

CITY OF TRAIL



2019



Explore your
TRAIL

2019 BUDGET

- **Overview / Summary Information**
- **Property Taxes**
- **Operating Expenses**
- **Capital Expenses**
- **Summary**



OVERVIEW



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2019 BUDGET – OVERVIEW

- Section 165 of the *Community Charter* indicates that a municipality **MUST** annually adopt a Financial Plan by Bylaw. The Bylaw must be adopted no later than May 15th of each year.
- The planning period for the Financial Plan is 5 years, that period being the year which the plan is specified to come into force and the following four years or 2019 to 2023.
- The Annual Budget is calculated considering historical spending patterns, service levels, labour cost and other factors that will influence costs.
- This is the **FIRST** of four Budgets that the newly elected Council will approve and therefore the Five Year Plan is also very relevant in this context.



2019 BUDGET – OVERVIEW

➤ The property tax levy is budgeted to increase by **3.50%** as shown below.

Summary function/ Revenue category	2019 BUDGET	% change Vs 2018 Budget	2018 BUDGET
Taxation			
Municipal purposes	13,830,450	3.64%	13,344,700
Debt purposes	778,400	1.07%	770,150
Total municipal taxation	14,608,850 ▲	3.50%	14,114,850
Change	494,000		
<u>Levy Increase:</u>	Levy Change	% versus 2018	% total increase
General Government	95,250	0.67%	19.27%
* Protective Services	103,700	0.73%	20.99%
Transportation Services	114,000	0.81%	23.08%
Recreation	65,350	0.46%	13.23%
Airport	50,200	0.36%	10.16%
Capital Enhancement	152,650	1.08%	30.90%
Net other revenue gains	(65,100)	-0.46%	-13.18%
Other Adjustments	(22,050)	-0.16%	-4.46%
Total Levy Increase	494,000	3.50%	100.00%

* Includes Protective Services COP enhancement



2019 BUDGET – OVERVIEW – FIVE YEAR ESTIMATES

2019 TO 2023

MUNICIPAL CHARGES AND RATE ESTIMATES

	2019	2020	2021	2022	2023
MUNICIPAL PROPERTY TAXES	\$ 1,138.51	\$ 1,155.94	\$ 1,179.19	\$ 1,205.51	\$ 1,227.87
<i>\$ change</i>		\$ 17.43	\$ 23.25	\$ 26.32	\$ 22.36
<i>% change</i>		1.53%	2.01%	2.23%	1.85%
<i>Assessment</i>	217,689	217,689	217,689	217,689	217,689
WATER (before discount)					
USER FEE	376.50	385.50	395.60	406.50	417.60
PARCEL TAX	150.00	150.00	150.00	150.00	150.00
<i>\$ change</i>		\$ 9.00	\$ 10.10	\$ 10.90	\$ 11.10
<i>% change</i>		1.71%	1.89%	2.00%	1.99%
SEWER (before discount)					
USER FEE	264.00	270.10	277.80	286.20	295.40
<i>\$ change</i>		\$ 6.10	\$ 7.70	\$ 8.40	\$ 9.20
<i>% change</i>		2.31%	2.85%	3.02%	3.21%
GARBAGE					
USER FEE	132.00	133.00	136.00	139.00	142.00
<i>\$ change</i>		\$ 1.00	\$ 3.00	\$ 3.00	\$ 3.00
<i>% change</i>		0.76%	2.26%	2.21%	2.16%
TOTAL City of Trail charges	2,061.01	2,094.54	2,138.59	2,187.21	2,232.87
<i>\$ change</i>		\$ 33.53	\$ 44.05	\$ 48.62	\$ 45.66
<i>% change</i>		1.63%	2.10%	2.27%	2.09%

2019 BUDGET – OVERVIEW

- Almost 1/3rd of the increase in the 2019 Budget is associated with improving direct funding for the City's capital program.
- The overall increase in the budget represents what Council felt was reasonable when considering the final impact on the taxpayer as part of achieving a balance between City funding needs and "affordability".
- There remains significant capital funding requirements and an associated infrastructure deficit or funding gap. The ongoing incremental increase in capital funding is seen to be a reasonable way of addressing these needs.



2019 BUDGET – OVERVIEW

Council’s primary goal when approving the budget, it to establish the “equilibrium” property tax requirement or the net tax revenue required to operate the City for the year as follows:

TOTAL Municipal Expenditures

deduct

TOTAL Other non-property tax Municipal Revenues

results in the

EQUILIBRIUM Property Tax Requirement

The budget must be fully funded and cannot legally include a deficit.

- **A 1% increase in the municipal property tax levy generates \$141,150 in additional municipal property tax revenue.**



2019 BUDGET – OVERVIEW

- The municipal budget is a strategic plan of operations expressed in monetary terms.
- The budget allocates financial resources that allows the delivery of many different municipal services as well as to fund capital expenditures.
- The budget is further integrated with Council's strategic plans and priorities. Providing necessary financial resources in support of the strategic plan ensures that there are sufficient resources available to address the stated strategic objectives.
- Council's current strategic priorities can be found on the City's website at:

<http://www.trail.ca/en/inside-city-hall/resources/Strategic-Priorities-Chart-2019.pdf>



PROPERTY TAXES



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PROPERTY TAXES - Assessments

- Property tax rates are calculated using assessed values provided by the BC Assessment Authority.

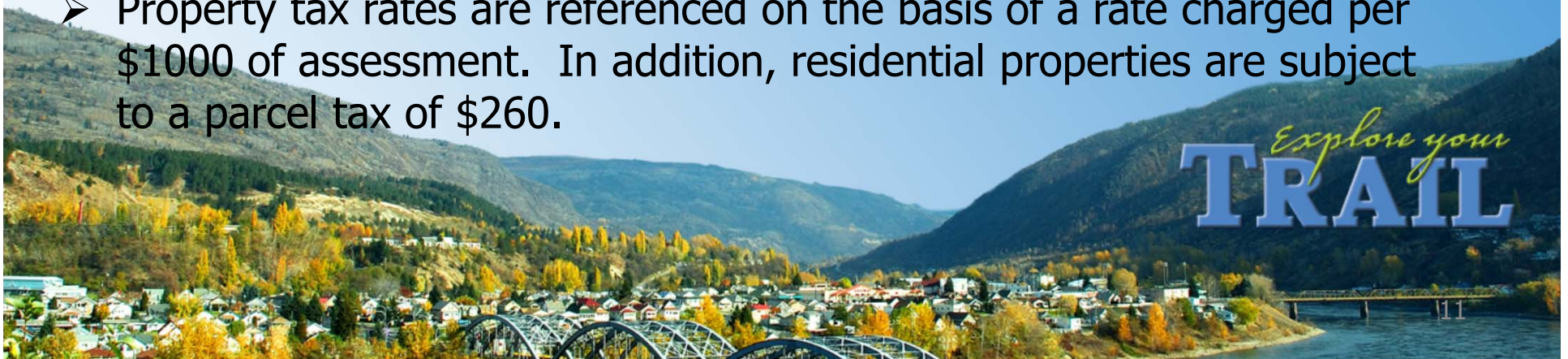
Class	2018 Assessments	Total Assess Change	2019 Assessments	Change	
				\$	%
CL1 - Residential	656,717,300	78,183,000	734,900,300	78,183,000	11.91%
CL2 - Utilities	16,445,815	176,540	16,622,355	176,540	1.07%
CL4 - Major Industry	205,318,700	7,751,600	213,070,300	7,751,600	3.78%
CL5 - Light Industry	2,689,700	(47,700)	2,642,000	(47,700)	-1.77%
CL6 - Business	120,685,000	4,795,600	125,480,600	4,795,600	3.97%
CL7 - Managed Forest	522,000	(11,000)	511,000	(11,000)	-2.11%
CL8 - Rec/Non-profit	1,243,000	234,000	1,477,000	234,000	18.83%
	1,003,621,515	91,082,040	1,094,703,555	91,082,040	9.08%

Average single family residence:

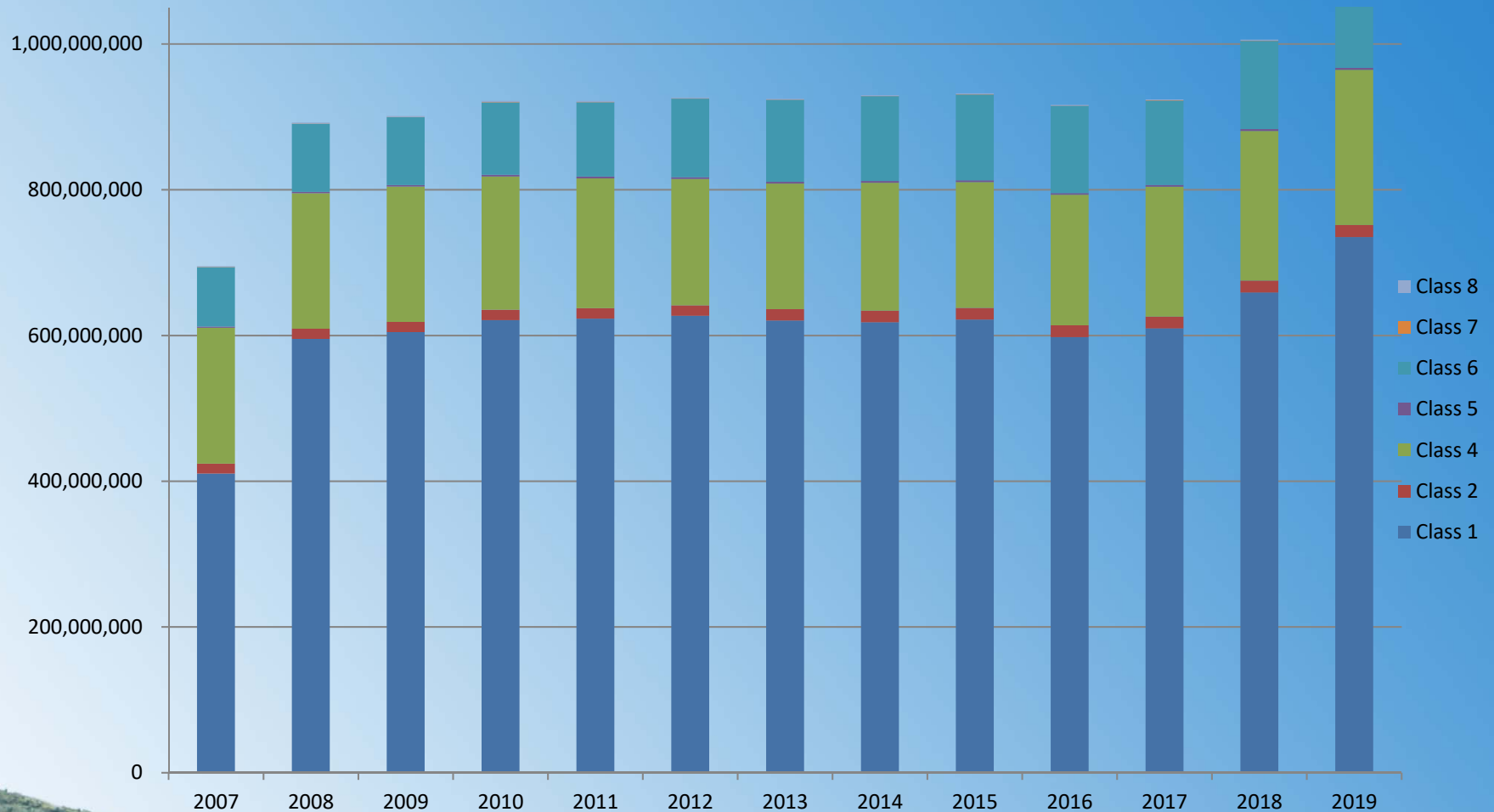
2019 assessed value 217,689
 2018 assessed value 193,543

\$ Change	24,146
% Change	12.48%

- Property tax rates are referenced on the basis of a rate charged per \$1000 of assessment. In addition, residential properties are subject to a parcel tax of \$260.



PROPERTY TAXES – Assessment History



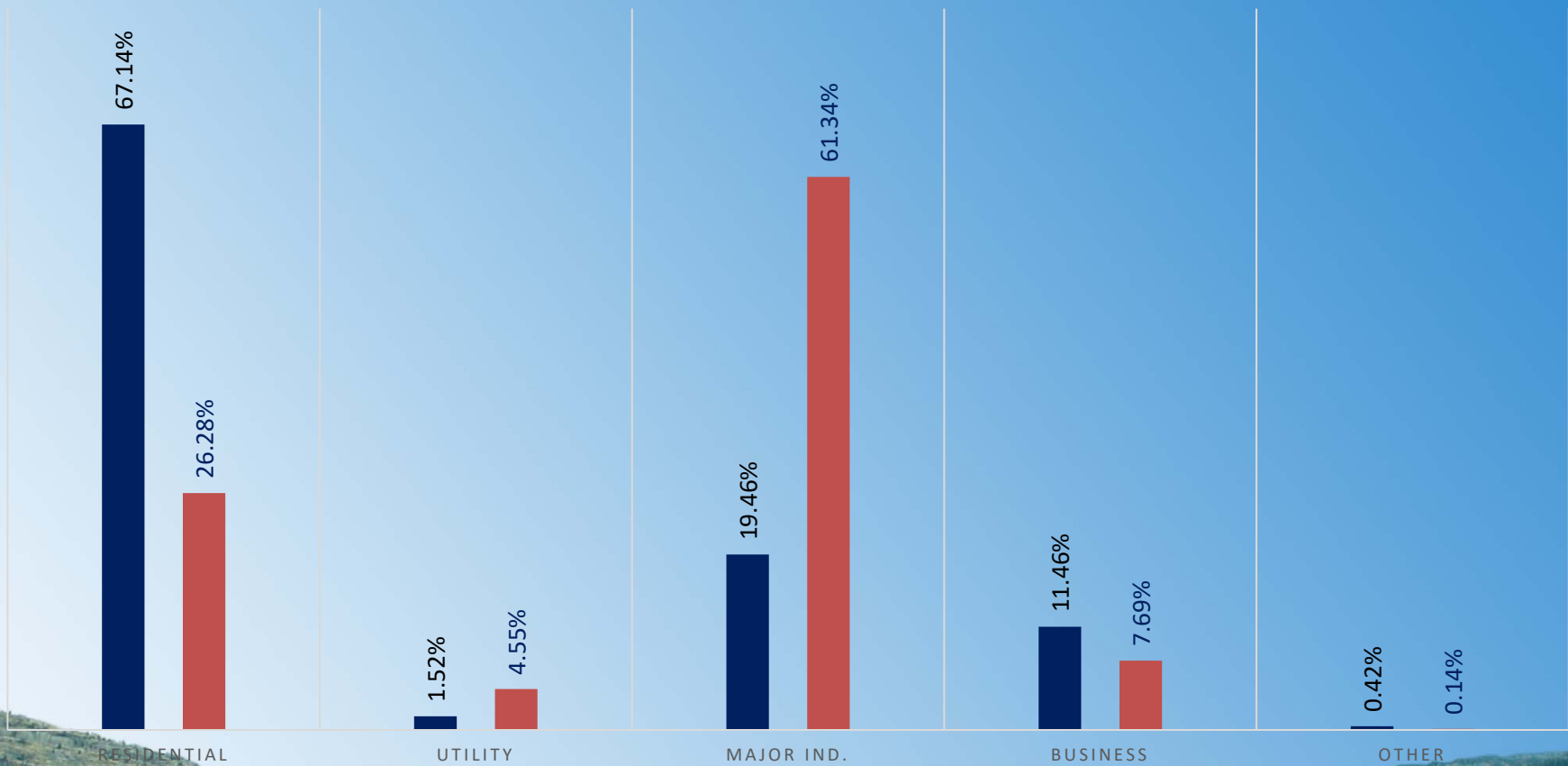
➤ After 10 years of relatively stagnant assessments, 2019 marks the second consecutive year with positive growth.

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PROPERTY TAXES – City of Trail

ASSESSMENT VS. TAX LEVY PAID - %

■ Assess ■ Tax Levy



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PROPERTY TAXES

Property Tax Policy Statements - 2019

- Residential parcel tax maintained at \$260 to ensure fair and equitable distribution of base level of service costs across the residential rate class.
- Major Industrial Rate Class apportioned share of the total property tax levy maintained at 61.34%.
 - Additional direct revenue contributions are also made by major industry in support of ongoing promotion at \$50,000 per year.
 - Major industry agreed to pay \$107,000 over 10 years linked to debenture debt for the Riverfront Centre.
- Class 6 Business ratio maintained with an effective rate of less than 2:1. Maintaining a low business rate ensures competitiveness and supports investment.



PROPERTY TAXES

2019 estimated consolidated City of Trail charges – Average Residential Property:

	2019 Budget	2018	% CHANGE	\$ Change
			2019 vs 2018	
MUNICIPAL PROPERTY TAXES	\$1,138.51	\$1,089.64	4.48%	\$48.87
<i>Average Assessment</i>	<i>217,689</i>	<i>193,543</i>	12.48%	24,146.00
WATER (gross) USER FEE	376.50	376.50	0.00%	\$0.00
PARCEL TAX	150.00	150.00	0.00%	\$0.00
SEWER (gross) USER FEE	264.00	261.00	1.15%	\$3.00
GARBAGE USER FEE	132.00	130.00	1.54%	\$2.00
TOTAL MUNICIPAL CHARGES	2,061.01	2,007.14	2.68%	\$53.87



PROPERTY TAXES

Municipal Charge Comparison – All Taxes and Charges

City	2018	2017	\$ Change	% Change
Trail	\$3,046	\$2,921	\$125	4.28%
Nelson	\$4,489	\$4,403	\$86	1.95%
Castlegar	\$3,195	\$3,111	\$84	2.70%

City	2016	2015	2014	2013	2012	2011
Trail	\$2,855	\$2,817	\$2,739	\$2,729	\$2,667	\$2,571
Nelson	\$4,227	\$4,132	\$4,084	\$4,057	\$3,848	\$3,745
Castlegar	\$3,083	\$2,866	\$2,822	\$2,806	\$2,704	\$2,625

Chart shows total annual charges levied against an average home in each community as provided by the Ministry of Community, Sport and Cultural Development.



OPERATING EXPENSES

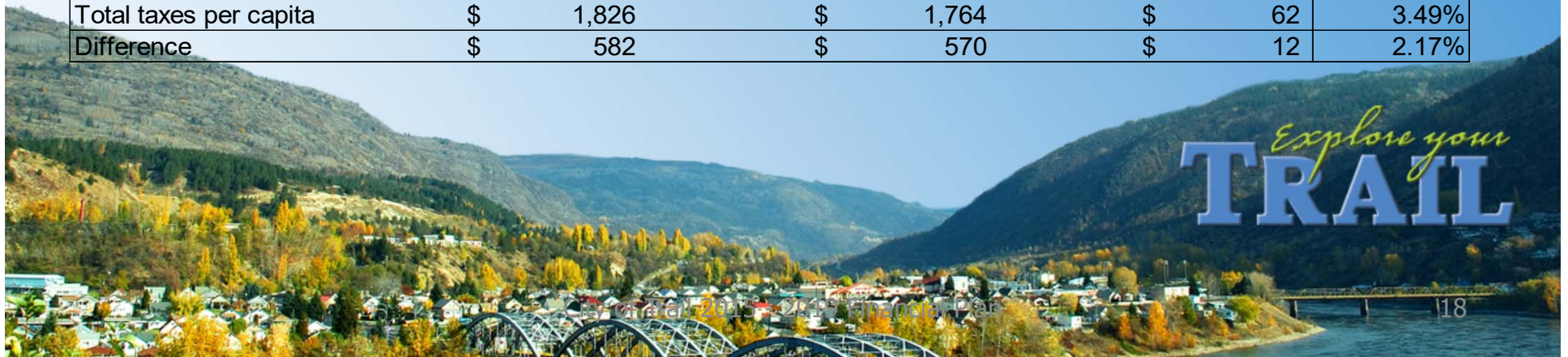


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EXPENSES

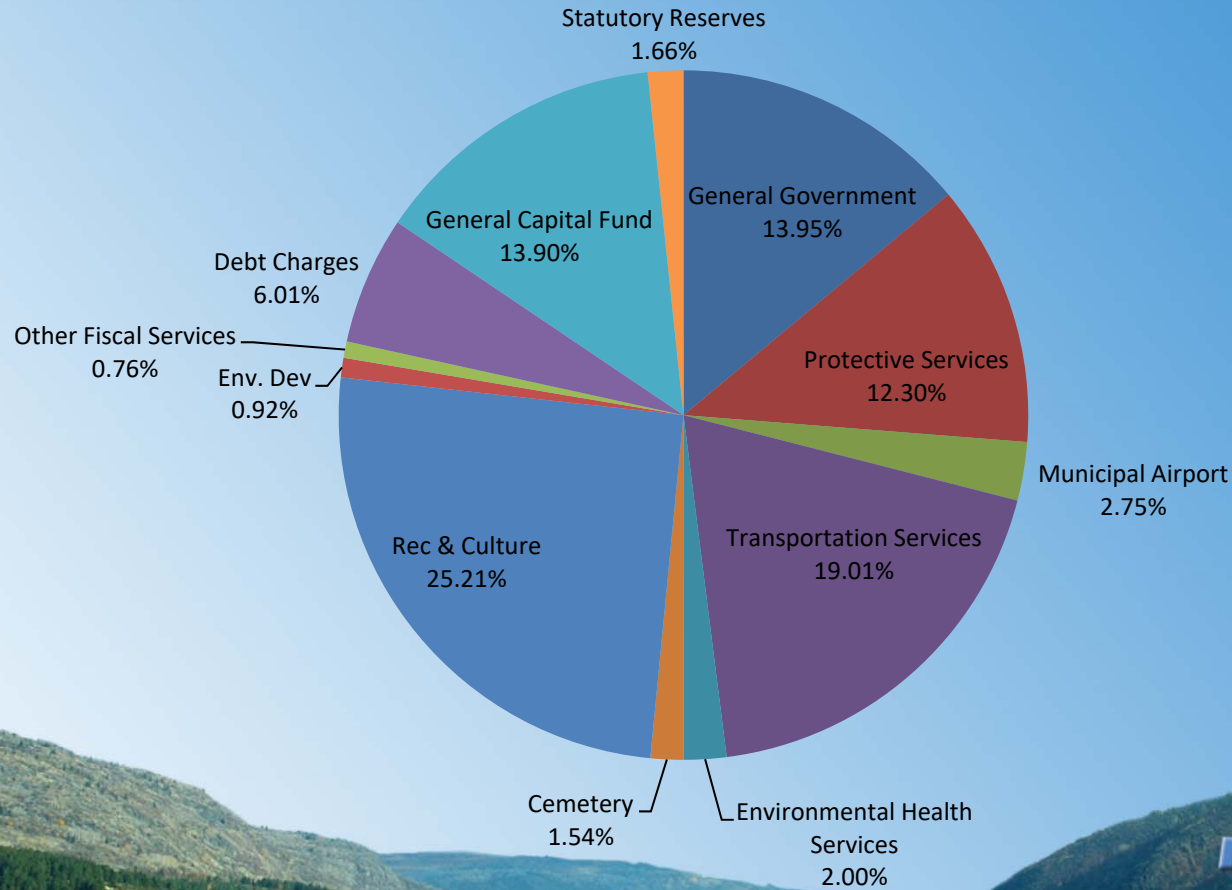
GENERAL EXPENSES

Service	2019		2018		\$ Change	% of Total Change
	Budget	% Total	Budget	% Total		
General Government	\$ 2,687,300	13.95%	\$ 2,592,050	13.88%	\$ 95,250	16.13%
Protective Services	2,369,350	12.30%	2,310,650	12.37%	58,700	9.94%
Transportation Services	3,661,900	19.01%	3,547,900	19.00%	114,000	19.30%
Environmental Health Service	384,900	2.00%	381,800	2.04%	3,100	0.52%
Cemetery	296,250	1.54%	289,850	1.55%	6,400	1.08%
Parks and Recreation	3,734,150	19.39%	3,653,000	19.57%	81,150	13.73%
Library and Cultural Services	1,122,950	5.83%	1,107,550	5.93%	15,400	2.61%
Env. Development Services	177,400	0.92%	175,300	0.94%	2,100	0.36%
Other Fiscal Services	147,000	0.76%	138,750	0.74%	8,250	1.40%
Municipal Airport	528,950	2.75%	478,750	2.56%	50,200	8.50%
Debt Charges	1,158,700	6.01%	1,150,450	6.16%	8,250	1.40%
General Capital Fund	2,677,700	13.90%	2,529,900	13.55%	147,800	25.03%
Statutory Reserves	320,000	1.66%	320,000	1.71%	-	0.00%
Total	\$19,266,550	100.02%	\$ 18,675,950	100.00%	\$ 590,600	100.00%
					% Increase over 2018	3.16%
						% Change
Total expenses per capita	\$ 2,408		\$ 2,334		\$ 74	3.17%
Total taxes per capita	\$ 1,826		\$ 1,764		\$ 62	3.49%
Difference	\$ 582		\$ 570		\$ 12	2.17%



EXPENSES - Distribution

Six Services - % of Expense Budget:
2018 89.45%
2019 90.38%



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EXPENSES

The following provides a summary of the City's operations:

- Trail is 3,693 Hectares in size.
- The following infrastructure is maintained:
 - 67 kilometers of paved road
 - 12 kms lanes (paved and unpaved)
 - 54 kilometers of storm sewer
 - 72 kilometers of sanitary sewer mains
 - 83 kilometers of water mains
 - 4170 service connections to the water system
 - 4086 service connections to the sewer system
 - 30 kilometers of sidewalk
 - 1460 street lights
 - 317 fire hydrants
 - 53 parks that cover 61 acres



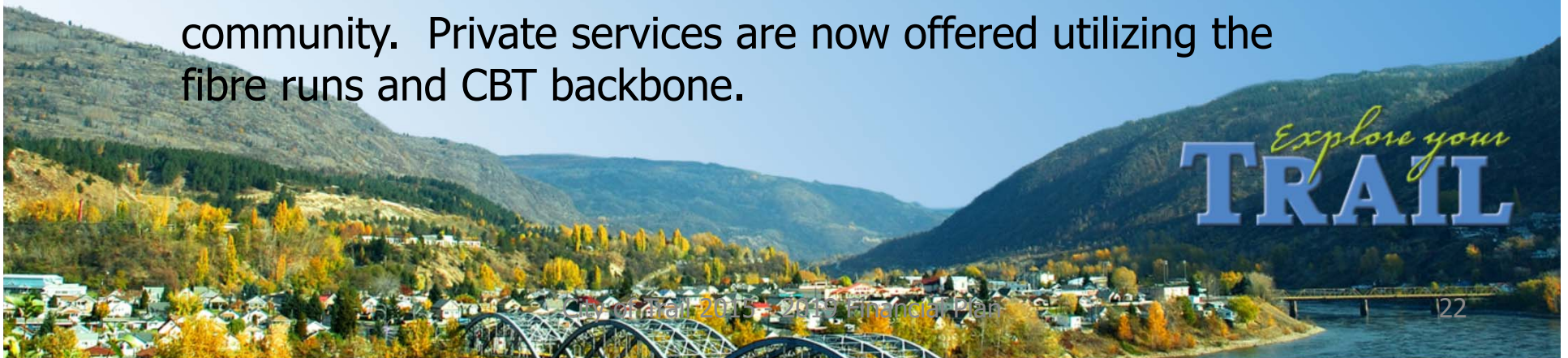
EXPENSES

- The City owns, maintains and operates a number of major public facilities including the following:
 - Trail City Hall
 - Trail Memorial Centre
 - Trail and Greater Trail RCMP Detachment
 - Trail Aquatic and Leisure Centre
 - Trail Public Works Compound
 - Willi Krause Fieldhouse
 - Numerous smaller public and support facilities
 - Trail Riverfront Centre (new in 2018)
 - Trail Airport Terminal Building (new in 2018)
 - Trail S8 Park (new in 2018)

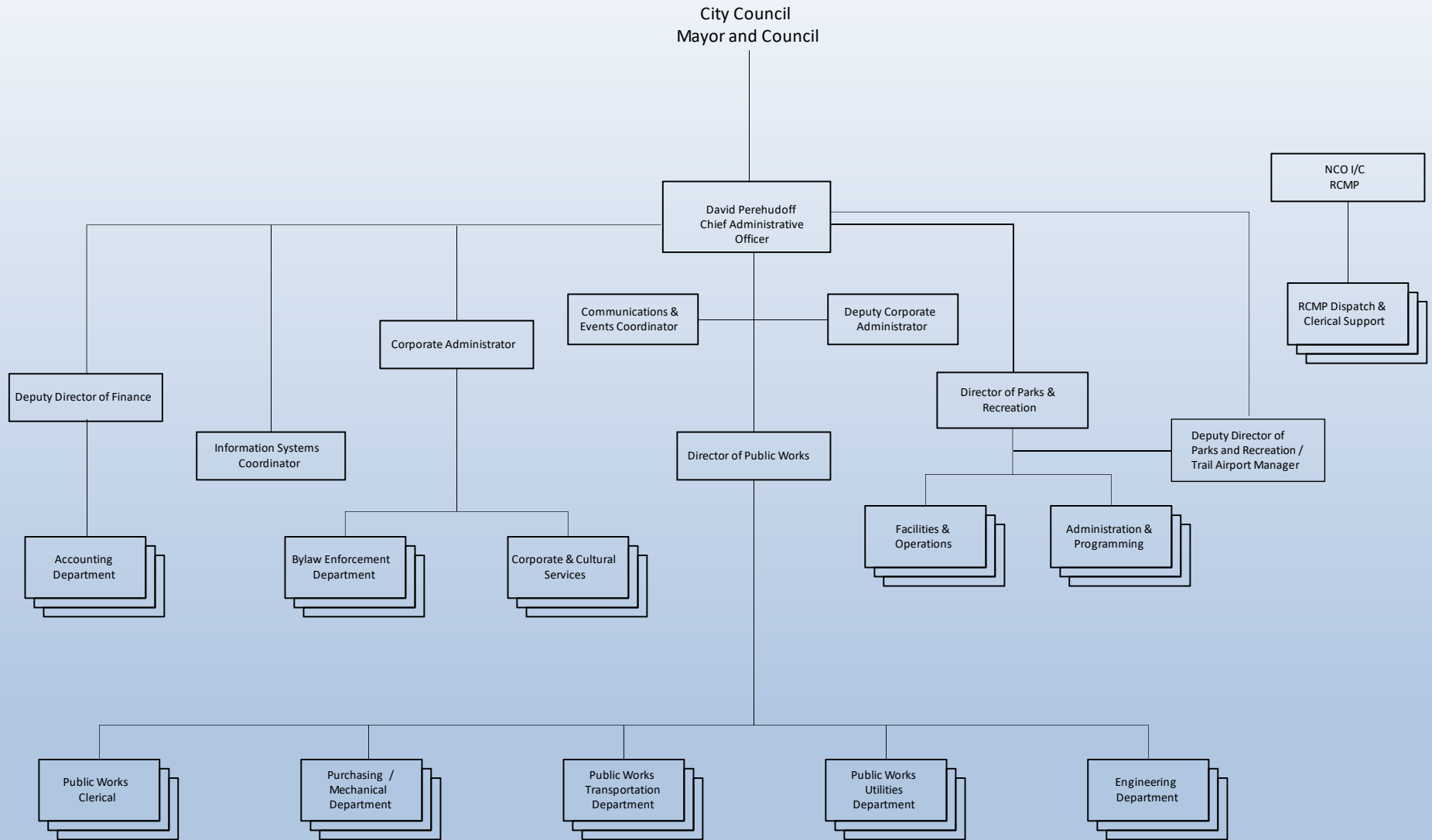


EXPENSES

- Sand over anthracite over sand rapid filtration water system, with UV. Production capacity of 20 million litres per day.
- Bear Creek Well. Production capacity of 10 million litres per day.
- 7 water storage tank/reservoirs with storage capacity of 12.17 million litres.
- Columbia River Skywalk – 1000 foot suspension bridge / (Old Trail Bridge)
- Numerous smaller public and support facilities
- The City has 4,141 properties listed on the assessment roll and the total assessed value is \$1.006 billion.
- The City insures assets to a total value that exceeds \$122 million.
- The City manages and operates a complex computer network that is linked with fiber that extends into the community. Private services are now offered utilizing the fibre runs and CBT backbone.



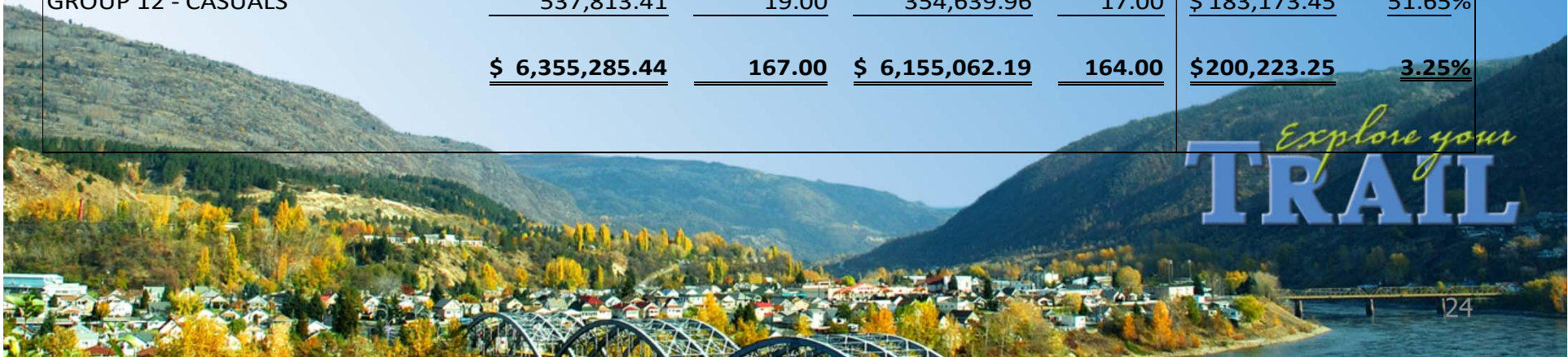
Organizational Structure



EXPENSES

The majority of the services provided by the City involve a significant labour component and associated cost.

CITY OF TRAIL							
T4 SUMMARY AMOUNTS							
	<u>2018</u>		<u>2017</u>		\$ Change	% Change	
	\$	Employees	\$	Employees			
GROUP 1 - MAYOR & COUNCIL	\$ 79,772.68	9.00	\$ 83,648.08	7.00	\$ (3,875.40)	-4.63%	
GROUP 2 - MANAGEMENT/EXEMPT	1,498,666.99	16.00	1,498,817.94	15.00	\$ (150.95)	-0.01%	
GROUP 3 - OUTSIDE UNION	2,410,861.58	38.00	2,423,905.21	36.00	\$ (13,043.63)	-0.54%	
GROUP 4 - INSIDE UNION	1,178,893.70	19.00	1,210,218.78	23.00	\$ (31,325.08)	-2.59%	
GROUP 5 - RCMP GUARDS	101,605.73	8.00	99,265.59	9.00	\$ 2,340.14	2.36%	
GROUP 6 - AQUATIC STAFF	404,652.05	48.00	374,336.69	49.00	\$ 30,315.36	8.10%	
GROUP 7 - SUMMER STUDENTS	78,187.58	8.00	49,240.15	6.00	\$ 28,947.43	58.79%	
GROUP 10 - TALC JANITORS	64,831.72	2.00	60,989.79	2.00	\$ 3,841.93	6.30%	
GROUP 12 - CASUALS	<u>537,813.41</u>	<u>19.00</u>	<u>354,639.96</u>	<u>17.00</u>	<u>\$ 183,173.45</u>	<u>51.65%</u>	
	<u>\$ 6,355,285.44</u>	<u>167.00</u>	<u>\$ 6,155,062.19</u>	<u>164.00</u>	<u>\$ 200,223.25</u>	<u>3.25%</u>	



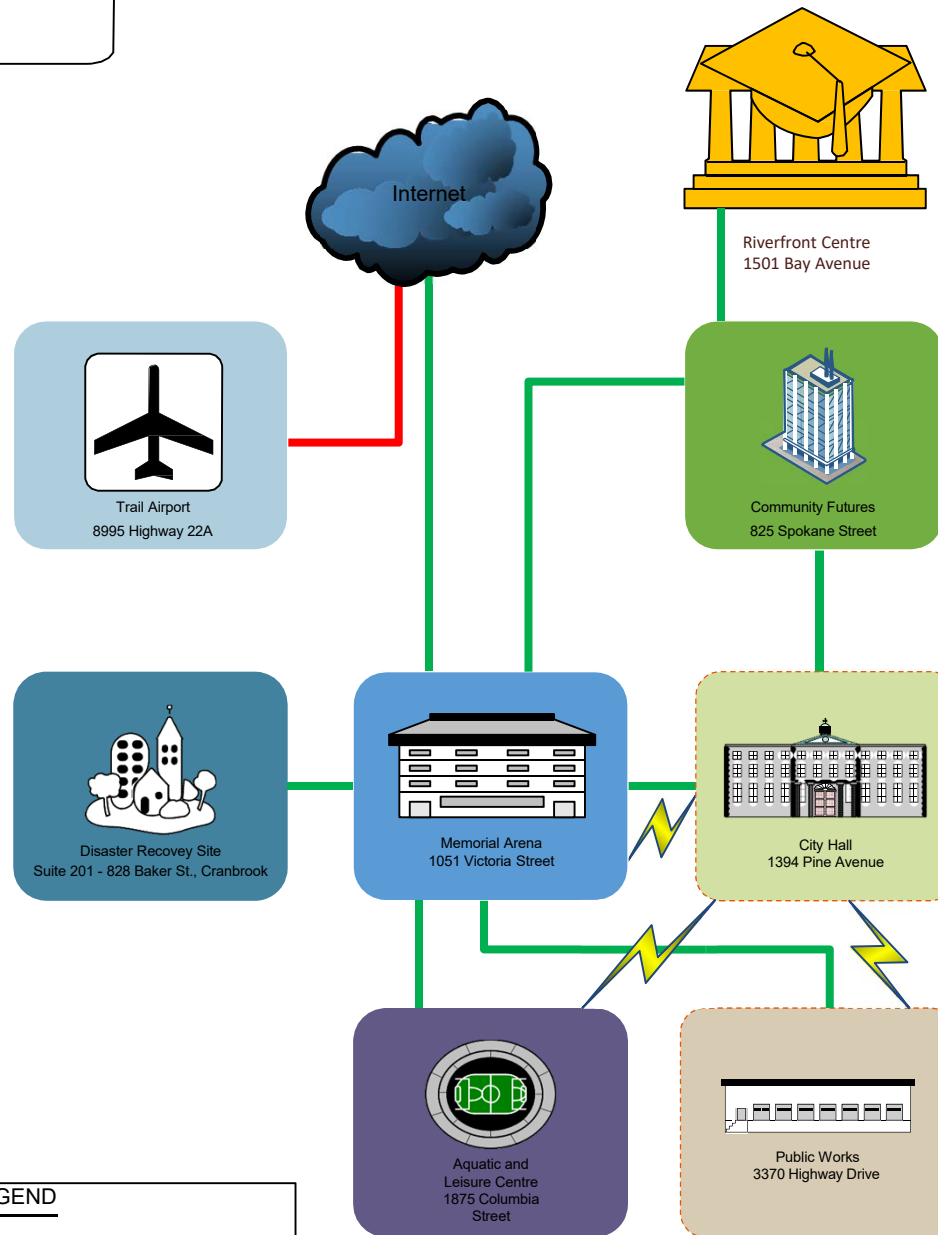
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EXPENSES – INFORMATION SYSTEMS

- The City employs two staff members who oversee and manage the information systems department.
- The total annual budget is \$463,900.
- Growth has resulted in additional demands on staff. The department is responsible for the following:
 - 520 (LY 500) networked endpoints.
 - 85 (LY 75) workstations supporting a variety of knowledge worker requirements.
 - 50 (LY 42) servers supporting core applications including: financial suite; document management; engineering applications; database systems; recreation services; fleet management; email services; street lighting; building services; irrigation services; SCADA.
- The department also manages the City's landline (VOIP) and mobile phone services.



City of Trail
WAN Network Overview
February 2019



LEGEND	
Fibre 1 Gbps	
Fibre 100 Mbps	
Radio 100 Mbps	

EXPENSES – CITY FLEET

The City owns and operates a significant mobile fleet that is used in all aspect of City Operations and is further summarized below:

Equipment Inventory - 2019

Equipment Type	# Units	Replace Value
Pick-up Trucks	15	\$695,000.00
Service/Utility trucks	8	\$881,000.00
3-Ton trucks	3	\$462,000.00
5-Ton trucks	7	\$1,625,000.00
Trailers - (Including Float)	7	\$112,000.00
Loaders/Excavators	7	\$1,137,000.00
Groundskeeping equipment	6	\$310,000.00
Snow Removal equipment	4	\$630,000.00
Vactor	1	\$365,000.00
Street Sweeper	1	\$307,000.00
Miscellaneous equipment (includes 2 ice resurfacers)	7	\$635,000.00
Snowmobiles	2	\$20,500.00

Total Value	68	\$7,179,500.00
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EXPENSES – CITY FLEET

- The City retains 3 journeyman mechanics who maintain the fleet and who are managed by the Purchasing and Mechanical Superintendent.
- The annual operating costs to maintain the fleet, including fuel, insurance, labour, parts, etc. are approximately \$850,000 per year.
- Operating costs are recovered by allocating costs back to specific job codes as part of an internal hourly operating charge.
- In addition to operating costs, the Budget makes provision for a \$290,000 transfer to the Equipment Replacement Reserve Fund to reflect annual depreciation and to provide funding for purchase and renewal.





EXPENSES – TRAIL REGIONAL AIRPORT

- The City opened the new \$4 million Airport Terminal Building (ATB) in late 2017.
- Completed resurfacing of the runway in 2017 with 100% funding from an ACAP grant. Total cost \$4.43 million.
- The organizational structure includes the retention of three employees (2 casual) who are responsible for airport operations. The ATB is operated 365 days of the year.
- The budget has been increased but the overall property tax subsidy has been effectively controlled.
- The net deficit for the airport operation increased only by \$28,150 even though expenses increase by \$71,150. 75% of expenses are funded directly from revenue.



*Statement of Revenue and Expenditure
Trail Regional Airport (YZZ)*

	<u>2019</u>	<u>2018</u>		Variance Budget	
	Budget	Actual	Budget	\$	%
Revenue:					
Passenger fees	230,000	216,737	240,000	(10,000)	-4.17%
Leases	42,000	34,522	42,000	0	0.00%
Parking lot revenue	35,000	31,717	30,000	5,000	16.67%
Fuel	78,000	80,955	35,000	43,000	122.86%
Advertising and Sponsorship	19,000	19,175	10,500	8,500	80.95%
Other	1,000	3,836	1,000	0	0.00%
TOTAL REVENUE	405,000	386,942	358,500	46,500	12.97%
Expenditure:					
<i>Airport operations</i>					
Salaries and wages	70,000	71,881	66,150	3,850	5.82%
Wages and stipends	204,400	201,272	200,400	4,000	2.00%
Consulting/Admin	32,200	31,360	37,200	(5,000)	-13.44%
Utilities	19,500	16,494	18,750	750	4.00%
Equipment Maintenance	31,000	14,924	31,000	0	0.00%
Ground Operations	32,500	21,539	15,000	17,500	116.67%
Building Operations	20,000	18,521	22,500	(2,500)	-11.11%
Insurance	7,500	4,216	10,000	(2,500)	-25.00%
Aviation Fuel	68,500	85,993	35,000	33,500	95.71%
Debt Repayment - CBT	0	0	0	0	n/a
Other Expenses	43,350	41,600	42,750	600	1.40%
Operating Expenses	528,950	507,800	478,750	50,200	10.49%
NET Surplus (Deficit)	(123,950)	(120,858)	(120,250)	(3,700)	3.08%
<u>Financing of operating expenses</u>					
% of user fees	76.57%	76.20%	74.88%		
% property taxes	23.43%	23.80%	25.12%		



EXPENSES – RIVERFRONT CENTRE

- Significant new building and associated services fully opened an operational in 2018.
- An integrated service plan was developed with library, museum, archives and Visitor Information Centre services being provided out of the facility.
- The 2019 Budget is reflective of cost expectations going forward. As the building ages, maintenance and operating costs will continue to increase.



TRAIL RIVERFRONT CENTRE	2019 Budget	2018 Budget	2018 Actual	VAR OVER 2018 BUDGET	
				\$	%
Revenue - Museum, Archives and VIC					
Sales of Services	1,500	2,500	233	(1,000)	-40.00%
Programs	1,250	1,250	1,156	0	0.00%
Merchandise	6,000	5,000	7,728	1,000	20.00%
Grants and Donations	19,900	14,900	21,330	5,000	33.56%
Total Revenue	28,650	23,650	30,447	5,000	21.14%
Cultural Services					
Administration Salaries	173,100	170,150	165,584	2,950	1.73%
Training and Development	5,000	5,000	4,716	0	0.00%
Administration	27,350	24,600	20,080	2,750	11.18%
Exhibits and Programming	16,000	15,000	12,152	1,000	6.67%
Miscellaneous	50	500	221	(450)	-90.00%
Total Cultural Services	221,500	215,250	202,753	6,250	2.90%
Building Operations					
Utilities	37,600	34,000	34,552	3,600	10.59%
Supplies and Materials	20,700	25,000	14,453	(4,300)	-17.20%
Wages and salaries	41,450	39,750	24,799	1,700	4.28%
Contract Services	79,200	82,200	55,696	(3,000)	-3.65%
Miscellaneous	2,500	3,000	291	(500)	-16.67%
Total Building Operations	181,450	183,950	129,791	(2,500)	-1.36%
Library					
City of Trail - Requisition	520,400	510,200	510,200	10,200	2.00%
TOTAL Operating Expenses	923,350	909,400	842,744	13,950	3.54%
Capital					
Debt Financing Charges (net debt)	348,500	348,500	348,500	0	0.00%
Net Operating Deficit	1,243,200	1,234,250	1,160,797	8,950	0.73%
			Difference	8,950	
			% Difference	0.73%	

CAPITAL EXPENSES



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CAPITAL EXPENSES

- Council once again focused on capital funding allocations from revenue as part of the 2019 Budget and Five Year Financial Plan development.
- The Capital Plans use a “pay as you go” approach as part providing a predictable and sustainable plan the provides necessary financial resources to address the ongoing replacement and upgrading of the City’s fixed assets.

> Projected Capital Funding from Revenue (Pay as you Go) <

Fund	2019	2020	2021	2022	2023	Total
General	\$2,677,700	\$2,780,500	\$2,678,000	\$2,823,750	\$2,879,900	\$14,604,350
Water	425,400	452,500	460,000	470,000	480,000	2,287,900
Sewer	430,000	442,500	467,500	475,000	495,000	2,310,000
Total	\$4,297,600	\$3,675,500	\$3,605,500	\$3,768,750	\$3,854,900	\$19,202,250

- In accordance with the current plan, \$3.840 million is allocated directly from general, water and sewer revenue to fund capital expenditures.



CAPITAL EXPENSES

- The historic cost of the City's tangible capital assets as shown on the Financial Statements currently exceed \$105,323,000. The cost to replace all of the City's tangible capital assets in accordance with the Asset Management Plan being developed is \$328 million.
- Based on the City's current population, the replacement cost of capital assets is \$41,000 per capita, which is above the average for BC municipalities based on 2013 data.
- As indicated, the City is working to develop further information as part of an overarching Asset Management Plan that will further set benchmarks and guide future capital replacement and funding needs.



2019 CAPITAL EXPENDITURES - MAJOR PROJECTS

EXPENDITURE	TOTAL COST
<u>General Government</u>	
Server/Storage Replacement	165,000
Union Hotel - Demo Phase II	950,000
<u>RCMP</u>	
RCMP Cell Retrofit	257,000
<u>Parks and Recreation</u>	
<u>Trail Memorial Centre</u>	
Chiller Replacement (approved December 10 2018)	550,000
Ice Resurfacers (awarded to Olympia)	135,000
<u>Regional Parks</u>	
Skatepark landscaping	196,000
<u>Trail Aquatic and Leisure Centre</u>	
Chlorine Gas Improvements	145,000
<u>TRANSPORTATION SERVICES</u>	
<u>Machinery and Equipment</u>	
2006 3 Ton Trucks (#916, 917 & 923)	275,500
<u>Roads</u>	
Pavement Restorations for PCI 65	300,000
<u>Drainage (Storm Sewers)</u>	
Iris Cres. Infrastructure Replacement - Drainage	186,000
<u>Civic Improvements</u>	
Riverside Ave. Slope Stabilization (Dec. 10 2018)	285,400
Hospital Second Access - Design	250,000
<u>Water</u>	
WTP Effluent Dechlorination	135,000
Iris Cres. Infrastructure Replacement	600,000
<u>Sewer</u>	
Iris Cres. Infrastructure Replacement	600,000
Trenchless Sewer Rehabilitation	380,000

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SUMMARY



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- The 2019 Budget and Five Year Financial Plan brings together various financial considerations to form a financial blueprint for the next year and four years following.
- The operating and capital budgets represent a strong commitment further to ongoing investments within the private sector.
- Council has carefully considered the implications to the taxpayer in an effort to balance service costs and infrastructure costs but also ensure that taxes and fees are reasonable going forward.
- The Financial Plan as well as Property Tax Rates and Statutory Reserve Fund Expenditures must be individually approved by bylaw. Bylaws will be advanced at upcoming meetings of Council further to any input received, final adjustments made by Council and the production of the authenticated assessment roll.



SUMMARY

Detailed budget presentations and information can be found on the City's website at www.trail.ca

QUESTIONS / COMMENTS

