

# CITY OF REVELSTOKE

BRITISH COLUMBIA



ANNUAL REPORT - 2019



# OUR VISION

Revelstoke will be a leader in achieving a sustainable community by balancing environmental, social, and economic values within a local, regional, and global context. Building on its rich heritage and natural beauty, this historic mountain community will pursue quality and excellence.

Revelstoke will be seen as vibrant, healthy, clean, hospitable, resilient and forward thinking. It will be committed to exercising its rights with respect to decisions affecting the North Columbia Mountain Region.

Community priorities include: opportunities for youth; economic growth and stability; environmental citizenship; personal safety and security; a responsible and caring social support system; a first-class education system; local access to life-long learning; spiritual and cultural values; and diverse forms of recreation.

All residents and visitors shall have access to the opportunities afforded by this community.

# OUR MISSION

Our mission is to provide optimum quality services and security to our community and our visitors, in a fiscally responsible manner.

We will endeavour to provide cooperative, well-informed and innovative leadership in order to sustain our uniquely superior quality of life.

We are committed to fostering a strong sense of community in Revelstoke, and we will be responsive and adaptive to changing social, political, and economic conditions.

## CONNECT WITH US!



[revelstoke.ca](http://revelstoke.ca)



General Inquiries: [admin@revelstoke.ca](mailto:admin@revelstoke.ca)

Mayor & Council: [council@revelstoke.ca](mailto:council@revelstoke.ca)



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[City of Revelstoke](https://www.youtube.com/CityofRevelstoke)

## COUNCIL MEETINGS



### Regular Council Meetings

2nd and 4th Tuesday of each month at 3pm

### Regular Committee of the Whole Meetings

2nd Thursday of each month at 2pm

*Watch Regular Council Meetings  
on our [YouTube](#) channel*

Interested in appearing  
as a delegation at a Council meeting?

See [revelstoke.ca](http://revelstoke.ca) for requirements and contact  
Corporate Administration at: [admin@revelstoke.ca](mailto:admin@revelstoke.ca)

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# COMMUNITY OVERVIEW

## City of Revelstoke · Incorporated: March 1, 1899

Revelstoke has an estimated population of 7,500 and has built a reputation for community living in a spectacular and historic mountain setting. The community is rich in natural beauty and offers many opportunities for new and expanding businesses. The development of Revelstoke Mountain Resort added another significant dimension to the community's social, recreational, cultural and economic base.



# MAYOR'S MESSAGE



Mayor  
Gary Sulz



[gsulz@revelstoke.ca](mailto:gsulz@revelstoke.ca)



On behalf of Council and Staff,  
it is my pleasure to present the City of Revelstoke's Annual Report,  
reviewing our accomplishments and goals for 2019-2020.

As the Mayor, I would like to highlight a number of significant projects/changes:

- Completion of construction of Farwell Splash Pad
- Installation of bike parklets throughout the downtown core
- Installation of public art in the downtown core
- Established a process and updated the Official Community Plan Amendment [Bylaw 2249](#) and Zoning Amendment [Bylaw 2250](#) for Temporary Use Permits.
- Began Official Community Plan Vision update process
- Adopted [Building Amendment Bylaw 2248](#) to allow for registered professionals to sign off on building permit inspections to ensure development projects move forward in a timely manner
- Promotion of Dawn Low, Director of Corporate Administration to Chief Administration Officer position after a successful seven-month interim period
- Recruitment of Steve Black for the vacant Director of Engineering & Public Works senior management position.



The City of Revelstoke, is, and has been, extremely busy improving processes and working on a number of major projects. I would like to acknowledge the combined efforts of all City of Revelstoke staff and thank them for their time, dedication, and personal commitments to putting our community first!

We encourage and continue to welcome input from the community, and are working on improving lines of communication with you, the residents and taxpayers of Revelstoke, through increased community engagement using media releases, newsletters, social media posts, and the weekly Mayor reports.

*Gary Sulz*

# MAYOR AND COUNCIL

## Council Vision

“The City of Revelstoke strives to be an innovative, adaptable and resilient organization that is focused on service.”

## Council Mission

“To deliver municipal services and responsible governance for citizens of Revelstoke while managing public assets and fostering the economic, social, and environmental well-being of the community.”



## City Council - Five Main Priorities

- |                        |  |                                   |  |
|------------------------|--|-----------------------------------|--|
| <b>Livability:</b>     | To aspire to a high quality of life and a desirable and livable City for citizens and visitors.  | <b>Emergency Planning:</b>        | To ensure the City is prepared to respond to and manage emergency situations and secure safety of citizens and visitors. |
| <b>Infrastructure:</b> | To provide sound stewardship of the City's infrastructure and facility assets.   | <b>Organizational Resilience:</b> | To ensure the City organization delivers service excellence to citizens and visitors.                                    |
| <b>Sustainability:</b> | To steward development in Revelstoke to satisfy the needs of the present without adversely affecting the ability of future generations to satisfy their needs. |                                   |  |

# MAYOR AND COUNCIL



**Mayor Gary Sulz**

Elected to Mayor: 2018

## Appointments

- Revelstoke & Area Emergency Management Program
- Columbia Shuswap Regional District Board
- Municipal Insurance Association Voting Member
- Revelstoke Community Energy Corp.
- Revelstoke Community Forest Corp.



**Councillor Michael Brooks-Hill**

Elected to Council: 2018

**Acting Mayor:** November-December

## Appointments

- Health Advisory Committee
- Heritage Advisory Commission
- Revelstoke Community Housing
- Okanagan Regional Library (alternate)
- Revelstoke Community Energy Corp.



**Councillor Nicole Cherlet**

Elected to Council: 2018

**Acting Mayor:** March-April

## Appointments

- Environmental Advisory Committee
- Public Art Committee
- Tech Steering Committee
- Ktunaxa Kinbasket Treaty Advisory
- Revelstoke Arts Council
- Revelstoke Chamber of Commerce
- Revelstoke Local Food Initiative



**Councillor Robert Elliott**

Elected to Council: 2018

**Acting Mayor:** May-June

## Appointments

- Revelstoke & Area Emergency Management Program
- Advisory Planning Commission
- Revelstoke Community Foundation
- Revelstoke Golf Club
- Revelstoke Community Forest Corp.



**Councillor Jackie Rhind**

Elected to Council: 2018

**Acting Mayor:** September-October

## Appointments

- Revelstoke Bear Aware Society
- Revelstoke Museum & Archives Assoc.
- Social Development Committee
- Revelstoke Community Forest Corp.



**Councillor Cody Younker**

Elected to Council: 2018

**Acting Mayor:** July-August

## Appointments

- Tourism Infrastructure Advisory
- Youth Advisory Committee
- Revelstoke Chamber of Commerce
- Revelstoke Community Energy Corp.

# THE ORGANIZATION

## CORPORATE ADMINISTRATION

**Director**

Curtis Slingerland

**Legislative Services - Manager**

Teresa LeRose

## DEVELOPMENT SERVICES

**Director**

Marianne Wade

## PARKS, RECREATION & CULTURE

**Director**

Laurie Donato

## ENGINEERING & PUBLIC WORKS

**Director**

Steve Black

**Operations - Manager**

Darren Komonoski

**CHIEF ADMINISTRATIVE OFFICER**

Dawn Low

## FINANCE

**Director**

Tania McCabe

**Deputy Director of Finance**

Sheanna Moore

## COMMUNITY ECONOMIC DEVELOPMENT

**Director**

Ingrid Bron

## REVELSTOKE RCMP

**Staff Sergeant**

Kurt Grabinsky

## FIRE RESCUE SERVICES

**Chief - Interim**

David Mohn

# CAO'S MESSAGE



**Chief Administrative Officer**

Dawn Low



[dawn.low@revelstoke.ca](mailto:dawn.low@revelstoke.ca)



The 2019 Annual Report showcases Council's priorities and initiatives for their four-year term. The Report outlines municipal services and operations, celebrates a progress report respecting objectives and measures for 2019, and reflects a statement of municipal objectives and the measures that will be used to determine progress for both the current and next year.

The Annual Report is a requirement of the Local Government, to be accountable to the community by reporting the activities and efforts of the City in the past year. This Annual Report has been reformatted by the Communications team to outline the efforts of Council and City Staff in an easier to understand format. I hope you enjoy the new layout of the document and celebrate the achievements accomplished through the dedication of Staff and Council that benefit our community with the same pride we do at the City.

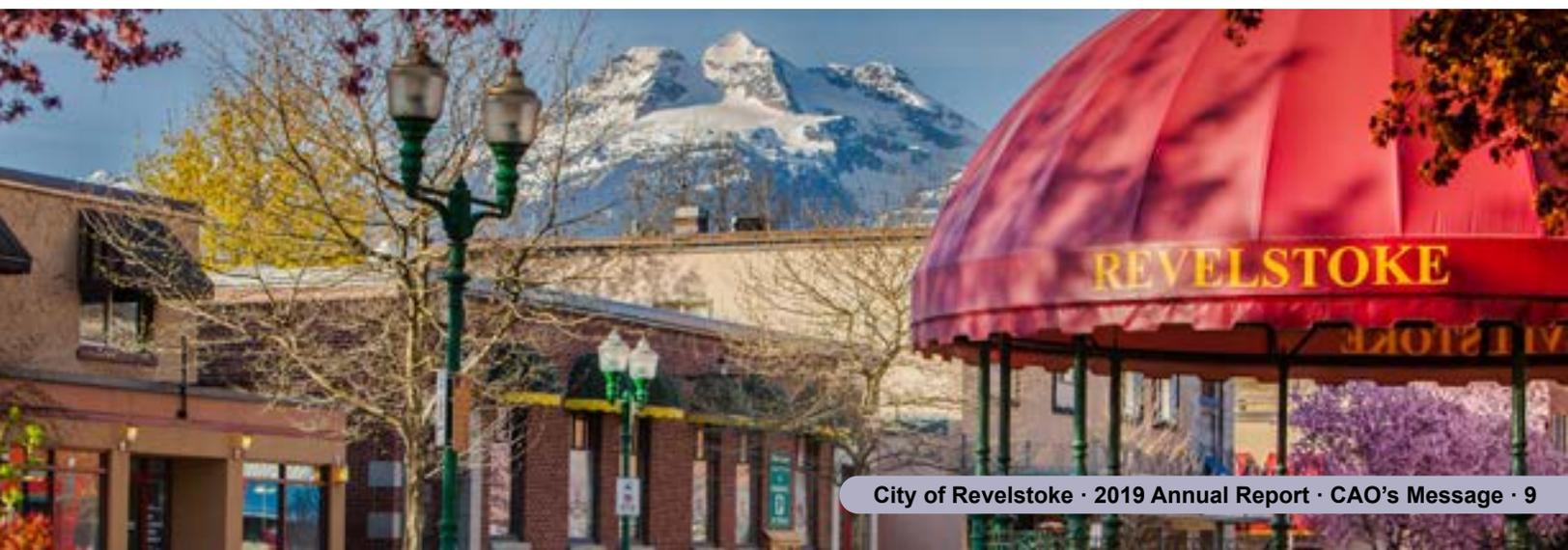
2019 was a year of restructure at the City of Revelstoke and although it was extremely challenging for both Staff and Council, excellent progress was made in several departments as described in this report. I have the privilege of working with a strong, diverse management team that work tirelessly toward achieving the priorities of a new Council who are facing the complex issues of a growing resort municipality and balancing a way of life many of our residents expect.

With a focus on customer service and organizational resilience, many processes and procedures have been updated and streamlined to offer residents an efficient way of obtaining City services. A part-time communications position was also created with the intent that communications would be consistent and easy to recognize.

As demonstrated in the Report to follow, each Department Director is responsible for the operation and maintenance of their department and for unique implementation of achieving the priorities as set by Council. Please enjoy the new report and let us know how we are doing.

Thank you all for taking the time to read the 2019 Annual Report.

*Dawn Low*



# CORPORATE ADMINISTRATION



**Director**

Curtis Slingerland



[cslingerland@revelstoke.ca](mailto:cslingerland@revelstoke.ca)



## INTRODUCTION

The Corporate Administration Department is responsible for Communications, Bylaw Enforcement, Corporate Administration, Freedom of Information and Protection of Privacy, Records Management, and supporting the operations of Council.

The Corporate Administration Department operates under the direction of the Director of Corporate Administration, to aid staff and City Council in their efforts to address community issues and provide good governance.

The Director of Corporate Administration is supported by:

Manager of Legislative Services

Executive Assistant

Communications Officer (contracted)

Bylaw Enforcement Officers

Administrative Assistant

## CORPORATE ADMINISTRATION SERVICES

### MANAGE & MAINTAIN

- City records and documents through their life cycle
- City committees and commissions
- Freedom of Information and Protection of Privacy requests
- City contracts, leases, and procurement documents

### ADMINISTER

- Municipal elections & By-elections
- Legislative projects
- Columbia Basin Trust Community Initiatives and Affected Areas Grant Program

### SUPPORT

- Assist the public regarding City policies, bylaws, Council meetings and elections
- Administrative assistance to Mayor, Council and other departments

### MANAGE

- Bylaw Enforcement
- Animal Control
- Corporate Communications

# FINANCE



**Director**  
Tania McCabe



[tmccabe@revelstoke.ca](mailto:tmccabe@revelstoke.ca)



## INTRODUCTION

The Finance Department provides leadership in financial management, procurement, and accountability to the City's citizens, Council and departments.

Responsibilities include:

- Long-term financial planning - operational and capital
- Management of the City's overall budget
- Provision of financial advice to Council and staff
- Internal and external financial reporting, including the annual financial statements
- Property tax and utility rate recommendations
- Processing and collection of property taxes
- Utility and other receivables billings
- Maintenance of property records
- Payroll, accounts payable and general accounting
- Administration of the City's investment portfolio
- Maintenance of the City's information technology and support for the users
- Management of the cemetery records

Staffing levels remain at five for the Finance department, and one for the Information Technology department, which has been consistent for many years. New staff members have needed increasingly enhanced skills to deal with improvements in technology and to achieve greater efficiency to process increased workloads.

## PROPERTY TAXES

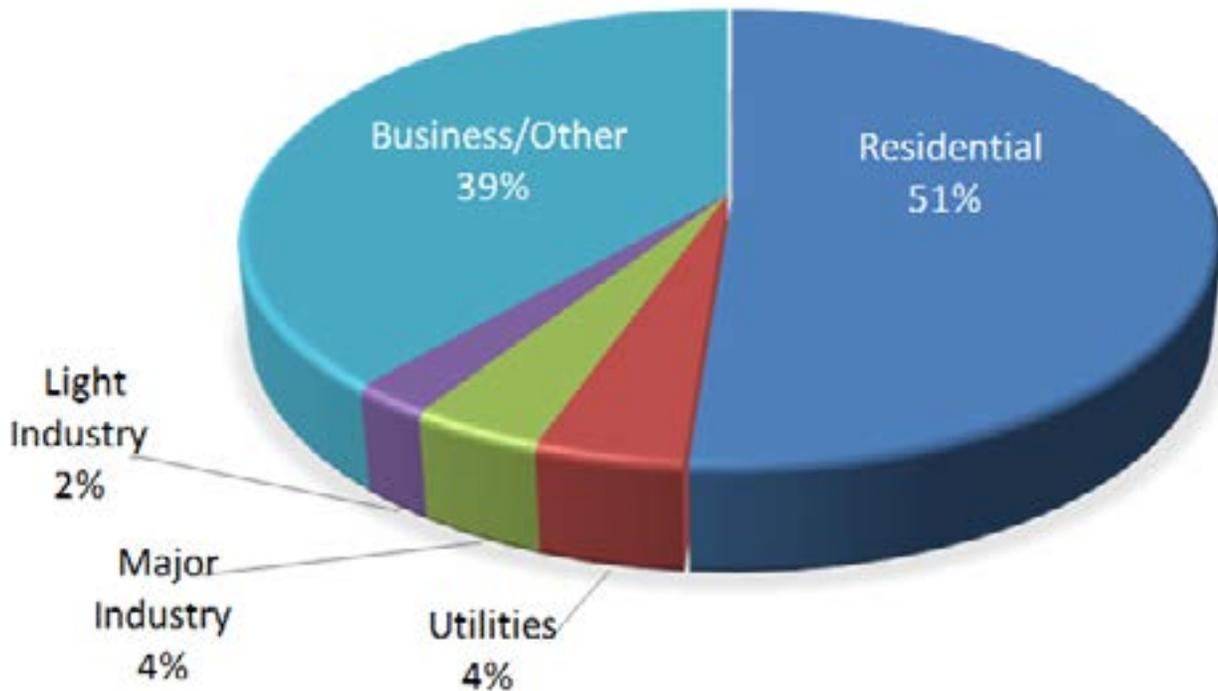
In 2019, the average assessment of a single-family dwelling was \$447,000, an increase of 18% from 2018. The municipal taxes applicable to a property at this valuation would be \$1,668 before the Provincial Home Owner Grant.

<b>GENERAL &amp; DEBT</b>	<b>\$1,668</b>
<b>SCHOOL &amp; OTHER</b>	<b>\$1,121</b>
<b>WATER RATES</b>	<b>\$468</b>
<b>SEWER RATES</b>	<b>\$312</b>
<b>GARBAGE RATES</b>	<b>\$120</b>
<b>TOTAL</b>	<b>\$3,689</b>

# FINANCE

## PROPERTY TAXES 2019

The City generated approximately \$11.6 million in property taxes in 2019 (excluding school and other non-municipal taxes) on a total, taxable assessed value of \$1.87 billion. The following chart shows the share of the total tax revenue, contributed by the various classes:



## RESERVES

The city retains reserves for future capital expenditures. At the end of 2019, these amounted to approximately \$18.8 million.

This number consists of:

Reserves for future capital expenditures - \$16.5 million

Electric Utility Reserve Fund - \$2.3 million

\$1.2 million of the Electric Utility Reserve fund is invested in preferred shares of the Revelstoke Community Energy Corporation, which is wholly owned by the City. Interest earned on the remaining funds helps to offset general operating costs.

## SUBSIDIARY OPERATIONS

The City has investments in two subsidiary operations: Revelstoke Community Forest Corporation (RCFC) and Revelstoke Community Energy Corporation (RCEC). Both are wholly owned corporations of the City. At the end of 2019, the combined equity in both corporations amounted to approximately \$5.3 million.

# ECONOMIC DEVELOPMENT

## INTRODUCTION



**Director**  
Ingrid Bron



[ibron@revelstoke.ca](mailto:ibron@revelstoke.ca)



2019 was a busy and successful year with a new Resort Development Strategy in place, technology projects underway, and a lease signed to extend the Community Economic Development (CED) offices into new space in the Business and Visitor Information Centre.



## INVESTMENT ATTRACTION/BUSINESS DEVELOPMENT

CED staff worked to support business development, retention and expansion, including:

- Working with Community Futures to support business development initiatives
- Meeting with prospective businesses, new entrepreneurs, developers, and local industry representatives investing or developing new projects in Revelstoke
- Participating in steering committees, forums, and round-tables to support Chamber of Commerce, Community Futures, and Tourism initiatives that enhance business growth
- Participating in Imagine Kootenay business development initiatives
- Participated in regional Economic Development Practitioners Network
- Participated in BCEDA forums and professional development opportunities

## CED WORKSPACE EXPANSION AND CORE FUNDING

The CED Director presented an updated Economic Development plan to the CSRD Board in the fall of 2019, which included plans to acquire and expand into new space shared with Revelstoke Tourism, Chamber of Commerce, and the Fabrication Lab. Core funding of \$165,000 per year for three years was secured from the Economic Opportunity Fund (an increase of over 110% from previous years) to support the creation of the new space in addition to building staff capacity, engagement with residents of the CSRD regarding tourism infrastructure projects, and data collection for resident and workforce populations.

## TELUS INSIGHTS DATA PROJECT

The City continued their partnership with Revelstoke Mountain Resort and the Revelstoke Accommodation Association to access TELUS cell phone data to track visitor traffic as well as get an accurate count of the resident population in the City and surrounding area, including temporary and seasonal workers. Data was collected beginning in May of 2018 through to October 2019 to provide eighteen months of data.

# ECONOMIC DEVELOPMENT

## REVELSTOKE TECHNOLOGY STRATEGY

The Revelstoke Technology Strategy continues to be implemented with a new Rural Dividend funding grant for \$100,000. Key priorities for Tech 2.0 include the creation of a tech friendly business climate, the expansion of employment opportunities in the tech sector, and developing training opportunities for workers, businesses, and youth. Rural Dividend funds obtained in 2017 for a fabrication laboratory developed in collaboration with Community Futures, SD19, and Okanagan College, is enabling local companies, entrepreneurs, and students to access digital technologies and support commercialization and product development, in addition to ongoing monthly tech meet-ups, training workshops for local entrepreneurs, the launch of the FAB Lab Society, and the development of a digital adoption strategy for local companies.

Notable accomplishments for 2019 also included:

- The purchase of equipment to support hands-on training
- Programming for youth through SD19
- FAB Lab Society's summer camps delivered in partnership with Okanagan College
- Finalization of plans for the build-out of the fabrication lab, known as The Idea Factory

## FOOD SECURITY

Key goals of the Revelstoke Food Security Strategy include increasing local food production, reducing food waste, and encouraging economic development opportunities related to local food production.

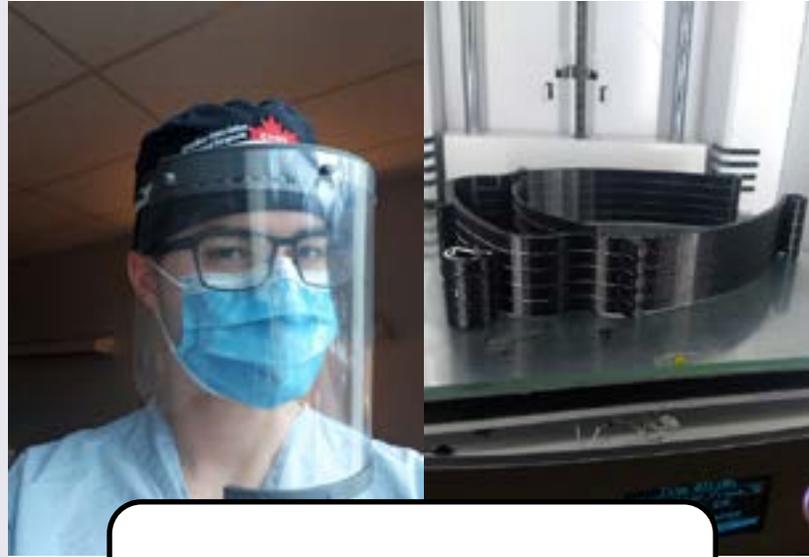
Key successes of this strategy in 2019 include:

- Over 131,000 lbs of food recovered and redistributed to vulnerable citizens, with a running total since the program start-up of 458,000 lbs
- Hosting training workshops for food producers

The majority of the work is undertaken by the Food Security Coordinator, a contract position managed in collaboration with Community Connections.

## TRANSPORTATION

The City continued to support the Revelstoke Shuttle Service, used by both tourists and residents for tourism and commuting purposes. CED continued to work with BC Transit to improve services, which in 2019 saw operations being taken over and delivered by Everything Revelstoke, and to update the transit service review initiated in 2018, including the proposed amalgamation of ski shuttle services with BC Transit services.



3D Printing of PPE Masks  
An initiative by The Idea Factory  
through the Fab Lab Society

## SOCIAL DEVELOPMENT

The Social Development Committee worked with community partners and the Social Development Coordinator in 2019 on several community-based initiatives, which included:

- Launch of the Collective Impact process funded by the Vancouver Foundation to assess community needs under leadership of the Poverty Reduction Working Group
- Development of Action Teams to address key issues including shelter, transportation, and income, to build on the Call to Action, and develop a Community Plan by 2021
- Successful grant application for Age-Friendly Planning project to be delivered in 2020
- Opioid Dialogues project to support community outreach and engagement for the Mental Health and Substance Use programming

## CARIBOU RECOVERY STRATEGY

The Caribou Recovery Strategy continues with strong resident and business engagement with the Province regarding next steps in caribou recovery efforts. Industry, local business, recreation, tourism and other stakeholders made their input via several stakeholder sessions and round tables into caribou recovery in the region, including the completion of a study commissioned by Y2Y on *Emerging Economic Opportunities in the Columbia Headwaters*.

# ECONOMIC DEVELOPMENT

## FILMING IN REVELSTOKE

2019 saw the continued development of the film industry in Revelstoke, including an updated Film Policy. Economic Development received several inquiries from production companies interested in filming in Revelstoke, and worked closely with the Regional Film Commissioner to identify new possible filming locations in and around the community. A short film teaser by Stacked Films on the sport of snow cross was filmed locally, and The Amazing Race came to Revelstoke and area to film part of their 2019 TV series, which brought much positive attention to the attractions of the community and region.

## TOURISM

Tourism continues to be a strong component of the local economy. Hotel revenues showed significant growth over the previous year, with accommodation revenue of nearly \$46,000,000 for 2019 compared to \$38,500,000 for 2018, and Municipal Resort Development Tax (MRDT) revenue of \$915,248 for 2019 compared to \$769,223 in 2018 (this includes \$112,725 OAP). Visitor Centre stats show a 1% increase in visitor traffic from 2018.

The Tourism Initiatives Committee worked with CED staff and local groups to develop tourism infrastructure projects as well as events to enhance the visitor experience in Revelstoke.

Resort Municipality Initiative (RMI) funded projects completed in 2019 included:

- Completion of the Splash Park
- Upgrades to the Railway Museum and Revelstoke Museum buildings and exhibits
- Building upgrades to the Visual Arts Centre gallery
- Expansion of Streetfest into the shoulder season
- Funding for the installation of outdoor art exhibit Art Alleries
- 3rd Annual Luna Arts Festival
- Purchase of a van to support mobile visitor services, operated by the Visitor Information Centre and Revelstoke Tourism
- New mountain bike trail improvements and ongoing maintenance
- Support for Timber Days event
- Trail development for the Forestry Museum trails
- New live music “Wood Stoke” event hosted by the Forestry Museum
- Rider tracking software and trailhead infrastructure for the Snowmobile Club
- Approval of a comprehensive Wayfinding Signage Strategy in collaboration with Revelstoke Tourism
- Purchase of two shuttle buses to meet capacity needs for increased ski shuttle services
- Funds for the Climber’s Access Society to improve parking and arrival at Waterworld

CED staff also worked with Revelstoke Tourism to complete the MRDT annual report and the 2020 Tactical Plan. Council approved the allocation of MRDT funds collected on Online Accommodation Platforms (OAP) to affordable housing initiatives. Rural Dividends Tourism Planning Project supported updating resident population statistics and housing needs.



# FIRE RESCUE SERVICES



**Fire Chief - Interim**  
David Mohn



[dmohn@revelstoke.ca](mailto:dmohn@revelstoke.ca)



## INTRODUCTION

Revelstoke Fire Rescue Services (RFRS) commit ourselves to preserving life and property by providing fire prevention, emergency planning, public education and by responding to emergencies within our community.

RFRS is a composite department that provides 24-hour emergency services to the community, 365 days a year.

Our membership is comprised of nine career staff, which includes:

Fire Chief,  
Fire Inspector/Assistant Chief,  
Training Officer/Assistant Chief with Emergency Program Coordinator designation,  
Five Career Firefighters,  
and a Dispatcher/Clerk

In addition, the membership is supported by a volunteer contingent that averaged 32 members last year.

RFRS has been declared by City Council to be a Full-Service Operations department. Our services include fire suppression, road rescue - motor vehicle incidents, first responder - medical calls, fire investigations, fire and life safety inspections, and public education. Revelstoke Fire Rescue incident responses for 2019 are summarized as per the following table.

INCIDENTS	TOTALS
FIRES	22
FIRE ALARM	59
MOTOR VEHICLE INCIDENTS	99
FIRST RESPONDER	130
BURNING COMPLAINTS	40
PUBLIC SERVICE	78
PUBLIC HAZARD	7
<b>TOTAL RESPONSES 2019</b>	<b>435</b>

Fire Prevention conducted 34 public education events last year which included presentations, fire drills, and safety talks. There were 383 fire and life safety inspections completed, this includes regular and follow up inspections, plans review, and pre-site inspections. Educational materials on fire and life safety and training information are made readily available to the general public, both at the Fire Station and on the City of Revelstoke's website.

Fire training for volunteers is focused around the "Playbook" which sets the minimum training standards for fire fighters in British Columbia. New recruits are focused on the NFPA 1001 program, while those who have completed their NFPA 1001 Fire Fighter I&II work on maintaining their skills and competencies. RFRS participates in many community events and fundraisers, with the money raised being divided between Muscular Dystrophy Canada and the BC Fire Fighters Burn Fund.

# FIRE RESCUE SERVICES



Fire at 8 Mile



Fire Chief for the Day



Auto Extrication Training



# ENGINEERING



**Director**  
Steve Black



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## INTRODUCTION

The Engineering Department works collaboratively with all City Departments, external community organizations, utility service providers, and other levels of government to provide technical engineering support.

The Department's workplan includes developing long and short-term capital plans, developing and managing design drawings and specifications, tendering, and overseeing construction. Engineering staff also collect data on City Infrastructure to develop asset management plans, prioritizing improvements, cost estimates, and master plans.

The Department also oversees management and operations for the City's roads and snow maintenance, fleet maintenance, parks maintenance, geographic information systems, engineering design, development design review, contract management, asset and risk management including but not limited to: roads, water sidewalks, traffic control, sanitary sewer and storm drainage.

### 2019 Major Projects:

Reconstruction of Airport Way  
3rd Street Sanitary and Water Main replacements  
Installation of the Big Eddy Well  
Mutas Sanitary Upgrade

### 2019 Works and Services Agreements:

Mackenzie Village  
Ramada Revelstoke  
Fairfield Inn & Suites  
Basecamp Guest House

Engineering also managed the design and RFP preparations for the Victoria Road/Fourth Street/Townley Roundabout and Lowertown Upgrades, with construction set to be completed by Fall 2020.

We look forward to completing other large capital projects in 2020, such as the City Hall rehabilitation project, completion of the second reservoir for Big Eddy Water, and much more.



Airport Way Reconstruction



Big Eddy Well Installation

With significant investment and a lot of projects planned, we are looking forward to making Revelstoke the best community we can.

# PUBLIC WORKS

## INTRODUCTION



**Operations - Manager**  
Darren Komonoski



The Public Works Department provides maintenance of City Infrastructure assets, including: water, sewer, roads, storm water, solid waste collection, municipal facilities and cemetery. Staff and contractors provide these services to the community within Council's operating budgets and levels of service. All levels of service and functions meet provincial and federal regulatory requirements.

## 2019 PROJECTS

Some of the larger capital projects for 2019 for Public Works included continued works in completing curb and sidewalk repairs, water course upgrades, continued work with Columbia Shuswap Invasive Species Society to control invasive species, street light upgrades, and fleet replacement including: Hydro Vector Truck and passenger vehicles. Public Works continued to meet Work Safe requirements and completed a facility lifecycle review, energy reduction projects, HVAC and mechanical upgrades for various municipal buildings, hydrant upgrades, storm, sanitary and water upgrades, as well as continued works of Big Eddy well and water upgrades.



New Big Eddy Water Tank



# DEVELOPMENT SERVICES



**Director**

Marianne Wade



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## INTRODUCTION

The Development Services department consists of Building Services, Business Licensing, and Planning Services which are divided into current land use applications and long-term planning bylaws and policies. The Department coordinates with all City departments when processing applications and enforcing land use regulatory matters.

In 2019 Development Services hired a new team while receiving a steady influx of land development and Building Permits in addition to Business License applications and enquiries. The team revised both internal and external application processes to improve timelines on issuing applications which has improved organizational resilience.

The review time of applications has decreased from 2018 and staff is still working on improvements to provide clarity on the processes and requirements through updates on the Department's webpage. The team currently has a Building Inspector, two Planners and two Clerks (one full time and one part time) plus contract staff for both administration and long-term planning.

Staff issued 107 new Business Licenses in 2019 which decreased from 145 in 2018. This process requires coordination with Fire and Building Officials along with the Planners. In addition, staff have processed 87 Encroachment Agreements for patios, tables and chairs, and sandwich board signs. These reviews include coordinating with the Fire Official, Public Works and Planners.

In Planning, 85 Land Use Applications were received and processed, encompassing Rezoning, OCP Amendments, Development Permits, Development Variance Permits, Heritage Alteration Permits, Liquor and Cannabis Licenses, and Sign Permits. This showed an increase of 29% over 2018. Some key projects include Mackenzie Village Phase 2 and 3, RMR Heli-Hotel, and Revelstoke Community Housing 21-unit affordable housing development.

Building Permits issued for Residential, Commercial and Industrial totaled 127 in 2019 which resulted in a total annual construction value of \$56,561,246.37. Commercial and Industrial construction values accounted for a total of \$39,172,404.23 which included projects such as the Marriott Hotel, Base Camp, and the A&W rebuild. Residential construction represented a total value of \$17,833,842.14. Though the total Building Permits for 2019 showed a small decrease (133 in 2018), the total construction value for 2019 is the highest to date for the City.

For Long-Term Planning, accomplishments included initiating the OCP update by starting with the vision update, the first neighbourhood plan process, and Short Term Rental review. Various Amendments to existing bylaws were approved by Council to meet Council Objectives such as the Delegation Bylaw which exemplified Organization Resilience by improving the processes associated with discharging of charges to titles and resulted in an accelerated processing timeline for subdivisions.

The development activity in the City of Revelstoke has continued to increase in 2019 and staff expect this to continue in 2020. The Development Services Department strives to continue to improve relationships, communication, and processes.



# RCMP



**Staff Sergeant**  
Kurt Grabinsky



## MISSION

The RCMP is Canada's national police service. Proud of our traditions and confident in meeting future challenges, we commit to preserve the peace, uphold the law and provide quality service in partnership with our communities.

## COMMITMENT TO OUR COMMUNITIES

The employees of the RCMP are committed to our communities through:

- Unbiased and respectful treatment of all people
- Accountability
- Mutual problem solving
- Cultural sensitivity
- Enhancement of public safety
- Partnerships and consultation
- Open and honest communication
- Effective and efficient use of resources
- Quality and timely service

The Royal Canadian Mounted Police is proud to provide policing services to the City of Revelstoke. Locally, the RCMP's mandate includes preventing and investigating crime, maintaining peace and order, enforcing traffic safety laws with a goal of Safer Homes and Safer Communities. In addition we contribute to national security.

The RCMP provides service in a number of core areas: emergency planning and response, proactive patrols, crime prevention initiatives and investigational responsibilities of Federal Acts, Provincial Legislation and Municipal By-laws.

The RCMP is responsible for providing the initial response to many incidents.

The Detachment is involved in working with community organizations, internal and external partners, as well as international clientele.



Revelstoke RCMP Station

# RCMP

In 2019 the Annual Performance Plan goals for the Revelstoke RCMP consisted of:

- Enhanced Road Safety - impaired operation, distracted driving
- Reduction of Property Offences - thefts of vehicles, snowmobiles and bicycles
- Reduction of Persons Offences - assaults, domestic violence
- Reduction of Substance Abuse - drug enforcement and education
- Support to Vulnerable Persons - mental health and vulnerable persons
- Crime Reduction - pro-active community policing

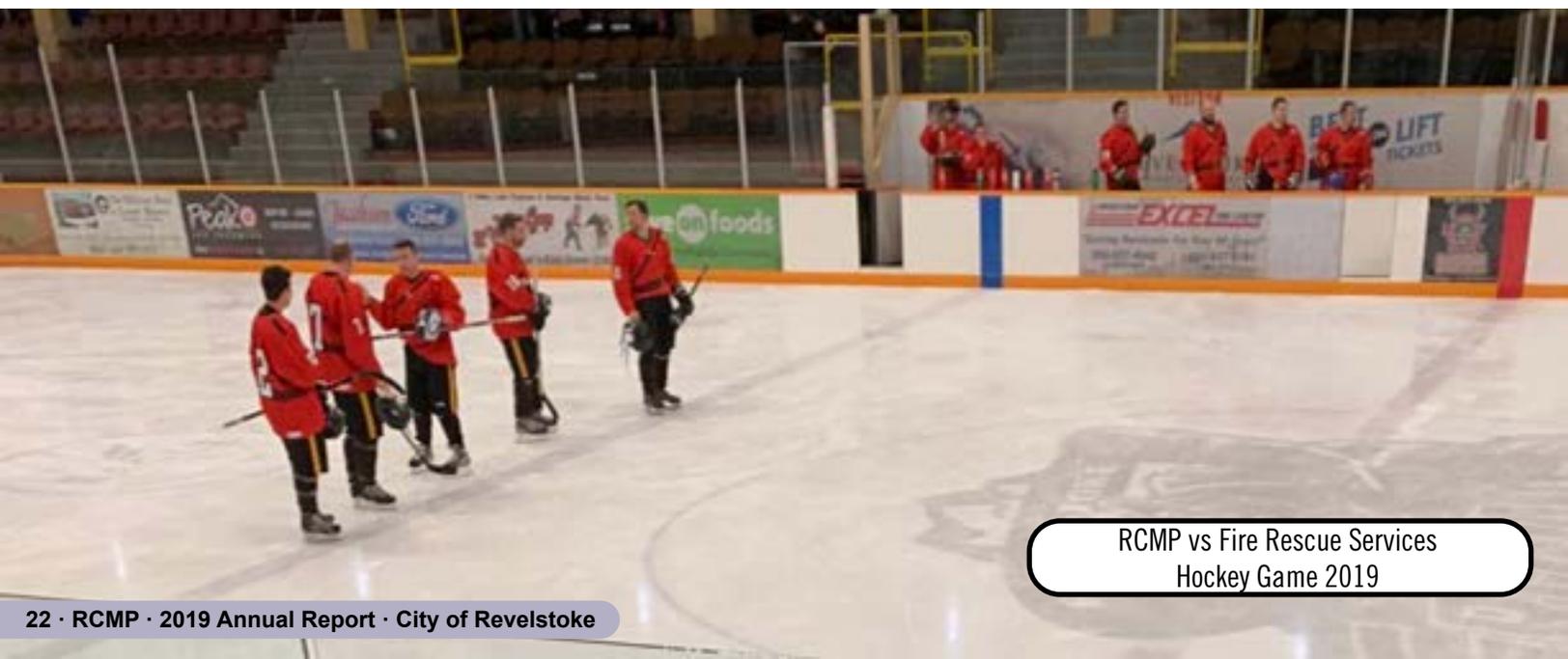
The Revelstoke RCMP Detachment houses Municipal and Provincial General Duty units, General Investigation Section, Trans-Canada East Traffic Services, Integrated Road Safety Unit, Integrated Forensic Identification Services, and police-based Victim Services.

Including our Guards, which monitor the safety of persons in cells, there are over 40 employees in the Detachment. Service is provided in both of Canada's official languages.



CITY OF REVELSTOKE - RCMP	2016	2017	2018	2019
Calls for Service Investigated	4199	4431	4616	4405
Prisoner Count	249	201	215	210
Phone Calls	6481	6683	6780	5895
Counter Calls	3199	3492	3300	3069
Police Information Checks (PIC)	564	481	460	426
Liquor Licenses	64	86	100	100
Collisions	86	91	77	70

Online Crime Reporting can be accessed at: <http://revelstoke.rcmp-grc.gc.ca>



RCMP vs Fire Rescue Services  
Hockey Game 2019

# PARKS, RECREATION & CULTURE



**Director**  
Laurie Donato



[ldonato@revelstoke.ca](mailto:ldonato@revelstoke.ca)



## INTRODUCTION

The Parks, Recreation & Culture Department provides overall direction and guidance for managing parks, recreational and cultural facilities, resources, and recreation and culture programs for the community.



## THE REVELSTOKE RECREATION CENTRE

### COMMUNITY CENTRE

The Centre is considered to be the hub of the community and department staff are knowledgeable about all aspects of the community and are often asked for directions and about what is going on in the City. As part of the service provided to the community, the Department works on behalf of the not-for-profit groups by helping to sell community event tickets, providing space for many of the community activities, organizing bottle drives for fundraising programs, providing announcement space for community group activities and by supporting a volunteer board.

The Revelstoke Community Centre has a spacious auditorium which hosts numerous community events, a fitness centre, a dance studio, and several meeting rooms. The Centre is also home to the Regional Library, a well-used Seniors Centre, as well as a community preschool program.

### AQUATIC CENTRE

The state-of-the-art Aquatic Centre is housed within the Community Centre and is operated by both Community Centre staff and certified Aquatic Facility staff members. A popular facility for both community members and tourists and a hub of activity, the Aquatic Centre plays host to local swim groups, conducts a children's swim lesson program, offers aquafit classes and other instructional aquatic activities throughout the year. Through Council support, the City offers free annual recreation passes and 50% subsidy on certain programs to residents who qualify due to low income.

#### Facility Features:

Large Lap Pool

Leisure Pool

Tot Pool

Diving Board

Climbing Wall

Water Spray Area

Water Slide

Sauna

Hot Tub

Steam Room

# PARKS, RECREATION & CULTURE

## THE REVELSTOKE FORUM

Included in the Department responsibilities is the care and use of the arena. The Arena is open for approximately 7.5 months of the year for close to 18 hours per day and is manned by 4 full time attendants during maximum operating times. Ice user groups share the ice space in a companionable way however, there is always need for more ice time during most of the year. From May - July, the facility is available for dry floor rental.

## REVELSTOKE PARK AND PLAYGROUND SYSTEM

The Park system is jointly operated by the Parks, Recreation & Culture Department and the Public Works Department. There are 3 Special Feature Parks (Cenotaph, Grizzly Plaza & Rotary Park), 4 Community Parks (Centennial, Kovach, QE Park and WP) and 7 Neighbourhood Parks (Beruschi, Big Eddy, Farwell, Moberly, Moose, Nichol Road, Woodenhead Park). The Department manages park usage (sport groups and events), concession operations, and building maintenance. The City often partners with community groups and organizations to further develop parks, park facilities, and playgrounds.



## GENERAL PROGRAM DELIVERY

In the direct and indirect management of community facilities, the Department provides opportunity for sport, recreation, and cultural programs and activities, and provides support to numerous community organizations that offer opportunities in a wide range of activities. It is the goal of the Department to enhance quality of life of the residents as well as community visitors. We accomplish this through the provision of staff support, leadership, programs and by providing facility availability and management for a number of annual community events. The community hosts well over 50 special events in a given year and the Department has demonstrated its support to these events in all aspects, from marketing and advertising to the actual delivery of the program or event.

The Department manages several contractual arrangements for community facilities such as Williamson's Lake, the Seniors Centre, Farwell Park, Revelstoke Museum and the Revelstoke Forestry Museum. The department works with various businesses, community associations, cultural organizations, not-for-profit societies and service clubs, in order to maximize recreation and culture opportunities in the community.

## CULTURE

Under the Department's budget, the City continues to offer financial and in-kind support to arts, culture and heritage organizations and programs within the community. The Director of Parks Recreation and Culture is the staff liaison for the Public Art committee, which provides Council with advice and recommendations with respect to selecting and installing public art projects in Revelstoke.



# COUNCIL OBJECTIVES



## LIVABILITY

To aspire to a high quality of life and a desirable and livable City for citizens and visitors.

- Update the City of Revelstoke Official Community Plan (OCP) to articulate a current shared community vision, hear the voices of and engage the community, and align the OCP with other key policy documents
- Address housing needs and affordable housing challenges to provide accessible housing and an adequate supply of the right types of housing and address vacation rental issues

### LIVABILITY - IN PROGRESS

#### PARKS, RECREATION & CULTURE

- Design work and installation of parks signage for Farwell, Kovach, Centennial Park, and Williamson Lake Park & Campground
- Continue to expand public art inventory to include a new piece on Mackenzie Avenue – ‘Pinecone Sculpture’
- Work with Engineering and Development Services to implement recommendations in the Trails Strategy

#### CORPORATE ADMINISTRATION

##### Bylaw Enforcement

- Adjudication System - Explore partners to share costs
- Collaboration with other agencies

##### Communications

- Communication Strategy

#### COMMUNITY ECONOMIC DEVELOPMENT

- Collective Impact/Social Development



# COUNCIL OBJECTIVES

## LIVABILITY - IN PROGRESS

### DEVELOPMENT SERVICES

- OCP Update - **OCP Clean Up:** Review the current document, hold a public information meeting to gather community comments, and format the OCP for ease of use.  
**Update Neighbourhood Plans:** Adopted Neighbourhood plan to guide development in a comprehensive manner, establish guiding policies for development in the neighbourhoods, and improved Infrastructure planning for budgeting.
- Housing Action Plan - Sourcing financial tools to reduce the cost of capital housing projects, creation of affordable housing funds to assist in the development of affordable housing, reduction of fees and charges to reduce capital costs for affordable housing, initiation of housing developments for a range of community demographics.
- Update of the Zoning Bylaw, to include: Zoning definition clarification, a range of housing needs in residential zones, economic development promotion, and environmental protection.

### ENGINEERING & PUBLIC WORKS

- Master Planning of Municipal infrastructure - Develop the framework to support the OCP Update resulting in planned and programmed infrastructure with financial implications identified.

## LIVABILITY - COMPLETE

### CORPORATE ADMINISTRATION

#### Communications

- Communications - Expanded Communications capabilities with Communication Coordinator Position.

### COMMUNITY ECONOMIC DEVELOPMENT

- Resort Development Strategy
- Work with OK College to develop a Tourism Management program
- Purchased winter shuttle service for ski resort

### DEVELOPMENT SERVICES

OCP Update - Vision Check-In & Branding: Develop community engagement plan and work with various stakeholders to develop the Vision. "Shaping Our Future" branding design completed.



# COUNCIL OBJECTIVES

## LIVABILITY - FUTURE

### PARKS, RECREATION & CULTURE

- Update Parks Master Plan
- Initiate review and update of Cultural Strategy

### CORPORATE ADMINISTRATION

#### Bylaw Enforcement

- Review “See Click Fix”
- Ticket Collection Reviews

#### Communications

- Additional Communication Resources
- Engagement Tools

### COMMUNITY ECONOMIC DEVELOPMENT

- Enhanced BC Transit Service provision
- RMI funds allocated for Williamson Lake upgrades
- Workshops planned for food security programming

### DEVELOPMENT SERVICES

- Complete Phase 2 of the OCP and initiate Phase 3 as per the OCP Project Charter.
- Housing Action Plan endorsed to support partnerships and provide tools for achieving Revelstoke’s Housing needs and demands for the projections in the 2041 OCP.
- Zoning Bylaw Amendments for Density, Residential Zones and Definitions implemented.
- Community Amenity Policy as per the Community Charter and LGA to provide certainty to applicants and the City when preparing a Zoning Amendment when density is increased in line with the policy.



# COUNCIL OBJECTIVES



## INFRASTRUCTURE

To provide sound stewardship of the City's infrastructure and facility assets.

- Initiate and complete a City of Revelstoke liquid waste management plan (LWMP) to create a long term plan including asset management and financing for liquid waste and to address current liquid waste issues
- Implement development cost charges to fund infrastructure needs
- Further develop asset management planning and implementation to ensure responsible stewardship of City assets

## INFRASTRUCTURE - IN PROGRESS

### PARKS, RECREATION & CULTURE

- Install irrigation system at Farwell Park
- Work with the Engineering Department to advance roof replacement project for the Revelstoke Forum
- Install new chiller at the Revelstoke Forum
- Continue with sport field revitalization program
- Complete boiler replacement project at Revelstoke Museum & Archives
- Complete Library expansion project
- Assist the Revelstoke Visual Arts Centre with roof membrane replacement project for the Visual Arts Centre building
- Work with Engineering to develop phasing plan for Williamson Lake Upgrades

### CORPORATE ADMINISTRATION

- City Hall rehabilitation



# COUNCIL OBJECTIVES

## INFRASTRUCTURE - IN PROGRESS

### COMMUNITY ECONOMIC DEVELOPMENT

- Wayfinding Strategy
- Continued Telus data collection
- RMI funds targeted to purchase shuttle buses
- Upgrades to Williamson Lake
- Implementation of Trail Strategy



### DEVELOPMENT SERVICES

- Review of DCC - Develop a coordinated Infrastructure plan to support the updated OCP
- Update the OCP with updated infrastructure plans
- Update Subdivision and Servicing Bylaw - Clear specifications on civil designs that are adapted to the environment of Revelstoke. Provide the ability to have flexible designs that support sustainability and topography.

### ENGINEERING & PUBLIC WORKS

- Liquid Waste Management Project - Continue to achieve and meet all regulations and provide solutions for all future development.
- Asset Management - Water model completion, Pavement Maintenance Program update, Implementation of Transportation Management Plan.
- Construction of Assets - Big Eddy water supply system and reservoir, Lowertown infrastructure upgrade, City Hall rehabilitation, Wayfinding program, school signage and safety audit, and patch and pave projects.
- Building Condition Assessment - A 1-15yr plan to determine all repairs and capital repairs needed on all structures, City facilities, and components which will provide a guide to maintaining City buildings.

### FIRE RESCUE SERVICES

- New 3500 gallon water tender purchased - inspection and insuring in process. Relay time trials to be completed for an understanding of increased water delivery capacity.

# COUNCIL OBJECTIVES

## INFRASTRUCTURE - COMPLETE

### PARKS, RECREATION & CULTURE

- Risk assessment for Community Centre & Skatepark

### COMMUNITY ECONOMIC DEVELOPMENT

- Wayfinding Strategy – Phase 1
- Telus Insights

### ENGINEERING & PUBLIC WORKS

- Illecillewaet river crossing
- Airport Way reconstruction (South of Nichol Rd.)
- Third Street water, sewer, and road improvements



## INFRASTRUCTURE - FUTURE

### PARKS, RECREATION & CULTURE

- Risk assessment for the Splash Park
- Safety Audit for Aquatic Centre

### CORPORATE ADMINISTRATION

- Research options for Council Chambers - Social distancing and more functional layout

### COMMUNITY ECONOMIC DEVELOPMENT

- Technology Strategy 2.0
- FAB lab and expanded CED offices and meeting space

### ENGINEERING & PUBLIC WORKS

- Water Master plan, Liquid Waste Management Project, Sewer Master plan, Storm Drainage Master Plan, Transportation Master Plan, Arena Roof, Williamson Lake Campground, Airport Way multi-use path, Street Lighting update, RMR Reservoir Construction, and Wastewater Treatment Plant.

# COUNCIL OBJECTIVES



## SUSTAINABILITY

To steward development in Revelstoke to satisfy the needs of the present without adversely affecting the ability of future generations to satisfy their needs.

- Pursue “green” initiatives to enable the City of Revelstoke to adapt to and mitigate the impacts of climate change

### SUSTAINABILITY - IN PROGRESS

#### CORPORATE ADMINISTRATION

- Continue with Bear Aware

#### DEVELOPMENT SERVICES

- Adopt the Step Code into the Building Bylaw - Meeting Green House gas emission targets and requirements for the Climate Action Agreement.
- Utilize Green Funds to Incentivize Step Code and Climate Action targets - Develop incentive program in consultation with partners like BC Hydro and Fortis utilizing their offers, identify the funds needed from the Greening City fund to support incentives, and establish performance tools that the builders can use to demonstrate building efficiency to meet Step Code requirements.
- Environmental Management Strategy Plan - Identify areas that require environmental management and update the OCP as needed, establish requirements for builders and developers to undertake necessary land reviews and prepare construction monitoring plans to improve protection of the City’s environment.

#### ENGINEERING & PUBLIC WORKS

- Climate Change Coordinator - Position filled and facilitating water shed protection plans, fleet management, solid waste plans, energy conservation (buildings), and well head protection plans.

### SUSTAINABILITY - FUTURE

#### COMMUNITY ECONOMIC DEVELOPMENT

- OCP Integration

#### DEVELOPMENT SERVICES

- New Building Bylaw that includes Step Code and best practices based upon the Climate Zone of Revelstoke and adapted to the specific aspects of building in Revelstoke

# COUNCIL OBJECTIVES



## EMERGENCY PLANNING

To ensure the City is prepared to respond to and manage emergency situations and secure safety of citizens and visitors.

- Complete Emergency Plan update to assess risks and provide response plans in the event of emergencies

### EMERGENCY PLANNING - IN PROGRESS

#### CORPORATE ADMINISTRATION

- Continue with ongoing staff training

#### DEVELOPMENT SERVICES

- OCP Update - policies for growth management and environmental sections including Wildfire interface, flooding, geotechnical stability of lands, and climate change issues.
- OCP Incorporation of Emergency Response Plan - Identify routes and shelters into OCP land use map

#### DEVELOPMENT SERVICES & ENGINEERING/PUBLIC WORKS

- Department Staff Training - Emergency response training for staff to support emergency response plan.

#### FIRE RESCUE SERVICES

- Emergency Response and Recovery Plan Re-Write - Drafting updated HRVA and presentation to RAEMP Management Committee for input
- RAEMP Table-Top Exercise - Organize another table-top exercise for City's EOC trained staff

### EMERGENCY PLANNING - COMPLETED & FUTURE

#### FIRE RESCUE SERVICES

- Emergency Response and Recovery Plan Re-Write - Ranked hazards for the Hazard, Risk and Vulnerability Analysis (HRVA). **Future:** Finalize HRVA. Update Emergency Response and Recovery Plan.
- RAEMP Table-Top Exercise - Completed an Emergency Operations Centre table-top exercise with a severe storm as the scenario. **Future:** Full mock exercise once additional staff have completed EOC training

# COUNCIL OBJECTIVES



## ORGANIZATIONAL RESILIENCE

To ensure the City organization delivers service excellence to citizens and visitors.

- Streamline work and approval process to facilitate efficient and effective processes and use of City resources
- Focus on creating a service culture to improve service to the public

### ORGANIZATIONAL RESILIENCE - IN PROGRESS

#### PARKS, RECREATION & CULTURE

- Review and update department policies and procedures

#### CORPORATE ADMINISTRATION

- Administrative Clerks Committee/Training

#### COMMUNITY ECONOMIC DEVELOPMENT

- Continue to attract and retain a skilled workforce



#### DEVELOPMENT SERVICES

- Amendments to the Zoning Bylaw to improve approval procedures and processes

#### ENGINEERING & PUBLIC WORKS

- Engage with the community - be transparent and available to answer questions from the community

#### FIRE RESCUE SERVICES

- Community Engagement - Public Education Programs: Fire Prevention will continue with public education events including: presentations, fire drills, and safety talks to service groups, businesses, school children, daycares, seniors, apartment residents, and strata groups
- NFPA 1001 Training - Volunteers will continue to work through the NFPA 1001 program. Volunteers who have their NFPA 1001 will focus on maintenance training and competency in job performance requirements

# COUNCIL OBJECTIVES

## ORGANIZATIONAL RESILIENCE - COMPLETE

### COMMUNITY ECONOMIC DEVELOPMENT

- New Tourism Initiatives Committee Terms of Reference, structure and mandate in alignment with RMI funding guidelines

### DEVELOPMENT SERVICES

- Improved intake process and internal review timeframes for building permits

### FIRE RESCUE SERVICES

- Community Engagement - Public Education Programs: Social media fire safety messaging, 34 Fire and Life Safety Public Education presentations delivered including: smoke/carbon monoxide alarm awareness, fire extinguisher training for City staff, information to high-risk groups and fire prevention week presentations.
- NFPA 1001 Training - Volunteers focused on training, particularly on exterior operations including: orientation of workplace and fire service, safety, PPE & SCBA, communications, incident management, ladders, water supply, response & size-up, tools & equipment, fire attack lines, fire behavior and extreme weather.

## ORGANIZATIONAL RESILIENCE - FUTURE

### PARKS, RECREATION & CULTURE

- Initiate review of and update the Cultural Strategy
- Develop Parks, Facilities & Recreation Services Master Plan

### CORPORATE ADMINISTRATION

- Succession Planning & Training Plans



### DEVELOPMENT SERVICES

- Departmental website improvements for easier navigation, application processes communications, department updates, and access to forms.
- Implementation of Building Inspector technology with mobile tools, file management solutions, and project management tools as well as improved integration for inter-departmental referrals and task management.
- New Development Procedures Bylaw implemented to streamline processes and improve efficiencies.
- Implementation of file management software to streamline land-use application processes and improve processing times.

# COUNCIL OBJECTIVES

## ORGANIZATIONAL RESILIENCE - FUTURE

### COMMUNITY ECONOMIC DEVELOPMENT

- Build on partnerships with Community Futures, Tourism, Chamber and tech sector to expand capacity, programming and business services in a new shared space at the Business and Visitor Information Centre

### FIRE RESCUE SERVICES

- Community Engagement - Public Education Programs: Continuing to deliver Fire and Life Safety Public Education
- NFPA 1001 Training for all Firefighters - Bring in new recruit class in 2021 and restart the NFPA 1001 program



# SEE CLICK FIX

The City's website and its mobile "[See-Click-Fix](#)" app provides a means for citizens to report community service issues and concerns as well as provide status updates. The following is statistical information for 2019.

## Between Jan 01, 2019 and Dec 31, 2019

904 requests were opened · 527 requests were acknowledged · 744 requests were closed

The average time to acknowledge was 4.6 days

REQUEST CATEGORY	OPENED	CLOSED
Parking	234	229
Roads	138	100
General Comments/Complaints	79	56
Animal Control	63	62
Watering (Residential)	43	42
Wildlife Attractants	39	38
Unightly Premises (Grounds of Property)	39	37
Noise	31	28
Sidewalks	33	23
Signage	25	19
Street Light	27	12
Construction (Without Permit/Illegal)	25	6
Parks & Greenspaces	16	13
Vacation Rental	15	6
Burning	10	15
Tree	17	9
Garbage Cans (Public)	8	8
Solid Waste (Garbage - Residential)	9	6
Storm Drains/Ditch Drainage	9	7
Noxious Weeds	9	6
Sanitary Sewer	9	3
Water	5	3
Bridges	3	4
Gardens	3	3
Graffiti/Vandalism	2	2
Trails & Walkways	3	0
Culverts	2	1
Fire Hydrants	2	2
Playground Equipment	2	2
Dog Waste Stations	1	1
Manhole Covers	1	0.1
Traffic Signal Maintenance Problems	1	0

# FINANCIAL SECTION

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# PERMISSIVE TAX EXEMPTIONS

Council recognizes the value to the community of local clubs, groups, non-profit organizations and charities, especially in their efforts to promote or meet the goals and objectives of the City in accordance with the Official Community Plan (OCP).

A permissive tax exemption may be provided to an eligible property by bylaw at the discretion of Council. These applications are reviewed and approved on an annual basis.

NAME	TAXES
Avalanche Canada	\$8,042
BC Hydro/Selkirk Saddle Club	\$38,884
BC Interior Forestry Museum Society	\$20,869
Christian & Missionary Alliance	\$11,063
Christian City Church	\$9,881
Community Connections (Revelstoke)	\$14,453
Gold RGE Ldge No. 26 Knights of Pythias	\$3,796
Illecillewaet Greenbelt Society	\$16,321
Revelstoke Community Energy Corporation	\$20,350
Revelstoke Community Housing Society	\$2,887
Revelstoke Congregation of United Church	\$11,435
Revelstoke Fellowship Baptist Church	\$15,871
Revelstoke Golf Club	\$23,909
Revelstoke Heritage Railway Society	\$48,603
Revelstoke Hospital Auxillary Society	\$7,729
Revelstoke Senior Citizens Housing Society	\$2,444
Revelstoke Snowmobile Club Society	\$10,343
Revelstoke Visual Arts Society	\$15,109
Revy Riders Dirtbike Club	\$2,682
Roman Catholic Bishop of Nelson	\$26,885
Royal Canadian Legion	\$10,231
Scout Properties (BC/Yukon) Ltd	\$6,454
Seventh Day Adventist Church	\$4,735
Trustees of the Congregation of King's Cathedral	\$7,961
Trustees Revelstoke Jehovah's	\$14,302
<b>Total Estimated Taxes Exempted by City Council</b>	<b>\$355,239</b>

For more information on Permissive Tax Exemptions and Grants-in-Aid, visit: [www.revelstoke.ca/finance](http://www.revelstoke.ca/finance)  
Applications are due annually by July 31 for the following taxation year.

**City of Revelstoke**  
**Consolidated Financial Statements**  
**For the year ended December 31, 2019**

**Contact Information**

**Angie Spencer, CPA, CA**  
**BDO Canada LLP**  
**Chartered Professional Accountants**  
**Ph: 250-837-5225 Fax: 250-837-7170**  
**Email: [aspencer@bdo.ca](mailto:aspencer@bdo.ca)**

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## Management's Responsibility for Financial Reporting

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The accompanying consolidated financial statements of the City of Revelstoke (the "City") are the responsibility of management and have been approved by the Mayor and Council of the City.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

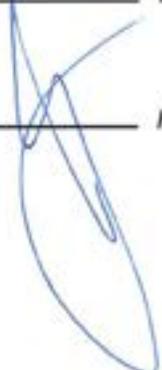
The City maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the City's assets are appropriately accounted for and adequately safeguarded.

The City is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements. Council carries out this responsibility principally through its Finance Committee.

The Mayor and Council review the City's consolidated financial statements and recommend their approval. The Mayor and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report. The Mayor and Council take this information into consideration when approving the consolidated financial statements for issuance to the ratepayers. The Mayor and Council also appoint the engagement of the external auditors.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers. BDO Canada LLP has full access to the Council and management.

  
\_\_\_\_\_  
Director of Finance

  
\_\_\_\_\_  
Mayor

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## Independent Auditor's Report

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### To the Mayor and Members of Council of the City of Revelstoke

#### Opinion

We have audited the financial statements of the City of Revelstoke (the City), and its controlled entities (the Consolidated Entity), which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of operations, change in net financial assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Consolidated Entity as at December 31, 2019, and its results of operations, its change in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Consolidated Entity in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Consolidated Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Consolidated Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Consolidated Entity's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Consolidated Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Consolidated Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Consolidated Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

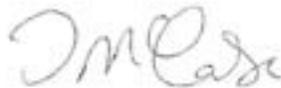
Chartered Professional Accountants

Revelstoke, British Columbia  
May 26, 2020

**City of Revelstoke**  
Consolidated Statement of Financial Position

As at December 31	2019	2018
<b>Financial assets</b>		
Cash and cash equivalents (Note 1)	\$ 4,054,504	\$ 1,260,851
Taxes receivable	1,229,426	1,247,849
Accounts receivable (Note 3)	4,813,631	4,030,152
Portfolio investments (Note 2)	21,685,458	23,471,614
Investment in RCFC (Note 4)	5,153,116	5,904,881
Investment in RCEC (Note 5)	143,043	139,012
Deposit - Municipal Finance Authority (Note 8)	1,079,948	1,070,954
	<b>38,159,126</b>	<b>37,125,313</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	5,495,205	7,314,525
Deferred revenue (Note 6)	4,411,434	3,180,535
Long term debt (Note 7)	15,330,409	16,819,731
Reserve - Municipal Finance Authority (Note 8)	1,079,948	1,070,954
	<b>26,316,996</b>	<b>28,385,745</b>
<b>Net financial assets</b>	<b>11,842,130</b>	<b>8,739,568</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 9)	76,207,340	72,878,764
Prepaid expenses	51,226	64,356
Inventories of supplies	380,495	390,627
	<b>76,639,061</b>	<b>73,333,747</b>
<b>Accumulated surplus</b>	<b>\$88,481,191</b>	<b>\$ 82,073,315</b>

See commitments and contingencies (Note 13)



Director of Finance

**City of Revelstoke**  
**Consolidated Statement of Operations**

For the year ended December 31	Budget 2019	2019	2018
	(Note 15)		(Note 16)
<b>Revenues</b>			
Taxation - net (Note 11)	\$16,013,296	\$15,665,397	\$ 13,864,092
Government and other grants (Note 12)	4,632,887	5,651,110	5,850,146
Contributions by developers and property owners	320,556	601,526	898,431
User fees and service charges	5,817,267	6,374,816	5,811,285
Investment and other income	722,279	893,402	650,812
Equity income (loss) from RCFC (Note 4)	100,000	(51,766)	1,552,090
Equity income (loss) from RCEC (Note 5)	-	4,031	(37,357)
Other	228,000	460,305	426,010
	<u>27,834,285</u>	<u>29,598,821</u>	<u>29,015,509</u>
<b>Expenses</b>			
General government	2,321,531	2,388,442	2,172,305
Protection services	4,491,769	4,455,691	3,812,115
Transportation services	5,993,193	6,473,817	6,274,616
Environmental services	312,319	296,413	330,947
Health services	124,844	130,431	153,740
Economic development services	2,433,356	2,294,118	2,166,283
Recreation and cultural services	3,731,839	3,780,672	3,515,641
Planning and development	1,098,740	841,839	791,725
Sewer services	1,217,432	996,161	1,003,767
Water services	1,819,365	1,533,361	1,483,402
	<u>23,544,388</u>	<u>23,190,945</u>	<u>21,704,541</u>
<b>Annual surplus</b>	<u>4,289,897</u>	<u>6,407,876</u>	<u>7,310,968</u>
<b>Accumulated surplus, beginning of year,</b>	<u>82,073,315</u>	<u>82,073,315</u>	<u>74,762,347</u>
<b>Accumulated surplus, end of year</b>	<u>\$86,363,212</u>	<u>\$88,481,191</u>	<u>\$ 82,073,315</u>

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.

**City of Revelstoke**  
**Consolidated Statement of Change in Net Financial Assets**

<b>For the year ended December 31</b>	<b>Budget 2019</b>	<b>2019</b>	<b>2018</b>
<b>Annual surplus</b>	(Note 15) \$ 4,289,897	\$ 6,407,876	\$ 7,310,968
Acquisition of tangible capital assets	-	(5,689,312)	(6,778,315)
Amortization of tangible capital assets	-	2,360,736	2,217,896
	<b>4,289,897</b>	<b>3,079,300</b>	<b>2,750,549</b>
Decrease (increase) in inventory of supplies	-	10,132	(22,235)
Decrease (increase) in prepaid expenses	-	13,130	(10,135)
<b>Net change in net financial assets</b>	<b>4,289,897</b>	<b>3,102,562</b>	<b>2,718,179</b>
<b>Net financial assets, beginning of year</b>	<b>8,739,568</b>	<b>8,739,568</b>	<b>6,021,389</b>
<b>Net financial assets, end of year</b>	<b>\$ 13,029,465</b>	<b>\$ 11,842,130</b>	<b>\$ 8,739,568</b>

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.

**City of Revelstoke**  
**Consolidated Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2019</b>	<b>2018</b>
<b>Operating transactions</b>		
Annual surplus	\$ 6,407,876	\$ 7,310,968
Items not involving cash		
Loss (gain) from subsidiary operations	47,735	(1,514,733)
Amortization	2,360,736	2,217,896
Actuarial recognized on long-term debt	(438,571)	(394,204)
Changes in non-cash operating balances		
Taxes receivable	18,423	115,736
Accounts receivable	(783,480)	(549,914)
Inventories of supplies	10,132	93,260
Prepaid expenses	13,130	(10,135)
Accounts payable and accrued liabilities	(1,819,320)	2,683,250
Deferred revenue	1,230,899	336,500
	<u>7,047,560</u>	<u>10,288,624</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	<u>(5,689,312)</u>	<u>(6,778,315)</u>
<b>Investing transactions</b>		
Net change in portfolio investments	1,786,156	(11,273,876)
Dividends from government business enterprise	700,000	600,000
	<u>2,486,156</u>	<u>(10,673,876)</u>
<b>Financing transactions</b>		
Net change in long term debt	<u>(1,050,751)</u>	<u>1,508,082</u>
<b>Net change in cash and cash equivalents</b>	<b>2,793,653</b>	<b>(5,655,485)</b>
<b>Cash and cash equivalents, beginning of year</b>	<u>1,260,851</u>	<u>6,916,336</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 4,054,504</u>	<u>\$ 1,260,851</u>

The accompanying summary of significant accounting policies and notes are an integral part of these consolidated financial statements.

# City of Revelstoke

## Summary of Significant Accounting Policies

**December 31, 2019**

<b>Management's Responsibility for the Financial Statements</b>	The consolidated financial statements of the City of Revelstoke (the "City") are the responsibility of management. They have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada (CPAC). The City is a municipality in the Province of British Columbia and operates under the provisions of the Community Charter. The City provides municipal services such as fire, public works, planning, parks, recreation and other general government services.				
<b>Basis of Consolidation</b>	<p>The consolidated financial statements reflect the assets, liabilities, revenue and expenses of all municipal organizations, committees and boards which are owned or controlled by the City. The following entities are owned or controlled by the City:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Revelstoke Community Energy Corporation</td> <td style="text-align: right;">100%</td> </tr> <tr> <td>RCFC Holding Company Ltd.</td> <td style="text-align: right;">100%</td> </tr> </table> <p>The investments in RCFC Holding Company Ltd. (RCFC) and Revelstoke Community Energy Corporation (RCEC), all of which are government business enterprises, are accounted for using the modified equity method. Under this method, the business enterprises' accounting principles are not adjusted to conform with those of the City. These subsidiaries have a fiscal year end of April 30.</p>	Revelstoke Community Energy Corporation	100%	RCFC Holding Company Ltd.	100%
Revelstoke Community Energy Corporation	100%				
RCFC Holding Company Ltd.	100%				
<b>Cash and Cash Equivalents</b>	Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.				
<b>Portfolio Investments</b>	Portfolio investments are recorded at cost unless there has been a decline in the market value, which is other than temporary in nature, in which case the investments are written down to market value.				
<b>Non-financial assets</b>	Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.				
<b>Inventory Held for Consumption</b>	Inventory of supplies are held for consumption and are stated at the lower of cost and replacement cost. Cost is generally determined on a first-in, first-out basis.				
<b>Reserves</b>	Reserves for future expenditures, included in accumulated surplus, represents amounts set aside for future operating and capital expenditures.				

Continued...

# City of Revelstoke

## Summary of Significant Accounting Policies

December 31, 2019

<b>Tangible Capital Assets</b>	<p>Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is available for productive use. Amortization is recognized, as follows:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Land</td> <td>not amortized</td> </tr> <tr> <td>Buildings</td> <td>40 - 75 years</td> </tr> <tr> <td>Equipment</td> <td>5 - 25 years</td> </tr> <tr> <td>Roads and bridges</td> <td>10 - 100 years</td> </tr> <tr> <td>Water/sewer infrastructure</td> <td>10 - 100 years</td> </tr> <tr> <td>Projects in progress</td> <td>not amortized</td> </tr> </table>	Land	not amortized	Buildings	40 - 75 years	Equipment	5 - 25 years	Roads and bridges	10 - 100 years	Water/sewer infrastructure	10 - 100 years	Projects in progress	not amortized
Land	not amortized												
Buildings	40 - 75 years												
Equipment	5 - 25 years												
Roads and bridges	10 - 100 years												
Water/sewer infrastructure	10 - 100 years												
Projects in progress	not amortized												
<b>Leased Assets</b>	<p>Leases entered into, that transfer substantially all the benefits and risks associated with ownership, are recorded as the acquisition of a tangible capital asset and the incurrence of an obligation. The asset is amortized in a manner consistent with tangible capital assets owned by the City and the obligation, including interest thereon, is liquidated over the term of the lease. All other leases are accounted for as operating leases, and the rental costs are expensed as incurred.</p>												
<b>Collection of Taxes on Behalf of Other Taxation Authorities</b>	<p>The City collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities, with respect to the operations of entities, are not reflected in these financial statements.</p> <p>The entities, the City collects taxation revenue on behalf of, are as follows:</p> <ul style="list-style-type: none"> <li>Province of British Columbia - School Tax</li> <li>Columbia Shuswap Regional District</li> <li>British Columbia Assessment Authority</li> <li>Municipal Finance Authority</li> <li>North Okanagan Columbia Shuswap Regional Hospital District</li> <li>Okanagan Regional Library</li> </ul>												
<b>Trust Funds</b>	<p>Trust funds, held in trust by the City and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately.</p>												
<b>Retirement Benefits</b>	<p>The City's contributions, due during the period to its multi-employer defined benefit plan, are expensed as incurred (Note 13 (b)).</p>												
<b>Government Transfers</b>	<p>Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.</p>												

Continued...

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## City of Revelstoke Summary of Significant Accounting Policies

December 31, 2019

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<b>Revenue Recognition</b>	<p>Taxes are recognized as revenue in the year they are levied.</p> <p>Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.</p> <p>Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.</p> <p>Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.</p> <p>Sales of service and other revenue is recognized when the service or product is provided by the City.</p>
<b>Deferred Revenue</b>	<p>Deferred revenue includes grants, contributions, and other amounts received from third parties pursuant to legislation, regulation, or agreement, which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services are performed, or tangible capital assets are acquired.</p>
<b>Contaminated Sites</b>	<p>A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the organization is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. The liability is recorded net of any expected recoveries. No contaminated sites have been identified within the City.</p>
<b>Restructuring Transactions</b>	<p>The increase in net assets or net liabilities resulting from the recognition or derecognition of assets and liabilities received from all transferors and transferred to all recipients in a restructuring transaction be recognized as revenue or as an expense.</p>
<b>Use of Estimates</b>	<p>The preparation of financial statements, in accordance with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. The accounts that are affected are accounts receivable, inventories, accrued liabilities and amortization of tangible capital assets.</p>

# City of Revelstoke

## Notes to Consolidated Financial Statements

**December 31, 2019**

### 1. Cash and Cash Equivalents

The City's bank accounts earn interest ranging from 0 % - 1.5 % and are held in one financial institution. The City has available an operating line of credit in the amount of \$3,000,000 (2018 - \$3,000,000), bearing interest at Revelstoke Credit Union's prime lending rate. As of December 31, 2019, the City had an undrawn credit capacity under this facility of \$3,000,000 (2018 - \$3,000,000). The credit union's prime rate as at December 31, 2019 was 3.95% (2018 - 3.95%).

### 2. Portfolio Investments

	2019	2018
Municipal Finance Authority of British Columbia	\$ 457,669	\$ 3,435,335
Revelstoke Credit Union	9,647,904	6,530,082
RBC Dominion Securities Inc.	2,799,635	2,794,848
Raymond James Ltd.	5,000,000	5,000,000
Cannacord Genuity Corp.	3,557,693	5,522,623
Accrued interest	222,557	188,726
	<b>\$21,685,458</b>	<b>\$ 23,471,614</b>

Investments held with the Municipal Finance Authority of British Columbia, earn variable interest and are available on demand. The Revelstoke Credit Union investment earns interest ranging from 2.46% - 2.95% and matures between September 2020 and October 2020. Investments held with RBC Dominion Securities Inc. are Guaranteed Investment Certificates (GICs) with maturity dates ranging from July 2020 to July 2023. Interest rates on the GICs range from 1.81% - 3.25%. Investments held with Raymond James Ltd. are Guaranteed Investment Certificates (GICs) maturing October 2021 and earns interest at a rate of 3.15%. Investments held with Canacord Genuity Corp. are Guaranteed Investment Certificates (GICs) with maturity dates ranging from October 2020 to October 2024. Interest rates on the GICs range from 2.60% - 3.42%.

The market value of the City's portfolio investments is \$21,570,536 (2018 - \$23,429,834).

### 3. Accounts Receivable

	2019	2018
Trades receivable	2,646,617	1,975,357
Federal government	249,757	340,200
Big Eddy Waterworks local area service agreement	1,503,870	1,287,711
Thomas Brook local area service agreement	386,420	394,717
Other	26,967	32,167
	<b>\$ 4,813,631</b>	<b>\$ 4,030,152</b>

## City of Revelstoke Notes to Consolidated Financial Statements

**December 31, 2019**

### 4. Investment in RCFC Holding Company Ltd.

RCFC Holding Company Ltd. ("RCFC") is 100% owned by the City. The Company manages Revelstoke Community Forest Corporation, a wholly-owned subsidiary, which manages a tree farm license near Revelstoke. The condensed supplementary financial information is as follows:

	<u>April 30,</u> <u>2019</u>	<u>December 31,</u> <u>2018</u>
<b>Financial position</b>		
Current assets	\$ 4,985,544	\$ 4,497,089
Deferred charges	363,141	408,583
Other assets	1,231,940	1,075,000
Capital assets	<u>1,380,333</u>	<u>1,680,288</u>
<b>Total assets</b>	<u><b>7,960,958</b></u>	<u><b>7,660,960</b></u>
Current liabilities	1,669,259	240,185
Accrued silviculture	749,966	1,085,032
Deferred revenue	<u>388,617</u>	<u>430,862</u>
<b>Total liabilities</b>	<u><b>2,807,842</b></u>	<u><b>1,756,079</b></u>
<b>Total net assets</b>	<u><b>\$ 5,153,116</b></u>	<u><b>\$ 5,904,881</b></u>
	<u>4 months</u> <u>ended</u>	<u>20 months</u> <u>ended</u>
<b>Results of operations</b>		
Revenue	\$ 1,816,945	\$ 13,246,735
Cost of goods sold	(1,075,275)	(10,617,902)
Log-yard operations	(629,198)	(1,652)
Administrative expenses	<u>(164,238)</u>	<u>(1,075,091)</u>
<b>Net income (loss) for the year</b>	<u><b>\$ (51,766)</b></u>	<u><b>\$ 1,552,090</b></u>

RCFC Holding Company Ltd paid \$700,000 (2018 - \$600,000) in dividends to the City during the year.

**City of Revelstoke**  
**Notes to Consolidated Financial Statements**

**December 31, 2019**

**5. Investment in Revelstoke Community Energy Corporation**

Revelstoke Community Energy Corporation ("RCEC") is a wholly-owned subsidiary that was created for the purpose of creating thermal energy. The condensed supplementary financial information is as follows:

	<u>April 30,</u> <u>2019</u>	<u>April 30,</u> <u>2018</u>
<b>Financial position</b>		
Current assets	\$ 418,732	\$ 322,158
Capital assets	<u>2,795,290</u>	<u>2,975,673</u>
Total assets	<u>3,214,022</u>	<u>3,297,831</u>
Current liabilities	1,018,439	900,016
Long term debt	2,052,529	2,258,792
Shareholder's equity	<u>11</u>	<u>11</u>
Total liabilities and shareholder's equity	<u>3,070,979</u>	<u>3,158,819</u>
Total net assets	<u>\$ 143,043</u>	<u>\$ 139,012</u>
<b>Results of operations</b>		
Revenue	\$ 744,535	\$ 772,222
Expenses	<u>(740,504)</u>	<u>(809,579)</u>
Net income (loss) for the year	<u>\$ 4,031</u>	<u>\$ (37,357)</u>

RCEC owed \$849,333 (2018 - \$765,333) in dividends to the City during the year. The City paid \$161,764 (2018 - \$154,845) to RCEC for utilities during the year. RCEC has an April 30 year end and the consolidated financial statements do not reflect any activity between the fiscal year end of RCEC and the fiscal year end of the City.

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**City of Revelstoke**  
**Notes to Consolidated Financial Statements**

**December 31, 2019**

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**6. Deferred Revenue**

	Opening Balance	Contributions Received	Revenue Recognized	Ending Balance
Economic Development Grants	\$ 415,722	\$ 205,000	\$ (150,383)	\$ 470,339
Tourism Infrastructure	602,935	768,307	(313,500)	1,057,742
Deferred Development Cost Charges	1,750,227	706,918	(218,785)	2,238,360
Prepaid Licenses & Utilities	67,100	47,801	(67,100)	47,801
Other	344,551	381,824	(129,183)	597,192
	\$ 3,180,535	\$ 2,109,850	\$ (878,951)	\$ 4,411,434

Tourism Infrastructure Program

Tourism Infrastructure funding is provided by a 10% tax on hotel room rentals. It is collected by the Province of British Columbia and 3% is remitted to the City on a monthly basis. Expenditures from the Tourism Infrastructure Program are restricted to those set out in the establishing Order in Council.

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**City of Revelstoke**  
**Notes to Consolidated Financial Statements**

**December 31, 2019**

**7. Long-Term Debt**

Long-term debt outstanding:

	2019	2018
Balance at January 1	\$ 16,819,731	\$ 15,705,853
Proceeds from issuance of long-term debt	-	2,608,000
Principal repayments	(1,050,751)	(1,099,918)
Actuarial adjustments	(438,571)	(394,204)
Balance at December 31	<b>\$15,330,409</b>	<b>\$ 16,819,731</b>

Principal repayments and sinking fund contributions on long-term debt over the next five years and thereafter are as follows:

	Principal Repayments	Sinking Fund Contributions	Total
2020	\$ 951,126	\$ 487,463	\$ 1,438,589
2021	767,657	357,349	1,125,006
2022	729,740	396,419	1,126,159
2023	572,990	437,163	1,010,153
2024	547,284	437,154	984,438
Thereafter	4,786,279	4,859,785	9,646,064
	<b>\$ 8,355,076</b>	<b>\$ 6,975,333</b>	<b>\$ 15,330,409</b>

The weighted average interest on long-term debt is 5.21% (2018 - 4.83%). Consolidated interest paid on the above long-term debt was \$832,263 (2018 - \$771,298).

Sinking fund assets, managed by the Municipal Finance Authority, are used to reduce long-term debt to be repaid. In the event that the City does not default under any of its obligations, the sinking fund earnings will be used to offset future principal repayments.

**8. Deposit and Reserve - Municipal Finance Authority**

The City issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a Debt Reserve Fund. At December 31, 2019 the cash deposits in the Debt Reserve Fund were \$395,119 (2018 - \$386,126). The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the Municipal Finance Authority. At December 31, 2019, the demand notes were \$684,828 (2018 - \$684,828).

**City of Revelstoke**  
Notes to Consolidated Financial Statements

December 31, 2019

9. Tangible Capital Assets	2019							
	Land	Buildings	Equipment	Roads and Bridges	Water	Sewer	Projects in Progress	Total
Cost, beginning of year	\$14,464,773	\$13,600,548	\$20,550,503	\$32,824,677	\$18,972,631	\$14,663,069	\$ 5,494,119	\$120,570,320
Additions	259,336	-	971,961	823,556	2,506,534	343,452	784,473	5,689,312
Disposals	-	-	(163,208)	-	-	-	-	(163,208)
Cost, end of year	<u>\$14,724,109</u>	<u>\$13,600,548</u>	<u>\$21,359,256</u>	<u>\$33,648,233</u>	<u>\$21,479,165</u>	<u>\$15,006,521</u>	<u>\$ 6,278,592</u>	<u>\$126,096,424</u>
Accumulated amortization, beginning of year	\$ -	\$ 3,565,032	\$ 9,394,688	\$20,893,694	\$ 8,574,639	\$ 5,263,503	\$ -	\$ 47,691,556
Amortization	-	168,770	995,540	573,280	332,704	290,442	-	2,360,736
Disposals	-	-	(163,208)	-	-	-	-	(163,208)
Accumulated amortization, end of year	<u>\$ -</u>	<u>\$ 3,733,802</u>	<u>\$10,227,020</u>	<u>\$21,466,974</u>	<u>\$ 8,907,343</u>	<u>\$ 5,553,945</u>	<u>\$ -</u>	<u>\$ 49,889,084</u>
Net carrying amount, end of year	<u>\$14,724,109</u>	<u>\$ 9,866,746</u>	<u>\$11,132,236</u>	<u>\$12,181,259</u>	<u>\$12,571,822</u>	<u>\$ 9,452,576</u>	<u>\$ 6,278,592</u>	<u>\$ 76,207,340</u>

**City of Revelstoke**  
Notes to Consolidated Financial Statements

December 31, 2019

**9. Tangible Capital Assets (continued)**

	Land	Buildings	Equipment	Roads and Bridges	Water	Sewer	Projects in Progress	Total
Cost, beginning of year	\$ 14,349,284	\$ 13,428,252	\$ 18,958,465	\$ 32,102,267	\$ 18,020,004	\$ 13,261,507	\$ 3,885,778	\$ 114,005,557
Additions	115,489	172,296	1,805,590	722,410	952,627	1,401,562	1,608,341	6,778,315
Disposals	-	-	(213,552)	-	-	-	-	(213,552)
Cost, end of year	\$ 14,464,773	\$ 13,600,548	\$ 20,550,503	\$ 32,824,677	\$ 18,972,631	\$ 14,663,069	\$ 5,494,119	\$ 120,570,320
Accumulated amortization, beginning of year	\$ -	\$ 3,396,196	\$ 8,672,288	\$ 20,332,500	\$ 8,284,050	\$ 5,002,178	\$ -	\$ 45,687,212
Amortization	-	168,836	935,952	561,194	290,589	261,325	-	2,217,896
Disposals	-	-	(213,552)	-	-	-	-	(213,552)
Accumulated amortization, end of year	\$ -	\$ 3,565,032	\$ 9,394,688	\$ 20,893,694	\$ 8,574,639	\$ 5,263,503	\$ -	\$ 47,691,556
Net carrying amount, end of year	\$ 14,464,773	\$ 10,035,516	\$ 11,155,815	\$ 11,930,983	\$ 10,397,992	\$ 9,399,566	\$ 5,494,119	\$ 72,878,764

The net book value of tangible capital assets not being amortized because they are under construction, is \$6,278,592 (2018 - \$5,494,119). The City holds various works of art. These items are not recognized as tangible capital assets in the financial statements because a reasonable estimate of the future benefits associated with such property cannot be made.

**City of Revelstoke**  
**Notes to Consolidated Financial Statements**

December 31, 2019

**10. Accumulated Surplus**

	2019	2018
<b>Operating surpluses</b>		
General	\$ 2,002,357	\$ 2,823,328
Water	731,131	680,135
Sewer	474,907	423,906
Big Eddy Water	96,624	95,883
	<b>3,305,019</b>	<b>4,023,252</b>
<b>Restricted operating surpluses</b>		
Tax equalization	236,526	31,002
	<b>236,526</b>	<b>31,002</b>
<b>Reserves</b>		
Big Eddy Water Works	1,873,783	1,942,477
Community Works Gas Tax	1,307,445	894,929
Electric utility	2,317,674	2,301,016
Financial stabilization	1,208,270	1,205,142
General capital	2,430,805	1,135,546
Greening City	163,500	169,484
Information technology	51,078	42,425
Insurance & legal	258,777	230,426
Land sale	1,479,028	1,644,667
Parkland acquisition	370,432	340,405
Public Art	21,762	15,388
Sewer capital	1,880,326	1,486,275
Transportation infrastructure	1,214,805	847,184
Vehicle & equipment	661,141	386,258
Water capital	1,955,672	2,353,924
	<b>17,194,498</b>	<b>14,995,546</b>
<b>Segregated reserves</b>		
Revelstoke Community Forest Corporation legacy funds	1,572,147	920,676
	<b>1,572,147</b>	<b>920,676</b>
<b>Investments</b>		
Revelstoke Community Energy Corporation	143,043	139,012
Revelstoke Community Forest Corporation	5,153,116	5,904,881
Equity in tangible capital assets	60,876,842	56,058,946
	<b>66,173,001</b>	<b>62,102,839</b>
<b>Accumulated surplus</b>	<b>\$88,481,191</b>	<b>\$ 82,073,315</b>

**City of Revelstoke**  
**Notes to Consolidated Financial Statements**

**December 31, 2019**

**11. Taxation - Net**

	<b>Budget 2019</b>	<b>2019</b>	<b>2018</b>
			(Note 16)
Property taxes and payments-in-lieu	<b>\$16,013,296</b>	<b>\$15,665,397</b>	\$ 15,413,036
2018 supplemental assessment (Note 13(d))	-	-	(564,072)
Prior years supplemental assessments (Note 13(d))	-	-	(984,872)
Collections for other governments			
Province of British Columbia - School Tax	-	<b>4,133,064</b>	4,341,052
North Okanagan Columbia Shuswap Regional Hospital District	-	<b>627,388</b>	508,412
Columbia Shuswap Regional District	-	<b>558,638</b>	594,627
Municipal Finance Authority	-	<b>436</b>	413
British Columbia Assessment Authority	-	<b>91,997</b>	97,693
Libraries	-	<b>275,751</b>	324,436
	<b>16,013,296</b>	<b>21,352,671</b>	19,730,725
Transfers			
Province of British Columbia - School Tax	-	<b>4,133,064</b>	4,341,052
North Okanagan Columbia Shuswap Regional Hospital District	-	<b>627,388</b>	508,412
Columbia Shuswap Regional District	-	<b>558,638</b>	594,627
Municipal Finance Authority	-	<b>436</b>	413
British Columbia Assessment Authority	-	<b>91,997</b>	97,693
Libraries	-	<b>275,751</b>	324,436
	-	<b>5,687,274</b>	5,866,633
Available for general municipal purposes	<b>\$16,013,296</b>	<b>\$15,665,397</b>	\$ 13,864,092

**12. Government and Other Grants**

	<b>2019</b>	<b>2018</b>
Government grant conditional	<b>\$ 3,424,813</b>	\$ 3,768,028
Government grant unconditional	<b>565,238</b>	559,011
Non-government grant conditional	<b>1,661,059</b>	1,523,107
Total grants	<b>\$ 5,651,110</b>	\$ 5,850,146

**December 31, 2019**

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**13. Commitments and Contingencies**

- (a) The City is responsible, as a member of the Columbia Shuswap Regional District, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The City and its employees contribute to the Municipal Pension Plan (a jointly trusted pension plan). The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2018, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$626,537 (2018 - \$609,105) for employer contributions to the Plan in fiscal 2019. The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the plan.

- (c) The City is the defendant in various lawsuits. In the opinion of management, the overall estimation of loss is not determinable. These claims have not been provided for in the financial statements. Settlement, if any, made with respect to these actions would be expected to be accounted for as a change to expenditures in the period in which realization is known.
  - (d) In 2018, BC Assessment issued a supplemental assessment on certain properties within the City's boundaries, changing their underlying taxation category as a result of an appeal. As a result of this assessment, the City was required to refund \$564,072 of 2018 property taxes that were overcharged. Similar supplemental assessments on the same properties are expected for 2016 and 2017 fiscal years. The refund of overcharged property taxes were \$457,457 for 2016, and \$527,415 for 2017. The total liability of \$1,548,944 was accrued in 2018.
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**City of Revelstoke**  
**Notes to Consolidated Financial Statements**

**December 31, 2019**

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**14. Funds Held in Trust**

At year end, the City held \$171,679 (2018 - \$164,473) in trust for the cemetery. These funds are not included in these financial statements.

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**15. Budget**

The Financial Plan (Budget) Bylaw adopted by Council on April 23, 2019 was prepared, as required by the Community Charter, on a modified accrual basis. This basis is not consistent with that used to report actual results in accordance with Public Sector Accounting Standards. These standards require a full accrual basis. The budget figures anticipated using prior year surpluses to reduce current year expenditures, in excess of revenues, to \$Nil. In addition, the budget expensed all tangible capital expenditures. As a result, the budget figures presented in the Consolidated Statements of Operations and Consolidated Change in Net Debt represent the Budget adopted by Council on April 23, 2019 with adjustments as follows:

	<u>2019</u>
Financial Plan (Budget) Bylaw surplus for the year	\$ -
Add:	
Capital expenditures	5,801,500
Principal repayments	1,504,775
Budgeted transfers to reserves	5,833,140
Budgeted transfer to surplus	112,000
Budgeted profit from RCEC/RCFC	100,000
Less:	
Budgeted transfers from reserves	(7,336,518)
Amortization	<u>(1,725,000)</u>
Budget surplus per Consolidated Statement of Operations	<u>\$ 4,289,897</u>

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# City of Revelstoke

## Notes to Consolidated Financial Statements

December 31, 2019

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### 16. Subsequent Events

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impact of COVID-19 continues, there could be further impact on the City, its citizens, employees, suppliers, and other third party business associates that could impact the timing and amounts realized on the City's assets and future ability to deliver services and projects.

At this time, the full potential impact of COVID-19 on the City is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time.

In response to this event, the City has deferred the collection of property tax from its citizens to September 2, 2020. The City's ability to continue delivering non-essential services, and employ related staff, will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

### 17. Segmented Information

The City is a diversified municipal government institution that provides a wide range of services to its citizens such as transit, public housing, police, fire and water. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

#### **General Government**

This item relates to the revenues and expenses of the operations of the City itself and cannot be directly attributed to a specific segment.

#### **Protection**

Protection is comprised of police and fire protection services. The police services work to ensure the safety and protection of the citizens and their property. The fire department is responsible for providing fire suppression service, fire prevention programs, training and education and rescue services.

#### **Transportation**

This department provides a number of services including road and storm sewer maintenance, snow removal, building maintenance, transit, city planning, maintenance and enforcement of building codes and review of all property development plans through its application process.

#### **Planning and Development**

This department provides a number of services including city planning, maintenance and enforcement of building codes and review of all property development plans through its application process.

Continued...

**December 31, 2019**

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**17. Segmented Information (continued)**

**Environmental**

Environmental services consist of providing waste disposal to citizens.

**Health Services**

Health services consist of the management of the cemetery.

**Economic Development**

This department provides sustainable community economic development programs and services, as well as, support for economic business retention and development initiatives.

**Recreation and Culture**

This department provides services meant to improve the health and development of the City's citizens. Recreational and cultural programs like swimming and skating lessons are provided at the arena, aquatic and community centres.

**Water**

This service provides the drinking water to some parts of the City. This service ensures the City's water system meets all provincial and federal standards.

**Big Eddy Water**

This department is responsible for upgrades to the existing water system outside the municipal boundaries.

**Sewer**

This service processes and cleans sewage and ensures the City's sewer system meets all provincial and federal standards.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. The revenues and expenses and equity in government business enterprises, that are directly attributable to a particular segment, are allocated to that segment. Amounts, that are directly attributable to a number of segments, have been allocated on a reasonable basis as follows:

Taxation, fees and user charges	Allocated to those segments that are funded by these amounts based on the total expenditures for the year.
Grants	Based on percent of budgeted expenses.

Continued...

**City of Revelstoke**  
**Notes to Consolidated Financial Statements**

**December 31, 2019**

**17. Segmented Information (continued)**

For the year ended December 31	General Government	Protection	Transportation	Planning and Development	Environmental	Health Services	Economic Development	Recreation and Culture	Water	Big Eddy Water	Sewer	Eliminations	Total
<b>Revenue</b>													
Taxation	\$ 224,460	\$ 3,961,486	\$ 7,122,300	\$ 356,205	\$ -	\$ -	\$ 902,123	\$ 2,744,852	\$ -	\$ -	\$ 353,971	\$ -	\$ 15,665,397
Government grants	1,612,941	286,779	268,463	63,545	-	226,545	1,393,939	565,512	684,533	548,853	-	-	5,651,110
Contributions by developers and property owners	-	-	-	-	-	-	-	113,337	116,000	269,404	102,785	-	601,526
User fees and service charges	571,567	370,090	1,787,819	426,047	390,942	45,415	-	865,810	2,386,585	198,596	1,394,236	(2,062,291)	6,374,816
Investment income	657,158	-	-	289	1,077	-	-	-	87,645	78,806	68,427	-	893,402
Income from government business enterprises	(47,735)	-	-	-	-	-	-	-	-	-	-	-	(47,735)
Other	6,383	71,861	111,260	-	-	-	-	71,244	159,037	-	40,520	-	460,305
	<b>3,024,774</b>	<b>4,690,216</b>	<b>9,289,842</b>	<b>846,086</b>	<b>392,019</b>	<b>271,960</b>	<b>2,296,062</b>	<b>4,360,755</b>	<b>3,433,800</b>	<b>1,095,659</b>	<b>1,959,939</b>	<b>(2,062,291)</b>	<b>29,598,821</b>
<b>Expenses</b>													
Salaries and wages	1,386,215	1,652,670	2,360,169	451,172	187,673	89,842	138,174	1,635,236	343,411	16,363	275,160	-	8,536,085
Supplies and services	912,699	2,677,593	3,930,422	395,667	200,844	48,322	2,132,919	1,840,188	685,859	111,883	571,788	(2,062,291)	11,445,893
Interest	8,003	72,573	252,326	-	-	-	-	62,214	241,493	60,800	150,822	-	848,231
Amortization	102,500	270,351	979,540	-	-	2,267	27,612	348,478	332,704	-	297,284	-	2,360,736
	<b>2,409,417</b>	<b>4,673,187</b>	<b>7,522,457</b>	<b>846,839</b>	<b>388,517</b>	<b>140,431</b>	<b>2,298,705</b>	<b>3,886,116</b>	<b>1,603,467</b>	<b>189,046</b>	<b>1,295,054</b>	<b>(2,062,291)</b>	<b>23,190,945</b>
<b>Net surplus</b>	<b>\$ 615,357</b>	<b>\$ 17,029</b>	<b>\$ 1,767,385</b>	<b>\$ (753)</b>	<b>\$ 3,502</b>	<b>\$ 131,529</b>	<b>\$ (2,643)</b>	<b>\$ 474,639</b>	<b>\$ 1,830,333</b>	<b>\$ 906,613</b>	<b>\$ 664,885</b>	<b>\$ -</b>	<b>\$ 6,407,876</b>

# City of Revelstoke

## Notes to Consolidated Financial Statements

December 31, 2019

### 17. Segmented Information (continued)

For the year ended December 31	General Government	Protection	Transportatio n	Planning and Development	Environmental	Health Services	Economic Development	Recreation and Culture	Water	Big Eddy Water	Sewer	Eliminations	2018 Total
<b>Revenue</b>													
Taxation	\$ 666,373	\$ 3,387,813	\$ 6,236,546	\$ 488,359	\$ -	\$ -	\$ 717,820	\$ 2,041,764	\$ -	\$ -	\$ 325,417	\$ -	\$ 13,864,092
Government grants	965,281	232,319	775,660	-	-	116,875	1,445,863	775,290	284,456	1,193,875	60,527	-	5,850,146
Contributions by developers and property owners	-	-	-	-	-	-	-	183,656	4,856	587,457	122,462	-	898,431
User fees and service charges	549,761	384,136	1,438,558	306,895	372,616	32,376	-	857,111	2,148,423	139,761	1,275,042	(1,693,394)	5,811,285
Investment income	535,191	-	-	1,882	1,284	-	-	30	66,180	46	46,199	-	650,812
Income from government business enterprises	1,514,733	-	-	-	-	-	-	-	-	-	-	-	1,514,733
Other	17,705	56,515	107,023	3,200	-	-	-	61,412	145,472	-	34,683	-	426,010
	4,249,044	4,060,783	8,557,787	800,336	373,900	149,251	2,163,683	3,919,263	2,649,387	1,921,139	1,864,330	(1,693,394)	29,015,509
<b>Expenses</b>													
Salaries and wages	1,241,493	1,505,032	1,874,908	433,934	181,368	88,012	94,374	1,732,106	310,146	26,584	246,024	-	7,733,981
Supplies and services	822,732	2,207,192	3,696,470	364,541	213,960	73,461	2,046,431	1,803,599	811,268	43,750	572,701	(1,693,394)	10,962,711
Interest	18,655	43,750	252,764	-	-	-	-	54,250	255,885	-	164,649	-	789,953
Amortization	102,932	270,638	974,360	-	-	2,267	27,612	281,332	290,588	-	268,167	-	2,217,896
	2,185,812	4,026,612	6,798,502	798,475	395,328	163,740	2,168,417	3,871,287	1,667,887	70,334	1,251,541	(1,693,394)	21,704,541
<b>Net surplus</b>	\$ 2,063,232	\$ 34,171	\$ 1,759,285	\$ 1,861	\$ (21,428)	\$ (14,489)	\$ (4,734)	\$ 47,976	\$ 981,500	\$ 1,850,805	\$ 612,789	\$ -	\$ 7,310,968

# CITY OF REVELSTOKE

BRITISH COLUMBIA

ANNUAL REPORT - 2019

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