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2016-2020 FINANCIAL PLAN REVIEW AGENDA

January 18, 2016 - Committee of the Whole Meeting

Council Chambers - 10:00 A.M.

OPERATING PRESENTATION

1. Chief Administrative Officer Introduction

2. Chief Financial Officer
 - Community Support Summary
 - 2015 operating review
 - 2016 Financial Plan timeline review

3. Operating Budget Presentations
 - Finance
 - Legislative, Administration & Community Services
 - Building Inspection & Bylaw Services
 - Fire Rescue Services
 - Development & Engineering Services
 - Operations – Administration, Roads, Parks, Cemetery, Solid Waste, Facilities, Airport
 - Electrical Department
 - Water Department
 - Waste Water Department

4. Chief Financial Officer
 - 2016 Operating Budget summary
 - 2015 RDKB Requisition review
 - 2015 and 2016 Revenue review



The City of Grand Forks 2016-2020 Financial Plan General Government – Financial Services

Primary Functions

The finance department provides financial expertise, reports on the financial affairs, administers financial legislation, and develops and implements financial controls within the organization.

Financial reporting includes, but is not limited to, the annual financial statements, the annual financial plan, Provincial Reporting - Local Government Data Entry (LGDE) and the Statement of Financial Information (SOFI), GST, PST, and WCB. Internally, the City provides monthly and ad hoc reports for Council and staff.

The finance department provides accounting services including accounts payable/receivable, payroll, bi-monthly utility billing, and cemetery and business license administration. Customer service plays a key role as the Finance department also provides reception and telephone answering services for the City.

2016 Objectives & Major Plans

- Vadim E3 software upgrade
- Continuing and complete water meter input, Worktech software implementation
- Create reserves required for new Asset Management Financial Policy
- Implement Parcel or Property tax for Fire Truck purchase
- Permissive Tax Exemption Policy
- Continue working on Finance Procedure Manual
- Contaminated Sites – PSAB 3160
- Continue work on communications to improve operations and customer service



Employees

These functions are currently supported by the following employee complement (FTE – Full Time Employee).

These functions are currently supported by the following employee complement (FTE – Full Time Employee).

	<u>FTE</u>
Chief Financial Officer	1
Accountant/Comptroller	1
Payroll/Payables Clerk	1
Revenue Clerk	1

Accounting Clerk	1
Administrative Assistant	<u>1</u>
TOTAL	6

**The City of Grand Forks
2016-2020 Financial Plan**

FINANCIAL SERVICES

Expenditures	Actual 2014	Budget 2015	Actual 2015	Five Year Financial Plan				
				2016	2017	2018	2019	2020
Finance Contaminated Sites	302,135	334,460	253,067	320,000 10,000	326,400	332,928	339,590	346,378
Total				330,000				



The City of Grand Forks 2016-2020 Financial Plan General Government – CORPORATE ADMINISTRATION

Primary Functions

Legislative and Corporate Services

Corporate Administrations main function is to ensure that the corporation is meeting its legislative obligations. The Corporate primary functions include records management and retention of documents, responsibility for preparation of agendas and minutes of Council, provides administrative support for Mayor and Council, and assists in the development of policies, bylaws and contracts.

Community Services

Community Services falls under the Corporate Services blanket and involves the coordination and leadership of events that are City initiatives and other community events that arise. Communications plays a major factor and has been an additional and important role in the department that provides an integral information exchange with Council, staff and the public.

Communications

Performs, monitors and oversees corporate communications internally and externally (city website, media relations, public engagement and consultation programs in collaboration with Senior Managers and/or Council). Prepares annual report, liaises between media and Council, and ensures organizations brand guidelines are maintained in all communications, produces newsletters and media releases.

Economic Development

Develops and implements economic development strategies, including public consultation, brand recognition, develops and implements advertising and promotion of the city, signage, and relationship building with business community.

2016 Objectives & Major Plans

Major plans are in keeping with the Strategic Priorities of Council

Corporate & Legislative Services

- Records management (*Fiscal Responsibility and Legislative Requirement*)
- Relationship development with the provincial and federal governments (*Fiscal Responsibility*)
- Policy and Bylaw review and updates (*Fiscal Responsibility and Legislative Requirement*)

Community Services

- Planning of Community events (*Community Engagement and Livability*)
- Review of event process, policy and procedures (*Fiscal Responsibility*)

Communications

- Update website and existing marketing material (*Community Engagement*)
- Develop a social media presence (Facebook) (*Community Engagement*)
- Communications development workshops (*Community Engagement*)
- Improve community consultation and engagement (*Community Engagement and Livability*)
- Undertake a Community Survey development, implementation and reporting out (*Community Engagement and Livability*)

Economic Development

- Increase Economic Development strategies that promote City i.e. extensive advertising campaign, business attraction campaign, community engagement and outreach (*Economic Growth*)
- Increased participation in Boundary Economic Development Committee (*Economic Growth, Community Livability*)

Employees

These functions are currently supported by the following employee complement (FTE – Full Time Employee).

	<u>FTE</u>
Administration	4

Total Variance (2015 Budget to 2016 Budget) +\$ 2,302

Item 1 Legislative – Legal Fees	Amount	\$ 26,200
Item 2 Elections – 2016 By-election	Amount	\$ 3,200
Item 3 Legislative Committees	Amount	\$(34,098)
Item 4 Inflation - Contractual (Wages)	Amount	\$ 7,000

**The City of Grand Forks
2016-2020 Financial Plan**

ADMINISTRATION

Expenditures	Actual 2014	Budget 2015	Actual 2015	Five Year Financial Plan				
				2016	2017	2018	2019	2020
Mayor & Council	204,634	207,500	235,883	233,700	238,374	243,141	248,000	252,964
Legislative Committees	37,501	49,098	14,083	15,000	15,300	15,600	15,900	16,220
Administration	620,056	448,500	445,641	455,500	464,600	473,892	483,370	493,037
Protective Services	36,533	38,760	49,789	38,760	39,535	40,326	41,130	41,955
Fee for Service	237,900	238,400	238,900	238,400	238,400	238,400	238,400	238,400
City Events	7,160	10,000	12,369	10,000	10,200	10,400	10,610	10,825
Communications	22,118	32,000	17,553	32,000	32,640	33,300	33,960	34,638
Elections	14,143	5,000	5,000	8,200	5,000	10,000	5,000	5,000
Economic Development		79,000	27,455	79,000				
Total		1,108,258		1,110,560				
Increase				2,302				
				0.2%				



The City of Grand Forks 2016-2020 Financial Plan General Government – Bylaw Services & Building Inspection

Primary Functions

The Building Inspection Office has been working to streamline the building permit process and ensure that all construction within our municipality is code compliant. To date the Building Inspection Office has managed to complete and close 37 building files in 2015. The Building Inspection Office currently has 100 open building files and 2 pending building files in process. The Building Inspection Office has also issued 40 building permits in 2015 with a construction value of \$1,533,568.00.

The Bylaws office will see the City moving forward in updating several more bylaws this year. The City has been successful in cleaning up two more unsightly properties this past year. The Bylaw Office will continue to inform the residents with information about the bylaws and enforce the bylaws when required. The City has also been working with the owners of illegally parked vehicles to have them removed from the boulevards without issuing warning letters or tickets.

2016 Objectives & Major Plans

- *To continue with the follow up on Building Permits*
- *To continue with the development of the City's Bylaws*
- *To continue with the cleanup of unsightly properties*
- *To continue with the removal of unlicensed vehicles on the City's boulevards and streets*
- *To proceed with succession planning with the training of a staff member for this position in the future.*

Employees

These functions are currently supported by the following employee complement (FTE – Full Time Employee). Special projects assistance is sometimes obtained seasonally. In 2015 with budget approval the Building Inspection & Bylaw Enforcement Office would begin with the training of a temporary employee for a period of 8 months in 2015

	<u>FTE</u>
Administration	1.8

In 2016, the succession planning for the position of Building Inspection & Bylaw Service would commence. This training would require several months of on the job training with the employee successfully completing the Level 1 Building Officials Certification and in the following year completing the Level 1 Certification in Bylaw Enforcement.

Total Variance (2015 Budget to 2016 Budget) +\$ 1193

Temporary employee for succession planning	\$50,400.00
2 Properties slated for demolition	\$20,000.00

**The City of Grand Forks
2016-2020 Financial Plan**

BYLAW SERVICES & BUILDING INSPECTION

Expenditures	Actual 2014	Budget 2015	Actual 2015	Five Year Financial Plan				
				2016	2017	2018	2019	2020
Bylaw Services	65,534	125,600	78,248	108,000	81,600	83,232	84,900	86,600
Building Inspection	64,660	90,207	63,250	109,000	111,180	66,300	67,626	69,000
Total		215,807		217,000				



The City of Grand Forks 2016-2020 Financial Plan Fire Rescue Services

Primary Functions

Grand Forks Fire/Rescue provides emergency services to the City of Grand Forks and Rural Grand Forks through a contract for service agreement with the Regional District of Kootenay Boundary. The Services provided include; fire suppression, first responder medical, highway rescue, low and high angle rope rescue, swiftwater rescue, confined space rescue, and hazardous materials response. We also perform fire inspection, fire investigation, prevention and education duties in the community as well as being the municipal emergency coordinator assisting the Regional District executing the emergency plan for the city and boundary areas during major events. The fire department responded to 468 emergency callouts in 2014.

2016 Objectives & Major Plans

- *Complete phase 1 of fire training ground (live fire burn building) construction.*
- *Begin phase 2 of fire training ground construction.*
- *Complete NFPA 1001 certification for first and second group of firefighters.*
- *Replace Assistant Chief Command vehicle.*
- *Review and renew fire services contract with Regional District of Kootenay Boundary, as in line with council's strategic plan on encouraging regional relationships.*
- *Complete Asset Management data collection and initiate program.*
- *Begin planning to host 2017 Spring Volunteer Firefighter Training Weekend.*
- *Continue working on long range fire protection plans for rural area with Regional District of Kootenay Boundary.*
- *Launched Junior Firefighter Program in 2015. The program will complete in June 2016 and plans are in place to continue it in 2016 in an effort to make it an annual offering to Grand Forks Senior Secondary students.*
- *Continue recruitment/retention efforts with a focus on volunteer roster at North Fork fire hall.*
- *Increase Fire Prevention inspection and awareness activities.*

Employees

The fire department currently employs two full time staff, 48 volunteer firefighters, and 5 junior firefighters.

Total Variance (2015 Budget to 2016 Budget) +\$24,028

Item 1 - Retile showers in fire hall bathrooms \$4,000

Item 2 – Increase fire inspection and prevention activities \$10,000

Item 3 – Inflation \$10,028

2015 expenditures were within budget and are projected to have an increase of 2.48% in 2016.

**The City of Grand Forks
2016-2020 Financial Plan**

FIRE RESCUE SERVICES

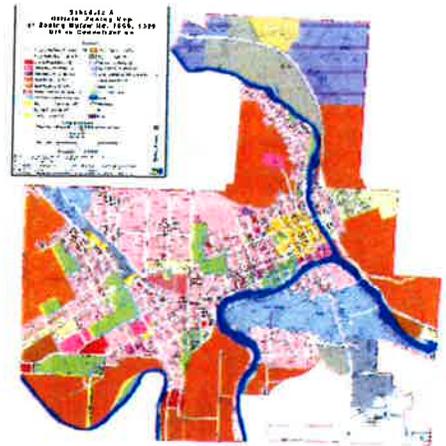
Expenditures	Budget	Actual	Five Year Financial Plan				
	2015	2015	2016	2017	2018	2019	2020
Fire Rescue Operations	475,964	426,097	496,900	506,844	517,092	527,434	537,984
Fire Fleet	42,008		45,100	45,996	46,803	47,739	48,694
Total	517,972		542,000	552,840	563,896	575,174	586,678

**The City of Grand Forks
2016-2020 Financial Plan**

General Government – Development & Engineering

Primary Functions

The Development and Engineering department’s primary planning and technical functions are to provide engineering services support to facilities, parks, roads, water, sewer and electrical projects which encompass the Municipality’s asset renewal, repair or replacement program both operational and capital. The department also provides development services support for subdivisions and development ensuring compliance with zoning, land use and the visions and guiding principles of the sustainable community plan. The department is committed to providing quality service that enhances and advances quality of life through long term planning for the community, encouraging strategic economic development, promoting tourism and downtown revitalization incentives.



2016 Objectives & Major Plans

- Asset Management – Long Term Implementation Strategy and Policies
- Tax Incentive Bylaw Implementation for Downtown Businesses
- Business Bylaw Revisions and Implementation
- Zoning and DCC Bylaw Revisions and Implementation
- Long Term Planning and Design Criteria Policies for Development
- Pending Development and Construction Activity
- Implementation/Co-ordination of Strategic Local and Regional Projects
- Continue to Promote the City of Grand Forks Through the Land Development Showcase, Economic Profile and “Open for Business” Initiative
- Continue to Build GIS Mapping and Asset Inventory to Streamline Day-to-Day Operations and Identify Priority Projects Through Risk Management Analysis
- Continue to Apply for Grant Funding to Secure Funding for Infrastructure Repair, Replacement and Renewal
- Continue to Support Local User Group’s Initiatives and Projects



Employees

These functions are currently supported by the following employee complement (FTE – Full Time Employee).

	<u>FTE</u>
Manager of Development & Engineering	1
Planning Technician	1
Engineering Technologist	<u>0</u>
Total FTE's	2

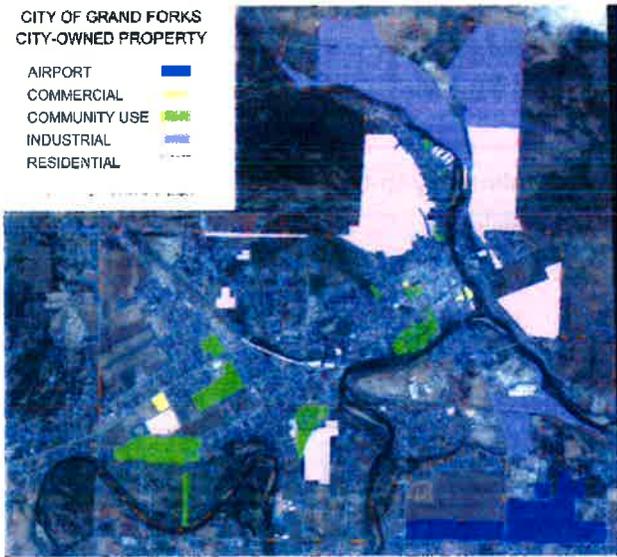
Total Variance (2015 Budget to 2016 Budget) +\$28,000

Item 1	\$ 4,000 Inflation
Item 2	\$30,000 Wildlife Management
Item 3	\$(6,000) Slag

**The City of Grand Forks
2016-2020 Financial Plan**

DEVELOPMENT & ENGINEERING SERVICES

Expenditures	Actual 2014	Budget 2015	Actual 2015	Five Year Financial Plan				
				2016	2017	2018	2019	2020
Zoning & Planning	154,009	149,360	125,477	151,360	154,387	157,475	160,625	163,837
Wildlife Management				30,000				
Engineering	108,754	176,000	133,183	178,000	181,560	185,191	188,895	192,673
Slag	4,238	6,000	17,074					
Total Increase		331,360		359,360				28,000



The City of Grand Forks 2016-2020 Financial Plan General Operations

Primary Functions

The Public Works Department look after all the Roads and Grounds in the City, along with all Parks areas. The Public Works Department looks after many City assets ensuring that the City of Grand Forks incredible aesthetic value is maintained to its optimum, with a keen eye on practicality and safety. The Grand Forks Public Works Department maintains 9 parks and the Evergreen Cemetery. The Public Works Department looks after 35 acres of lawn that is mowed weekly, all boulevards along Central are mowed weekly, 35 flower beds planted, watered and weeded. The Public Works Department looks after 1.7 miles of trails and 1100 trees pruned and maintained. The Public Works Department handles over 13 miles of sidewalk construction and repairs as well as providing assistance for all special events such as the Grand Forks International, Canna Fest and the Grand Forks Fall Fair. The Public Works Department is responsible for the maintenance of all roads and lanes within the City of Grand Forks including snow removal and sanding, black top maintenance and road repairs, install and maintain street signs, street cleaning, maintenance of 11km of storm sewer lines and street washing.

The City mechanic is responsible for the maintenance of 75 pieces of equipment and small tools.



2016 Objectives & Major Plans

Operational

- Asset Management (worktech implementation, work orders)
- Operation of the municipal campground
- Crack sealing and asphalt patching
- Sidewalk repairs
- Support community events and other departments
- Parks, Trails and Cemetery maintenance
- Dust control and alley maintenance
- Shouldering
- Flower beds and planters
- Irrigation system maintenance
- Tree inventory, pruning, and planting
- Playing field, playground and spray park maintenance
- Campground policy & bylaw, Airport Regulation Bylaw
- Electric charging station road painting and signs
- Community Garden support (fencing, irrigation, etc.)
- BC One calls



 Fiscally Accountable
  Economic Growth
  Community Engagement
  Community Livability

Employees

These functions were completed by 11.25 FTE in 2015 and are currently supported by the following employee complement 10.25 FTE – Full Time Employee. This number will be further reduced to 9.25 FTE by 2017.

	<u>FTE</u>
Public Works Coordinator	1
Assistant Public Works Coordinator	1
Operator 4/Airport	1
Fleet Maintenance Tech	1
Operator 3	2
Operator 2	1
Parks Tradesman	2
Parks Maintenance 3	1
Public Works Admin Assistant	0.25
TOTAL FTE's	10.25

Variances **\$73,800**

Gravel	\$20,000	Due to the gravel pit closure
Dog park support	\$5,000	Wages for fencing and footings for structure
Community garden support	\$4,000	Wages for fencing and irrigation work
Highway #3 welcome sign	\$35,000	Design and construct xeriscaping
Angus MacDonald	\$5,000	Roofing the washrooms
City hall HVAC software	\$4,800	Fire restoration project

**The City of Grand Forks
2016-2020 Financial Plan**

GENERAL OPERATIONS

Expenditures	Actual 2014	Budget 2015	Actual 2015	Five Year Financial Plan				
				2016	2017	2018	2019	2020
Administration	293,103	302,905	195,408	225,000	229,500	234,090	238,772	243,547
Solid Waste	179,064	186,000	181,746	186,000	189,720	193,514	197,385	201,332
Transportation Services	747,894	886,465	639,295	900,000	918,000	936,360	955,087	974,189
Parks & Cemetery	744,599	797,930	630,017	652,565	665,616	678,929	692,507	706,357
Facilities	250,491	258,000	248,465	280,000	285,600	291,312	297,138	303,081
Airport	173,113	151,500	217,904	160,000	163,200	166,464	169,793	173,189
Total		2,582,800		2,403,565				

The City of Grand Forks 2016-2020 Financial Plan Electrical Services

Primary Functions

The City of Grand Forks owns and maintains an electrical distribution system within our city limits. The City is one of five municipalities in the province of B.C. that operates its own electric utility. Power for our Electrical Utility is purchased from Fortis BC which provides electricity through two substations. Electricity is delivered to our customers through approximately 50 kilometers of electrical lines. Operating and maintaining the electrical utility includes connecting and disconnecting customers, maintaining the street light system, reading electrical meters and general system maintenance, such as, replacement of poles and primary and secondary wires. The electrical department also installs upgrades to the electrical distribution system which includes all new subdivisions and developments.



**The City of Grand Forks
2016-2020 Financial Plan**

ELECTRICAL SERVICES

Expenditures	Actual 2014	Budget 2015	Actual 2015	Five Year Financial Plan				
				2016	2017	2018	2019	2020
Electrical Operations	500,476	760,000	567,704	700,000	714,000	728,280	742,845	757,700
Electrical Purchases	3,085,071	3,269,000	2,837,002	3,383,400	3,451,000	3,520,105	3,590,500	3,662,300
Electrical Transfer to General	420,000	433,000	433,000					
Electrical Amortization	40,854	42,000	40,936	41,750	42,590	43,442	44,310	45,200
Total	4,046,401	4,504,000	3,878,642					

**The City of Grand Forks
2016-2020 Financial Plan
Water Services**

Primary Functions

The City of Grand Forks Water Department has 1650 water utility customers and is responsible for maintaining 43 kilometers of various sized water mains, inspecting, maintaining and flushing 258 fire hydrants, maintaining over 500 valves, repairing and replacing existing water services, operating and maintaining 5 groundwater wells and 3 chlorination units, operating and maintaining 2 reservoirs, 1 Booster station and 1 PRV station, inspecting and maintaining the cross connection control program, reading commercial and industrial meters and implementing recommendations from the Well/Aquifer Protection Plan.



2016 Objectives & Major Plans

Operational

- Asset Management (worktech implementation, locating and mapping of all water system infrastructure)
- Hydrant flushing/repair/refurbishing (color coding)
- Continued education for water conservation measures and participate in purveyors group meetings
- Water service inspections and repairs
- Water testing and sampling
- Cross-Connection Control and scheduled inspections
- Valve maintenance
- Well inspections and maintenance
- Booster station and reservoir maintenance
- Water meter reading and maintenance
- Legislated safety training and administration
- BC one call locates



 Fiscally Accountable
  Economic Growth
  Community Engagement
  Community Livability

Employees

These functions are currently supported by the following employee complement (2.25 FTE – Full Time Employee).

	<u>FTE</u>
Water and Sewer Coordinator	0.5
Utilities Operator 2	1
Operator in training 1	0.5
<u>Administration assistant</u>	<u>0.25</u>
TOTAL FTE'S	2.25

Total Operating Variance (2015 Budget to 2016 Budget) \$7,590 or 1%
 Inflation – Contractual Obligations (Wages) \$7,590

Variations

Gravel	\$5,000	Due to the gravel pit closure
PRV building	\$5,000	Replace metal roof and correct Electrical service
Well #3	?	Researching
Well controls	\$20,000	Engineering recommendations Well #4, 5 etc

**The City of Grand Forks
2016-2020 Financial Plan**

WATER SERVICES

Expenditures	Actual 2014	Budget 2015	Actual 2015	Five Year Financial Plan				
				2016	2017	2018	2019	2020
Water Operating	711,693	759,000	710,853	766,590	781,922	797,560	813,511	829,782
Water Transfer to Reserves		38,000	38,000	38,380	39,148	39,931	40,729	41,544
Water Amortization	186,392	190,500	191,574	195,406	199,314	203,300	207,366	211,515
Total	898,085	987,500	902,427	1,000,376				

The City of Grand Forks 2016-2020 Financial Plan Waste Water Treatment Services

Primary Functions

The City of Grand Forks' Wastewater Department provides customer services relating to the wastewater collection system, wastewater treatment plant and combined sewer overflow reduction. These services are designed and managed to protect our local water resources; both our rivers and groundwater. Our wastewater staff is responsible for the operation and maintenance of 36 km of sanitary sewer mains. Staff duties include operation and maintenance of the entire wastewater collection system within the City of Grand Forks – including flushing of sewer mains, operating and maintaining lift stations, the wastewater treatment plant and sewage lagoons, as well as, responding to sewer emergencies 24/7.



2016 Objectives & Major Plans

Operational

- Asset Management (Worktech implementation, data acquisition of existing sewer infrastructure)
- Sewer main flushing program
- Sewer service inspections and repairs
- Inspection chamber installations and mapping
- Lift station maintenance and repairs
- Waste water treatment plant operation
- Sewer lagoon operations and maintenance
- Legislated safety training and administration
- BC one call locates



 Fiscally Accountable
  Economic Growth
  Community Engagement
  Community Livability

Employees

These functions are currently supported by the following employee complement (2.25 FTE – Full Time Employee).

	<u>FTE</u>
Water and Sewer Coordinator	0.5
Utilities Operator 2	1
Operator in training 1	0.5
<u>Administrative assistant</u>	<u>0.25</u>
TOTAL FTE'S	2.25

Total Operations Variance (2015 Budget to 2016 Budget) \$66,650

Inflation (1%)	\$6,650	
3 rd Street sewer repair	\$60,000	Suspected sewer issue

Items to Note

Gravel	\$5,000	Due to the gravel pit closure
Lift station controls	\$20,000	Engineering recommendations

**The City of Grand Forks
2016-2020 Financial Plan**

WASTE WATER TREATMENT SERVICES

Expenditures	Actual 2014	Budget 2015	Actual 2015	Five Year Financial Plan				
				2016	2017	2018	2019	2020
Waste Water Operating	640,982	662,200	655,737	728,850	743,427	758,296	773,461	788,930
Transfer to Reserves		10,000	10,000					
Waste Water Debt	54,874	137,252	137,252	137,252	137,252	137,252	137,252	137,252
Waste Water Amortization	163,388	162,500	162,337	165,750	169,065	172,446	175,895	179,400
Total	859,244	971,952	955,326					

**CITY OF GRAND FORKS
GENERAL REVENUES**



Settle down.

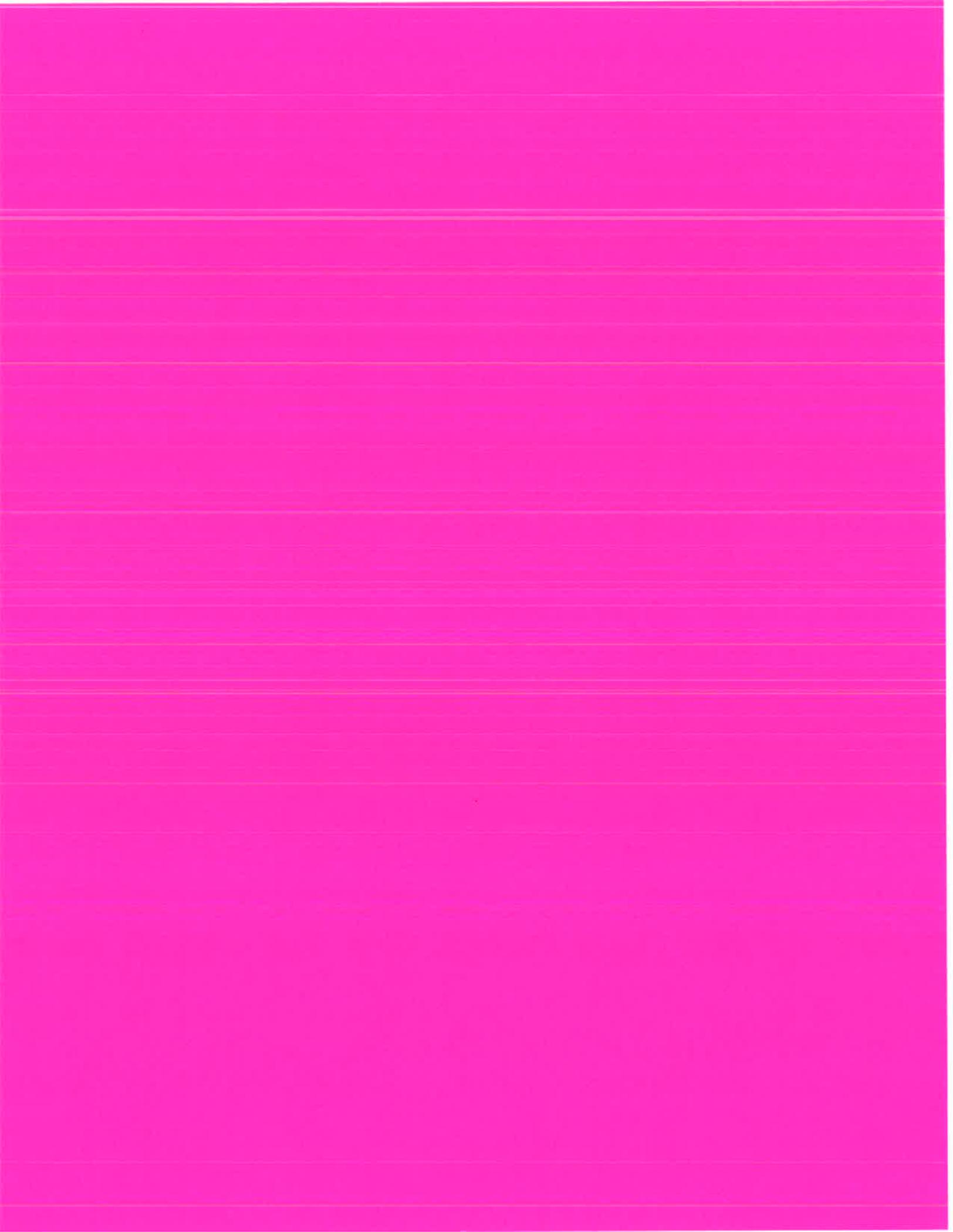
	2014	2015 BUDGET	2015 YTD	2016 BUDGET
Property Taxes	2,906,566	3,047,841	3,033,915	3,108,798
1% in lieu and franchise fee	157,276	168,840	168,840	175,850
Parcel Taxes	85,034	85,034	85,300	85,366
Airport	72,027	62,470	143,156	65,000
Garbage Fees	202,311	200,500	200,323	200,500
Cemetery	32,672	27,000	20,760	22,000
Campground	46,055	40,000	48,658	45,000
Rezoning, subdivision	10,500	1,000	2,250	2,000
CWOs	8,287			
Business licenses	30,700	30,000	30,400	30,000
Building permits	28,523	25,000	9,197	10,000
Interest & Penalties	116,384	98,200	101,711	98,200
Building rentals & leases	101,697	100,853	103,262	101,000
Rural Fire recovery	241,559	245,700		245,700
Slag revenue	235,063	235,000	246,721	240,000
Small Communities Operating Grant	315,310	475,000	501,925	450,000
Contribution from Electrical	420,000	433,000	433,000	433,000
Investment Income	44,946	30,000	42,913	35,000
Grants & Donations	24,176			
Victim Assistance funding	35,560	35,560		35,560
TOTAL GENERAL FUND:	5,114,646	5,340,998	5,172,331	5,382,974



Settle down.

City of Grand Forks
2016 OPERATING EXPENSE SUMMARY

	2014 ACTUAL	2015 BUDGET	2015 YTD at Jan 15th, 2016	2016 BUDGET
GENERAL FUND				
Legislative Committees	5,787	51,098	14,083	15,000
Legislative	204,634	207,500	235,883	233,700
Administrative	620,056	448,500	445,641	455,500
Protective Services	36,533	38,760	49,789	38,760
Finance	302,135	334,460	253,067	320,000
Elections	14,143	5,000	5,000	8,200
Asset Management			10,785	
Wildlife Management				30,000
Communications	22,118	32,000	17,553	33,390
Fee For Service	273,900	238,400	238,900	238,400
City Events	7,160	10,000	12,369	10,000
Slag Remediation	4,238	6,000	17,074	
Bylaw Enforcement	65,534	125,600	78,248	108,000
Building Inspection Services	64,660	98,500	63,250	109,000
Engineering	108,754	176,000	133,183	178,000
Zoning & Planning	147,896	149,360	125,477	151,360
Economic Development	15,850	79,000	27,455	79,000
Contaminated Sites				10,000
Fire & Emergency	449,990	475,964	426,097	496,900
Public Works Admin	661,381	302,905	195,408	225,000
Solid Waste		186,000	181,746	186,000
Airport	156,368	151,500	217,904	160,000
Facilities	245,088	258,000	248,465	280,000
Roads	559,318	886,465	639,295	900,000
Parks & Cemetery	693,367	797,930	630,017	652,565
DEBT PAYMENTS		73,735		71,000
TRANSFER TO RESERVES				200,000
AMORTIZATION	948,827	991,000	907,472	991,000
TOTAL GENERAL FUND OPERATIONS	5,633,349	6,123,677	5,174,161	6,180,775
WATER FUND				
Ops	771,331	759,000	710,853	766,590
Transfer to Reserves		38,000	38,000	38,380
Amortization	139,521	190,500	191,574	195,406
TOTAL WATER OPERATIONS	910,852	987,500	940,427	1,000,376
ELECTRICAL FUND				
Operations	500,476	760,000	567,704	700,000
Electrical Purchases	3,085,071	3,269,000	2,837,002	3,383,400
Transfer to General	420,000	433,000	433,000	
Amortization	40,854	42,000	40,936	41,750
TOTAL ELECTRICAL OPERATIONS	4,046,401	4,504,000	3,878,642	4,125,150
WASTE WATER FUND				
Ops	662,557	662,200	688,046	728,850
Debt	103,849	137,252	137,252	137,252
Transfer to Reserve		10,000		
Amortization		162,500	162,337	165,750
TOTAL WASTE WATER OPERATIONS	766,406	971,952	987,635	1,031,852



THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 2008

**A Bylaw to Establish the Five Year Financial Plan
For the Years 2015 - 2019**

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", Appendix "B", and Appendix "C" 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 2015 to 2019.
2. This bylaw may be cited, for all purposes, as the "Year 2015 – 2019 Financial Plan Bylaw".

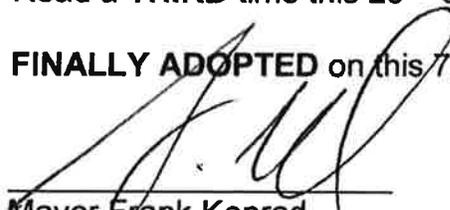
INTRODUCED this 9th day of March, 2015.

Read a **FIRST** time this 23rd day of March, 2015.

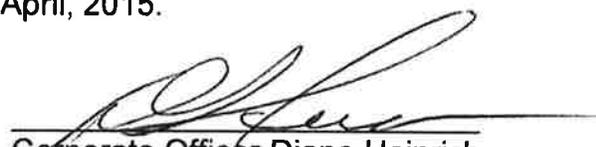
Read a **SECOND** time this 23rd day of March, 2015.

Read a **THIRD** time this 23rd day of March, 2015.

FINALLY ADOPTED on this 7th day of April, 2015.



Mayor Frank Konrad



Corporate Officer Diane Heinrich

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. 2008,
as adopted by the Municipal Council of the City of Grand Forks
on this 7th day of April, 2015.

Corporate Officer of the Municipal Council of the
City of Grand Forks

City of Grand Forks
Appendix "A" to Bylaw 2008
Year 2015 - 2019 Financial Plan Bylaw

	2015	2016	2017	2018	2019
<u>Revenue</u>					
Property taxes , grants in lieu & franchise Fees	\$ 3,159,535	\$ 3,221,600	\$ 3,284,900	\$ 3,349,400	\$ 3,415,300
Parcel taxes	91,075	91,075	91,075	91,075	91,075
User levies	1,839,211	1,873,999	1,909,411	1,945,553	1,982,432
Fees and charges	5,186,351	5,329,040	5,475,866	5,627,000	5,782,468
Grants and other	3,435,951	899,885	908,887	917,967	927,125
Total Revenues	13,712,122	11,415,599	11,670,139	11,930,995	12,198,400
<u>Expenses</u>					
Purchases for resale	3,314,000	3,413,470	3,515,882	3,621,325	3,729,988
Operating	7,130,037	7,235,107	7,341,730	7,449,862	7,559,695
Debt interest	95,537	95,026	95,017	95,017	95,017
Amortization	1,607,204	1,619,816	1,632,568	1,645,460	1,658,497
Total Operating Expenses	12,146,778	12,363,419	12,585,197	12,811,664	13,043,197
Net Revenue (loss)	\$1,565,344	(\$947,820)	(\$915,058)	(\$880,669)	(\$844,797)
<u>Allocations</u>					
Debt proceeds	1,047,056	-	-	-	-
Capital expenditures	(5,188,208)	(2,714,104)	(2,719,408)	(2,724,818)	(2,730,337)
Debt principal repayment	(154,556)	(68,735)	(65,496)	(65,496)	(65,496)
Transfers from (to) reserves / surplus	1,123,160	2,110,844	2,067,395	2,025,523	1,982,133
Reserve fund in excess of amortization	<u>1,607,204</u>	<u>1,619,816</u>	<u>1,632,568</u>	<u>1,645,460</u>	<u>1,658,497</u>
Financial Plan Balance	\$0	\$0	\$0	\$0	\$0

City of Grand Forks
Financial Plan 2015 to 2019 Bylaw 2008
Operations Summary
Supporting Schedule A

General	2015 Plan	2016 Plan	2017 Plan	2018 Plan	2019 Plan
Revenue					
Property Taxes	3,047,841	3,108,800	3,171,000	3,234,400	3,299,100
Parcel Taxes	85,034	85,034	85,034	85,034	85,034
Payments in Lieu of Taxes	111,694	112,800	113,900	115,000	116,200
Solid Waste Levies	199,000	201,000	203,000	205,000	207,100
Slag Sales	235,000	237,350	239,724	242,121	244,542
Fees and Charges	605,151	611,200	617,300	623,500	629,700
Government Grants - Operations	527,658	532,935	538,264	543,647	549,083
Government Grants - Capital	136,851				
Other Sources	128,300	129,600	130,900	132,200	133,500
Restricted Investment Income	-	-	-	-	-
	5,076,528	5,018,719	5,099,121	5,180,901	5,264,259
Expenses					
Airport Cost of Sales	45,000	46,400	47,800	49,200	50,700
Operations Expense	4,588,336	4,657,200	4,727,100	4,798,000	4,870,000
Community Support	303,011	306,041	309,101	312,192	315,314
Preventative Maintenance Program	125,830	127,717	129,633	131,578	133,551
Studies & Planning	-	-	-	-	-
Debt Interest	23,347	23,268	23,261	23,261	23,261
Amortization	991,000	995,955	1,000,935	1,005,939	1,010,969
Total Expenses	6,076,524	6,156,581	6,237,830	6,320,170	6,403,796
Net Income (Loss) before Other Income	(999,996)	(1,137,862)	(1,138,709)	(1,139,269)	(1,139,537)
Other Income					
Contributions from Electrical	433,000	439,495	446,087	452,779	459,570
Gain (Loss) on Disposition of Assets					
Net Income (Loss)	(566,996)	(698,367)	(692,621)	(686,490)	(679,966)
Allocations					
Debt proceeds	1,047,056	-	-	-	-
Capital Expenditures	(2,030,399)	(1,000,000)	(1,030,000)	(1,060,900)	(1,092,700)
Capital Planning					
Debt principal repayment	(47,153)	(2,498)	-	-	-
Transfers from (to) reserves	321,493	1,000,000	1,030,000	1,060,900	1,092,700
Transfers from (to) surplus	285,000	(295,090)	(308,313)	(319,449)	(331,003)
Reserve fund in excess of amortization	991,000	995,955	1,000,935	1,005,939	1,010,969
Surplus (Deficit)	-	-	-	-	-

City of Grand Forks
 Financial Plan 2015 to 2019 Bylaw 2008
 Operations Summary
 Supporting Schedule A

	2015 Plan	2016 Plan	2017 Plan	2018 Plan	2019 Plan
Equipment					
Recoveries	\$ 473,040	\$ 477,800	\$ 482,600	\$ 487,400	\$ 492,300
Operations Expense	430,700	437,200	443,800	450,500	457,300
Net Recoveries	42,340	40,600	38,800	36,900	35,000
Debt Interest	434	2	-	-	-
Amortization	222,204	224,426	226,670	228,937	231,226
Net Recoveries (Loss)	(180,297)	(183,828)	(187,870)	(192,037)	(196,226)
Gain (Loss) on Disposition of Assets	-	-	-	-	-
Net Recoveries (Loss)	(180,297)	(183,828)	(187,870)	(192,037)	(196,226)
Allocations					
Debt proceeds	-	-	-	-	-
Capital Expenditures	(95,000)	(47,500)	(47,500)	(47,500)	(47,500)
Debt principal repayment	(41,906)	(741)	-	-	-
Transfers from (to) reserves	95,000	(39,857)	(38,800)	(36,900)	(35,000)
Transfers from (to) surplus	(0)	47,500	47,500	47,500	47,500
Reserve fund in excess of amortization	222,204	224,426	226,670	228,937	231,226
Surplus (Deficit)	\$ -				

City of Grand Forks
Financial Plan 2015 to 2019 Bylaw 2008
Operations Summary
Supporting Schedule A

	2015 Plan	2016 Plan	2017 Plan	2018 Plan	2019 Plan
Electrical					
Revenue					
User Fees	\$ 4,510,000	\$ 4,645,300	\$ 4,784,659	\$ 4,928,199	\$ 5,076,045
Fees and Charges	63,000	64,260	65,545	66,856	68,193
	4,573,000	4,709,560	4,850,204	4,995,055	5,144,238
Expenditure					
Purchases for resale	3,269,000	3,367,070	3,468,082	3,572,125	3,679,288
Operations Expense	686,000	692,900	699,800	706,800	713,900
Amortization	41,000	41,000	41,000	41,000	41,000
Expenditure	3,996,000	4,100,970	4,208,882	4,319,925	4,434,188
Net income (loss) before Contributions to General	577,000	608,590	641,322	675,130	710,050
Contributions to General	433,000	439,495	446,087	452,779	459,570
Net income (loss)	144,000	169,095	195,235	222,352	250,479
Allocations					
Capital Expenditures	(260,000)	(265,200)	(270,504)	(275,914)	(281,432)
Transfers from (to) reserves	75,000	265,200	270,504	275,914	281,432
Transfers from (to) surplus	-	(210,095)	(236,235)	(263,352)	(291,479)
Reserve fund in excess of amortization	41,000	41,000	41,000	41,000	41,000
Surplus (Deficit)	\$ -				

**City of Grand Forks
Financial Plan 2015 to 2019 Bylaw 2008
Operations Summary
Supporting Schedule A**

	2015 Plan	2016 Plan	2017 Plan	2018 Plan	2019 Plan
Water					
Revenue					
Parcel Taxes	\$ 830,800	847,400	864,300	881,600	899,200
User Levies	4,200	4,200	4,200	4,200	4,200
Fees and Charges	2,074,809				
Government Grants - Capital	2,909,808	851,600	868,500	885,800	903,400
Operations Expense	713,500	724,200	735,100	746,100	757,292
Preventative Maintenance Program	83,500	85,170	86,873	88,611	90,383
Studies & Planning	-	-	-	-	-
Debt Interest	-	-	-	-	-
Amortization	190,500	194,310	198,196	202,160	206,203
Total Expenses	987,500	1,003,680	1,020,170	1,036,871	1,053,878
Net Income (Loss)	1,922,308	(152,080)	(151,670)	(151,071)	(150,478)
Allocations					
Debt proceeds	-	-	-	-	-
Capital Expenditures	(2,115,309)	(1,057,654)	(1,057,654)	(1,057,654)	(1,057,654)
Capital Planning	-	-	-	-	-
Debt principal repayment	-	-	-	-	-
Transfers from (to) reserves	2,500	1,057,654	1,057,654	1,057,654	1,057,654
Transfers from (to) surplus	0	(42,230)	(46,527)	(51,089)	(55,725)
Reserve fund in excess of amortization	190,500	194,310	198,196	202,160	206,203
Surplus (Deficit)	\$ -				

City of Grand Forks
Financial Plan 2015 to 2019 Bylaw 2008
Operations Summary
Supporting Schedule A

	2015 Plan	2016 Plan	2017 Plan	2018 Plan	2019 Plan
Wastewater Revenue					
Parcel Taxes	\$ 6,041	\$ 6,041	\$ 6,041	\$ 6,041	\$ 6,041
User Levies	\$ 809,411	825,599	842,111	858,953	876,132
Fees and Charges	4,000	4,080	4,162	4,245	4,330
Government Grants - Capital	333,333				
	1,152,785	835,720	852,314	869,239	886,503
Operations Expense	635,750	645,300	655,000	664,800	674,800
Preventative Maintenance Program	36,450	37,179	37,923	38,681	39,455
Studies & Planning	-	-	-	-	-
Debt Interest	71,756	71,756	71,756	71,756	71,756
Amortization	162,500	164,125	165,766	167,424	169,098
Total Expenses	906,456	918,360	930,445	942,661	955,109
Net Income (Loss)	246,329	(82,640)	(78,131)	(73,422)	(68,606)
Allocations					
Debt proceeds					
Capital Expenditures	(687,500)	(343,750)	(171,875)	(85,938)	(42,969)
Capital Planning					
Debt principal repayment	(65,496)	(65,496)	(65,496)	(65,496)	(65,496)
Transfers from (to) reserves	344,167	343,750	171,875	85,938	42,969
Transfers from (to) surplus	0	(15,989)	(22,139)	(28,506)	(34,996)
Reserve fund in excess of amortization	162,500	164,125	165,766	167,424	169,098
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Grand Forks
Appendix B to Bylaw 2008
Year 2015 - 2019 Financial Plan
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 polices 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 2015 Revenue
Property taxes , grants in lieu & franchise Fees	23.04%
Parcel taxes	0.66%
User levies	13.41%
Fees and charges	37.82%
Grants and other	25.06%

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 2008
Year 2015 - 2019 Financial Plan
Revenues, Property Taxes and Exemptions

The City will receive the Revised Assessment Roll for 2015 in April and will set the property tax rates based on the assessment before May 15, 2015. The 2015 distribution of property tax rates amongst all the property classifications will not be known until then.

The distribution for 2014 were as follows:

Property Class	% of General Revenue Taxation
Residential	50.1769%
Utility	1.7140%
Major Industry	27.5703%
Light Industry	1.3431%
Business and Other	19.1716%
Recreation / Non-profit	0.0089%
Farm	0.0153%

Objective

To ensure equity among property classes by reviewing the ratios of property class allocations annually. In 2013, the industry ratio was lowered to 9.92 from 10.55, the business conversion ratio was lowered from 2.52 to 2.39 and the light industry class was lowered from 2.96 to 2.93. In 2014, the ratios remained the same as 2013. For 2015, 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.

**City of Grand Forks
Appendix "C" to Bylaw 2008
Year 2015-2019 Financial Plan**

2014 Carry Forward Capital Projects										
Fund	Description	TOTAL COST	TO YE 2014	2015 REQUEST	Gas Tax General	Grant	Borrowing	Land	Slag	Surplus
GEN	Fire Truck	1,300,000	399,277	900,723			900,723			
GEN	Spray Park	300,000	23,149	276,851		76,851			200,000	
GEN	Downtown Beautification Phase II	300,000	275,304	24,696				24,696		
GEN	City Hall rebuild contingency	300,000	15,000	285,000						285,000
GEN	MAAPS relocate storm sewer & water main	45,000	33,703	11,297				11,297		
WTR	Water Meters	1,300,000	705,822	594,178	594,178					
WTR	Water System Locates	121,000	29,651	91,349	91,349					
WTR	West End Fire Protection - Phase II	1,300,000	370,718	929,282		929,282				
Multi	22nd Street (Hwy 3 to 78th Ave)		43,916							
	68th Ave (Kettle River Dr to 19th St)		524,992							
	3rd St (Hwy 3 to Market Ave)		43,919							
	Asset Management		209,375							
	GIS		53,668	46,332			46,332			
	Subtotal Multi Utility	4,200,000	875,870	46,332			46,332			
GRAND TOTALS		9,166,000	3,604,365	3,159,708	685,527	1,006,132	947,056	35,993	200,000	285,000

**City of Grand Forks
Appendix "C" to Bylaw 2008
Year 2015-2019 Financial Plan**

2015 CAPITAL REQUESTS	AMOUNT	Library Trust	Grants	Borrowing	Equipment	Capital	Land	Slag
IT								
Generator at 525 Central Water & Sewer Scada	30,000 25,000						30,000 25,000	
FIRE								
Command Vehicle	60,000				60,000			
OPERATIONS								
1988 John Deer Mower	5,000				5,000			
1995 Ford pick up truck	30,000				30,000			
Airport Beacon	15,000							
JD bleacher	25,000						15,000	
Library Lighting	20,000	20,000						25,000
Playground replacement - see Note #1	45,000		10,000					35,000
Works yard fuel tanks	25,000						25,000	
Headworks Grinder	175,000						175,000	
ELECTRICAL								
Recloser controls	32,100							
Transformer PCB Mgmt Plan	26,750					32,100		
Riverside Dr Re-conductor	144,450					26,750		
System & Voltage Conversion	29,950					144,450		
System Upgrades	26,750					29,950		
ENGINEERING								
Long Term Strategic Financial Framework	50,000							
5th Street Watermain Replacement	460,000		50,000					
Eastside Reservoir Structure Study	28,000		460,000					
GIS - Phase II	100,000							
Silver Kettle Sidewalk	175,500			100,000		28,000		
Wastewater Treatment Plant UV	500,000		333,333				166,667	175,500
Current Year Requests	2,028,500	20,000	863,333	100,000	95,000	288,000	436,667	235,500

**Note #1 - this project will require approval from Council before proceeding

the *Journal of Applied Behavior Analysis* (1974), and the *Journal of Experimental Psychology: Applied* (1975).

There are a number of reasons why the *Journal of Applied Behavior Analysis* is the most widely cited journal in the field of behavior analysis.

First, the journal has a long history of publishing high-quality research in the field of behavior analysis. It was founded in 1968 and has since published over 1,000 articles.

Second, the journal has a high impact factor, which is a measure of the journal's influence in the field. The impact factor for the *Journal of Applied Behavior Analysis* is consistently high, reflecting the journal's reputation for publishing cutting-edge research.

Third, the journal has a wide readership, both within the field of behavior analysis and in related fields such as psychology and education. This broad readership contributes to the journal's high citation rate.

Finally, the journal has a strong editorial board, which includes some of the most prominent researchers in the field. This ensures that the journal publishes only the highest quality research.

In conclusion, the *Journal of Applied Behavior Analysis* is the most widely cited journal in the field of behavior analysis due to its long history of publishing high-quality research, its high impact factor, its wide readership, and its strong editorial board.

References
 Journal of Applied Behavior Analysis (1974).
 Journal of Experimental Psychology: Applied (1975).

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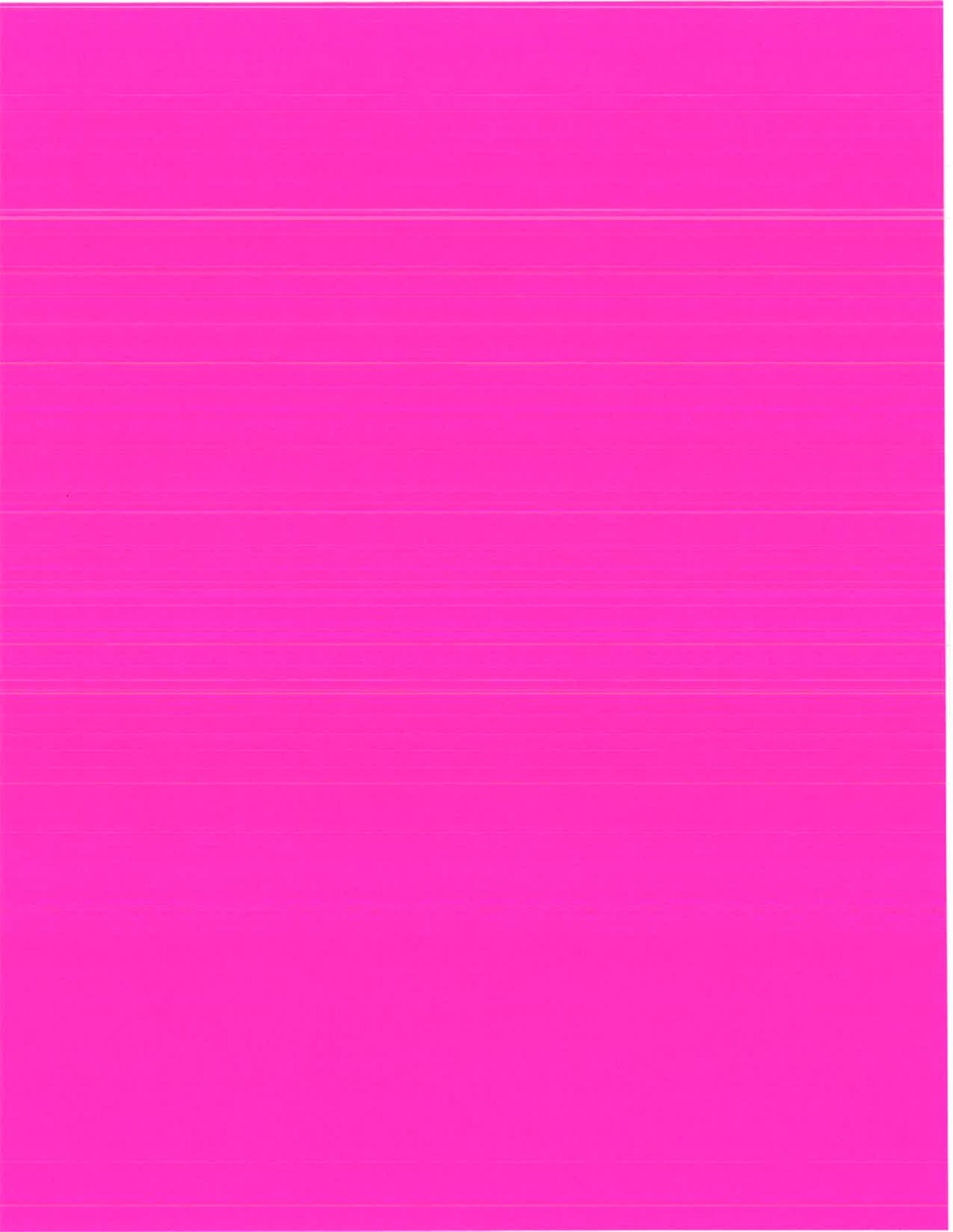
Journal of Applied Behavior Analysis (1974).
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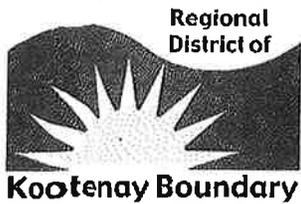
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April 8, 2015

Roxanne Shepherd, Chief Financial Officer
The Corporation of the City of Grand Forks
P.O. Box 220
Grand Forks, B.C. V0H 1H0

Dear Ms. Shepherd:

2015 REQUISITION – Total \$ 1,370,144
--

Enclosed is a copy of the Regional District of Kootenay Boundary Five Year Financial Plan for 2015 - 2019 pursuant to Section 815 of the *Local Government Act*.

The amount of \$ 1,368,476 is to be collected as the regional district levy and is due on or before August 1, 2015 is detailed as follows:

Apportionment based on assessment levied on authenticated hospital district roll converted by applying Provincial property class multiples established under Order in Council No. 731 approved May 10, 1990.

General Government Services	\$ 49,594
Regional Development Services	16,346
Feasibility Studies	32
Boundary Economic Development	26,255
Regionalized Solid Waste Management	114,222
Emergency Preparedness	25,461
9-1-1 Emergency Communications	27,892
Recreation Commission Grand Forks, Area 'D'	237,622
Grand Forks Arena	278,703
Grand Forks Curling Rink	12,034
Grand Forks Aquatic Centre	333,962
Animal Control	43,568
Mosquito Control	57,241
Grand Forks and District Public Library	122,254
West End Transit	23,160
Prior Year Adjustments	130
Sub-total	\$ 1,368,476

Continued...



Corporation of the City of Grand Forks
April 8, 2015

The amount of **\$1,668** is to be collected as part of the City of Grand Fork's municipal (own purposes) levy and is due on or before August 1, 2015 and is detailed as follows:

CONTRACTS AND AGREEMENTS BASED ON FEES FOR SERVICE:

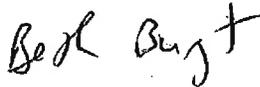
Building & Plumbing Inspection	\$	0	
Management of Development	\$	1,668	\$ 1,668

TOTAL AMOUNT DUE AUGUST 1, 2015 **\$ 1,370,144**

Please provide a certified copy of the City of Grand Fork's non-municipal tax rate bylaw.

Yours truly,

REGIONAL DISTRICT OF KOOTENAY BOUNDARY



Beth Burget, CPA, CGA
General Manager of Finance

enclosures

