

# CITY OF REVELSTOKE



ANNUAL REPORT  
2021



# 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 Hall - 216 Mackenzie Ave.

Hours of Operation - visit: [revelstoke.ca](http://revelstoke.ca)



[cityofrevelstoke](https://www.facebook.com/cityofrevelstoke)



[cityofrevelstoke](https://www.instagram.com/cityofrevelstoke)



[@Revelstoke\\_BC](https://twitter.com/Revelstoke_BC)



[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 Council Meetings

at [revelstoke.ca](http://revelstoke.ca) or 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 Services 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



On behalf of Council and Staff, it is my pleasure to present the City of Revelstoke's Annual Report, reviewing our accomplishments for 2021.



MAYOR  
Gary Sulz



We have made great strides on some important initiatives in our City in 2021. I am very proud of the hard work and dedication staff have shown in bringing many projects to completion this year.

Highlights include:

- The completion of the City Hall Rehabilitation Project
- Installation of new Wayfinding Signage throughout the City
- Completion of the Illecillewaet Greenbelt Trail re-paving
- Upgrades to the Illecillewaet River Bridge
- Fourth Street traffic calming and Moss Street crosswalk
- Completion of the Liquid Waste Management Plan
- Construction of the Nichol Road roundabout
- Launch of [TalkRevelstoke.ca](https://www.talkrevelstoke.ca)

Additionally, staff worked hard to move a variety of important projects forward in 2021, including:

- Wastewater Treatment Plant Upgrade
- Transportation Master Plan
- Official Community Plan
- Parks and Recreation Master Plan
- Grizzly Plaza Enhancement Committee
- Short Term Rental Bylaw 2295
- Single Use Plastics Bylaw 2263
- Zoning Bylaw 2299
- Housing Action Plan
- Valley Trail & Multi Use Path

As Mayor, I am very proud of our City's ability to focus on and achieve our goals despite challenges posed by the pandemic and staff turnover. Council and staff continue to deliver responsible governance and municipal services for the citizens of Revelstoke while managing public assets and fostering the economic, social, and environmental well-being of the community. With input from our residents, we also look ahead, envisioning the Revelstoke of the future, and how we can foster a vibrant and growing community while staying true to our small-town roots.

To our citizens, we value your input, as it is the people who live and work here that see the potential of our community. I encourage residents to learn more about ongoing City projects by visiting [TalkRevelstoke.ca](https://www.talkrevelstoke.ca), keeping up with the weekly Mayor reports and following our social media posts.

And finally, thank you to my Councillors and staff for their dedication and personal commitment to understanding the issues we face as a community and endeavouring to find the solutions that fit our community.

*Mayor 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

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

# 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 Tim Palmer**  
Elected to Council: Feb 2021

**Appointments:** Finance Committee, Grizzly Plaza Enhancement Committee, Revelstoke Accommodation Association, Revelstoke Chamber of Commerce, Tourism Initiatives Committee



**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, Revelstoke Chamber of Commerce, Revelstoke Community Energy Corp.



# THE ORGANIZATION - 2021



## DEVELOPMENT SERVICES

**Director**  
Marianne Wade

## CORPORATE SERVICES

**Manager of Corporate Services**  
Cindy Floyd

## PARKS, RECREATION & CULTURE

**Director**  
Laurie Donato

## ENGINEERING & PUBLIC WORKS

**Director**  
Steve Black

**Operations - Manager**  
Darren Komonoski (Jan-Sept)  
Mike Manson (Sept-Dec)

**CHIEF ADMINISTRATIVE OFFICER**  
Dawn Low (Jan-May)  
Ron Mattiussi (Interim)

## FINANCE

**Director**  
Tania McCabe

**Deputy Director of Finance**  
Vacant

## COMMUNITY ECONOMIC DEVELOPMENT

**Director**  
Ingrid Bron

## FIRE RESCUE SERVICES

**Chief**  
Steven DeRousie

## REVELSTOKE RCMP

**Non-Commissioned Officer in Charge**  
Sergeant Chris Dodds

# CAO ADDRESS

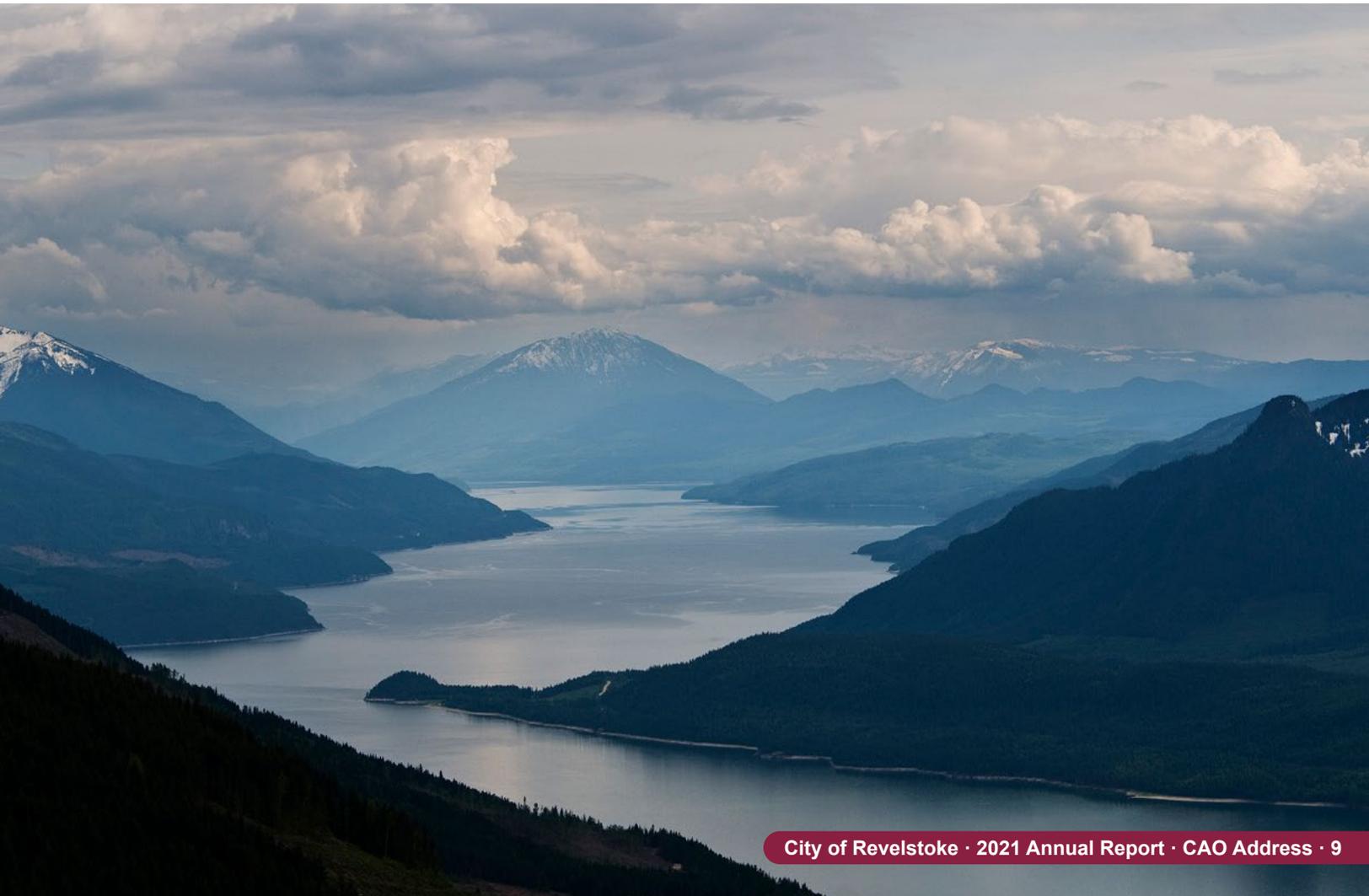


The 2021 Annual Report showcases Council's priorities and initiatives for the final year in the four-year Council term. Staff would like to express their sincere appreciation to Mayor Sulz and Councillors Brooks-Hill, Cherlet, Elliott, Palmer, Rhind and Younker. The manner in which they navigated and supported economic opportunities, and addressed the growing concern for expanding social issues during the COVID-19 pandemic speaks to their dedication to our community and bolsters their legacy.

2021 was another challenging year for the City of Revelstoke with the pandemic and staffing changes affecting City operations. In spite of these challenges, staff made excellent progress toward achieving the priorities of Council while facing the complex issues of a growing resort municipality and balancing a way of life many of our residents desire. In May, Dawn Low stepped down from her position as the City's first female Chief Administrative Officer (CAO) to pursue other opportunities, leaving City operations under the care of interim CAO, Ron Mattiussi. Thank you, Dawn for the many dedicated years and your genuine care for our the community.

As detailed in the Report, 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.

Kudos to all City staff for their hard work and commitment as they serve the community. We look forward to hiring a new Chief Administrative Officer to lead staff to continued future greatness!



# CORPORATE SERVICES



MANAGER - CORPORATE SERVICES  
Cindy Floyd



## INTRODUCTION

The Corporate Services 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 Services department aids staff and City Council in their efforts to address community issues and provide good governance.

The Corporate Services department consists of:

- Manager of Corporate Services
- Corporate Services Coordinator
- Executive Assistant
- Communications Officer (contracted)
- Corporate Services Clerk
- Bylaw Compliance Supervisor
- Bylaw Compliance Officers

## 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

# COUNCIL OBJECTIVES



CORPORATE SERVICES	Complete	In Progress	Future
<b>Livability</b>			
Bylaw Enforcement - Adjudication System - Explore partners to share costs	x		
2021 Local By-Election	x		
Communications - Engagement Tools (TalkRevelstoke.ca)	x	x	
Bylaw Enforcement - Adjudication System - commence implementation		x	
Communications - Communication Strategy		x	
Communications - Collaboration with other agencies (ie. CSRD)		x	
Single use plastics regulation bylaw (education)		x	
Bylaw Enforcement - Collaboration with other agencies (ongoing)		x	x
Communications - Engagement Tools (ongoing)		x	x
Communications - Additional Communication Resources (moved up from bottom)			x
Bylaw Enforcement - Review of the "See Click Fix" platform			x
Bylaw Enforcement - Ticket Collection Reviews			x
2022 Local Government Election			x
<b>Infrastructure</b>			
Council Chambers live streaming (ongoing)		x	x
Research options for Council Chambers - Social distancing and more functional layout		x	x
<b>Sustainability</b>			
Single use plastics regulation bylaw	x		
Single use plastics regulation bylaw (education)		x	
Continue collaborating with Bear Aware (ongoing)		x	x
<b>Emergency Planning</b>			
Continue with ongoing staff training (ongoing)		x	x
<b>Organizational Resilience</b>			
Committee/Commissions review		x	
Council procedure bylaw update		x	
Administrative Clerks Committee/Training (ongoing)		x	x
Succession Planning & Training Plans (ongoing)		x	x



# FINANCE



DIRECTOR  
Tania McCabe, CPA, 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
- Management of the cemetery records

Staffing levels remain at five for the Finance 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 2021, the average assessment of a single-family dwelling was \$546,000, an increase of 10% from 2020. The municipal taxes applicable to a property at this valuation would be \$1,804 before the Provincial Home Owner Grant.

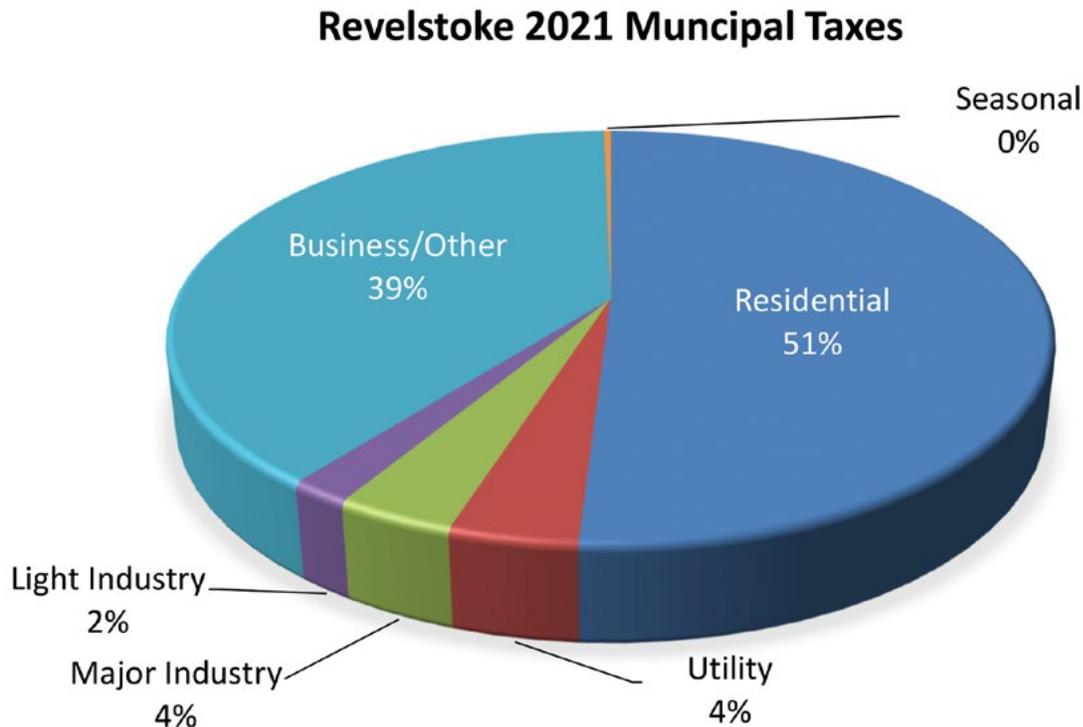
GENERAL & DEBT	\$1,804
SCHOOL & OTHER	\$1,220
WATER RATES	\$490
SEWER RATES	\$345
GARBAGE RATES	\$122
TOTAL	\$3,981

# FINANCE



## PROPERTY TAXES 2021

The City generated approximately \$12.6 million in property taxes in 2021 (excluding school and other non-municipal taxes) on a total, taxable assessed value of \$2.26 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 2021, these amounted to approximately \$18 million. This number consists of:

- Reserves for future capital expenditures - \$15 million
- Electric Utility Reserve Fund - \$3.0 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 2021, the combined equity in both corporations amounted to approximately \$5.8 million.

# ECONOMIC DEVELOPMENT



## INTRODUCTION



DIRECTOR  
Ingrid Bron



2021 was a year that our community persisted to demonstrate outstanding resiliency and propelled initiatives that will help drive a future focused economy and social sustainability for Revelstoke and CSRD Area B.



## REVELSTOKE RECOVERY TASK FORCE

The Recovery Task Force (RTF) continued as a working group of the Economic Development Commission for the City and CSRD Area B and included a wide range of representatives from the business community, Interior Health, the social services sector, and a variety of industry sectors. Together with our partners at the Business and Visitor Information Centre, including Community Futures, the Basin Business Advisor, Tourism Revelstoke, the FAB Lab Society, and the Chamber of Commerce, several initiatives were launched in response to the pandemic. A series of Recovery Task Force newsletters were produced and distributed which highlight the key initiatives spearheaded by this group's collaborative efforts. For newsletter copies, please visit: [www.revelstoke.ca/RTF](http://www.revelstoke.ca/RTF)

## CED WORKSPACE EXPANSION AND CORE FUNDING

Upgrades to the Visitor Information Centre and Business Information Centre complete - the renovations began in spring of 2020 and were completed by December 2021. The new space features fully accessible public washrooms on the main floor, new offices for CED and Tourism staff on the upper floor, and the completion of the Idea Factory which houses the FAB lab society's new tech and learning space. Co-work and meeting space was included to facilitate industry sector partnerships, investment opportunities, community engagement, data collection, and programming for recreation groups as part of the Resort Development Strategy. These improvements were substantially revised to reflect the new reality of working and sharing space post COVID-19 with the intent to support community-wide recovery efforts and build long-term resiliency in key industry sectors.

## INVESTMENT ATTRACTION/BUSINESS DEVELOPMENT

The City of Revelstoke saw an increase in business licenses issued, up 7% from 2020 for a total of 1270. CED staff continued to support business development, retention, and expansion (BR&E) efforts, including:

- Continued support of adding staff capacity to the Chamber of Commerce to support BR&E and Recovery efforts
- Fielding inquiries from prospective businesses, new entrepreneurs, developers, and local industry representatives
- Development of a Community Economic Data Dashboard supported by the Economic Development Commission volunteers and CED staff  
Aim to launch this resource publicly in summer of 2022
- Continued partnership with [Imagine Kootenay](http://www.imaginekootenay.com) to support business succession, economic base analysis, investment readiness, and regional economic development collaboration
- Participating in steering committees, forums, and roundtables with local, regional, and provincial representatives to support business response and recovery efforts

# ECONOMIC DEVELOPMENT



## COMMUNITY & SOCIAL DEVELOPMENT

The Social Development Committee worked with community partners and the newly hired Community Development Coordinator on several community-based initiatives, including:

- Launching Revelstoke's Poverty Reduction Strategy Update
- Securing UBCM Grant funding of \$268,000 for the Emergency Shelter Project, a 1-year program that launched in December, contracted to Community Connections
- I (Heart) REVY media initiative in partnership with the Revelstoke Review, to share results of COVID-19 Community Wellness Survey
- Securing \$20,000 in emergency grant funds for the Community Connections Emergency Situational Fund and Revelstoke Childcare Society - Emergency Childcare Fund
- Advocating for the establishment of a COVID-19 Restart Community Grant Program
- Continuing the Calculation of a Living Wage for Revelstoke with the [Living Wage for Families Campaign](#)
- Continuation of information sharing calls with the local non-profit and public sector via a monthly Social Sector Zoom Call and Newsletter

## INDIGENOUS LIAISON & PROJECT COORDINATOR

In 2021, the CED department hired an Indigenous Liaison position to support ongoing discussions with industry and First Nations on the impacts of forestry deferrals, the backcountry recreation access planning process, and the myriad opportunities for stronger Indigenous representation in our arts, culture, and tourism offerings. The City is well-positioned to move forward with crafting a First Nations Engagement Strategy that will support the on-going work of all City departments as well as Council priorities relating to inclusion and equality. Key to our approach will be:

- On-going relationship building with Mayor, Council, First Nations Bands and their elected representatives and staff
- Identifying best practices of other, similar resort and/or resource-based communities
- Building capacity and understanding of our shared history with members of Council, Committees of Council, and with City staff
- Supporting on-going capacity building with key stakeholders and partners



LUNA Festival & Art Alleries

## REVELSTOKE TECHNOLOGY STRATEGY

Revelstoke launched the first Tech Strategy in 2016 and is now in its current evolution - Tech Strategy 2.0 which neared completion at the end of 2021, with a final report due to the funder of this Rural Dividends Project being submitted in March 2022.

Recognizing that Tech 2.0 resources were allocated to these objectives in the context of COVID-19, the focus of the program for 2021 was largely dedicated to supporting economic recovery, building the Idea Factory, and providing tech training to youth. A key accomplishment for 2021 included the completion and opening of the Revelstoke Idea Factory - a space where individuals, entrepreneurs, and local businesses can develop, prototype, and commercialize new products. This was an amazing collaborative effort by the CED department, Tech Coordinator, Community Futures, and the Revelstoke Fabrication Lab Society.



Fabrication Lab  
Tech & Innovation Excellence Award Recipients



# ECONOMIC DEVELOPMENT



## 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 2021 include over 142,812 pounds of food recovered, with a running total since the program start-up of 679,647 pounds, distributed to vulnerable citizens. The Food Security Coordinator is a contract position managed in collaboration with Community Connections and supported by City taxation for \$10,000 per annum, with the goal of implementing the Food Security Strategy.

The work of the Food Security Coordinator in 2021 focused on the development of a permanent Food Bank and commercial kitchen that will be used to incubate new value-added food processing businesses. This project was supported by a myriad of grants as well as EOF funding. Additionally, the Coordinator participated in the OCP Focus Group, supported the development of two new local farms, ensured over \$21,000 in Farmers Market Nutrition Coupons were utilized by vulnerable citizens and that the Hatch & Hype market vendor program supported five new local businesses. Funds allocated from the Economic Opportunity Fund in fall 2021 have enabled the update of the 2014 Food Security Strategy. The Strategy will chart the course for the continued development of our local food system, including poverty reduction efforts, as well as a foodlands project to create new food production space in the community.



Light Up Revelstoke



Adaptive Trails

## TOURISM

2021 was another challenging year for tourism in Revelstoke - plagued with crippling highway closures and summer wildfires. Tourism, economically, is a top industry for Revelstoke. We punch above our weight class on so many levels across the province. We are the #1 MRDT community in the Kootenay Rockies Region (of 13 MRDT communities) and #10 community in BC overall (of 68 MRDT communities). In 2021, the fragility of the tourism industry shone through. Tourism was impacted by every measure on a similar level to the previous year: Down 28% in Municipal Resort Development Tax (MRDT), down 27% in average occupancy, and down 7% in average daily rate (from 2020).

CED staff worked with Tourism to complete the MRDT annual report and the 2022 Tactical Plan and took a deeper dive into [Destination Management](#) and helped secure grant funding for a Destination Management Plan and a [Value of Tourism Study](#). 2021 had a continued growth of Online Accommodation Platforms (OAP) funds for affordable housing initiatives to a balance of \$312,119.

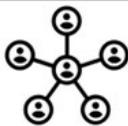
With the reduction in MRDT funds, Resort Municipality Initiative (RMI) funds decreased based on tourism performance in 2021 to an annual amount of \$692,540 (down from \$828,491 in 2020). Despite decreases in funding, the three-year Resort Development Strategy (2019-2021) was able to contribute \$2.9 million to over 39 Revelstoke and Area infrastructure projects while supporting 21 community organizations.

## THE RMI PROGRAM. REVELSTOKE 2019-2021 OUTCOMES



**\$2.9 Million**

RMI Funding received and allocated in the community



**21**

Community organizations Supported



**39+**

Projects received funding in the community



LUNA Festival

# FIRE RESCUE SERVICES



## INTRODUCTION



FIRE CHIEF  
Steven DeRousie



Revelstoke Fire Rescue is established by the City Council as a Full-Service Operations Level Fire Department. This level of service is delivered through a Composite Fire Department model (a combination of both Career and Volunteer Firefighters) to provide emergency response to Incidents and Assistance Response calls such as fires, medical aid, hazardous materials spills, rail, aircraft, motor vehicle incidents or other emergencies requiring rescue efforts.

Fire Protection includes fire prevention, firefighting or suppression, pre-fire planning, fire investigation, public fire and life safety education and information, training or other staff development, and advising on fire safety matters.

Revelstoke Fire Rescue employs a small but dedicated number of career staff and firefighters trained and accredited to the NFPA 1001 Firefighter 2 - Professional Firefighter Qualification. They are supported by a complement of up to 40 Volunteer Firefighters who together, provide 24-hour emergency services to the residents and visitors of Revelstoke, and to the traveling public between Roger's Pass and Perry River on the Trans-Canada Highway and between Shelter Bay Ferry and Mica Dam on Highway 23.

The Fire Department workplan for 2021 included acquisition of two Quick attack ground monitor nozzles, addition of a master stream nozzle to Engine 2, re-placement of breathing air filling station, continuation of upgrading our Self-Contained Breathing Apparatus to the 4500 psi standard, continuation of replacing expired and worn out structural firefighting protective clothing, NFPA 1001 skills maintenance and training, training of new Recruit Firefighters, and Public Fire and Life Safety education.

Due to the ongoing COVID-19 pandemic, several projects and events were further delayed because these were deemed to be contradictory to Provincial Health Orders, particularly in public settings such as public education and community events where the gathering of people was restricted.

INCIDENTS	TOTALS
RESIDENTIAL STRUCTURE FIRES	10
COMMERCIAL STRUCTURE FIRES	4
MISC FIRES - OTHER	11
FIRE-ALARM	96
MOTOR VEHICLE INCIDENT	75
FIRST RESPONDER MEDICAL CALLS	78
PUBLIC SERVICE CALLS	44
PUBLIC HAZARD CALLS	12
BURNING COMPLAINTS	40

Revelstoke Fire Rescue responded to 370 Emergency Incidents in 2021 - a decrease of 24 compared to 2020.

Of the 25 fires that the department attended in 2021, 19 were reportable. These fires included 10 residential fires, 4 chimney fires, 4 commercial fires, 5 vehicle fires, and 2 outdoor fires. There were no fatalities or other injuries reported as a result of structure fires in 2021. Estimated Fire Losses totaled \$818,303 with over \$15 million worth of property value saved through the actions of the Revelstoke Fire Department.

# FIRE RESCUE SERVICES



**Fire Prevention - Fire and Life Safety Inspections**  
In 2021, 375 inspections were completed in accordance with service levels established in COR Policy FD-4 “Frequency of Fire Safety Inspections”.

## Fire and Life Safety Education

Due to the ongoing COVID-19 pandemic, all in-person fire and life safety programs were suspended to minimize risk of all our essential emergency responders becoming sick at the same time.

## Child Passenger Seat Safety Checks

Revelstoke Fire Rescue Services has four certified Child Passenger Safety Educators on staff who are knowledgeable in BC child seat laws and can conduct child seat checks for the public. In 2021, they performed five child seat safety checks for local families.

## Training Branch – 2021

Revelstoke Fire Rescue trains to Full-Service Operations Level, as described in the British Columbia Fire Service Minimum Training Standards - Structure Firefighters Competency and Training Playbook. The purpose of the Playbook is to lay out a competency-based approach to set training and operational requirements of a fire department.

A new class of recruits began the NFPA 1001 firefighter training program in January and were able to get through all the course material before the end of the year. This was made possible by the recruit class taking part in 9 weekend training sessions that covered the following topics: PPE & SCBA, ladders, water supply and attack lines, ventilation, fire suppression, search and rescue, fire fighter survival, and vehicle extrication.

The Department hosted a ropes course for low to steep angle rescue. This training allowed some of our members to refresh or expand their skills on equipment that is often used at incidents, especially highway road rescue. We also brought in a Hazardous Materials course for the last two recruit classes. Hazardous Materials, at an operations level, is a requirement of a Full-Service department.



Fire Training



Quick Attack Ground Monitor



Structure Fire



Vehicle Fire

# COUNCIL OBJECTIVES



FIRE RESCUE SERVICES	Complete	In Progress	Future
<b>Livability</b>			
Fire Inspection Program & Fire Prevention Initiatives - Review Fire & Life Safety awareness and compliance of public and commercial buildings through regular inspections.		x	
Fire Inspection Program & Fire Prevention Initiatives - Public Education Initiatives: Develop opportunities to connect and re-engage with citizens and visitors during and post-pandemic.		x	
<b>Infrastructure</b>			
Acquisition of firefighting tools & equipment: Quick attack ground monitor nozzles, replacement of breathing air filling station, continuation of Self-Contained Breathing Apparatus and related equipment re-placements. Develop and implement Emergency Vehicle and firefighting equipment preventative maintenance program and implement Emergency Vehicle Technician program for repairs and maintenance of highly specialized fire apparatus as required.	x		
<b>Sustainability</b>			
Continue upgrading to energy efficient equipment and processes: Lighting, heating, cooling, explore opportunities to source energy efficient equipment and recyclable supplies and consumables.		x	
Long Term Capital Equipment Replacement Plan: Review and update firefighting equipment and apparatus replacement plan. Develop a stable future cast to keep up with growth of the city.		x	
<b>Emergency Planning</b>			
Emergency Response and Recovery Plan Re-Write - Drafting updated HRVA and presentation to RAEMP Management Committee for input		x	
RAEMP Table-Top Exercise - Organize another table-top exercise for City's EOC trained staff			x
Engage Fire Smart program through public education and home assessments: Determine projects that would improve community wildfire resiliency and update OCP for wildland urban interface development permit area.			x
<b>Organizational Resilience</b>			
Improve Volunteer Recruitment and Retention: Promote the equal opportunity organization, Develop the Composite Fire Department model of inclusive culture for all, and Provide training required and mentoring to all members to strengthen organizational resilience.	x		
NFPA 1001 Fire Training Program: - Career firefighters maintain and improve firefighting skills and competencies. - Volunteers continue to work through the 1001 program to meet legislated requirements.		x	
Build firefighting force resiliency: Develop leadership, decision-making, and problem-solving skills. Equip firefighters with the tools, training, knowledge, and resources to mitigate anticipated emergent incidents. Continue training all recruits to NFPA 1001 Level I & II		x	
Community engagement – Public Education Programs: Fire Prevention in schools, businesses, and daycares.			x



Vehicle Fire



Rope Rescue Training

# ENGINEERING



## INTRODUCTION



DIRECTOR  
Steve Black



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.

### 2021 Projects

Nichol Road Roundabout  
Fourth Street Traffic Calming (Pilot Project)  
Wayfinding Program  
Bear Smart Community Plan (initiated)  
Greenbelt Pathway Repaving  
Annual Paving Program  
Liquid Waste Management Plan  
Waste Water Treatment Plan - Grant Received (\$10 million)

### 2022 Design

Multi-Use Pathway Airport Way  
Multi-Use Pathway Nichol Road to RMR  
Storm Drainage Master Plan  
Greenbelt Repaving

### 2022 Projects

Illecillewaet River Flood Mapping  
Transportation Master Plan (TMP)  
Water System Master Plan  
683 Reservoir – South Revelstoke  
Airport Way Pavement Rehabilitation Project  
Nichol/Camozzi Roundabout  
Fourth Street Traffic Calming (final)  
Williamson Lake Washroom Replacement  
Woodenhead Park Washroom Construction  
Park Street Pressure Reducing Station

Fourth Street Traffic Calming Pilot Project



Nichol Road Roundabout



# PUBLIC WORKS



Operations - Manager  
Darren Komonoski  
(Retired - Sept 2021)



## INTRODUCTION

The Public Works Department maintains all City-owned assets and infrastructure with effective coordination to enhance and maintain service delivery to the community in a cost-effective manner. The areas of responsibility include the following:

**Transportation/Road Services** - Include streets and boulevards, snow and ice control, solid waste collection, municipal vehicle and equipment fleet, storm water collection and drainage systems.

**Utility Services** - Include the potable water supply, treatment and distribution system, sanitary sewer system, sewage treatment plant, and street lighting.

**Building Services** - Include facility maintenance and projects, sidewalks and curbs, and road signage.

**Parks Services** - Include Parks grounds and infrastructure, trails, sports fields, gardens, community tree care, litter and vandalism control, and cemetery operations.

The department also manages Solid Waste Collection, Utility Services, and the Cemetery.

In addition, the Department provides professional services and advice to other City departments, Council, the public, and the development/building industry on a broad range of items related to: building, capital construction, maintenance, operations, policy, and strategic advice. Through the technical expertise and skill of 43 individuals, this team provides services to the community within the City's operating budget and expected levels of service.

## 2021 Projects

- Illecillewaet and Jordan River bridge repairs
- Completion of City Hall exterior rehabilitation
- Paving and patching upgrades
- Storm system upgrades and maintenance.
- Fleet replacement – Parks tractor, fleet trucks, asphalt patching equipment
- Revit and Parks tree replacements
- Upkeep and maintenance with new development, including: snow removal, street sweeping, line painting, waste collection, sanitary and storm flushing. New areas include the completion of the new roundabout at Nichol Road and Williams Gate subdivision
- HVAC and energy building upgrades
- Utilities - Maintenance of sanitary system, hydrant maintenance, distribution system maintenance for both water and sanitary, fire flows, and emergency/unscheduled repairs
- Greenbelt asphalt repair and replacement
- Sidewalk and curb replacement and repair
- Maintained all City services during the COVID-19 pandemic

## Looking forward

The departmental focus will be centered around the improved maintenance of current infrastructure looking for efficiencies, new technologies and work methods in order to provide the continued level of service to the community within the available funding. The continual challenge for the Public Works Department will be to maintain levels of service with aging infrastructure along with increased customer service requests while keeping up to the growth of our city. Based on past history, department staff are up to these on-going challenges and are committed to delivering efficient and effective services to Revelstoke and its citizens. In addition to maintaining levels of service to the community, Public Works will continue to have a strong focus on worker health and safety and will continue to update and develop new safe-work procedures that allow us to continue to safely provide the community with the service it has come to expect from this department.

*In September 2021, we said goodbye to Operations Manager, Darren Komonoski who retired after 28 years of service with the City and welcomed Mike Manson as the City's new Operations Manager in mid-September.*

# COUNCIL OBJECTIVES



ENGINEERING & PUBLIC WORKS	Complete	In Progress	Future
<b>Livability</b>			
Master Planning of Municipal infrastructure - Develop the framework to support the OCP Update resulting in planned and programmed infrastructure with financial implications identified.		X	
<b>Infrastructure</b>			
Wayfinding Program Phase 1	X		
Annual Patching and Paving Project	X		
Fourth Street traffic calming - Pilot Project	X		
Liquid Waste Management Plan	X		
Multi-Use Pathway Nichol Road to RMR		X	
Airport Way Multi-Use Pathway		X	
Williamson Lake Campground Washroom		X	
Woodenhead Park Washroom		X	
Water Master plan		X	
Sanitary Sewer Master Plan		X	
Storm Water Master Plan		X	
Transportation Master Plan		X	
RMR Reservoir		X	
School Signage & Safety Audit Project			X
Fourth Street traffic calming - Final Project: 2023			X
Arena Roof Upgrades			X
Street Lighting Upgrades			X
<b>Sustainability</b>			
Facilitate Greeley Creek Water Shed Protection	X		
Greeley Creek Flow Monitoring	X		
Energy Conservation in City Buildings	X		
Initiate Bear Smart Community Plan	X		
Climate Change Coordinator - Position vacant		X	
Bear proof waste and recycling containers (grant applied for)		X	X
<b>Emergency Planning</b>			
Department Staff Training - Emergency response training for staff to support emergency response plan (ongoing)		X	X
<b>Organizational Resilience</b>			
Engage with the community - be transparent and available to answer questions from the community and staff to achieve Council goals (ongoing)		X	X



Greenbelt Asphalt Repair & Replacement

# DEVELOPMENT SERVICES



DIRECTOR  
Marianne Wade

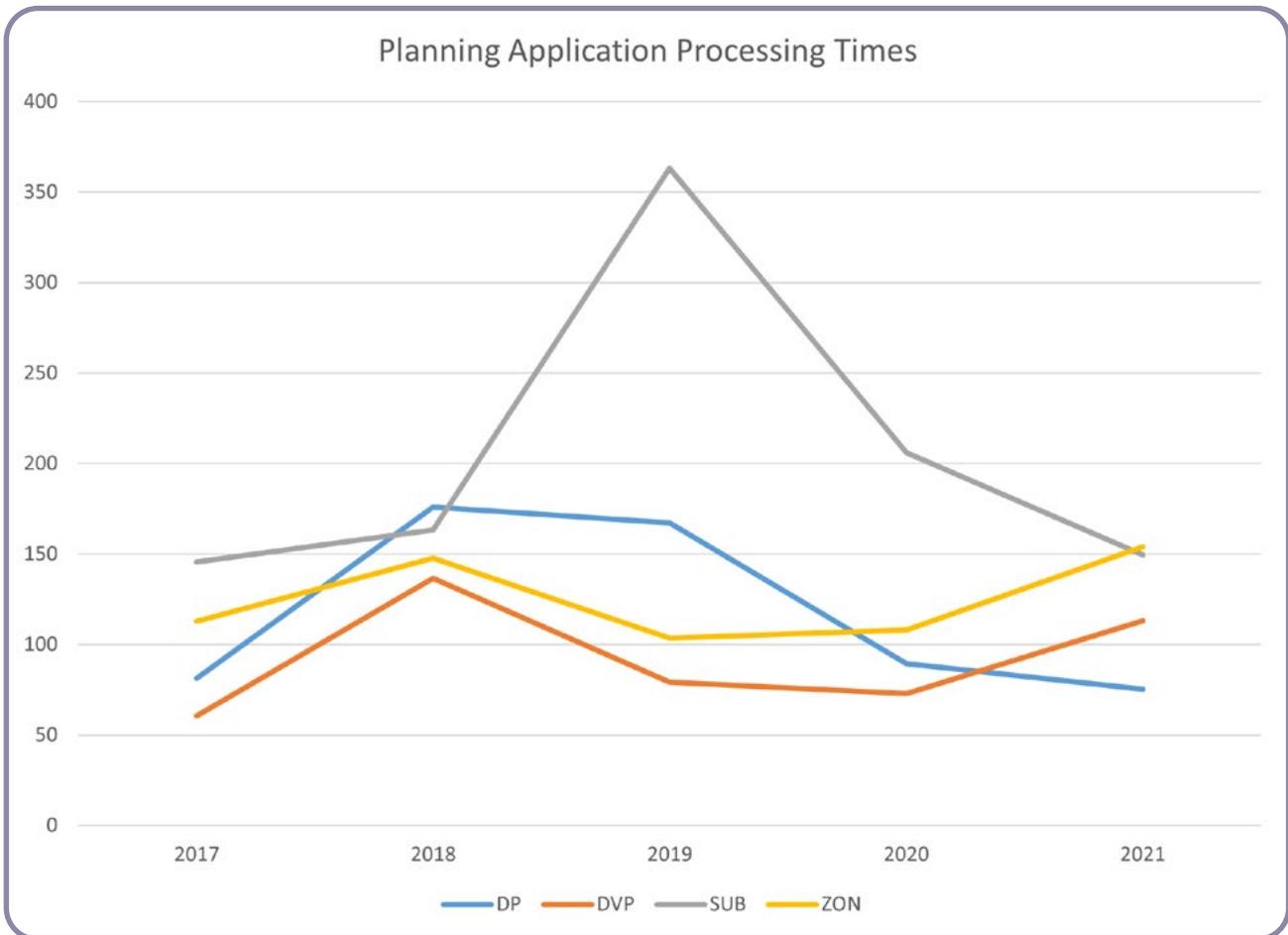


## INTRODUCTION

The Development Services department consists of Building Services, Business Licensing, and Planning Services. Planning services reviews current planning applications and completes long-term planning projects. The Department coordinates with all City departments when processing applications and enforcing land use regulatory matters.

Throughout 2021, the department continued to work on long-term planning projects while improving processing times for current planning applications to ensure permits are released in a timely manner. The team has continued to review and revise application procedures in response to best practices and feedback from the community to ensure Development Services provides high quality service delivery. Substantial work was completed in 2021 to improve the department's internal file management and tracking system to ensure accurate information can be provided to the community.

Processing time for applications has decreased or remained consistent since 2018. Staff have improved response times and applicants are now receiving information in a timely manner that assists them in preparing a formal application for review. The team currently has one Building Inspector, two Planners, an Assistant Planner, and two Clerical staff. Consultants are used to support the long-range planning functions of the department.

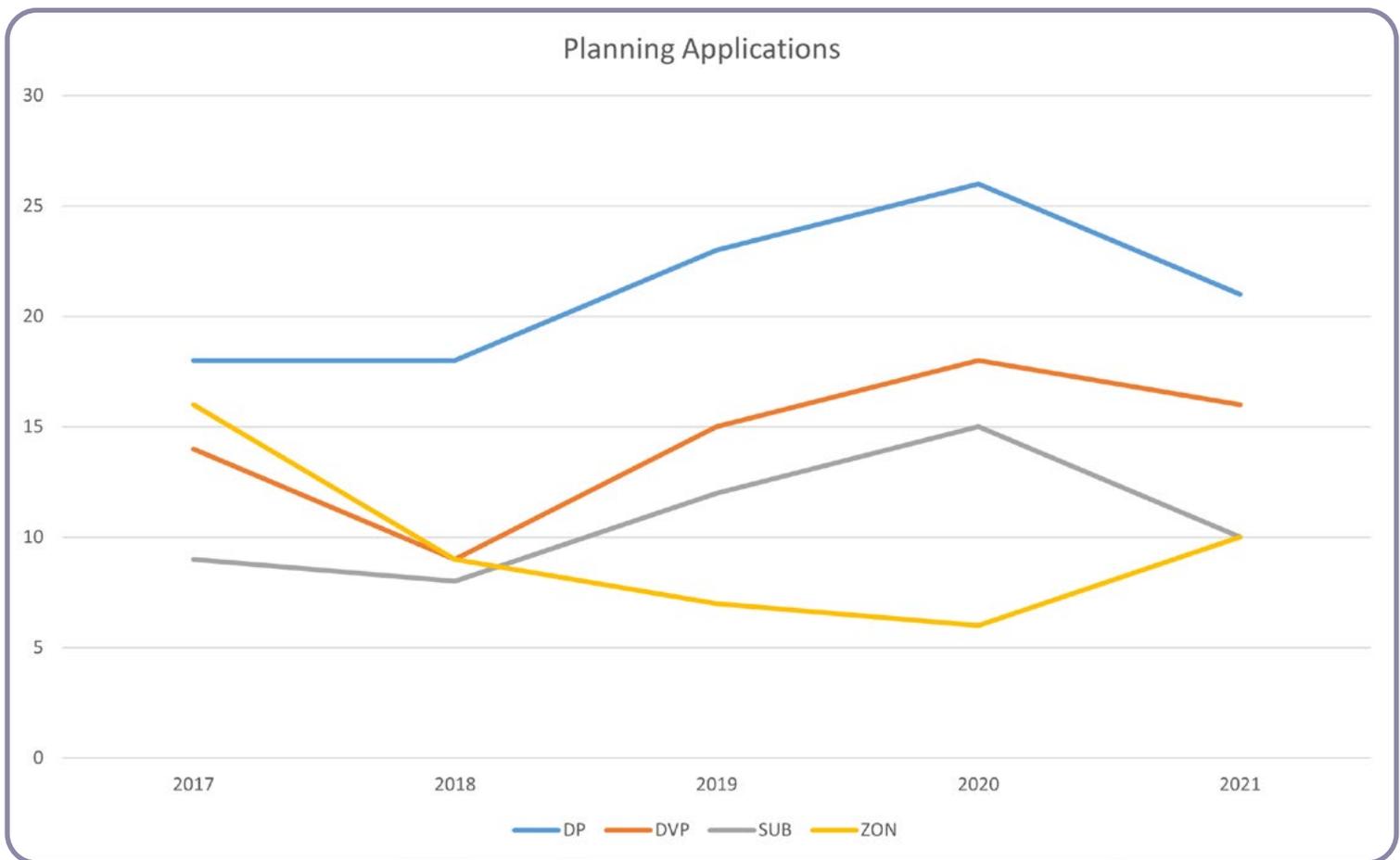


# DEVELOPMENT SERVICES



An important role of the department is supporting business service functions of the City. Staff issued 173 new Business Licenses in 2021 which was an increase over 2020. This process requires coordination with Fire and Building Officials along with Planners. Staff also issue Encroachment Agreements to permit uses, such as outdoor patios, on City lands. Throughout 2021, staff formalized the process for issuing these agreements to reduce processing times to support businesses who were facing capacity restrictions due to COVID-19 related health protocols. This will allow for an expedited application process in 2022.

Issuance of permits and processing land use applications is another key function of the department. In 2021, 80 applications were received and processed, including Rezoning, Official Community Plan Amendments, Development Permits, Development Variance Permits, Heritage Alteration Permits, and Sign Permits. Some key projects included the Revelstoke Mountain Resort Golf Course, Mackenzie Village Phase 2 and 3, and the BC Housing Project on Downie Street. The total number of planning applications have, in general, been increasing or steady since 2017.



Building Permits issued for Residential, Commercial, and Industrial developments totaled 150 with an annual construction value of \$94,161,850.72. This was up substantially from 2020, in part related to all building permits for Phase 2 and 3 of Mackenzie Village being issued in 2021. There were 60 new residential building starts and 5 new commercial starts. A total of 223 new residential units were approved for construction, up from 87 in 2020.

Long-Range Planning projects are the final major function of the department. The department had several major long-range planning projects under review in 2021. This included the Official Community Plan comprehensive review, Zoning Bylaw comprehensive review (Phase 1), Short Term Rental regulations, Johnson Heights Neighbourhood Plan, Housing Action Plan (Phase 1), and Heritage Management Plan (Phase 1). Throughout 2021, the department continued to use the City's engagement platform [TalkRevelstoke.ca](https://talkrevelstoke.ca) to support long-range planning projects. Substantial progress was made on these projects throughout 2021 and the department is well positioned to move key projects forward for Council consideration in 2022. As the City continues to experience growth, the Development Services department will continue to work to improve communication, relationships with stakeholders, and application review processes to ensure that the City is well positioned to manage the increase in development activity.

# COUNCIL OBJECTIVES



DEVELOPMENT SERVICES	Complete	In Progress	Future
<b>Livability</b>			
Official Community Plan Minor Update to modernize - OCP Housekeeping and Amending Land Use for Thomas Brook Community. This project entailed OCP Amendment Bylaws No. 2297 and 2298.	x		
Phase 1 Zoning Bylaw Update - Repeal and Replace of the City's Zoning Bylaw to remove inconsistency, allow for density bonusing and infill housing options to promote diversity and affordability, greater allowances for food production, and minor update to parking regulations to promote walkability. Bylaw No. 2299 was adopted by Council in January 2022.	x	x	
Short Term Rental Bylaw - amendments to zoning bylaw, business license bylaw, fees and charges bylaw, and municipal ticket information bylaw to implement the new regulatory framework for short term rentals. These bylaws were reviewed and worked on throughout 2021. They were adopted in March / April 2022.	x	x	
Official Community Plan comprehensive review - finalize the update to the OCP and prepare a draft document for Council consideration.		x	
Housing Action Plan - identifying actions that can be undertaken by the City to address housing supply and affordability challenges within the community.		x	
Phase 2, 3, and 4 of Zoning Bylaw Update to review/update all zones, parking regulations, and supplementary regulations to align with OCP.			x
<b>Infrastructure</b>			
Development Cost Charges Bylaw - minor update to capture CPI increases.	x		
Develop community infrastructure policies and actions to support the updated OCP		x	
Comprehensive review and update of the development cost charges bylaw			x
<b>Sustainability</b>			
Adopt the Step Code into the Building Bylaw - Meeting Green House Gas Emission targets and requirements for the Climate Action Agreement.	x		
Heritage Management Plan		x	
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.		x	
Environmental mapping updates - Identify areas that require environmental management and update the OCP development permit area mapping as needed			x
<b>Emergency Planning</b>			
OCP Update - policies for natural assets and hazards including floodplanning, environmentally sensitive and environmentally hazardous areas		x	
Department Staff Training - Emergency response training for staff to support emergency response plan.		x	
Support, as needed, internal departments to update City's Emergency Response Plan			x
<b>Organizational Resilience</b>			
Departmental website improvements for easier navigation, application processes communications, department updates, and access to forms.		x	
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.		x	
Implementation of file management software to streamline land-use application processes and improve processing times.		x	
Revisions to Development Procedures Bylaw			x
Revisions to the Delegation Bylaw			x

# RCMP



NON-COMMISSIONED OFFICER  
IN CHARGE  
Sergeant Chris Dodds



## MISSION

To preserve the peace, uphold the law, and provide quality service in partnership with our communities

## OUR PURPOSE

For nearly 150 years, the Royal Canadian Mounted Police has been Canada's national police service. From coast to coast to coast, at the community, provincial/territorial and federal levels, as well as internationally, we strive to prevent crime, investigate offences, enforce the law, and ultimately keep Canada's population, and Canada's interests, safe and secure.

## Vision150

In 2018, the RCMP developed Vision150, the articulation of the RCMP's modernization mandate. Vision150 established the four pillars of RCMP's modernization which remain as the ultimate guideposts for all of our modernization efforts.

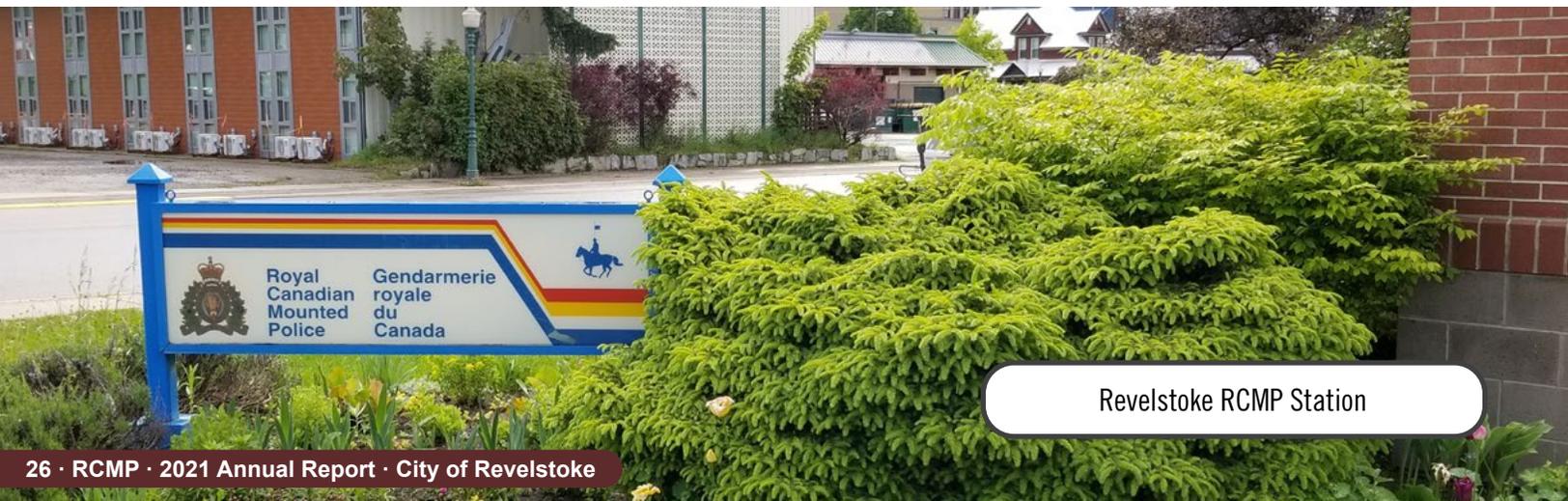
1. Our culture - Achieving a modern, trusted and inclusive RCMP
2. Our people - Building a healthy, diverse and professional workforce
3. Our stewardship - Establishing innovative and effective governance to support a well-functioning organization
4. Our policing services - Keeping Canada safe through leading-edge policing

While Vision150 sets the overall course for the RCMP's modernization efforts, this Strategic Plan expands on that vision by presenting a set of priorities that will guide us on our path to our 150th anniversary in 2023 and beyond.

Vision150 remains focused on attaining three key organization-wide outcomes:

- The RCMP is a healthy and inclusive organization that provides modern policing services
- RCMP culture is characterized by respect for diversity and the contributions of all employees
- Employees, communities, partners and other stakeholders have trust and confidence in the RCMP

Learn more about Vision150 at: <https://www.rcmp-grc.gc.ca/vision150/index-eng.htm>



Revelstoke RCMP Station

# RCMP



The Revelstoke RCMP follows the BC RCMP 2021-2023 Strategic Plan where our priorities are Enhanced Public Safety, Accountability and Governance, and Employee Excellence and Workplace Culture.

The RCMP is proud to be responsible for policing services to the City of Revelstoke and surrounding area. We provide service in a number of core areas: emergency planning and response, proactive patrols, crime prevention initiatives and investigational responsibilities covering federal, provincial and municipal laws. The RCMP is responsible for providing the initial response for many federal and provincial agencies. The Detachment is involved in working with community organizations, internal and external partners as well as international clientele.

The Detachment houses Municipal and Provincial General Duty units, BC Highway Patrol, 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. Policing service is provided in both of Canada's official languages.

In 2022, the Annual Performance Plan Priorities for the Revelstoke RCMP are:

- Enhanced Road Safety - Impaired Operation of Motor Vehicles
- Enhanced Road Safety - Speed Enforcement and Reduction
- Enhanced Road Safety - Municipal Traffic Enforcement
- Crime Reduction - Prevent and Reduce Property Crime
- Crime Reduction - Prevent and Reduce Assaults on Persons

CITY OF REVELSTOKE - RCMP	2018	2019	2020	2021
Calls for Service Investigated	4616	4405	4160	3492
Prisoner Count	215	210	126	71
Phone Calls	6780	5895	5383	4630
Counter Calls	3300	3069	2367	2262
Police Information Checks (PIC)	460	426	293	343
Liquor Licenses	100	100	19	0
Collisions	77	70	82	63

Online Crime Reporting can be accessed at: <https://ocre-sielc.rcmp-grc.gc.ca/revelstoke/en>



RCMP & Community Connections  
Food Bank Drive

# PARKS, RECREATION & CULTURE



DIRECTOR  
Laurie Donato



## 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 WLP) 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.

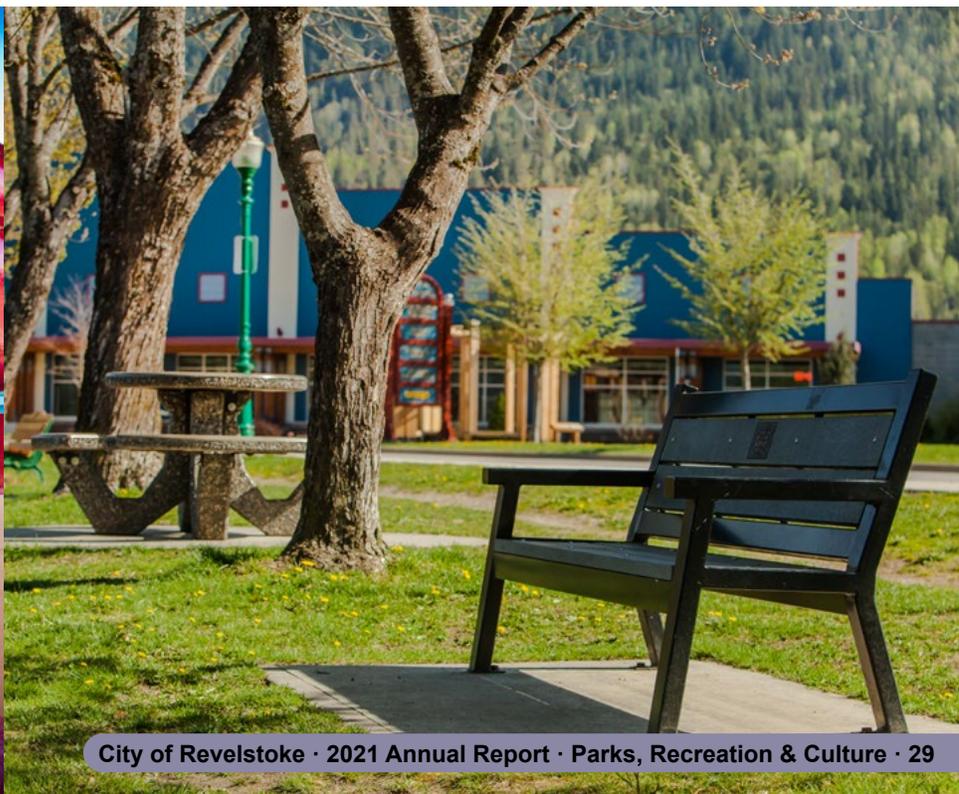
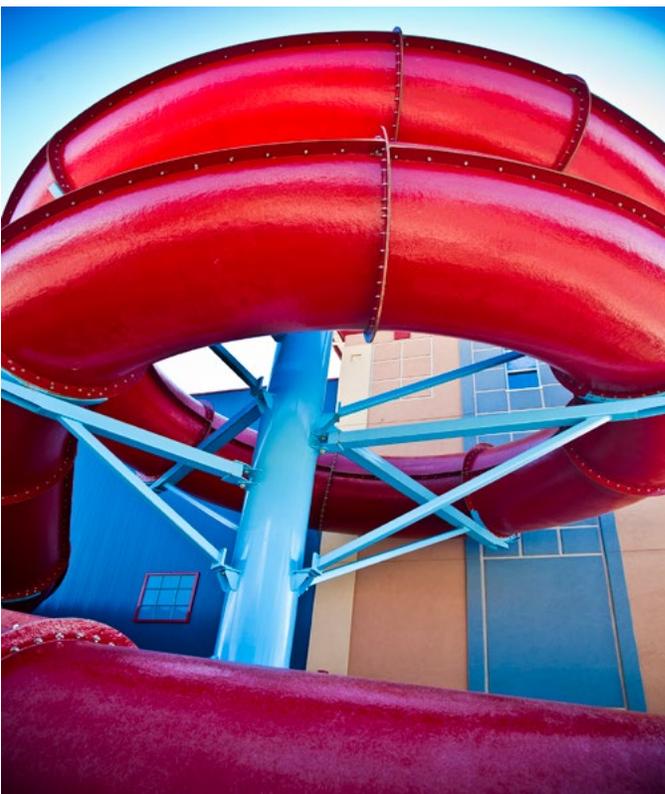
## CULTURE

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.

## 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.



# COUNCIL OBJECTIVES



<b>PARKS, RECREATION &amp; CULTURE</b>	<b>Complete</b>	<b>In Progress</b>	<b>Future</b>
<b>Livability</b>			
Update Parks Master Plan - RFP process completed; contract awarded to Urban Systems.	x		
Complete Final Draft of Parks Master Plan		x	
Work with Engineering and Development Services to implement recommendations in the Trails Strategy		x	
Continue to support event organizers post-pandemic		x	
Initiate review and update of Cultural Strategy			x
Continue to expand public art inventory to include a new piece on Mackenzie Avenue			x
<b>Infrastructure</b>			
Install irrigation system at Farwell Park	x		
Continue with sport field revitalization program	x		
Irrigation Work at Kovach Park - Phase I	x		
Work with the Engineering Department to advance roof replacement project for the Revelstoke Forum		x	
Work with Engineering & Public Works Department to construct Campground Shower Building and prepare future phasing plan for upgrades to Williamson Lake Park & Campground		x	
Library expansion project – construction scheduled for Summer 2021		x	
Williamson Lake Upgrades – construction scheduled for Fall 2021		x	
Safety Audit for Aquatic Centre - Scheduled for April 2022		x	
Risk assessment for the Splash Park			x
Irrigation Work at Kovach Park - Phase II			x
Irrigation Work at Centennial Park			x
Carry on with Williamson Lake Park & Campground Improvements - Install Fishing Dock at Williamson Lake Park, Plan for replacement of swimming platform			x
Museum Improvements			x
Golf Course Clubhouse Improvements			x
<b>Emergency Planning</b>			
Continue to keep up-to-date with the COVID-19 pandemic situation and re-assess and update current work practices, policies and procedures and facility operations as the public health orders are updated.		x	
EOC and JOHS training for staff		x	
<b>Organizational Resilience</b>			
Review and update department policies and procedures		x	
Update Parks & Recreation Master Plan		x	
Initiate review of and update the Cultural Strategy			x
Provide relevant and job specific education, and training opportunities for employees.			x



# 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 2021.

Between Jan 1 and Dec 31, 2021  
 4147 requests were opened · 3965 requests were closed  
 The average time to acknowledge was 1.25 days

Request Category	Opened	Closed
Bridges	3	0
Burning	5	3
Camping (on City Property)	808	808
Culverts	1	0
Construction (Without Permit/Illegal)	23	19
COVID-19	20	20
Fire Hydrants	9	7
Gardens	4	4
General Comments/Complaints	150	120
Graffiti/Vandalism	5	3
Irrigation	4	4
Manhole Covers	2	1
Noxious Weeds	1	0
Noise	49	47
Parking	2025	2023
Parks and Greenspaces	31	20
Playground Equipment	4	4
Playing Fields	2	2
Roads	127	58
Sanitary Sewer	6	1
Sidewalks	21	9
Signage	16	9
Snow Related Infractions	19	19
Solid Waste (Garbage - residential)	9	7
Storm Drains/Ditch Drainage	5	2
Street Light	29	22
Trails and Walkways	3	2
Traffic Signal Maintenance Problems	2	2
Tree	19	15
Unsightly Premises	31	31
Vacation Rental	11	6
Water	5	1
Watering (Residential)	150	150
Animal Control	512	510
Wildlife Attractants	36	36

# 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	2021 Taxes
Avalanche Canada	9,181
BC Hydro/Selkirk Saddle Club	41,012
BC Interior Forestry Museum Society	25,012
Christian & Missionary Alliance	2,264
City of Revelstoke (CED Offices)	10,123
City of Revelstoke (RCHS)	3,053
Community Connections (Revelstoke)	29,925
Council Chambers - Selkirk Hall	2,840
Gold RGE Ldge No. 26 Knights of Pythias	3,356
Illecillewaet Greenbelt Society	15,387
Provincial Rental Housing Corporation	2,435
Revelstoke Community Energy Corporation	19,165
Revelstoke Community Housing Society	2,930
Revelstoke Congregation of United Church	1,443
Revelstoke Fellowship Baptist Church	7,814
Revelstoke Flying Club	689
Revelstoke Golf Club	18,897
Revelstoke Heritage Railway Society	46,044
Revelstoke Hospital Auxillary Society	9,303
Revelstoke Rod & Gun Club	12,095
Revelstoke Search and Rescue Society	3,770
Revelstoke Senior Citizens Housing Society	2,435
Revelstoke Snowmobile Club Society	10,263
Revelstoke Visual Arts Society	15,011
Revy Riders Dirtbike Club	3,466
Roman Catholic Bishop of Nelson	18,001
Royal Canadian Legion	12,206
Scout Properties (BC/Yukon) Ltd	6,682
Seventh Day Adventist Church	2,054
Trustees of the Congregation of King's Cathedral	6,461
Trustees Revelstoke Jehovah's	5,145
Visitor Information Centre	11,537
<b>Total Estimated Taxes Exempted by City Council</b>	<b>\$ 360,001</b>

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

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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.

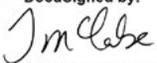
The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management 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.

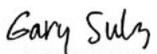
The City maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the City's assets are appropriately accounted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

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 \_\_\_\_\_ 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, 2021, 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, 2021, 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.

#### Other Matter - Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of Schedule 1 of the City's financial statements.

#### 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 10, 2022

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

As at December 31	2021	2020
<b>Financial assets</b>		
Cash and cash equivalents (Note 1)	\$ 6,266,120	\$ 15,890,256
Taxes receivable	1,242,460	1,432,064
Accounts receivable (Note 2)	3,265,746	6,555,039
Portfolio investments (Note 3)	29,043,090	11,447,377
Investment in RCFC (Note 4)	5,607,601	5,526,052
Investment in RCEC (Note 5)	1	63,787
Deposit - Municipal Finance Authority (Note 8)	859,523	854,109
	<u>46,284,541</u>	<u>41,768,684</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	8,185,435	8,949,216
Deferred revenue (Note 6)	7,905,363	4,351,165
Long term debt (Note 7)	12,752,344	13,889,974
Reserve - Municipal Finance Authority (Note 8)	859,523	854,109
	<u>29,702,665</u>	<u>28,044,464</u>
<b>Net financial assets</b>	<u>16,581,876</u>	<u>13,724,220</u>
<b>Non-financial assets</b>		
Tangible capital assets (Note 9)	88,631,775	85,793,902
Prepaid expenses	70,922	2,870
Inventories of supplies	544,856	603,713
	<u>89,247,553</u>	<u>86,400,485</u>
<b>Accumulated surplus</b>	<u>\$ 105,829,429</u>	<u>\$ 100,124,705</u>

See commitments and contingencies (Note 13)

DocuSigned by:  
  
 \_\_\_\_\_ Director of Finance  
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**City of Revelstoke**  
**Consolidated Statement of Operations**

For the year ended December 31	Budget 2021	2021	2020
	(Note 15)		
<b>Revenues</b>			
Taxation - net (Note 11)	\$ 17,124,041	\$ 17,063,147	\$ 16,687,314
Government and other grants (Note 12)	6,242,038	5,230,954	11,467,706
Contributions by developers and property owners	-	80,789	319,818
User fees and service charges	6,817,048	6,912,595	6,157,727
Investment and other income	617,375	809,575	774,026
Equity income (loss) from RCFC (Note 4)	100,000	81,549	372,936
Equity loss from RCEC (Note 5)	-	(63,786)	(79,256)
Other	168,770	216,206	441,901
	<u>31,069,272</u>	<u>30,331,029</u>	<u>36,142,172</u>
<b>Expenses</b>			
General government	2,560,895	2,633,051	2,773,936
Protection services	4,728,519	4,667,364	4,265,557
Transportation services	6,460,166	6,846,274	7,542,418
Environmental services	391,326	311,653	315,322
Health services	137,515	145,527	193,838
Economic development services	2,581,827	2,137,221	2,488,509
Recreation and cultural services	3,869,278	3,463,242	3,286,151
Planning and development	1,889,898	1,310,333	937,929
Sewer services	1,441,330	1,364,794	1,063,434
Water services	2,163,098	1,746,846	1,631,564
	<u>26,223,852</u>	<u>24,626,305</u>	<u>24,498,658</u>
<b>Annual surplus</b>	<u>4,845,420</u>	<u>5,704,724</u>	<u>11,643,514</u>
<b>Accumulated surplus, beginning of year</b>	<u>100,124,705</u>	<u>100,124,705</u>	<u>88,481,191</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 04,970,125</u>	<u>\$ 105,829,429</u>	<u>\$ 100,124,705</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 2021</b>	<b>2021</b>	<b>2020</b>
	(Note 15)		
<b>Annual surplus</b>	<b>\$ 4,845,420</b>	<b>\$ 5,704,724</b>	<b>\$ 11,643,514</b>
Acquisition of tangible capital assets	-	(5,776,616)	(12,386,143)
Amortization of tangible capital assets	-	2,935,638	2,580,566
Net book value of tangible capital assets disposed (Note 9)	-	3,105	219,015
	<b>4,845,420</b>	<b>2,866,851</b>	<b>2,056,952</b>
Decrease (increase) in inventory of supplies	-	58,857	(223,218)
Decrease (increase) in prepaid expenses	-	(68,052)	48,356
<b>Net change in net financial assets</b>	<b>4,845,420</b>	<b>2,857,656</b>	<b>1,882,090</b>
<b>Net financial assets, beginning of year</b>	<b>13,724,220</b>	<b>13,724,220</b>	<b>11,842,130</b>
<b>Net financial assets, end of year</b>	<b>\$ 18,569,640</b>	<b>\$ 16,581,876</b>	<b>\$ 13,724,220</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>2021</b>	<b>2020</b>
<b>Operating transactions</b>		
Annual surplus	\$ 5,704,724	\$ 11,643,514
Items not involving cash		
Gain from subsidiary operations	(17,763)	(293,680)
Amortization	2,935,638	2,580,566
Loss on disposal of tangible capital assets	3,105	49,015
Actuarial recognized on long-term debt	(338,513)	(487,463)
Changes in non-cash operating balances		
Taxes receivable	189,604	(202,638)
Accounts receivable	3,289,294	(1,741,408)
Inventories of supplies	58,857	(223,218)
Prepaid expenses	(68,052)	48,356
Accounts payable and accrued liabilities	(763,781)	3,454,010
Deferred revenue	3,554,198	(60,269)
	<u>14,547,311</u>	<u>14,766,785</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(5,776,616)	(12,386,143)
Proceeds on disposal of capital assets	-	170,000
	<u>(5,776,616)</u>	<u>(12,216,143)</u>
<b>Investing transactions</b>		
Net change in portfolio investments	(17,595,713)	10,238,081
	<u>(17,595,713)</u>	<u>10,238,081</u>
<b>Financing transactions</b>		
Net change in long term debt	(799,118)	(952,971)
	<u>(799,118)</u>	<u>(952,971)</u>
<b>Net change in cash and cash equivalents</b>	<b>(9,624,136)</b>	<b>11,835,752</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>15,890,256</b>	<b>4,054,504</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 6,266,120</b>	<b>\$ 15,890,256</b>

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, 2021

<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>	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: <table border="0" style="margin-left: 40px;"> <tr> <td style="padding-right: 20px;">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.				

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# City of Revelstoke

## Summary of Significant Accounting Policies

December 31, 2021

<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 style="padding-right: 20px;">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>												

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## City of Revelstoke

### Summary of Significant Accounting Policies

**December 31, 2021**

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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>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, 2021**

### 1. Cash and Cash Equivalents

The City's bank accounts earn interest ranging from 0 % - 0.7 % and are held in one financial institution. The City has available an operating line of credit in the amount of \$3,000,000 (2020 - \$3,000,000), bearing interest at Revelstoke Credit Union's prime lending rate. As of December 31, 2021, the City had an undrawn credit capacity under this facility of \$3,000,000 (2020 - \$3,000,000). The credit union's prime rate as at December 31, 2021 was 2.45% (2020 - 2.45%).

### 2. Accounts Receivable

	2021	2020
Trades receivable	1,191,774	4,284,317
Federal government	309,673	360,746
Big Eddy Waterworks local area service agreement	1,387,608	1,445,739
Thomas Brook local area service agreement	369,827	378,124
Other	6,864	86,113
	<b>\$ 3,265,746</b>	<b>\$ 6,555,039</b>

### 3. Portfolio Investments

	2021	2020
Municipal Finance Authority of British Columbia	\$ 5,060,556	\$ 12,803
Revelstoke Credit Union	5,000,000	-
RBC Dominion Securities Inc.	3,496,230	2,807,295
Raymond James Ltd.	8,157,564	5,000,000
Cannacord Genuity Corp.	7,137,030	3,561,880
Accrued interest	191,710	65,399
	<b>\$ 29,043,090</b>	<b>\$ 11,447,377</b>

Investments held with the Municipal Finance Authority of British Columbia, earn variable interest and are available on demand. Investments held with RBC Dominion Securities Inc. are Guaranteed Investment Certificates (GICs) with maturity dates ranging from April 2022 to September 2024. Interest rates on the GICs range from 0.01% - 3.25%. Investments held with Raymond James Ltd. are Guaranteed Investment Certificates (GICs) with maturity dates ranging from November 2023 and April 2024. Interest rates on the GICs range from 1.40%-1.70%. Investments held with Canaccord Genuity Corp. are Guaranteed Investment Certificates (GICs) with maturity dates ranging from September 2022 to October 2024. Interest rates on the GICs range from 1.02% - 3.42%. Investments held with Revelstoke Credit Union are Guaranteed Investment Certificates (GICs) with maturity dates of April 2022. Interest rates on the GICs range from 0.85%-1.45%.

The market value of the City's portfolio investments is \$28,948,398 (2020 - \$11,556,945).

## City of Revelstoke Notes to Consolidated Financial Statements

**December 31, 2021**

### 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>December 31, 2021</u>	<u>April 30, 2020</u>
<b>Financial position</b>		
Current assets	\$ 5,052,216	\$ 4,325,385
Deferred charges	368,981	346,232
Other assets	1,187,806	1,224,538
Capital assets	<u>1,020,414</u>	<u>1,219,075</u>
<b>Total assets</b>	<u><b>7,629,417</b></u>	<u><b>7,115,230</b></u>
Current liabilities	526,393	575,159
Accrued silviculture	772,539	657,086
Deferred revenue	335,810	356,933
Long term debt	<u>387,074</u>	<u>-</u>
<b>Total liabilities</b>	<u><b>2,021,816</b></u>	<u><b>1,589,178</b></u>
<b>Total net assets</b>	<u><b>\$ 5,607,601</b></u>	<u><b>\$ 5,526,052</b></u>
	<u>20 months ended</u>	<u>12 months ended</u>
<b>Results of operations</b>		
Revenue	\$ 10,737,110	\$ 5,520,852
Cost of goods sold	(9,389,543)	(4,470,459)
Log-yard operations	72,922	97,754
Administrative expenses	<u>(1,338,940)</u>	<u>(775,211)</u>
<b>Net income for the year</b>	<u><b>\$ 81,549</b></u>	<u><b>\$ 372,936</b></u>

RCFC has a year-end of April 30. In the current year, the equity pickup was for the 20 month period ended December 31, 2021. This included an additional 8 months of equity for consistency with the City's year-end date of December 31, 2021. The comparative period presented is for the 12 months ended April 30, 2020.

## City of Revelstoke Notes to Consolidated Financial Statements

December 31, 2021

### 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>December 31,</u> <u>2021</u>	<u>April 30,</u> <u>2020</u>
<b>Financial position</b>		
Current assets	\$ 318,006	\$ 338,525
Capital assets	<u>2,434,379</u>	<u>2,744,266</u>
Total assets	<u>2,752,385</u>	<u>3,082,791</u>
Current liabilities	285,334	1,344,886
Long term debt	2,841,914	1,674,107
Shareholder's equity	<u>11</u>	<u>11</u>
Total liabilities	<u>3,127,259</u>	<u>3,019,004</u>
Total net assets	<u>\$ (374,874)</u>	<u>\$ 63,787</u>
	<u>20 months</u> <u>ended</u>	<u>12 months</u> <u>ended</u>
<b>Results of operations</b>		
Revenue	\$ 910,620	\$ 699,613
Expenses	<u>(1,349,281)</u>	<u>(778,869)</u>
Net loss for the year	<u>\$ (438,661)</u>	<u>\$ (79,256)</u>

RCEC owed \$1,017,333 (2020 - \$933,333) in dividends to the City during the year. The City paid \$141,987 (2020 - \$160,804) to RCEC for utilities during the year.

RCEC has a year-end of April 30. In the current year, the equity pickup was for the 20 month period ended December 31, 2021. This included an additional 8 months of equity for consistency with the City's year-end date of December 31, 2021. The comparative period presented is for the 12 months ended April 30, 2020.

RCEC is accounted for using the modified equity method. Under this method, losses are only recorded up to the carrying amount of initial investment. The City will resume recognizing its share of profits only after its share of the profits equals the share of losses not recognized. The share of losses is represented by the total net liabilities presented above of \$(374,874).

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

**December 31, 2021**

**6. Deferred Revenue**

	Opening Balance	Contributions Received	Externally Restricted Investment Income	Revenue Recognized	Ending Balance
Economic Development Grants	\$ 441,311	\$ 133,994	\$ -	\$ (328,141)	\$ 247,164
Tourism Infrastructure	1,123,054	692,540	-	(1,258,029)	557,565
Deferred Development Cost Charges	2,085,028	2,378,404	122,867	(91,760)	4,494,539
Prepaid Licenses & Utilities	59,039	125,773	-	(52,593)	132,219
Other	642,733	2,340,476	-	(509,333)	2,473,876
	<u>\$ 4,351,165</u>	<u>\$ 5,671,187</u>	<u>\$ 122,867</u>	<u>\$ (2,239,856)</u>	<u>\$ 7,905,363</u>

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.

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

**December 31, 2021**

**7. Long-Term Debt**

Long-term debt outstanding:

	2021	2020
Balance at January 1	\$ 13,889,974	\$ 15,330,409
Principal repayments	(799,117)	(952,972)
Actuarial adjustments	(338,513)	(487,463)
Balance at December 31	<b>\$ 12,752,344</b>	<b>\$ 13,889,974</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
2022	\$ 760,181	\$ 374,156	\$ 1,134,337
2023	604,609	413,127	1,017,736
2024	578,903	411,206	990,109
2025	578,903	450,053	1,028,956
2026	578,903	490,478	1,069,381
Thereafter	3,855,837	3,655,988	7,511,825
	<b>\$ 6,957,336</b>	<b>\$ 5,795,008</b>	<b>\$ 12,752,344</b>

The weighted average interest on long-term debt is 2.24% (2020 - 3.99%). Consolidated interest paid on the above long-term debt was \$490,338 (2020 - \$800,850).

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, 2021 the cash deposits in the Debt Reserve Fund were \$323,715 (2020 - \$318,301). 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, 2021, the demand notes were \$535,808 (2020 - \$535,808).

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

December 31, 2021

							2021		
9. Tangible Capital Assets		Land	Buildings	Equipment	Roads and Bridges	Water	Sewer	Projects in Progress	Total
Cost, beginning of year		\$15,210,854	\$15,453,702	\$22,880,565	\$40,595,847	\$27,934,938	\$15,604,557	\$ 224,750	\$137,905,213
Additions		28,418	881,064	794,153	2,683,333	939,481	295,492	154,675	5,776,616
Disposals		-	-	(46,562)	-	-	-	-	(46,562)
Cost, end of year		\$15,239,272	\$16,334,766	\$23,628,156	\$43,279,180	\$28,874,419	\$15,900,049	\$ 379,425	\$143,635,267
Accumulated amortization, beginning of year		\$ -	\$ 3,941,095	\$10,871,563	\$22,120,649	\$ 9,328,090	\$ 5,849,914	\$ -	\$ 52,111,311
Amortization		-	267,517	1,099,826	752,058	504,700	311,537	-	2,935,638
Disposals		-	-	(43,457)	-	-	-	-	(43,457)
Accumulated amortization, end of year		\$ -	\$ 4,208,612	\$11,927,932	\$22,872,707	\$ 9,832,790	\$ 6,161,451	\$ -	\$ 55,003,492
Net carrying amount, end of year		\$15,239,272	\$12,126,154	\$11,700,224	\$20,406,473	\$19,041,629	\$ 9,738,598	\$ 379,425	\$ 88,631,775

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

December 31, 2021

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

										2020
	Land	Buildings	Equipment	Roads and Bridges	Water	Sewer	Projects in Progress	Total		
Cost, beginning of year	\$ 14,724,109	\$ 13,600,548	\$ 21,359,256	\$ 33,648,233	\$ 21,479,165	\$ 15,006,521	\$ 6,278,592	\$ 126,096,424		
Additions	486,745	1,853,154	2,098,663	6,947,614	6,455,773	598,036	(6,053,842)	12,386,143		
Disposals	-	-	(577,354)	-	-	-	-	(577,354)		
Cost, end of year	\$ 15,210,854	\$ 15,453,702	\$ 22,880,565	\$ 40,595,847	\$ 27,934,938	\$ 15,604,557	\$ 224,750	\$ 137,905,213		
Accumulated amortization, beginning of year	\$ -	\$ 3,733,802	\$ 10,227,020	\$ 21,466,974	\$ 8,907,343	\$ 5,553,945	\$ -	\$ 49,889,084		
Amortization	-	207,293	1,002,882	653,675	420,747	295,969	-	2,580,566		
Disposals	-	-	(358,339)	-	-	-	-	(358,339)		
Accumulated amortization, end of year	\$ -	\$ 3,941,095	\$ 10,871,563	\$ 22,120,649	\$ 9,328,090	\$ 5,849,914	\$ -	\$ 52,111,311		
Net carrying amount, end of year	\$ 15,210,854	\$ 11,512,607	\$ 12,009,002	\$ 18,475,198	\$ 18,606,848	\$ 9,754,643	\$ 224,750	\$ 85,793,902		

The net book value of tangible capital assets not being amortized because they are under construction, is \$379,425 (2020 - \$224,750). 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, 2021**

**10. Accumulated Surplus**

	2021	2020
<b>Operating surpluses</b>		
General	\$ 1,980,796	\$ 2,050,213
Water	833,131	782,131
Sewer	574,907	524,907
Big Eddy Water	96,626	96,626
	<b>3,485,460</b>	<b>3,453,877</b>
<b>Restricted operating surpluses</b>		
Tax equalization	253,768	245,284
	<b>253,768</b>	<b>245,284</b>
<b>Reserves</b>		
Big Eddy Water Works	1,692,565	1,811,314
Community Works Gas Tax	1,159,245	814,402
Electric utility	2,280,058	1,847,735
Financial stabilization	2,065,858	2,349,014
General capital	3,212,886	2,294,989
Greening City	235,083	199,173
Information technology	126,331	70,156
Insurance & legal	311,922	285,541
Land sale	1,089,453	1,060,608
Parkland acquisition	392,752	382,205
Public Art	29,426	24,604
Sewer capital	2,340,727	2,090,977
Transportation infrastructure	1,303,075	1,564,557
Vehicle & equipment	2,555	3,963
Water capital	2,679,468	2,560,560
	<b>18,921,404</b>	<b>17,359,798</b>
<b>Segregated reserves</b>		
Revelstoke Community Forest Corporation dividends	1,638,233	1,572,147
	<b>1,638,233</b>	<b>1,572,147</b>
<b>Investments</b>		
Revelstoke Community Energy Corporation	1	63,787
Revelstoke Community Forest Corporation	5,607,601	5,526,052
Equity in tangible capital assets	75,922,963	71,903,760
	<b>81,530,565</b>	<b>77,493,599</b>
<b>Accumulated surplus</b>	<b>\$ 105,829,430</b>	<b>\$ 100,124,705</b>

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

**December 31, 2021**

**11. Taxation - Net**

	<b>Budget</b>		
	<b>2021</b>	<b>2021</b>	<b>2020</b>
			(Note 16)
Property taxes and payments-in-lieu	\$ 16,348,882	\$ 17,063,147	\$ 16,687,314
Collections for other governments			
Province of British Columbia - School Tax	-	5,012,325	4,035,018
North Okanagan Columbia Shuswap			
Regional Hospital District	-	911,084	913,510
Columbia Shuswap Regional District	-	641,299	678,841
Municipal Finance Authority	-	565	516
British Columbia Assessment Authority	-	127,209	118,879
Libraries	-	364,205	414,235
	<b>16,348,882</b>	<b>24,119,834</b>	<b>22,848,313</b>
Transfers			
Province of British Columbia - School Tax	-	5,012,325	4,035,018
North Okanagan Columbia Shuswap			
Regional Hospital District	-	911,084	913,510
Columbia Shuswap Regional District	-	641,299	678,841
Municipal Finance Authority	-	565	516
British Columbia Assessment Authority	-	127,209	118,879
Libraries	-	364,205	414,235
	<b>-</b>	<b>7,056,687</b>	<b>6,160,999</b>
Available for general municipal purposes	<b>\$ 16,348,882</b>	<b>\$ 17,063,147</b>	<b>\$ 16,687,314</b>

**12. Government and Other Grants**

	<b>2021</b>	<b>2020</b>
Government grant conditional	\$ 4,037,690	\$ 7,459,420
Government grant unconditional	573,028	2,683,708
Non-government grant conditional	620,236	1,324,578
Total grants	<b>\$ 5,230,954</b>	<b>\$ 11,467,706</b>

**December 31, 2021**

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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, 2020, the Plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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 \$672,859 (2020 - \$698,439) for employer contributions to the Plan in fiscal 2021. 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.

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## City of Revelstoke

### Notes to Consolidated Financial Statements

**December 31, 2021**

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#### 14. Funds Held in Trust

At year end, the City held \$180,588 (2020 - \$177,851) 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 May 11, 2021 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 May 11, 2021 with adjustments as follows:

	<u>2021</u>
Financial Plan (Budget) Bylaw surplus for the year	\$ -
Add:	
Capital expenditures	9,428,789
Principal repayments	1,247,049
Budgeted transfers to reserves	5,569,070
Budgeted transfer to surplus	101,000
Budgeted profit from RCEC/RCFC	100,000
Less:	
Budgeted transfers from reserves	(9,875,488)
Amortization	<u>(1,725,000)</u>
Budget surplus per Consolidated Statement of Operations	<u>\$ 4,845,420</u>

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## City of Revelstoke

### Notes to Consolidated Financial Statements

December 31, 2021

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#### 16. Uncertainty Due to COVID-19

The impact of COVID-19 in Canada and on the global economy is still uncertain. As the impacts of COVID-19 continue, 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. Given the dynamic nature of these circumstances, the related financial impact cannot be reasonably estimated at this time. The City's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from 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. The City will use the COVID-19 Safe Restart Grant funding when it is appropriate (see Schedule 1).

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**December 31, 2021**

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## **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.

### **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.

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# City of Revelstoke

## Notes to Consolidated Financial Statements

December 31, 2021

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### 17. Segmented Information (continued)

#### 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, 2021

**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	2021 Total
<b>Revenue</b>													
Taxation	\$ 2,527,358	\$ 4,358,827	\$ 7,716,762	\$ 155,951	\$ -	\$ -	\$ -	\$ 1,929,808	\$ -	\$ -	\$ 455,230	\$ -	\$ 17,143,936
Government grants	1,740,280	252,319	52,143	64,705	-	102,497	1,956,730	1,062,280	-	-	-	-	5,230,954
User fees and service charges	591,139	130,691	1,916,070	1,092,975	406,411	50,794	-	551,969	2,544,401	168,541	1,547,879	(2,088,274)	6,912,596
Investment income	809,575	-	-	-	-	-	-	-	-	-	-	-	809,575
Income from government business enterprises	17,763	-	-	-	-	-	-	-	-	-	-	-	17,763
Other	199,540	-	5,395	-	-	-	-	-	4,813	-	6,457	-	216,205
	<u>5,885,655</u>	<u>4,741,837</u>	<u>9,690,370</u>	<u>1,313,631</u>	<u>406,411</u>	<u>153,291</u>	<u>1,956,730</u>	<u>3,544,057</u>	<u>2,549,214</u>	<u>168,541</u>	<u>2,009,566</u>	<u>(2,088,274)</u>	<u>30,331,029</u>
<b>Expenses</b>													
Salaries and wages	1,457,030	1,940,634	2,302,681	736,347	213,016	90,541	287,522	1,650,188	365,478	34,038	325,100	-	9,402,575
Supplies and services	1,191,935	2,887,044	5,413,065	582,806	173,301	64,986	1,852,699	1,924,525	1,345,139	161,432	1,218,040	(2,088,274)	14,776,698
Interest	10,810	68,497	154,191	-	-	-	-	37,675	60,142	60,800	104,917	-	497,032
	<u>2,659,775</u>	<u>4,896,175</u>	<u>7,869,937</u>	<u>1,319,153</u>	<u>386,317</u>	<u>155,527</u>	<u>2,140,221</u>	<u>3,612,388</u>	<u>1,770,759</u>	<u>256,270</u>	<u>1,648,057</u>	<u>(2,088,274)</u>	<u>24,626,305</u>
<b>Net surplus</b>	<u>\$ 3,225,880</u>	<u>\$ (154,338)</u>	<u>\$ 1,820,433</u>	<u>\$ (5,522)</u>	<u>\$ 20,094</u>	<u>\$ (2,236)</u>	<u>\$ (183,491)</u>	<u>\$ (68,331)</u>	<u>\$ 778,455</u>	<u>\$ (87,729)</u>	<u>\$ 361,509</u>	<u>\$ -</u>	<u>\$ 5,704,724</u>

# City of Revelstoke

## Notes to Consolidated Financial Statements

December 31, 2021

### 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	2020 Total
<b>Revenue</b>													(Note 1, 16)
Taxation	\$ 1,742,046	\$ 5,620,790	\$ 3,926,472	\$ 654,771	\$ -	\$ -	\$ 554,379	\$ 3,834,885	\$ -	\$ -	\$ 353,971	\$ -	\$ 16,687,314
Government grants	3,021,934	218,073	5,944,605	-	-	149,925	1,972,075	261,377	80,789	138,746	-	-	11,787,524
User fees and service charges	616,806	210,142	1,787,692	474,268	398,908	51,677	-	405,527	2,543,084	156,687	1,530,389	(2,017,453)	6,157,727
Investment income	587,621	-	-	-	-	-	-	-	131,087	732	54,586	-	774,026
Income from government business enterprises	293,680	-	-	-	-	-	-	-	-	-	-	-	293,680
Other	3,454	79,801	74,774	-	-	-	-	61,492	173,471	2,121	46,788	-	441,901
	6,265,541	6,128,806	11,733,543	1,129,039	398,908	201,602	2,526,454	4,563,281	2,928,431	298,286	1,985,734	(2,017,453)	36,142,172
<b>Expenses</b>													
Salaries and wages	1,542,264	1,913,318	2,562,551	621,045	219,558	126,011	145,783	1,419,298	355,910	34,528	337,859	-	9,278,125
Supplies and services	1,142,942	2,570,678	5,770,143	325,283	169,814	77,827	2,345,974	1,960,240	1,073,127	144,163	886,731	(2,017,453)	14,449,469
Interest	104,474	-	212,954	-	-	-	-	43,050	224,283	60,800	125,503	-	771,064
	2,789,680	4,483,996	8,545,648	946,328	389,372	203,838	2,491,757	3,422,588	1,653,320	239,491	1,350,093	(2,017,453)	24,498,658
<b>Net surplus</b>	\$ 3,475,861	\$ 1,644,810	\$ 3,187,895	\$ 182,711	\$ 9,536	\$ (2,236)	\$ 34,697	\$ 1,140,693	\$ 1,275,111	\$ 58,795	\$ 635,641	\$ -	\$ 11,643,514

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**City of Revelstoke**  
**Schedule 1 - COVID-19 Safe Restart Grant**

**December 31, 2021**

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In response to COVID-19, the Province of British Columbia has provided COVID-19 Safe Restart Grants to support local governments with increased operating costs, lower revenues and fiscal pressures related to COVID-19. The City received \$2,105,000 in 2020.

The COVID-19 Safe Restart Grant is unconditional and has been accounted for as an unrestricted government transfer; recognized as revenue in the year received. The following schedule outlines how the City has utilized the grant funding as of December 31, 2021.

COVID-19 Safe Restart Grant, balance January 1, 2021		\$ 1,770,812
Expenditures:		
Facility operating costs	\$ 70,891	
Protective services	97,674	
Computer systems	40,438	
Support for vulnerable persons	20,000	
Community recovery	<u>213,857</u>	
Total Expenditures		<u>442,860</u>
Carry forward balance, December 31, 2021		<u>\$ 1,327,952</u>

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