,778)
	<u>10,073,601</u>	<u>11,008,948</u>	<u>9,125,490</u>
<b>Expenditures (Schedule 9)</b>			
General government	\$1,158,530	1,767,252	1,078,567
Public real estate	2,197,168	2,326,112	2,362,593
Protective services	502,804	496,399	508,527
Transportation services	1,564,851	1,573,085	1,974,694
Environmental health services	146,324	143,989	145,698
Public health and welfare	106,429	90,148	88,526
Environmental development	315,940	331,184	292,263
Recreation and cultural services	1,364,329	1,894,411	787,031
Distribution based on electrical consumption	250,504	250,000	298,700
Utility services	4,011,601	5,533,527	4,569,189
Fiscal charges	18,783	19,997	19,446
	<u>11,637,261</u>	<u>14,426,104</u>	<u>12,125,232</u>
<b>Change in Net Financial Assets</b>	(1,563,660)	(3,417,156)	(2,999,742)
Supplies inventory change	57,078	-	109,051
Change in prepaid expenses	24,307	-	-
Debt principal reduced (Schedule 2)	(101,571)	(140,816)	(89,442)
Capital debt incurred	-	1,130,000	251,947
	<u>(1,583,846)</u>	<u>(2,427,972)</u>	<u>(2,728,186)</u>
<b>Increase (Decrease) in Consolidated Fund Balances</b>	(1,583,846)	(2,427,972)	(2,728,186)
<b>Consolidated Fund Balances - Beginning of Year</b>	<u>5,045,291</u>	<u>5,045,291</u>	<u>7,773,477</u>
<b>Consolidated Fund Balances - End of Year</b>	<u>\$ 3,461,445</u>	<u>\$ 2,617,319</u>	<u>\$ 5,045,291</u>

**The Corporation of the City of Grand Forks**  
**Consolidated Statement of Changes in Cash Flows**  
**for the year ended December 31, 2008**

	<u>2008</u>	<u>2007</u>	
<b>Cash Provided By (Used For):</b>			
<b>Operations:</b>			
Change in Net Financial Assets	(\$1,563,660)	(\$2,999,742)	
Decrease (Increase) in Non-Cash Financial Assets			
Accounts Receivable	(909,062)	52,288	
Deferred Charges and Other	-	(50,200)	
Trust	179	83	
Property and Inventories for Resale	<u>(4,795)</u>	<u>(6,165)</u>	
	(2,477,338)	(3,003,736)	
Increase (Decrease) in Short Term Liabilities			
Accounts Payable and Accrued Liabilities	110,474	263,409	
Deferred Revenues	(73,249)	6,145	
Restricted Revenues	<u>162,059</u>	<u>(132,862)</u>	
	<u>(2,278,055)</u>	<u>(2,867,044)</u>	
<b>Financing:</b>			
Debt Principal Reduced	(101,571)	(89,442)	
Debt Issued	<u>-</u>	<u>251,947</u>	
	<u>(101,571)</u>	<u>162,505</u>	
<b>Increase (Decrease) in Cash</b>	(2,379,625)	(2,704,539)	
<b>Cash - Beginning of Year</b>	<u>6,221,218</u>	<u>8,925,757</u>	
<b>Cash - End of Year</b>	<u>\$3,841,593</u>	<u>\$6,221,218</u>	
	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Represented By:</b>			
Cash (Statement A)	<u>\$3,841,593</u>	<u>\$6,221,218</u>	<u>\$8,925,757</u>

**The Corporation of the City of Grand Forks**  
**Notes to the Consolidated Financial Statements**  
**for the year ended December 31, 2008**

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	<u>2008</u>	<u>2007</u>
<b>1. Cash:</b>		
Cash	\$800	\$800
Operating and other bank accounts	906,586	2,496,199
Restricted bank accounts	338,043	518,618
Reserve fund bank accounts	2,596,163	3,205,601
	<u>\$3,841,593</u>	<u>\$6,221,218</u>
Funds held in Trust		
Cemetery	\$116,811	\$113,278
Employee Assistance Program	6,141	5,392
	<u>\$122,952</u>	<u>\$118,670</u>
<b>2. Accounts Receivable:</b>		
Property Taxes	\$269,802	\$247,791
Other Governments	976,126	384,419
General	90,497	40,962
Utility Bills Receivable	936,551	690,742
	<u>\$2,272,976</u>	<u>\$1,363,914</u>
<b>3. Inventories for Resale</b>		
Aviation Fuel	\$31,617	\$26,822
Land Held for Resale (written down in prior years)	1	1
	<u>\$31,618</u>	<u>\$26,823</u>
<b>4. Accounts Payable and Accrued Liabilities:</b>		
General Trade Payables	\$1,058,868	\$1,089,549
Due to Other Governments	12,532	2,465
Salaries and Wages Payable	125,301	90,052
Contractor Holdbacks Payable	32,548	72,607
Accrued Vacation Pay	259,335	224,487
Accrued Sick and Severance - Union Employees	424,603	367,036
Accrued Sick Leave - Management	303,551	260,069
	<u>2,216,738</u>	<u>2,106,264</u>
Accrued Interest on Sewer Fund Debt	884	884
	<u>\$2,217,623</u>	<u>\$2,107,149</u>

Employees accrue vacation credits, which are charged to operations in the year they are earned. Unused vacation is recorded as a liability. Under Article 14 of the contract between the City and the Canadian Union of Public Employees Local 4728, employees accumulate one and one half days each month of sick leave to a maximum of 150 days. Employees absent for medical reasons have wages charged against, and deducted from, sick leave accumulated. Upon retirement, any employee having accumulated sick leave is eligible to receive a cash gratuity payment. The payment amount is a percentage of accumulated leave based on years of service. Contracts between the City and members of its management team establish a sick leave bank of 1267 days for managers which provides full pay for any management employee from onset of illness until coverage commences under long term disability insurance. As at December 31, 2008 the accrual was 66% of the maximum sick leave bank.

**The Corporation of the City of Grand Forks**  
**Notes to the Consolidated Financial Statements**  
**for the year ended December 31, 2008**

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**5. Long Term Debt:**

Debt principal is reported net of Sinking Fund balances. Sinking fund earnings are combined with debt principal payments to reduce the balance of debt outstanding.

	<u>2008</u>	<u>2007</u>
MFA Debenture debt issued and outstanding: (Schedule 2)	\$130,603	\$139,358
MFA Public Body Leasing Capital Lease	176,819	229,823
Pacific & Western Capital Leases	-	39,812
	<u>\$307,421</u>	<u>\$408,992</u>

The following debt principal amounts are payable over the next five years:

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Sewer Debenture	\$ 9,193	\$ 9,653	\$ 10,135	\$ 10,642	\$ 11,174
Capital Leases	53,089	51,539	50,389	21,800	-
	<u>\$62,282</u>	<u>\$61,192</u>	<u>\$60,524</u>	<u>\$32,442</u>	<u>\$11,174</u>

**6. Community Works Fund Agreement**

The City has entered into a Community Works Fund Agreement administered by the Union of B.C. Municipalities as an agent for the Federal Government under the New Deal Gas Tax Transfer Agreement. Funding is provided based on population and spending of funds received and related interest is limited to approved eligible projects. Unexpended funds must be retained in a reserve until eligible projects are undertaken. Schedule 11 attached to these financial statements shows status of reserve fund.

**7. Debt Reserve Fund:**

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district through its member municipalities who share in the proceeds of the debt issue is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The interest earned by the Fund less administrative expenses becomes an obligation to the regional districts. If at any time a regional district has insufficient funds to meet payments on its obligations, it must then use the monies to its credit within the Debt Reserve Fund. Upon maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2008 the total of the Debt Reserve Fund was:

Sewer	<u>2008</u>	<u>2007</u>
	\$9,534	\$9,409

**8. Equity in Capital Assets**

Equity in Capital Assets represents the total capital assets less long term debt assumed to acquire those assets. The change in Equity in Capital Assets is as follows:

	<u>2008</u>	<u>2007</u>
<b>Equity in Capital Assets - Beginning of the year</b>	\$39,249,643	\$36,464,243
Add: Capital Expenditures	3,808,235	4,418,940
Equipment Historical Cost adjustment based on Tangible Capital Assets analysis	-	416,377
Equipment Amortization adjustment based on Tangible Capital Assets analysis	-	(1,797,108)
Equipment Amortization 2008	(246,668)	-
Original costs of property sold in year	-	(90,305)
Assets purchase funded by Debt	-	(251,947)
Reduction in Long Term Debt	101,571	89,442
	<u>\$42,912,781</u>	<u>\$39,249,643</u>

Equity in Capital Assets in each Capital Fund is stated on Page 2 of Significant Accounting Policies.

**The Corporation of the City of Grand Forks**  
**Notes to the Consolidated Financial Statements**  
**for the year ended December 31, 2008**

**9. Annual Budget**

The budget figures are based on the adopted Five- Year Financial Plan for the year 2008.

**10. Commitments and Contingencies**

**(a) Contingent Liabilities**

(i) The City, as a member of the Regional District of Kootenay Boundary, is jointly and severally liable for the net capital liabilities of the Regional District. The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet payments on its obligations it shall make payments from the Debt Reserve Fund which is in turn established by a similar Debt Reserve Fund of the City and all other borrowing participants. If the Debt Reserve Fund is deficient, the Authority's obligations become a liability of the Regional District and may become a liability of the participating municipalities.

**(b) Pension Liability**

The municipality and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 150,000 active members and approximately 54,000 retired members. Active members include approximately 32,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2006 indicated a surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009, with results available in 2010. The actuary does not attribute portions of the surplus to individual employers. The City of Grand Forks paid \$200,916 for employer contributions to the plan in fiscal 2008.

**(c) Reciprocal Insurance Exchange Agreement**

The City is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the City is assessed a premium and specific deductible for its claims based on population. The obligation of the City with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, not joint and several. The City irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

**(d) Lease Commitments**

The City has obligations under long-term, non-cancelable operating leases for office equipment and long-term capital leases for office and public works equipment. Future minimum lease payments for each commitment for each of the five succeeding years are as follows:

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Operating Leases</b>					
Office Equipment	\$3,830	\$470	\$470	\$470	\$470
<b>Capital Leases</b>					
Office Equipment	16,378	14,560	13,261	6,556	-
Public Works Equipment	50,671	50,671	50,671	21,113	-
	<u>\$70,880</u>	<u>\$65,702</u>	<u>\$64,403</u>	<u>\$28,140</u>	<u>\$470</u>

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**10. Commitments and Contingencies (continued)**

**(e) Contractual Obligations**

The City has contracted with the Regional District of Kootenay Boundary to provide Building and Plumbing Inspection services. Under the contract the City is obliged to pay the Regional District a requisition based on various components calculated annually and the Regional District is obliged to remit all fees collected on behalf of the City.

**(f) Property Held for Development**

The City holds real property which it intends to offer for sale in the future under terms compatible with its development plans.

**11. Restricted Assets**

The City has recorded various recreational buildings and parks which are subject to contractual agreements with the Regional District of Kootenay Boundary and various user groups.

**The Corporation of the City of Grand Forks**  
**Schedule of Capital Assets**  
as at December 31, 2008

	<b>2008</b>			<b>2007</b>
	Historical Cost	Accumulated Amortization	Net Book Value	Net Book Value
<b>General Capital Fund</b>				
Land - Infrastructure	\$ 1,230,243		\$ 1,230,243	\$1,230,243
Land - Industrial Development for Resale (Note 10f)	183,607		183,607	183,607
Downtown Revitalization	2,197,028		2,197,028	1,352,880
Buildings	7,350,872		7,350,872	6,343,521
Engineering Structures	12,281,507		12,281,507	10,724,797
Machinery and Equipment	2,611,993		2,611,993	2,578,527
Equipment Fleet-Emergency	1,092,180	426,132	666,048	712,000
Equipment Fleet-Public Works	3,315,793	1,617,968	1,697,824	1,898,864
	30,263,221	2,044,100	28,219,121	25,024,438
<b>Waterworks Capital Fund</b>	6,888,072		6,888,072	6,703,742
<b>Electrical Utility Capital Fund</b>	2,335,309		2,335,309	2,233,819
<b>Sanitary Sewer Capital Fund</b>	5,777,699		5,777,699	5,696,635
	<u>\$45,264,302</u>	<u>\$2,044,100</u>	<u>\$43,220,202</u>	<u>\$39,658,634</u>



**The Corporation of the City of Grand Forks**  
**Long Term Debt**  
for the year ended December 31, 2008

Schedule 2

**A. DEBENTURES** (covered by Debt Reserve Fund - Note 7)

<u>Date of Issue</u>	<u>Bylaw</u>	<u>Purpose</u>	<u>Maturity Dates</u>	<u>Original Debt Debt</u>	<u>Debt Outstanding end of 2007</u>	<u>Debt Advanced during 2008</u>	<u>Interest paid in 2008</u>	<u>Principal Retirements 2008</u>	<u>Long Term Debt December 31, 2008</u>	<u>Interest Rates</u>
<b>Sanitary Sewer Capital Fund</b>										
March 24, 1999	1556	Ruckle Sewer Extension	1999 - 2019	\$ 195,944	\$ 139,358	\$ -	\$ 10,757	\$ 8,755	\$ 130,603	5.50%

**B. CAPITAL LEASES AND CONDITIONAL SALES AGREEMENT TO FUND EQUIPMENT ACQUISITIONS**

<b>General Capital Fund</b>										
<u>Date of Issue</u>	<u>Bylaw</u>	<u>Purpose</u>	<u>Maturity Dates</u>	<u>Original Debt Debt</u>	<u>Debt Outstanding end of 2007</u>	<u>Debt Advanced during 2008</u>	<u>Interest paid in 2008</u>	<u>Principal Retirements 2008</u>	<u>Long Term Debt December 31, 2008</u>	<u>Interest Rates</u>
April 19, 2007	n/a	CanCADD Plotter/Printer/Copier	2007 - 2012	\$ 32,073	\$ 27,797	\$ -	\$ 849	\$ 6,415	\$ 21,382	5.25%
May 19, 2007	n/a	2007 Sterling with Elgin Sweeper	2007 - 2012	199,785	176,477	-	5,285	39,957	136,520	5.00%
September 19, 2007	n/a	Pitney Bowes Folder Inserter	2007 - 2012	20,089	19,085	-	559	4,018	15,067	5.25%
May 28, 2005	n/a	Xerox Multifunction Copier/Fax/Scanner	2005 - 2010	12,500	6,464	-	171	2,614	3,850	3.25%
				264,447	229,823	-	6,864	53,004	176,819	
<b>Sanitary Sewer Capital Fund</b>										
October 1, 2001	n/a	Vactor Jet Rodder	2001 - 2008	300,166	39,812	-	11,918	39,812	-	7.36%
<b>Total Capital Lease and Conditional Sales Agreement Debt</b>				564,613	269,635	-	18,782	92,816	176,819	
<b>Total Long Term Debt</b>				<b>\$ 760,557</b>	<b>\$ 408,992</b>	<b>\$ -</b>	<b>\$ 29,539</b>	<b>\$ 101,571</b>	<b>\$ 307,421</b>	

**The Corporation of the City of Grand Forks**  
**Tax Levies**  
for the year ended December 31, 2008

	<i>Assessments</i>	<i>Rate per \$1,000</i>	<b>Actual 2008</b>	<b>Budget 2008</b>	<b>Actual 2007</b>
<b>Municipal property taxes:</b>					
- Residential	\$379,718,320	2.47	\$935,838	\$934,456	\$858,447
- Utilities	1,097,785	34.00	37,325	37,300	32,701
- Major industry	15,257,800	50.59	771,959	776,000	750,340
- Light industry	2,085,600	11.52	24,016	24,000	23,169
- Business	57,084,318	9.47	540,834	540,000	517,738
- Recreational	45,500	6.00	273	273	209
- Farm	176,587	6.00	1,060	1,060	1,389
General levy - municipal taxes			2,311,304	2,313,089	2,183,994
Flat tax - road maintenance			116,730	116,200	116,200
Special assessments and local improvements			103,998	103,994	98,536
Grants in lieu of taxes			21,558	21,057	21,236
<b>Total taxes for municipal purposes</b>			<b>2,553,589</b>	<b>2,554,340</b>	<b>2,419,966</b>
<b>Collections for other governments:</b>					
School District #51			1,633,768	1,575,082	1,575,231
Regional District of Kootenay Boundary			1,025,730	1,032,726	1,002,971
Regional Hospital Districts			205,295	206,735	207,819
Provincial Policing			160,917	144,965	145,023
British Columbia Assessment Authority			46,975	47,531	42,679
Municipal Finance Authority			96	96	102
<b>Total collections for other governments</b>			<b>3,072,781</b>	<b>3,007,135</b>	<b>2,973,825</b>
<b>Real Property, Special Assessments, Grants In Lieu</b>			<b>\$5,626,370</b>	<b>\$5,561,475</b>	<b>\$5,393,790</b>

**The Corporation of the City of Grand Forks**  
**Other Revenue from Own Sources**  
**for the year ended December 31, 2008**

	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2007</u>
<b>General Revenue Fund:</b>			
<b>Operating</b>			
Building permits	\$32,520	\$32,000	\$39,100
Business licenses	31,865	30,000	29,678
Concessions and franchise	82,333	82,333	80,604
Penalties and interest on taxes	46,988	55,000	54,687
Commissions	4,733	5,520	4,369
Donations	2,350	2,500	2,550
Provincial Emergency and Fire recoveries	6,683	-	810
Rural Fire recovery	188,381	196,950	197,409
Other recoveries	32,153	16,000	40,901
Property rentals	73,938	63,388	78,164
	<u>501,943</u>	<u>483,691</u>	<u>528,271</u>
<b>Restricted</b>			
Water Development Cost Charges (Schedule 7)	6,097	-	21,428
Sewer Development Cost Charges (Schedule 7)	2,377	-	13,789
	510,417	483,691	563,488
less: Transfer to Unexpended	(6,097)	-	(21,428)
	<u>(2,377)</u>	<u>-</u>	<u>(13,789)</u>
	<u>501,943</u>	<u>483,691</u>	<u>528,271</u>
<b>Reserves</b>			
Equipment	-	-	11,196
Land Sales & Rental Income (Schedule 12)	67,510	100,000	17,074
	<u>67,510</u>	<u>100,000</u>	<u>28,270</u>
<b>Capital</b>			
Donations from groups or individuals	<u>62,238</u>	<u>171,500</u>	<u>8,445</u>
	<u>\$631,691</u>	<u>\$755,191</u>	<u>\$564,986</u>

**The Corporation of the City of Grand Forks**  
**Grants**  
for the year ended December 31, 2008

	<b>Actual 2008</b>	<b>Budget 2008</b>	<b>Actual 2007</b>
<b>Operating</b>			
General - Small Communities Protection	\$445,259	\$437,923	\$389,450
General - Airshed Management	35,428	37,500	22,500
General - Integrated Community Sustainability	70,139	93,300	
General - Tourism Grant		10,000	
General - UBCM	1,117		
General - Sustainable Community Planning	1,000		
General - Crystal Meth Strategies	-	-	2,648
General - Airport Operations	-	-	-
General - Dike and Flood Protection	-	-	7,895
General - Sundry Contributions from Regional District	-	20,000	-
General - Summer Student Program	-	-	2,012
General - Police Tax Implementation	250	-	1,000
General - New Deal Gas Tax Grant	117,673	119,115	95,848
General - Victim Assistance	29,575	27,500	27,341
	<hr/>	<hr/>	<hr/>
- General Fund Operating Grants	700,442	745,338	548,694
Transfer New Deal to Reserves (Schedule 12)	(117,673)	(119,115)	(95,848)
	<hr/>	<hr/>	<hr/>
Sewer - Sanitary Sewer Modelling	-	-	10,000
	<hr/>	<hr/>	<hr/>
<b>Total Operating Grants</b>	<b><u>\$582,768</u></b>	<b><u>\$626,223</u></b>	<b><u>\$462,846</u></b>
<b>Capital</b>			
General - Job Opportunity Fund	112,821	-	-
General - Cycling Infrastructure partnership Program	250,000	-	-
General - Southern Interior Development Trust	75,000	-	-
General - Green Cities Grant	25,000	-	-
General - New Deal Water Conservation Initiatives	185,216	-	-
General - Granby Dike Reinforcement	-	-	136,601
General - Towns for Tomorrow	400,000	-	92,000
General - Grants	-	1,823,500	-
Water - Capital Upgrade	-	10,000	-
	<hr/>	<hr/>	<hr/>
<b>Total Capital Grants</b>	<b><u>\$1,048,037</u></b>	<b><u>\$1,833,500</u></b>	<b><u>\$228,601</u></b>

**The Corporation of the City of Grand Forks**  
**Sales of Goods and Services**  
for the year ended December 31, 2008

	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2007</u>
<b>General Revenue Fund:</b>			
<b>Operating</b>			
Garbage	\$149,050	\$149,400	\$141,316
Cemetery	27,574	27,000	25,557
Airport (net of cost of fuel sold)	21,173	22,000	21,622
Transportation Custom Work Orders	10,585	10,000	19,344
Environmental Development	8,761	12,000	11,500
Campground	32,155	40,000	39,662
Sundry	5,627	4,000	9,279
	<u>254,925</u>	<u>264,400</u>	<u>268,278</u>
<b>Reserves</b>			
Slag	298,320	275,000	296,849
	<u>298,320</u>	<u>275,000</u>	<u>296,849</u>
<b>Total General Revenue Fund</b>	<u>553,245</u>	<u>539,400</u>	<u>565,127</u>
<b>Water Revenue Fund:</b>			
User Fees	646,932	672,000	621,211
Connection Fees and Custom Work Orders	11,530	8,500	5,156
Penalties	3,707	7,500	3,704
	<u>662,169</u>	<u>688,000</u>	<u>630,071</u>
Less: Discounts for early payment	-	-	(22,839)
	<u>-</u>	<u>-</u>	<u>(22,839)</u>
<b>Total Water Revenue Fund</b>	<u>662,169</u>	<u>688,000</u>	<u>607,233</u>
<b>Electrical Revenue Fund:</b>			
User Fees	3,026,030	2,953,000	2,894,591
Connection Fees and Custom Work Orders	41,197	22,000	30,121
Penalties	19,306	24,000	10,085
Pole Fees and Sundry	2,704	5,000	3,070
	<u>3,089,237</u>	<u>3,004,000</u>	<u>2,937,867</u>
<b>Total Electrical Revenue Fund</b>	<u>3,089,237</u>	<u>3,004,000</u>	<u>2,937,867</u>
<b>Sewer Revenue Fund:</b>			
User Fees	648,522	673,100	665,889
Connection Fees and Custom Work Orders	5,676	6,000	4,793
Penalties	3,680	5,000	4,051
Sludge Processing and Sundry	11,708	-	8,650
	<u>669,586</u>	<u>684,100</u>	<u>683,383</u>
Less: Discounts for early payment	-	-	(20,666)
	<u>-</u>	<u>-</u>	<u>(20,666)</u>
<b>Total Sewer Revenue Fund</b>	<u>669,586</u>	<u>684,100</u>	<u>662,717</u>
<b>Total Sales of Goods and Services</b>	<u>\$4,974,237</u>	<u>\$4,915,500</u>	<u>\$4,772,943</u>

**The Corporation of the City of Grand Forks**  
**Continuity Schedule of Restricted Revenues**  
**for the year ended December 31, 2008**

	Restated 0				
	Balance December 31, 2007	Interest Earned	Collections	Expenditures	Balance December 31, 2008
Sustainable Community Planning	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -
Granby Dyking	2,451	-	-	-	2,451
Community Tourism Initiatives	30,535	-	-	-	30,535
Water Development Cost Charges	76,190	3,318	6,097	-	85,605
Sewer Development Cost Charges	215,895	6,775	2,377	-	225,047
Special Museum Relocation	27,514	858	-	-	28,372
RDKB Community Centre Operations	12,147	-	-	-	12,147
Community Transition	-	-	45,000	-	45,000
Job Opportunity Fund	-	-	200,000	112,821	87,179
Air Quality	-	-	37,500	35,428	2,072
Victim Assistance Program	1,978	-	38,959	29,577	11,360
	<u>\$367,709</u>	<u>\$10,951</u>	<u>\$329,933</u>	<u>\$178,825</u>	<u>\$529,768</u>

**The Corporation of the City of Grand Forks**  
**Interest and Investment Income**  
**for the year ended December 31, 2008**

	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2007</u>
<b>Income from sources requiring restriction or deferment</b>			
Reserves: (Schedule 14)			
Water Reserve	\$0		\$76
Capital Reserve	308		0
Equipment Reserve	6,289		4,889
Tax Land Sale Reserve	1,764		2,404
Cash in Lieu of Parking Reserve	471		626
New Deal Gas Tax Transfer	8,633		7,743
Land Sales Reserve	27,964		105,233
Slag Sales Reserve	44,797		79,769
	<u>90,226</u>	<u>97,100</u>	<u>200,740</u>
Other Restricted Accounts: (Schedule 7)			
Business Improvement Area	-		32
Water Development Cost Charges Reserve	3,318	-	11,873
Sewer Development Cost Charges Reserve	6,775	-	9,216
Special Museum Relocation	858	-	1,169
	<u>10,951</u>	<u>12,000</u>	<u>22,291</u>
<b>Income available for general use</b>			
Cemetery Account	3,533	5,000	5,071
General Account	71,064	100,150	156,525
	<u>74,597</u>	<u>105,150</u>	<u>161,595</u>
	<u>\$175,773</u>	<u>\$214,250</u>	<u>\$384,626</u>
<b>Investment income on sinking funds</b>			
Sewer Fund (applied against debenture debt)	<u>\$ 2,783</u>	<u>\$ 2,829</u>	<u>\$ 2,413</u>

**The Corporation of the City of Grand Forks**  
**Expenditures by Function**  
**for the year ended December 31, 2008**

Schedule 9

	Operating		Capital		Total		
	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2007</u>
General government	\$1,142,384	\$1,012,252	\$16,146	\$755,000	\$1,158,530	\$1,767,252	\$1,078,567
Public real estate	296,669	274,112	1,900,499	2,052,000	2,197,168	2,326,112	2,362,593
Protective services	502,804	496,399	-	-	502,804	496,399	508,527
Transportation services	867,545	1,011,085	697,307	562,000	1,564,851	1,573,085	1,974,694
Residential garbage disposal	146,324	143,989	-	-	146,324	143,989	145,698
Cemetery services	106,429	90,148	-	-	106,429	90,148	88,526
Economic and community services	315,940	331,184	-	-	315,940	331,184	292,263
Recreation and cultural services	536,931	533,411	827,398	1,361,000	1,364,329	1,894,411	787,031
Distribution based on electrical consumption	250,504	250,000	-	-	250,504	250,000	298,700
Utility services	3,644,716	3,692,727	366,885	1,840,800	4,011,601	5,533,527	4,569,189
Fiscal charges	18,783	19,997	-	-	18,783	19,997	19,446
	<u>\$7,829,027</u>	<u>\$7,855,304</u>	<u>\$3,808,235</u>	<u>\$6,570,800</u>	<u>\$11,637,262</u>	<u>\$14,426,104</u>	<u>\$12,125,232</u>



**The Corporation of the City of Grand Forks**  
**Expenditures by Object**  
**for the year ended December 31, 2008**

Schedule 10

	Operating		Capital		Total		
	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2008</u>	<u>Budget 2008</u>	<u>Actual 2007</u>
Goods and services	\$4,745,667	\$4,761,034	\$3,596,359	\$6,528,800	\$8,342,026	\$11,289,834	\$9,086,827
Salary, wages and benefits	3,027,858	3,063,523	211,876	42,000	3,239,734	3,105,523	2,992,747
Debt interest and bank charges	55,502	30,747	-	-	55,502	30,747	45,658
	<u>\$7,829,027</u>	<u>\$7,855,304</u>	<u>\$3,808,235</u>	<u>\$6,570,800</u>	<u>11,637,262</u>	<u>\$14,426,104</u>	<u>\$12,125,232</u>

**The Corporation of the City of Grand Forks**  
**Continuity Schedule of Community Works Fund (Federal Gas Tax New Deal Transfers)**  
**for the year ended December 31, 2008**

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	<u>Balance December 31, 2007</u>	<u>Transfers in Current Year</u>	<u>Interest Earned on Unexpended</u>	<u>Expenditures</u>	<u>Balance December 31, 2008</u>
Community Works Fund Transfers	\$253,093	\$117,673	\$8,633	\$16,091	\$363,308
	<u>\$253,093</u>	<u>\$117,673</u>	<u>\$8,633</u>	<u>\$16,091</u>	<u>\$363,308</u>

**The Corporation of the City of Grand Forks**  
**Continuity Schedule of Reserves**  
for the year ended December 31, 2008

	<u>Balance</u> <u>December 31, 2007</u>	<u>Interest</u> <u>Earned</u>	<u>Transfer from</u> <u>Operating Funds</u>	<u>Collections</u>	<u>Appropriations</u>	<u>Balance</u> <u>December 31, 2008</u>
Equipment Replacement Reserve	167,120	6,289	165,000	-	16,849	321,560
Land Sale Reserve	1,056,722	27,964	38,118	67,510	528,179	662,134
Tax Sale Lands Reserve	56,563	1,764	-	-	-	58,327
Cash-In-Lieu of Parking Reserve	14,720	471	-	1,000	-	16,191
Slag Sale Reserve	1,521,790	44,797	-	298,320	666,436	1,198,471
New Deal Community Works Fund Reserve	253,093	8,633	-	117,673	16,091	363,308
Capital Reserve	275,041	308	-	-	-	275,349
	<u>\$3,345,049</u>	<u>\$90,226</u>	<u>\$203,118</u>	<u>\$484,503</u>	<u>\$1,227,555</u>	<u>\$2,895,340</u>

**The Corporation of the City of Grand Forks**  
**Schedule of Capital Projects Undertaken**  
**for the year ended December 31, 2008**

<b>GENERAL FUND</b>	
OFFICE AND TECHNICAL EQUIPMENT	16,292
CENTRAL AVENUE APPEARANCE	17,285
TOWN SQUARE DEVELOPMENT	757,943
DOWNTOWN SIGNAGE	53,738
ARTS & MUSEUM (HISTORICAL COURTHOUSE)	986,708
CIRCUIT COURT DEVELOPMENT	44,294
PUBLIC WORKS MACHINERY AND MOBILE EQUIPMENT	23,804
GRANBY DIKE REINFORCEMENT	185,216
REALIGNMENT OF 19TH STREET AND CENTRAL	205,931
RECONSTRUCTION OF INTERSECTION 68TH AVENUE & 2ND	184,484
PAVING	93,053
SIDEWALK CONSTRUCTION	4,671
UPGRADE CITY PARK PLAYGROUND	68,816
IRRIGATION MANAGEMENT SYSTEM	81,353
CAMPGROUND UPGRADE	390,719
BLACK TRAIN BRIDGE	40,532
GRANDBY RIVERWALK	145,002
WESTEND BIKEPATH	126,133
CITY PARK UPGRADE	15,374
	<u>3,441,350</u>
<b>FUNDED BY:</b>	
APPROPRIATIONS FROM EQUIPMENT REPLACEMENT RESERVE	16,848
APPROPRIATIONS FROM SLAG SALES RESERVE	666,436
APPROPRIATIONS FROM LAND SALES RESERVE	528,179
APPROPRIATIONS FROM COMMUNITY WORKS FUND	16,091
GRANTS FROM OTHER GOVERNMENTS	1,048,037
DONATIONS FROM GROUPS AND INDIVIDUALS	62,238
BORROWING AUTHORIZATION	500,000
WATER SURPLUS	203,075
SEWER SURPLUS	208,047
ELECTRICAL SURPLUS	100,000
GENERAL SURPLUS	92,398
	<u>3,441,350</u>
<b>WATER FUND</b>	
REHABILITATION OF WATER WELLS #3 & #5	59,472
WELL #4 PITLESS ADAPTER	51,668
WATER METERS	73,190
	<u>184,330</u>
<b>FUNDED BY:</b>	
WATER SURPLUS	184,330
	<u>184,330</u>
<b>ELECTRICAL FUND</b>	
DISTRIBUTION LINE RECONDUCTER PROJECT	101,491
	<u>101,491</u>
<b>FUNDED BY:</b>	
ELECTRICAL SURPLUS	101,491
	<u>101,491</u>
<b>SEWER FUND</b>	
LIFT STATION UPGRADE DESIGN ENGINEERING	26,792
VFD ON BLOWER 1 AT WASTEWATER TREATMENT PLANT	49,473
MACHINERY AND OPERATING EQUIPMENT	4,799
	<u>81,064</u>
<b>FUNDED BY:</b>	
SEWER SURPLUS	81,064
	<u>81,064</u>
<b>TOTAL EXPENDITURES ON CAPITAL</b>	<u>3,808,235</u>

## Statement of Property Tax Exemptions

In accordance with Section 224 of the Community Charter, the following properties in the City of Grand Forks were provided permissive property tax exemptions by Council in **2008**.

<b>Legal Description</b>	<b>Civic Address</b>	<b>Organization</b>	<b>Value of Permissive Exemption</b>
Lot 1, D.L. 380, S.D.Y.D., Plan KAP54909	7230-21 <sup>st</sup> Street	Grand Forks Curling Club	\$7,475.22
Lot 5, Block 10, D.L. 108, S.D.Y.D., Plan 23	366 Market Avenue	Grand Forks Masonic Building	\$693.60
Lot A, D.L. 108, S.D.Y.D., Plan 38294	978 72 <sup>nd</sup> Avenue	Sunshine Valley Little Peoples Centre	\$822.18
Lot 8, Block 25, Plan 23, DL 108 S.D.Y.D.	686 72 Ave	Slavonic Senior Citizen's Centre	\$853.20
Lot 3 DL 108 S.D.Y.D. Plan 72	7239 2 <sup>nd</sup> St	Hospital Auxiliary Thrift Shop	\$1,721.48
Lots 23, 24, 25, 26 Block 29, DL 108 S.D.Y.D. 121	7353 6 <sup>th</sup> St	Royal Canadian Legion	\$2,976.83
Lots 10 and 17 – 20, Block 18, D.L. 108, S.D.Y.D., Plan 86	565 71 <sup>st</sup> Avenue (City Park)	Grand Forks Senior Citizens, Branch No. 68	\$1,814.33
Lot 1, D.L. 520, S.D.Y.D., Plan KAP59893	8120 Donaldson Drive	Boundary Branch, Society for the Prevention of Cruelty to Animals	\$765.52
Lot 1, D.L. 585, S.D.Y.D., Plan 27903	7850-2 <sup>nd</sup> Street	Grand Forks Wildlife Association Hall	\$1,534.20
Parcel B, Block 45, D.L. 108, Plan 72	876-72 <sup>nd</sup> Avenue	Abbeyfield Centennial House Society	\$1,573.60

In accordance with Section 226 of the Community Charter, the following properties in the City of Grand Forks were provided property tax exemptions in **2008**.

<b>Legal Description</b>	<b>Civic Address</b>	<b>Organization</b>	<b>Expiry Date</b>	<b>Value of Tax Exemption</b>
Lot 1 Plan 43597	570 - 68 Ave	Pope & Talbot Ltd	2015	\$264,001.58

**Declaration and Identification of Disqualified Council Members Made  
Under Section 111 of the Community Charter**

None

**CITY OF GRAND FORKS  
STRATEGIC PLAN: 2006-08**

	<b>GOAL</b>	<b>RESULTS ACHIEVED</b>	<b>COMMENTS</b>	<b>COMPLETION</b>
<b>A</b>	<b>GOVERNANCE</b>			
1.	Meet with Council and Staff on quarterly basis commencing January 31, 2006.	2006: Council met with Public Works Staff on June 27 and Office Staff on July 7; employee long service appreciation lunch December 15.  2007: Council met with Staff on August 31; employee long service appreciation dinner December 7, 2007.	Meetings continue on as needed basis. City Manager meets on a regular basis.	On-going- part of good governance and management practices
2.	Meet with Union executive on a quarterly basis commencing February 15, 2006.	Management and Union Executive meet as part of Labour Management bi-monthly meetings	5 meetings held during 2007 due to summer holidays and water reservoir project.	On-going; part of good management practice
3.	Council to meet jointly with area Directors from C, D, E and City of Greenwood, Village of Midway to discuss Boundary issues on quarterly basis commencing March 31, 2006.	Council met with C, D, E, Greenwood and Midway on May 29 <sup>th</sup> , 2007	Issues discussed: Economic Development, Transit, Signage and Banners and Policing.	On-going; part of good governance and working together for regional benefits.
4.	Undertake community planning for sustainability and future growth	Appointed a Committee to undertake public consultations on Sustainability. Public meetings commenced December 7, 2007	Funding obtained from UBCM of \$95,300	Completed
5.	Have Mayor and City Manager meet with key Ministers in Victoria to discuss Grand Forks issues annually during Legislative Session.	Meetings occurred during UBCM convention in Vancouver from September 24-28, 2007	Evaluate issues and await the announcement of Spring 2007 Legislative Session	On-going; part of good governance and relationship with the Provincial government
6.	Meet M.P. on semi-annual basis commencing after Federal election to discuss and provide input on Federal issues.	Contacted MP. Letter sent regarding future meeting based on issues.	MP wanted to have a Community style meeting with all elected members present in a Forum. Offer declined	On-going and subject to availability of the MP, Federal Election and Federal Issues affecting the City
7.	Council to appoint Councillor as liaison to Chamber within 30 days who will attend Chamber meetings and keep Council and Chamber informed. Meet Quarterly with Chamber Board and Council commencing February 15, 2006.	Councillor Tom Hinter appointed.  Meetings attended on regular basis by Council's liaison	Council updated by City liaison at Council meetings	November 30 <sup>th</sup> , 2008  Current Term of Council expires

<b>CITY OF GRAND FORKS STRATEGIC PLAN: 2006-08</b>				
	<b>GOAL</b>	<b>RESULTS ACHIEVED</b>	<b>COMMENTS</b>	<b>COMPLETION</b>
8.	Council to appoint Councillor as liaison to Art Gallery within 30 days who will attend Art Gallery meetings and keep Council and Art Gallery informed. Meet quarterly with Art Gallery Board and Council commencing February 28, 2006.	Councillor Gene Robert appointed as liaison.	Councillor Robert provides reports to Council at Council and Committee meetings. Commence Council and Board Meeting in 2007	November 30 <sup>th</sup> , 2008 Current Term of Council expires
9.	Council appoint Councillor as liaison to Museum within 30 days to attend Museum meetings and keep Council and Museum informed. Meet quarterly with Museum Board and Council commencing March 1, 2006	Councillor Gene Robert appointed as liaison	Councillor Robert provides reports to Council at Council and Committee meetings Commence Council and Board Meeting in 2007.	November 30 <sup>th</sup> , 2008 Current Term of Council Expires
10.	Communicate with Citizens by newsletter on monthly basis.	News Letter mailed as follows: February, March, June, August, November 2006; February, April, May, July, October, December 2007; January, March, May 2008	News letter well received by the Community.	On-going: communicating with taxpayers on regular basis.
11.	Create link on City website inviting comments commencing December 10, 2005.	Link exists and community can send comments	Comments and queries are being received from Citizens	On-going; use of technology to assist citizens.
12.	Community immediately insure email address on all outgoing correspondence.	Email address appears on outgoing correspondence	Community responses on issues by email	On-going; part of rapid communication & responses
13.	Conduct community meetings away from Council chambers twice per year.	Community meetings: 20 November 2006 at Hutton School Gym; 16 April & 19 November 2007 & 20 May 2008 at Seniors Centre in City Park	Next Proposed Community meeting: 20 October 2008 at Seniors Centre in City Park	Semi-annual meeting in the Community to seek citizens input and provide responses.



		<b>CITY OF GRAND FORKS STRATEGIC PLAN: 2006-08</b>		
	<b>GOAL</b>	<b>RESULTS ACHIEVED</b>	<b>COMMENTS</b>	<b>COMPLETION</b>

	<b>COMMUNITY AMENITIES AND CIVIC BUILDINGS</b>			
1.	Utilize the former Circuit Court Building on Central Avenue for Arts and Culture	Negotiated a new lease arrangement with the Ministry of Attorney General-Court Services to 555 Central Avenue: opposite to the Central Avenue	Negotiated purchased of 525/555/565 and vacant lot on 5 <sup>th</sup> Street to accommodate Circuit Court requirements: Purchased Building and vacant lot \$900,000. Renovations to the Circuit Court completed at \$677,971. Leased to Court Services for 15 years plus renewals. Additional contributions of \$92,000 made by Court Services. Building made into Strata. 525- leased to purchase to School District #51.	Renovations to 555 Central Avenue Completed for occupancy December 31 <sup>st</sup> , 2007.
2.	To renovate Central Avenue Historic Courthouse Building as Arts and Culture Centre	Approved a floor plan : Art Gallery on 1 <sup>st</sup> Floor, Museum on the Ground Floor and Visitors' Information on the rear on the ground floor	Approved budget \$850,000. Tender issued in early 2008	Completed November 30 <sup>th</sup> , 2008.
3.	Improve Parks in the downtown core	Completed "Firemen's Park" on the Riverside Avenue, Demolished the Boundary Museum and Visitor Information Centre Building in the Gyro Park. Gyro Park to be upgraded in 2008.  City Park: installation of automated irrigation system  Improvement to Campground with water, sewer and power to each site.	Construction commenced on Gyro Park in late December 2007  Irrigation installation in early spring 2008  Construction commenced in November 2007	First Phase of all projects to be completed Fall 2008.
4.	Improve Central Avenue appearance	Banners changed, flower baskets hung on light poles, decorations added and added large flower pots on Central Avenue	Favourable comments received from residents , visitors and business community on the improvements	Completed December 31 <sup>st</sup> , 2008

<b>CITY OF GRAND FORKS STRATEGIC PLAN: 2006-08</b>				
	<b>GOAL</b>	<b>RESULTS ACHIEVED</b>	<b>COMMENTS</b>	<b>COMPLETION</b>

<b>ECONOMIC DEVELOPMENT</b>				
1.	Economic Development Partnership with Invest Kootenay	Became member of the Invest West Kootenay	Invest West Kootenay Inc. involves a unified approach to managing economic development as a region	On-going
2.	Maintain a consolidated economic group in the west end of the Regional District of Kootenay Boundary	Contract for economic development awarded to Community Futures of Boundary Region	Partnership includes: City of Grand Forks, Villages of Greenwood and Midway and Electoral Areas "C", "D" and "E" of RDKB	On-going
<b>QUALITY OF LIFE: ENVIRONMENT</b>				
1.	Initiate an Air Quality Management Plan that includes council, industry, public groups and other levels of government by January 31, 2006.	Council appointed a Volunteer Community Committee : Representations of the City, Industry and Provincial Government, Interior Health and other stakeholders	Funds committed by the City.	December 31, 2007
2.	Host a public forum with possible separate meeting with industry on receipt of data.	Public Forum hosted during the year	Committee discussions continuing.	December 31, 2007
3.	Conduct an Inventory of the air shed	Inventory completed in 2007	Results released to the public. Strategies under way to improve air quality and reduce pollutants	November 30 <sup>th</sup> 2007

<b>CITY OF GRAND FORKS STRATEGIC PLAN: 2006-08</b>				
	<b>GOAL</b>	<b>RESULTS ACHIEVED</b>	<b>COMMENTS</b>	<b>COMPLETION</b>

	<b>QUALITY OF LIFE: Public Accessibility</b>			
1.	Develop a network of Trails and Bicycle pathways	Approved a net work plan of Trails and pathways	Application for funding submitted	December 31 <sup>st</sup> , 2008
2.	Initiate a phased-In development of Trails and Pathways	Completed lighting in City Park; developed partial pathway on Riverside as part of the Firemen's Park	Bicycle and Pathway on Central Avenue to be part of Central Avenue Paving in 2008	Completed December 31, 2008
3	Complete the Status of CPR-Black Train Bridge and Rail Right of Way from Central Avenue to the Kettle River and provide alternate pedestrian access to South Ruckles	Commenced discussion with CPR on the donation of the Black Trail Bridge and Rail Right of Way lands.	Draft Donation Agreement under development and Terms and Conditions of Donation under way	Completed December 31, 2008
	<b>QUALITY OF LIFE: Arts &amp; Culture</b>			
1.	Establish a committee to preserve arts and culture	Approved the establishment of Society for the Preservation of Arts and Culture. Appointed members of the Committee representing the City of Grand Forks, Electoral Areas C and D	Work with Art Gallery Society, Boundary Museum Society and other Volunteer Organizations	Completed December 31, 2008
2.	Provide a Civic Building for Arts and Culture including surrounding lands for displays and presentation themes	A 25-year lease agreement entered with the Art Gallery and the Society for the Preservation of Arts and Culture at the Central Avenue Building	Funding discussion approved in the 2008 Financial Plan	Completed December 31, 2008

<b>CITY OF GRAND FORKS STRATEGIC PLAN: 2006-08</b>				
	<b>GOAL</b>	<b>RESULTS ACHIEVED</b>	<b>COMMENTS</b>	<b>COMPLETION</b>

<b>INFRASTRUCTURE</b>				
1.	Maintain a paving schedule for city streets	Paved roads on a priority basis \$400,000	Include a program of paving in the annual financial plan	November 30 <sup>th</sup> , 2007
2.	Central Avenue: Highways and City to complete paving	Completed Central Avenue Mobility Study in September 2007; discussion of funding for paving Central Avenue with the Ministry of Transportation and funding for the City's share of the Project	Funding allocation needed of \$3.3 million; Ministry of Highways share \$2.7 million expected to be allocated in 2008/09 Provincial Budget and the City's share of \$600,000 to be funded by grants and borrowing	November 2008
3	Improve Intersection and Signage: 68 <sup>th</sup> and Second and Highway #3	Removal of Utilities and relocation of sidewalks completed in 2007.	Completion of Project scheduled with Central Avenue Paving in Fall 2008	November 2008
4.	Improve City Park Sewer Lift Station	Engineering and design work completed. Grant applied under Rural Municipal Infrastructure Program. Project tendered in 2007. Price exceeded the budget including the grant funding	Project delayed until Fall 2009. Grant approved \$586,666  Grant of \$42,500 approved for an energy recovery system	Awaiting Alternate Approval Process, July 2009
5.	Install water meters as first phase in the water conservation process	Water meter installed in all commercial, industrial and institutional properties at a cost of \$300,000	Developed a rate structure for water metered ratepayers	Completed December 2008
6.	Improve water wells and reservoir systems	Rehabilitated well #2 at a cost of \$113,000; eastside reservoir liner and new cover installed at a cost of \$488,000	Project received a grant of \$180,667	October 31, 2008
7	Meet Canadian Drinking Water Standard all the time	Installed Chlorination System at a cost of \$220,000; cross connection installed in high risk areas at a cost of \$80,000.	A boil advisory was issued in 2007 as a result of e.coli discovery in the water system; e.coli investigation cost was \$115,000	March 31, 2008

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**CITY OF GRAND FORKS  
SUMMARY OF COUNCIL VISION  
2008-2011**

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The following summary has been compiled from the election brochures of the elected candidates to the officers of the Mayor and Councillors for the Council Term commencing December 1<sup>st</sup>, 2008 to November 30<sup>th</sup> 2011.

- Community Consultation
- Developing and Maintain Infrastructure of the City : water (west End Reservoir) and sewer ( lift station) etc
- Financial Stability: Review of Services and Prioritization of tax dollars
- Extension of boundary
- Attraction of Clean and Non-Polluting Industries
- Retires: providing amenities
- Provide seed money to help businesses create the environment that tourists will find attractive
- Shift Tax burden from residents
- Control of administrative costs
- Gain respect between City Hall, city organizations and the residents of our community
- City that is culturally active and provides both residents and visitors that is totally integrated with the environment
- Arts and Culture
- Trails and Parks
- Regional Transportation

**CITY OF GRAND FORKS**  
**2009-2011 COMMITTEE LIAISON STRUCTURE**

**Community Safety & Youth Services:** Councillor Appointed as Liaison : **Gene Robert** to: R.C.M.P, C.O.P. and Block Watch, Restorative Justice, Community safety & crime prevention programs, Representative to the AKBLG, Member of the Youth Table, Member of the Grand Forks Economic Development Task Force. Interests in: B.F.I.S., Schools, Colleges & Educational institutions and Grand Forks International. Alternate representative to the Regional District of Kootenay Boundary & West Kootenay Regional Hospital Board.

**Economic Development & Beautification:** Councillor Appointed as Liaison : **Joy Davies** to: Chair of the Grand Forks Economic Development Task Force. Chamber of Commerce, Grand Forks business development, Community Futures, downtown revitalization and beautification. Member of the Boundary Air Quality Committee.

**Financial Planning & Museums:** Councillor Appointed as Liaison : **Christine Thompson** to: City Budgets and Financial Planning – “Trust in City Spending”. Liaison with Phoenix Foundation and with the Boundary Museum Society and other Museums. Interests in Communications, Local History.

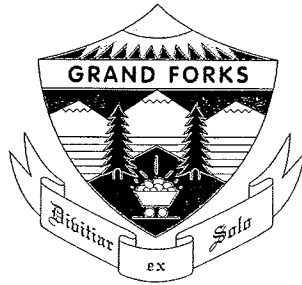
**Outdoor Recreation & Environment:** Councillor Appointed as Liaison: **Chris Moslin** to: Chair of the Boundary Air Quality Committee. Environment and Climate change. Air quality, pollution, waste collection, recycling, community clean up and disposal. Water quality and Aquifer protection. Trail Society and Trails initiatives, pathways including Black Train Bridge Society, waterfront development. Habitat for Humanity.

**Art Gallery/Arts Council & Economic :** Councillor Appointed as Liaison: **Cher Wyers** to: Art Gallery and Arts Council & Tourism. Member of the Grand Forks Economic Development Task Force. Member of the Boundary Air Quality Committee. Interests in Special Events.

**Special Events and Sports-Youth:** Councillor Appointed as Liaison: **Michael Wirischagin** to: Coordination of Special Events: Grand Forks Fall Fair, Grand Forks International. Other sports including: BMX Park and Skateboard Park, Minor soccer & Minor hockey, Border Bruins & Border Bruins Alumni, Youth Activities and events. Co-chair of Grand Forks Economic Development Task Force.

**Regional and External Relations: Mayor Brian Taylor**

Representative to the Regional District of Kootenay Boundary & Electoral Area Directors' Relations, West Kootenay Regional Hospital Board, Transportation, Relations with Tri-Cities (Trail, Nelson, Castlegar), MLA & MP Contacts, Boundary Communities, Press & Media Relations and Member of the Boundary Economic Development Committee. Back-up to Committee Chairs, Troubleshooting. Special Interest Areas: Senior's Housing, Health Care, Agriculture & Local Markets. Woodlots and Community Forests. Conventions, hosting of dignitaries and community receptions.



**City of Grand Forks**

**Strategic  
Action Planning  
Workshop**

**January 29<sup>th</sup> & 30<sup>th</sup>, 2009**

**Facilitated By**

**DAVE FAIRBAIRN**



**TRAINING CORP.**



## **CITY OF GRAND FORKS**

# **STRATEGIC ACTION PLANNING WORKSHOP**

**January 29<sup>th</sup> & 30<sup>th</sup>, 2009**

## **PARTICIPANTS**

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### **COUNCIL & STAFF/ADMINISTRATION PARTICIPANTS**

Chris Moslin	Cher Wyers	Gene Robert	Brian Taylor
Michael Wirischagin	Joy Davies	Christine Thompson	Victor Kumar
Lynne Burch	Blair Macgregor	Dale Heriot	Wayne Kopan
Sasha Bird	Mike Noseworthy	Ross Idler	Dave Reid
Dean Chapman	Staff Sergeant Jim Harrison	Gary Onions	Alex Love

**Facilitated By**

**DAVE FAIRBAIRN**



**TRAINING CORP.**



## BACKGROUND

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The City of Grand Forks engaged in a 2 day Strategic Action Planning Workshop to establish their direction over the next 3 years. This was especially appropriate in 2009 because a new Mayor and several new Councillors had been elected. The elected officials were joined by the City Administrator, several Departmental Managers, and other key players working for the City. Apart from the obvious benefits to the action planning decisions that were made, the mix of participants allowed for useful teambuilding between members of a new Council and between Council members and city staff. In the past, City employees have made valuable contributions to the planning process and the connection Council members made with them at the workshop have been extremely useful.

The Action Planning format selected has been successful in the past , including with previous Grand Forks Councils , It moves the group from discussion of general but important issues into highly specific goal setting , and breaks down to several categories .

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## **WORKSHOP PROCESS**

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The workshop process chosen by the facilitator was one that had been successfully used over several years with many Councils, Boards, and organizations in 3 or 4 different provinces. It is a functional and uncomplicated format that does not get in the road of group thinking or group decision-making. The process is systematic and clear-cut.

- **VISION & VALUES**
- **GENERATING POTENTIAL AREAS OF FOCUS**
- **ISOLATING PRIMARY AREAS OF FOCUS**
- **GOAL SETTING FOR EACH PRIMARY FOCUS AREA**
- **DEVELOPING STRATEGY AND TACTICS FOR EACH GOAL SET**
- **ACTION**
- **EVALUATION**

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## VISION AND VALUES

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The discussion of vision and values was important for this group because of its newly formed nature, a clear statement of values and a delineation of vision are the key components of a mission statement. Limits of time prohibited the writing of a mission statement and there wasn't a clear need for one here anyway. What was important was a discussion around vision and values to see if everybody was on the same page about what this council stood for and where it wanted to go in the future. To facilitate discussion several questions were prepared in advance for each of the vision and values section of the exercise. These questions are reproduced below along with the key points that three groups working simultaneously developed. Because 3 groups were working at the same time some of the key points were duplicated and repeated. This demonstrated that the group was in substantial agreement and that several common themes were evident in both vision and values.

### VALUES

#### **1. What are the 4 or 5 most important things that must be preserved, protected or maintained by the City of Grand Forks?**

- Water Quality
- Country Appeal
- Quality of Life
- Small Town Feel
- Keep What we Have
- Way of Life
- Waste Water Treatment
- Heritage
- Economy/Employment
- Self Sufficiency
- Accessibility (physical)
- History/Culture
- Infrastructure
- Roads/Sidewalks
- Health Services
- Safety
- Trees
- Environment

## 2 . What are the primary reasons you work for or with the City of Grand Forks?

- Money
- Career
- Serve Public
- To Insure City Moves Forward
- People We Work With
- Pride in Community
- Destiny - Contribute
- Our Good Fortune
- Make A Difference
- We Care
- Life Style Choice
- Pensions
- Variety of Work

## 3. What do the citizens of Grand Forks with whom you engage value most about the community?

- Affordability
- Small Town Feel
- Recreation
- Level of Energy
- City Services
- Friendly Atmosphere
- Natural Beauty
- Quality of Life
- Beauty of the Valley
- Warm, Caring People
- Visual Appearance
- Around Arts & Culture
- Recreation & Trails
- Collaborative Nature of Citizens
- Climate
- Environment
- Cultural Life
- Safety
- Quality of Life
- Trees & Rivers

## 4. What do you most care about regarding Grand Forks?

- People
- Great Outdoors
- Safe Neighbourhoods
- Heritage
- Ability to Walk
- Essential Services
- Safety
- Nature
- People

## 5. In light of the discussion you have had what are the 4 or 5 core values for the city of Grand Forks?

- Safety
- Affordability
- Cultural Activities
- Sustainability
- Recreation
- Infrastructure
- Safety And Quality of Life
- Environment/Air/Water
- Maintaining Community
- Small Town Feeling
- Open City Government
- Employment Expansion
- Enhance Appeal To Various Populations
- Active Living
- Beauty of Valley
- Heritage/History
- Mixed Population
- Employees & Volunteers
- Pride in History, People, Community

## VISION

### 1. What should we start doing or stop doing in the city of Grand Forks?

#### Start

- Long term water planning
- Control recreation services
- Partnering youth to seniors
- Continuous River Walks and Trail Development
- Increased co-operation with business
- Improve visual entrances to City
- Seniors Coordinator

#### Stop

- Garbage Contract
- Recycling Downtown
- Improve Communication
- Collaboration & Integration
- Accept that Change is Inevitable
- Eliminate Them vs. Us
- Recover or Generate Energy
- Encourage Entrepreneurship
- Market Grand Forks
- Continue Beautification
  - Stop Delivering Projects Without Community Input
- Move "Whispers Of Hope"
- Address Aging Infrastructure
- Downward Slide in Medical & Mental Health
- Public Education and Engagement
- Explore & Utilize New Technologies
- More Openness and Transparency
- Promote Sports and Recreation
- Promote Tourism and Culture
- Preserve Heritage Buildings

### 2. What are some positive changes that could be made in the community?

- Bylaw Enforcement
- Employment Opportunities
- Support Agriculture
- Showcase Positive Attributes
- Better Signage
- Support Youth
- Listen & Learn – Seniors and Youth
- Be More Energy Efficient

### 3. What are the citizens' expectations of us?

- High level of services and low level of taxes
- Sidewalks in Ruckle Subdivision
- Alternative Energy
- Better Communications
- Fiscal Responsibility
- Leadership
- Prompt Services
- Professionalism
- No debt
- Value for their money
- Honesty
- Integrity
- Be Good Listeners

### 4. How do you want this community to look in 3 years?

- More self-sufficient
- Cleaner & Greener
- Look Prosperous
- Good River Access
- Walkways Along River
- Reduced water & air pollution
- Diversify Economy
- Financially Independent
- Finish Dyking
- Long term water conservation plan including water meters
- More Trees
- City Park Finished
- Regional Service

### 5. In light of your discussion, what are the 4 or 5 key elements of your vision for Grand Forks?

- Employment & Business Opportunities
- Marketing Tourism
- Completion of Trails and Bike Paths
- Water Conservation
- Sustained Intelligent Growth
- Explore & Utilize New Technologies
- More Trails
- Beautification of Town
- Regional Services
- Market & Promote Grand Forks
- Maintain & Upgrade Infrastructure
- Clean & Green Where We Can

## POTENTIAL FOCUS AREAS

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The group was asked to generate a list of actions or initiatives that would be potentially useful for the city to engage in over the next 3 years. The focus area is a broad category of endeavor such as beautification, finance, infrastructure, etc. It is not a highly specific activity such as put a float in the trail parade or replace the stop sign on 16<sup>th</sup> St. Those activities, if important, would normally be a goal included in a focus area or part of the on-going infrastructure initiatives of the city .

Participants were split into sub-groups and asked to brainstorm for 10 or 15 minutes to generate a list of all the potential focus areas they could think of. With 3 or 4 groups working simultaneously for 10 minutes it would be virtually impossible to miss an area of any importance. Small groups also facilitate more input from more people than is usually the case with large groups. Duplication of a focus area from several or all of the sub-groups high-light the likely importance of the item.

The groups did an excellent job identifying potential focus areas. All of the lists are captured in following page; it may be useful at a future date to review this list. If circumstances change in the city some of the focus areas might rise to the level of primary importance.

- Infrastructure- Upgrade Equipment
- Communication
- Quality of Life
- Safety
- Heritage
- Cleaner & Greener
- Self Sufficiency
- Waste Management
- Tourism & Promotion
- Health Care
- Emergency Services
- Regional District
- Finances
- Human Resources
- Sustainability (Energy,Food,Water)
- Wireless Downtown
- Communications
- City Sponsored Events
- Market Street Walking Mall Days
- Promote Local Agriculture
- Maximize Resources
- Climate Change-Energy Efficient
- Alternate Green Transportation/ Green Transit System
- Transit/Transportation (Taxi, Airport, Sidewalks)
- Youth & Senior Integration to Community
- Engaging Youth & Seniors
- Growth & Development (sustained Intelligent Growth)
- Education (Energy, Pollution, Recycling, Conservation, Composting)
- Beautification: i) downtown core; ii) west end entrance; iii) river walkways; iv) Ruckle swimming hole; v) connecting bike & pedestrian paths; vi) green areas & parks; vii) sidewalks & paving; viii) finish campground
- Infrastructure: i) Ruckle sidewalks & paving; ii) City Park lift station; iii) solar lighting; iv) water upgrades & supplies v) west end reservoir
- Arts and Culture: i) Heritage preservation; ii) community events; iii) City Park stage & washrooms; iv) home for fall fair; v) utilize airport facilities; vi) improve swimming holes; vii) aquatic center hours
- Marketing and Promotion: i) communication; ii) transportation (bus); iii) equipment replacement (in Ruckle); iv) bylaws; v) enforcement
- Community Safety (Safe Homes – Safe Communities)
- Employment – Encourage New Business
- New Technology
- Riversides
- Environment
- Energy
- People
- Affordability
- Water Conservation
- Quality of Services
- Law & Order
- Recreation
- Municipal Boundary Extensions
- Air Quality
- Economic Development
- Wildlife
- Tourism
- Clean and Green
- Needs vs. Wants
- Display Antiques Throughout Town
- Trees Along Trail on West Side of Town
- Electrical Distribution Upgrades
- Downtown Golf Cart Friendly



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## PRIMARY FOCUS AREAS

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No organization can focus on 50 or 60 focus areas at once in addition to their normal on-going activities and expect to do them all well. Some focus areas are more important, crucial or vital than others. The trick is to identify them.

Agree on them and decide on the optimum number that can be successfully managed. ***Many groups have difficulty arriving at consensus and find it a long and difficult process.*** The consensus building method chosen for the participants was “split—group prioritizing “. Groups were re-blended into 4 sub-groups, each containing both elected officials and city employees, and instructed to select their top 4 primary focus areas from the list of potential focus areas they had created. Those areas were to be the most meaningful and have the most positive impact on grand forks over the next 3 years.

If 3 or 4 groups selected the same primary focus area consensus or substantial agreement would be fairly obvious. If a couple of groups made the same selection some negotiation would be in order, single items would have to sold to the total group by the sub-group suggesting it . The worst that could happen was that each of the 4 sub-groups select 4 items completely different from the other three, leaving a list of 16 primary focus areas . That big a list of primary focus areas would probably be unworkable , and other agreement seeking tactics such as “ pair-wise analysis “ or the “nominal group technique” could be used to narrow the list .

Below are the lists of the top 4 selections from the 4 sub-groups.

<b>GROUP ONE</b> <ul style="list-style-type: none"> <li>• Beautification</li> <li>• Infrastructure</li> <li>• Communications</li> <li>• Economic Development</li> </ul>	<b>GROUP TWO</b> <ul style="list-style-type: none"> <li>• Beautification</li> <li>• Infrastructure</li> <li>• Communications</li> <li>• Quality of Life</li> </ul>
<b>GROUP THREE</b> <ul style="list-style-type: none"> <li>• Infrastructure</li> <li>• Beautification</li> <li>• Economic Development</li> <li>• Regional Service</li> </ul>	<b>GROUP FOUR</b> <ul style="list-style-type: none"> <li>• Infrastructure</li> <li>• Communications</li> <li>• Economic Development</li> <li>• Beautification</li> </ul>

The 4 groups were pretty much in agreement on the primary focus areas. After some discussion to rationalize slight differences 5 primary focus areas were agreed upon and participants volunteered or were selected to write goals in each of these areas.

<b>BEAUTIFICATION</b> <ul style="list-style-type: none"> <li>• Mike Noseworthy</li> <li>• Ross Idler</li> <li>• Chris Moslin</li> <li>• Wayne Kopan</li> </ul>	<b>INFRASTRUCTURE</b> <ul style="list-style-type: none"> <li>• Dean Chapman</li> <li>• Brian Taylor</li> <li>• Alex Love</li> <li>• Sasha Bird</li> </ul>
<b>COMMUNICATIONS</b> <ul style="list-style-type: none"> <li>• Christine Thompson</li> <li>• Lynne Burch</li> <li>• Blair Macgregor</li> </ul>	<b>ECONOMIC DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Joy Davies</li> <li>• David Reid</li> <li>• Dale Heriot</li> </ul>
<b>QUALITY OF LIFE (Human Resources)</b>	
<ul style="list-style-type: none"> <li>• Gene Robert</li> <li>• Gary Onions</li> <li>• Victor Kumar</li> </ul>	<ul style="list-style-type: none"> <li>• Cher Wyers</li> <li>• Sgt. Harrison</li> </ul>

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## GOAL-SETTING

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Goal-setting is the key activity in strategic action planning. It is true that an organization could engage in some activity with a primary focus area such as infrastructure but the planning wouldn't be at all precise goal-sets supply the "what" factor. They specify exactly what will happen – what exact activities and actions someone will take – to produce desired results in connection with the focus area.

Participants were asked to ensure that every goal met 5 criteria. Goals should be:

- 1] Specific;
- 2] Measurable;
- 3] Achievable;
- 4] Realistic;
- 5] Time-Framed

The sub-groups listed above would generate goals. Anybody in the room could approach a group to provide ideas and suggestions during the process. When all the goals were written, the group would publish them and explain them and the total group would provide feedback and suggest any changes or additions. The focus areas and the goals-sets are reproduced below. The names of two or three monitors are also supplied. Their job is to make sure the goals are achieved in that focus area. The Mayor has indicated that he might appoint some Councillors to provide additional oversight.

**PRIMARY FOCUS AREA: BEAUTIFICATION**

MONITORS: Chris Moslin & Ross Idler

**GOALS**

1. Plant 300 trees in 3 years \*city park \* cemetery \*west end corridor \*boulevards
2. Create 1km of wheelchair accessible river walk \*riverside drive area
3. Build and landscape west end "Welcome" Sign \*Spraggett and Central Avenue complete with WOW! Factor
4. Upgrade east end Welcome Sign
5. Construct xeriscape rock garden gateways \*Trans Canada trail
6. De-uglify city park campground \*Complete as many sites as possible – not all of them partially
7. Upgrade "Art Gallery/Museum/Visitor Information" grounds \*flowerbeds , etc
8. Rejuvenate Barbara Ann Park \*install bollards \*continue trail \* landscape
9. Relocate recycle bins from Firehall \*68<sup>th</sup> Ave & 2<sup>nd</sup> Street?
10. Display a "living" roof \*gyro park

**PRIMARY FOCUS AREA : COMMUNICATIONS**

MONITORS: Dean Chapman & Christine Thompson

**GOALS**

1. Immediately undertake a redesign of the City's Newsletter to simplify the messages and to circulate at a minimum in February, April, June, September, and November.
2. Assign each member of Council, for each month, commencing March 2009 , and ending October 2011 , to write a column on a current issue to be published in the Gazette the 3<sup>rd</sup> week of the month.

3. On a yearly basis invite the public to tour various city venues with staff and Council in order for the public to have a better understanding of city services and what it takes to provide them.
4. In 2010, initiate a comprehensive of the City's Website to determine where improvements are required, and make any required improvements.
5. In September 2009, conduct a public survey, requesting specific input into services provided by the City to determine what level of services the city should provide.

### **PRIMARY FOCUS AREA: INFRASTRUCTURE**

MONITORS: Brian Taylor & Sasha Bird

### **GOALS**

1. Complete comprehensive infrastructure capital plan by end of April, 2009
2. Educate the public on the comprehensive Capital Plan (May/June 2009)
3. Go to referendum to secure funding authority (July 2009)
4. Construct City Park lift station (August/September 2009)
5. Trails - Complete network plan and install new trails to link the community as per plan by 2011
6. Drainage - Determine priorities according to infrastructure capital plan
7. Comprehensive capital plan:
  1. Electrical distribution
  2. Sewer
  3. Water
  4. Roads
  5. Trails
8. Electrical
  1. Complete distribution upgrades f1 & f2

2. Purchase new line trunk
3. Staff succession planning (Apprenticeship)

#### 9. Water

1. Research alternative energy supply
2. Residential metering
3. Westside reservoir
4. Feasibility study for location of new well and nitrate concentrations
5. Educate public on conservation measures

#### 10. Sewer

1. Construct city park lift station
  - upgrade Ruckle sewer
  - construct stage and washrooms
2. Repair all structural defects
3. Complete video assessment
4. Upgrade sewer lines [ currently under capacity & structurally defective as per infrastructure plan ]

#### 11. Roads

1. Upgrade 22<sup>nd</sup> St and Kettle River Drive according to approved financial plan and funding

#### 12. Sidewalks

1. Commence review of sidewalk plan on March 1<sup>st</sup> and complete by March 31, 2009
2. Install sidewalks according to approved Financial Plan

## **PRIMARY FOCUS AREA: QUALITY OF LIFE**

MONITORS: Gene Robert & Jim Harrison

### **GOALS**

1. Retain what we have
2. Public health
  1. Recruit the #3 of doctors by November 30 , 2011
    - \*Partnership with RDKB
    - \*Funding from above
    - \*Marketing health asset brochure
    - \*Local professionals
  2. Recruit 5 support staff by Nov 30 , 2011
  3. Hold 3 recruiting sessions in 3 years (contract / funding / assets)
3. Public safety
  1. Bylaw enforcement
    - \*Install a municipal ticket information bylaw
    - \*Partnership with local R.C.M.P. to enforce specific peace order by-laws by November 30, 2011
    - \*Local R.C.M.P. to provide training for B.E.O.
    - \*City to review bylaws (Community Charter)
  2. Safe premises bylaw
    1. Secure and review copy of safe premises bylaw

3. Create a committee to research and prepare recommendations for S.P.B.

\*building inspection

\*police

\*fire

\*health

**PRIMARY FOCUS AREA: ECONOMIC DEVELOPMENT**

MONITORS: Joy Davies & David Reid

**GOALS**

1. Strike committees for economic development program

\*marketing and promotion

\*tourism

\*industry

\*regional services

\*small business

\*events

2. Tourism and events

1. Enhance tourism by focusing energy on one event

2. Bring people in to spend money in Grand Forks



3. Regional services

1. Expand boundaries to increase tax base and development
2. More input on regional services e.g. Recreation

4. Industry and small business

1. Make Grand Forks more accessible for industry and small business
2. Solicit business to come to Grand Forks

Facilitator's Note: These goals need to be more specific, measurable, and time-framed.

## **FACILITATOR'S NOTE ON GOALS**

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Facilitator's note on the goal-sets in general: Most of the goal-sets are quite good. Some are excellent. There are places where some of the goals are vague and indefinite. These goals should be written with more specificity and contain measurement factors. Some goals lack time frames and these should be added.

## SUMMARY

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Elected officials and staff of the city of Grand Forks did impressive work in their strategic action planning workshop. They achieved substantial agreement, if not consensus, around their values and vision for the City. Participants worked quickly and effectively to generate a comprehensive list of potential areas of endeavour upon which the City could focus.

The group was excellent at isolating the 5 focus areas most vital to them over the next 3 years. The goal – sets for these 5 primary focus areas were for the most part quite or very good with usually only minor revisions or additions being necessary. The formulating of strategy and tactics for achieving goals will be the responsibility of those engaging in the action with support from the people tasked as monitors in each primary focus area.

Your group was very motivated and hardworking. It was a pleasure working with you. Good luck in your endeavours

Dave Fairbairn  
Workshop Facilitator

**CENSUS DATA**

	<u>2006</u>	<u>2001</u>	<u>Diff</u>
Grand Forks	4036	4054	-18
Greenwood	625	666	-41
Midway	621	638	-17
Area C	1435	1456	-21
Area D	3176	3241	-65
Area E	2234	2169	65
TOTAL	<u>12127</u>	<u>12224</u>	<u>-97</u>

## **DEMOGRAPHICS**

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### **POPULATION**

Note: Communities of Greenwood and Midway are within a 30-minute commute to Grand Forks centre, however, have not been included in following population/demographic figures).

**\*The next Census will be taken 2006 and data not available until late 2007.**

	1996 (census)	2001 (census)	2004 Est.
Grand Forks	3,994	4,054	
Area D – Grand Forks Rural	3,390	3,241	
Area C – Christina Lake	1,408	1,456	
TOTALS	10,262	10,055	
2004 Estimate (BC Stats)			9,072

### **POPULATION BY AGE GROUP 2001**

<b>Age Group</b>	<b>Population</b>	<b>% Distribution</b>
Under 18 years	1,790	20.5%
18 - 34 years	1,280	14.6%
35 - 54 years	2,760	31.5%
55 - 74 years	2,160	24.7%
75 years and over	755	8.6%
Total - Age Groups	8,750	100.0%
% Change 1996-2001	2%	
Median Age	44.9	

*Source: Statistics Canada, Census, 2001.*

### Regional District of Kootenay Boundary

(incorporated February 22, 1966)

Voting Unit: 2,500 population

	Population 2006 Census	Number of Directors (voting strength/5)	Voting Strength (population/ voting unit)
<b>Cities:</b>			
Grand Forks	4,036	1	2
Greenwood	625	1	1
Rossland	3,283	1	2
Trail	7,237	1	3
<b>Villages:</b>			
Fruitvale	1,958	1	1
Midway	621	1	1
Montrose	1,012	1	1
Warfield	1,729	1	1
<b>Electoral Areas:</b>			
A	1,983	1	1
B	1,413	1	1
C	1,435	1	1
D	3,176	1	2
E	2,234	1	1
Totals:	<u>30,742</u>	<u>13</u>	<u>18</u>

Populations certified by the Minister of Community Services under section 783 of the Local Government Act as per the definition of population in the Schedule to the Community Charter.  
Effective December 1, 2007.

These population figures are to be used only in the determination of voting strength and Director representation.

**THE CORPORATION OF THE CITY OF GRAND FORKS**

**BYLAW NO. 1871**

**A Bylaw to Establish the Five Year Financial Plan  
For the Years 2009 - 2013**

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**WHEREAS** the Community Charter requires that Council adopt a Five Year Financial Plan annually before the adoption of the annual property tax bylaw;

**NOW THEREFORE** Council for the Corporation of the City of Grand Forks, in open meeting assembled, **ENACTS**, as follows:

1. Appendix "A" attached hereto and made part of this Bylaw is hereby declared to be the Five Year Financial Plan of the Corporation of the City of Grand Forks for the Years 2009 to 2013.
2. This Bylaw may be cited, for all purposes, as the "**Year 2009 – 2013 Financial Plan Bylaw**".

Read a **FIRST** time this 14th day of April 2009.

Read a **SECOND** time this 14th day of April 2009.

Read a **THIRD** time this 14<sup>th</sup> day of April 2009.

**FINALLY ADOPTED** this 27<sup>th</sup> day of April, 2009.

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\_\_\_\_\_  
Mayor Brian Taylor

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\_\_\_\_\_  
City Clerk Lynne Burch

**C E R T I F I C A T E**

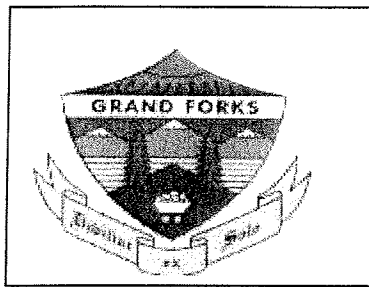
I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1871, as adopted by the Municipal Council of the City of Grand Forks on the 27<sup>th</sup> day of April, 2009 .

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Clerk of the Municipal Council of the  
City of Grand Forks

City of Grand Forks  
Appendix "A" to Bylaw 1871  
Consolidated 5 Year Financial Plan 2009 - 2013

	2009	2010	2011	2012	2013
<b><u>FUNDING SOURCES</u></b>					
	\$	\$	\$	\$	\$
Property Taxes	2,255,200	2,525,700	2,640,700	2,760,700	2,885,700
Parcel Taxes	122,700	122,700	122,700	122,700	122,700
Water And Sewer Levies	1,500,000	1,700,000	1,900,000	2,100,000	2,300,000
Fees and charges	3,573,000	3,675,500	3,779,100	3,881,900	3,986,000
Other sources	3,260,500	2,555,200	2,083,800	2,613,500	1,897,300
Borrowing proceeds	3,439,500	2,377,600	2,721,000	2,248,000	4,792,700
<b>TOTAL FUNDING SOURCES</b>	<b>14,150,900</b>	<b>12,956,700</b>	<b>13,247,300</b>	<b>13,726,800</b>	<b>15,984,400</b>
<b><u>EXPENDITURES</u></b>					
Debt principal repayment	369,600	590,500	789,500	964,200	1,390,200
Debt interest - General	91,900	162,000	213,800	258,800	370,600
Capital expenditures	4,950,000	3,275,100	3,140,000	3,189,500	5,010,700
Other Expenditures	8,195,800	8,026,600	8,179,100	8,355,300	8,526,100
<b>TOTAL EXPENDITURES</b>	<b>13,607,300</b>	<b>12,054,200</b>	<b>12,322,400</b>	<b>12,767,800</b>	<b>15,297,600</b>
<b><u>NET TRANSFER TO RESERVES and SURPLUS</u></b>					
Transfer to Reserves	543,600	902,500	924,900	959,000	686,800
Accumulated Surplus	0	0	0	0	0
	<b>543,600</b>	<b>902,500</b>	<b>924,900</b>	<b>959,000</b>	<b>686,800</b>
<b>BUDGET BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## ***CITY OF GRAND FORKS MEMORANDUM***

**DATE : March 31<sup>st</sup> 2009**

**TO : Mayor and Councillors**

**FROM : Victor Kumar, City Manager**

**SUBJECT: Five Year Financial Plan Adoption 2009-2013**

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Financial Plan is a document that outlines the future direction of the City on expenditures proposed and the revenues expected to finance expenditures.

The Plan is divided into two parts for each of the Funds or Accounts or Companies. There is the operating and a capital/project component to each Fund. The Plan covers the following Funds/Accounts/Companies: General Revenue; Water Utility, Sewer Utility and Electrical Utility. In the Fund Structure, there are "Inter-Fund" transactions and Transfers to and from Reserves. Within this structure the Financial Plan covers five key areas: operating services using the existing infrastructure, safety and protective services, community development, leisure services and improvements and additions to infrastructure..

Each Fund has its own revenues and expenditures. The funding components are provided. There are transactions that are common to all Funds especially as it relates to personnel, general equipment, some administration, software and hardware costs. The costs are split in accordance with the Generally Accepted Accounting Principles and the Generally Accepted Cost Accounting Principles.

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The most common perception of many is that once an item is in the Plan, it is expected to be carried out or the funds have been allocated to be spent. There are many uncertainties surrounding revenues and expenditures and as such projects and activities planned might not materialize due to the timely access to materials, services, consultants, grants, provincial approvals and revenues that finance the expenditures and projects that need voters' approval.

The Capital components of all Funding Plans presented herein would require further authorization either through an Alternate Approval Process or a Referendum or a further Council resolution or bylaws if funding is proposed from a statutory reserve and grants. This is the weakest area of the Plan as funds are not readily available.



*It should be noted that a Financial Plan does not set the Property Taxation for the years 2009 to 2013. The expected trend of taxation is provided and should not be considered approved for future taxation. A specific property taxation bylaw is provided.*

The primary focus of the Plan is to present a level of taxation, fees and charges that might be considered by taxpayers and ratepayers should the levels of services required and projects needed and approved within the 5- year time horizon. To this end the property tax, fees and charges amounts presented should not be considered as approved increases when the Plan is presented for adoption

**Key Issue.**

The key issue is the adoption of the Financial Plan that reasonably reflects the operating and capital requirements at levels that may match revenues, grants, fees and charges including future approvals required for capital funding either by borrowing or a combination of borrowing and grants. The adoption of the Plan is a legislative requirement and no expenditures can be incurred unless it has been allocated in the Five Year Plan and application for grant funding on projects should reflect its inclusion in the Five-Year Plan.

**Discussion:**

Financial Plan comprises of two components in each Fund including Capital Funds:- revenues and expenditures. Revenues finance expenditures in each of the Funds. Capital Funds have the sources of revenues mostly from Debt Financing, Grants, Reserves, if one is associated with a project or a combination of all these sources. Revenues must flow in cash and not as long term receivables. The City's capacity to provide service is based on the premise that those receiving the service are able to pay when the property tax notice is sent in June. The foregoing basic principles determine the level of services the City is able to offer to the various classes of taxpayers. In project and infrastructure upgrades, the basic principle is that there must direct funds allocated to carry out the improvements or able to proceed with project.

The City's main sources of revenues for operating are from unconditional grants, user fees, licences and other special revenue assessments. These sources provide significant contributions towards the financing of services. Property tax is a significant source of revenue in that it is the largest source of revenues to fund general services. The property tax revenue source is derived from these classifications: residential, utilities, businesses, light industry and major industry.

The Capital source of funding is based on anticipated future approvals that are not confirmed and guaranteed. The capital funding requires additional approval process to be undertaken in order for the project to proceed. The simply identifies the projects and the expected funding. The process of approval is not part of the Five-Year Financial Plan.

In 2008, thirty six (36) % of tax revenues were from the major class of industrial taxpayers. Within the major industrial class of taxpayers, there were three industries: Interfor, Canpar and Roxul. In 2009 with the permanent closure of Canpar, the municipal

tax levy decreases to \$573,000 representing 26% of the expected municipal tax levy of \$2,196,734. The permanent decrease in \$200,000 in property taxation from Industrial class of taxpayers has a significant impact on operating City services.

In examining the various sources of revenues that finance operating expenditures, property tax accounts for 50%. 50% of revenue sources are from sources other than property tax. This is significant in relation to the service. Of the 50% of the property tax revenue industrial taxpayers make up 31.4% of the revenues that finance municipal services. The operating services have been adjusted and \$200,000 of the tax revenue has been eliminated from the Industrial Class.

Though there has been a loss of \$200,000, major services provided have not dropped by the corresponding amount. All of the core services continue because residents are still residing in the City. To have a significant impact on service levels either the services must be permanently closed or some of the amount lost in tax revenue from the industrial class must be shifted to the residential class of taxpayers. This decision will be required before the property taxation bylaw is implemented.

The direct property tax implication on residents is complex. The complexity arises as a result of the credits given for the surplus arising from the electrical operations and the effect of the residual home owner grant. These two sources of credits make up to \$400,000 to the residential class. The next issue is the impact of taxation on incomes and properties. First the economic consideration is taken into consideration. Unemployment and fixed income considerations play significant role in determining the level of taxation, however, it does not have significant impact on services provided. In other words, fixed income and unemployed still wish to enjoy, parks, pools, arenas, plants and flowers, snow removal, street sweeping etc. These services do not get reduced because there is unemployment or there are segments of population who cannot afford to pay and are on fixed income. The fixed income and lower income property owners enjoy significant benefit arising from the credits given for school tax and residual home owner grant against municipal tax.

Majority of residents through discussions with members of Council, at public meetings and critics of municipal services generally ask for more services. At the most recent public meeting a taxpayer asked "since the city has saved \$300,000, can this be spent on services?" The reduction was to eliminate the impact of the loss of \$200,000. Unfortunately the discussion on how much a taxpayer is prepared to pay to receive the service was overshadowed by the perception of savings. Very seldom does a taxpayer wish to pay at the level of service provided.

The other complicating issue in service and in property taxation is that services enjoyed are by greater region whereas payment for service is structured within the municipal boundary. Dialogue should commence in this fiscal year to balance the service components that reflect the greater community. Two such services that should be discussed are Arts and Culture, parks and playfields. It is evident from public meetings that residents from outside the municipal boundary wish to have greater say in the

services the city provides. The issue of payment is never put to them. Some have the mistaken belief that shopping dollars are sufficient contribution to offset the property tax they would otherwise have paid.

The Cost of Service document provides an approximate guidance on who pays for the services. Residential Class of taxpayers may have difficulty putting a collective argument that municipal cost of service is extremely high when annual cost of such service is under \$190. Whereas the industrial taxpayer's is \$3,762 and commercial taxpayer's cost is \$816 annually. Industrial and commercial taxpayers do place additional cost pressures on city services such as fire protection, road improvements and street sweeping. To this end, Council should look at the appropriateness of the tax structure. Investments in commercial and industrial sectors are paramount to sustain jobs and population in the Region in order to have great "quality of life" infrastructures such as flowers, gardens, plants, trees, walkways etc.

The City is also required to have a Revenue Policy. The basic principle behind this policy is set a revenue target that will be realized from each class of property taxpayers. This will be further discussed in the taxation structure when setting the 2009 and subsequent year's property taxation.

The City also faces cost pressures from global events such as the current down turn in the world economy and the financial markets, increase in risk premiums, increase in cost of imported materials, increase in transportation costs, increase in utilities such as power purchases and gas for heating and an increase in wages and benefits. Labour is a major component of municipal services provided. These costs have implications on property tax, fees and charges.

The key is to balance the service with the reasonable expectations that services provided is funded and reasonably acceptable to the Community without placing too much burden on anyone class of taxpayers. Unfortunately, the city's service delivery system, collection and the taxation system is geared towards the collective. As such, within the collective there might be individuals who are unable to afford the level of taxation based on individual needs and priorities placed on each individual's income level. Within this context, it is conceivable that there might be an increase in unpaid property tax and user fees in the short term.

In overall scheme of revenue sources, the picture is not bleak and depressing. Management of perception on tax increases and expenditures are greatest when the economy is in its downward cycle. Nonetheless, it requires caution and planning to ensure that the operation does not rely on receivables and borrowings.

Based on the foregoing discussion, the following options are provided towards the adoption of a Five Year Financial Plan.

**Option 1: Adoption of the Financial Plan 2009-2013**

The focus of the Plan is to provide for services expected based on the availability of resources within the assessment and revenue base of the City. Whether the amount of resources will actually be realized and called upon in each of the years of the Plan is left up to the single year within the Plan. As such in adopting the Plan the expectation is on the future plan of activities and resources subject to further confirmation and specific resolutions of Council. The Plan has been adjusted to eliminate the \$200,000 loss in property taxation from the Industrial Class of taxpayer. Adoption of the Plan is not approving a tax , fees and charges increases. The adoption of the Plan does not provide authority to borrow, conduct an Alternate Approval Process and conduct Referendum on borrowings on projects. The Financial Plan is balanced with operating revenues available for services. The Capital components are identified with future funding approvals needed before any project will proceed.

The key advantage in using the foregoing approach is that during the year funding from revenue sharing and grants could make certain projects planned to be realized. The legislative requirement is that any planned expenditure must be in the Financial Plan. It is expedient to adopt a Plan that provides for reasonable expected plans in the next five years.

The key disadvantage of the approach taken is the public’s perception that the Plan will increase tax, fees and charges and at the same time the public expects services beyond the funding allocated since the perception is that the project is in the Plan governed by the line item.

**Option 2: Adoption of the Financial Plan 2009-2013 with specified and confirmed resources.**

The focus of the Plan is to provide for services that are confirmed and expected within the next five years based on levels of resources that has been confirmed and approved. This is a very narrow approach in planning and when unexpected events occur, the Plan must be amended before projects and activities can proceed. There will be no provision to include and Capital Projects in the Capital Funds of the Five Year Plan. The Five-Year Plan is reduced to the level of operating plan. It might not be considered a ‘plan” and becomes a single year budget.

The key advantage of using the foregoing approach is to provide certainty of funds within a very narrow operating sphere recognizing that the operation of the City is very broad based.

The key disadvantage of the foregoing approach in Financial Plan is limiting the advantages that arise in unexpected announcement in funding from senior levels of government and constant amendments that arise to the Plan.

**LEGISLATIVE REQUIREMENTS AND PRECEDENTS**

Section 165 of the *Community Charter* requires the City to have a financial plan adopted annually by a bylaw. Public processes have been undertaken. Additional public process

will be provided through City Newsletter. A City may make expenditure that is included for that year in its financial plan so long as the expenditure is not expressly prohibited-section 177. The expenditure must be supported by a source of revenue.

The final public meeting was held on March 23<sup>rd</sup>, 2009 to seek input and review service levels and provide property taxation options proposed for 2009. Copies of the Financial Plan and public presentation have been made available to the general from the front counter at City Hall and from the website.

**STRATEGIC PLAN IMPLICATIONS**

The five primary focus areas of the Strategic Plan are: Infrastructure, Economic Development, Beautification, Quality of Life and Communication. The Five Year Plan attempts to address a number of these focus areas. The Strategic Plan can be addressed within the Five-Year time horizon of the Financial Plan.

Respectfully submitted.



A handwritten signature in black ink, appearing to be 'L. Heit', is written over a horizontal line.

C: Management Staff & Leslie Heit- Senior Accounting Clerk

City of Grand Forks  
Appendix "A" to Bylaw 1871  
Consolidated 5 Year Financial Plan 2009 - 2013

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<b><u>EXPENDITURES</u></b>					
Debt principal repayment	369,600	590,500	789,500	964,200	1,390,200
Debt interest - General	91,900	162,000	213,800	258,800	370,600
Capital expenditures	4,950,000	3,275,100	3,140,000	3,189,500	5,010,700
Other Expenditures	8,195,800	8,026,600	8,179,100	8,355,300	8,526,100
<b>TOTAL EXPENDITURES</b>	<b>13,607,300</b>	<b>12,054,200</b>	<b>12,322,400</b>	<b>12,767,800</b>	<b>15,297,600</b>
<b><u>NET TRANSFER TO RESERVES and SURPLUS</u></b>					
Transfer to Reserves	543,600	902,500	924,900	959,000	686,800
Accumulated Surplus	0	0	0	0	0
	<b>543,600</b>	<b>902,500</b>	<b>924,900</b>	<b>959,000</b>	<b>686,800</b>
<b>BUDGET BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Grand Forks  
Supporting Schedule A  
Consolidated 5 Year Financial Plan 2009 - 2013

	A	H	I	J	K	L	M	N
1								
2		<b>Supporting</b>	<b>% of total</b>					
3		<b>Schedule -</b>						
4		<b>Line</b>	<b>Revenues</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
5	<b>FUNDING SOURCES</b>			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
6	<b>Property Taxes - General</b>	B - 22	15.94%	<b>2,255,200</b>	<b>2,525,700</b>	<b>2,640,700</b>	<b>2,760,700</b>	<b>2,885,700</b>
7	Parcel Taxes - General	B - 9	0.82%	116,700	116,700	116,700	116,700	116,700
8	Parcel Taxes - Sewer	H - 18	0.04%	6,000	6,000	6,000	6,000	6,000
9	<b>Total Parcel Taxes</b>		<b>0.87%</b>	<b>122,700</b>	<b>122,700</b>	<b>122,700</b>	<b>122,700</b>	<b>122,700</b>
10	Water User Fees	F - 19	5.30%	750,000	850,000	950,000	1,050,000	1,150,000
11	Sewer Levies	H - 19	5.30%	750,000	850,000	950,000	1,050,000	1,150,000
13	<b>Water And Sewer Levies</b>		<b>10.60%</b>	<b>1,500,000</b>	<b>1,700,000</b>	<b>1,900,000</b>	<b>2,100,000</b>	<b>2,300,000</b>
14	Fees and charges							
15	Slag Sales	E - 29	2.11%	298,500	298,500	298,500	298,500	298,500
17	Water - other fees and charges	F - 21 & 23	0.19%	27,300	27,800	29,300	29,800	31,400
18	Sewer - other fees and charges	H - 20 & 21	0.13%	18,900	19,200	19,500	19,800	20,100
19	Electrical Fees	J - 23	22.71%	3,214,300	3,316,000	3,417,800	3,519,800	3,622,000
20	Electrical - other fees and charges	J - 25	0.10%	14,000	14,000	14,000	14,000	14,000
21	<b>Total Fees and Charges</b>		<b>25.25%</b>	<b>3,573,000</b>	<b>3,675,500</b>	<b>3,779,100</b>	<b>3,881,900</b>	<b>3,986,000</b>
22	Other sources							
23	General Operating	B - 12	11.09%	1,569,600	1,479,700	1,486,100	1,492,600	1,499,100
24	General Capital	D -62	4.17%	590,000	564,000	403,000	575,500	201,000
25	Investment income (Reserves & Restricted)	E -32 & 36	0.43%	60,400	58,000	58,700	59,400	60,200
27	Government grants - New Deal	E 41	0.85%	120,000	120,000	120,000	120,000	120,000
28	Water Capital	G -29	0.11%	15,000	15,000	16,000	366,000	17,000
29	Sewer Capital	I - 30	6.40%	905,500	318,500	0	0	0
30	<b>Total Other Sources</b>		<b>23.04%</b>	<b>3,260,500</b>	<b>2,555,200</b>	<b>2,083,800</b>	<b>2,613,500</b>	<b>1,897,300</b>
31	Borrowing proceeds							
32	General	D - 61	7.35%	1,040,000	1,175,100	1,098,000	724,000	218,700
33	Water	G - 31	2.40%	340,000	256,000	784,000	838,000	4,193,000
34	Sewer	I - 31	14.13%	1,999,500	742,500	657,000	459,000	304,000
35	Electrical	K -32	0.42%	60,000	204,000	182,000	227,000	77,000
36	<b>Total Borrowing Proceeds</b>		<b>24.31%</b>	<b>3,439,500</b>	<b>2,377,600</b>	<b>2,721,000</b>	<b>2,248,000</b>	<b>4,792,700</b>
37	<b>TOTAL FUNDING SOURCES</b>		<b>100.00%</b>	<b>14,150,900</b>	<b>12,956,700</b>	<b>13,247,300</b>	<b>13,726,800</b>	<b>15,984,400</b>

City of Grand Forks  
Supporting Schedule A  
Consolidated 5 Year Financial Plan 2009 - 2013

	A	H	I	J	K	L	M	N
1								
2		<b>Supporting</b>	<b>% of total</b>					
3		<b>Schedule -</b>						
4		<b>Line</b>	<b>Revenues</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
38				<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
39	<b>EXPENDITURES</b>							
40	Debt principal repayment - General	C - 43 & 69	1.05%	148,700	283,400	365,000	429,500	527,500
41	Debt principal repayment - Water	F - 41	0.17%	24,000	42,000	99,000	160,000	460,000
42	Debt principal repayment - Sewer	H - 27 & 40	1.36%	192,600	246,100	293,500	326,700	348,700
43	Debt principal repayment - Electrical	J - 47	0.03%	4,300	19,000	32,000	48,000	54,000
44	<b>Total Debt principal repayment</b>		<b>2.61%</b>	<b>369,600</b>	<b>590,500</b>	<b>789,500</b>	<b>964,200</b>	<b>1,390,200</b>
45	Debt interest - General	C - 42 & 70	0.26%	36,300	84,300	107,300	125,300	153,300
46	Debt interest - Water	F - 42	0.05%	6,600	11,600	25,200	39,600	117,000
47	Debt interest - Sewer	H - 26 & 41	0.34%	47,900	61,300	73,100	81,300	86,800
48	Debt interest - Electrical	J - 48	0.01%	1,100	4,800	8,200	12,600	13,500
49	<b>Total Interest repayment</b>		<b>0.65%</b>	<b>91,900</b>	<b>162,000</b>	<b>213,800</b>	<b>258,800</b>	<b>370,600</b>
50	Capital expenditures							
51	General	D - 56	11.52%	1,630,000	1,739,100	1,501,000	1,299,500	419,700
52	Water	G - 21	2.51%	355,000	271,000	800,000	1,204,000	4,210,000
53	Sewer	I - 23	20.53%	2,905,000	1,061,000	657,000	459,000	304,000
54	Electrical	K - 25	0.42%	60,000	204,000	182,000	227,000	77,000
55	<b>Total Capital Expenditures</b>		<b>34.98%</b>	<b>4,950,000</b>	<b>3,275,100</b>	<b>3,140,000</b>	<b>3,189,500</b>	<b>5,010,700</b>
56	Other Expenditures							
57	General Operations	B - 37	26.04%	3,685,300	3,698,700	3,800,700	3,896,100	3,981,900
58	Electrical Dividend	B - 51	1.60%	226,600	151,000	83,000	41,300	0
59	Water Utility	F - 27	4.42%	625,500	627,200	644,500	662,100	680,300
60	Water Special Project	F - 43	0.71%	100,000				
61	Sewer Utility	H - 25	4.02%	568,500	578,300	594,100	610,400	627,000
62	Electric Utility	J - 32	20.14%	2,849,900	2,920,400	3,006,800	3,095,400	3,186,900
63	Electrical Special Projects	J - 49	0.99%	140,000	51,000	50,000	50,000	50,000
64	<b>Total Other Expenditures</b>		<b>57.92%</b>	<b>8,195,800</b>	<b>8,026,600</b>	<b>8,179,100</b>	<b>8,355,300</b>	<b>8,526,100</b>
65								
66	<b>TOTAL EXPENDITURES</b>		<b>76.48%</b>	<b>13,607,300</b>	<b>12,054,200</b>	<b>12,322,400</b>	<b>12,767,800</b>	<b>15,297,600</b>
67								



City of Grand Forks  
Supporting Schedule A  
Consolidated 5 Year Financial Plan 2009 - 2013

	A	H	I	J	K	L	M	N
1								
2		<b>Supporting</b>	<b>% of total</b>					
3		<b>Schedule -</b>						
4		<b>Line</b>	<b>Revenues</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
				<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
68	<b>NET TRANSFER TO RESERVES and ACCUMULATED SURPLUS</b>							
69	Reseve Funds							
70	Equipment	B -42		107,500	177,100	169,700	170,000	141,300
71	Land Reserves	B - 43	0.76%	20,300	19,300	18,300	17,300	16,300
72	Transfer to Reserves and DCC's - General	E - 54	0.14%	478,900	476,500	477,200	477,900	478,700
73	Water - Capital	F - 44	3.38%	21,200	197,000	210,600	218,100	(75,900)
74	Sewer - Capital	H - 42	0.15%	(34,100)	(10,500)	14,800	57,400	113,600
75	Electrical - Capital		-0.24%	(50,200)	43,100	34,300	18,300	12,800
76	<b>Transfer to Reserves</b>		-0.35%	<b>543,600</b>	<b>902,500</b>	<b>924,900</b>	<b>959,000</b>	<b>686,800</b>
77	<b>Accumulated Surplus</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
78								
79			3.70%	<b>543,600</b>	<b>902,500</b>	<b>924,900</b>	<b>959,000</b>	<b>686,800</b>
80	<b>Interfund</b>							
81								
82	<b>Electrical to General</b>	B-50		283,200	291,700	300,500	309,500	318,800
83	<b>General from Electrical</b>	J - 36		(283,200)	(291,700)	(300,500)	(309,500)	(318,800)
84								
85	<b>BUDGET BALANCE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
86								

City of Grand Forks  
Supporting Schedule B  
5 Year Financial Plan 2009 -2013

A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>GENERAL REVENUE FUND</b>	<b>Supporting</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
2	<b>2009 - 2013 FIVE YEAR PLAN DRAFT</b>	<b>Schedule -</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
3		Line			YTD DEC 31		Mar 2/09 Draft					
4							Draft					
5	Revenues	C-26	\$ 4,141,150	\$ 4,244,784	\$ 4,367,663	\$ 4,417,764	\$ 4,403,100	\$ 4,243,400	\$ 4,494,000	\$ 4,626,600	\$ 4,764,600	\$ 4,908,000
6	Less: Electrical Transfer	C-25	395,346	352,361	337,892	350,000	283,200	283,200	291,700	300,500	309,500	318,800
7	Airport cost of Sales	C-28	46,313	36,803	59,287	40,000	77,900	77,900	80,200	82,600	85,100	87,700
8	Other	C-24	55,708	(373)	-	-	-	-	-	-	-	-
9	Parcel Tax	C-18	114,320	116,200	116,730	116,200	116,700	116,700	116,700	116,700	116,700	116,700
10	Property Tax		2,130,759	2,183,994	2,311,306	2,313,089	2,415,700	2,196,000	2,525,700	2,640,700	2,760,700	2,885,700
11	Summary of deductions		2,742,446	2,688,985	2,825,216	2,819,289	2,893,500	2,673,800	3,014,300	3,140,500	3,272,000	3,408,900
12	All other sources of Revenues		1,398,704	1,555,799	1,542,447	1,598,475	1,509,600	1,569,600	1,479,700	1,486,100	1,492,600	1,499,100
13	Parcel Tax		114,320	114,320	114,320	114,320	114,320	114,320	114,320	114,320	114,320	114,320
14	Parcel Tax Change		-	1,880	2,410	1,880	2,380	2,380	2,380	2,380	2,380	2,380
15	Total Parcel Tax	C-18	114,320	116,200	116,730	116,200	116,700	116,700	116,700	116,700	116,700	116,700
16	Property Tax Base		1,796,174	1,796,174	1,796,174	1,796,174	1,796,174	1,796,174	1,796,174	1,796,174	1,796,174	1,796,174
17	Property Tax Change		334,585	387,820	515,132	516,915	516,915	516,915	516,915	516,915	516,915	516,915
18			2,130,759	2,183,994	2,311,306	2,313,089	2,313,089	2,313,089	2,313,089	2,313,089	2,313,089	2,313,089
19	Property Tax Change						43,411	(117,089)	(117,089)	(117,089)	(117,089)	(117,089)
20	Restated Property Tax Base		2,130,759	2,183,994	2,311,306	2,313,089	2,356,500	2,196,000	2,196,000	2,196,000	2,196,000	2,196,000
21	Property Tax Increase Subject to Approval						59,200	59,200	329,700	444,700	564,700	689,700
22	Total Property Tax		2,130,759	2,183,994	2,311,306	2,313,089	2,415,700	2,255,200	2,525,700	2,640,700	2,760,700	2,885,700
23	<b>Total Operating &amp; Financing Revenue</b>		<b>\$ 3,643,783</b>	<b>\$ 3,855,992</b>	<b>\$ 3,970,484</b>	<b>\$ 4,027,764</b>	<b>\$ 4,042,000</b>	<b>\$ 3,941,500</b>	<b>\$ 4,122,100</b>	<b>\$ 4,243,500</b>	<b>\$ 4,370,000</b>	<b>\$ 4,501,500</b>
24												
25	Other Expenditures	C-41	\$ 3,950,153	\$ 4,225,534	\$ 4,341,848	\$ 4,307,580	\$ 4,241,000	\$ 4,241,000	\$ 4,224,500	\$ 4,287,900	\$ 4,345,500	\$ 4,410,700
26	Less: Electrical Dividend	C-40	336,592	298,700	250,504	250,000	226,600	226,600	151,000	83,000	41,300	-
27	Other Rec & Sundry Charges		55,708									
28	Work Plan Revision	C-60	-	-	-	-	124,000	124,000	127,700	131,500	135,400	139,500
29	Further Work Plan Revisions							225,300	1,200	1,400	1,600	1,800
30	Add: Transfer Labour & Equipment to Operations if no capital projects							(183,800)				
31	Summary of deductions		392,300	298,700	250,504	250,000	350,600	392,100	279,900	215,900	178,300	141,300
32	Operations Expenses		\$ 3,557,853	\$ 3,926,835	\$ 4,091,343	\$ 4,057,580	\$ 3,890,400	\$ 3,848,900	\$ 3,944,600	\$ 4,072,000	\$ 4,167,200	\$ 4,269,400
33	Net Collected for Others			82								
34	Equipment	C-51	(154,239)	(195,843)	(223,345)	(165,000)	(256,600)	(256,600)	(266,200)	(276,300)	(287,100)	(298,500)
35	Operations Before Special Projects		3,403,614	3,731,074	3,867,999	3,892,580	3,633,800	3,592,300	3,678,400	3,795,700	3,880,100	3,970,900
36	Incremental Special Operations Projects	D-55					93,000	93,000	20,300	5,000	16,000	11,000
37	<b>Net Operations</b>		<b>\$ 3,403,614</b>	<b>\$ 3,731,074</b>	<b>\$ 3,867,999</b>	<b>\$ 3,892,580</b>	<b>\$ 3,726,800</b>	<b>\$ 3,685,300</b>	<b>\$ 3,698,700</b>	<b>\$ 3,800,700</b>	<b>\$ 3,896,100</b>	<b>\$ 3,981,900</b>





City of Grand Forks  
Supporting Schedule C  
5 Year Financial Plan 2009-2013

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>City of Grand Forks</b>												
2	<b>General Fund Draft</b>												
3													
4													
5													
6					2006	2007	2008	2008	2009	2010	2011	2012	2013
7					Actual	Actual	YTD Actual	Budget	Budget	Budget	Budget	Budget	Budget
8							To Dec 31						
48	<b>EQUIPMENT</b>												
49	<b>EXPENSES</b>												
50	OTHER EXPENDITURES												
51	EQUIPMENT COSTS/RECOVERIES												
52					(154,239)	(195,843)	(223,345)	(165,000)	(256,600)	(266,200)	(276,300)	(287,100)	(298,500)
53					(154,239)	(195,843)	(223,345)	(165,000)	(256,600)	(266,200)	(276,300)	(287,100)	(298,500)
54					150,000	135,000	165,000	165,000	167,500	177,100	169,700	170,000	141,300
55					(4,239)	(60,843)	(58,345)	-	(89,100)	(89,100)	(106,600)	(117,100)	(157,200)
56					(4,239)	(60,843)	(58,345)	-	(89,100)	(89,100)	(106,600)	(117,100)	(157,200)
57					(14,130)	(2,155)	70,359	33,343	(27,200)	(133,300)	(218,600)	(308,000)	(424,700)
58													
59													
60									(124,000)	(127,700)	(131,500)	(135,400)	(139,500)
61									(1,000)	(1,200)	(1,400)	(1,600)	(1,800)
62													
63									152,200	262,200	351,500	445,000	566,000
64													
65					\$ (14,130)	\$ (2,155)	\$ 70,359	\$ 33,343	\$ -	\$ -	\$ -	\$ -	\$ -
66													
67													
68													
69									\$ 54,200	\$ 188,900	\$ 270,500	\$ 335,000	\$ 433,000
70									5,000	53,000	76,000	94,000	122,000
71									93,000	20,300	5,000	16,000	11,000
72									\$ 152,200	\$ 262,200	\$ 351,500	\$ 445,000	\$ 566,000

City of Grand Forks  
Supporting Schedule D  
5 Year Financial Plan 2009-2013

	A	B	C	D	E	F	G
1	CITY OF GRAND FORKS 5 YEAR CAPITAL PLAN						
2	GENERAL FUND SUMMARY						
3	CAPITAL & SPECIAL PROJECTS' REQUIREMENTS						
4							
5			ESTIMATED DOLLAR VALUE				
6							
7	<b>PROJECT LIST</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
8	GENERAL GOVERNMENT		95,500	39,400	53,000	74,000	25,000
9	ROADS		420,000	514,000	577,000	40,000	-
10	STREET LIGHTING		-	-	-	-	-
11	SIGNAGE		92,500	8,000	8,000	8,000	8,000
12	STORM DRAINAGE - RELATES TO ROADS		50,000	77,000	79,000	93,000	77,000
13	SIDEWALKS		110,000	159,000	158,000	84,000	-
14	PARKS & PLAYGROUNDS		180,000	176,000	101,000	331,000	6,000
15	PATHWAYS AND TRAILS		140,000	114,000	116,000	119,000	22,000
16	CEMETERY		40,000	62,000	85,000	45,000	36,700
17	COMMUNITY REVITALIZATION		180,000	190,000	158,000	200,000	166,000
18	PUBLIC WORKS		10,000	-	-	38,000	-
19	HANDRAILS		135,000	103,000	126,000	54,000	55,000
20	BUILDINGS		50,000	82,000	-	-	-
21	EQUIPMENT		220,000	235,000	45,000	229,500	35,000
54	<b>TOTAL PROJECTS</b>		<b>1,723,000</b>	<b>1,759,400</b>	<b>1,506,000</b>	<b>1,315,500</b>	<b>430,700</b>
55	TRANSFER TO OPERATIONS		93,000	20,300	5,000	16,000	11,000
56	<b>TOTAL CAPITAL</b>		<b>1,630,000</b>	<b>1,739,100</b>	<b>1,501,000</b>	<b>1,299,500</b>	<b>419,700</b>
57			-	-	-	-	-
58	<b>FUNDING</b>						
61	BORROWING PROCEEDS		1,040,000	1,175,100	1,098,000	724,000	218,700
62	OTHER SOURCES		590,000	564,000	403,000	575,500	201,000
68	<b>TOTAL FUNDING</b>		<b>1,630,000</b>	<b>1,739,100</b>	<b>1,501,000</b>	<b>1,299,500</b>	<b>419,700</b>



City of Grand Forks  
Supporting Schedule F  
5 Year Financial Plan 2009 -2013

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>City of Grand Forks</b>													
2	<b>Water Fund Operations &amp; Financing Draft</b>													
3														
4														
5														
6														
7														
8														
9														
17	<b>REVENUES</b>													
18	<b>WATER, SEWER, SOLID WASTE LEVIES</b>													
19	USER CHARGES (597,229) (598,373) (646,931) (672,000) (750,000) (850,000) (950,000) (1,050,000) (1,150,000)													
20	<b>FEES &amp; CHARGES</b>													
21	SALES OF SERVICE (15,812) (5,156) (11,530) (8,500) (25,000) (25,500) (27,000) (27,500) (29,100)													
23	PENALTIES & INTEREST (3,357) (3,704) (3,707) (7,500) (2,300) (2,300) (2,300) (2,300) (2,300)													
24	<b>REVENUES Total (616,398) (607,233) (662,167) (688,000) (777,300) (877,800) (979,300) (1,079,800) (1,181,400)</b>													
25	<b>EXPENSES</b>													
26	<b>OTHER EXPENDITURES</b>													
27	UTILITY ADMINISTRATION & OPER 431,156 663,856 586,716 576,400 625,500 627,200 644,500 662,100 680,300													
28	DEBT INTEREST 19,424 - - - - - - - -													
29	DEBT REPAYMENT - - - - - - - - -													
30	<b>EXPENSES Total 450,580 663,856 586,716 576,400 625,500 627,200 644,500 662,100 680,300</b>													
31	<b>Grand Total (165,819) 56,624 (75,451) (111,600) (151,800) (250,600) (334,800) (417,700) (501,100)</b>													
32														
33														
34	Impact of Capital & Special Projects (5 year plan) - Note 151,800 250,600 334,800 417,700 501,100													
35														
36														
37	<b>(Surplus) Deficit \$ - \$ - \$ - \$ - \$ -</b>													
38														
39	Note:													
40	Impact of Capital & Special Projects (5 year plan) - Note													
41	Debt Repayment \$ 24,000 \$ 42,000 \$ 99,000 \$ 160,000 \$ 460,000													
42	Debt Interest 6,600 11,600 25,200 39,600 117,000													
43	Transfer to Operations - Special Project 100,000													
44	Reserve Transfers 21,200 197,000 210,600 218,100 (75,900)													
45	Recap \$ 151,800 \$ 250,600 \$ 334,800 \$ 417,700 \$ 501,100													
46														



City of Grand Forks  
Supporting Schedule G  
5 Year Financial Plan 2009-2013

	A	C	D	E	F	G
1	CITY OF GRAND FORKS 5 YEAR CAPITAL PLAN					
2	DEPARTMENT WATER					
3	CAPITAL AND SPECIAL PROJECTS REQUIREMENTS					
4		ESTIMATED DOLLAR VALUE				
5						
6	PROJECT LIST	2009	2010	2011	2012	2013
7						
8	UNIDIRECTIONAL FLUSHING PROGRAM	70000	31,000			
9	METERS PURCHASED	20,000				
10	6 METERS FOR INDUSTRIES	100,000				
11	WATER CONSERVATION PLAN - SPECIAL PROJECT CURRENT RE	100,000				
12	NEW HYDRANTS - CURRENT REVENUE	15,000	15,000	16,000	16,000	17,000
13	NEW WATER LINES	150,000	179,000	184,000	188,000	193,000
14	UPGRADE SCADA SYSTEM - CURRENT REVENUE		77,000	0	0	0
15	WESTSIDE RESERVOIR		0	500,000	1,000,000	4,000,000
16	REHABILITATE WELLS					
17	NEW WELL #6 (INCLUDES COST OF NITRATE STUDY)		0	100,000		0
18						
19	<b>TOTAL</b>	<b>455,000</b>	<b>271,000</b>	<b>800,000</b>	<b>1,204,000</b>	<b>4,210,000</b>
20	TRANSFER TO OPERATIONS	100,000				
21	<b>TOTAL CAPITAL</b>	<b>355,000</b>	<b>271,000</b>	<b>800,000</b>	<b>1,204,000</b>	<b>4,210,000</b>
22						
23						
24	<b>FUNDING</b>					
29	OTHER SOURCES	15,000	15,000	16,000	366,000	17,000
31	BORROWING PROCEEDS	340,000	256,000	784,000	838,000	4,193,000
32	<b>TOTAL FUNDING</b>	<b>355,000</b>	<b>271,000</b>	<b>800,000</b>	<b>1,204,000</b>	<b>4,210,000</b>

City of Grand Forks  
Supporting Schedule H  
5 Year Financial Plan 2009 -2013

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	<b>City of Grand Forks</b>														
2	<b>Sewer Fund Operations &amp; Financing Draft</b>														
3															
4															
5															
6						2006	2007	2008	2008	2009	2010	2011	2012	2013	
7						Actual	Actual	YTD Actual	Budget	Budget	Budget	Budget	Budget	Budget	
8						To Dec 31									
17	<b>REVENUES</b>														
18	PAYMENTS IN LIEU & PROPERTY TAX					(6,041)	(6,041)	(6,041)	(6,040)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	
19	WATER, SEWER, SOLID WASTE LEVIE					(648,119)	(645,223)	(648,521)	(673,100)	(750,000)	(850,000)	(950,000)	(1,050,000)	(1,150,000)	
20	FEES & CHARGES					(22,797)	(13,443)	(17,159)	(6,000)	(16,500)	(16,800)	(17,100)	(17,400)	(17,700)	
21	OTHER SOURCES					(3,993)	(4,051)	(3,680)	(5,000)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	
22	<b>REVENUES Total</b>					<b>(680,949)</b>	<b>(668,757)</b>	<b>(675,400)</b>	<b>(690,140)</b>	<b>(774,900)</b>	<b>(875,200)</b>	<b>(975,500)</b>	<b>(1,075,800)</b>	<b>(1,176,100)</b>	
23	<b>EXPENSES</b>														
24	<b>OTHER EXPENDITURES</b>														
25	UTILITY ADMINISTRATION & OPER					447,343	473,555	510,289	542,327	568,500	578,300	594,100	610,400	627,000	
26	DEBT INTEREST					19,042	15,407	11,918	11,919	11,900	11,900	11,900	11,900	11,900	
27	DEBT REPAYMENT					74,438	58,320	45,738	48,567	48,600	48,700	48,800	48,900	49,000	
28	<b>EXPENSES Total</b>					<b>540,822</b>	<b>547,282</b>	<b>567,946</b>	<b>602,813</b>	<b>629,000</b>	<b>638,900</b>	<b>654,800</b>	<b>671,200</b>	<b>687,900</b>	
29	<b>Grand Total</b>					<b>(140,127)</b>	<b>(121,476)</b>	<b>(107,454)</b>	<b>(87,327)</b>	<b>(145,900)</b>	<b>(236,300)</b>	<b>(320,700)</b>	<b>(404,600)</b>	<b>(488,200)</b>	
30															
31															
32	Impact of Capital & Special Projects (5 year plan) Note:										145,900	236,300	320,700	404,600	488,200
33															
34															
35	<b>(Surplus) Deficit</b>					\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36															
37															
38	Note:														
39	Impact of Capital & Special Projects (5 year plan) Note:														
40	Debt Repayment								\$ 144,000	\$ 197,400	\$ 244,700	\$ 277,800	\$ 299,700		
41	Debt Interest								36,000	49,400	61,200	69,400	74,900		
42	Reserve Transfers								(34,100)	(10,500)	14,800	57,400	113,600		
43	Recap								\$ 145,900	\$ 236,300	\$ 320,700	\$ 404,600	\$ 488,200		
44															
45															
46															
47															

City of Grand Forks  
Supporting Schedule I  
5 Year Financial Plan 2009-2013

	A	B	C	D	E	F	G
1	CITY OF GRAND FORKS 5 YEAR CAPITAL PLAN						
2	DEPARTMENT SEWER						
3	CAPITAL REQUIREMENTS						
4			ESTIMATED DOLLAR VALUE				
5	PROJECT LIST		2009	2010	2011	2012	2013
6							
9	NEW CITY PARK LIFT STATION		2,000,000	-			
10	RUCKELS SEWR MAIN REPLACEMNET		500,000	500,000			
11	NEW SEWER LINE BOUNDARY SUBDIV				42,000		
12	NEW SEWER LINES				42,000		
13	NEW SEWER LINES		150,000	154,000	158,000	162,000	166,000
14	STRUCTURAL DEFECTS / REPAIRS		100,000	103,000	105,000	108,000	110,000
15	UPGRADE SCADA SYSTEM		75,000				
16	ANCHOR PIONTS WORK SAFE REQUIREMENTS		20,000				
18	UPGRADE CHLORINE CONTACT CHAMBER			62,000			
19	WASTE WATER SLUDGE DRYING BEDS			154,000	158,000	162,000	
20	SEWER MAIN VIDEO ASSESMENT		60,000	62,000	63,000		
21	SOLAR POWERED ACTUATORS LAGGON				63,000		
22	OTHER CAPITAL PROJECTS			26,000	26,000	27,000	28,000
23	<b>TOTAL</b>		<b>2,905,000</b>	<b>1,061,000</b>	<b>657,000</b>	<b>459,000</b>	<b>304,000</b>
24							
25	<b>FUNDING</b>						
30	OTHER SOURCES		905,500	318,500			
31	BORROWING PROCEEDS		1,999,500	742,500	657,000	459,000	304,000
32	<b>TOTAL FUNDING</b>		<b>2,905,000</b>	<b>1,061,000</b>	<b>657,000</b>	<b>459,000</b>	<b>304,000</b>



City of Grand Forks  
Supporting Schedule K  
5 Year Financial Plan 2009-2013

	A	B	C	D	E	F	G
1	CITY OF GRAND FORKS 10 YEAR CAPITAL PLAN						
2	DEPARTMENT ELECTRICAL						
3	CAPITAL AND SPECIAL PROJECTS' REQUIREMENTS						
4			ESTIMATED DOLLAR VALUE				
5	PROJECT LIST		2009	2010	2011	2012	2013
6							
7	NEW CITY PARK POWER SUPPLY		30,000				
8	TRANSFORMER REPLACEMENTS		30,000	35,000			
9	REBUILD JOHNSON FLATS			51,000			
10	REBUILD 72ND			67,000			
11	CENTRAL AVE. REBUILD			51,000	52,000		
12	REBUILD 75TH				52,000		
13	REBUILD 6TH				52,000		
14	SYSTEM UPGRADES				26,000	27,000	27,000
15	CONVERT 5TH FROM O/H TO U/G					200,000	
16	REBUILD RIVERSIDE						50,000
17	ELECTRONIC METER READER						
18							
19	<b>Special Projects</b>						
20	projects CHECK FOR PCBS		90,000				
21	POLE TEST AND TREAT - SPECIAL - operations projects		50,000	51,000			
22	POWER SAVINGS PROGRAM - OPERATIONS SPECIAL PROJECT		0	0	50,000	50,000	50,000
23	<b>TOTAL</b>		<b>200,000</b>	<b>255,000</b>	<b>232,000</b>	<b>277,000</b>	<b>127,000</b>
24	TRANSFER TO OPERATIONS		140,000	51,000	50,000	50,000	50,000
25	<b>TOTAL CAPITAL</b>		<b>60,000</b>	<b>204,000</b>	<b>182,000</b>	<b>227,000</b>	<b>77,000</b>
26							
27	<b>FUNDING</b>						
32	BORROWING		60,000	204,000	182,000	227,000	77,000
33	<b>TOTAL</b>		<b>60,000</b>	<b>204,000</b>	<b>182,000</b>	<b>227,000</b>	<b>77,000</b>

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S		
60	CITY OF GRAND FORKS																			
61	COST OF SERVICE: 2006-2010																			
62		Residential			Utilities			Major Ind			Light			Business			Rec		Farm	
63	Taxation	\$	936,120	\$	37,325	\$	771,959	\$	24,016	\$	540,834	\$	273	\$	1,060	\$	2,311,587			
64	Tax-Shift & loss	\$	50,000			\$	(200,000)													
65	Credit from electrical	\$	(125,000)																	
66	Business licence/Parcel Tax	\$	89,800	\$	1,740	\$	2,160	\$	900	\$	30,000	\$	1,200	\$	600					
67	Residual HOG	\$	(230,000)																	
68	Net Taxation	\$	720,920	\$	39,065	\$	574,119	\$	24,916	\$	465,634	\$	1,473	\$	1,660	\$	1,827,787			
69	Net % of contributions		39.4%		2.1% #		31.4%		1.4%		25.5%		0.1%		0.1%		100.0%			
70	Assessment	\$	379,718,320	\$	15,257,800	\$	57,084,518													
71	COST OF SERVICE BY EXPENDITURE																			
72		Net Cost	Residential	Utilities	Major Ind	Light	Business	Resident	Major. In	Business										
73	Governance & Legislative	\$	87,112	\$	34,359	\$	1,862	\$	27,363	\$	1,187	\$	22,192	\$	9.05	\$	179.33	\$	38.88	
74	Governance support & management	\$	156,613	\$	61,772	\$	3,347	\$	49,193	\$	2,135	\$	39,898	\$	16.27	\$	322.41	\$	69.89	
75	Office and Support Services	\$	54,386	\$	21,451	\$	1,162	\$	17,083	\$	741	\$	13,855	\$	5.65	\$	111.96	\$	24.27	
76	Customer Support : Billing & Collections	\$	242,190	\$	95,525	\$	5,176	\$	76,073	\$	3,301	\$	61,699	\$	25.16	\$	498.59	\$	108.08	
77	Bylaw Enforcemnt/Vandalism/Patrols COP	\$	20,721	\$	8,173	\$	443	\$	6,509	\$	282	\$	5,279	\$	2.15	\$	42.66	\$	9.25	
78	Insurance & Legal	\$	51,293	\$	20,231	\$	1,096	\$	16,111	\$	699	\$	13,067	\$	5.33	\$	105.59	\$	22.89	
79	City Buildings	\$	111,228	\$	43,871	\$	2,377	\$	34,937	\$	1,516	\$	28,336	\$	11.55	\$	228.98	\$	49.64	
80	Airport	\$	40,729	\$	16,065	\$	871	\$	12,793	\$	555	\$	10,376	\$	4.23	\$	83.85	\$	18.18	
81	Cemetery	\$	34,849	\$	13,745	\$	745	\$	10,946	\$	475	\$	8,878	\$	3.62	\$	71.74	\$	15.55	
82	Fire & Rescue City Cost	\$	127,541	\$	50,305	\$	2,726	\$	40,061	\$	1,739	\$	32,491	\$	13.25	\$	262.56	\$	56.92	
83	Parks, Playfields & Washrooms, Facilities	\$	83,293	\$	32,852	\$	1,780	\$	26,163	\$	1,135	\$	21,219	\$	8.65	\$	171.47	\$	37.17	
84	Flowers & gardens: parks	\$	17,290	\$	6,819	\$	370	\$	5,431	\$	236	\$	4,405	\$	1.80	\$	35.59	\$	7.72	
85	Flowers & Planters Dwtown	\$	10,009	\$	3,948	\$	214	\$	3,144	\$	136	\$	2,550	\$	1.04	\$	20.60	\$	4.47	
86	Parks Facilities Power	\$	26,144	\$	10,312	\$	559	\$	8,212	\$	356	\$	6,660	\$	2.72	\$	53.82	\$	11.67	
87	Facilities, Yard and Supervision	\$	101,228	\$	39,926	\$	2,164	\$	31,796	\$	1,380	\$	25,788	\$	10.51	\$	208.39	\$	45.18	
88	Safety, Training & Permits & Licences	\$	24,845	\$	9,800	\$	531	\$	7,804	\$	339	\$	6,329	\$	2.58	\$	51.15	\$	11.09	
89	Facilities, Insurance & Engineering	\$	21,479	\$	8,472	\$	459	\$	6,747	\$	293	\$	5,472	\$	2.23	\$	44.22	\$	9.59	
90	Drainage and Storm system	\$	19,407	\$	7,654	\$	415	\$	6,096	\$	265	\$	4,944	\$	2.02	\$	39.95	\$	8.66	
91	Street Lighting	\$	50,485	\$	19,912	\$	1,079	\$	15,857	\$	688	\$	12,861	\$	5.24	\$	103.93	\$	22.53	
92	Street Light Maintain/Repairs	\$	10,388	\$	4,097	\$	222	\$	3,263	\$	142	\$	2,646	\$	1.08	\$	21.39	\$	4.64	
93	Banners and Decorations	\$	8,117	\$	3,201	\$	173	\$	2,550	\$	111	\$	2,068	\$	0.84	\$	16.71	\$	3.62	
94	Sidewalks	\$	16,067	\$	6,337	\$	343	\$	5,047	\$	219	\$	4,093	\$	1.67	\$	33.08	\$	7.17	
95	Sanitation and Flushing Downtwn	\$	14,420	\$	5,688	\$	308	\$	4,529	\$	197	\$	3,674	\$	1.50	\$	29.69	\$	6.44	
96	Street sweeping flushing & clean up	\$	12,921	\$	5,096	\$	276	\$	4,058	\$	176	\$	3,292	\$	1.34	\$	26.60	\$	5.77	
97	Stairs, Handrails & Guard Rails	\$	1,881	\$	742	\$	40	\$	591	\$	26	\$	479	\$	0.20	\$	3.87	\$	0.84	
98	Traffic Control: signs, markings	\$	28,272	\$	11,151	\$	604	\$	8,880	\$	385	\$	7,202	\$	2.94	\$	58.20	\$	12.62	
99	Parking lots	\$	9,172	\$	3,618	\$	196	\$	2,881	\$	125	\$	2,337	\$	0.95	\$	18.88	\$	4.09	
100	Roads, lanes and Streets	\$	68,962	\$	27,200	\$	1,474	\$	21,661	\$	940	\$	17,568	\$	7.16	\$	141.97	\$	30.78	
101	Snow, Ice and Sanding	\$	108,661	\$	42,858	\$	2,322	\$	34,131	\$	1,481	\$	27,682	\$	11.29	\$	223.70	\$	48.49	
102	Trees Planting Pruning, Maintenance	\$	49,963	\$	19,706	\$	1,068	\$	15,694	\$	681	\$	12,728	\$	5.19	\$	102.86	\$	22.30	
103	Community Development & Land Use	\$	49,275	\$	19,435	\$	1,053	\$	15,478	\$	672	\$	12,553	\$	5.12	\$	101.44	\$	21.99	
104	Building Inspection Contract	\$	6,372	\$	2,513	\$	136	\$	2,002	\$	87	\$	1,698	\$	0.66	\$	13.12	\$	2.97	
105		\$	1,665,313	\$	656,836	\$	35,592	\$	523,085	\$	22,701	\$	424,317	\$	172.98	\$	3,428.31	\$	743.31	
106	COMMUNITY SUPPORT	\$	106,103	\$	41,849	\$	2,268	\$	33,328	\$	1,446	\$	27,030	\$	11.02	\$	218.43	\$	47.35	
107	Debt & Finance Allocation	\$	56,433	\$	22,258	\$	1,206	\$	17,726	\$	769	\$	14,377	\$	5.86	\$	116.18	\$	25.18	
108		\$	1,827,849	\$	720,944	\$	39,066	\$	574,138	\$	24,917	\$	465,724	\$	189.86	\$	3,762.92	\$	815.85	
109		\$	1,827,787										\$	15.82	\$	313.58	\$	67.99		
110	Round of to nearest numbers and averages diff	\$	62																	
111																				
112																				
113																				
114																				
115																				
116																				
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CITY OF GRAND FORKS  
SOURCES OF REVENUE  
COMPARATIVE 2009-2013

	2005	2007	2008	2009	2010	2011	2012	2013	Average Annual	Av % By Source
<b>LICENCES &amp; PERMITS</b>										
Business Licence	\$ 29,710	\$ 29,678	\$ 31,865	\$ 31,900	\$ 31,900	\$ 31,900	\$ 31,900	\$ 31,900	\$ 31,344	0.78%
Permits: Building Plumbing & other	\$ 94,945	\$ 39,100	\$ 32,440	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400	\$ 41,061	1.03%
<b>SALE OF SERVICE</b>	\$ 124,655	\$ 68,778	\$ 64,305	\$ 64,300	\$ 64,300	\$ 64,300	\$ 64,300	\$ 64,300	\$ 72,405	1.81%
Cemetery Fees & Charges	\$ 33,521	\$ 25,557	\$ 27,161	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,655	0.69%
Airport Fuel Sales	\$ 59,564	\$ 46,907	\$ 67,033	\$ 97,400	\$ 97,400	\$ 97,400	\$ 97,400	\$ 97,400	\$ 82,563	2.06%
Sundry Sales	\$ 6,860	\$ 9,279	\$ 5,627	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,846	0.15%
<b>REZONING AND SUBDIVISIONS</b>	\$ 99,945	\$ 81,743	\$ 99,821	\$ 129,400	\$ 129,400	\$ 129,400	\$ 129,400	\$ 129,400	\$ 116,064	2.90%
Rezone applications	\$ 3,400	\$ 5,400	\$ 2,200	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,938	0.07%
Sub-division	\$ 4,800	\$ 3,700	\$ 3,800	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,038	0.10%
Permits	\$ 1,186	\$ 2,400	\$ 2,761	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,543	0.06%
<b>RECREATION</b>	\$ 9,386	\$ 11,500	\$ 8,761	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,518	0.24%
Campground	\$ 33,632	\$ 39,662	\$ 32,155	\$ 32,200	\$ 32,200	\$ 32,200	\$ 32,200	\$ 32,200	\$ 33,306	0.83%
<b>FEES AND CHARGES</b>										
Garbage Fees	\$ 138,804	\$ 139,451	\$ 147,006	\$ 147,000	\$ 147,000	\$ 147,000	\$ 147,000	\$ 147,000	\$ 145,033	3.63%
Penalty	\$ 1,046	\$ 1,090	\$ 941	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 822	0.02%
Sale of tags	\$ 528	\$ 774	\$ 1,102	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 988	0.02%
Commission Paid on Tax Collection: School	\$ 140,378	\$ 141,315	\$ 149,049	\$ 148,800	\$ 148,800	\$ 148,800	\$ 148,800	\$ 148,800	\$ 146,843	3.67%
Revenues Internal Sources	\$ 4,184	\$ 4,369	\$ 4,536	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,449	0.11%
	\$ 412,180	\$ 347,367	\$ 358,627	\$ 388,500	\$ 388,500	\$ 388,500	\$ 388,500	\$ 388,500	\$ 382,584	9.57%
<b>INTEREST INCOME ON GENERAL FUNDS</b>										
Interest earned	\$ 4,836	\$ 5,071	\$ 3,533	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,868	0.10%
									\$ -	
Revenues Internal Sources	\$ 417,016	\$ 352,438	\$ 362,160	\$ 392,000	\$ 392,000	\$ 392,000	\$ 392,000	\$ 392,000	\$ 386,452	9.66%
<b>GRANTS</b>										
Small Communities	\$ 335,435	\$ 389,450	\$ 445,259	\$ 505,300	\$ 505,300	\$ 505,300	\$ 505,300	\$ 505,300	\$ 462,081	11.55%
<b>PROJECT GRANT</b>										
Sustainable Community Plan			\$ 93,300							
Victim Assistance	\$ 28,178	\$ 27,341	\$ 28,433	\$ 35,000	\$ 36,100	\$ 37,200	\$ 38,300	\$ 39,300	\$ 33,732	0.84%
Museum: RDKB			\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 28,333	0.71%
Air Quality	\$ 44,000	\$ 53,204	\$ 24,000	\$ 38,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 21,401	0.54%
Other Grants	\$ 31,722	\$ 13,555	\$ 1,117						\$ -	0.00%
	\$ 103,900	\$ 94,100	\$ 166,850	\$ 103,800	\$ 68,900	\$ 70,000	\$ 71,100	\$ 72,100	\$ 83,465.33	2.09%
									\$ -	
Revenues other than taxation	\$ 856,351	\$ 835,988	\$ 974,269	\$ 1,001,100	\$ 966,200	\$ 967,300	\$ 968,400	\$ 969,400	\$ 942,376	23.56%
<b>UTILITIES TAXATION</b>										
1% on Cable & Phone	\$ 85,083	\$ 92,496	\$ 97,955	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 95,692	2.39%
3% on Sale of Natural Gas	\$ 81,839	\$ 80,604	\$ 82,333	\$ 82,300	\$ 82,300	\$ 82,300	\$ 82,300	\$ 82,300	\$ 82,035	2.05%
	\$ 166,922	\$ 173,100	\$ 180,288	\$ 180,300	\$ 180,300	\$ 180,300	\$ 180,300	\$ 180,300	\$ 177,726	4.44%
<b>TAAAXATION RELATED REVENUES</b>										
Penalties and Interest	\$ 58,210	\$ 54,687	\$ 48,449	\$ 48,500	\$ 48,500	\$ 48,500	\$ 48,500	\$ 48,500	\$ 50,481	1.26%
									\$ -	
<b>Page Total carry forward next page</b>	\$ 1,081,483	\$ 1,063,775	\$ 1,203,006	\$ 1,229,900	\$ 1,195,000	\$ 1,196,100	\$ 1,197,200	\$ 1,198,200	\$ 1,170,583	29.27%





# STATISTICAL SECTION

## The Corporation of the City of Grand Forks

### Assessment / Taxation Comparative Statistics

#### for the Years 2003 -2009

	2009 Budget	2008	2007	2006	2005	2004	2003
Assessments for General Taxation							
Residential	\$ 381,451,921	\$ 379,718,320	\$ 278,997,220	\$ 217,871,520	\$ 195,078,020	\$ 173,091,305	\$ 171,033,491
Utilities	\$ 1,097,785	\$ 1,097,785	\$ 961,805	\$ 1,070,700	\$ 1,042,270	\$ 1,011,495	\$ 1,024,105
Major Industry	\$ 12,313,801	\$ 15,257,800	\$ 16,058,300	\$ 14,202,500	\$ 14,400,600	\$ 14,569,800	\$ 15,240,200
Light Industry	\$ 2,200,700	\$ 2,085,600	\$ 1,853,500	\$ 1,804,800	\$ 1,926,000	\$ 1,841,400	\$ 1,620,100
Business	\$ 59,979,370	\$ 57,084,318	\$ 48,889,300	\$ 43,019,750	\$ 41,912,650	\$ 38,375,850	\$ 37,749,100
Recreational	\$ 45,500	\$ 45,500	\$ 27,900	\$ 51,400	\$ 16,300	\$ 14,500	\$ 14,500
Farm	\$ 176,587	\$ 176,587	\$ 185,171	\$ 190,428	\$ 187,100	\$ 187,300	\$ 177,500
Total Taxable Assessments	\$ 457,265,664	\$ 455,465,910	\$ 346,973,196	\$ 278,211,098	\$ 254,562,940	\$ 229,091,650	\$ 226,858,996
	\$ 501,012,501	\$ 381,670,516	\$ 306,032,208	\$ 280,019,234	\$ 252,000,815	\$ 249,544,896	
Total School Tax Assessments	\$ 463,223,851	\$ 462,648,197	\$ 353,837,809	\$ 285,931,442	\$ 257,228,304	\$ 231,825,804	\$ 228,549,272
Municipal Tax Rates per \$1,000							
Residential	2.72820	2.46530	3.07690	3.8000	3.7431	4.2652	4.3348
Utilities	34.02070	34.00000	34.00000	30.2432	24.2723	25.5221	25.9002
Major Industry	46.54310	50.59440	46.72600	52.2070	42.1136	42.4741	43.1742
Light Industry	11.51300	11.51500	12.50000	12.5000	10.0846	10.7629	19.5931
Business	9.46690	9.47430	10.59000	11.7300	9.8665	10.2088	10.3601
Recreational	6.00200	6.00000	7.50000	7.5000	10.7975	12.3973	12.6142
Farm	6.00200	6.00000	7.50000	7.5000	5.9648	6.0793	6.1554
School Tax Rate per \$1,000							
Residential	2.62890	2.56080	3.02550	3.7081	4.0587	4.6289	5.0618
Utilities	14.50000	14.20000	14.70000	14.9000	14.9000	15.0000	15.0000
Major Industry	7.00000	9.30000	12.50000	12.5000	12.5000	12.5000	12.5000
Light Industry	7.00000	6.80000	7.90000	9.2000	9.6000	9.9000	9.9000
Business	7.00000	6.80000	7.90000	9.2000	9.0000	9.9000	9.9000
Recreational	3.70000	3.60000	3.90000	4.2000	4.5000	4.5000	4.5000
Farm	6.90000	6.80000	6.80000	6.8000	6.8000	6.8000	6.8000
Residential Tax Rate per \$1,000	2.2730066	2.8369018	3.5036	3.4511382	3.9325144	3.9966856	
General	2.72820	2.46530	3.07690	3.8000	3.7431	4.2652	4.3348
Local School Levy	2.62890	2.56080	3.02550	3.7081	4.0587	4.6289	5.0618
Provincial Policing Levy	0.26320	0.26270	0.29480				
Regional District	1.77610	1.67620	2.03888	2.4143	2.4693	2.5319	2.3917
Regional Hospital District	0.19850	0.33550	0.42246	0.5210	0.4689	0.2726	0.3177
BC Assessment Authority	0.06410	0.06150	0.06770	0.0816	0.092	0.1057	0.1159
Municipal Finance Authority	0.00020	0.00020	0.00030	0.0003	0.0003	0.0003	0.0003
Total Residential Rate	7.65920	7.36220	8.92654	10.5253	10.8323	11.8046	12.2222
City Taxation Revenues							
Residential	\$ 1,040,677	\$ 936,120	\$ 858,447	\$ 827,912	\$ 730,197	\$ 738,269	\$ 741,390
Utilities	\$ 37,347	\$ 37,325	\$ 32,701	\$ 32,381	\$ 25,298	\$ 25,815	\$ 26,525
Major Industry	\$ 573,122	\$ 771,959	\$ 750,340	\$ 741,470	\$ 606,461	\$ 618,839	\$ 657,984
Light Industry	\$ 25,337	\$ 24,016	\$ 23,169	\$ 22,560	\$ 19,423	\$ 19,819	\$ 31,743
Business	\$ 567,819	\$ 540,834	\$ 517,738	\$ 504,622	\$ 413,531	\$ 391,771	\$ 391,084
Recreational	\$ 273	\$ 273	\$ 209	\$ 386	\$ 176	\$ 180	\$ 183
Farm	\$ 1,060	\$ 1,060	\$ 1,389	\$ 1,428	\$ 1,116	\$ 1,139	\$ 1,093
Parcel Tax	\$ 117,000	\$ 116,730	\$ 116,200	\$ 114,320			
Total City Tax Revenues	\$ 2,362,635	\$ 2,428,316	\$ 2,300,193	\$ 2,245,079	\$ 1,796,202	\$ 1,795,832	\$ 1,850,002
Electrical Credit to Taxes	\$ (226,600)	\$ (250,504)	\$ (298,700)	\$ (336,592)			
Net	\$ 2,136,035.34	\$ 2,177,811.66	\$ 2,001,492.51	\$ 1,908,486.65	\$ 1,796,202.00	\$ 1,795,832.00	\$ 1,850,002.00

CITY OF GRAND FORKS  
SUMMARY OF TAX FEES & CHARGES  
FINANCING MUNICIPAL SERVICES

**YEAR 2008**

ALL SERVICES BY TAX CLASS	PROPERTY TAX		ELETRICAL CREDIT	TOTAL PROPERTY NET OF ELECTRICAL TAX		UTILITY & FRANCHISE	WATER	SEWER	GARBAGE	ELECTRICAL	BUSINESS LICENCE	TOTAL	PER CENT
	PARCEL TAX			ELECTRICAL TAX									
RESIDENTIAL	\$936,120	\$90,660	\$ (125,252)	\$901,528			\$539,000	\$550,192	\$147,000	\$1,543,351	\$0	\$3,681,071	53.6%
LOCAL IMPROVEMENT								\$6,040				\$6,040	0.1%
COMMERCIAL	\$540,553	\$19,740	\$ (125,252)	\$435,041			\$97,000	\$97,355	\$0	\$1,482,680	\$31,865	\$2,143,941	31.2%
INDUSTRIAL	\$771,959	\$1,890		\$773,849			\$11,000	\$972	\$0	\$0	\$0	\$785,821	11.4%
OTHERS	\$62,674	\$4,440		\$67,114			\$0	\$0	\$0	\$0	\$0	\$67,114	1.0%
UTILITY&FRANCHISE						\$180,288	\$0	\$0	\$0	\$0	\$0	\$180,288	2.6%
<b>TOTAL</b>	<b>\$2,311,306</b>	<b>\$116,730</b>	<b>\$ (250,504)</b>	<b>\$2,177,532</b>		<b>\$180,288</b>	<b>\$647,000</b>	<b>\$654,559</b>	<b>\$147,000</b>	<b>\$3,026,030</b>	<b>\$31,865</b>	<b>\$6,864,274</b>	<b>100.0%</b>

**YEAR 2007**

ALL SERVICES BY TAX CLASS	PROPERTY TAX		ELETRICAL CREDIT	TOTAL PROPERTY NET OF ELECTRICAL TAX		UTILITY & FRANCHISE	WATER	SEWER	GARBAGE	ELECTRICAL	BUSINESS LICENCE	TOTAL	PER CENT
	PARCEL TAX			ELECTRICAL TAX									
RESIDENTIAL	\$858,447	\$89,800	\$ (149,350)	\$798,897			\$476,842	\$489,590	\$145,698	\$1,468,310	\$0	\$3,379,337	51.2%
LOCAL IMPROVEMENT								\$6,040				\$6,040	0.1%
COMMERCIAL	\$517,738	\$19,800	\$ (149,350)	\$388,188			\$101,940	\$170,761	\$0	\$1,426,280	\$29,478	\$2,116,647	32.1%
INDUSTRIAL	\$750,340	\$2,160		\$752,500			\$42,429	\$5,537	\$0	\$0	\$0	\$800,466	12.1%
OTHERS	\$57,468	\$4,440		\$61,908			\$0	\$0	\$0	\$0	\$0	\$123,816	1.9%
UTILITY&FRANCHISE						\$173,100	\$0	\$0	\$0	\$0	\$0	\$173,100	2.6%
<b>TOTAL</b>	<b>\$2,183,993</b>	<b>\$116,200</b>	<b>\$ (298,700)</b>	<b>\$2,001,493</b>		<b>\$173,100</b>	<b>\$621,211</b>	<b>\$671,928</b>	<b>\$145,698</b>	<b>\$2,894,591</b>	<b>\$29,478</b>	<b>\$6,599,407</b>	<b>100.0%</b>

CITY OF GRAND FORKS  
SUMMARY OF TAX FEES & CHARGES  
FINANCING MUNICIPAL SERVICES

**YEAR 2006**

ALL SERVICES BY TAX CLASS	TOTAL PROPERTY NET OF			UTILITY & FRANCHISE	WATER	SEWER	GARBAGE	ELECTRICAL	BUSINESS LICENCE	TOTAL	PER CENT
	PROPERTY TAX	PARCEL TAX	ELETRICAL CREDIT								
RESIDENTIAL	\$827,912	\$87,300	\$ (168,296)	\$746,916	\$472,085	\$484,900	\$143,758	\$1,265,058	\$0	\$3,112,717	44.5%
LOCAL IMPROVEMENT						\$6,040				\$6,040	0.1%
COMMERCIAL	\$504,622	\$21,840	\$ (168,296)	\$358,166	\$105,561	\$178,132	\$0	\$1,377,809	\$29,710	\$2,049,378	29.3%
INDUSTRIAL	\$741,470	\$560		\$742,030	\$42,429	\$5,537	\$0	\$0	\$0	\$1,532,026	21.9%
OTHERS	\$56,755	\$4,620		\$61,375	\$0	\$0	\$0	\$0	\$0	\$122,750	1.8%
UTILITY&FRANCHISE					\$166,922	\$0	\$0	\$0	\$0	\$166,922	2.4%
<b>TOTAL</b>	<b>\$2,130,759</b>	<b>\$114,320</b>	<b>\$ (336,592)</b>	<b>\$1,908,487</b>	<b>\$166,922</b>	<b>\$620,075</b>	<b>\$674,609</b>	<b>\$2,642,868</b>	<b>\$29,710</b>	<b>\$6,989,834</b>	<b>100.0%</b>

NOTE: 2006,2007,2008 WATER AND SEWER CHARGES ARE GROSS (NO DISCOUNTS, PENALTIES CONNECTION OR OTHER FEES INCLUDED)

CITY OF GRAND FORKS  
SUMMARY OF TAX FEES & CHARGES  
FINANCING MUNICIPAL SERVICES

**YEAR 2005**

ALL SERVICES BY TAX CLASS	TAXES	UTILITY & FRANCHISE	WATER	SEWER	GARBAGE	ELECTRICAL	BUSINESS LICENCE	TOTAL	PER CENT			
										RESIDENTIAL	\$730,197	
COMMERCIAL	\$413,531		\$80,835	\$135,705	\$0	\$1,629,065	\$29,948	\$2,289,084	37.5%			
INDUSTRIAL	\$606,461		\$42,429	\$5,537	\$0	\$0	\$0	\$654,427	10.7%			
OTHERS	\$46,013		\$0	\$0	\$0	\$0	\$0	\$46,013	0.8%			
UTILITY&FRANCHISE		\$87,768	\$0	\$0	\$0	\$0	\$0	\$87,768	1.4%			
Adjs						\$12,710		\$12,710	0.2%			
<b>TOTAL</b>	<b>\$1,796,202</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,768</b>	<b>\$613,264</b>	<b>\$657,754</b>	<b>\$105,980</b>	<b>\$2,820,312</b>	<b>\$29,948</b>	<b>\$6,111,228</b>	<b>100.0%</b>

CITY OF GRAND FORKS  
SUMMARY OF TAX FEES & CHARGES  
FINANCING MUNICIPAL SERVICES

**YEAR 2004**

ALL SERVICES BY TAX CLASS	TAXES	UTILITY & FRANCHISE	WATER	SEWER	GARBAGE	ELECTRICAL	BUSINESS LICENCE	TOTAL	PER CENT			
RESIDENTIAL	\$738,269		\$479,816	\$501,307	\$87,213	\$1,110,608	\$0	\$2,917,213	48.8%			
COMMERCIAL	\$391,771		\$79,096	\$131,133	\$0	\$1,600,803	\$28,655	\$2,231,458	37.3%			
INDUSTRIAL	\$618,839		\$42,429	\$5,755	\$0	\$0	\$0	\$667,023	11.2%			
OTHERS	\$46,953		\$0		\$0	\$0	\$0	\$46,953	0.8%			
UTILITY&FRANCHISE Adjs	\$0	\$82,063	\$0	\$0	\$0	\$0	\$0	\$82,063	1.4%			
						\$36,448		\$36,448	0.6%			
<b>TOTAL</b>	<b>\$1,795,832</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$82,063</b>	<b>\$601,341</b>	<b>\$638,195</b>	<b>\$87,213</b>	<b>\$2,747,859</b>	<b>\$28,655</b>	<b>\$5,981,158</b>	<b>100%</b>

**YEAR 2003**

ALL SERVICES BY TAX CLASS	TAXES	UTILITY & FRANCHISE	WATER	SEWER	GARBAGE	ELECTRICAL	BUSINESS LICENCE	TOTAL	PER CENT			
RESIDENTIAL	\$741,390		\$478,000	\$498,858	\$87,382	\$1,069,602	\$0	\$2,875,232	50.2%			
COMMERCIAL	\$391,084		\$81,000	\$130,562	\$0	\$1,362,537	\$29,147	\$1,994,330	34.8%			
INDUSTRIAL	\$657,984		\$42,429	\$5,537	\$0	\$0	\$0	\$705,950	12.3%			
OTHERS	\$59,542		\$0	\$0	\$0	\$0	\$0	\$59,542	1.0%			
UTILITY&FRANCHISE Adjs	\$0	\$73,357	\$0	\$0	\$0	\$0	\$0	\$73,357	1.3%			
						\$22,392		\$22,392	0.4%			
<b>TOTAL</b>	<b>\$1,850,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,357</b>	<b>\$601,429</b>	<b>\$634,957</b>	<b>\$87,382</b>	<b>\$2,454,532</b>	<b>\$29,147</b>	<b>\$5,730,804</b>	<b>100%</b>

PARCEL TAX TO FUND ROAD MAINTENANCE

<u>ACTIVITIES UNDER PARCEL TAX</u>	<u>2006 BUDGET</u>	<u>2006 ACTUAL</u>	<u>#Parcels</u>	<u>Parcel Tax Imposed</u>
			2342	
SNOW REMOVAL	\$ 46,996	\$ 40,289	\$ 20.07	\$ 13.38
SNOW PLOWING	\$ 43,329	\$ 23,988	\$ 18.50	\$ 12.33
SANDING	\$ 15,580	\$ 32,205	\$ 6.65	\$ 4.43
POTHOLE PATCHING	\$ 18,569	\$ 27,563	\$ 7.93	\$ 5.29
GRADING	\$ 29,492	\$ 48,603	\$ 12.59	\$ 8.40
INSPECTIONS	\$ 8,046	\$ 8,324	\$ 3.44	\$ 2.29
DITCHING/STORM DRAINAGE	\$ 288	\$ 25,289	\$ 0.12	\$ 0.08
TRAFFIC SIGNS & BARRICADES	\$ 33,403	\$ 28,335	\$ 14.26	\$ 9.51
TRAFFIC CROSSWALKS	\$ 19,498	\$ 11,606	\$ 8.33	\$ 5.55
				\$ -
<b>TOTAL</b>	<b>\$ 215,201</b>	<b>\$ 246,202</b>	<b>\$ 91.89</b>	<b>\$ 61.26</b>

PARCEL TAX TO FUND ROAD MAINTENANCE

<u>ACTIVITIES</u>	<u>2007 BUDGET</u>	<u>2007 ACTUAL</u>	<u>#Parcels</u>	<u>Proposed Parcel Tax</u>
		year to date	2360	
SNOW REMOVAL	\$ 37,338	\$ 46,393	\$ 15.82	\$ 11.07
SNOW PLOWING	\$ 44,225	\$ 73,857	\$ 18.74	\$ 13.12
SANDING	\$ 71,625	\$ 37,225	\$ 30.35	\$ 21.24
POTHOLE PATCHING	\$ 17,400	\$ 11,596	\$ 7.37	\$ 5.16
GRADING	\$ 42,790	\$ 23,442	\$ 18.13	\$ 12.69
INSPECTIONS	\$ 15,190	\$ 8,568	\$ 6.44	\$ 4.51
DITCHING/STORM DRAINAGE	\$ 42,288	\$ 33,235	\$ 17.92	\$ 12.54
TRAFFIC SIGNS & BARRICADES	\$ 34,343	\$ 17,657	\$ 14.55	\$ 10.19
TRAFFIC CROSSWALKS	\$ 14,850	\$ 9,318	\$ 6.29	\$ 4.40
<b>TOTAL</b>	<b>\$ 320,049</b>	<b>\$ 261,291</b>	<b>\$ 136.66</b>	<b>\$ 95.66</b>

PARCEL TAX TO FUND ROAD MAINTENANCE

<u>ACTIVITIES</u>	<u>2008 BUDGET</u>	<u>2008 ACTUAL</u>	<u>#Parcels</u>	<u>2008 Cost of Serv. Parcel Tax</u>
			2360	
SNOW REMOVAL	\$ 45,473	\$ 83,890	\$ 19.27	\$ 13.87
SNOW PLOWING	\$ 41,818	\$ 60,451	\$ 17.72	\$ 12.76
SANDING	\$ 85,040	\$ 43,414	\$ 36.03	\$ 25.94
POTHOLE PATCHING	\$ 17,922	\$ 18,491	\$ 7.59	\$ 5.47
GRADING	\$ 44,074	\$ 40,406	\$ 18.68	\$ 13.45
INSPECTIONS	\$ 15,646	\$ 15,646	\$ 6.63	\$ 4.77
DITCHING	\$ 43,528	\$ 28,250	\$ 18.44	\$ 13.28
TRAFFIC SIGNS & BARRICADES	\$ 35,374	\$ 55,974	\$ 14.99	\$ 10.79
TRAFFIC CROSSWALKS	\$ 15,296	\$ 12,139	\$ 6.48	\$ 4.67
<b>TOTAL</b>	<b>\$ 344,171</b>	<b>\$ 358,661</b>	<b>\$ 146.96</b>	<b>\$ 105.81</b>
2008 Charge				\$ 60.00

	Folios	Adjusted Folios	Parcel Tax	2006 to 2009 Total Tax
Residential				
Vacant Land	662	478	\$ 10	\$ 4,780
Single Family	1552	1300	\$ 60	\$ 78,000
Res. ALR	41	30	\$ 60	\$ 1,800
Res. Farm	2	2	\$ 60	\$ 120
Strata	161	100	\$ 50	\$ 5,000
Other	72	10	\$ 10	\$ 100
				<u>\$ 89,800</u>
Utilities	31	29	\$ 60	\$ 1,740
Major Industry	36	36	\$ 60	\$ 2,160
Light Industry	15	15	\$ 60	\$ 900
Business	474	330	\$ 60	\$ 19,800
Rec/Non Profit	44	20	\$ 60	\$ 1,200
Farm	10	10	\$ 60	\$ 600
				<u>\$ 26,400</u>
	3100	<u>2360</u>		<u>\$ 116,200</u>

**CITY OF GRAND FORKS**  
**Statistics : 2005 - 2008**

		2005		2006		2007		2008		
		Count	\$	Count	\$	Count	\$	Count	\$	
Min Tax	<65		350		350		350		350	
	>65		100		100		100		100	
PHOG Rate	<65		470		570		570		570	
	>65		745		845		845		845	
Hog Credits	>65		264,450		274,597		282,038		326,923	
	>65	School								
		Muni		149,473		204,677		213,629		178,924
		<b>Total</b>	<b>589</b>	<b>413,922</b>	<b>594</b>	<b>479,275</b>	<b>616</b>	<b>495,666</b>	<b>617</b>	<b>505,847</b>
	<65	School		280,140		332,321		333,971		385,415
	<65	Muni		26,489		74,258		81,156		59,059
		<b>Total</b>	<b>692</b>	<b>306,629</b>	<b>747</b>	<b>406,579</b>	<b>762</b>	<b>415,127</b>	<b>795</b>	<b>444,473</b>
		<b>Total School</b>		<b>544,589</b>		<b>606,918</b>		<b>616,009</b>		<b>712,338</b>
		<b>Total Muni</b>		<b>175,962</b>		<b>278,936</b>		<b>294,785</b>		<b>237,982</b>
		<b>Grand Totals</b>	<b>1281</b>	<b>720,551</b>	<b>1341</b>	<b>885,854</b>	<b>1378</b>	<b>910,793</b>	<b>1412</b>	<b>950,320</b>
<b>Water Rates - Annual</b>										
	ByLaw #	Jan-05	BL 1769	Jan-06	BL 1795	Jan-06	BL 1822	Jan-08	BL 1862	
Residential	Customer Charge		79.99		79.99		79.99		42.00	
	Fixed & Capital Usage		206.61		206.61		206.61		64.50	
	<b>Before Discount</b>		<b>286.60</b>		<b>286.60</b>		<b>286.60</b>		<b>330.00</b>	
	Discount 5%		(14.33)		(14.33)		(14.33)		-	
	<b>Total</b>		<b>272.27</b>		<b>272.27</b>		<b>272.27</b>		<b>330.00</b>	
<b>Sewer - Annual</b>										
	ByLaw #	Jan-05	BL 1770	Jan-06	BL 1796	Jan-06	BL 1823	Jan-08	BL 1851	
Residential	Customer Charge		97.38		97.38		97.38		63.00	
	Fixed & Capital Usage		227.23		227.23		227.23		63.00	
	<b>Before Discount</b>		<b>324.61</b>		<b>324.61</b>		<b>324.61</b>		<b>366.00</b>	
	Discount 5%		(16.23)		(16.23)		(16.23)		-	
	<b>Total</b>		<b>308.38</b>		<b>308.38</b>		<b>308.38</b>		<b>366.00</b>	
<b>Electrical - Bi- Monthly</b>										
	ByLaw #	BL 1771		BL 1797	BL 1809	BL 1824		BL 1848	BL 1861	
		1-Jan-05		1-Jan-06	1-Jul-06	1-Jan-07		1-Jan-08	1-Jul-08	
Residential	Customer Charge	\$ -		\$ 10.00	\$ 10.00	\$ 21.00		\$ 21.00	\$ 21.00	
	Usage per KWH	\$ 0.06433		\$ 0.06231	\$ 0.06603	\$ 0.06654		\$ 0.06854	\$ 0.06920	
	Minimum Charge	\$ 22.90								
Commercial	Customer Charge	\$ -		\$ 20.00	\$ 20.00	\$ 21.00		\$ 21.00	\$ 21.00	
	Total Usag, per KWH	\$ 0.09214		\$ 0.07582	\$ 0.07589	\$ 0.07741		\$ 0.07973	\$ 0.08050	
	Usage 1st 200000KWH			\$ 0.06900	\$ 0.05950	\$ 0.06071		\$ 0.06253	\$ 0.06310	
	Usage >200000KWH									
	Minimum Charge	\$ 45.68								
Seasonal Load Rate	Customer Charge			\$ 20.00	\$ 20.00	\$ 20.00		\$ 21.00	\$ 21.00	
	Usage per KWH			\$ 0.07582	\$ 0.07589	\$ 0.07741		\$ 0.07973	\$ 0.08050	
	Total Usag, per KWH	\$ 0.09214								
	Minimum Charge	\$ 45.68								
Electrical Credit	per KWH			\$ 0.0110		\$ 0.0097		\$ 0.0079		
<b>Garbage Fees</b>										
	ByLaw #		BL 1605		BL 1798		BL 1798		BL 1847	
Residential	Annual		\$ 46.00		\$ 94.64		\$ 94.64		\$ 96.00	
Tag a Bag	6 tags		\$ 6.00		\$ 6.00		\$ 6.00		\$ 6.00	
<b>Business Licence Fees</b>										
	ByLaw#		BL 1481		BL 1481		BL 1481		BL 1856	
Home Based			\$ 50.00		\$ 50.00		\$ 50.00		\$ 75.00	
Regular			\$ 75.00		\$ 75.00		\$ 75.00		\$ 75.00	
Large Business			\$ 200.00		\$ 200.00		\$ 200.00		\$ 200.00	
Itinerant			\$ 250.00		\$ 250.00		\$ 250.00		\$ 250.00	
Event			\$ 75.00		\$ 75.00		\$ 75.00		\$ 75.00	