

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**AGENDA - COMMITTEE OF THE WHOLE MEETING**  
**Monday, February 24th, 2014, 9:00 am**  
**6641 Industrial Parkway (old Canpar office bldg.)**

|   | <u>ITEM</u>   | <u>SUBJECT MATTER</u>   | <u>RECOMMENDATION</u>  |
|---|---|---|--|
| 1 | <b><u>PRESENTATION TO URBAN SYSTEMS BY THE MAYOR</u></b>  |   |  |
| 2 | <b><u>CALL TO ORDER</u></b>   |   |  |
|   | Call meeting to order   |   | Call meeting to order at 9 am  |
| 3 | <b><u>COMMITTEE OF THE WHOLE AGENDA</u></b>   |   |  |
|   | Agenda for February 24th, 2014  | Adopt the agenda for February 24th, 2014  | Adoption of agenda   |
| 4 | <b><u>REGISTERED PETITIONS AND DELEGATIONS</u></b>  |   |  |
|   | Boundary Country Regional Chamber of Commerce - James Wilson presentation<br><a href="#">Delegation - Boundary Country Reg. Chamber of Commerce.pdf</a>   | Proposed 2014 budget presentation for the Boundary Country Regional Chamber of Commerce   | The Committee of the Whole recommends to Council to receive the presentation by James Wilson of the Boundary Country Regional Chamber of Commerce  |
|   | Boundary Museum Society - Bob DeMaertelaere presentation<br><a href="#">Delegation - Boundary Museum Society.pdf</a>  | Proposed 2014 budget presentation for the Boundary Museum Society   | The Committee of the Whole recommends to Council to receive the presentation by Bob DeMaertelaere of the Boundary Museum Society   |
|   | Urban Systems   | Presentation of the Draft Water Supply Plan report  | The Committee of the Whole recommends Council receive the final draft report regarding the Water Supply Plan from Urban Systems.   |
| 5 | <b><u>PRESENTATIONS FROM STAFF</u></b>  |   |  |
|   | Manager of Development and Engineering Services - RDKB request for land improvements<br><a href="#">Memo - Manager of Development &amp; Engineering Services - RDKB Request for Land Improvements.pdf</a> | Request from John Mackey, Director of Recreation and Facilities for the RDKB for land improvements to the property between the Skateboard Park and the Aquatic Center | The Committee of the Whole recommends that Council receive the presentation and does not proceed with this recommendation until further key elements such as planning, research, and consultation are in place |

Chief Financial Officer - 2014-2018  
Financial Plan Review  
[Finance - Financial Plan Presentation  
COTW Feb 24th.pdf](#)

To present and review the  
2014-2018 Financial Plan

The Committee of the Whole  
recommends that Council  
receive the presentation and  
review of the 2014-2018  
Financial Plan

- 6      **REPORTS AND DISCUSSION**
- 7      **INFORMATION ITEMS**
- 8      **CORRESPONDENCE ITEMS**
- 9      **LATE ITEMS**
- 10     **PROPOSED BYLAWS FOR DISCUSSION**
- 11     **REPORTS, QUESTIONS AND INQUIRIES  
FROM MEMBERS OF THE COUNCIL  
(VERBAL)**
- 12     **QUESTION PERIOD FROM THE PUBLIC**
- 13     **ADJOURNMENT**

| <b>Boundary Country Regional Chamber of Commerce BUDGET</b> | <b>Budget</b> |
|---|---------------|
| <b>Revenue</b>  |               |
| Memberships   | 15,000        |
| Insurance Commissions                                       | 2,364         |
| Operating Revenue from Fund Raising                         | 10,000        |
| Biz after Biz events  | 500           |
| Village of Midway Funding                                   | 1,500         |
| City of Grand Forks Funding (Restricted)                    | 20,000        |
| Advertising Revenue   | 1200          |
|   | <b>50,564</b> |

|                                   |               |
|-----------------------------------|---------------|
| <b>Expense</b>                    |               |
| Memberships and Dues              | 3,600         |
| Accounting & Legal                | 100           |
| Advertising & Promotions          | 10,000        |
| Courier & Postage                 | 250           |
| Insurance                         | 1,000         |
| Interest & Bank Charges           | 100           |
| Office Supplies                   | 1,000         |
| Biz after Biz                     | 3,000         |
| Rent Midway                       | 1,500         |
| Cleaning & Maintenance            | 600           |
| Telephone/cell phone              | 600           |
| Travel (ED)                       | 7,000         |
| Web Site Costs                    | 1,500         |
| Grand Forks projects (Restricted) | 15,000        |
| Conference Travel (Board)         | 2,000         |
| Trade shows                       | 3,000         |
| Board Meeting                     | 314           |
|                                   |               |
|                                   |               |
|                                   |               |
|                                   |               |
|                                   |               |
|                                   |               |
|                                   |               |
|                                   |               |
| <b>TOTAL</b>                      | <b>50,564</b> |

|                   |          |
|-------------------|----------|
| <b>Difference</b> | <b>-</b> |
|-------------------|----------|

## Council Delegations

### Background

Council for the City of Grand Forks welcomes public input and encourages individuals and groups to make their views known to Council at an open public meeting.

Council needs to know all sides of an issue, and the possible impacts of any action they make take, prior to making a decision that will affect the community. The following outline has been devised to assist you in preparing for your presentation, so that you will understand the kind of information that Council will require, and the expected time frame in which a decision will be forthcoming. Council may not make a decision at this meeting.

### Presentation Outline

Presentations may be a maximum of 10 minutes.

Your Worship, Mayor Taylor, and Members of Council, I/We are here this evening on behalf of BOUNDARY MUSEUM SOCIETY

to request that you consider acceptance of our annual budget report & presentation of 2013 activities

The reason(s) that I/We are requesting this action are:

To present our annual report to Council

I/We believe that in approving our request the community will benefit by:

(over)

## Council Delegations (cont.)

I/We believe that by not approving our request the result will be:

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In conclusion, I/we request that Council for the City of Grand Forks adopt a resolution stating:

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Name: Bob DeMaertelaere  
Organization: Boundary Museum Society  
Mailing Address: PO Box 220 Grand Forks BC  
(Including Postal Code) V0H 1H0  
Telephone Number: 250-442-3737  
Email Address: boundarymuse@shaw.ca

The information provided on this form is collected under the authority of the Community Charter and is a matter of public record, which will form a part of the Agenda for a Regular Meeting of Council. The information collected will be used to process your request to be a delegation before Council. If you have questions about the collection, use and disclosure of this information contact the "Coordinator" City of Grand Forks.

N:Forms/Delegation form

Form may be submitted by email to: [info@grandforks.ca](mailto:info@grandforks.ca)

| BOUNDARY MUSEUM SOCIETY<br>YEARLY BUDGET   | 2013<br>EXPENSES |              | 2013<br>INCOME |        | 2014<br>EXPENSES |        | 2015<br>INCOME |        |
|--|------------------|--------------|----------------|--------|------------------|--------|----------------|--------|
|  | BUDGET           | ACTUAL       | BUDGET         | ACTUAL | BUDGET           | ACTUAL | BUDGET         | ACTUAL |
|  |                  |              |                |        |                  |        |                |        |
| Monthly recurring charges, phone, bank charges,<br>internet, web-site, security, utilities | \$6,000.00       | \$3,586.65   |                |        | \$5,000.00       |        |                |        |
| Advertising  | \$1,420.00       | \$1,787.87   |                |        | \$2,000.00       |        |                |        |
| Archival materials   | \$1,600.00       |              |                |        | \$500.00         |        |                |        |
| Bookkeeping & accounting services  | \$2,400.00       | \$1,040.00 * |                |        | \$1,600.00       |        |                |        |
| Insurance  | \$2,500.00       | \$3,577.00   |                |        | \$4,500.00 *     |        |                |        |
| Custodial supplies   | \$500.00         |              |                |        | \$500.00         |        |                |        |
| Misc.  | \$500.00         | \$189.97     |                |        | \$500.00         |        |                |        |
| Office Supplies  | \$800.00         | \$1,222.86   |                |        | \$1,000.00       |        |                |        |
| Postage  | \$180.00         | \$201.42     |                |        | \$200.00         |        |                |        |
| Repairs & maintenance including grounds & garbage fees                                     | \$2,000.00       | \$1,839.80   |                |        | \$2,000.00       |        |                |        |
| Subscriptions & dues   | \$400.00         | \$395.00     |                |        | \$500.00         |        |                |        |
| Summer supplies, educational programming & exhibit expense                                 | \$4,000.00       | \$5,667.54   |                |        | \$4,000.00       |        |                |        |
| Travel expense   | \$500.00         | \$76.00      |                |        | \$500.00         |        |                |        |
| Book purchases   | \$350.00         |              |                |        | \$400.00         |        |                |        |
| Artefact minor repairs & purchases   | \$200.00         | \$53.95      |                |        | \$200.00         |        |                |        |
| Training & education costs   | \$200.00         |              |                |        | \$200.00         |        |                |        |
| Staff uniforms   | \$200.00         | \$8.31       |                |        | \$200.00         |        |                |        |
| Woodworkers shop - restoration supplies etc.   | \$4,000.00       | \$865.58     |                |        | \$2,000.00       |        |                |        |
| Artifact minor repairs   | \$1,000.00       |              |                |        | \$500.00         |        |                |        |
| Development of major exhibits  | \$2,500.00       |              |                |        | \$3,500.00       |        |                |        |
| Educational programming supplies & development   | \$1,000.00       |              |                |        | \$1,000.00       |        |                |        |
| Consulting fees  | \$2,000.00       |              |                |        | \$1,000.00       |        |                |        |
| Training & development - board & staff   | \$1,500.00       |              |                |        | \$1,500.00       |        |                |        |
| Storage upgrades   | \$1,500.00       | \$19.99      |                |        | \$500.00         |        |                |        |
| Marketing  | \$1,500.00       |              |                |        | \$1,500.00       |        |                |        |
| Signage upgrades   | \$1,800.00       |              |                |        | \$5,000.00 *     |        |                |        |
| Security upgrades  | \$500.00         | \$944.65     |                |        | \$250.00         |        |                |        |
| Gifts  | \$200.00         | \$29.99      |                |        | \$200.00         |        |                |        |
| Mileage  | \$500.00         |              |                |        | \$500.00         |        |                |        |
| Taxes - GST/HST  |                  | \$531.94     |                |        | \$500.00         |        |                |        |
| Wages  | \$70,750.00      | \$60,852.03  |                |        | \$70,750.00      |        |                |        |
| Balance carried fwd to cover lbr & expenses to May 2014 *                                  |                  | \$29,609.45  |                |        |                  |        |                |        |
|  | \$112,500.00     | \$112,500.00 |                |        | \$112,500.00     |        |                |        |

| BOUNDARY MUSEUM SOCIETY<br>YEARLY BUDGET  | 2013<br>EXPENSES |        | 2013<br>INCOME |              | 2014<br>EXPENSES |                | 2015<br>INCOME |        |
|---|------------------|--------|----------------|--------------|------------------|----------------|----------------|--------|
|   | BUDGET           | ACTUAL | BUDGET         | ACTUAL       | BUDGET           | ACTUAL         | BUDGET         | ACTUAL |
| CITY OF GRAND FORKS   |                  |        | \$70,000.00    | \$70,000.00  |                  | \$70,000.00    |                |        |
| YCW & SERVICE CANADA REBATE   |                  |        | \$12,500.00    | \$8,274.27   |                  | \$12,500.00    |                |        |
| MEMBERSHIPS, DONATIONS, BOOK SALES ETC.   |                  |        | \$2,000.00     | \$2,068.11   |                  | \$2,000.00     |                |        |
| ARCHIVAL INCOME   |                  |        | \$500.00       | \$311.20     |                  | \$500.00       |                |        |
| MISC OTHER INCOME: VENUE RENTAL, ADMISSIONS, EVENTS ETC.  |                  |        | \$2,500.00     | \$5,936.60 * |                  | \$2,500.00     |                |        |
| BC ARTS COUNCIL   |                  |        | \$0.00         | \$0.00       |                  | \$0.00 reapply |                |        |
| GC GAMING   |                  |        | \$0.00         | \$0.00       |                  | \$0.00 reapply |                |        |
| <b>Note - 2014 budget modified for signage &amp; insurance increases</b>  |                  |        | \$87,500.00    | \$86,590.18  |                  | \$87,500.00    |                |        |
| <b>NOTES:</b>   |                  |        |                |              |                  |                |                |        |
| Prior to 2013, the Museum operated on their L.O.C. January to May.<br>Starting in 2014, \$30,000 has been carried forward to cover expenses until receipt of funding from RDKB & City of GF in May. |                  |        |                |              |                  |                |                |        |
| Total carried forward to 2014 from 2013 to cover expenses below:  |                  |        |                |              |                  |                |                |        |
| * Jan - May wages, insurance, dues, monthly bills etc.  |                  |        |                |              |                  |                |                |        |
| Operating Projects started but not completed in 2013  |                  |        |                |              |                  |                |                |        |
| Not included are special projects such as Flour Mill, new Building etc.)  |                  |        |                |              |                  |                |                |        |
|   |                  |        | \$29,609.45    |              |                  |                |                |        |
|   |                  |        | \$25,000.00    |              |                  |                |                |        |
|   |                  |        | \$5,000.00     |              |                  |                |                |        |

# MEMORANDUM



**DATE : February 17, 2014**  
**TO : Mayor and Council**  
**FROM : Manager of Development and Engineering**  
**SUBJECT : RDKB – Request for Land Improvements**

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On February 13, 2014, on behalf of the Grand Forks Recreation Commission, we have received a request from John Mackey, Director of Recreation and Facilities for the Kootenay Boundary, for land improvements to the property between the Skateboard Park and the Aquatic Center. They have requested that the City install grass in this area along with a small playground.

The costs of these improvements could range from \$25,000 to \$50,000 depending on the size of the playground installed and whether sod was installed or the area was just seeded.

I do not recommend that Council proceed with this request at this time. Planning, research and consultation are key elements for such a project and thus far are missing from this process.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "SJB", written over a light blue circular stamp.


Sasha J. Bird, ASCT  
Manager of Development and Engineering



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From:  John Mackey <jmackey@rdkb.com> Feb-13-14 12:45:07 PM 

Subject: Landscaping City Property adjacent to Skate Park.

To:  **Sasha Bird**

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Good afternoon,

At a recent GFREC Commission meeting, staff was requested to solicit the City for additional improvements to the property between the skate park and the aquatic centre. In addition to the "grassing" of the area, the Recreation Commission would like the City to consider putting in a small playground in that space as well. This playground would replace the city owned playground that was removed from Dick Bartlett Park back in the mid 90s.

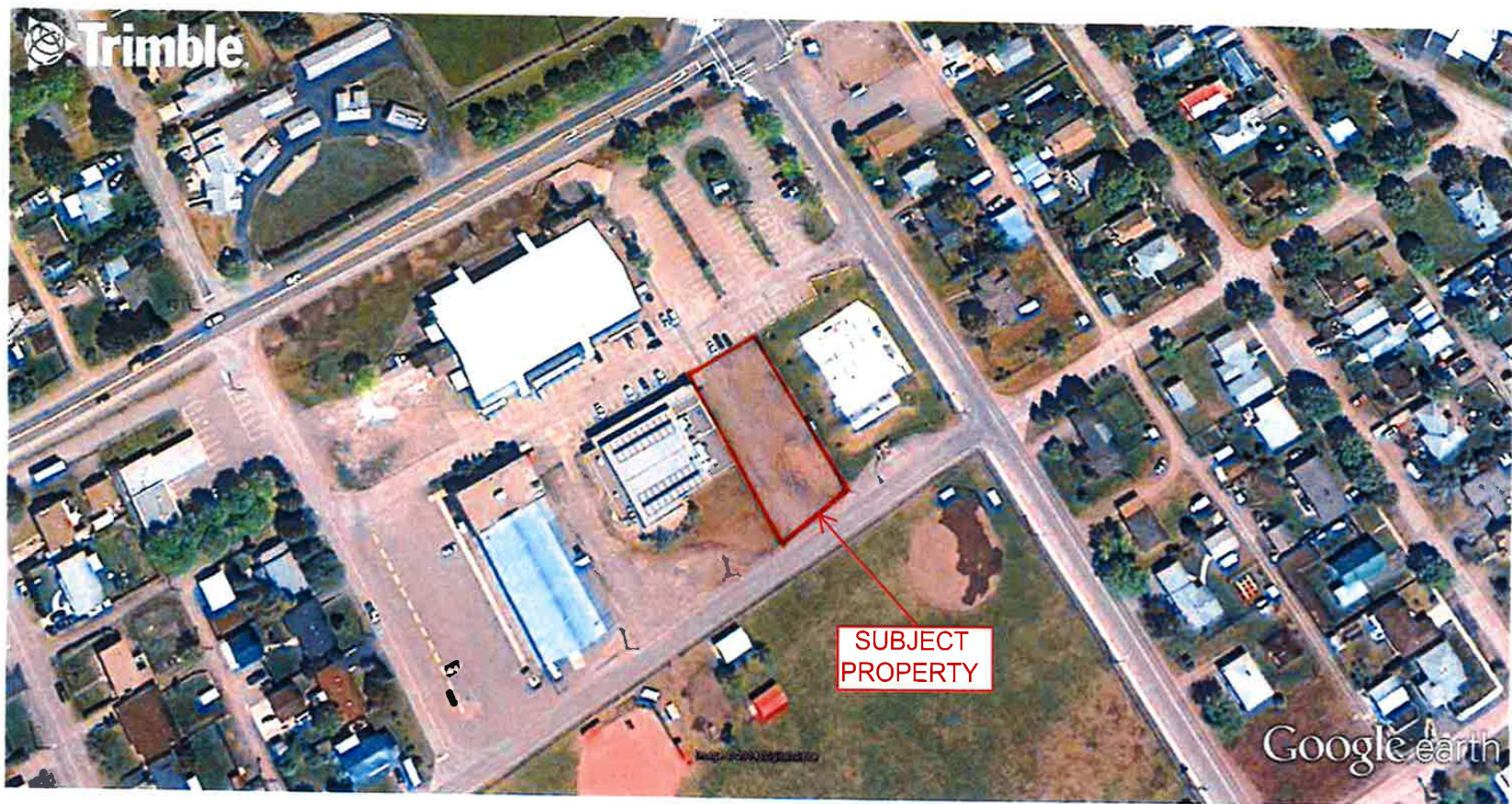
Thank you for considering this request.

John Mackey, CD, MA  
Director of Recreation & Facilities

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I am using the Free version of SPAMfighter.  
SPAMfighter has removed 3467 of my spam emails to date.

Do you have a slow PC? Try a free scan!



Google earth

feet  
meters

1000

400



# MEMORANDUM



**DATE : February 13, 2014**  
**TO : Mayor and Council**  
**FROM : Roxanne Shepherd, Chief Financial Officer**  
**SUBJECT : Financial Plan Draft Presentation Feb 24, 2014**

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Please find attached the *DRAFT* Financial Plan for 2014 to 2018.

## **2014-2018 FINANCIAL PLAN REVIEW AGENDA**

February 24, 2014  
Committee of the Whole Meeting

Chief Administrative Officer - Introduction

Chief Financial Officer

Review of 2013 Financial Plan and results

Review of 2014 financial planning issues

Corporate Services & Communications – advertising

Discussion of capital items

**City of Grand Forks**  
**Appendix "A" to Bylaw 1996**  
**Consolidated 5 Year Financial Plan 2014 - 2018**

|  | 2014              | 2015                 | 2016                 | 2017                 | 2018                 |
|--|-------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>Revenue</u></b>                            |                   |                      |                      |                      |                      |
| Property taxes , grants in lieu & franchise Fees | \$ 2,942,062      | \$ 2,999,900         | \$ 3,058,900         | \$ 3,119,000         | \$ 3,180,300         |
| Parcel taxes                                     | 6,041             | 6,041                | 6,041                | 6,041                | 6,041                |
| User levies                                      | 1,755,180         | 1,788,400            | 1,822,200            | 1,856,700            | 1,891,800            |
| Fees and charges                                 | 4,942,787         | 5,172,452            | 5,413,268            | 5,665,728            | 5,829,900            |
| Grants and other                                 | 2,831,734         | 706,586              | 711,811              | 717,161              | 722,537              |
| <b>Total Revenues</b>                            | <b>12,477,804</b> | <b>10,673,379</b>    | <b>11,012,220</b>    | <b>11,364,630</b>    | <b>11,630,578</b>    |
| <b><u>Expenses</u></b>                           |                   |                      |                      |                      |                      |
| Purchases for resale                             | 3,294,066         | 3,390,619            | 3,559,125            | 3,736,082            | 3,848,200            |
| Operating  | 6,873,582         | 6,975,918            | 7,079,899            | 7,185,426            | 7,292,452            |
| Debt interest                                    | 100,961           | 86,477               | 81,477               | 76,477               | 71,477               |
| Amortization                                     | 1,539,874         | 1,556,513            | 1,573,366            | 1,590,434            | 1,607,722            |
| <b>Total Operating Expenses</b>                  | <b>11,808,483</b> | <b>12,009,528</b>    | <b>12,293,867</b>    | <b>12,588,419</b>    | <b>12,819,850</b>    |
| <b>Net Revenue (loss)</b>                        | <b>\$669,320</b>  | <b>(\$1,336,149)</b> | <b>(\$1,281,648)</b> | <b>(\$1,223,789)</b> | <b>(\$1,189,272)</b> |
| <b><u>Allocations</u></b>                        |                   |                      |                      |                      |                      |
| Debt proceeds                                    | 3,551,978         | 577,500              | 577,500              | 577,500              | 367,500              |
| Capital expenditures                             | (8,086,429)       | (1,139,000)          | (1,014,000)          | (830,000)            | (619,500)            |
| Debt principal repayment                         | (197,886)         | (183,001)            | (171,092)            | (161,566)            | (153,945)            |
| Transfers from (to) reserves / surplus           | 2,523,143         | 524,136              | 315,874              | 47,421               | (12,504)             |
| Reserve fund in excess of amortization           | <u>1,539,874</u>  | <u>1,556,513</u>     | <u>1,573,366</u>     | <u>1,590,434</u>     | <u>1,607,722</u>     |
| <b>Financial Plan Balance</b>                    | <b>\$0</b>        | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |

**City of Grand Forks  
Five Year Plan 2014 to 2018  
Operations Summary  
Supporting Schedule A**

|  | 2013 Plan        | 2014 Plan        | 2015 Plan          | 2016 Plan          | 2017 Plan          | 2018 Plan          |
|--|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| <b>General</b>                               |                  |                  |                    |                    |                    |                    |
| Revenue                                      |                  |                  |                    |                    |                    |                    |
| Property Taxes                               | \$ 2,768,320     | \$ 2,837,537     | \$ 2,894,300       | \$ 2,952,200       | \$ 3,011,200       | \$ 3,071,400       |
| Parcel Taxes                                 |                  |                  |                    |                    |                    |                    |
| Payments in Lieu & Franchise Fees            | 104,479          | 104,525          | 105,600            | 106,700            | 107,800            | 108,900            |
| Solid Waste Levies                           | 185,000          | 195,000          | 197,000            | 199,000            | 201,000            | 203,000            |
| Slag Sales                                   | 255,000          | 250,000          | 252,500            | 255,025            | 257,575            | 260,151            |
| Fees and Charges                             | 593,043          | 546,588          | 557,500            | 568,700            | 580,100            | 591,700            |
| Government Grants - Operations               | 352,846          | 317,286          | 317,286            | 317,286            | 317,286            | 317,286            |
| Government Grants - Capital                  | 491,844          | 637,889          |                    |                    |                    |                    |
| Other Sources                                | 159,940          | 134,114          | 136,800            | 139,500            | 142,300            | 145,100            |
| Restricted Investment Income                 |                  | -                | -                  | -                  | -                  | -                  |
|  | <b>4,910,472</b> | <b>5,022,939</b> | <b>4,460,986</b>   | <b>4,538,411</b>   | <b>4,617,261</b>   | <b>4,697,537</b>   |
| Expenses                                     |                  |                  |                    |                    |                    |                    |
| Airport Cost of Sales                        | 52,734           | 49,000           | 50,500             | 52,000             | 53,600             | 55,200             |
| Operations Expense                           | 4,288,867        | 4,377,761        | 4,443,400          | 4,510,100          | 4,577,800          | 4,646,500          |
| Community Support                            | 246,794          | 284,920          | 289,194            | 293,532            | 297,935            | 302,404            |
| Preventative Maintenance Program             | 105,036          | 141,258          | 143,377            | 145,528            | 147,710            | 149,926            |
| Studies & Planning                           |                  | -                | -                  | -                  | -                  | -                  |
| Debt Interest                                | 67,937           | 44,484           | 30,000             | 25,000             | 20,000             | 15,000             |
| Amortization                                 | 760,000          | 900,000          | 909,000            | 918,090            | 927,271            | 936,544            |
| <b>Total Expenses</b>                        | <b>5,521,368</b> | <b>5,797,423</b> | <b>5,865,471</b>   | <b>5,944,249</b>   | <b>6,024,316</b>   | <b>6,105,573</b>   |
| <b>Net Income (Loss) before Other Income</b> | <b>(610,896)</b> | <b>(774,484)</b> | <b>(1,404,485)</b> | <b>(1,405,838)</b> | <b>(1,407,055)</b> | <b>(1,408,036)</b> |
| Other Income                                 |                  |                  |                    |                    |                    |                    |
| Contributions from Electrical                | 410,000          | 420,000          | 432,600            | 445,578            | 458,945            | 465,830            |
| Gain (Loss) on Disposition of Assets         |                  | -                | -                  | -                  | -                  | -                  |
| <b>Net Income (Loss)</b>                     | <b>(200,896)</b> | <b>(354,484)</b> | <b>(971,885)</b>   | <b>(960,260)</b>   | <b>(948,109)</b>   | <b>(942,207)</b>   |
| Allocations                                  |                  |                  |                    |                    |                    |                    |
| Debt proceeds                                | 663,511          | 1,639,778        | -                  | -                  | -                  | -                  |
| Capital Expenditures                         | (2,340,257)      | (2,980,916)      |                    |                    |                    |                    |
| Capital Planning                             | (71,667)         |                  | -                  | -                  | -                  | -                  |
| Debt principal repayment                     | (94,657)         | (74,484)         | (74,484)           | (74,484)           | (74,484)           | (74,484)           |
| Transfers from (to) reserves                 | 871,570          | 703,250          | (252,500)          | (255,025)          | (257,575)          | (265,300)          |
| Transfers from (to) surplus                  | 412,396          | 166,857          | 389,869            | 371,680            | 352,898            | 345,448            |
| Reserve fund in excess of amortization       | 760,000          | 900,000          | 909,000            | 918,090            | 927,271            | 936,544            |
| <b>Surplus (Deficit)</b>                     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |

**City of Grand Forks  
Five Year Plan 2014 to 2018  
Operations Summary  
Supporting Schedule A**

|  | 2013 Plan        | 2014 Plan        | 2015 Plan        | 2016 Plan        | 2017 Plan        | 2018 Plan        |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Equipment</b>                       |                  |                  |                  |                  |                  |                  |
| Recoveries                             | \$ 491,742       | \$ 471,443       | \$ 477,100       | \$ 482,800       | \$ 488,600       | \$ 494,500       |
| Operations Expense                     | 371,764          | 461,518          | 468,400          | 475,400          | 482,500          | 489,700          |
| <b>Net Recoveries</b>                  | <b>119,978</b>   | <b>9,925</b>     | <b>8,700</b>     | <b>7,400</b>     | <b>6,100</b>     | <b>4,800</b>     |
| Debt Interest                          | 3,203            | 1,603            | 1,603            | 1,603            | 1,603            | 1,603            |
| Amortization                           | 245,568          | 232,874          | 234,038          | 235,209          | 236,385          | 237,567          |
| <b>Net Recoveries (Loss)</b>           | <b>(128,793)</b> | <b>(224,552)</b> | <b>(226,941)</b> | <b>(229,412)</b> | <b>(231,888)</b> | <b>(234,370)</b> |
| Gain (Loss) on Disposition of Assets   | -                | -                | -                | -                | -                | -                |
| <b>Net Recoveries (Loss)</b>           | <b>(128,793)</b> | <b>(224,552)</b> | <b>(226,941)</b> | <b>(229,412)</b> | <b>(231,888)</b> | <b>(234,370)</b> |
| <b>Allocations</b>                     |                  |                  |                  |                  |                  |                  |
| Debt proceeds                          | -                | -                | -                | -                | -                | -                |
| Capital Expenditures                   | (210,000)        | -                | (50,000)         | (50,000)         | (50,000)         | (50,000)         |
| Debt principal repayment               | (79,416)         | (74,426)         | (59,541)         | (47,633)         | (38,106)         | (30,485)         |
| Transfers from (to) reserves           | 210,000          | (158,448)        | (40,000)         | (40,800)         | (41,616)         | (42,448)         |
| Transfers from (to) surplus            | (37,359)         | 224,552          | 226,941          | 229,412          | 231,888          | 234,370          |
| Reserve fund in excess of amortization | 245,568          | 232,874          | 149,541          | 138,433          | 129,722          | 122,933          |
| <b>Surplus (Deficit)</b>               | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |



**City of Grand Forks  
Five Year Plan 2014 to 2018  
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|  | 2013 Plan        | 2014 Plan        | 2015 Plan        | 2016 Plan        | 2017 Plan        | 2018 Plan        |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Electrical</b>  |                  |                  |                  |                  |                  |                  |
| <b>Revenue</b>   |                  |                  |                  |                  |                  |                  |
| User Fees  | \$ 4,216,000     | \$ 4,324,609     | \$ 4,540,839     | \$ 4,767,881     | \$ 5,006,275     | \$ 5,156,500     |
| Fees and Charges   | 40,000           | 63,226           | 65,512           | 67,886           | 70,352           | 72,500           |
|  | <b>4,256,000</b> | <b>4,387,835</b> | <b>4,606,352</b> | <b>4,835,768</b> | <b>5,076,628</b> | <b>5,229,000</b> |
| <b>Expenditure</b>                                       |                  |                  |                  |                  |                  |                  |
| Purchases for resale                                     | 3,109,400        | 3,245,066        | 3,340,119        | 3,507,125        | 3,682,482        | 3,793,000        |
| Operations Expense                                       | 607,400          | 542,604          | 548,000          | 553,500          | 559,000          | 564,600          |
| Amortization   | 34,000           | 42,000           | 42,000           | 42,000           | 42,000           | 42,000           |
| <b>Expenditure</b>                                       | <b>3,750,800</b> | <b>3,829,670</b> | <b>3,930,119</b> | <b>4,102,625</b> | <b>4,283,482</b> | <b>4,399,600</b> |
| <b>Net Income (loss) before Contributions to General</b> | <b>505,200</b>   | <b>558,165</b>   | <b>676,232</b>   | <b>733,143</b>   | <b>793,146</b>   | <b>829,400</b>   |
| Contributions to General                                 | 410,000          | 420,000          | 432,600          | 445,578          | 458,945          | 465,830          |
| <b>Net income (loss)</b>                                 | <b>95,200</b>    | <b>138,165</b>   | <b>243,632</b>   | <b>287,565</b>   | <b>334,201</b>   | <b>363,570</b>   |
| <b>Allocations</b>                                       |                  |                  |                  |                  |                  |                  |
| Capital Expenditures                                     | (235,000)        | (281,000)        | (375,000)        | (250,000)        | (70,000)         | (100,000)        |
| Transfers from (to) reserves                             | (10,000)         | 61,000           | 175,000          | 50,000           | (130,000)        | (100,000)        |
| Transfers from (to) surplus                              | 115,800          | 19,835           | (85,632)         | (129,565)        | (176,201)        | (205,570)        |
| Reserve fund in excess of amortization                   | 34,000           | 42,000           | 42,000           | 42,000           | 42,000           | 42,000           |
| <b>Surplus (Deficit)</b>                                 | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |

**City of Grand Forks  
Five Year Plan 2014 to 2018  
Operations Summary  
Supporting Schedule A**

|  | 2013 Plan        | 2014 Plan        | 2015 Plan        | 2016 Plan        | 2017 Plan        | 2018 Plan        |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Water</b>                           |                  |                  |                  |                  |                  |                  |
| <b>Revenue</b>                         |                  |                  |                  |                  |                  |                  |
| Parcel Taxes                           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| User Levies                            | 752,700          | 781,180          | 796,800          | 812,700          | 829,000          | 845,600          |
| Fees and Charges                       | 4,200            | 4,284            | 4,400            | 4,500            | 4,600            | 4,700            |
| Government Grants - Capital            | 716,844          | 879,556          |                  |                  |                  |                  |
|  | <b>1,473,744</b> | <b>1,665,020</b> | <b>801,200</b>   | <b>817,200</b>   | <b>833,600</b>   | <b>850,300</b>   |
| Operations Expense                     | 738,968          | 717,317          | 728,100          | 739,000          | 750,100          | 761,352          |
| Preventative Maintenance Program       | 80,000           | 81,601           | 83,233           | 84,898           | 86,596           | 88,328           |
| Studies & Planning                     | -                | -                | -                | -                | -                | -                |
| Debt Interest                          | -                | -                | -                | -                | -                | -                |
| Amortization                           | 186,100          | 200,000          | 204,000          | 208,080          | 212,242          | 216,486          |
| <b>Total Expenses</b>                  | <b>1,005,068</b> | <b>998,918</b>   | <b>1,015,333</b> | <b>1,031,978</b> | <b>1,048,937</b> | <b>1,066,165</b> |
| <b>Net Income (Loss)</b>               | <b>468,676</b>   | <b>666,102</b>   | <b>(214,133)</b> | <b>(214,778)</b> | <b>(215,337)</b> | <b>(215,865)</b> |
| <b>Allocations</b>                     |                  |                  |                  |                  |                  |                  |
| Debt proceeds                          | 2,046,006        | 1,572,423        | 367,500          | 367,500          | 367,500          | 367,500          |
| Capital Expenditures                   | (2,691,182)      | (3,867,846)      | (469,500)        | (469,500)        | (469,500)        | (469,500)        |
| Capital Planning                       | (131,667)        | -                | -                | -                | -                | -                |
| Debt principal repayment               | -                | -                | -                | -                | -                | -                |
| Transfers from (to) reserves           | -                | 1,415,866        | -                | -                | -                | -                |
| Transfers from (to) surplus            | 122,067          | 13,455           | 112,133          | 108,698          | 105,096          | 101,379          |
| Reserve fund in excess of amortization | 186,100          | 200,000          | 204,000          | 208,080          | 212,242          | 216,486          |
| <b>Surplus (Deficit)</b>               | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |



**City of Grand Forks  
Five Year Plan 2014 to 2018  
Operations Summary  
Supporting Schedule A**

|  | 2013 Plan        | 2014 Plan        | 2015 Plan        | 2016 Plan        | 2017 Plan        | 2018 Plan        |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Sewer</b>                           |                  |                  |                  |                  |                  |                  |
| <b>Revenue</b>                         |                  |                  |                  |                  |                  |                  |
| Parcel Taxes                           | \$ 38,295        | \$ 6,041         | \$ 6,041         | \$ 6,041         | \$ 6,041         | \$ 6,041         |
| User Levies                            | 745,000          | 779,000          | 794,600          | 810,500          | 826,700          | 843,200          |
| Fees and Charges                       | 9,000            | 4,080            | 4,200            | 4,300            | 4,400            | 4,500            |
| Government Grants - Capital            | 491,844          | 612,889          |                  |                  |                  |                  |
|  | <b>1,284,139</b> | <b>1,402,010</b> | <b>804,841</b>   | <b>820,841</b>   | <b>837,141</b>   | <b>853,741</b>   |
| Operations Expense                     | 692,362          | 702,346          | 712,900          | 723,600          | 734,500          | 745,500          |
| Preventative Maintenance Program       | 35,000           | 35,700           | 36,414           | 37,142           | 37,885           | 38,643           |
| Studies & Planning                     |                  | -                | -                | -                | -                | -                |
| Debt Interest                          | 25,758           | 54,874           | 54,874           | 54,874           | 54,874           | 54,874           |
| Amortization                           | 130,000          | 165,000          | 167,475          | 169,987          | 172,537          | 175,125          |
| <b>Total Expenses</b>                  | <b>883,120</b>   | <b>957,920</b>   | <b>971,663</b>   | <b>985,604</b>   | <b>999,796</b>   | <b>1,014,142</b> |
| <b>Net Income (Loss)</b>               | <b>401,019</b>   | <b>444,090</b>   | <b>(166,822)</b> | <b>(164,763)</b> | <b>(162,655)</b> | <b>(160,401)</b> |
| <b>Allocations</b>                     |                  |                  |                  |                  |                  |                  |
| Debt proceeds                          | 563,511          | 339,777          | 210,000          | 210,000          | 210,000          |                  |
| Capital Expenditures                   | (983,687)        | (976,667)        | (244,500)        | (244,500)        | (240,500)        | -                |
| Capital Planning                       | (71,667)         |                  | -                | -                | -                | -                |
| Debt principal repayment               | (6,495)          | (48,975)         | (48,975)         | (48,975)         | (48,975)         | (48,975)         |
| Transfers from (to) reserves           |                  | 24,000           | -                | -                | -                | -                |
| Transfers from (to) surplus            | (32,681)         | 52,776           | 82,823           | 78,251           | 69,594           | 34,251           |
| Reserve fund in excess of amortization | 130,000          | 165,000          | 167,475          | 169,987          | 172,537          | 175,125          |
| <b>Surplus (Deficit)</b>               | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |

City of Grand Forks  
Supporting Schedule B  
Consolidated 5 Year Financial Plan 2014 -2018

|   | % of 2014 Total<br>funding | 2014<br>\$ | 2015<br>\$ | 2016<br>\$ | 2017<br>\$ | 2018<br>\$ |
|---|----------------------------|------------|------------|------------|------------|------------|
| <b>FUNDING SOURCES BEFORE TRANSFERS FROM RESERVES / SURPLUS</b> |                            |            |            |            |            |            |
| Property Tax Levies, Grants in lieu & Franchise Fees            | 15.86%                     | 2,942,062  | 2,999,900  | 3,053,900  | 3,119,000  | 3,180,300  |
| Parcel Taxes  |                            |            |            |            |            |            |
| Water   | 0.00%                      | -          | -          | -          | -          | -          |
| Sewer   | 0.03%                      | 6,041      | 6,041      | 6,041      | 6,041      | 6,041      |
| Total Parcel Taxes  | 0.03%                      | 6,041      | 6,041      | 6,041      | 6,041      | 6,041      |
| User Levies   |                            |            |            |            |            |            |
| Water   | 4.21%                      | 781,180    | 796,800    | 812,700    | 829,000    | 845,600    |
| Sewer   | 4.20%                      | 779,000    | 794,600    | 810,500    | 826,700    | 843,200    |
| Solid Waste   | 1.05%                      | 195,000    | 197,000    | 199,000    | 201,000    | 203,000    |
| Total User Levies   | 9.46%                      | 1,755,180  | 1,788,400  | 1,822,200  | 1,856,700  | 1,891,800  |
| Fees and charges  |                            |            |            |            |            |            |
| General   | 2.95%                      | 546,588    | 557,500    | 568,700    | 580,100    | 591,700    |
| Water   | 0.02%                      | 4,284      | 4,400      | 4,500      | 4,600      | 4,700      |
| Sewer   | 0.02%                      | 4,080      | 4,200      | 4,300      | 4,400      | 4,500      |
| Electrical Fees   | 23.31%                     | 4,324,609  | 4,540,839  | 4,767,881  | 5,006,275  | 5,156,500  |
| Electrical - other fees and charges                             | 0.34%                      | 63,226     | 65,512     | 67,886     | 70,352     | 72,500     |
| Total Fees and Charges  | 26.64%                     | 4,942,787  | 5,172,452  | 5,413,268  | 5,665,728  | 5,829,900  |
| Other sources   |                            |            |            |            |            |            |
| General Operating   | 0.72%                      | 134,114    | 136,800    | 139,500    | 142,300    | 145,100    |
| Total Operating Revenue   |                            | 9,780,184  | 10,103,593 | 10,439,909 | 10,789,769 | 11,053,141 |
| Slag Sales  | 1.35%                      | 250,000    | 252,500    | 255,025    | 257,575    | 260,151    |
| Capital Government grants, DCC's & Gas Tax & Other              | 13.19%                     | 2,447,620  | 317,286    | 317,286    | 317,286    | 317,286    |
| Total Revenue   | 67.26%                     | 12,477,804 | 10,673,379 | 11,012,220 | 11,364,630 | 11,630,578 |
| Debt proceeds   |                            |            |            |            |            |            |
| General   | 8.84%                      | 1,639,778  | -          | -          | -          | -          |
| Water   | 8.48%                      | 1,572,423  | 367,500    | 367,500    | 367,500    | 367,500    |
| Sewer   | 1.83%                      | 339,777    | 210,000    | 210,000    | 210,000    | -          |
| Equipment   | 0.00%                      | -          | -          | -          | -          | -          |
| Total Debt Proceeds   | 19.15%                     | 3,551,978  | 577,500    | 577,500    | 577,500    | 367,500    |
| TOTAL FUNDING SOURCES BEFORE TRANSFERS FROM RESERVES / SURPLUS  | 86.40%                     | 16,029,782 | 11,250,879 | 11,589,720 | 11,942,130 | 11,998,078 |
| <b>EXPENDITURES</b>   |                            |            |            |            |            |            |
| Purchases for Resale  |                            |            |            |            |            |            |
| General   | 0.26%                      | 49,000     | 50,500     | 52,000     | 53,600     | 55,200     |
| Electrical  | 17.49%                     | 3,245,066  | 3,340,119  | 3,507,125  | 3,682,482  | 3,793,000  |
| Total Cost of Sales   | 17.75%                     | 3,294,066  | 3,390,619  | 3,559,125  | 3,736,082  | 3,848,200  |
| Operating, Community, Planning & Preventative Expenses          |                            |            |            |            |            |            |
| General   | 25.89%                     | 4,803,939  | 4,875,971  | 4,949,159  | 5,023,445  | 5,098,830  |
| Water   | 4.31%                      | 798,918    | 811,333    | 823,898    | 836,696    | 849,679    |
| Sewer   | 3.98%                      | 738,046    | 749,314    | 760,742    | 772,385    | 784,143    |
| Electrical  | 2.92%                      | 542,604    | 548,000    | 553,500    | 559,000    | 564,600    |
| Equipment net recoveries  | -0.05%                     | (9,925)    | (8,700)    | (7,400)    | (6,100)    | (4,800)    |
| Total Operation Expenses  | 37.05%                     | 6,873,582  | 6,975,918  | 7,079,899  | 7,185,426  | 7,292,452  |
| Debt interest   |                            |            |            |            |            |            |
| General   | 0.24%                      | 44,484     | 30,000     | 25,000     | 20,000     | 15,000     |
| Water   | 0.00%                      | -          | -          | -          | -          | -          |
| Sewer   | 0.30%                      | 54,874     | 54,874     | 54,874     | 54,874     | 54,874     |
| Equipment   | 0.01%                      | 1,603      | 1,603      | 1,603      | 1,603      | 1,603      |
| Total Debt Interest expense                                     | 0.54%                      | 100,961    | 86,477     | 81,477     | 76,477     | 71,477     |
| Capital expenditures  |                            |            |            |            |            |            |

City of Grand Forks  
Supporting Schedule B  
Consolidated 5 Year Financial Plan 2014 -2018

|  | % of 2014 Total<br>funding | 2014<br>\$        | 2015<br>\$        | 2016<br>\$        | 2017<br>\$        | 2018<br>\$        |
|--|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General  | 16.07%                     | 2,980,916         | -                 | -                 | -                 | -                 |
| Water  | 20.85%                     | 3,867,846         | 469,500           | 469,500           | 469,500           | 469,500           |
| Sewer  | 5.26%                      | 976,667           | 244,500           | 244,500           | 240,500           | -                 |
| Electrical   | 1.41%                      | 261,000           | 375,000           | 258,000           | 70,000            | 100,000           |
| Equipment  | 0.00%                      | -                 | 50,000            | 50,000            | 50,000            | 50,000            |
| <b>Total Capital Expenditures</b>                  | <b>43.59%</b>              | <b>8,086,429</b>  | <b>1,139,000</b>  | <b>1,014,000</b>  | <b>830,000</b>    | <b>619,500</b>    |
| <b>Debt principal repayment</b>                    |                            |                   |                   |                   |                   |                   |
| General  | 0.40%                      | 74,484            | 74,484            | 74,484            | 74,484            | 74,484            |
| Water  | 0.00%                      | -                 | -                 | -                 | -                 | -                 |
| Sewer  | -                          | 48,975            | 48,975            | 48,975            | 48,975            | 48,975            |
| Electrical   | 0.40%                      | 74,426            | 59,541            | 47,633            | 38,106            | 30,485            |
| <b>Total Debt principal repayment</b>              | <b>1.07%</b>               | <b>197,886</b>    | <b>183,001</b>    | <b>171,092</b>    | <b>161,566</b>    | <b>153,945</b>    |
| <b>TOTAL EXPENDITURES</b>                          | <b>100.00%</b>             | <b>18,552,924</b> | <b>11,775,015</b> | <b>11,905,594</b> | <b>11,989,551</b> | <b>11,985,574</b> |
| <b>NET TRANSFER FROM (TO) RESERVES and SURPLUS</b> | <b>13.60%</b>              | <b>2,523,143</b>  | <b>524,136</b>    | <b>315,874</b>    | <b>47,421</b>     | <b>(12,504)</b>   |
| <b>RECAP NET TRANSFER FROM (TO) RESERVES</b>       |                            |                   |                   |                   |                   |                   |
| General (includes slag transfer)                   |                            | 870,107           | 137,369           | 116,655           | 95,323            | 80,148            |
| Water  |                            | 1,429,321         | 112,133           | 108,698           | 105,096           | 101,379           |
| Sewer  |                            | 76,776            | 82,823            | 78,251            | 69,594            | 34,251            |
| Electrical   |                            | 80,835            | 89,368            | (79,565)          | (306,201)         | (305,570)         |
| Equipment  |                            | 66,104            | 186,941           | 188,612           | 190,272           | 191,921           |
| <b>Total</b>                                       |                            | <b>2,523,143</b>  | <b>608,634</b>    | <b>412,650</b>    | <b>154,083</b>    | <b>102,129</b>    |
| <b>Amortization</b>                                |                            |                   |                   |                   |                   |                   |
| General  | 4.85%                      | 900,000           | 909,000           | 918,090           | 927,271           | 936,544           |
| Water  | 1.08%                      | 200,000           | 204,000           | 208,080           | 212,242           | 216,486           |
| Sewer  | 0.89%                      | 165,000           | 167,475           | 169,987           | 172,537           | 175,125           |
| Electrical   | 0.23%                      | 42,000            | 42,000            | 42,000            | 42,000            | 42,000            |
| Equipment  | 1.26%                      | 232,874           | 234,038           | 235,209           | 236,385           | 237,567           |
| <b>Total Amortization</b>                          | <b>8.30%</b>               | <b>1,539,874</b>  | <b>1,556,513</b>  | <b>1,573,366</b>  | <b>1,590,434</b>  | <b>1,607,722</b>  |
|  |                            | -                 | (84,498)          | (96,776)          | (106,662)         | (114,633)         |

**City of Grand Forks  
Appendix B to Bylaw 1996  
Consolidated 5 Year Financial Plan 2014 - 2018  
Revenues, Property Taxes and Exemptions**

In accordance with Section 165 (3.1) of the Community Charter, The City of Grand Forks is required to include in the Five Year financial Plan Bylaw, objectives and policies regarding each of the following:

- the proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the Community Charter;
- the distribution of property taxes among the property classes; and
- the use of permissive tax exemptions.

**Sources of Revenue**

| Revenue source                                   | % of Total 2014 Revenue |
|--|-------------------------|
| Property taxes , grants in lieu & franchise Fees | 23.6%                   |
| Parcel taxes                                     | 0.0%                    |
| User levies                                      | 14.1%                   |
| Fees and charges                                 | 39.6%                   |
| Grants and other                                 | 22.7%                   |

*Objective*

For operations, to maintain annual increases to a level that approximates the annual increase in inflation unless a specific program or project is identified that requires tax revenue funding. For capital and fiscal, to review and address annually the long term needs for capital infrastructure.

*Policies*

- The City will review the fees/charges annually to ensure that they keep pace with changes in the cost-of-living, as well as, changes in the methods or levels of service delivery.
- The City will encourage the use of alternate revenue resources instead of property taxes.
- User fees will be set to recover the full cost of services except where Council determines that a subsidy is in the general public interest.

**Distribution of Property Tax Rates**

In establishing property tax rates, Council will take into consideration:

- The amount of property taxes levied as compared to other municipalities.
- The property class conversion ratio as compared to other municipalities.
- The tax share borne by each property class
- The tax ratios of each property classification

**City of Grand Forks**  
**Appendix B to Bylaw 1996**  
**Consolidated 5 Year Financial Plan 2014 - 2018**  
**Revenues, Property Taxes and Exemptions**

The City will receive the Revised Assessment Roll for 2014 in April and will set the property tax rates based on the assessment before May 15, 2014. The 2014 distribution of property tax rates amongst all the property classifications will not be known until then.

The distribution for 2013 were as follows:

| Property Class          | % of General Revenue Taxation |
|-------------------------|-------------------------------|
| Residential             | 51.9347%                      |
| Utility                 | 1.6893%                       |
| Major Industry          | 26.0002%                      |
| Light Industry          | 1.3242%                       |
| Business and Other      | 19.0238%                      |
| Recreation / Non-profit | 0.0097%                       |
| Farm                    | 0.0181%                       |

*Objective*

To ensure equity among property classes by reviewing the ratios of property class allocations annually. In 2009 the industry tax ratio was lowered to 17.06 from 20.52. In 2013, the industry ratio was lowered to 9.92 from 10.55 in 2012. As well, in 2013, the business conversion ratio was lowered from 2.52 in 2012 to 2.39. In 2013 the light industry class was lowered from 2.96 to 2.93. For 2014, consideration for class conversion ratios will be considered in April.

*Policies*

- The City will review and set tax rates and shift each property classification's tax share annually until such time as Council deems the property classifications' share to be equitable.

**Permissive Tax Exemptions**

In guiding and approving permissive tax exemptions, Council will take into consideration:

- Not-for-profit occupiers of City property for the duration of their occupancy.
- Land and improvements surrounding a statutorily exempt building for public worship.

*Objective*

To optimize the provision of charitable and not for profit services for the benefit of Grand Forks residents, to provide property tax exemptions as permitted under the Community Charter in a consistent and fair manner, to restrict provision of exemption to those providing an extension to city services and to reduce the impact to city revenues.

*Policies*

Grand Forks residents must be primary beneficiaries of the organization's services and the services provided must be accessible to the public.