

Date March 13, 2019
Author Holly Ronnquist, CFO
Subject 2019-2023 Five-year Financial Plan - Adopted

Financial Plan Summary

Attached for review is a draft five-year financial plan. Included is a summary showing overall changes from 2018 and identifying larger items impacting the operating budget. Following that is a spreadsheet summarizing the impacts on taxation (requisition) broken down by jurisdiction. These requisition figures are not an invoice to municipalities, but rather a tax levy on municipal properties for RDEK services that are collected on behalf of the RDEK. As a regional district, we are not a taxing authority; we rely on municipalities and the Province to collect property taxes from our constituents within their respective jurisdictions.

Tax changes for each jurisdiction vary depending on the Services in which they participate, and the tax requirements of those Services. Apportionment among participants is also affected by changes in assessed values. Where assessments increase in one area and decrease in another, taxation will shift to those areas with increasing assessed values.

Individual Service Budgets

Following the summary are separate budgets for each RDEK Service, along with budget summary memos for most Services. Each Service stands alone financially, and all funds collected for a Service remain with it. Unless otherwise noted, the 2018 surplus for each service is carried forward to support 2019 expenditures. The amount of the surplus impacts the amount of taxation required in 2019. You will note this effect referenced in many of the budget memos, under 'CFO Comments.'

Salaries

As part of the process for each Service to track expenses separately, staff who work on multiple Services (which is most of us) code their time out on their weekly timesheets so that salaries are charged to the Services we spend time on. During the financial plan process, we try to forecast which Services our time will be spent on in the coming year. As a result of the difference between our predictions and the reality in the year, there will be variances, with some Services being over budget for salaries, and others under.

Date: March 12, 2019
Author: Holly Ronnquist, CFO
Subject: 2019 – 2023 Five-year Financial Plan Summary – Adopted

Overall, total 2019 operating expenditures are increasing 3.27% (\$1.06 Million) from 2018.

Setting aside extraordinary items, notably some significant grants, there is a 2.0% increase in what we have termed the 'Shared Operating Budget' made up of the services shared by most jurisdictions. The breakdown is shown below.

	2019	2018	Increase	%
Shared Operating Budget* (Refer to details on Page 2)	\$15,967,513	\$15,661,515	\$305,998	2.0%
Extraordinary Items:				
• Homeless Shelter Grant		260,000		
• Community Works Fund Grants	1,175,000	550,000		
• Operational Fuel Treatment, Prescriptions And CRI Firesmarting (granted projects)	237,074	303,430		
• Rural Dividend, CBT Grants (RDEK & Other Orgs)	374,432	109,800		
• Regional Agricultural Project (3 years)	<u>252,314</u>	<u>180,000</u>		
SUBTOTAL	<u>\$2,038,820</u>	<u>\$1,403,230</u>		
Total Shared Budget*	\$18,006,333	\$17,064,745	\$941,588	5.52%
Non-shared Items				
• Municipal Debt Payments	4,554,291	4,299,185		
• Service Areas	7,596,122	7,769,122		
• Utilities	<u>2,279,366</u>	<u>2,243,310</u>		
SUBTOTAL	<u>\$14,429,779</u>	<u>\$14,311,617</u>	\$ 118,162	0.83%
TOTAL EXPENDITURES	<u>\$32,436,112</u>	<u>\$31,376,362</u>	<u>\$1,059,750</u>	<u>3.27%</u>

*Shared Operating includes General Administration, Electoral Area Administration, Building Inspection, Planning, Libraries, Parks, Economic Development, Solid Waste, Septage, Weed Control, Transit, Emergency Programs and 911.

The following are some significant items affecting the 2.0% increase in the Shared Operating Budget:

Additions:

• General Admin/Electoral Area Admin – Agenda and Engagement Software	36,100
• All Shared – Employer Health Tax	66,000
• General Administration – Board Increase to Offset Elimination of the 1/3 Tax Exemption & Employer Health Tax	48,600
• 2% Negotiated Wage Increases	68,000
• Elk Valley Solid Waste – Sparwood Transfer Station Contract	62,000
• Central Solid Waste – Recycle BC Depots Annual Net Cost	69,500
• Waldo Cove Park Establishment	9,700

Service Areas and Utilities

The following are some significant items affecting the 0.83% increase in the Non - Shared Operating Budget:

Reductions:

• Tie Lake Water Level Control – Dam Upgrade Complete	(12,631)
• Area A Flood Control – Floodplain Mapping Complete/Be Flood Ready Program	(278,887)
• West Fernie Upgrades – Project Winding Up	(71,304)
• Windermere Water – Moving to East Side Lake Windermere Water (6 months)	(214,878)
• Timber Ridge Water – Moved to East Side Lake Windermere Water 2018	(124,444)

Additions:

• Employer Health Tax	32,800
• Rosen Lake Water Level Control - Safety Upgrades	27,845
• Edgewater Water – Confined Space Upgrades & Fire Flow Modelling	41,212
• East Side Lake Windermere Water – New Water Service	296,467
• Cranbrook Library Funding	9,990
• Windermere Water – Treated Water Connection Project Management	92,676

Capital Expenditures

The 2019 – 2023 Financial Plan also includes \$9,138,801 in capital expenditures in 2019. A list of the larger projects in 2019 are as follows:

Windermere Water – Connect to Water Treatment Plant and Upgrade Distribution System	4,824,000
Area A Flood – Hill Road Dyke	1,100,000
Area B Septage Ponds – Construction	400,000
Edgewater Fire – Fire Engine	400,000
Windermere Fire Dept – Water Tender	300,000
Fairmont Fire Dept – Water Tender	300,000
West Fernie Infrastructure Upgrade – Completion	235,000
Lake Baptiste Dam Upgrade (Edgewater Water)	216,892
Computer IT Equipment	156,000
Fairmont Flood & Debris Control Project – Phase 2 Completion	140,391

Effect on Taxation

The overall tax effect of the draft financial plan is an increase of 2.68% in total taxation. For the Shared Services, there is a 3.0% tax increase. With about 1.3% new assessment, this would result in an average tax increase of 1.7%.

A further breakdown of the increases is on the following page.

RDEK REQUISITION CHANGE - FOR REFERENCE PURPOSES ONLY - Completed Roll 2019										
	2015	2016	2017	2018	2019	Change	Non-Market Change	Decrease Due To Solid Waste Boundary Change	Average Individual Increase	Increase on \$335,000 Residential Property
CITY OF CRANBROOK	2,131,154	2,188,964	2,185,698	2,197,831	2,175,319	-1.0%	0.9%		-2.0%	\$ (4)
CITY OF FERNIE	1,295,119	1,298,512	1,279,840	1,305,087	1,319,956	1.1%	1.6%		-0.4%	(1)
CITY OF KIMBERLEY	758,372	759,238	746,409	770,798	810,308	5.1%	1.6%		3.5%	7
DISTRICT OF SPARWOOD	854,650	846,090	784,971	704,199	791,605	12.4%	1.0%	-26.8%	-15.4%	(30)
DISTRICT OF ELKFORD	491,957	481,782	479,069	431,389	444,572	3.1%	0.0%	-25.4%	-22.4%	(41)
JUMBO GLACIER MTN RESORT	602	597	619	648	647	-0.2%	0.0%		-0.2%	(0)
DISTRICT OF INVERMERE	640,217	705,023	781,231	821,781	868,882	5.7%	1.2%		4.6%	11
VILLAGE OF RADIUM	265,522	294,075	316,642	346,474	359,630	3.8%	1.9%		1.9%	5
VILLAGE OF CANAL FLATS	178,632	88,025	96,259	99,066	120,338	21.5%	3.1%		18.3%	39
Sub-total Municipalities	6,616,225	6,662,306	6,670,738	6,677,273	6,891,258	3.2%	1.1%	-4.5%	-2.3%	
ELECTORAL AREA "A"	926,460	949,244	935,844	856,922	807,201	-5.8%	1.9%		-7.7%	(19)
ELECTORAL AREA "B"	1,094,066	1,064,835	1,065,598	1,095,233	1,147,730	4.8%	2.6%		2.2%	6
ELECTORAL AREA "C"	1,478,503	1,517,951	1,549,300	1,540,472	1,562,364	1.4%	1.3%		0.1%	0
ELECTORAL AREA "E"	553,712	561,442	573,017	621,311	598,515	-3.7%	1.2%		-4.9%	(16)
ELECTORAL AREA "F"	2,386,272	2,530,005	2,607,126	2,724,494	2,910,577	6.8%	1.2%		5.6%	19
ELECTORAL AREA "G"	325,335	345,867	363,590	366,953	387,561	5.6%	1.9%		3.7%	12
Sub-total Electoral Areas	6,764,348	6,969,344	7,094,475	7,205,383	7,413,946	2.9%	1.5%		1.4%	
TOTAL	13,380,573	13,631,650	13,765,213	13,882,656	14,305,204	3.0%	1.3%	-2.1%	-0.4%	\$ (1)

*see explanations next page

CONVERTED ASSESSMENT COMPARISON				
AREA	2018 CONVERTED ASSESSMENT	2019 CONVERTED ASSESSMENT	PERCENT CHANGE	
CITY OF CRANBROOK	343,764,518	363,491,895	5.7%	
CITY OF FERNIE	164,084,724	182,511,126	11.2%	
CITY OF KIMBERLEY	113,097,150	128,759,725	13.8%	
DISTRICT OF SPARWOOD	116,522,847	118,973,063	2.1%	
DISTRICT OF ELKFORD	79,783,293	78,796,210	-1.2%	
JUMBO GLACIER MTN RESORT	96,358	96,358	0.0%	
DISTRICT OF INVERMERE	104,430,118	112,456,459	7.7%	
VILLAGE OF RADIUM	43,746,024	45,489,002	4.0%	
VILLAGE OF CANAL FLATS	12,212,653	15,438,375	26.4%	
Sub-total Municipalities	977,737,685	1,046,012,213	7.0%	
ELECTORAL AREA "A"	110,016,415	115,169,443	4.7%	
ELECTORAL AREA "B"	123,198,371	129,392,236	5.0%	
ELECTORAL AREA "C"	150,176,781	156,587,152	4.3%	
ELECTORAL AREA "E"	62,752,328	62,113,722	-1.0%	
ELECTORAL AREA "F"	258,327,969	270,928,562	4.9%	
ELECTORAL AREA "G"	37,306,436	38,135,490	2.2%	
Sub-total Electoral Areas	741,778,300	772,326,605	4.1%	
TOTAL	1,719,515,985	1,818,338,818	5.7%	

Requisition Change Explanations:

1. Columbia Valley Tax Increases

Increases in taxation required for Columbia Valley Services are being reflected in larger percentage increases for those jurisdictions.

The services resulting in notable increases are (on average):

Columbia Valley Recreation	0.7%
Columbia Valley Solid Waste	3.1%
Columbia Valley Libraries	0.6%
Columbia Valley Transit	0.4%
Columbia Valley Emergency	0.4%

The requisition increase for the Village of Canal Flats is significantly higher as a result of their assessment growth in 2019.

2. Elk Valley Solid Waste

In 2018 all jurisdictions within the Elk Valley Solid Waste Service enjoyed a \$200,000 tax decrease which reduced taxation by an average of 5.7%. Taxation in 2019 reflects the regular solid waste budget with operational increases and the impact of the market for recycled materials, bringing taxation closer to the 2017 level.

A boundary amendment bylaw is in process in 2019 that will include a number of industrial properties in the Elk Valley Solid Waste service. The additional tax base will result in tax savings to the Elk Valley property owners.

With the Fernie Transfer Station debt now repaid, the portion of the requisition that is shared based on assessment values is reduced, and a greater proportion is now being apportioned based on the volume of waste generated from each jurisdiction. The result is an increase in the share of the costs allocated to the Municipalities, and a reduction in the share allocated to Electoral Area A.

3. Average Individual Tax Increases

The average tax increases shown reflect the reduced taxes properties in the Elk Valley (particularly Elkford and Sparwood) will experience as a result of the boundary adjustment to the Elk Valley Solid Waste service.

4. Planning Service Agreements

Effective 2019, all member municipalities (except Elkford) entered into agreements with the RDEK for their participation in the planning service at reduced rates that are fixed for 5 years. Electoral Areas will see an increase in their taxation as a result. The change in taxation, due to the planning agreements, is as follows:

City of Cranbrook	-1.8%
City of Fernie	-1.7%
City of Kimberley	-1.9%
District of Sparwood (re-joined)	2.9%
District of Elkford	-0.5%
District of Invermere	-1.5%
Village of Radium Hot Springs	-1.6%
Village of Canal Flats	-2.1%

Electoral Area A	0.7%
Electoral Area B	0.6%
Electoral Area C	0.6%
Electoral Area E	0.2%
Electoral Area F	0.6%
Electoral Area G	0.4%

5. Assessment Growth

Changes in the total tax collected are only one factor in the overall change of the requisition. The change in the assessment value for a jurisdiction in relation to the average change in assessment value will also have an impact. In 2019, RDEK jurisdictions saw a wide range of assessment changes from a decrease of 1.2% for the District of Elkford to an increase of 26.4% for the Village of Canal Flats. Overall, Municipalities assessments increased on average 7.0% and Electoral Area assessments increased 4.1% and assessments for the RDEK as whole increased 5.7%.

Jurisdictions (and individual properties) with larger than average assessment increases will attract a larger proportion of the tax requisition, while those with lower assessment increases will benefit from a reduced share.



Five Year Financial Plan **With Revenues and Expenditures** **For the Twelve Months Ending December 31, 2018** 2019-03-08

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$17,805,938	\$17,805,940	\$18,280,711	\$19,789,718	\$20,258,309	\$20,593,567	\$20,964,341
Parcel Taxes	1,381,102	1,384,764	1,424,602	1,474,327	1,574,262	1,598,452	1,591,468
Payments in Lieu of Taxes	819,227	847,985	874,727	774,727	654,727	659,727	664,727
Federal Grants				2,160,000			
Provincial Grants	6,419,862	6,099,480	4,590,639	330,530	230,530	230,530	230,530
Local Government Grants & Regional Transfers	9,230,236	8,723,337	7,088,780	5,048,289	4,959,829	4,835,623	4,835,623
Fees & Charges	3,543,458	4,950,867	3,870,746	4,008,218	4,014,568	4,035,336	4,097,480
Interest	379,400	535,425	379,250	379,250	379,250	379,250	379,250
Total Revenue	39,579,223	40,347,799	36,509,455	33,965,059	32,071,475	32,332,485	32,763,419

Expenditures

General Administration	1,885,933	1,533,524	1,697,370	1,647,585	1,733,866	1,773,959	1,772,198
Electoral Area Administration	2,700,464	1,632,369	3,208,833	1,422,577	1,409,930	1,478,548	1,450,983
EV Tax Sharing	518,815	14,035	803,376	488,363	218,438	103,512	103,588
CBT Admin	53,000	52,999	60,995	59,876	59,876	59,876	59,876
DGIA	309,060	178,093	330,560	224,750	224,943	205,750	200,750
Municipal Fiscal Services	4,299,185	3,871,621	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291
Building Inspection	931,959	818,486	973,345	970,354	992,249	1,014,673	1,037,646
Fireworks Regulation	388	62	259	259	264	271	278
Noise Control	9,244	4,434	16,446	16,422	16,551	16,684	16,819
Animal Control	63,603	45,903	64,689	64,680	64,803	64,929	65,060
Unsightly Premises Regulation	36,421	23,430	43,672	43,571	44,151	44,748	45,360
Windermere Fire	455,507	394,450	487,922	457,668	448,417	469,987	474,995
Fairmont Fire	277,206	181,251	286,862	264,182	268,178	274,694	289,686
Panorama Fire	378,958	278,514	364,659	331,574	335,545	340,091	342,654
Edgewater Fire	171,355	124,736	170,098	164,525	167,515	170,403	172,035
Jaffray Fire	318,435	294,502	325,971	316,289	316,940	325,882	330,567
Baynes Lake Fire	190,152	154,229	179,464	175,663	177,096	179,066	180,869
Hosmer Fire	129,290	108,781	124,538	118,825	122,050	123,646	124,161
Elko Fire	196,801	155,599	201,559	202,130	204,130	207,130	208,130
Cranbrook Rural Fire	802,316	795,747	814,653	845,053	876,675	909,487	943,524
Fernie Rural Fire	316,585	351,586	336,498	601,000	368,000	386,000	405,604
Upper EV Fire	61,814	61,201	62,188	62,265	63,296	64,333	65,366
Invermere Rural Fire	59,416	58,871	55,335	56,335	57,366	58,403	59,436



Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-08

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Wilmer/Toby Bench Fire	40,329	39,486	37,265	38,765	38,296	38,833	39,366
Radium Resort/Dry Gulch Fire	54,854	54,914	46,556	46,555	46,591	46,632	46,670
Brownsville Fire	4,516	4,061	4,246	4,334	4,460	4,590	4,716
CV Emergency Program	98,675	97,743	117,643	121,459	121,153	143,285	124,049
Central Emergency Program	117,636	122,420	133,802	132,977	135,496	136,964	139,033
EV Emergency Program	102,031	104,330	119,964	123,092	124,920	126,492	128,255
E911	368,917	346,100	393,823	406,681	457,173	470,249	486,548
Fairmont Creek Flood Control	59,385	23,967	68,340	21,717	29,159	22,607	23,073
Area A Flood Control	376,059	263,520	97,172	68,625	58,433	60,665	60,934
CV Conservation Program	487,500	523,738	218,648	135,200	135,200	135,200	135,200
Invasive Plant Management	87,349	75,122	99,027	99,691	101,054	104,458	104,828
Access Guardian Program	60,795	60,198	60,808	60,805	60,825	60,845	60,867
Mosquito Control	130,283	167,340	131,347	131,010	136,600	141,795	142,939
CV Solid Waste	1,860,088	1,642,530	1,903,733	1,841,833	1,872,150	1,929,240	2,019,979
Central Solid Waste	4,205,654	3,782,113	4,234,695	4,335,733	4,414,261	4,381,288	4,423,982
EV Solid Waste	2,073,441	1,888,810	2,254,002	2,267,826	2,275,841	2,288,548	2,301,492
Area A Septage	22,693	27,748	43,882	23,872	23,926	43,981	24,039
EV Victim Assistance	63,488	63,872	63,072	61,266	61,430	61,595	61,761
Tie Lake Water Level Control	20,154	19,419	7,523	6,899	6,809	5,947	5,480
Rosen Lake Water Level Control	4,684	4,055	32,529	5,850	5,550	5,750	5,978
Lazy Lake Water Level Control	1,289	781	1,400	1,403	1,432	1,458	1,488
Broadband	116,599	115,582	116,618	116,614	116,642	116,672	116,704
EV Airport	41,351	35,733	61,406	46,479	60,799	37,125	62,455
Area B Cemeteries	586	19	663	661	677	695	712
Area C Cemeteries	2,034	19	1,279	775	806	834	839
Area E Cemeteries	1,134	1,026	1,463	1,511	1,577	1,645	1,712
Area F Cemeteries	23,720	18,988	27,423	31,418	31,384	31,442	31,467
Planning	1,255,088	1,005,204	1,348,788	1,124,269	989,104	1,001,265	1,023,473
CV Economic Development	337,177	267,041	405,433	523,008	385,100	261,464	262,044
Area A Economic Development	420	122	478	484	516	548	578
Area B Economic Development	3,220	60	3,235	3,250	3,250	3,250	3,250
Area C Economic Development	72,119	8,203	83,917	20,000	20,000	20,000	20,000
Area E Economic Development	84,220	1,122	87,404	4,919	4,919	4,919	4,919
Area F Economic Development	13,373	75	13,757	11,065	11,091	11,120	11,147
Area G Economic Development	1,650	633	1,680	2,312	1,800	1,808	1,817
Moyie Street Lighting	5,658	5,499	5,723	5,965	6,169	6,374	6,624
Wardner Street Lighting	4,376	3,861	4,003	4,135	4,278	4,427	4,535
Elko Street Lighting	2,968	2,900	3,038	3,133	3,239	3,350	3,532
King-Cobham Street Lighting	4,063	3,983	4,142	4,279	4,427	4,581	4,639
Wilmer Street Lighting	6,608	6,402	6,758	6,987	7,230	7,482	7,536



Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-08

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Windermere Street Lighting	15,008	14,788	15,356	15,886	16,440	17,014	17,473
Edgewater Street Lighting	14,758	14,409	15,069	15,589	16,133	16,697	17,577
Jaffray Intersection Lighting	1,487	1,314	5,500	7,152	6,587	6,777	6,870
CV Transit	152,376	118,115	170,567	183,642	204,482	218,119	232,686
EV Transit	166,443	116,347	141,542	156,516	166,673	191,835	201,198
CV Recreation	1,235,061	1,151,895	1,227,917	1,245,577	1,145,100	1,327,577	1,207,577
Edgewater Recreation	45,052	44,224	46,797	46,875	47,083	47,294	47,504
Regional Parks	424,766	363,259	448,041	416,022	396,038	393,994	401,292
Electoral Area A Parks	11,088	448					
Electoral Area B Parks	9,560	8,226	19,278	36,680	19,250	20,139	19,714
Electoral Area C Parks	4,315	2,598	4,204	3,055	3,094	3,133	3,174
Electoral Area E Parks	56,176	19,601	68,984	32,929	31,067	33,110	33,241
Electoral Area F Parks	151,547	128,297	82,327	78,441	81,626	81,507	85,927
Electoral Area G Parks	7,806	3,691	7,890	8,130	8,045	8,465	8,388
Cranbrook Library Funding	173,899	172,667	183,889	188,175	191,450	195,300	198,300
Libraries Grant-in-Aid	262,515	261,381	289,964	295,133	301,019	306,028	312,132
Brisco Community Hall/Cemetery	11,571	11,323	11,607	11,605	11,615	11,629	11,642
Wilmer Community Club	7,533	7,520	7,546	7,544	7,551	7,555	7,560
Edgewater Sewer	130,665	110,513	128,606	130,312	121,419	123,274	124,065
Holland Creek Sewer	269,924	255,401	275,174	259,024	261,124	275,674	262,187
Baltac Sewer	127,870	108,090	144,961	125,169	123,846	122,520	122,486
Holland Creek Storm Sewer	1,024		1,024	1,024	1,024	1,024	1,024
CV Liquid Waste	275	370	275				
West Fernie Infrastructure Upgrades	83,317	82,881	12,013				
Holland Creek Water	242,819	218,016	250,362	236,947	240,580	240,253	241,972
Windermere Water	466,282	398,580	344,080	123,353	147,137	147,137	147,137
Elko Water	52,436	59,989	57,046	57,641	68,717	53,907	72,480
Moyie Water	55,058	53,456	50,809	47,616	43,363	55,723	64,301
Timber Ridge Water	155,037	160,310	30,593	29,493	29,243	29,243	29,243
Edgewater Water	197,620	193,795	238,832	179,782	190,968	172,824	177,824
Rushmere Water	108,627	85,903	94,474	93,916	95,169	96,142	97,288
Spur Valley Water	59,725	47,517	62,019	61,299	63,351	63,932	66,686
East Side Lake Windermere Water	292,631	239,111	589,098	733,677	738,918	772,632	750,038
Total Expenditures	31,376,362	26,377,190	32,436,112	29,763,298	29,266,449	29,596,244	29,781,522
Revenue less Expenditures	8,202,861	13,970,609	4,073,343	4,201,761	2,805,026	2,736,241	2,981,897



Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-08

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
Debt Principal Repayment	(1,040,953)	(1,043,291)	(537,046)	(650,051)	(727,530)	(647,907)	(618,293)
Debt Borrowing	4,160,230	1,730,317	1,927,140	498,000			
Transfers to Reserves	(4,271,725)	(4,901,910)	(2,585,830)	(2,504,315)	(2,872,491)	(2,910,059)	(3,110,720)
Transfers from Reserves	2,377,299	1,412,788	2,216,049	502,947	491,652	500,631	284,839
Capital Expenditures	(14,876,098)	(11,583,961)	(9,138,801)	(3,490,689)	(465,675)	(314,012)	(168,370)
Prior Period Surplus	6,701,731	7,395,640	6,171,123	2,659,761	2,165,690	2,348,779	2,655,366
End of Year Surplus	1,253,345	6,980,191	2,125,978	1,217,414	1,396,672	1,713,673	2,024,719

Date: February 26, 2019
Submitted by: Holly Ronnquist, CFO
Shannon Moskal, Corporate Officer
Service Name: General Administration
Service Purpose: General Operations affecting entire RDEK, including costs relating to the Board
Participants: All Jurisdictions

Operational Items:

General:

- The salaries budget is increased by \$47,659 (5%), due to the 2% negotiated wage increase, the 1.95% employer health tax, and the first full-year of the Purchaser/Accounting Tech position.
- \$22,000 has been allotted for an information services security audit.
- Grants include:
 - Rural Development Institute - \$40,000 (\$20,000 carried forward from 2018).
 - New Ktunaxa Kinbasket Treaty Advisory Committee (KKTAC) annual contribution (\$3,500 each year). Seed funds for the KKTAC may be fully used in 2019 and further grants to offset costs are not expected. The Regional Districts of Central Kootenay, Kootenay Boundary and Columbia Shuswap have also being asked to contribute the same amount.
 - SPCA grant (\$6,987).
 - Community Energy Manager grant (\$15,000).
 - Kootenay Booth grant (\$5,000).
 - Proposed new special grant fund (\$5,000) for unexpected grant requests that the Board would like to support. Examples from previous years would be donations made to those affected by the Fort McMurray fire and to STARS Air Ambulance.
 - Potential grant to Joe-Anna's Place, or to organizations providing travel assistance.

Board Costs:

- Board remuneration has increased \$55,476 due to scheduled increases, the 12% adjustment made as a result of the Federal Government elimination of the 1/3 tax allowance for Director expenses and the Employer Health Tax.
- Legislative Service expenses are \$25,150 higher than 2018, with the allotment for a facilitated strategic planning session (\$10,000) and \$15,500 budgeted for the Regional Governance Forum, which is substantially offset by revenue projections for attendance.
- \$21,500 has been allotted for new Board agenda software, with \$14,000 for annual software support.

Shared Costs:

- Overall Shared Overhead costs (costs that are distributed across all RDEK Services) have decreased by about \$5,000.
- Software Licences – New items:
 - \$10,000 has been allotted for an online public engagement platform, aimed at increasing engagement and awareness of projects and services, using a wide range of education and interactive feedback tools. Through the platform, participants are able to meaningfully engage regardless of where they are located geographically. In addition to the public engagement tools, the software includes robust reporting and analytics. The software is being trialed for the SWMP review process, and has already demonstrated its effectiveness.
 - Server encryption software (\$400).
- A couple of software updates are required in 2019 - Questica budget software update (\$6,500) and Microsoft GP financial system software updates (\$8,000).
- Some costs have shifted from the 'Administration and Overhead' line item to 'Operations and Maintenance' as we are now have maintenance costs for our own building in the Columbia Valley, rather than paying rent as in the past.

Capital Items:

General:

- IT – computer equipment (\$35,080) and server upgrade/replacement (\$111,815).
- Replacement of HVAC unit (\$25,000) from 2018 budget.
- Electric Vehicle Charging Station for Columbia Valley Office \$14,000; offset by \$4,000 Provincial Grant and \$10,000 from the 2019 Energy Conservation Reserve funds.

Board Costs:

- IT – replacement of Board Room computers (\$21,314). Requesting 25% be funded through Kootenay East Regional Hospital District.

CFO Comments:

- Taxation increase of \$30,609 = 2.1% proposed in 2019.
- The draft financial plan includes the transfer of the entire \$140,458 from the Tax Stabilization Reserve to minimize the tax increase. Without utilization of this reserve, taxation would have increased 12% which includes 1.2% for new Employer Health tax on regular salaries and Board remuneration; 3.8% due to the Federal Government elimination of the 1/3 tax allowance for Elected Officials and a lower operating surplus from the previous year.
- Transfers to Reserves includes \$100,000 to the building reserve for improvements in the main Cranbrook office as part of asset management and \$350,000 for the transfer of interest earnings to all RDEK Reserves.
- Homeless Shelter grant of \$260,000 was not required in 2018 and has been transferred to a reserve.
- Capital or operating grant to Joe-Anna's Place abandoned.
- Option to further reduce 2019 taxation by \$11,028 (recommend leaving as surplus due to 2020 taxation estimates).



**General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$1,460,221	\$1,460,218	\$1,490,827	\$1,604,899	\$1,638,189	\$1,682,771	\$1,723,993
Payments in Lieu of Taxes	5,000	14,912	5,000	5,000	5,000	5,000	5,000
Provincial Grants	160,000	181,281	160,000	160,000	160,000	160,000	160,000
Local Government Grants & Regional Transfers		4,000	9,329				
Fees & Charges	10,700	17,755	25,575	10,700	10,700	10,700	25,575
Interest	360,000	387,583	360,000	360,000	360,000	360,000	360,000
Prior Period Surplus	456,103	456,103	164,418	100,000	100,000	100,000	100,000
Total Revenue	2,452,024	2,521,854	2,215,149	2,240,599	2,273,889	2,318,471	2,374,568
<u>Expenditures</u>							
Salaries & Benefits	959,799	943,850	1,005,458	1,042,857	1,065,214	1,087,998	1,111,510
Administration & Overhead	16,075	17,642	15,650	15,950	16,400	16,700	17,000
Operations & Maintenance	14,500	5,295					
Consulting & Professional Services	25,000	3,893	37,000	33,000	25,000	25,000	25,000
Grants	351,850	71,850	75,487	35,627	20,770	20,920	21,070
Shared Overhead	44,945	45,662	(3,765)	(23,338)	42,549	50,466	1,498
Total General	1,412,169	1,088,191	1,129,830	1,104,096	1,169,933	1,201,084	1,176,078
<u>Board Costs</u>							
Remuneration	389,754	383,387	453,830	461,979	470,423	479,065	487,910
Legislative Services	24,810	19,865	49,960	25,260	34,060	27,560	49,960
Travel, Training, and Conferences	47,250	42,081	42,250	42,250	44,250	52,250	44,250
Administration & Overhead	11,050		21,500	14,000	14,300	14,000	14,000
Telephone & Utilities	900				900		
Total Board Costs	473,764	445,333	567,540	543,489	563,933	572,875	596,120
<u>Shared Overhead</u>							
Administration & Overhead	401,773	367,782	371,101	339,541	347,871	334,601	349,631
Operations & Maintenance	99,130	80,918	125,500	104,560	112,620	106,780	108,340
Vehicle & Hauling Costs	3,600	2,514	3,600	3,600	3,600	3,600	3,600
Consulting & Professional Services	100,000	83,013	108,000	108,000	104,000	112,000	108,000
Telephone & Utilities	113,915	82,939	105,100	108,450	122,615	113,250	115,700
Shared Overhead	(718,418)	(617,165)	(713,301)	(664,151)	(690,706)	(670,231)	(685,271)



General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Total Expenditures	1,885,933	1,533,524	1,697,370	1,647,585	1,733,866	1,773,959	1,772,198
Revenue less Expenditures	566,091	988,330	517,779	593,014	540,023	544,512	602,370
Transfers to Reserves	(450,000)	(743,199)	(450,000)	(455,000)	(485,000)	(495,000)	(500,000)
Transfers from Reserves	100,440	100,440	150,458				
Capital Expenditures	(216,531)	(181,154)	(207,209)	(138,014)	(55,023)	(49,512)	(102,370)
Surplus (Deficit)		164,418	11,028				
Reserve Funds		141,358					
Capital Reserve		137,900					
Vehicle and Equipment Reserve Fund		35,297					

Date: March 13, 2019
Submitted by: Holly Ronnquist, CFO
Shannon Moskal, Corporate Officer
Service Name: Electoral Area Administration
Service Purpose: Operations affecting Electoral Areas only
Participants: All Electoral Areas

Operational Items:

General:

- Salaries have increased by \$32,928; half of this is due to the 1.95% employer health tax, \$8,520 is for standby costs for all three Emergency Program Subregions no longer being funded by the Province.
- Elections budget allows for 1 by-election and 1 assent voting opportunity.
- Consulting includes:
 - BC One Call Utility locates (\$500)
 - Westview Fuel Treatment completion (\$71,474 - 90% funded)
 - CWPP Fuel Management Prescriptions (\$65,600 - 87.5% funded)
 - CRI deployment for Fire Smart activities (\$100,000 - 100% funded)
 - Phase 3 of Mass Carcass Disposal project (\$205,958 - 100% funded).
 - Emergency Program Evacuation Route Planning (\$25,000 - 100% funded)
- Community Works Fund Grants include:
 - KEYSA Indoor Soccer (\$130,000)
 - CBBC Broadband Connectivity Project ISED Application (\$420,000)
 - Key City Theatre Phase 2 Upgrade (\$150,000)
 - Markin-MacPhail Westside Legacy Trail (\$375,000)
 - Fernie Memorial Arena Refrigeration Upgrade (\$100,000)
- Grants (Rural Dividend Fund)
 - Living Lakes Canada (\$99,900) – pending approval
 - Wapiti Ski Club (\$97,909) – pending approval
- Grants (Other) – Legion poppy campaign (\$600).
- Boating restriction signage on various lakes in the RDEK boundary (\$15,000). Federal law requires RDEK to fund these expenses. Initial budget in 2018 was \$7,000 and was unspent.

Board Costs:

- FCM Convention is in Quebec City – budget increased to \$12,000 to allow 3 Directors to attend. Future budgets remain at \$8,000.
- FCM Sustainable Communities – not being held in 2019.
- AKBLG contribution remains budgeted at \$4,000.

Capital Items:

- IT upgrades – SQL CALS and Geoviewer conversion (\$8,983).
- IT – Replace Board terminals and workstations (\$15,986)
- Replacement Compliance Officer Vehicle required to replace current 2011 vehicle that continues to have excessive repair costs (\$35,000).

CFO Comments:

- Taxation increase of \$89,853 = 8% required in 2019 which is made up of 1% for the new Employer Health Tax, 3% to replace the bylaw enforcement vehicle and 1% to replace the Boardroom terminals and workstations. Increase of 3% for remainder of the budget.
- Option to utilize \$25,514 from the estimated 2019 surplus to reduce taxation increase from 8% to 6%.



Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-13

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$1,126,653	\$1,126,653	\$1,216,506	\$1,315,289	\$1,300,634	\$1,369,302	\$1,324,352
Provincial Grants	15,800	10,000	305,958				
Local Government Grants & Regional Transfers	1,328,545	410,350	1,504,609				
Fees & Charges	67,266	73,763	69,963	64,288	66,296	66,246	83,631
Interest	2,000	7,573	2,000	2,000	2,000	2,000	2,000
Prior Period Surplus	175,673	190,714	186,760	50,000	50,000	50,000	50,000
Total Revenue	2,715,937	1,819,054	3,285,796	1,431,577	1,418,930	1,487,548	1,459,983
<u>Expenditures</u>							
Salaries & Benefits	581,863	537,082	616,791	617,532	632,927	648,679	664,852
Administration & Overhead	135,850	80,522	80,162	87,395	87,945	147,445	88,345
Operations & Maintenance	18,500	2,812	21,750	2,650	3,450	2,650	3,450
Vehicle & Hauling Costs	3,500	1,482	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services	519,638	186,487	470,808	25,500	25,500	25,500	25,500
Grants	850,600	232,047	1,373,409	600	600	600	600
Shared Overhead	72,917	51,109	93,526	78,699	80,662	82,681	84,747
Total General	2,182,868	1,091,540	2,659,446	815,376	834,084	910,555	870,494
<u>Board Costs</u>							
Remuneration	3,000	3,089	3,000	3,000	3,000	3,000	3,000
Legislative Services	510	106	510	510	510	510	510
Travel, Training, and Conferences	74,160	72,744	77,160	83,700	83,700	83,700	83,700
Administration & Overhead	19,500	18,755	21,043	20,550	20,750	20,950	21,150
Grants	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Board Costs	101,170	98,695	105,713	111,760	111,960	112,160	112,360
<u>Bylaw Compliance</u>							
Salaries & Benefits	58,742	67,626	72,677	74,124	75,978	77,877	79,824
Administration & Overhead	3,025	2,157	3,525	3,775	3,775	3,775	3,775
Vehicle & Hauling Costs	3,000	1,296	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services	12,000	33,256	25,000	25,000	25,000	25,000	25,000
Telephone & Utilities	780	570	780	780	780	780	780
Shared Overhead	7,692	7,694	11,445	9,629	9,872	10,117	10,372
Total Bylaw Compliance	85,239	112,599	116,427	116,308	118,405	120,549	122,751



Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-13

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
GIS							
Salaries & Benefits	241,036	235,973	243,627	248,507	254,714	261,068	267,581
Administration & Overhead	54,387	55,968	42,107	57,027	54,382	37,027	39,782
Vehicle & Hauling Costs	3,000	6,994	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services				38,000			
Telephone & Utilities	1,200	1,665	1,200	1,200	1,200	1,200	1,200
Shared Overhead	31,564	28,936	37,313	31,399	32,185	32,989	33,815
Total GIS	331,187	329,536	327,247	379,133	345,481	335,284	345,378
Total Expenditures	2,700,464	1,632,369	3,208,833	1,422,577	1,409,930	1,478,548	1,450,983
Revenue less Expenditures	15,473	186,684	76,963	9,000	9,000	9,000	9,000
Transfers to Reserves				(4,000)	(4,000)	(4,000)	(4,000)
Capital Expenditures	(5,320)		(59,969)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	10,153	186,684	16,994				

Community Works Fund Reserve

2,831,859



2019 Budget Information Report

February Board

Date: January 31, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: CBT Administration
Service Purpose: Administration of CBT Basin Communities Initiatives and Affected Areas Funding Programs.
Participants: All Electoral Areas, All Municipalities

Operational Items:

New database \$4,119.

Capital Items:

- none

CFO Comments:

- [Enter CFO Comments]



CBT administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Fees & Charges	\$53,000	\$53,000	\$59,876	\$59,876	\$59,876	\$59,876	\$59,876
Total Revenue	53,000	53,000	59,876	59,876	59,876	59,876	59,876
<u>Expenditures</u>							
Salaries & Benefits	43,160	40,737	45,927	49,957	49,806	49,668	49,528
Administration & Overhead	4,540	5,994	4,550	4,535	4,550	4,550	4,550
Consulting & Professional Services			4,119				
Shared Overhead	5,300	6,268	6,399	5,384	5,520	5,658	5,798
Total General	53,000	52,999	60,995	59,876	59,876	59,876	59,876
Total Expenditures	53,000	52,999	60,995	59,876	59,876	59,876	59,876
Revenue less Expenditures			(1,119)				
Surplus (Deficit)			(1,119)				

Date: February 26, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Building Inspection
Service Purpose: Regulate construction for the health, safety, and protection of persons and property.
Participants: Electoral Area residents

Operational Items:

- The vacant Columbia Valley Building Inspector position is being filled in 2019 to accommodate the increase in construction.
- A BC Step Code incentive program is being proposed to encourage contractors and home owners to involve an Energy Advisor in the design and construction of their new houses. This falls in line with similar initiative programs throughout the Kootenays and province. \$20,000 has been allocated to this initiative. Each new dwelling would be eligible for a \$500 rebate at the time of application if they engage an energy advisor.

Capital Items:

- \$40,000 is allocated to replace one vehicle.

CFO Comments:

- No increase to taxation in 2019 due to utilization of surplus resulting from 2018 fees being higher than budgeted in 2018 and operational savings in 2018.
- New vehicle being funded 100% by vehicle replacement reserve.
- Option to utilize \$9,713 from 2019 surplus to provide a 2.7% tax decrease.



**Bldg Inspection
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$355,374	\$355,374	\$355,374	\$406,354	\$458,249	\$490,673	\$528,646
Payments in Lieu of Taxes	1,000		1,000	1,000	1,000	1,000	1,000
Local Government Grants & Regional Transfers	12,600	10,000					
Fees & Charges	355,000	596,903	361,000	405,000	405,000	405,000	405,000
Interest	3,000	9,961	3,000	3,000	3,000	3,000	3,000
Prior Period Surplus	268,932	268,932	367,684	100,000	100,000	100,000	100,000
Total Revenue	995,906	1,241,170	1,088,058	915,354	967,249	999,673	1,037,646
<u>Expenditures</u>							
Salaries & Benefits	685,588	588,335	729,181	743,488	762,063	781,118	800,647
Administration & Overhead	110,935	96,564	80,075	80,475	80,875	81,275	81,675
Vehicle & Hauling Costs	23,000	22,162	23,500	24,000	24,500	25,000	25,500
Consulting & Professional Services	20,000	28,312	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	7,600	4,755	5,800	5,800	5,800	5,800	5,800
Shared Overhead	84,836	78,358	114,789	96,591	99,011	101,480	104,024
Total General	931,959	818,486	973,345	970,354	992,249	1,014,673	1,037,646
Total Expenditures	931,959	818,486	973,345	970,354	992,249	1,014,673	1,037,646
Revenue less Expenditures	63,947	422,684	114,713	(55,000)	(25,000)	(15,000)	
Transfers to Reserves	(55,000)	(55,000)	(105,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfers from Reserves			40,000	75,000	85,000	35,000	60,000
Capital Expenditures			(40,000)		(40,000)		(40,000)
Surplus (Deficit)	8,947	367,684	9,713				
Reserve Funds		91,228					
Vehicle and Equipment Reserve Fund		41,242					

Date: January 30, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Fireworks Regulation
Service Purpose: To restrict the sale and disposal of fireworks when there is an open fire ban.
Participants: All Electoral Areas

Operational Items:

- Administrative costs of \$259 are allowed for.

Capital Items:

- None.

CFO Comments:

- No taxation in 2019.



**Fireworks Regulation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition				\$192	\$264	\$271	\$278
Prior Period Surplus	388	388	326	67			
Total Revenue	388	388	326	259	264	271	278
<u>Expenditures</u>							
Salaries & Benefits	388	55	224	229	234	240	246
Shared Overhead		7	35	30	30	31	32
Total General	388	62	259	259	264	271	278
Total Expenditures	388	62	259	259	264	271	278
Revenue less Expenditures		326	67				
Surplus (Deficit)		326	67				

Date: January 30, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Noise Control
Service Purpose: To provide noise control compliance within the Electoral Areas
Participants: All Electoral Areas

Operational Items:

- Legal fees have been increased by \$7,000 to \$10,000 to reflect actual costs of enforcement.

Capital Items:

CFO Comments:

- Proposed tax increase of \$5,456 in 2019.



Noise Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$5,744	\$5,744	\$11,117	\$13,922	\$14,051	\$14,184	\$14,319
Local Government Grants & Regional Transfers		93					
Interest		83					
Prior Period Surplus	3,843	3,843	5,329	2,500	2,500	2,500	2,500
Total Revenue	9,587	9,763	16,446	16,422	16,551	16,684	16,819
<u>Expenditures</u>							
Salaries & Benefits	5,666	3,135	5,739	5,827	5,941	6,059	6,179
Consulting & Professional Services	3,000	945	10,000	10,000	10,000	10,000	10,000
Shared Overhead	578	353	707	595	610	625	640
Total General	9,244	4,434	16,446	16,422	16,551	16,684	16,819
Total Expenditures	9,244	4,434	16,446	16,422	16,551	16,684	16,819
Revenue less Expenditures	343	5,329					
Surplus (Deficit)	343	5,329					

Date: January 30, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Unsightly Premises
Service Purpose: To provide unsightly premises compliance
Participants: All Electoral Areas

Operational Items:

- Legal fees have been increased by \$6,000 to \$20,000 to reflect actual costs of enforcement.

Capital Items:

- None.

CFO Comments:

- Tax increase of \$500 = 1.5% in 2019.



**Nuisances & Unsightly Premises
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$33,500	\$33,500	\$34,000	\$37,000	\$43,000	\$44,000	\$45,000
Prior Period Surplus	9,880	9,880	19,951	10,279	3,708	2,557	1,809
Total Revenue	43,380	43,380	53,951	47,279	46,708	46,557	46,809
<u>Expenditures</u>							
Salaries & Benefits	19,560	6,973	20,192	20,595	21,109	21,637	22,178
Administration & Overhead	100		100	100	100	100	100
Vehicle & Hauling Costs	200		200	200	200	200	200
Consulting & Professional Services	14,000	15,592	20,000	20,000	20,000	20,000	20,000
Shared Overhead	2,561	865	3,180	2,676	2,742	2,811	2,882
Total General	36,421	23,430	43,672	43,571	44,151	44,748	45,360
Total Expenditures	36,421	23,430	43,672	43,571	44,151	44,748	45,360
Revenue less Expenditures	6,959	19,951	10,279	3,708	2,557	1,809	1,449
Surplus (Deficit)	6,959	19,951	10,279	3,708	2,557	1,809	1,449

Date: March 13, 2019
Submitted by: Anita Charest, Emergency Program Coordinator
Service Name: Columbia Valley Emergency Program
Service Purpose: Emergency Services
Participants: District of Invermere, Village of Radium Hot Springs, Village of Canal Flats; Electoral Areas F & G

Operational Items:

- **Stand-By:**
 - **Emergency Stand-by:** In previous years the Provincial Government approved payment of stand-by for key emergency staff during peak freshet and wildfire hazard seasons. In 2018 that policy changed and while it is still essential that key emergency staff be on stand-by and available during freshet and wildfire seasons, and particularly during active events, funds are no longer available from the Province. Additional funds have been budgeted to allow for 3 staff at a weekly rate of \$355 for a duration of 8 weeks split between the two main hazard seasons. The total cost is \$8,520, which is divided equally among the three subregions (\$2,840 each). This cost was removed from the budget based on Board decision to fund out of Electoral Area Administration.
 - The previous year's budget did not identify regular stand-by for the 24 hour emergency line. A budget line has been added to reflect a full year's standby for one person, which is approximately \$18,750 that is shared based on assessments. For the Columbia Valley Subregion this calculates as 27% and is a total of \$5,100
- **Emergency Social Services:** Emergency Social Services teams have been very busy with the large events we've experienced in the past two years. The budget has been increased from 200 to 250 contract hours (an additional \$1,375) to permit the ESS Director to more effectively provide orientation, training and mentoring to volunteers within the program so they are better able to respond to the increasing number of emergency events in the region.
- A \$5,000 item for creation of an alternate EOC downstairs in the RDEK building has been removed. The project is still anticipated however the Emergency Management team is hopeful that the cost may be covered through municipal partnerships with upcoming grant opportunities
- \$3,750 is budgeted for an emergency preparedness event.
- Protective Services Supervisor salary allocated to the emergency program has been increased to better reflect actual time now expected to be spent on the program.

Capital Items:

- A UBCM Community Preparedness Fund Grant in the amount of \$24,700 has been obtained for training and equipment for the Emergency Social Services program. A portion of the grant, if successful will assist in supplying the ESS Cargo trailer purchased in 2018 for the Central and Columbia Valley subregions. The remainder of the grant application is for additional training for ESS Directors and Volunteers, Incident Command vests for Reception Centres, laptops, t-shirt uniforms and supply bags for ESS volunteers throughout the region. The Columbia Valley portion of the grant, if successful will be \$8,335 funded 100% by the grant.

CFO Comments:

- Tax increase for 2019 is \$11,617 = 13%.
- Utilizing \$5,000 of reserve to reduce the tax increase in 2019.
- Option to use further reserves to help minimize taxation impact.



**CV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-13**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$88,427	\$88,428	\$100,045	\$120,434	\$120,128	\$120,585	\$120,349
Payments in Lieu of Taxes		72					
Local Government Grants & Regional Transfers	3,350	3,835	12,035	3,700	3,700	3,700	3,700
Interest		142					
Prior Period Surplus	19,741	19,741	10,809				
Total Revenue	111,518	112,219	122,889	124,134	123,828	124,285	124,049
<u>Expenditures</u>							
Salaries & Benefits	41,811	43,298	51,780	55,577	56,798	58,052	59,335
Administration & Overhead	18,230	14,699	22,150	23,365	21,680	42,395	21,710
Consulting & Professional Services	16,500	16,386	16,875	16,875	16,875	16,875	16,875
Grants	13,000	11,749	13,000	13,000	13,000	13,000	13,000
Telephone & Utilities	4,550	5,736	6,290	6,290	6,290	6,290	6,290
Shared Overhead	4,584	5,875	7,548	6,352	6,510	6,673	6,839
Total General	98,675	97,743	117,643	121,459	121,153	143,285	124,049
Total Expenditures	98,675	97,743	117,643	121,459	121,153	143,285	124,049
Revenue less Expenditures	12,843	14,476	5,246	2,675	2,675	(19,000)	
Transfers from Reserves			5,000			19,000	
Capital Expenditures	(5,490)	(3,667)	(10,246)	(2,675)	(2,675)		
Surplus (Deficit)	7,353	10,809					
Reserve Funds		67,959					

Date: February 26, 2019
Submitted by: Anita Charest, Emergency Program Coordinator
Service Name: Central Subregion Emergency Program
Service Purpose: Emergency Services
Participants: City of Cranbrook, City of Kimberley, Electoral Areas C & E

Operational Items:

- **Emergency Stand-by:** In previous years the Provincial Government approved payment of stand-by for emergency team members during peak freshet and wildfire hazard seasons. In 2018 that policy was changed and while it is still essential that key emergency staff be on stand-by and available during freshet and wildfire seasons, and particularly during active events, funds are no longer available from the Province. Additional funds have been budgeted to allow for stand-by for 3 staff at a weekly rate of \$355 for a duration of 8 weeks between the two main hazard seasons. The total cost is \$8,520, which is divided equally among the three subregions (\$2,840 each). Cost to be covered by Electoral Area Administration Service budget.
- **Emergency Social Services:** Emergency Social Services teams have been very busy in the past two years assisting with a wide range of incidents, most notably the wildfire events in Moyie and Kimberley areas. The budget has been increased from 200 to 250 contract hours (additional \$1,375) to permit the ESS Director to effectively provide orientation, training and mentoring to the large number of volunteers who came forward during those events.
- **Advertising:** The Advertising budget has been increased by \$1000 for the 2019 year only to allow for signage on the new Emergency Social Services Cargo Trailer which was purchased in 2018 to be shared between the Central Subregion and Columbia Valley Subregion Emergency Social Services teams. The anticipated cost is approximately \$2,000 which breaks out to \$1,000 per subregion.
- A \$50,000 item for creation of an alternate EOC downstairs in the RDEK building has been removed. The Emergency Management team is hopeful that this cost may be covered through upcoming grant opportunities.
- Protective Services Supervisor salary allocated to the emergency program has been increased to better reflect actual time now expected to be spent on the program.

Capital Items:

- A UBCM Community Preparedness Fund Grant in the amount of \$24,700 has been applied for training and equipment for the Emergency Social Services program. A portion of the grant, if successful will assist in supplying the ESS Cargo trailer purchased in 2018 for the Central and Columbia Valley subregions. The remainder of the grant application is for additional training for ESS Directors and Volunteers, Incident Command vests for Reception Centres, laptops, t-shirt uniforms and supply bags for ESS volunteers throughout the region. The Central subregion portion of the grant, if successful will be \$8,335. There is no anticipated cost to the program.

CFO Comments:

- Tax increase \$218 = 0.2% in 2019 and a possible further 25% in 2020 (although this could be mitigated using the reserve funds).



**Central Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$101,594	\$101,594	\$101,812	\$126,865	\$131,496	\$132,964	\$135,033
Payments in Lieu of Taxes		193					
Provincial Grants				100,000			
Local Government Grants & Regional Transfers	25,000	14,784	18,771				
Interest		113					
Prior Period Surplus	31,516	31,516	9,805	2,112			
Total Revenue	158,110	148,199	130,388	228,977	131,496	132,964	135,033
<u>Expenditures</u>							
Salaries & Benefits	64,433	73,355	72,170	73,524	75,253	77,026	78,844
Administration & Overhead	15,683	8,870	16,730	16,245	16,810	16,275	16,290
Consulting & Professional Services	8,500	8,888	9,875	9,875	9,875	9,875	9,875
Grants	19,000	18,549	19,000	19,000	19,000	19,000	19,000
Telephone & Utilities	3,110	4,761	5,340	5,340	5,340	5,340	5,340
Shared Overhead	6,910	7,996	10,687	8,993	9,218	9,448	9,684
Total General	117,636	122,420	133,802	132,977	135,496	136,964	139,033
Total Expenditures	117,636	122,420	133,802	132,977	135,496	136,964	139,033
Revenue less Expenditures	40,474	25,779	(3,414)	96,000	(4,000)	(4,000)	(4,000)
Transfers from Reserves	4,000	4,000	27,000	4,000	4,000	4,000	4,000
Capital Expenditures	(32,743)	(19,974)	(21,474)	(100,000)			
Surplus (Deficit)	11,731	9,805	2,112				

Reserve Funds

125,637

Date: March 13, 2019
Submitted by: Anita Charest, Emergency Program Coordinator
Service Name: Elk Valley South Country Emergency Program
Service Purpose: Emergency Services
Participants: City of Fernie, District of Sparwood, District of Elkford, Electoral Areas A & B

Operational Items:

- **Stand-by:** In previous years the Provincial Government approved payment of stand-by for key emergency staff during peak freshet and wildfire hazard seasons. In 2018 that policy changed and while it is still essential that key emergency staff be on stand-by and available during freshet and wildfire seasons, and particularly during active events, funds are no longer available from the Province. Additional funds have been budgeted to allow for stand-by for 3 staff at a weekly rate of \$355 for a duration of 8 weeks split between the two main hazard seasons. The total cost is \$8,520, which is divided equally among the three subregions (\$2,840 each). Cost to be covered by Electoral Area Administration Service budget.
- **Emergency Social Services:** The Emergency Social Services team has been very busy in the past two years assisting evacuees from wildfire evacuations, the Fernie ammonia leak incident and apartment/house fires. In 2018 the Elk Valley/South Country ESS Director also assumed responsibility for providing services to the City of Fernie and the District of Sparwood. The budget has been increased from 200 to 250 contract hours (additional \$1375) to permit the ESS Director to more effectively provide orientation, training and mentoring to volunteers within the program so they are better able to respond to the increasing number of emergency events in the region.
- \$5,000 item for creation of an alternate EOC downstairs in the RDEK building has been removed. The project is still anticipated however the Emergency Management team is hopeful that the cost may be covered through municipal partnerships with upcoming grant opportunities.
- Protective Services Supervisor salary allocated to the emergency program has been increased to better reflect actual time now expected to be spent on the program.

Capital Items:

- A UBCM Community Preparedness Fund Grant in the amount of \$24,700 has been applied for training and equipment for the Emergency Social Services program. A portion of the grant, if successful will assist in supplying the ESS Cargo trailer purchased in 2018 for the Central and Columbia Valley subregions. The Elk Valley trailer also purchased in 2018 is being outfitted with a previous grant obtained by the City of Fernie for that purpose. The remainder of the grant application is for additional training for ESS Directors and Volunteers, Incident Command vests for Reception Centres, laptops, t-shirt uniforms and supply bags for ESS volunteers throughout the region. The Elk Valley portion of the grant, if successful will be \$7600. There is no anticipated tax cost to the program.

CFO Comments:

- Tax increase for 2019 is estimated at \$31,511 = 36%, or \$2.25 on a \$335,000 residential property.
- The draft budget utilizes last \$563 in operating reserves as directed by the Board in 2018.



**EV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$88,038	\$88,040	\$119,551	\$120,092	\$121,920	\$123,492	\$130,255
Payments in Lieu of Taxes		40					
Local Government Grants & Regional Transfers			7,600				
Prior Period Surplus	20,760	20,760	(150)	3,000	3,000	3,000	3,000
Total Revenue	108,798	108,840	127,001	123,092	124,920	126,492	133,255
<u>Expenditures</u>							
Salaries & Benefits	52,854	54,308	62,447	63,602	65,074	66,584	68,133
Administration & Overhead	11,955	10,802	13,050	16,565	16,730	16,595	16,610
Consulting & Professional Services	8,500	8,508	9,875	9,875	9,875	9,875	9,875
Grants	20,000	18,493	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	2,500	5,435	5,490	5,390	5,390	5,390	5,390
Shared Overhead	6,222	6,784	9,102	7,660	7,851	8,048	8,247
Total General	102,031	104,330	119,964	123,092	124,920	126,492	128,255
Total Expenditures	102,031	104,330	119,964	123,092	124,920	126,492	128,255
Revenue less Expenditures	6,767	4,510	7,037				5,000
Transfers to Reserves							(5,000)
Transfers from Reserves			563				
Capital Expenditures	(6,767)	(4,660)	(7,600)				
Surplus (Deficit)		(150)					
Reserve Funds		568					

Date: January 30, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: E911
Service Purpose: Administration of PSAP E911 and Fire Dispatch to East Kootenays
Participants: All municipalities and Electoral Areas except Area E for Fire Dispatch

Operational Items:

- The 5 year agreement with the City of Kelowna for Fire Dispatch is up in 2021 so a larger increase is forecasted for that year forward.
- \$6,300 in revenue has been included as a result of the RDKB agreement to share the RDEK dispatch network.

Capital Items:

- None.

CFO Comments:

- No tax increase expected in 2019.
- Taxes could see a larger increase in 2021, depending on the outcome of the dispatch agreement renewal.
- Reserve contributions increasing to \$21,000 per year for future equipment replacement.



E911
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$386,773	\$386,773	\$386,773	\$406,631	\$457,123	\$471,222	\$487,521
Payments in Lieu of Taxes		574					
Local Government Grants & Regional Transfers	2,850	4,749	9,777	9,777	9,777	9,777	9,777
Fees & Charges		(3,520)					
Interest	250	680	250	250	250	250	250
Prior Period Surplus	20,773	20,773	48,929	30,906	19,883	10,000	10,000
Total Revenue	410,646	410,029	445,729	447,564	487,033	491,249	507,548

Expenditures

Salaries & Benefits	7,443	4,379	7,123	6,798	6,968	7,120	7,297
Administration & Overhead	9,300	669	11,300	11,300	11,300	11,300	11,300
Operations & Maintenance	20,100	21,898	21,800	20,100	20,100	21,800	20,100
911 PSAP	120,000	113,588	135,000	148,000	155,000	159,000	174,000
Fire Dispatch	198,200	197,527	202,600	206,700	250,000	255,000	260,000
Telephone & Utilities	12,900	7,407	14,950	12,900	12,900	15,100	12,900
Shared Overhead	974	631	1,050	883	905	929	951
Total General	368,917	346,100	393,823	406,681	457,173	470,249	486,548
Total Expenditures	368,917	346,100	393,823	406,681	457,173	470,249	486,548
Revenue less Expenditures	41,729	63,929	51,906	40,883	29,860	21,000	21,000
Transfers to Reserves	(15,000)	(15,000)	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)
Surplus (Deficit)	26,729	48,929	30,906	19,883	8,860		

Vehicle and Equipment Reserve Fund

44,618

Date: January 30, 2019
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Invasive Plant Management
Service Purpose: Support property owners to fulfill their obligations to control invasive plant as required under the provincial Weed Control Act. Additionally, to provide property owners with the guidance, resources and in some cases financial support to manage priority invasive plants on private lands.
Participants: All Electoral Areas and Municipalities except Jumbo

Operational Items:

- Invasive plant complaints increased in 2018 and Neighbourhood Invasive Plant Program applications remained consistent. Enforcement letters were issued in spring of 2018 and follow up inspections/letters were completed with full compliance; the exception was CP rail of which 8 out of 10 sites were enforced with costs to control invasive plants issued to CP for payment by the end of 2018. The majority of new complaints were inspected and documented with numerous enforcement letters to be mailed out in spring 2019.

Capital Items:

- No capital items.

CFO Comments:

- Tax increase of \$8,000 = 19% in 2019.
- Drawing surplus down, resulting in an anticipated 94% tax increase over the next five years. This will be mitigated by yearly operational surpluses.
- Option to utilize additional surplus to reduce 2019 tax increase.



**Invasive Plant Management
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$42,000	\$42,000	\$50,000	\$63,000	\$68,000	\$75,108	\$77,978
Payments in Lieu of Taxes		9					
Provincial Grants	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Local Government Grants & Regional Transfers	425	464	455	455	455	455	455
Fees & Charges		5,504					
Interest	150	150					
Prior Period Surplus	61,691	61,691	57,697	32,125	18,889	9,290	3,395
Total Revenue	127,266	132,819	131,152	118,580	110,344	107,853	104,828

Expenditures

Salaries & Benefits	58,331	57,206	64,545	65,848	67,495	69,181	70,825
Administration & Overhead	4,175	4,297	8,350	9,325	8,325	9,825	8,325
Operations & Maintenance	800	599	800	800	800	800	800
Vehicle & Hauling Costs	4,500	2,687	4,500	4,500	5,000	5,000	5,000
Consulting & Professional Services	5,000		5,000	5,000	5,000	5,000	5,000
Grants	5,000	2,024	5,000	5,000	5,000	5,000	5,000
Telephone & Utilities	765	730	665	665	665	665	665
Shared Overhead	8,778	7,579	10,167	8,553	8,769	8,987	9,213
Total General	87,349	75,122	99,027	99,691	101,054	104,458	104,828
Total Expenditures	87,349	75,122	99,027	99,691	101,054	104,458	104,828
Revenue less Expenditures	39,917	57,697	32,125	18,889	9,290	3,395	
Surplus (Deficit)	39,917	57,697	32,125	18,889	9,290	3,395	

Reserve Funds 14,428

Date: March 13, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Columbia Valley Solid Waste
Service Purpose: To provide solid waste management services for the residents and businesses of the Columbia Valley.
Participants: Radium, Invermere, Canal Flats, Jumbo and Electoral Areas F and G.

Operational Items:

- Columbia Valley Solid Waste continues to participate in the development of an updated Solid Waste Management Plan (SWMP). This project will carry over into 2019. The establishment of a staffed depot at the Columbia Valley Landfill for Recycle BC will be completed in 2019. Additionally, we will see operational costs associated with the running of the Household Hazardous Waste Depot at the Cranbrook Transfer Station.
- Establishment of Recycle BC Depot \$14,000.
- Net savings of Recycle BC Depot estimated at \$6,600:
 - Implementation of Recycle BC Depot anticipated to provide \$33,000 in savings due to reduced volume (120 tonnes) of recyclables in Yellow Bin system.
 - Revenue from Recycle BC for recycle material collected at depot estimated \$9,600.
 - Annual operating cost of Recycle BC Depot estimated at \$36,000.
- Landfill Closure Plan update \$65,000, carried over from 2018.
- Grant to District of Invermere for maintenance of Invermere Transfer Station increased from \$30,000 to \$50,000.

Capital Items:

- Share of two vehicle replacements \$35,000.
- Share of new weigh scale software \$11,667, as our existing software is no longer supported.

CFO Comments:

- Taxation increase of \$117,954 = 10% required to fund the service in 2019.
- Transfer of all remaining operating reserves to fund the service in 2019 = \$363,926, as per Board direction in 2018. No operating reserve funds were required in 2018.
- The market for recycled materials saw a significant downturn in 2018 and expectations are that the market will remain saturated and prices low in 2019. This has resulted in increased recycling costs in all three subregions.
- Fees & charges revenue estimated to resume to normal levels in 2019.



**CV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-13**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$1,131,833	\$1,131,833	\$1,249,787	\$1,497,233	\$1,527,550	\$1,584,640	\$1,675,379
Payments in Lieu of Taxes	3,200	927	1,000	1,000	1,000	1,000	1,000
Provincial Grants		3,000					
Local Government Grants & Regional Transfers	40,000	49,100	57,000	57,000	57,000	57,000	57,000
Fees & Charges	236,000	357,250	195,600	195,600	195,600	195,600	195,600
Interest	1,000	9,791	1,000	1,000	1,000	1,000	1,000
Prior Period Surplus	244,375	239,979	125,912	100,000	100,000	100,000	100,000
Total Revenue	1,656,408	1,791,880	1,630,299	1,851,833	1,882,150	1,939,240	2,029,979
<u>Expenditures</u>							
Legislative	600		5,000	1,000	1,000	1,000	1,000
Salaries & Benefits	149,916	103,828	153,182	156,248	160,152	164,133	168,232
Administration & Overhead	45,510	30,828	62,381	50,631	50,981	51,431	51,781
Operations & Maintenance	1,199,551	1,085,948	1,183,707	1,223,788	1,248,848	1,284,388	1,370,148
Vehicle & Hauling Costs	297,000	315,756	312,500	312,500	312,500	322,500	322,500
Consulting & Professional Services	109,000	29,376	102,500	16,500	16,500	22,500	22,500
Grants	30,000	30,000	50,000	50,000	50,000	50,000	50,000
Telephone & Utilities	6,800	6,486	7,500	8,000	8,500	9,100	9,100
Interest	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Shared Overhead	18,711	14,695	23,963	20,166	20,669	21,188	21,718
Total General	1,860,088	1,619,915	1,903,733	1,841,833	1,872,150	1,929,240	2,019,979
Total Expenditures	1,860,088	1,619,915	1,903,733	1,841,833	1,872,150	1,929,240	2,019,979
Revenue less Expenditures	(203,680)	171,965	(273,434)	10,000	10,000	10,000	10,000
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfers from Reserves	255,000		363,926				
Capital Expenditures	(15,000)	(13,438)	(46,667)				
Surplus (Deficit)	26,320	148,527	33,825				
Operating Reserve		367,109					
Landfill Reserves		1,707,240					

Date: March 13, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Central Solid Waste
Service Purpose: To provide solid waste management services for the residents and businesses of the Central Subregion
Participants: Cranbrook, Kimberley, Electoral Areas B, C and E

Operational Items:

- Central Subregion Solid Waste continues to participate in the development of an updated Solid Waste Management Plan (SWMP). This project will carry over into 2019. The establishment of staffed depots at the Kimberley and Cranbrook Transfer Stations for Recycle BC will be completed in 2019. Additionally, we will see operational costs associated with the running of the Household Hazardous Waste Depot at the Cranbrook Transfer Station.
- Establishment of Recycle BC Depots at Kimberley and Cranbrook Transfer Station - \$25,000.
- Net savings of Recycle BC Depots estimated at \$34,400 per year:
 - Implementation of Recycle BC Depots anticipated to provide \$104,000 in savings due to reduced volume (est. 380 tonnes) of recyclables in Yellow Bin system.
 - Revenue from Recycle BC for recycle material collected at Central Subregion depots estimated \$30,400 per year.
 - Annual operating cost of Recycle BC Depots estimated at \$100,000 (\$36,000 for Kimberley and \$64,000 for Cranbrook).

Capital Items:

- Septage Basin construction in Area B cost estimate increased to \$400,000 from \$125,000 as a result of new Ministry of Environment minimum design requirements (project carried over from 2018).
- Share of two vehicle replacements \$35,000.
- Share of new weigh scale software \$35,000, as our existing software is no longer supported.
- Road upgrade to accommodate Recycle BC Depot at Cranbrook Transfer Station \$25,000.

CFO Comments:

- Tax increase of \$54,077 = 1.5% required to fund the service in 2019 with the possibility of a further 8.5% increase required in 2020, pending operating surplus for 2019.

- Area B Septage capital cost of \$400,000 now funded by 100% Community Works Fund Grant, leaving projection of \$400,000 surplus. Use to be determined in 2020.
- Utilizing \$50,000 from recycling reserve for recycle depot establishment and offset reduction in revenues from marketing of recyclable materials.
- Budget maintains Kimberley landfill closure reserve at \$300,00 in 2019 (was proposed to reduce to \$150,000). Options and cost estimates for Kimberley landfill closure are expected from our consultant in spring 2019.
- Transfers to reserves in 2019 total \$416,000 which includes \$150,000 for the Kimberley landfill closure, \$36,000 for the post closure reserve and \$225,000 for the recycling/diversion reserve.
- Option to utilize operating reserve to reduce tax increase.
- The market for recycled materials saw a significant downturn in 2018 and expectations are that the market will remain saturated and prices low in 2019. This has resulted in increased recycling costs in all three subregions.



**Central Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-13**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$3,605,154	\$3,605,154	\$3,659,231	\$3,940,333	\$4,018,861	\$3,977,888	\$4,020,582
Payments in Lieu of Taxes		6,429					
Local Government Grants & Regional Transfers			408,500	8,500	8,500	8,500	8,500
Fees & Charges	689,500	884,919	755,900	763,900	763,900	771,900	771,900
Interest	9,000	36,227	9,000	9,000	9,000	9,000	9,000
Prior Period Surplus	1,039,841	1,024,423	813,064	180,000	180,000	180,000	180,000
Total Revenue	5,343,495	5,557,152	5,645,695	4,901,733	4,980,261	4,947,288	4,989,982
<u>Expenditures</u>							
Legislative	600		5,000	600	600	600	600
Salaries & Benefits	272,010	282,281	270,896	277,667	284,615	291,674	298,979
Administration & Overhead	67,442	45,966	78,680	73,780	74,280	74,730	75,180
Operations & Maintenance	3,196,500	2,857,039	3,304,500	3,420,721	3,490,304	3,448,900	3,482,900
Vehicle & Hauling Costs	432,500	400,462	453,000	473,000	473,000	473,000	473,000
Consulting & Professional Services	174,000	130,243	51,000	25,000	25,000	25,000	25,000
Telephone & Utilities	18,000	17,271	19,000	19,100	19,700	19,700	19,700
Interest	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Shared Overhead	34,602	36,830	42,619	35,865	36,762	37,684	38,623
Total General	4,205,654	3,780,092	4,234,695	4,335,733	4,414,261	4,381,288	4,423,982
Total Expenditures	4,205,654	3,780,092	4,234,695	4,335,733	4,414,261	4,381,288	4,423,982
Revenue less Expenditures	1,137,841	1,777,060	1,411,000	566,000	566,000	566,000	566,000
Transfers to Reserves	(818,000)	(818,000)	(566,000)	(566,000)	(566,000)	(566,000)	(566,000)
Transfers from Reserves			50,000				
Capital Expenditures	(250,000)	(138,532)	(495,000)				
Surplus (Deficit)	69,841	820,528	400,000				
Operating Reserve		466,235					
Landfill Reserves		2,000,262					
Landfill Closure Reserves		2,912,124					
Recycling Reserve		1,034,506					

Date: March 7, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Elk Valley Solid Waste
Service Purpose: To provide solid waste management services for the residents and businesses of the Elk Valley Subregion.
Participants: Fernie, Sparwood, Elkford and Electoral Area A.

Operational Items:

- Elk Valley Solid Waste continues to participate in the development of an updated Solid Waste Management Plan (SWMP). This project will carry over into 2019. The establishment of staffed depots at the Fernie, Sparwood and Elkford Transfer Stations for Recycle BC is currently under discussion for 2019. Additionally, we will see operational costs associated with the running of the Household Hazardous Waste Depot at the Cranbrook Transfer Station.
- Hauling costs have been increased by \$18,000 to reflect actual costs in 2018.
- Establishment of Recycle BC Depots at all three Transfer Stations \$42,000.
- Net **cost** of Recycle BC Depots estimated at \$58,000:
 - Implementation of Recycle BC Depots anticipated to provide \$38,500 in savings due to reduced volume (est. 140 tonnes) of recyclables in Yellow Bin system.
 - Revenue from Recycle BC for recycle material collected at Elk Valley Subregion depots estimated \$11,200.
 - Annual operating cost of Recycle BC Depots estimated at \$108,000 (\$36,000 per depot).

Capital Items:

- Share of two replacement vehicles \$35,000.
- Share of new weigh scale software \$23,333, as our existing software is no longer supported.
- Request received to address potholes at the Fernie Transfer Station. Further investigation from staff have provided additional options. Pave from the apron off highway 3 through to the Recycle area $1875 \text{ m}^3 \times \$50.00/\text{m}^3 = \$95,000 \pm$. Pave from apron off highway 3 past the scale house to the far end of the building tying in the building apron and bin aprons $4,526 \text{ m}^3 \times \$50.00/\text{m}^3 = \$230,000 \pm$. This item is **not** currently included in the proposed budget.

CFO Comments:

- Tax increase of \$19,298 = 1% in 2019 as a result of 2018 surplus available. Taxation is \$204,575 lower than in 2017.
- **Option** to increase taxes an additional \$95,000, an additional 4.6%, for pavement option 1 (\$6.42 on a \$335,000 residential property). Not supported at Committee meeting.
- **Option** to increase taxes on additional \$230,000, an additional 11.2%, for pavement option 2 (\$15.55 on a \$335,000 residential property). Not supported at Committee meeting.
- Tax stabilization reserve balance is \$227,500. As per 2018 decision of the Directors, this reserve will be drawn down by \$22,500 per year to reduce taxation for Elk Valley Solid Waste until 2027 and offset effect of tax increase in Elk Valley Transit for the additional bus.
- Fernie transfer station debt was fully paid in 2018. The financial plan begins transfer of \$325,000 per year into reserve for Sparwood landfill closure. (reduced from planned transfers of \$450,000 per year in 2018 – 2022 financial plan). Sparwood landfill closure plan estimates closure in 2027 at a cost of \$3.3 million.
- Elkford and Sparwood transfer station debt matures in 2024, payments are currently \$115,558 per year.
- The market for recycled materials saw a significant downturn in 2018 and expectations are that the market will remain saturated and prices low in 2019.
- A service area boundary amendment bylaw is in process that will include a number of industrial properties. The additional tax base will result in tax savings to Elk Valley property owners as estimated in the following table:

Community	Estimated Tax Savings
City of Fernie	\$ 30,973
District of Sparwood	162,002
District of Elkford	87,615
Electoral Area A	19,544



EV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-03-13

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$2,052,613	\$2,052,614	\$2,071,912	\$2,249,884	\$2,257,899	\$2,270,606	\$2,283,550
Payments in Lieu of Taxes		903					
Local Government Grants & Regional Transfers			8,500	8,500	8,500	8,500	8,500
Fees & Charges	65,000	314,673	81,500	81,500	81,500	81,500	81,500
Interest		20,896					
Prior Period Surplus	954,017	944,815	522,481	300,000	300,000	300,000	300,000
Total Revenue	3,071,630	3,333,901	2,684,393	2,639,884	2,647,899	2,660,606	2,673,550
<u>Expenditures</u>							
Legislative	600		5,000	1,000	1,000	1,000	1,000
Salaries & Benefits	89,493	55,586	92,973	94,835	97,204	99,632	102,123
Administration & Overhead	44,235	29,871	61,411	51,261	51,611	51,961	52,311
Operations & Maintenance	1,615,361	1,482,073	1,777,531	1,826,961	1,831,757	1,840,520	1,850,300
Vehicle & Hauling Costs	184,000	193,978	202,000	202,000	202,000	202,000	202,000
Consulting & Professional Services	58,000	25,119	32,000	11,000	11,000	11,000	11,000
Telephone & Utilities	19,456	20,584	20,456	20,456	20,650	21,500	21,500
Interest	51,000	51,000	48,000	48,000	48,000	48,000	48,000
Shared Overhead	11,296	7,476	14,631	12,313	12,619	12,935	13,258
Total General	2,073,441	1,865,686	2,254,002	2,267,826	2,275,841	2,288,548	2,301,492
Total Expenditures	2,073,441	1,865,686	2,254,002	2,267,826	2,275,841	2,288,548	2,301,492
Revenue less Expenditures	998,189	1,468,215	430,391	372,058	372,058	372,058	372,058
Debt Principal Repayment	(614,558)	(614,558)	(69,558)	(69,558)	(69,558)	(69,558)	(69,558)
Transfers to Reserves	(294,614)	(294,614)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
Transfers from Reserves			22,500	22,500	22,500	22,500	22,500
Capital Expenditures	(15,000)	(13,438)	(58,333)				
Surplus (Deficit)	74,017	545,605					
Operating Reserve		228,500					
Landfill Closure Reserves		372,801					

Date: January 30, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Area A Septage
Service Purpose: To provide a septage disposal facility for the businesses and residents of the Elk Valley Subregion.
Participants: Electoral Area A.

Operational Items:

- This service continues to generate significant revenues with minimal operational and maintenance costs.
- Budget to provide basin cleanout \$20,000. (This activity is scheduled every four years)

Capital Items:

- None.

CFO Comments:

- Service provides a negative tax of -\$450,000 to Electoral Area A property owners to offset cost of the Area A Flood Control service and other Area A services.
- Drawing down reserve each year, projected to last until 2022 at projected revenue levels.



**Area A Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	(\$385,000)	(\$385,000)	(\$450,000)	(\$450,000)	(\$450,000)	(\$450,000)	(\$450,000)
Fees & Charges	300,000	433,533	300,000	300,000	300,000	300,000	300,000
Prior Period Surplus			20,785				
Total Revenue	(85,000)	48,533	(129,215)	(150,000)	(150,000)	(150,000)	(150,000)
<u>Expenditures</u>							
Salaries & Benefits	1,753	563	1,885	1,922	1,970	2,019	2,070
Operations & Maintenance	20,700	27,144	41,700	21,700	21,700	41,700	21,700
Shared Overhead	240	40	297	250	256	262	269
Total General	22,693	27,748	43,882	23,872	23,926	43,981	24,039
Total Expenditures	22,693	27,748	43,882	23,872	23,926	43,981	24,039
Revenue less Expenditures	(107,693)	20,785	(173,097)	(173,872)	(173,926)	(193,981)	(174,039)
Transfers from Reserves	107,693		173,097	173,872	173,926	193,981	174,039
Surplus (Deficit)		20,785					
Septage Reserve		724,681					

Date: January 21, 2018
Submitted by: Andrew McLeod, Planning & Development Services Manager
Service Name: Planning & Development Services
Service Purpose: Electoral area land use planning and development management
Participants: All jurisdictions, except Elkford; municipalities by agreement

Operational Items:

- Anticipated revenue from development applications is increased by 11%
- Kootenay Boundary Farm Advisors (KBFA) project will continue to mid-2020; budget is \$240,000 in 2019, shared equally between the four project partners. \$96,419 from 2018 will be carried forward due to delay in implementing some project components and the consultant billing for less hours than budgeted. Combined the total KBFA budget in 2019 is \$336,419.
- Columbia Valley Archaeology Overview Assessment will re-commence and begin incurring expenses in 2019; budget is \$20,000.
- Using CBT's dedicated funds for Koocanusa Recreation, the RDEK will hold the Koocanusa Recreation Steering Committee Coordinator contract 2019-2020 at \$35,000/year

Capital Items:

- Purchase of electric vehicle carried over to 2019 at a cost of \$48,000, funded 100% out of vehicle reserve and Carbon Offset/Climate Reserve.

CFO Comments:

- Tax decrease of \$38,019 = -4.7% resulting from increased revenues in 2018 and the resulting higher surplus.
- The RDEK has entered into participation agreements with all but one Municipality, fixing their cost for the Planning service at \$180,981 for five years. Electoral Areas funding \$590,000 in 2019 which equates to an increase of \$39,636 = 7.2%. All taxation changes during the five-year period will be funded by the Electoral Areas only.



Planning
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$810,000	\$810,002	\$771,981	\$854,914	\$872,504	\$876,665	\$886,973
Payments in Lieu of Taxes	3,000	573	1,500	1,500	1,500	1,500	1,500
Local Government Grants & Regional Transfers	185,250	180,000	215,000	125,000			
Fees & Charges	64,237	99,084	64,600	68,100	68,100	71,100	83,000
Interest	2,000	11,662	2,000	2,000	2,000	2,000	2,000
Prior Period Surplus	203,727	203,727	299,844	72,755	50,000	50,000	50,000
Total Revenue	1,268,214	1,305,049	1,354,925	1,124,269	994,104	1,001,265	1,023,473
<u>Expenditures</u>							
Legislative	4,700	3,506	4,700	5,200	6,000	5,000	5,500
Salaries & Benefits	751,542	639,979	737,221	755,101	773,983	793,331	813,163
Administration & Overhead	55,265	59,490	58,915	59,565	58,165	58,365	58,565
Vehicle & Hauling Costs	6,303	3,842	3,700	5,050	4,150	5,250	4,350
Consulting & Professional Services	338,361	216,289	426,419	200,000	45,000	35,000	35,000
Telephone & Utilities	500	1,178	1,250	1,250	1,250	1,250	1,250
Shared Overhead	98,417	80,921	116,583	98,103	100,556	103,069	105,645
Total General	1,255,088	1,005,204	1,348,788	1,124,269	989,104	1,001,265	1,023,473
Total Expenditures	1,255,088	1,005,204	1,348,788	1,124,269	989,104	1,001,265	1,023,473
Revenue less Expenditures	13,126	299,844	6,137		5,000		
Transfers to Reserves					(5,000)		
Transfers from Reserves	41,863		41,863				
Capital Expenditures	(48,000)		(48,000)				
Surplus (Deficit)	6,989	299,844					
Operating Reserve		38,792					
Vehicle and Equipment Reserve Fund		38,167					

Date: January 29, 2019
Submitted by: Holly Ronnquist, CFO
Service Name: Columbia Valley Economic Development
Service Purpose: Support Economic Development in the Columbia Valley
Participants: Invermere, Radium, Canal Flats, Areas F & G

Operational Items:

- Community Economic Development Officer (CEDO) contract \$85,000, will be offset by BC Rural Divided Fund Grant until August 2019.
- Application has been made to the BC Rural Dividend Fund Grant in the amount of \$281,870 and Columbia Basin Trust in the amount of \$150,000 for continuation of the CEDO contract and for the following projects to be carried out between August 16, 2019 and July 27, 2021:
 - Columbia Valley Tech Cluster Strategy
 - Columbia Valley Workforce Development
 - Reconciliation and Relationships

Capital Items:

- None.

CFO Comments:

- No tax increase in 2019. Tax has remained at same level since 2017.
- Based on apportionment by the number of business class properties recorded in the 2019 completed assessment roll, proposed tax requisition for Columbia Valley jurisdictions is as follows:

	Requisition	# Class 6 Properties
Invermere	\$ 69,906	220
Radium Hot Springs	35,906	113
Canal Flats	10,804	34
Area F	93,419	294
Area G	16,205	51
Total	\$226,240	712



**CV Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$226,240	\$226,240	\$226,240	\$238,699	\$258,344	\$258,914	\$259,494
Local Government Grants & Regional Transfers	109,800	97,407	144,173	215,216	126,756	2,550	2,550
Prior Period Surplus	47,507	47,507	104,113	69,093			
Total Revenue	383,547	371,153	474,526	523,008	385,100	261,464	262,044

Expenditures

Salaries & Benefits	15,011	13,515	19,210	19,595	20,084	20,588	21,102
Administration & Overhead	17,800	13,484	17,800	17,800	17,800	17,800	17,800
Consulting & Professional Services	85,000	84,864	85,000	85,000	85,000	85,000	85,000
Grants	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grant - CV Visitor Services	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Grant - Imagine Kootenays	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Grant - Lake Windermere Ambassadors	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Resident Attraction/Retention Project	82,200	17,930	50,000	50,000			
Granted Projects			94,997	212,666	124,206		
Telephone & Utilities	200	422	400	400	400	400	400
Shared Overhead	1,966	1,825	3,026	2,547	2,610	2,676	2,742
Total General	337,177	267,041	405,433	523,008	385,100	261,464	262,044
Total Expenditures	337,177	267,041	405,433	523,008	385,100	261,464	262,044
Revenue less Expenditures	46,370	104,113	69,093				
Surplus (Deficit)	46,370	104,113	69,093				



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Fhh 503 001

Date: January 31, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Economic Development, Area A, B, C, E, F and G
Service Purpose: Implementation of economic development strategies
Participants: Electoral Area A, B, C, E, F and G

Operational Items:

none

Capital Items:

- none

CFO Comments:

- [Enter CFO Comments]



**Area A Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition				\$484	\$516	\$548	\$578
Prior Period Surplus	599	599	478				
Total Revenue	599	599	478	484	516	548	578
<u>Expenditures</u>							
Salaries & Benefits	380	107	436	440	470	500	530
Shared Overhead	40	15	42	44	46	48	48
Total General	420	122	478	484	516	548	578
Total Expenditures	420	122	478	484	516	548	578
Revenue less Expenditures	179	478					
Surplus (Deficit)	179	478					



**Area B Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$750	\$750	\$1,000	\$1,750	\$2,800	\$3,300	\$3,300
Prior Period Surplus	3,511	3,511	4,201	1,966	466	16	66
Total Revenue	4,261	4,261	5,201	3,716	3,266	3,316	3,366
<u>Expenditures</u>							
Salaries & Benefits	638	54	651	664	664	664	664
Administration & Overhead	2,500		2,500	2,500	2,500	2,500	2,500
Shared Overhead	82	6	84	86	86	86	86
Total General	3,220	60	3,235	3,250	3,250	3,250	3,250
Total Expenditures	3,220	60	3,235	3,250	3,250	3,250	3,250
Revenue less Expenditures	1,041	4,201	1,966	466	16	66	116
Surplus (Deficit)	1,041	4,201	1,966	466	16	66	116



**Area C Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Prior Period Surplus	52,119	52,119	63,917				
Total Revenue	72,119	72,119	83,917	20,000	20,000	20,000	20,000
<u>Expenditures</u>							
Salaries & Benefits	993	168	1,339	1,155	1,184	1,215	1,244
Grants	70,996	8,000	82,400	18,694	18,662	18,627	18,594
Shared Overhead	130	35	178	151	154	158	162
Total General	72,119	8,203	83,917	20,000	20,000	20,000	20,000
Total Expenditures	72,119	8,203	83,917	20,000	20,000	20,000	20,000
Revenue less Expenditures		63,917					
Surplus (Deficit)		63,917					



**Area E Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$500	\$500	\$3,323	\$4,919	\$4,919	\$4,919	\$4,919
Local Government Grants & Regional Transfers	80,000		80,000				
Prior Period Surplus	4,703	4,703	4,081				
Total Revenue	85,203	5,203	87,404	4,919	4,919	4,919	4,919
<u>Expenditures</u>							
Salaries & Benefits	638	108	820	833	833	833	833
Administration & Overhead	2,500		2,500				
Grants	81,000	1,000	84,000	4,000	4,000	4,000	4,000
Shared Overhead	82	14	84	86	86	86	86
Total General	84,220	1,122	87,404	4,919	4,919	4,919	4,919
Total Expenditures	84,220	1,122	87,404	4,919	4,919	4,919	4,919
Revenue less Expenditures	983	4,081					
Surplus (Deficit)	983	4,081					



**Area F Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$1,100	\$1,100		\$11,065	\$11,091	\$11,120	\$11,147
Prior Period Surplus	12,732	12,732	13,757				
Total Revenue	13,832	13,832	13,757	11,065	11,091	11,120	11,147
<u>Expenditures</u>							
Salaries & Benefits	993	64	884	944	967	993	1,017
Administration & Overhead	2,250		2,730				
Grants	10,000		10,000	10,000	10,000	10,000	10,000
Shared Overhead	130	11	143	121	124	127	130
Total General	13,373	75	13,757	11,065	11,091	11,120	11,147
Total Expenditures	13,373	75	13,757	11,065	11,091	11,120	11,147
Revenue less Expenditures	459	13,757					
Surplus (Deficit)	459	13,757					



**Area G Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$500	\$500	\$500	\$1,938	\$1,800	\$1,808	\$1,817
Prior Period Surplus	1,686	1,686	1,554	374			
Total Revenue	2,186	2,186	2,054	2,312	1,800	1,808	1,817
<u>Expenditures</u>							
Salaries & Benefits	565	604	1,066	1,232	715	719	723
Administration & Overhead	1,000		500	1,000	1,000	1,000	1,000
Shared Overhead	85	29	114	80	85	89	94
Total General	1,650	633	1,680	2,312	1,800	1,808	1,817
Total Expenditures	1,650	633	1,680	2,312	1,800	1,808	1,817
Revenue less Expenditures	536	1,554	374				
Surplus (Deficit)	536	1,554	374				

Date: January 16, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Columbia Valley Transit
Service Purpose: Provides public transit service between Canal Flats and Invermere, and Edgewater and Invermere.
Participants: Electoral Areas F & G, Canal Flats, Invermere, Radium Hot Springs

Operational Items:

- Staff salaries have decreased by \$673, and reflect the work planned in 2019.
- Direct operating costs have increased by \$18,816, mainly increased fuel 4.7%, fleet maintenance 15.4% and insurance 14.6%.
- The acquisition of a spare bus for the system will be revisited in 2020 as per the March 2018 board resolution.

Capital Items:

- None.

CFO Comments:

- Tax increase of \$14,708 = 12%. This is \$3,000 less than what was anticipated in the 2018 financial plan.
- Option to reduce 2019 contribution to reserve or utilize funds to reduce taxation; however further substantial increases are anticipated in the coming years to continue to fund the service.



CV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$123,292	\$123,292	\$138,000	\$176,333	\$187,282	\$200,919	\$215,486
Payments in Lieu of Taxes		101					
Local Government Grants & Regional Transfers	3,500	5,232	5,200	5,200	5,200	5,200	5,200
Fees & Charges	12,000	14,252	12,000	12,000	12,000	12,000	12,000
Prior Period Surplus	13,584	13,584	38,346	12,979	22,870	22,870	22,870
Total Revenue	152,376	156,460	193,546	206,512	227,352	240,989	255,556
<u>Expenditures</u>							
Salaries & Benefits	5,786	4,713	5,113	5,216	5,347	5,479	5,616
Administration & Overhead	2,350		2,350	2,350	2,350	2,350	2,350
Operations & Maintenance	1,500		1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	141,984	112,574	160,800	173,900	194,591	208,079	222,491
Shared Overhead	756	827	804	676	694	711	729
Total General	152,376	118,115	170,567	183,642	204,482	218,119	232,686
Total Expenditures	152,376	118,115	170,567	183,642	204,482	218,119	232,686
Revenue less Expenditures		38,346	22,979	22,870	22,870	22,870	22,870
Transfers to Reserves			(10,000)				
Surplus (Deficit)		38,346	12,979	22,870	22,870	22,870	22,870
Reserve Funds		64,808					

Date: January 16, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Elk Valley Transit
Service Purpose: To provide public transit service connecting Elkford, Sparwood and Fernie.
Participants: Electoral Area A, Elkford, Fernie, Sparwood

Operational Items:

- Staff salaries have decreased by \$2,200, and reflect the work planned in 2019.
- Direct operating costs have increased by \$10,624, mainly increased fuel 4.7% and fleet maintenance 3.4%.

Capital Items:

- none

CFO Comments:

- 2019 tax increase estimated at \$1,557 = 1.1%.
- Surplus being utilized to minimize future taxation.
- Consulting and professional services includes the cost of the additional bus estimated at \$22,500.
- Elk Valley Solid Waste taxation being reduced by \$22,500 each year to offset.
- No further transfers to or from reserves projected in the five-year plan.



EV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$138,443	\$138,443	\$140,000	\$145,000	\$150,000	\$155,000	\$160,000
Payments in Lieu of Taxes		87					
Fees & Charges	15,000	27,440	15,000	15,000	15,000	15,000	15,000
Prior Period Surplus	29,737	29,737	64,361	77,819	81,303	79,630	57,795
Total Revenue	183,180	195,707	219,361	237,819	246,303	249,630	232,795

Expenditures

Salaries & Benefits	7,688	4,849	5,437	5,546	5,685	5,827	5,972
Administration & Overhead	3,350		3,350	3,350	3,350	3,350	3,350
Operations & Maintenance	1,500		1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	152,900	110,615	130,400	145,400	155,400	180,400	189,600
Shared Overhead	1,005	883	855	720	738	758	776
Total General	166,443	116,347	141,542	156,516	166,673	191,835	201,198

Total Expenditures	166,443	116,347	141,542	156,516	166,673	191,835	201,198
---------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Revenue less Expenditures	16,737	79,361	77,819	81,303	79,630	57,795	31,597
----------------------------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

Transfers to Reserves	(15,000)	(15,000)					
-----------------------	----------	----------	--	--	--	--	--

Surplus (Deficit)	1,737	64,361	77,819	81,303	79,630	57,795	31,597
--------------------------	--------------	---------------	---------------	---------------	---------------	---------------	---------------

Reserve Funds		172,967					
---------------	--	---------	--	--	--	--	--

Date: February 26, 2019
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Regional Parks
Service Purpose: To operate and maintain day use parks, trails, and a boat launch for public use and enjoyment
Participants: All Electoral Areas and All Municipalities except Jumbo; Yaqakxaqlamki Regional Park (Electoral Areas A, B and C, Cranbrook, Kimberley, Fernie, Sparwood and Elkford); and Westside Legacy Trail (Electoral Areas F and G, Invermere, Radium and Canal Flats)

Operational Items:

- **Wycliffe Regional Park** provides a day use park located 13 km northwest of Cranbrook on Perry Creek Rd. With park maintenance reduction projects, such as removing 12 outhouses and installing 4 and no longer supplying wood to sites, we no longer anticipate the need for 3 students and have budgeted for 2. This, coupled with fewer projects planned for this year, results in a \$23,000 decrease in budgeted costs. Budget items of note include:

\$7,000	Install 120 barrier rocks at select locations, which is also a park maintenance reduction initiative.
---------	---

- **Wycliffe Exhibition Grounds** provides a day use park that has equestrian and multi-use facilities located 12 km northwest of Cranbrook on Wycliffe Park Rd. Budget increases include:

\$9,500	Replace outside arena and yard lighting with LEDs and fluorescent lighting in the Artha Rose building with LEDs to reduce electrical usage.
\$2,000	Develop a new pen area and installation of 2 gates in the outdoor arena.

- **Elk Valley Regional Park** provides a day use park located 12 km south of Elkford on the east side of Highway 43.

\$17,500	Remove 4 aging outhouses and install 2 wheelchair accessible outhouses.
\$1,500	Remove an aging baseball field backstop.

- **Tie Lake Regional Park** provides a day use park located 6 km north of Jaffray on Tie Lake Rd. Budget increases include:

\$16,500	Remove 4 aging outhouses and install 2 wheelchair accessible outhouses.
----------	---

- **Yaqakxaqlamki Regional Park (Koocanusa Boat Launch)** provides a day use boat launch located 20 km south of Jaffray on the west side of Koocanusa Lake on Kikomun Newgate Rd. The boat launch continues to operate within anticipated operation and maintenance costs. No operational changes of note.

- **Markin-MacPhail Westside Legacy Trail** provides a non-winter use recreational trail from Invermere to Fairmont along the Westside of Lake Windermere. The operations and maintenance budget is increased to \$30,500 with the anticipated operation of the first several segments of the trail. Costs are funded by the Columbia Valley Jurisdictions only.
- **Old Coach Greenway** provides a non-winter access day use trail that spans from Radium to Dry Gulch and the Crossroads in Windermere to Invermere. Budget increases include:

\$5,000	Dust control application.
---------	---------------------------

Capital Items:

- **Wycliffe Exhibition Grounds** capital increases include potentially installing solar power (\$70,000) and required fencing (\$15,000) to offset park electrical usage. Project will not proceed if unsuccessful in securing CBT funding. CBT funding would cover 75% of cost.

CFO Comments:

- Overall Estimated tax increase of \$2,828 = 0.9%. This reflects an increase for the Markin-MacPhail Westside Legacy Trail of \$28,771 = 128% which will be paid for by the Columbia Valley only (amount reduced by \$16,186 unspent in 2018). The remaining operations of the Regional Parks are estimated to have a decrease in taxation requirements in the amount of \$31,599 = -10%.
- Cost Recovery for the Yaqaxqalamki Boat Launch is estimated at 34% in 2019.
- Included in the draft budget is a \$25,000 allocation of the BC Hydro Payment in Lieu of Taxes (PILT) for the Aberfeldie Dam of which \$21,250 is for the 25% matching funds for the solar power project and \$3,750 is for the lighting upgrade at Wycliffe Exhibition Grounds.
- Capital Reserves currently sit at \$53,105 with \$10,000 being transferred to a general regional parks reserve; \$21,000 being transferred to a westside legacy trail reserve each year 2019 – 2023 and \$2,000 being transferred to old coach greenway reserve each year 2019 to 2023.



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$332,173	\$332,172	\$335,000	\$385,000	\$394,412	\$385,767	\$390,000
Payments in Lieu of Taxes	32,000	30,398	27,000	2,000	2,000	2,000	2,000
Provincial Grants	464,711	464,711					
Local Government Grants & Regional Transfers	3,000	421,420	67,650	3,900	3,900	3,900	3,900
Fees & Charges	27,800	37,406	29,900	29,900	29,900	29,900	29,900
Interest		1,758					
Prior Period Surplus	98,712	98,712	111,354	45,000	26,778	27,952	22,525
Total Revenue	958,396	1,386,577	570,904	465,800	456,990	449,519	448,325
<u>Expenditures</u>							
Salaries & Benefits	7,295	5,296	7,438	7,584	7,775	7,968	8,167
Administration & Overhead	8,250	3,256	9,450	8,350	8,550	8,550	8,550
Shared Overhead	955	814	1,171	986	1,009	1,034	1,061
Total General	16,500	9,366	18,059	16,920	17,334	17,552	17,778
<u>Wycliffe Park</u>							
Salaries & Benefits	97,207	101,365	92,135	93,980	96,330	98,250	100,705
Administration & Overhead	3,710	3,720	3,650	3,720	3,790	3,860	3,930
Operations & Maintenance	43,650	41,710	23,900	15,300	15,600	15,300	15,300
Vehicle & Hauling Costs	11,200	12,294	11,200	11,300	11,400	11,500	11,600
Telephone & Utilities	5,850	3,488	5,325	5,525	5,725	5,925	6,125
Shared Overhead	9,249	9,313	11,570	9,736	9,980	10,229	10,485
Total Wycliffe Park	170,866	171,889	147,780	139,561	142,825	145,064	148,145
<u>Wycliffe Exhibition Grounds</u>							
Salaries & Benefits	38,366	27,077	38,880	39,567	40,649	41,575	42,615
Administration & Overhead	2,810	2,569	2,975	3,020	3,090	3,160	3,230
Operations & Maintenance	26,300	25,692	22,500	41,000	11,000	11,000	11,000
Vehicle & Hauling Costs	1,000	1,766	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	4,000	3,916					
Telephone & Utilities	5,550	3,646	5,525	5,525	5,525	5,525	5,525
Shared Overhead	4,440	2,905	5,570	4,688	4,805	4,925	5,047
Total Wycliffe Exhibition Grounds	82,466	67,570	76,950	95,300	66,569	67,685	68,917



Regional Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
Tie Lake Park							
Salaries & Benefits	8,177	7,557	8,400	8,566	8,780	8,920	9,141
Administration & Overhead	1,180	807	980	1,205	930	1,255	980
Operations & Maintenance	16,700	14,549	25,500	7,000	7,000	4,500	4,500
Vehicle & Hauling Costs	500	519	500	550	600	600	600
Consulting & Professional Services	800	600	700	700	800	800	800
Telephone & Utilities	400	373	375	375	425	425	425
Shared Overhead	555	711	691	582	596	611	626
Total Tie Lake Park	28,312	25,116	37,146	18,978	19,131	17,111	17,072
Elk Valley Park							
Salaries & Benefits	13,698	9,677	14,047	14,328	14,686	14,783	15,151
Administration & Overhead	615	256	430	345	660	375	690
Operations & Maintenance	13,000	11,778	23,900	9,400	9,400	9,400	9,400
Vehicle & Hauling Costs	400	489	500	500	500	500	500
Telephone & Utilities	500	463	425	425	425	425	425
Shared Overhead	461	678	577	486	498	511	523
Total Elk Valley Park	28,674	23,342	39,879	25,484	26,169	25,994	26,689
Old Coach Greenway							
Salaries & Benefits	8,072	5,758	9,041	8,633	9,454	9,689	9,929
Administration & Overhead	1,380	335	1,390	1,400	1,410	1,420	1,430
Operations & Maintenance	11,250	6,657	18,500	5,750	10,500	5,750	7,250
Vehicle & Hauling Costs	450	432	450	475	500	500	500
Shared Overhead	1,035	619	1,398	1,177	1,206	1,237	1,267
Total Old Coach Greenway	22,187	13,801	30,779	17,435	23,070	18,596	20,376
Yaqakxaqlamki Boat Launch							
Salaries & Benefits	5,501	5,119	6,658	6,790	6,959	7,129	7,307
Administration & Overhead	1,810	1,806	1,810	2,230	1,850	2,270	1,890
Operations & Maintenance	44,700	37,890	40,700	45,000	43,250	43,250	43,250
Vehicle & Hauling Costs	600	419	600	600	650	650	650
Telephone & Utilities	150	191	400	400	400	400	400
Shared Overhead	693	627	1,016	855	876	898	919
Total Yaqakxaqlamki Boat Launch	53,454	46,054	51,184	55,875	53,985	54,597	54,416



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
Markin MacPhail Westside Legacy Trail							
Salaries & Benefits	5,466	5,101	12,626	12,877	13,200	13,528	13,867
Administration & Overhead	496	502	1,150	1,420	1,540	1,610	1,730
Operations & Maintenance	15,000		30,500	30,500	30,500	30,500	30,500
Shared Overhead	1,345	518	1,988	1,672	1,715	1,757	1,802
Total Markin MacPhail Westside Legacy Trail	22,307	6,121	46,264	46,469	46,955	47,395	47,899
Total Expenditures	424,766	363,259	448,041	416,022	396,038	393,994	401,292
Revenue less Expenditures	533,630	1,023,318	122,863	49,778	60,952	55,525	47,033
Transfers to Reserves			(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
Capital Expenditures	(494,711)	(911,963)	(85,000)				
Surplus (Deficit)	38,919	111,354	4,863	16,778	27,952	22,525	14,033
Reserve Funds		53,105					

Date: January 30, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Municipal Fiscal Services
Service Purpose: A service provided to the member municipalities to access the attractive financing rates offered by the Municipal Finance Authority (MFA).
Participants: Canal Flats, Cranbrook, Elkford, Fernie, Invermere, Kimberley, Radium Hot Springs, Sparwood.

Operational Items:

- Municipalities do not have direct access to borrow debenture funds from the Municipal Finance Authority; however, can access funds through the Regional District. This process transfers the risk to the Regional District, which has a larger tax base than any one municipality. There is no taxation requisition for this service. The Regional District of East Kootenay (RDEK) withdrawals from the municipalities the principal and interest to coincide with the withdrawal from the RDEK bank account by the MFA. The RDEK receives no fee for this service. The entire RDEK Board of Directors is responsible for the governance of this service.

Capital Items:

CFO Comments:

- Municipal debt principle payments of \$2,714,796.
- Municipal debt interest payments of \$1,839,495.
- No cost to Electoral Area taxpayers for the debts of the RDEK Municipal Members.



**Municipal Fiscal Services
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Local Government Grants & Regional Transfers	\$4,299,185	\$3,871,621	\$4,554,291	\$4,554,291	\$4,554,291	\$4,554,291	\$4,554,291
Total Revenue	4,299,185	3,871,621	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291
<u>Expenditures</u>							
Interest	1,769,136	1,568,676	1,839,495	1,839,495	1,839,495	1,839,495	1,839,495
Principal on Municipal Debt	2,530,049	2,302,945	2,714,796	2,714,796	2,714,796	2,714,796	2,714,796
Total General	4,299,185	3,871,621	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291
Total Expenditures	4,299,185	3,871,621	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291

Date: February 27, 2019
Submitted by: Holly Ronnquist, CFO
Service Name: Elk Valley Property Tax Sharing
Service Purpose: Receive and distribute funds for Electoral Area A from the Elk Valley Property Tax Sharing Agreement
Participants: Electoral Area A

Operational Items:

- Staff salaries and other overhead of \$3,376.
- \$1,004,000 to be distributed as follows:
 - Community Projects \$100,000
 - Hosmer Intersection Project 550,000
 - Fernie Memorial Arena Refrigeration 100,000
 - Elkford Water Tender 50,000
 - Upper Elk Valley Fire Contribution 38,000
 - Hosmer Fire Contribution 23,000
 - Fernie Rural Fire Contribution 24,000
 - Access Guardian 9,000
 - West Fernie 2019 Construction 90,000
 - DGIA for Fernie Historical Society 20,000

Capital Items:

- None

CFO Comments:

- Funding comes from the 2019 estimated allocation of \$555,000. There is a forecast surplus of \$1,144,351 (expense of \$43,013 still to be allocated), relating to funds allocated but not used in 2018 for the West Fernie Infrastructure upgrades, Hosmer Intersection Project, Elkford Water Tender and funds set aside for community projects. There is no taxation for this service.
- 2019 Includes \$550,000 in 2019 for a highway upgrade/intersection project near Hosmer, with an additional \$360,000 in 2020 and \$90,000 in 2021 for a total contribution of \$1 million.
- Included is also \$50,000 for the District of Elkford in 2019 and \$25,000 each year in 2020 and 2021 toward their new water tender, as part of a proposed agreement for provision of fire protection service to the rural area.
- Included in 2020 is a transfer of \$250,000 to the Fernie Rural Fire Protection service for a contribution to a new fire hall in Fernie.
- Surplus funds projected at \$691,975 (\$648,962 after year end allocation) at the end of 2019 include an estimated \$500,000 savings in the commitment to the West Fernie Infrastructure Project, based on projections of final project costs.
- Surplus funds projected to 2023 are \$1,558,074 (\$1,515,061 after year end allocation).



**EV Mine Tax Sharing
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Payments in Lieu of Taxes	\$545,000	\$555,948	\$555,000	\$560,000	\$565,000	\$570,000	\$575,000
Interest		17,793					
Prior Period Surplus	1,028,004	1,028,004	1,144,351	691,975	453,612	740,174	1,146,662
Total Revenue	1,573,004	1,601,745	1,699,351	1,251,975	1,018,612	1,310,174	1,721,662
Expenditures							
Salaries & Benefits	3,025	3,421	2,537	2,587	2,653	2,718	2,786
Administration & Overhead	440	19	440	440	440	440	440
Operations & Maintenance	490,000	10,000	650,000	460,000	190,000	100,000	100,000
Grants	25,000		150,000	25,000	25,000		
Shared Overhead	350	595	399	336	345	354	362
Total General	518,815	14,035	803,376	488,363	218,438	103,512	103,588
Total Expenditures	518,815	14,035	803,376	488,363	218,438	103,512	103,588
Revenue less Expenditures	1,054,189	1,587,710	895,975	763,612	800,174	1,206,662	1,618,074
Transfers to Other Funds	(31,500)	(31,500)	(23,000)	(13,000)	(13,000)	(13,000)	(13,000)
Transfer to Upper EV Fire	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)
Transfer to Access Guardian	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Transfer to Discretionary Grant-In-Aid	(40,000)	(40,000)	(20,000)				
Transfer to Fernie Rural Fire			(24,000)	(250,000)			
Transfer to West Fernie Servicing	(930,000)	(281,846)	(90,000)				
Surplus (Deficit)	5,689	1,187,364	691,975	453,612	740,174	1,146,662	1,558,074

Reserve Funds

202,828



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Fhh 503 001

Date: January 31, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: DGIA, Area A, B, C, E, F and G
Service Purpose: Grants to registered non-profit organizations that benefit the communities.
Participants: All Electoral Areas

Operational Items:

- None.

Capital Items:

- none

CFO Comments:

- [Enter CFO Comments]



DGIA - Area A
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Transfer From Other Funds	40,000	40,000	20,000				
Prior Period Surplus	22,060	55,428	32,060				
Total Revenue	97,060	130,428	87,060	35,000	35,000	35,000	35,000
<u>Expenditures</u>							
Grants	97,060	49,200	87,060	35,000	35,000	35,000	35,000
Total General	97,060	49,200	87,060	35,000	35,000	35,000	35,000
Total Expenditures	97,060	49,200	87,060	35,000	35,000	35,000	35,000
Revenue less Expenditures		81,228					
Surplus (Deficit)		81,228					
Reserve Funds		4,934					



DGIA - Area B
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$1,546	\$1,546	\$13,400	\$15,000	\$15,000	\$15,000	\$15,000
Prior Period Surplus	13,454	29,515	1,600				
Total Revenue	15,000	31,061	15,000	15,000	15,000	15,000	15,000
<u>Expenditures</u>							
Grants	15,000	8,900	15,000	15,000	15,000	15,000	15,000
Total General	15,000	8,900	15,000	15,000	15,000	15,000	15,000
Total Expenditures	15,000	8,900	15,000	15,000	15,000	15,000	15,000
Revenue less Expenditures		22,161					
Surplus (Deficit)		22,161					



DGIA - Area C
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$22,173	\$22,173	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
Payments in Lieu of Taxes	15,000	19,570	22,000	47,000	47,000	47,000	47,000
Prior Period Surplus	132,144	182,369	143,483	55,483	56,483	57,483	58,483
Total Revenue	169,317	224,112	183,483	120,483	121,483	122,483	123,483
<u>Expenditures</u>							
Grants	99,000	42,583	128,000	64,000	64,000	64,000	64,000
Total General	99,000	42,583	128,000	64,000	64,000	64,000	64,000
Total Expenditures	99,000	42,583	128,000	64,000	64,000	64,000	64,000
Revenue less Expenditures	70,317	181,528	55,483	56,483	57,483	58,483	59,483
Surplus (Deficit)	70,317	181,528	55,483	56,483	57,483	58,483	59,483



DGIA - Area E
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$15,427	\$15,427	\$18,322	\$24,000	\$24,000	\$24,000	\$24,000
Prior Period Surplus	8,573	17,574	5,678				
Total Revenue	24,000	33,001	24,000	24,000	24,000	24,000	24,000

Expenditures

Grants	24,000	19,836	24,000	24,000	24,000	24,000	24,000
Total General	24,000	19,836	24,000	24,000	24,000	24,000	24,000
Total Expenditures	24,000	19,836	24,000	24,000	24,000	24,000	24,000
Revenue less Expenditures		13,164					
Surplus (Deficit)		13,164					



DGIA - Area F
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$42,010	\$42,010	\$53,950	\$65,750	\$65,943	\$46,750	\$41,750
Local Government Grants & Regional Transfers	3,230	3,263	3,250	3,250	3,250	3,250	3,250
Prior Period Surplus	13,760	52,639	1,800				
Total Revenue	59,000	97,912	59,000	69,000	69,193	50,000	45,000
<u>Expenditures</u>							
Grants	59,000	45,960	59,000	69,000	69,193	50,000	45,000
Total General	59,000	45,960	59,000	69,000	69,193	50,000	45,000
Total Expenditures	59,000	45,960	59,000	69,000	69,193	50,000	45,000
Revenue less Expenditures		51,952					
Surplus (Deficit)		51,952					



DGIA - Area G
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

Revenue

Requisition	\$6,250	\$6,250	\$11,400	\$12,950	\$12,950	\$12,950	\$12,950
Payments in Lieu of Taxes	4,600	4,842	4,800	4,800	4,800	4,800	4,800
Local Government Grants & Regional Transfers	75						
Prior Period Surplus	4,075	21,019	1,300				
Total Revenue	15,000	32,111	17,500	17,750	17,750	17,750	17,750

Expenditures

Grants	15,000	11,614	17,500	17,750	17,750	17,750	17,750
Total General	15,000	11,614	17,500	17,750	17,750	17,750	17,750
Total Expenditures	15,000	11,614	17,500	17,750	17,750	17,750	17,750
Revenue less Expenditures		20,497					
Surplus (Deficit)		20,497					

Date: January 29, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Dog Control
Service Purpose: To provide for dog control
Participants: Electoral Areas F & G

Operational Items:

- Dog control officer contract has been extended to end of February 2019. It is expected to be advertised as an RFP in 2019.

Capital Items:

- N/A

CFO Comments:

- No tax increase for 2019 due to utilization of surplus from 2018.



Animal Control
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$43,269	\$43,269	\$43,269	\$48,692	\$48,403	\$48,529	\$48,660
Local Government Grants & Regional Transfers	2,600	1,772	2,600	2,600	2,600	2,600	2,600
Fees & Charges	8,800	8,808	8,300	8,800	8,800	8,800	8,800
Interest		272					
Prior Period Surplus	9,139	9,139	17,357	6,837	5,000	5,000	5,000
Total Revenue	63,808	63,260	71,526	66,929	64,803	64,929	65,060

Expenditures

Salaries & Benefits	2,620	2,311	3,952	4,031	4,131	4,234	4,341
Administration & Overhead	1,700	1,145	1,175	1,185	1,195	1,205	1,215
Operations & Maintenance	200	86	200	200	200	200	200
Consulting & Professional Services	58,740	41,972	58,740	58,740	58,740	58,740	58,740
Shared Overhead	343	389	622	524	537	550	564
Total General	63,603	45,903	64,689	64,680	64,803	64,929	65,060
Total Expenditures	63,603	45,903	64,689	64,680	64,803	64,929	65,060
Revenue less Expenditures	205	17,357	6,837	2,249			
Surplus (Deficit)	205	17,357	6,837	2,249			

Date: January 29, 2019
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Windermere Fire Dept.
Service Purpose: Fire, Rescue, First Responder Service
Participants: Service Area only

Operational Items:

- Additional 8,000 added to training for wildland training for members. Some of these expenses maybe offset by grants.
- Volunteer wages raised from 37,000 TO 45,000 due to increase in call volume as well as more training for members.
- Additional 28,000 added for the purchase of a training facility for enhanced live burn training. Funding for this has been generated from the SPU deployment in 2018.
- Additional 5,000 has been added to equipment for SPU truck upgrades including stronger suspension and additional tools). Funding for this has been generated from the SPU deployment in 2018.
- An annual income of 1,800 has been added to reflect the new agreement with Columbia Basin Broadband Cooperation to provide them conditioned space for their internet equipment.

Capital Items:

- Tender replacement costs have been increased 20,000 to 300,000 reflecting an increase in costs. The 25-year-old tender will be kept for wild land fire fighting and be registered with the OFC for wild land fire deployment. It is expected to generate revenue the same as our SPU Truck has the last two years.

CFO Comments:

- Tax increase of \$8,125 = 1.7% in 2019.



Windermere Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$475,875	\$475,875	\$484,000	\$500,000	\$519,000	\$534,000	\$552,000
Local Government Grants & Regional Transfers	57,950	67,675	66,750	66,750	66,750	66,750	66,750
Fees & Charges	9,000	77,059	10,800	10,800	10,800	10,800	10,800
Interest		1,855					
Prior Period Surplus	58,196	58,196	134,641	25,000	1,613	13,477	5,771
Total Revenue	601,021	680,660	696,191	602,550	598,163	625,027	635,321

Expenditures

Salaries & Benefits	217,948	183,790	225,784	229,653	233,511	237,463	241,503
Administration & Overhead	29,115	24,444	37,080	29,280	29,480	29,640	29,840
Operations & Maintenance	54,000	41,326	60,800	41,500	26,700	42,500	42,500
Vehicle & Hauling Costs	20,600	16,541	22,000	22,900	23,800	24,700	25,000
Consulting & Professional Services			4,000				
Telephone & Utilities	25,050	24,552	25,800	25,600	25,700	25,950	25,900
Interest	88,961	88,961	88,961	88,961	88,961	88,961	88,961
Shared Overhead	19,833	14,836	23,497	19,774	20,265	20,773	21,291
Total General	455,507	394,450	487,922	457,668	448,417	469,987	474,995

Total Expenditures	455,507	394,450	487,922	457,668	448,417	469,987	474,995
---------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Revenue less Expenditures	145,514	286,210	208,269	144,882	149,746	155,040	160,326
----------------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Debt Principal Repayment	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)
Transfers to Reserves	(80,000)	(80,000)	(103,000)	(86,000)	(89,000)	(92,000)	(95,000)
Transfers from Reserves	11,300		280,000	40,000		150,000	
Capital Expenditures	(11,300)	(14,300)	(328,000)	(40,000)		(150,000)	
Surplus (Deficit)	8,245	134,641		1,613	3,477	5,771	8,057

Reserve Funds
 Vehicle and Equipment Reserve Fund

60,134
 608,393



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: January 30, 2019
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Fairmont Fire Dept.
Service Purpose: Fire, Rescue, First Responder Service
Participants: Service area only.

Operational Items:

- Annual operating costs have been reduced by 10,000 to reflect lower than expected actual costs.
- An annual income of 1,800 has been added to reflect the new agreement with Columbia Basin Broadband Cooperation to provide them conditioned space for their internet equipment.

Capital Items:

- Tender replacement bumped up to 300,000 from 280,000 to reflect US dollar exchange and general increase in costs. Old Tender to be sold.

CFO Comments:

- Fairmont Fire Service Area expanded to include Rushmere April 2/18.
- Tax increase of \$2,562 in 2019.
- Columbia Ridge Fire Service fee of \$42,055 for fire services in 2019.



Fairmont Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$272,808	\$272,808	\$275,370	\$283,300	\$288,300	\$299,300	\$320,589
Local Government Grants & Regional Transfers	2,100	1,375	1,400	1,400	1,400	1,400	1,400
Fees & Charges		37,351	1,800	1,800	1,800	1,800	1,800
Interest	2,000	4,025	2,000	2,000	2,000	2,000	2,000
Transfer From Other Funds	39,125	39,125	42,055	42,055	42,055	42,055	42,055
Prior Period Surplus	53,051	53,051	157,852	66,010	55,278	48,655	26,516
Total Revenue	369,084	407,735	480,477	396,565	390,833	395,210	394,360
<u>Expenditures</u>							
Salaries & Benefits	158,431	95,605	154,448	156,465	159,027	161,649	164,338
Administration & Overhead	22,720	10,115	20,810	20,920	21,030	21,140	31,250
Operations & Maintenance	46,000	34,845	51,800	33,700	34,900	36,600	37,800
Vehicle & Hauling Costs	14,900	10,727	17,700	17,500	22,200	22,900	23,600
Consulting & Professional Services			4,000				
Telephone & Utilities	16,250	17,355	17,200	17,150	17,650	18,700	18,650
Interest	5,400	5,400	5,400	5,400			
Shared Overhead	13,505	7,203	15,504	13,047	13,371	13,705	14,048
Total General	277,206	181,251	286,862	264,182	268,178	274,694	289,686
Total Expenditures	277,206	181,251	286,862	264,182	268,178	274,694	289,686
Revenue less Expenditures	91,878	226,484	193,615	132,383	122,655	120,516	104,674
Debt Principal Repayment	(16,105)	(16,105)	(16,105)	(16,105)			
Transfers to Reserves	(44,500)	(44,500)	(91,500)	(61,000)	(74,000)	(94,000)	(97,000)
Transfers from Reserves			280,000			65,000	
Capital Expenditures	(10,736)	(8,028)	(300,000)			(65,000)	
Surplus (Deficit)	20,537	157,852	66,010	55,278	48,655	26,516	7,674
Reserve Funds		65,477					
Vehicle and Equipment Reserve Fund		414,750					



**Columbia Ridge Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$39,125	\$39,125	\$42,055	\$42,055	\$42,055	\$42,055	\$42,055
Total Revenue	39,125	39,125	42,055	42,055	42,055	42,055	42,055
<u>Expenditures</u>							
Shared Overhead	39,125	39,125	42,055	42,055	42,055	42,055	42,055
Total General	39,125	39,125	42,055	42,055	42,055	42,055	42,055
Total Expenditures	39,125	39,125	42,055	42,055	42,055	42,055	42,055

2019 Budget Information Report

☐ March Board ☐

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 26, 2019
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Panorama Fire Dept.
Service Purpose: Fire, Rescue, First Responder Service
Participants: Service Area only

Operational Items:

- Annual operating costs have been reduced by 8,000 to reflect lower than expected actual costs.
- 15,000 transferred from reserve funds has been allocated to rebuild the engine pump.
- An annual income of 1,800 has been added to reflect the new agreement with Columbia Basin Broadband Cooperation to provide them conditioned space for their internet equipment.

Capital Items:

- 6,000 had been earmarked for replacing required turnout gear.

CFO Comments:

- No tax increase in 2019.
- Utilizing surplus to pay for engine pump rebuild and some building maintenance projects in 2019 and then to minimize taxation to 2023.
- Debenture for fire hall renewed in 2018 with a interest rate of 3.4% compared to 5.15%. Interest savings used to keep tax increase down in 2019 and increase contributions to reserve for future equipment purchases.



Panorama Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$488,907	\$488,907	\$488,907	\$501,203	\$508,721	\$516,352	\$524,097
Fees & Charges		2,700	1,800	1,800	1,800	1,800	1,800
Interest		3,285					
Prior Period Surplus	40,116	40,116	103,177	67,251	74,348	82,624	91,608
Total Revenue	529,023	535,008	593,884	570,254	584,869	600,776	617,505
Expenditures							
Salaries & Benefits	154,787	93,419	149,890	151,021	152,449	153,913	155,412
Administration & Overhead	25,780	22,270	25,850	25,960	26,070	26,180	26,290
Operations & Maintenance	45,000	29,416	36,000	23,500	25,000	26,500	27,100
Vehicle & Hauling Costs	19,000	10,174	36,200	20,000	20,500	21,000	21,500
Consulting & Professional Services			4,000				
Telephone & Utilities	27,550	36,989	33,050	33,500	34,500	36,050	36,500
Interest	98,940	82,347	71,150	70,424	69,680	68,917	68,134
Shared Overhead	7,901	3,898	8,519	7,169	7,346	7,531	7,718
Total General	378,958	278,514	364,659	331,574	335,545	340,091	342,654
Total Expenditures	378,958	278,514	364,659	331,574	335,545	340,091	342,654
Revenue less Expenditures	150,065	256,495	229,225	238,680	249,324	260,685	274,851
Debt Principal Repayment	(77,508)	(79,850)	(77,974)	(78,332)	(78,700)	(79,077)	(79,463)
Transfers to Reserves	(64,000)	(64,000)	(78,000)	(80,000)	(82,000)	(84,000)	(85,000)
Transfers from Reserves	9,725						
Capital Expenditures	(9,725)	(9,468)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Surplus (Deficit)	8,557	103,177	67,251	74,348	82,624	91,608	104,388

Vehicle and Equipment Reserve Fund

280,822

Date: January 30, 2019
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Edgewater Fire Dept.
Service Purpose: Fire, Rescue, First Responder Service
Participants: Service Area only

Operational Items:

- Annual operating costs have been reduced by 5,000 to reflect lower then expected actual costs.
- An annual income of 1,800 has been added to reflect the new agreement with Columbia Basin Broadband Cooperation to provide them conditioned space for their internet equipment.

Capital Items:

- Engine replacement increased from 350,000 to 400,000 based on increase on US dollar and the need for a 4x4 short bodied truck for the challenging areas this truck has to be able to reach.

CFO Comments:

- No tax increase in 2019.



Edgewater Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$239,239	\$239,239	\$239,239	\$240,000	\$240,000	\$243,000	\$245,500
Fees & Charges		2,700	1,800	1,800	1,800	1,800	1,800
Interest		1,454					
Prior Period Surplus	15,681	15,681	50,393	31,334	18,609	12,894	7,291
Total Revenue	254,920	259,074	291,432	273,134	260,409	257,694	254,591
<u>Expenditures</u>							
Salaries & Benefits	99,692	64,567	101,480	103,654	105,145	106,676	108,049
Administration & Overhead	15,575	10,856	14,500	14,610	15,420	15,530	15,640
Operations & Maintenance	29,000	26,652	19,000	17,100	17,200	17,300	17,400
Vehicle & Hauling Costs	9,500	8,943	11,800	12,000	12,200	12,500	12,700
Consulting & Professional Services			4,000				
Telephone & Utilities	10,080	9,872	10,250	9,530	9,730	10,380	10,030
Shared Overhead	7,508	3,845	9,068	7,631	7,820	8,017	8,216
Total General	171,355	124,736	170,098	164,525	167,515	170,403	172,035
Total Expenditures	171,355	124,736	170,098	164,525	167,515	170,403	172,035
Revenue less Expenditures	83,565	134,338	121,334	108,609	92,894	87,291	82,556
Transfers to Reserves	(75,000)	(75,000)	(85,000)	(85,000)	(75,000)	(75,000)	(75,000)
Transfers from Reserves	350,000		400,000		50,000		
Capital Expenditures	(350,000)	(8,945)	(405,000)	(5,000)	(55,000)	(5,000)	(5,000)
Surplus (Deficit)	8,565	50,393	31,334	18,609	12,894	7,291	2,556

Vehicle and Equipment Reserve Fund

459,740

Date: February 15, 2019
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Jaffray Fire Department
Service Purpose: Provision of Emergency Services
Participants: Property owners within the Jaffray Fire Service Area

Operational Items:

- Operations in Jaffray will continue as normal, there are no planned changes to the service delivery. The 2018 Financial Plan saw some challenges in fleet maintenance, these challenges are primarily attributed to increased fuel costs, and unplanned vehicle repairs. Another challenge for Jaffray is the mostly outdated vehicle rescue equipment, I have proposed a replacement schedule for these in "Capital Items".
- Purchase wildfire response equipment to supplement the current Structural Protection Unit inventory. Jaffray will contribute 60% of the total equipment budget.
- Increase the Volunteer Firefighter wages to \$15/hour for incident response and training.
- Paving is required in front of the building expansion that was completed in 2016.

Capital Items:

- Replace the Fire Chief response vehicle. The current vehicle is 10 years of age, and is starting to incur excessive repair costs. Jaffray holds a 45% share of this budget.
- Rebuild the firefighting pump on Water Tender 2942. Annual testing shows that pump performance is below specifications.
- Plan for the replacement of outdated hydraulic vehicle rescue equipment over the 5 Year Financial Plan. Most of the hydraulic rescue equipment in Jaffray's inventory is beyond the industry standard for replacement. To replace all of this equipment at once would be a substantial increase, and it is suggested to prioritize the replacements based on safety and then performance. 2019 will require the replacement of the high-pressure air lifting bags and hydraulic hoses.
- Build a "South Country" Type 2 Structural Protection Unit. Provincial requests for structural protection resources are more frequent, and this would also be a very valuable equipment addition for our own district. Jaffray, Baynes Lake, and Elko fire protection areas will share the costs equally. Revenue received from Provincial fire deployments will go back into the budgets to rebuild the reserves and supplement operating costs.

CFO Comments:

- Tax increase \$13,000 in 2019 = 4.2% and 2020 projected at 4.3%, partially due to hydraulic rescue equipment replacement.
- Utilizing 2018 surplus to minimize tax increases.
- SPU revenue from 2018 being used to minimize 2019 tax increase.



Jaffray Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$310,000	\$310,000	\$323,000	\$337,000	\$361,000	\$368,000	\$372,000
Fees & Charges	3,000	86,247	3,000	3,000	3,000	3,000	3,000
Interest		3,106					
Prior Period Surplus	77,147	77,148	106,200	40,729	21,440	15,000	18,618
Total Revenue	390,147	476,500	432,200	380,729	385,440	386,000	393,618

Expenditures

Salaries & Benefits	198,040	171,445	198,799	208,279	211,249	214,151	217,188
Administration & Overhead	19,060	21,154	21,450	21,560	16,270	21,780	21,890
Operations & Maintenance	45,850	43,426	36,460	23,800	23,800	23,950	23,800
Vehicle & Hauling Costs	25,750	28,260	29,166	29,341	30,641	31,941	33,241
Consulting & Professional Services			4,000				
Telephone & Utilities	14,680	15,400	18,010	18,010	19,310	18,010	18,010
Interest			500	500	500	500	500
Shared Overhead	15,055	14,817	17,586	14,799	15,170	15,550	15,938
Total General	318,435	294,502	325,971	316,289	316,940	325,882	330,567
Total Expenditures	318,435	294,502	325,971	316,289	316,940	325,882	330,567
Revenue less Expenditures	71,712	181,999	106,229	64,440	68,500	60,118	63,051
Transfers to Reserves	(57,500)	(57,500)	(45,000)	(46,000)	(47,000)	(48,000)	(49,000)
Transfers from Reserves	12,500		56,000				
Capital Expenditures	(12,500)	(16,723)	(91,500)	(12,000)	(21,500)	(8,500)	(10,000)
Surplus (Deficit)	14,212	107,775	25,729	6,440		3,618	4,051

Vehicle and Equipment Reserve Fund

109,982

Date: January 30, 2019
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Baynes Lake Fire
Service Purpose: Provision of emergency services
Participants: All property owners within the Baynes Lake fire protection area

Operational Items:

- Operations in Baynes Lake will continue as normal, there are no planned changes to the service delivery. The 2018 Financial Plan saw some challenges in fleet maintenance, these challenges are primarily attributed to increased fuel costs, and unplanned vehicle repairs.
- Increase Volunteer Firefighter wages to \$15/hour for incident response and training.
- Purchase wildfire response equipment to supplement the current Structural Protection Unit inventory. Baynes Lake will contribute 40% to these equipment costs.

Capital Items:

- Replace the Fire Chief response vehicle. The current vehicle is 10 years old, and is starting to incur excessive repair costs. Baynes Lake is contributing a 20% share.
- Replace the building siding with a fibre/cement board type product, and increase the building insulation "R" value. The current vinyl exterior siding is becoming quite faded and does not represent an RDEK facility well. A fibre/cement board product would also show that the RDEK supports FireSmart principles in the regards to building products. Replacing the siding provides an opportune time to add to the insulation factor of the building.
- Build a "South Country" Type 2 Structural Protection Unit. Provincial requests for structural protection resources are more frequent, and this would also be a very valuable equipment addition for our own district. Jaffray, Baynes Lake, and Elko fire protection areas will share the costs equally. Revenue received from Provincial fire deployments will go back into the budgets to rebuild the reserves and supplement operating costs.

CFO Comments:

- Tax increase of \$5,094 = 2.5%.
- Utilizing 2018 surplus to minimize tax increases.
- \$5,000 transfer from reserve budgeted in 2018 not required.



Baynes Lake Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$203,406	\$203,406	\$208,500	\$216,000	\$231,000	\$239,000	\$240,000
Fees & Charges		64,165					
Interest		2,248					
Transfer From Other Funds	6,000		6,000	6,000	6,000	6,000	6,000
Prior Period Surplus	74,102	74,102	90,723	29,759	10,096	4,066	4,869
Total Revenue	283,508	343,921	305,223	251,759	247,096	249,066	250,869

Expenditures

Salaries & Benefits	109,724	83,439	105,260	113,562	114,544	115,506	117,400
Administration & Overhead	18,710	16,067	18,830	18,950	19,070	19,190	19,310
Operations & Maintenance	35,000	27,926	20,070	13,700	13,700	13,700	13,700
Vehicle & Hauling Costs	13,000	13,061	14,269	13,969	14,169	14,369	14,569
Consulting & Professional Services			4,000				
Telephone & Utilities	7,950	8,447	10,706	10,156	10,156	10,706	10,156
Shared Overhead	5,768	5,288	6,329	5,326	5,457	5,595	5,734
Total General	190,152	154,229	179,464	175,663	177,096	179,066	180,869

Total Expenditures	190,152	154,229	179,464	175,663	177,096	179,066	180,869
---------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Revenue less Expenditures	93,356	189,692	125,759	76,096	70,000	70,000	70,000
----------------------------------	---------------	----------------	----------------	---------------	---------------	---------------	---------------

Transfers to Reserves	(85,000)	(85,000)	(55,000)	(70,000)	(70,000)	(70,000)	(70,000)
Transfers from Reserves	5,000		43,000				
Capital Expenditures	(5,000)	(9,194)	(88,000)				
Surplus (Deficit)	8,356	95,498	25,759	6,096			

Reserve Funds
 Vehicle and Equipment Reserve Fund

232
 180,034



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Eae 670 001

Date: January 30, 2019
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Hosmer Fire
Service Purpose: Provision of emergency services
Participants: All property owners within the Hosmer Fire Protection Service Area

Operational Items:

- Operations in Hosmer now include the provision of First Responder emergency medical response. The 2018 Financial Plan also saw some challenges in fleet maintenance, these challenges are primarily attributed to increased fuel costs, and unplanned vehicle repairs.
- Install snow stops on the metal clad roof above the bay doors. Due to the type of roofing material and the roof pitch, snow continually comes off the roof blocking clear access out of the 2 bays which house the first response engine and water tender. Along with a concern for delayed response, there is a concern for personnel safety.
- Increase the Volunteer Firefighter wages to \$15/hour for incident response and training.

Capital Items:

- Replace the Fire Chief response vehicle. The current vehicle is 10 years of age, and is incurring excessive repair costs. Hosmer is contributing a 15% share.

CFO Comments:

- Tax increase of \$1,641 = 1.3% in 2019.
- Elk Valley Mine Tax Sharing contributing \$10,000 toward Fire Chief vehicle replacement and \$13,000 to minimize taxation.



Hosmer Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$121,755	\$121,755	\$123,396	\$140,825	\$144,050	\$147,646	\$148,161
Interest		697					
Transfer From Other Funds	31,500	31,500	23,000	13,000	13,000	13,000	13,000
Prior Period Surplus	24,911	24,911	23,142				
Total Revenue	178,166	178,863	169,538	153,825	157,050	160,646	161,161

Expenditures

Salaries & Benefits	64,880	58,211	68,669	68,632	71,691	72,567	73,459
Administration & Overhead	15,260	10,441	12,950	13,010	13,070	13,130	13,190
Operations & Maintenance	25,735	19,018	12,600	12,600	12,600	12,600	12,600
Vehicle & Hauling Costs	11,100	11,362	12,760	12,385	12,385	12,385	12,385
Consulting & Professional Services			4,000				
Telephone & Utilities	8,296	5,934	8,438	7,888	7,888	8,438	7,888
Shared Overhead	4,019	3,816	5,121	4,310	4,416	4,526	4,639
Total General	129,290	108,781	124,538	118,825	122,050	123,646	124,161
Total Expenditures	129,290	108,781	124,538	118,825	122,050	123,646	124,161
Revenue less Expenditures	48,876	70,081	45,000	35,000	35,000	37,000	37,000
Transfers to Reserves	(37,000)	(37,000)	(35,000)	(35,000)	(35,000)	(37,000)	(37,000)
Capital Expenditures	(10,400)	(9,939)	(10,000)				
Surplus (Deficit)	1,476	23,142					

Reserve Funds
 Vehicle and Equipment Reserve Fund

27,741
 135,854

Date: January 30, 2019
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Elko Fire
Service Purpose: Provision of emergency services
Participants: All property owners within the Elko Fire Protection Service Area

Operational Items:

- Operations in Elko will continue as normal, there are no planned changes to the service delivery. The 2018 Financial Plan saw some challenges in fleet maintenance, these challenges are primarily attributed to increased fuel costs, and unplanned vehicle repairs.
- Purchase a flammable liquids cabinet. Currently, we do not have a location to safely store flammable liquids such as fuel, paint, or oils.
- Increase Volunteer Firefighter wages to \$15/hour for incident response and training.

Capital Items:

- Replace the Fire Chief response vehicle. The current vehicle is 10 years of age, and is starting to incur excessive repair costs. Elko is contributing a 20% share.
- Build a "South Country" Type 2 Structural Protection Unit. Provincial requests for structural protection resources are more frequent, and this would also be a very valuable equipment addition for our own district. Jaffray, Baynes Lake, and Elko fire protection areas will share the costs equally. Revenue received from Provincial fire deployments will go back into the budgets to rebuild the reserves and supplement operating costs.

CFO Comments:

- Tax increase of \$19,588 = 9.4% in 2019.
- Utilizing 2018 surplus to minimize tax increases.



Elko Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$208,412	\$208,412	\$228,000	\$231,000	\$233,000	\$236,000	\$237,000
Payments in Lieu of Taxes	21,000	23,794	23,000	23,000	23,000	23,000	23,000
Fees & Charges	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Interest		1,354					
Prior Period Surplus	56,255	6,077	22,429	10,000	10,000	10,000	10,000
Total Revenue	288,667	242,637	276,429	267,000	269,000	272,000	273,000

Expenditures

Salaries & Benefits	113,266	82,638	108,685	115,685	116,478	117,914	118,598
Administration & Overhead	19,310	14,869	19,550	19,710	19,920	20,130	20,340
Operations & Maintenance	16,200	11,834	17,362	16,200	16,200	16,200	16,200
Vehicle & Hauling Costs	13,180	12,889	15,410	15,610	16,410	17,010	17,510
Consulting & Professional Services			4,000				
Telephone & Utilities	10,316	9,895	11,878	11,378	11,428	12,028	11,478
Interest	17,550	17,550	17,550	17,550	17,550	17,550	17,550
Shared Overhead	12,979	5,924	13,124	11,997	12,144	12,298	12,454
Total General	202,801	155,599	207,559	208,130	210,130	213,130	214,130
Total Expenditures	202,801	155,599	207,559	208,130	210,130	213,130	214,130
Revenue less Expenditures	85,866	87,038	68,870	58,870	58,870	58,870	58,870
Debt Principal Repayment	(23,870)	(23,869)	(23,870)	(23,870)	(23,870)	(23,870)	(23,870)
Transfers to Reserves	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Transfers from Reserves			43,000				
Capital Expenditures	(7,500)	(5,740)	(53,000)				
Surplus (Deficit)	19,496	22,429					

Vehicle and Equipment Reserve Fund

86,387



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Fhh 503 001

Date: January 31, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Cranbrook Rural Fire
Service Purpose: Provide Fire and Rescue Services
Participants: Property owners in Cranbrook Rural Fire Service Area

Operational Items:

- 2019 is the second year of a 10-year agreement with the City of Cranbrook for fire and rescue services.
- The new agreement features a fixed increase of 3.75% per year that is inclusive of operating and capital costs.

Capital Items:

- None.

CFO Comments:

- Tax increase of \$17,635 = 2.2%.
- Utilizing surplus to minimize tax increases over the 5-year plan.



**Cranbrook Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$809,365	\$809,365	\$827,000	\$845,053	\$870,000	\$903,000	\$937,770
Prior Period Surplus	(7,049)	(7,049)	6,569	18,916	18,916	12,241	5,754
Total Revenue	802,316	802,316	833,569	863,969	888,916	915,241	943,524
<u>Expenditures</u>							
Salaries & Benefits	4,446	2,347	2,536	2,587	2,650	2,718	2,784
Administration & Overhead	495	502	490	500	510	520	530
Operations & Maintenance	500		500	500	500	500	500
Consulting & Professional Services	796,423	792,321	810,727	841,129	872,671	905,396	939,349
Shared Overhead	452	577	400	337	344	353	361
Total General	802,316	795,747	814,653	845,053	876,675	909,487	943,524
Total Expenditures	802,316	795,747	814,653	845,053	876,675	909,487	943,524
Revenue less Expenditures		6,569	18,916	18,916	12,241	5,754	
Surplus (Deficit)		6,569	18,916	18,916	12,241	5,754	
Vehicle and Equipment Reserve Fund		53,383					

2019 Budget Information Report

March Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 26, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Elk Valley Contract Fire Departments
Service Purpose: Fire, Rescue, First Responder Service for Fernie Rural and Upper Elk Valley
Participants: Service Areas only

Operational Items:

- Fernie Rural – No operational changes. One-year agreement signed with similar structure as previous. Agreement expires Dec 31, 2019
- Upper Elk Valley - No operational changes. Agreement expires Dec 31, 2019

Capital Items:

- City of Fernie planning a new firehall in 5-year budget.

CFO Comments:

- Estimated 2019 tax increases
 - Fernie Rural Fire \$6,500 = 2%.
 - Upper Elk Valley Fire \$286.
- Fernie is currently projecting the Fire Department to be under budget in 2018 and the savings will be reflected on the 2019 requisition. No contribution to reserve in 2019.
- Elk Valley Mine Tax Sharing contributing \$24,000 to minimize Fernie Rural tax increases.
- Elk Valley Mine Tax Sharing contributing \$20,000 for fire truck reserve and \$18,000 to minimize taxation.



**Fernie Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$316,000	\$316,000	\$322,500	\$364,000	\$376,000	\$388,000	\$403,000
Transfer From Other Funds			24,000	250,000			
Prior Period Surplus	25,585	25,585	(10,002)		8,000	11,000	8,000
Total Revenue	341,585	341,585	336,498	614,000	384,000	399,000	411,000

Expenditures

Salaries & Benefits	1,348	1,763	2,313	1,337	1,323	1,309	1,349
Administration & Overhead	495	502	490	500	510	520	530
Consulting & Professional Services	314,566	349,141	333,500	599,000	366,000	384,000	403,550
Shared Overhead	176	180	195	163	167	171	175
Total General	316,585	351,586	336,498	601,000	368,000	386,000	405,604
Total Expenditures	316,585	351,586	336,498	601,000	368,000	386,000	405,604
Revenue less Expenditures	25,000	(10,002)		13,000	16,000	13,000	5,396
Transfers to Reserves	(25,000)			(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)		(10,002)		8,000	11,000	8,000	396

Vehicle and Equipment Reserve Fund

176,862



**Upper EV Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$43,289	\$43,289	\$43,575	\$44,265	\$45,296	\$46,333	\$47,366
Transfer From Other Funds	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Prior Period Surplus	525	525	613				
Total Revenue	81,814	81,814	82,188	82,265	83,296	84,333	85,366
<u>Expenditures</u>							
Salaries & Benefits	2,400	2,095	1,929	1,026	1,050	1,078	1,103
Administration & Overhead	100	100	100	105	110	115	120
Grants	59,000	59,000	60,000	61,000	62,000	63,000	64,000
Shared Overhead	314	6	159	134	136	140	143
Total General	61,814	61,201	62,188	62,265	63,296	64,333	65,366
Total Expenditures	61,814	61,201	62,188	62,265	63,296	64,333	65,366
Revenue less Expenditures	20,000	20,613	20,000	20,000	20,000	20,000	20,000
Transfers to Reserves	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Surplus (Deficit)		613					
Vehicle and Equipment Reserve Fund		84,231					

Date: January 30, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Columbia Valley Contract Fire Departments
Service Purpose: Fire, Rescue, First Responder Service for Brownsville, Radium Resort/Dry Gulch, Wilmer/Toby Benches and Invermere Rural Areas
Participants: Service Area only

Operational Items:

- Brownsville – No operational changes. Agreement expires Dec 31, 2020.
- Radium Resort/Dry Gulch - No operational changes. Agreement expires Dec 31, 2020.
- Wilmer/Toby Benches – No operational changes. Agreement expires Dec 31, 2020.
- Invermere Rural - No operational changes. Agreement expires Dec 31, 2020.

Capital Items:

- None

CFO Comments:

- Estimated 2019 tax increases
 - Brownsville \$41 = 1.1% increase.
 - Radium Resort/Dry Gulch \$740 = 1.4% increase.
 - Wilmer/Toby Benches \$4,422 = 11.3% increase.
 - Invermere Rural -\$865 = 1.2% decrease.
- Wilmer/Toby Benches reserve contributions increased from \$3,500 to \$6,000 for future equipment purchases.
- Radium Resort/Dry Gulch surplus being utilized for future equipment reserve contributions.



**Invermere Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$71,865	\$71,865	\$71,000	\$72,420	\$73,868	\$75,346	\$76,853
Prior Period Surplus	5,586	5,586	4,579	6,244	8,329	10,831	13,774
Total Revenue	77,451	77,451	75,579	78,664	82,197	86,177	90,627
<u>Expenditures</u>							
Salaries & Benefits	1,105	871	1,006	1,026	1,050	1,078	1,103
Administration & Overhead	167	167	170	175	180	185	190
Consulting & Professional Services	58,000	57,818	54,000	55,000	56,000	57,000	58,000
Shared Overhead	144	15	159	134	136	140	143
Total General	59,416	58,871	55,335	56,335	57,366	58,403	59,436
Total Expenditures	59,416	58,871	55,335	56,335	57,366	58,403	59,436
Revenue less Expenditures	18,035	18,579	20,244	22,329	24,831	27,774	31,191
Transfers to Reserves	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Surplus (Deficit)	4,035	4,579	6,244	8,329	10,831	13,774	17,191
Vehicle and Equipment Reserve Fund		81,130					



**Wilmer/Toby Bench Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$39,000	\$39,000	\$43,422	\$42,265	\$43,296	\$44,833	\$45,366
Prior Period Surplus	(171)	(171)	(2,657)				
Total Revenue	38,829	38,829	40,765	42,265	43,296	44,833	45,366
<u>Expenditures</u>							
Salaries & Benefits	1,105	842	1,006	2,026	1,050	1,078	1,103
Administration & Overhead	100	100	100	105	110	115	120
Consulting & Professional Services	38,980	38,529	36,000	36,500	37,000	37,500	38,000
Shared Overhead	144	15	159	134	136	140	143
Total General	40,329	39,486	37,265	38,765	38,296	38,833	39,366
Total Expenditures	40,329	39,486	37,265	38,765	38,296	38,833	39,366
Revenue less Expenditures	(1,500)	(657)	3,500	3,500	5,000	6,000	6,000
Transfers to Reserves	(2,000)	(2,000)	(3,500)	(3,500)	(5,000)	(6,000)	(6,000)
Transfers from Reserves	3,500						
Surplus (Deficit)		(2,657)					
Vehicle and Equipment Reserve Fund		30,254					



Radium Resort/Dry Gulch Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$53,260	\$53,260	\$54,000	\$54,500	\$55,000	\$55,500	\$56,000
Prior Period Surplus	11,518	11,518	9,865	12,309	15,254	18,663	22,531
Total Revenue	64,778	64,778	63,865	66,809	70,254	74,163	78,531
<u>Expenditures</u>							
Salaries & Benefits	1,105	1,230	1,159	1,182	1,210	1,242	1,271
Administration & Overhead	100	100	100	105	110	115	120
Consulting & Professional Services	53,505	53,505	45,114	45,114	45,114	45,114	45,114
Shared Overhead	144	79	183	154	157	161	165
Total General	54,854	54,914	46,556	46,555	46,591	46,632	46,670
Total Expenditures	54,854	54,914	46,556	46,555	46,591	46,632	46,670
Revenue less Expenditures	9,924	9,865	17,309	20,254	23,663	27,531	31,861
Transfers to Reserves			(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	9,924	9,865	12,309	15,254	18,663	22,531	26,861

Vehicle and Equipment Reserve Fund



Brownsville Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$3,700	\$3,700	\$3,741	\$4,334	\$4,460	\$4,590	\$4,716
Prior Period Surplus	865	865	505				
Total Revenue	4,565	4,565	4,246	4,334	4,460	4,590	4,716
<u>Expenditures</u>							
Salaries & Benefits	589	185	794	797	816	838	857
Administration & Overhead	35	33	40	45	50	55	60
Consulting & Professional Services	3,815	3,814	3,288	3,388	3,488	3,588	3,688
Shared Overhead	77	29	124	104	106	109	111
Total General	4,516	4,061	4,246	4,334	4,460	4,590	4,716
Total Expenditures	4,516	4,061	4,246	4,334	4,460	4,590	4,716
Revenue less Expenditures	49	505					
Surplus (Deficit)	49	505					

Vehicle and Equipment Reserve Fund

55

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Fairmont Flood and Landslide
Service Purpose: Regulate and manage flood and debris flow mitigation
Participants: Fairmont community

Operational Items:

- Staff Salaries decrease \$11,793 with the completion of the Phase 2/3 flood mitigation work.
- Consulting includes a \$40,000 expense to establish right-of-way over Phase 1, 2, and 3 mitigation works and includes a \$3,000 expense to provide assistance in communicating debris flow risk to the community.

Capital Items:

- Expenditures decrease \$1.06 million with the substantial completion of the Phase 2/3 flood mitigation work in 2018. Remaining Project work for 2019 includes completion of seasonal deficiencies and the debris trap clean-out.

CFO Comments:

- Requisition unchanged at \$72,000. Expect reduction to \$62,000 in 2020.
- Continuing to build reserves for future projects.



**Fairmont Flood and Landslide
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$72,000	\$72,000	\$72,000	\$62,000	\$62,000	\$62,000	\$62,000
Provincial Grants	1,063,880	1,048,304	140,391				
Interest		1,545					
Prior Period Surplus	39,610	39,610	98,509		10,283		9,393
Total Revenue	1,175,490	1,161,459	310,900	62,000	72,283	62,000	71,393
<u>Expenditures</u>							
Salaries & Benefits	26,574	18,583	14,781	11,630	12,018	12,411	12,819
Administration & Overhead	1,030	684	625	630	635	640	645
Operations & Maintenance	27,000	1,890	6,250	6,150	7,150	6,150	6,150
Vehicle & Hauling Costs	700	703	700	700	700	700	700
Consulting & Professional Services			43,000		6,000		
Telephone & Utilities	600	277	600	600	600	600	600
Shared Overhead	3,481	1,830	2,384	2,007	2,056	2,106	2,159
Total General	59,385	23,967	68,340	21,717	29,159	22,607	23,073
Total Expenditures	59,385	23,967	68,340	21,717	29,159	22,607	23,073
Revenue less Expenditures	1,116,105	1,137,492	242,560	40,283	43,124	39,393	48,320
Transfers to Reserves	(51,452)	(51,452)	(102,169)	(30,000)		(30,000)	(30,000)
Transfers from Reserves					106,876		
Capital Expenditures	(1,064,653)	(987,531)	(140,391)		(150,000)		
Surplus (Deficit)		98,509		10,283		9,393	18,320
Operating Reserve		115,702					

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Area A Flood Control
Service Purpose: Provide flood control and mitigation in Electoral Area A
Participants: Electoral Area A

Operational Items:

- Salaries and Benefits increase \$25,795 to begin the engineering for the Hill Road dyke protection.
- Consulting includes \$20,000 to establish a right-of-way to gain access to maintain the Hill Road dyke.
- Funding of \$6,250 to Elk Valley River Alliance for "Be Flood Ready Program 2019".

Capital Items:

- 2019 Expenditures include \$1.1 million for engineering and construction of the Hill Road dyke protection project in 2019 (\$750,000 funding from Community Emergency Preparedness Fund).
- 2020 Expenditures include \$2.56 million for engineering and construction of lower Hosmer dike and Mine Creek channel excavation (pending grant approval).

CFO Comments:

- 2019 tax requisition \$375,000, offset by a negative tax in Area A Septage.
- Reserve \$1,008,531 end of 2018, building to \$1,877,658 in 2023.



**Area A Flood Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$310,000	\$310,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
Federal Grants				2,160,000			
Provincial Grants	250,000	225,945	750,000				
Interest		458					
Prior Period Surplus	57,489	57,489	88,942			714	300
Total Revenue	617,489	593,892	1,213,942	2,535,000	375,000	375,714	375,300

Expenditures

Salaries & Benefits	30,204	26,485	59,509	47,339	48,400	49,482	50,596
Administration & Overhead	600	527	925	935	945	955	965
Operations & Maintenance	13,250	4,546	2,500	13,400	2,400	3,400	2,400
Vehicle & Hauling Costs	900	1,419	1,300	1,300	900	900	900
Consulting & Professional Services	312,000	225,945	20,000				
Grants	15,000		6,250				
Telephone & Utilities	150		150	150	150	150	150
Shared Overhead	3,955	4,597	6,538	5,501	5,638	5,778	5,923
Total General	376,059	263,520	97,172	68,625	58,433	60,665	60,934

Total Expenditures	376,059	263,520	97,172	68,625	58,433	60,665	60,934
---------------------------	----------------	----------------	---------------	---------------	---------------	---------------	---------------

Revenue less Expenditures	241,430	330,372	1,116,770	2,466,375	316,567	315,049	314,366
----------------------------------	----------------	----------------	------------------	------------------	----------------	----------------	----------------

Transfers to Reserves	(241,430)	(241,430)	(16,770)		(316,567)	(315,049)	(314,366)
Transfers from Reserves				93,625			
Capital Expenditures			(1,100,000)	(2,560,000)			
Surplus (Deficit)		88,942					

Operating Reserve		1,008,531					
-------------------	--	-----------	--	--	--	--	--



2019 Budget Information Report

☐ March Board ☐

File : Fhh 503 001
Dept. File: [Enter File #]

Date: February 26, 2019
Submitted by: Holly Ronnquist, CFO
Service Name: Columbia Valley Local Conservation Program
Service Purpose: Provide local financial support to projects that contribute to the conservation of valuable natural areas in the Columbia Valley
Participants: Invermere, Radium, Canal Flats, Jumbo Mtn Resort, Areas F & G

Operational Items:

- Administration cost of \$21,250 for Kootenay Conservation Program.
- Funding for 2019 conservation projects of \$96,958 approved. The allocation for 2018 was \$109,439 due to request to fund additional projects.
- Final payment of \$96,139 for conservation property near Edgewater (total contribution was \$400,000 over two years).

Capital Items:

- None.

CFO Comments:

- Parcel tax remains at \$20 per parcel.
- Committee approved establishment of a reserve with a contribution of \$40,000 in 2019 and \$112,000 each year after.



Columbia Valley Local Conservation Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$238,500	\$242,162	\$247,200	\$247,200	\$247,200	\$247,200	\$247,200
Local Government Grants & Regional Transfers		5,780					
Prior Period Surplus	249,000	292,859	11,500				
Total Revenue	487,500	540,801	258,700	247,200	247,200	247,200	247,200
<u>Expenditures</u>							
Salaries & Benefits	2,663	1,655	2,411	2,527	2,590	2,656	2,722
Grants	484,550	472,561	215,847	132,344	132,274	132,199	132,124
Shared Overhead	287	303	390	329	336	345	354
Total General	487,500	474,518	218,648	135,200	135,200	135,200	135,200
Total Expenditures	487,500	474,518	218,648	135,200	135,200	135,200	135,200
Revenue less Expenditures		66,283	40,052	112,000	112,000	112,000	112,000
Transfers to Reserves			(40,052)	(112,000)	(112,000)	(112,000)	(112,000)
Surplus (Deficit)		66,283					

Date: November 26, 2018
Submitted by: Shannon Moskal, Corporate Officer
Service Name: Access Guardian Program Service
Service Purpose: The Access Guardian Program delivers a range of services to the public who are accessing recreational areas in the Service Area including education, public relations, and compliance and enforcement relating to access management
Participants: City of Fernie, Districts of Elkford and Sparwood, Electoral Area A

Operational Items:

- The contract with the Conservation Officer Service for provision of the Access Guardian Program expires December 31, 2021.
- Funding for the program includes contributions from the City of Fernie, District of Elkford and District of Sparwood of \$8,600 and the Electoral Area A share of the Elk Valley Tax Sharing funds of \$9,000. Municipal contributions are confirmed to 2021.
- The Columbia Basin Trust contributes up to \$28,000/year in 2017 – 2021 with \$26,600 being required for 2019.
- The budget includes a \$60,000 payment to the Conservation Officer Service for providing the Access Guardian.

CFO Comments:

- No change to contributions.



**Access Guardian Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Local Government Grants & Regional Transfers	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400
Transfer From Other Funds	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Prior Period Surplus	33,259	33,259	34,461	35,053	35,648	36,223	36,778
Total Revenue	94,659	94,659	95,861	96,453	97,048	97,623	98,178
<u>Expenditures</u>							
Salaries & Benefits	703	177	698	712	730	748	767
Consulting & Professional Services	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Shared Overhead	92	21	110	93	95	97	100
Total General	60,795	60,198	60,808	60,805	60,825	60,845	60,867
Total Expenditures	60,795	60,198	60,808	60,805	60,825	60,845	60,867
Revenue less Expenditures	33,864	34,461	35,053	35,648	36,223	36,778	37,311
Surplus (Deficit)	33,864	34,461	35,053	35,648	36,223	36,778	37,311

Date: January 30, 2019
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Mosquito Control
Service Purpose: To reduce nuisance mosquito populations at Wasa, Tata Creek and Skookumchuck areas
Participants: A portion of Electoral Area E - Wasa, Tata Creek and Skookumchuck

Operational Items:

- Mosquito control continues to be challenging with changing weather patterns and seemingly unpredictable snowfall, rainfall and warming trends that have resulted in varying mosquito control challenges. With the removal of the Thunderhoof Dam in 2016, Kootenay River water levels that were once held back by the dam are encroaching areas susceptible to flood water during pre-freshet conditions and require treatment by ground and aerial. Aerial follow up treatments have also been required towards the end of freshet in areas susceptible to flood waters. Budget items include:

\$35,000	Replenish treatment stock (320 bags) for the 2019 season.
----------	---

Capital Items:

- None.

CFO Comments:

- Requires \$1,000 = 1% increase in 2019.
- Unable to transfer \$30,000 to reserves as budgeted in 2018 due to active mosquito season.
- Had decreased budget from \$150,000 in 2016 to \$132,000 in 2018 = 17.5% decrease.



Mosquito Control
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$132,000	\$132,000	\$133,000	\$134,000	\$139,000	\$140,000	\$141,500
Fees & Charges	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Interest		21					
Prior Period Surplus	35,165	35,165	1,347		490	390	95
Total Revenue	168,665	168,686	135,847	135,500	140,990	141,890	143,095
<u>Expenditures</u>							
Salaries & Benefits	4,556	3,039	4,767	4,938	5,062	5,191	5,318
Administration & Overhead	1,630	693	2,517	1,630	3,580	1,630	1,630
Operations & Maintenance	38,000	63,557	38,000	38,500	39,000	39,000	40,000
Vehicle & Hauling Costs	500	492	300	300	300	300	300
Consulting & Professional Services	85,000	98,796	85,000	85,000	88,000	95,000	95,000
Shared Overhead	597	763	763	642	658	674	691
Total General	130,283	167,340	131,347	131,010	136,600	141,795	142,939
Total Expenditures	130,283	167,340	131,347	131,010	136,600	141,795	142,939
Revenue less Expenditures	38,382	1,347	4,500	4,490	4,390	95	156
Transfers to Reserves	(30,000)		(4,500)	(4,000)	(4,000)		
Surplus (Deficit)	8,382	1,347		490	390	95	156
Reserve Funds		123,079					

Date: November 26, 2018
Submitted by: Shannon Moskal, Corporate Officer
Service Name: Elk Valley Victim Assistance Service
Service Purpose: Operation of the Elk Valley Victim Assistance Program
Participants: Electoral Areas A & B (portion), Fernie, Sparwood, Elkford

Operational Items:

- The RDEK's annual contribution to operation of the Program has been increased by 1% to \$11,388.
- The Provincial Grant for 2018/19 is \$46,680.
- The Program runs from April 1st – March 31st.

Capital Items:

- None

CFO Comments:

- Tax increase for 2019 estimated at \$565.



**EV Victim Assistance
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$14,258	\$14,258	\$14,823	\$14,586	\$14,750	\$14,915	\$15,081
Payments in Lieu of Taxes		8					
Provincial Grants	49,283	51,228	46,680	46,680	46,680	46,680	46,680
Prior Period Surplus	(53)	(53)	1,569				
Total Revenue	63,488	65,441	63,072	61,266	61,430	61,595	61,761
<u>Expenditures</u>							
Salaries & Benefits	1,537	2,819	1,580	1,612	1,653	1,694	1,736
Administration & Overhead			500				
Consulting & Professional Services	61,750	60,771	60,743	59,445	59,562	59,681	59,800
Shared Overhead	201	282	249	209	215	220	225
Total General	63,488	63,872	63,072	61,266	61,430	61,595	61,761
Total Expenditures	63,488	63,872	63,072	61,266	61,430	61,595	61,761
Revenue less Expenditures		1,569					
Surplus (Deficit)		1,569					

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Tie Lake Water Level Control
Service Purpose: Regulate and manage Tie Lake water level
Participants: Tie Lake area

Operational Items:

- Staff Salaries and Benefits decrease \$12,479 with the completion of the dam and weir upgrade.

Capital Items:

- None.

CFO Comments:

- Taxation will remain at \$147 per parcel for 2019 – 2022 generating \$28,077 per year. The 2023 taxation is expected to be reduced to \$11,020.
- Debt principal and interest payments will start in 2019 and end in 2022. Interest rates have increased to 2.75%.
- An estimated \$5,890 of remaining Community Works Funds will be carried over to 2019. Total CWF grant approved was \$387,000.
- Short term borrowing in 2018 was \$80,000 due to timing of taxation and construction, saving interest costs.
- Contributions to reserves resume in 2020 with \$1,500 for 3 years to build up \$4,500 operating reserve and then increased to \$4,500 to build up capital reserve.



**Tie Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

Revenue

Parcel Taxes	\$28,077	\$28,077	\$28,077	\$28,077	\$28,077	\$28,077	\$9,500
Local Government Grants & Regional Transfers	243,238	337,348	5,890				
Prior Period Surplus	(46,111)	(46,111)	337	891	569		630
Total Revenue	225,204	319,314	34,304	28,968	28,646	28,077	10,130

Expenditures

Salaries & Benefits	16,620	16,803	4,141	4,225	4,216	4,436	4,549
Administration & Overhead	100	224	200	205	210	215	220
Operations & Maintenance	500	86	250		500		
Vehicle & Hauling Costs	120	530	120	120	120	120	120
Interest	450	450	2,160	1,800	1,200	600	
Shared Overhead	2,364	1,325	652	549	563	576	591
Total General	20,154	19,419	7,523	6,899	6,809	5,947	5,480
Total Expenditures	20,154	19,419	7,523	6,899	6,809	5,947	5,480
Revenue less Expenditures	205,050	299,896	26,781	22,069	21,837	22,130	4,650
Debt Principal Repayment			(20,000)	(20,000)	(20,000)	(20,000)	
Short-term Borrowing	100,000	80,000					
Transfers to Reserves				(1,500)	(1,500)	(1,500)	(4,500)
Capital Expenditures	(305,050)	(379,558)	(5,890)				
Surplus (Deficit)		337	891	569	337	630	150

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Rosen Lake Water Level Control
Service Purpose: Regulate and manage the water level
Participants: Rosen Lake area

Operational Items:

- Staff Salaries and Benefits increase \$6,184 to oversee the lake buoy, dam security fence, and concrete access barrier installation.
- Grounds Maintenance includes the \$17,000 lake buoy, dam security fence, and dam access warning sign and \$1,500 to repair soil settlement at the dam culvert outlet.
- Maintenance also includes a \$1,250 contribution to the Rosen Lake Rate Payers to offset their insurance cost for monitoring and maintaining the level control structure.

Capital Items:

- None.

CFO Comments:

- Taxation increased to \$9,250 per year.
- Recommend application to MIABC Risk Management Grant for \$11,000 of the \$17,000 improvement project.
- Recommend drawing \$10,668 from reserves for the improvement project.
- No contribution to reserve in 2019. Contributions between \$3,250 to \$3,700 each year after.



**Rosen Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$8,000	\$8,000	\$9,250	\$9,250	\$9,250	\$9,250	\$9,250
Payments in Lieu of Taxes			11,000				
Prior Period Surplus	25,166	25,166	1,611				
Total Revenue	33,166	33,166	21,861	9,250	9,250	9,250	9,250
<u>Expenditures</u>							
Salaries & Benefits	2,886	3,380	8,836	2,377	2,548	2,720	2,918
Administration & Overhead	100	51	200	205	210	215	220
Operations & Maintenance	1,200	170	22,000	2,250	1,750	1,750	1,750
Vehicle & Hauling Costs	120	126	400	100	100	100	100
Shared Overhead	378	326	1,093	918	942	965	990
Total General	4,684	4,055	32,529	5,850	5,550	5,750	5,978
Total Expenditures	4,684	4,055	32,529	5,850	5,550	5,750	5,978
Revenue less Expenditures	28,482	29,111	(10,668)	3,400	3,700	3,500	3,272
Transfers to Reserves	(27,500)	(27,500)		(3,400)	(3,700)	(3,500)	(3,250)
Transfers from Reserves			10,668				
Surplus (Deficit)	982	1,611					22
Reserve Funds		34,247					



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Lazy Lake Water Level Control
Service Purpose: Regulate and manage the level control service
Participants: Lazy Lake adjacent property owners

Operational Items:

- No significant changes to the budget

Capital Items:

- None.

CFO Comments:

- No change to parcel tax in the five-year plan.



Lazy Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Parcel Taxes	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260
Prior Period Surplus	534	534	1,013	873	730	558	360
Total Revenue	1,794	1,794	2,273	2,133	1,990	1,818	1,620
<u>Expenditures</u>							
Salaries & Benefits	795	563	786	803	825	844	865
Administration & Overhead	40	10	140	145	150	155	160
Operations & Maintenance	300	142	300	300	300	300	300
Vehicle & Hauling Costs	50	22	50	50	50	50	50
Shared Overhead	104	45	124	105	107	109	113
Total General	1,289	781	1,400	1,403	1,432	1,458	1,488
Total Expenditures	1,289	781	1,400	1,403	1,432	1,458	1,488
Revenue less Expenditures	505	1,013	873	730	558	360	132
Surplus (Deficit)	505	1,013	873	730	558	360	132

Date: January 29, 2019
Submitted by: Holly Ronnquist, CFO
Service Name: Columbia Valley Broadband Service
Service Purpose: Fibre Optic backbone running from just north of Canal Flats up to Spillimacheen
Participants: Invermere, Radium, Area F & G

Operational Items:

- Pole rental costs of \$51,707 per year and 82% of debt costs recovered through lease revenue.

Capital Items:

- None.

CFO Comments:

- Tax decrease of \$370 = 1%.



Broadband
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$29,145	\$29,145	\$28,775	\$28,775	\$28,775	\$28,775	\$28,775
Payments in Lieu of Taxes		25					
Fees & Charges	181,707	181,707	181,707	181,707	181,707	181,707	181,707
Interest		53					
Prior Period Surplus	2,550	2,550	3,433	2,831	2,233	1,607	951
Total Revenue	213,402	213,480	213,915	213,313	212,715	212,089	211,433

Expenditures

Salaries & Benefits	1,414	556	1,406	1,428	1,453	1,479	1,508
Operations & Maintenance	51,707	51,707	51,707	51,707	51,707	51,707	51,707
Interest	63,293	63,293	63,293	63,293	63,293	63,293	63,293
Shared Overhead	185	26	212	186	189	193	196
Total General	116,599	115,582	116,618	116,614	116,642	116,672	116,704
Total Expenditures	116,599	115,582	116,618	116,614	116,642	116,672	116,704
Revenue less Expenditures	96,803	97,898	97,297	96,699	96,073	95,417	94,729
Debt Principal Repayment	(94,466)	(94,465)	(94,466)	(94,466)	(94,466)	(94,466)	(94,466)
Surplus (Deficit)	2,337	3,433	2,831	2,233	1,607	951	263



2019 Budget Information Report

February Board

File : Fhh 503 001

Dept. File: A ho 211 001

Date: January 30, 2019
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Elk Valley Regional Airport
Service Purpose: To operate and maintain a year-round airstrip for use by the public
Participants: Electoral Area A, Fernie, Sparwood and Elkford

Operational Items:

- The Elk Valley Regional Airport is located 12 km north of Sparwood on the east side of the Lower Elk Valley Rd. Budget highlights include:

\$24,000	Crack seal the entire runway. In previous years \$15,000 was budgeted, however this was not enough to complete the entire runway. Runway sealing is done every 2 years.
----------	---

Capital Items:

- No capital items.

CFO Comments:

- Tax increase for 2019 estimated at \$3,504 = 9.4%.
- Drawing down surplus 2019 – 2021 to minimize tax increases.
- Transferring \$7,500 from the painting and crack sealing reserve in 2019.



EV Airport
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$37,303	\$37,303	\$40,807	\$43,032	\$45,650	\$47,250	\$51,926
Payments in Lieu of Taxes		21					
Fees & Charges	6,500	7,460	6,500	6,500	6,500	6,500	6,500
Interest		105					
Prior Period Surplus	12,548	12,548	6,599		3,053	3,404	29
Total Revenue	56,351	57,437	53,906	49,532	55,203	57,154	58,455
<u>Expenditures</u>							
Salaries & Benefits	6,729	6,059	6,796	6,933	7,106	7,284	7,465
Administration & Overhead	4,545	4,170	5,540	4,645	4,770	4,895	5,020
Operations & Maintenance	27,545	22,854	47,000	33,000	47,000	23,000	48,000
Vehicle & Hauling Costs	500	975	500	500	500	500	500
Telephone & Utilities	1,150	1,101	500	500	500	500	500
Shared Overhead	882	573	1,070	901	923	946	970
Total General	41,351	35,733	61,406	46,479	60,799	37,125	62,455
Total Expenditures	41,351	35,733	61,406	46,479	60,799	37,125	62,455
Revenue less Expenditures	15,000	21,704	(7,500)	3,053	(5,596)	20,029	(4,000)
Transfers to Reserves	(15,000)	(15,000)	(10,000)	(10,000)	(15,000)	(20,000)	(20,000)
Transfers from Reserves			17,500	10,000	24,000		24,000
Surplus (Deficit)		6,704		3,053	3,404	29	
Reserve Funds		62,958					

Date: January 18, 2019
Submitted by: Shannon Moskal, Corporate Officer
Service Name: Cemeteries Local Service
Service Purpose: To provide for the construction, maintenance and operation of cemeteries with the Electoral Areas
Participants: All Electoral Areas

Operational Items:

- Costs are borne by the Electoral Area in which the cemetery is located. Grants are provided to other organizations for operation of the cemeteries.
- Electoral Area B – No funding contributions for the Jaffray or Baynes Lake cemeteries.
- Electoral Area C – No funding contribution for the Wardner Cemetery.
- Electoral Area E – Wasa Columbaria operational grant of \$800.
- Electoral Area F – Mount View and Windermere Cemeteries (\$22,500 grant to District of Invermere). Fairmont Cemetery (\$4,000 grant to Fairmont Evergreen Cemetery Association).
- Electoral Area F Reserve - \$2,000 is being placed into reserve for future replacement cost of a columbarium in the Invermere Cemetery.

CFO Comments:

- No taxes for Electoral Areas B & C until required.
- Tax increase for Electoral Area E of \$679.
- Tax increase for Electoral Area F of \$701.



**Area B Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition						\$400	\$724
Prior Period Surplus	2,371	2,371	2,352	1,689	1,028	351	56
Total Revenue	2,371	2,371	2,352	1,689	1,028	751	780
<u>Expenditures</u>							
Salaries & Benefits	519	18	573	585	600	615	630
Shared Overhead	67	1	90	76	77	80	82
Total General	586	19	663	661	677	695	712
Total Expenditures	586	19	663	661	677	695	712
Revenue less Expenditures	1,785	2,352	1,689	1,028	351	56	68
Surplus (Deficit)	1,785	2,352	1,689	1,028	351	56	68



Area C Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$298	\$298				\$450	\$743
Prior Period Surplus	3,061	3,061	3,340	2,061	1,286	480	96
Total Revenue	3,359	3,359	3,340	2,061	1,286	930	839

Expenditures

Salaries & Benefits	1,990	18	1,105	628	656	680	681
Shared Overhead	44	1	174	147	150	154	158
Total General	2,034	19	1,279	775	806	834	839
Total Expenditures	2,034	19	1,279	775	806	834	839
Revenue less Expenditures	1,325	3,340	2,061	1,286	480	96	
Surplus (Deficit)	1,325	3,340	2,061	1,286	480	96	



Area E Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

Revenue

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
Requisition	\$676	\$676	\$1,355	\$1,511	\$1,577	\$1,645	\$1,712
Prior Period Surplus	458	458	108				
Total Revenue	1,134	1,134	1,463	1,511	1,577	1,645	1,712

Expenditures

Salaries & Benefits	340	278	573	585	600	615	630
Grants	750	725	800	850	900	950	1,000
Shared Overhead	44	23	90	76	77	80	82
Total General	1,134	1,026	1,463	1,511	1,577	1,645	1,712

Total Expenditures	1,134	1,026	1,463	1,511	1,577	1,645	1,712
---------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Revenue less Expenditures

108

Surplus (Deficit)

108



**Area F Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$25,299	\$25,299	\$26,000	\$27,250	\$31,539	\$31,742	\$31,767
Local Government Grants & Regional Transfers	1,400	1,754	1,700	1,700	1,700	1,700	1,700
Prior Period Surplus	8,271	8,271	6,336	4,613	145		
Total Revenue	34,970	35,324	34,036	33,563	33,384	33,442	33,467
<u>Expenditures</u>							
Salaries & Benefits	858	345	797	813	776	831	853
Consulting & Professional Services	18,750	18,617	22,500	22,500	22,500	22,500	22,500
Grants	4,000		4,000	8,000	8,000	8,000	8,000
Shared Overhead	112	26	126	105	108	111	114
Total General	23,720	18,988	27,423	31,418	31,384	31,442	31,467
Total Expenditures	23,720	18,988	27,423	31,418	31,384	31,442	31,467
Revenue less Expenditures	11,250	16,336	6,613	2,145	2,000	2,000	2,000
Transfers to Reserves	(10,000)	(10,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Surplus (Deficit)	1,250	6,336	4,613	145			
Reserve Funds		10,000					

Date: March 4, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Street Lighting – Moyie, Wardner, Elko, West Fernie, King-Cobham, Wilmer, Windermere, Edgewater and Jaffray
Service Purpose: Provide lighting to improve visibility and safety for pedestrians and traffic.
Participants: Service Areas in Electoral Area A, B, C, F, G

Operational Items:

- One of the Board's Strategic Priorities for 2018 was to look at the possibility of expanding the Jaffray Intersection Lighting service area and adding additional intersection lights in the South Country. This project has been moved to 2019 and requires additional wages and an estimated \$500 for advertising to evaluate the service area expansion option. Hydro costs would also increase as a result of the additional lighting.
- Normal operations for all other Street Lighting Service Areas.

Capital Items:

- None

CFO Comments:

- Taxation for Jaffray Intersection Streetlighting is expected to increase to \$4.60 per parcel in 2019 only, due to the streetlight expansion project.
- Wage and shared overhead budgets for Jaffray Intersection Street Lighting will return to normal levels once the street light expansion project is complete. Increased hydro costs will be shared among all properties in the expanded area.



**Moyie Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$5,303	\$5,303	\$5,350	\$5,550	\$5,750	\$5,950	\$6,192
Provincial Grants	190	255	260	260	260	260	260
Prior Period Surplus	704	704	763	650	495	336	172
Total Revenue	6,197	6,262	6,373	6,460	6,505	6,546	6,624
<u>Expenditures</u>							
Salaries & Benefits	140	116	144	146	150	154	156
Telephone & Utilities	5,500	5,368	5,556	5,800	6,000	6,200	6,448
Shared Overhead	18	15	23	19	19	20	20
Total General	5,658	5,499	5,723	5,965	6,169	6,374	6,624
Total Expenditures	5,658	5,499	5,723	5,965	6,169	6,374	6,624
Revenue less Expenditures	539	763	650	495	336	172	
Surplus (Deficit)	539	763	650	495	336	172	



**Wardner Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$4,279	\$4,279	\$4,000	\$4,100	\$4,200	\$4,300	\$4,400
Prior Period Surplus	97	97	516	513	478	400	273
Total Revenue	4,376	4,376	4,516	4,613	4,678	4,700	4,673
<u>Expenditures</u>							
Salaries & Benefits	554	138	144	146	150	154	156
Telephone & Utilities	3,750	3,706	3,836	3,970	4,109	4,253	4,359
Shared Overhead	72	16	23	19	19	20	20
Total General	4,376	3,861	4,003	4,135	4,278	4,427	4,535
Total Expenditures	4,376	3,861	4,003	4,135	4,278	4,427	4,535
Revenue less Expenditures		516	513	478	400	273	138
Surplus (Deficit)		516	513	478	400	273	138



**Elko Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$2,834	\$2,834	\$2,970	\$3,150	\$3,250	\$3,350	\$3,450
Prior Period Surplus	134	134	68	54	71	82	82
Total Revenue	2,968	2,968	3,038	3,204	3,321	3,432	3,532
<u>Expenditures</u>							
Salaries & Benefits	190	160	196	196	200	204	206
Telephone & Utilities	2,760	2,724	2,819	2,918	3,020	3,126	3,306
Shared Overhead	18	17	23	19	19	20	20
Total General	2,968	2,900	3,038	3,133	3,239	3,350	3,532
Total Expenditures	2,968	2,900	3,038	3,133	3,239	3,350	3,532
Revenue less Expenditures		68		71	82	82	
Surplus (Deficit)		68		71	82	82	



**King-Cobham Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$3,996	\$3,996	\$4,200	\$4,300	\$4,400	\$4,500	\$4,600
Prior Period Surplus	67	67	79	137	158	131	50
Total Revenue	4,063	4,063	4,279	4,437	4,558	4,631	4,650
<u>Expenditures</u>							
Salaries & Benefits	140	128	144	146	150	154	156
Telephone & Utilities	3,905	3,840	3,975	4,114	4,258	4,407	4,463
Shared Overhead	18	15	23	19	19	20	20
Total General	4,063	3,983	4,142	4,279	4,427	4,581	4,639
Total Expenditures	4,063	3,983	4,142	4,279	4,427	4,581	4,639
Revenue less Expenditures		79	137	158	131	50	11
Surplus (Deficit)		79	137	158	131	50	11



**Wilmer Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$6,450	\$6,450	\$6,650	\$6,850	\$7,050	\$7,250	\$7,450
Prior Period Surplus	815	815	862	754	617	437	205
Total Revenue	7,265	7,265	7,512	7,604	7,667	7,687	7,655
<u>Expenditures</u>							
Salaries & Benefits	140	29	144	146	150	154	156
Telephone & Utilities	6,450	6,368	6,591	6,822	7,061	7,308	7,360
Shared Overhead	18	5	23	19	19	20	20
Total General	6,608	6,402	6,758	6,987	7,230	7,482	7,536
Total Expenditures	6,608	6,402	6,758	6,987	7,230	7,482	7,536
Revenue less Expenditures	657	862	754	617	437	205	119
Surplus (Deficit)	657	862	754	617	437	205	119



**Windermere Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$14,800	\$14,800	\$14,800	\$15,450	\$16,100	\$16,750	\$17,400
Prior Period Surplus	1,698	1,698	1,711	1,155	719	379	115
Total Revenue	16,498	16,498	16,511	16,605	16,819	17,129	17,515
<u>Expenditures</u>							
Salaries & Benefits	140	100	144	146	150	154	156
Telephone & Utilities	14,850	14,675	15,189	15,721	16,271	16,840	17,297
Shared Overhead	18	13	23	19	19	20	20
Total General	15,008	14,788	15,356	15,886	16,440	17,014	17,473
Total Expenditures	15,008	14,788	15,356	15,886	16,440	17,014	17,473
Revenue less Expenditures	1,490	1,711	1,155	719	379	115	42
Surplus (Deficit)	1,490	1,711	1,155	719	379	115	42



**Edgewater Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018 BUDGET</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>
<u>Revenue</u>							
Requisition	\$14,600	\$14,600	\$14,800	\$15,275	\$15,750	\$16,225	\$16,700
Prior Period Surplus	2,267	2,267	2,458	2,189	1,875	1,492	1,020
Total Revenue	16,867	16,867	17,258	17,464	17,625	17,717	17,720
<u>Expenditures</u>							
Salaries & Benefits	140	11	144	146	150	154	156
Telephone & Utilities	14,600	14,398	14,902	15,424	15,964	16,523	17,401
Shared Overhead	18		23	19	19	20	20
Total General	14,758	14,409	15,069	15,589	16,133	16,697	17,577
Total Expenditures	14,758	14,409	15,069	15,589	16,133	16,697	17,577
Revenue less Expenditures	2,109	2,458	2,189	1,875	1,492	1,020	143
Surplus (Deficit)	2,109	2,458	2,189	1,875	1,492	1,020	143



**Jaffray Intersection Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$920	\$920	\$3,337	\$6,562	\$5,997	\$6,187	\$6,280
Provincial Grants	400	590	590	590	590	590	590
Prior Period Surplus	1,377	1,377	1,573				
Total Revenue	2,697	2,887	5,500	7,152	6,587	6,777	6,870
<u>Expenditures</u>							
Salaries & Benefits	168	29	3,186	3,996	3,324	3,404	3,485
Administration & Overhead			500				
Telephone & Utilities	1,300	1,281	1,326	2,744	2,840	2,940	2,942
Shared Overhead	19	5	488	412	423	433	443
Total General	1,487	1,314	5,500	7,152	6,587	6,777	6,870
Total Expenditures	1,487	1,314	5,500	7,152	6,587	6,777	6,870
Revenue less Expenditures	1,210	1,573					
Surplus (Deficit)	1,210	1,573					

Date: February 26, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Holly Ronnquist, CFO
Service Name: Columbia Valley Recreation
Service Purpose: Provides for the operations and maintenance of the Eddie Mountain Memorial Ice Arena situated in downtown Invermere; provides a operating and capital grants to the Canal Flats Arena and provides grants to selected recreation amenities in the Columbia Valley
Participants: Electoral Area F, Invermere, Radium Hot Springs, Canal Flats, Jumbo, and a portion of Electoral Area G

Operational Items:

Eddie Mountain Memorial Arena

- The Eddie Mountain Arena has just completed an intensive review from Worksafe BC and addressed some issues identified as a consequence of the incident at the Fernie Arena. Staff has worked hard to meet all the requirements and to update practices and procedures to ensure the safety of workers and the public that attend events at the facility. Through diligence and annual investments, all of the major components have been well maintained or recently upgraded. Given the age of the facility it remains in great condition and proposed additions to budget in 2019 are to ensure continued quality experiences.
- Upgrades to washrooms and change rooms for toilets, urinals and showers \$18,000.
- Upgrade to security camera systems \$2,000.

Canal Flats Arena

- Grant from CV Recreation for operating costs projected to be similar to 2018 at \$201,920.
- The 2018 budget projected a grant of \$183,300, which was not attainable due to higher inflation, training and maintenance costs.

Capital Items:

Eddie Mountain Memorial Arena

- Phase 2 of flooring replacement (lobby & washrooms) \$ 61,000.
- Paint second half of building \$30,000 (completes project started in 2018).
- Compressor replacement (one of two) \$35,000 – Staff obtained re-conditioned unit, savings approx. \$95,000. Second compressor scheduled for 2021 budget est. \$130,500.
- 2020 scheduled capital projects are to finish flooring \$20,000, replace dehumidifier \$119,000 and replace PA System \$50,000.

Canal Flats Arena

- 2019 projects include \$21,000 for small capital upgrades and \$12,000 for compressor rebuild. Request for \$13,000 for timber frame for front entrance.
- 2020 projects include \$24,308 for small capital upgrades and \$128,750 for chiller replacement.

CFO Comments:

- Tax increase reduced to \$26,605 = 2.7%.
- Option to approve request from Canal Flats for \$13,000 for timber frame at front entrance = 1.4%, bringing 2019 total increase to 6.3%. Not supported at Feb 2019 Committee meeting.
- 2020 tax increase estimated at \$31,000 = 3%.
- 2019 is the final year for grant agreement with District of Invermere for funding of \$125,000 per year for the Columbia Valley Centre, which included funding for construction costs. Budget includes option to fund \$36,000 per year from 2020 on.
- Budget provides \$760,000 in funding for capital projects for both arenas from 2019 – 2023.
- Budget proposes reserve contributions of \$150,000 per year starting in 2023 to fund larger capital projects for the Eddie Mountain Arena and Canal Flats Arena to 2040 totalling \$1.8 million. The Eddie Mountain Arena pad replacement project has been moved past 2040.
- Short term borrowing for Canal Flats Arena upgrades will be paid off in 2020.
- New short-term borrowing required for Eddie Mountain Arena in 2020 for a dehumidifier to be paid off in 2022.



CV Recreation
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$988,229	\$988,229	\$1,014,834	\$1,048,000	\$1,073,000	\$1,087,000	\$1,091,000
Payments in Lieu of Taxes	4,177	4,457	4,427	4,427	4,427	4,427	4,427
Local Government Grants & Regional Transfers	35,800	43,752	43,000	43,000	43,000	43,000	43,000
Fees & Charges	169,950	236,790	205,000	206,150	207,150	208,150	209,150
Interest		1,356					
Prior Period Surplus	114,905	114,905	105,656	20,000	38,000	20,000	10,000
Total Revenue	1,313,061	1,389,490	1,372,917	1,321,577	1,365,577	1,362,577	1,357,577
<u>Expenditures</u>							
Salaries & Benefits	5,237	3,537	4,786	4,857	4,980	5,105	5,230
Grants	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant for Canal Flats Arena	231,100	231,100	234,920	353,758	229,937	396,897	319,875
Grant - Invermere multi-use facility	125,000	125,000	125,000	36,000	36,000	36,000	36,000
Grant - Lake Windermere Whiteway	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Grant - Akisq'nuk Rec Facility	80,000	60,000	60,000	60,000	60,000	60,000	
Interest	2,000	2,000	1,500	680	1,500	150	
Shared Overhead	686	453	750	631	647	664	680
Total General	453,523	431,590	436,456	465,426	342,564	508,316	371,285
<u>Eddie Mountain Memorial Arena</u>							
Salaries & Benefits	418,371	407,268	444,482	453,259	464,461	475,779	487,072
Administration & Overhead	31,800	26,050	28,350	29,250	30,050	30,750	31,500
Operations & Maintenance	119,616	80,836	99,100	73,100	78,100	78,100	78,100
Vehicle & Hauling Costs	8,500	9,253	9,000	9,200	9,400	9,600	9,800
Consulting & Professional Services	8,000	1,380	8,200	8,200	8,200	8,200	8,200
Telephone & Utilities	143,524	144,011	147,544	152,625	156,445	159,557	162,912
Shared Overhead	51,727	51,507	54,785	54,517	55,880	57,275	58,708
Total Eddie Mountain Memorial Arena	781,538	720,305	791,461	780,151	802,536	819,261	836,292
Total Expenditures	1,235,061	1,151,895	1,227,917	1,245,577	1,145,100	1,327,577	1,207,577
Revenue less Expenditures	78,000	237,595	145,000	76,000	220,477	35,000	150,000



CV Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Debt Principal Repayment	(33,000)	(33,000)	(33,000)	(34,000)	(90,000)	(10,000)	
Debt Borrowing				100,000			
Transfers to Reserves							(150,000)
Transfers from Reserves	65,000		34,000	65,000			
Capital Expenditures	(110,000)	(98,938)	(126,000)	(189,000)	(130,477)	(25,000)	
Surplus (Deficit)		105,656	20,000	18,000			
Capital Reserve		120,045					



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: January 9, 2019
Submitted by: Holly Ronnquist, CFO
Service Name: Edgewater Recreation
Service Purpose: To provide funding for recreation in Edgewater
Participants: Edgewater Recreation Service Area

Operational Items:

- Buildings and grounds maintenance increased to \$3,000.

Capital Items:

- 2019 Capital contribution to be used to install a folding door between the lobby and hall.

CFO Comments:

- 2019 tax increase \$2,499 = 5.9%.



**Edgewater Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$42,390	\$42,390	\$44,889	\$45,385	\$45,593	\$45,804	\$46,014
Fees & Charges	1,490	1,080	1,490	1,490	1,490	1,490	1,490
Prior Period Surplus	1,172	1,172	418				
Total Revenue	45,052	44,642	46,797	46,875	47,083	47,294	47,504
<u>Expenditures</u>							
Salaries & Benefits	3,442	1,110	3,708	3,780	3,876	3,973	4,070
Administration & Overhead	4,060	3,208	4,005	4,105	4,205	4,305	4,405
Operations & Maintenance	2,500	5,505	3,000	3,000	3,000	3,000	3,000
Grants	34,100	34,100	35,000	35,000	35,000	35,000	35,000
Telephone & Utilities	500	162	500	500	500	500	500
Shared Overhead	450	139	584	490	502	516	529
Total General	45,052	44,224	46,797	46,875	47,083	47,294	47,504
Total Expenditures	45,052	44,224	46,797	46,875	47,083	47,294	47,504
Revenue less Expenditures		418					
Surplus (Deficit)		418					



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: January 30, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Area A Parks
Service Purpose: There currently are no parks in Area A.
Participants: Electoral Area A

Operational Items:

- West Fernie Thompson Park was transferred to the City of Fernie in December 2017.

Capital Items:

- None anticipated

CFO Comments:

- Returning surplus to Area A taxpayers in 2019 through a negative tax requisition estimated at -\$10,500.



Area A Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition			(\$10,640)				
Prior Period Surplus	11,088	11,088	10,640				
Total Revenue	11,088	11,088					
<u>Expenditures</u>							
Salaries & Benefits		163					
Shared Overhead		18					
Total General		181					
West Fernie Park							
Salaries & Benefits		214					
Operations & Maintenance	11,088						
Vehicle & Hauling Costs		19					
Shared Overhead		33					
Total West Fernie Park	11,088	267					
Total Expenditures	11,088	448					
Revenue less Expenditures		10,640					
Surplus (Deficit)		10,640					

Date: January 30, 2019
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Electoral Area B Parks
Service Purpose: To operate and maintain day use parks, lake accesses, a trail and a boat launch for public use and enjoyment
Participants: Electoral Area B

Operational Items:

- **Dawson's Path** provides a gravel trail located 0.5 km south of Jaffray on the east side of the Jaffray Baynes Lake Rd. The trail continues to operate within anticipated operation and maintenance costs.
- **Rosen Lake Public Accesses** provide day use parks and lake accesses located 5 km north of Jaffray on Rosen Lake Rd (west access) and Rosen Lake Rd East (east access). Budget increases include:

\$1,000	Improve the step from the beach to the foreshore area at the west access.
---------	---

- **Waldo Cove Regional Park** provides a day use park and boat launch located south of Sharpe Rd on the east side of Koocanusa Lake and 4 km south of Baynes Lake. The park is currently under tenure and operated and maintained by the Friends of Lake Koocanusa Society (FOLKS). FOLKS have requested that the RDEK become involved in the development of the park with continued operation and maintenance by the FOLKS. The RDEK is in the process of applying for tenure of the park and boat launch areas. RDEK involvement (park development) hinges on tenure application and acceptance. Anticipated budget items for park development include:

\$2,000	Install kiosk with signage/map and various park signage.
\$2,000	Staff Salaries and misc. costs

Capital Items:

- No capital items

CFO Comments:

- Total cost for Waldo Cove Park \$9,863 in 2019, \$28,085 in 2020, leveling off to \$11,200 each year after.
- Cancelling all transfers to reserves in 2019 and 2020 to help offset the cost of the new Waldo Cove Park.



Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$10,000	\$10,000	\$10,000	\$36,680	\$22,250	\$23,139	\$22,714
Prior Period Surplus	10,299	10,504	9,278				
Total Revenue	20,299	20,504	19,278	36,680	22,250	23,139	22,714
Expenditures							
Salaries & Benefits		68	7,298	8,457	7,548	7,643	7,739
Administration & Overhead	400	317	750	450	450	450	450
Operations & Maintenance			2,000	18,700	2,700	2,700	2,700
Shared Overhead			567	478	489	502	514
Total General	400	385	10,615	28,085	11,187	11,295	11,403
Rosen Lake Access							
Salaries & Benefits	2,768	2,301	2,889	2,945	3,019	3,087	3,159
Administration & Overhead	265	179	375	435	395	455	415
Operations & Maintenance	3,150	2,552	2,350	1,600	1,600	1,600	1,600
Vehicle & Hauling Costs	200	189	200	200	200	225	225
Shared Overhead	194	277	249	210	215	221	226
Total Rosen Lake Access	6,577	5,498	6,063	5,390	5,429	5,588	5,625
Dawson's Path							
Salaries & Benefits	796	742	845	861	883	898	921
Administration & Overhead	185	167	130	135	140	145	150
Operations & Maintenance	1,450	1,249	1,450	2,050	1,450	2,050	1,450
Vehicle & Hauling Costs	75	76	75	75	75	75	75
Shared Overhead	77	109	100	84	86	88	90
Total Dawson's Path	2,583	2,343	2,600	3,205	2,634	3,256	2,686
Total Expenditures	9,560	8,226	19,278	36,680	19,250	20,139	19,714
Revenue less Expenditures	10,739	12,278			3,000	3,000	3,000
Transfers to Reserves	(3,000)	(3,000)			(3,000)	(3,000)	(3,000)



Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
Surplus (Deficit)	7,739	9,278					
Reserve Funds		3,000					

2019 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Q em 126 002

Date: January 30, 2019
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Electoral Area C Parks
Service Purpose: To operate and maintain a day use park and river access for public use and enjoyment
Participants: Electoral Area C

Operational Items:

- **Aldridge Regional Park** provides a day use park with river access located on Braunagel Rd on the west side of the Moyie River (south end of Moyie lake). Budget increases include:

\$1,500	Danger tree removal.
---------	----------------------

Capital Items:

- None.

CFO Comments:

- Taxation remains low at \$3,650.
- Reserve fund created in 2019 with contributions of \$1,000 per year.



Area C Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$3,650	\$3,650	\$3,650	\$3,650	\$3,650	\$3,650	\$4,036
Prior Period Surplus	1,972	1,972	3,024	1,470	1,065	621	138
Total Revenue	5,622	5,622	6,674	5,120	4,715	4,271	4,174
<u>Expenditures</u>							
Salaries & Benefits	1,105	1,287	1,197	1,221	1,251	1,281	1,313
Administration & Overhead	274	267	480	335	340	345	350
Operations & Maintenance	2,700	783	2,250	1,250	1,250	1,250	1,250
Vehicle & Hauling Costs	100	108	100	100	100	100	100
Shared Overhead	136	154	177	149	153	157	161
Total General	4,315	2,598	4,204	3,055	3,094	3,133	3,174
Total Expenditures	4,315	2,598	4,204	3,055	3,094	3,133	3,174
Revenue less Expenditures	1,307	3,024	2,470	2,065	1,621	1,138	1,000
Transfers to Reserves			(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Surplus (Deficit)	1,307	3,024	1,470	1,065	621	138	

Date: January 30, 2019
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Electoral Area E Parks
Service Purpose: To operate and maintain day use parks, a lake access and a boat launch for public use and enjoyment
Participants: Electoral Area E

Operational Items:

- **Avery Road Public Access** provides a day use lake access located 22 km west of Kimberley on Avery Rd (north side of St. Mary Lake). The lake access continues to operate within anticipated operation and maintenance costs.
- **St. Mary Lake Regional Park** provides a day use park and boat launch located 20 km from Kimberley on Lake Front Drive at the east side of St. Mary Lake. The park was created as a new Electoral Area E park through an agreement with the landowner in the summer of 2018. Initial projects at the park included beach clean up and protection, development of a boat launch area, road improvements and signage installation. Budget includes:

\$6,000	Install barrier rocks adjacent to beach area.
\$15,000	Develop 8 picnic sites with picnic tables and fire pits.
\$3,000	Tree debris cleanup adjacent to beach area.
\$1,500	Install kiosk and signage/map.
\$2,500	Park Grand Opening Event

- **Cherry Creek Falls Regional Park** provides a day use park located 9 km east of Kimberley and 2 km north of Highway 95A on the Tata the Lost Dog Forest Service Rd. Budget includes:

\$6,000	Continue fire smart work; with a focus along the creek trail and along the new loop trail to the newly installed bench near the east side of the park boundary.
\$4,500	Complete waterfall barrier fence extension; will apply to MIABC for funding.
\$1,000	Porta Potti Rental (June, July, August)

Capital Items:

- None.

CFO Comments:

- Tax Decrease of \$10,224 = 21% for Electoral Area E Parks with taxes stabilizing around \$38,000.
- Reserve for future improvements at Area E Parks, transfers of \$11,500 in 2019 and \$5,000 each year after. If not successful in MIABC grant application, transfer to surplus will be \$7,000 in 2019.



Area E Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

Requisition	\$49,050	\$49,050	\$38,826	\$37,929	\$37,067	\$38,110	\$38,241
Local Government Grants & Regional Transfers			4,500				
Interest		583					
Prior Period Surplus	7,126	7,126	37,158				
Total Revenue	56,176	56,759	80,484	37,929	37,067	38,110	38,241

Expenditures

Salaries & Benefits	400	903	651	656	663	669	676
Administration & Overhead	700	330	700	700	400	700	400
Shared Overhead		52	40	33	34	35	36
Total General	1,100	1,286	1,391	1,389	1,097	1,404	1,112

Avery Road Lake Access

Salaries & Benefits	1,456	1,617	1,548	1,577	1,618	1,653	1,694
Administration & Overhead	99	100	170	175	180	185	190
Operations & Maintenance	1,450	769	1,450	2,450	1,450	1,700	2,700
Vehicle & Hauling Costs	150	165	175	175	200	200	200
Shared Overhead	164	244	210	177	181	186	191
Total Avery Road Lake Access	3,319	2,894	3,553	4,554	3,629	3,924	4,975

Cherry Creek Falls

Salaries & Benefits	2,985	2,215	3,164	3,227	3,307	3,381	3,464
Administration & Overhead	99	122	170	175	180	185	190
Operations & Maintenance	6,300	4,281	13,000	4,100	4,000	4,100	4,000
Vehicle & Hauling Costs	350	178	350	350	350	350	350
Shared Overhead	346	265	443	373	382	392	402
Total Cherry Creek Falls	10,080	7,061	17,127	8,225	8,219	8,408	8,406

St. Mary's Lake

Salaries & Benefits	9,500	4,761	12,858	12,372	12,683	12,884	13,206
Administration & Overhead			3,650	1,175	1,200	1,225	1,250
Operations & Maintenance	27,177	3,492	28,200	4,200	3,200	4,200	3,200
Consulting & Professional Services	5,000		1,000				
Shared Overhead		107	1,205	1,014	1,039	1,065	1,092



Area E Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<i>Total St. Mary's Lake</i>	41,677	8,360	46,913	18,761	18,122	19,374	18,748
Total Expenditures	56,176	19,601	68,984	32,929	31,067	33,110	33,241
Revenue less Expenditures		37,158	11,500	5,000	6,000	5,000	5,000
Transfers to Reserves			(11,500)	(5,000)	(6,000)	(5,000)	(5,000)
Surplus (Deficit)		37,158					
Reserve Funds		10,216					

Date: January 30, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Area F Parks; Crossroads Ballpark, Windermere Beach, Fairmont Path.
Service Purpose: Provide public ballfields for both softball and baseball events located at the Crossroads in Windermere. To provide operation and maintenance of a day use public lake access park in Windermere. To provide a public walking path that allows residents safe travel along a busy corridor adjacent to Hot Springs Road in Fairmont
Participants: Electoral Area F

Operational Items:

- Crossroads Ballpark
 - In partnership with the Lion's Club, the purchase of a mobile pitcher's mound will add versatility to the facility, \$2500 budgeted as a contribution to a \$5000 purchase.
- Windermere Beach
 - Installation of an Automated External Defibrillator (AED) \$2000
- Fairmont Path
 - Fairmont Path continues to operate within anticipated operation and maintenance costs (snow removal is primary budget item).

Capital Items:

- None.

CFO Comments:

- \$504 taxation decrease.
- Utilizing surplus to minimize taxation increases in five-year plan.



Area F Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$71,504	\$71,504	\$71,000	\$74,000	\$75,000	\$76,000	\$77,000
Local Government Grants & Regional Transfers	6,400	5,431	5,400	5,400	5,400	5,400	5,400
Fees & Charges	6,000	8,707	6,000	6,000	6,000	6,000	6,000
Interest		408					
Prior Period Surplus	30,143	30,743	25,588	18,069	17,029	13,803	11,696
Total Revenue	114,047	116,793	107,988	103,469	103,429	101,203	100,096

Expenditures

Salaries & Benefits			419	428	438	449	460
Administration & Overhead	420		420	420	420	420	420
Grants	57,500	57,500					
Shared Overhead			66	56	57	58	60
Total General	57,920	57,500	905	904	915	927	940

Windermere Beach

Salaries & Benefits	19,413	15,198	19,677	20,070	20,570	20,707	21,225
Administration & Overhead	652	610	800	820	840	860	880
Operations & Maintenance	17,050	11,270	9,800	8,000	7,800	6,250	9,800
Vehicle & Hauling Costs	400	549	450	450	500	500	500
Telephone & Utilities	450	304	300	300	300	300	300
Shared Overhead	686	724	823	692	709	727	745
Total Windermere Beach	38,651	28,653	31,850	30,332	30,719	29,344	33,450

Crossroads Ballpark

Salaries & Benefits	5,121	4,773	4,891	4,990	5,114	5,243	5,375
Administration & Overhead	652	564	800	820	840	860	880
Operations & Maintenance	22,600	14,303	17,508	15,100	13,100	13,100	13,100
Vehicle & Hauling Costs	350	293	350	400	400	400	400
Consulting & Professional Services	20,500	19,593	20,500	20,500	25,000	26,000	26,000
Telephone & Utilities	350	350	350	350	400	400	450
Shared Overhead	671	436	771	649	665	682	699
Total Crossroads Ballpark	50,244	40,311	45,170	42,809	45,519	46,685	46,904

Fairmont Walking Path



Area F Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Salaries & Benefits	2,820	1,226	2,520	2,571	2,635	2,700	2,768
Administration & Overhead	192	167	135	140	145	150	155
Operations & Maintenance	1,250	300	1,250	1,250	1,250	1,250	1,250
Vehicle & Hauling Costs	100		100	100	100	100	100
Shared Overhead	370	140	397	335	343	351	360
Fairmont Walking Path	4,732	1,833	4,402	4,396	4,473	4,551	4,633
Total Expenditures	151,547	128,297	82,327	78,441	81,626	81,507	85,927
Revenue less Expenditures	(37,500)	(11,504)	25,661	25,028	21,803	19,696	14,169
Transfers to Reserves			(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Transfers from Reserves	37,500	37,500					
Surplus (Deficit)		25,996	17,661	17,028	13,803	11,696	6,169
Reserve Funds		27,860					
Capital Reserve		270					

2019 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Q ga 126 001
Q ge 126 001

Date: January 30, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Area G Parks; Edgewater Path, Selkirk Community Park
Service Purpose: To provide a public walking path that allows residents (particularly school children) safe travel along a busy roadway from the community of Edgewater to Edgewater Elementary School. To provide a public green space for the residents of Wilmer.
Participants: Electoral Area G

Operational Items:

- Both Edgewater Path, and Selkirk Community Park continue to operate within anticipated operation and maintenance costs.

Capital Items:

- No Capital Items proposed.

CFO Comments:

- No tax increase projected in 5-year plan.



Area G Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Prior Period Surplus	21,690	22,122	23,432	20,542	17,412	14,367	10,902
Total Revenue	26,690	27,122	28,432	25,542	22,412	19,367	15,902
<u>Expenditures</u>							
<i>Edgewater Path</i>							
Salaries & Benefits	2,035	1,580	2,066	2,107	2,160	2,214	2,268
Administration & Overhead	250	100	325	335	345	355	365
Operations & Maintenance	1,250	920	1,400	1,400	1,400	1,400	1,400
Shared Overhead	267		325	274	281	288	295
Total Edgewater Path	3,802	2,601	4,116	4,116	4,186	4,257	4,328
<i>Wilmer Community Park</i>							
Salaries & Benefits	1,787	905	1,770	1,834	1,914	1,997	2,083
Administration & Overhead	500	100	255	510	265	520	275
Operations & Maintenance	1,300		1,250	1,250	1,250	1,250	1,250
Shared Overhead	417	85	499	420	430	441	452
Total Wilmer Community Park	4,004	1,090	3,774	4,014	3,859	4,208	4,060
Total Expenditures	7,806	3,691	7,890	8,130	8,045	8,465	8,388
Revenue less Expenditures	18,884	23,432	20,542	17,412	14,367	10,902	7,514
Surplus (Deficit)	18,884	23,432	20,542	17,412	14,367	10,902	7,514

Date: January 17, 2019
Submitted by: Holly Ronnquist, CFO
Service Name: Cranbrook Library Contribution
Service Purpose: To contribute to operating and capital costs of the Cranbrook Public Library
Participants: Electoral Area C

Operational Items:

- Budget includes \$6,833 funding for strategic priority funding, including expanding collection.

Capital Items:

- None.

CFO Comments:

- Tax increase of \$5,300 = 3.1%.
- Capital upgrade project debenture matures in 2025.



Cranbrook Library Contribution
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$172,000	\$172,000	\$177,300	\$184,200	\$191,450	\$195,300	\$198,300
Prior Period Surplus	11,231	11,231	10,564	3,975			
Total Revenue	183,231	183,231	187,864	188,175	191,450	195,300	198,300
<u>Expenditures</u>							
Salaries & Benefits	828	211	647	707	673	741	704
Administration & Overhead	790	249	790	790	790	790	790
Grants	172,174	172,174	182,350	186,592	189,900	193,679	196,714
Shared Overhead	107	33	102	86	87	90	92
Total General	173,899	172,667	183,889	188,175	191,450	195,300	198,300
Total Expenditures	173,899	172,667	183,889	188,175	191,450	195,300	198,300
Revenue less Expenditures	9,332	10,564	3,975				
Surplus (Deficit)	9,332	10,564	3,975				

Date: February 11, 2019
Submitted by: Holly Ronnquist, CFO
Service Name: Public Library Grants-In-Aid Service
Service Purpose: To assist in funding library services in the RDEK Region (except Cranbrook)
Participants: All municipalities and Electoral Areas, except Cranbrook and Area C

Operational Items:

- The Public Library Grants-In-Aid Service funding is divided into three subregions. The Columbia Valley Subregion which includes Invermere, Radium Hot Springs, Canal Flats and Areas F & G. The Central Subregion includes Kimberley and Electoral Area E. The Elk Valley Subregion includes Fernie, Sparwood, Elkford and Areas A & B. Property owners within each Subregion are taxed only for library grants provided in their Subregion.
- During 2018 budget deliberations, the Board granted an increase of \$14,540 to the Invermere Public Library and \$6,876 to the Radium Public Library resulting in the Columbia Valley Library Subregion reaching the maximum tax requisition of \$125,000.
- The RDEK has received requests from the Invermere Public Library for a further increase of \$24,978 and the Radium Public Library for a further increase of \$22,663 in the 2019 budget.
- In January 2019, the Board initiated a bylaw to increase the requisition limit for the CV Library Subregion to \$213,000 to allow room in the bylaw in the event that the Board approves all or part of the Invermere and Radium Public Libraries new budget request in the 2019 budget.

Capital Items:

- None.

CFO Comments:

- Overall tax increase of \$27,507 = 10.8% and reflects 2% inflationary increases plus additional increases of \$11,000 each for Invermere Public Library and Radium Hot Springs Public Library. This results in an increase of \$1.67 for a residential property valued at \$335,000.



**Libraries Grant-In-Aid
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$254,645	\$254,645	\$282,152	\$289,883	\$295,769	\$300,778	\$306,882
Payments in Lieu of Taxes		102					
Local Government Grants & Regional Transfers	4,038	5,364	5,250	5,250	5,250	5,250	5,250
Prior Period Surplus	3,832	3,832	2,562				
Total Revenue	262,515	263,943	289,964	295,133	301,019	306,028	312,132
<u>Expenditures</u>							
Salaries & Benefits	1,466	886	1,770	1,295	1,327	1,361	1,393
Administration & Overhead	1,100	711	1,100	1,100	1,100	1,100	1,100
Grants	259,758	259,758	286,893	292,570	298,421	303,390	309,458
Shared Overhead	191	25	201	168	171	177	181
Total General	262,515	261,381	289,964	295,133	301,019	306,028	312,132
Total Expenditures	262,515	261,381	289,964	295,133	301,019	306,028	312,132
Revenue less Expenditures		2,562					
Surplus (Deficit)		2,562					



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Fhh 503 001

Date: January 31, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Brisco Community Hall & Cemetery
Service Purpose: Funding to Brisco Recreation Commission for Community Hall & Cemetery
Participants: Service Area

Operational Items:

Operating grant \$11,100.

Capital Items:

- none

CFO Comments:

- [Enter CFO Comments]



Brisco Community Hall & Cemetery
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

Requisition
 Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
 Grants
 Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$11,351	\$11,351	\$11,395	\$11,570	\$11,615	\$11,629	\$11,642
Prior Period Surplus	220	220	247	35			
Total Revenue	11,571	11,571	11,642	11,605	11,615	11,629	11,642
Salaries & Benefits	417	180	438	446	456	469	480
Grants	11,100	11,100	11,100	11,100	11,100	11,100	11,100
Shared Overhead	54	43	69	59	59	60	62
Total General	11,571	11,323	11,607	11,605	11,615	11,629	11,642
Total Expenditures	11,571	11,323	11,607	11,605	11,615	11,629	11,642
Revenue less Expenditures		247	35				
Surplus (Deficit)		247	35				



2019 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Fhh 503 001

Date: January 31, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Wilmer Community Club
Service Purpose: Funding to Wilmer Community Club for operation and maintenance of community amenities including a community hall, parks, and playground.
Participants: Service Area

Operational Items:

- Operating grant \$7,298 remains the same as 2018.

Capital Items:

- none

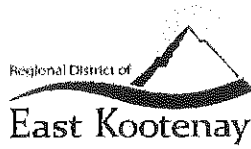
CFO Comments:

- [Enter CFO Comments]



Wilmer Community Club
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,555	\$7,560
Prior Period Surplus	161	161	141	95	51		
Total Revenue	7,661	7,661	7,641	7,595	7,551	7,555	7,560
<u>Expenditures</u>							
Salaries & Benefits	208	197	214	217	224	228	232
Grants	7,298	7,298	7,298	7,298	7,298	7,298	7,298
Shared Overhead	27	25	34	29	29	29	30
Total General	7,533	7,520	7,546	7,544	7,551	7,555	7,560
Total Expenditures	7,533	7,520	7,546	7,544	7,551	7,555	7,560
Revenue less Expenditures	128	141	95	51			
Surplus (Deficit)	128	141	95	51			



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Edgewater Sewer System
Service Purpose: Regulate and manage the sewer system
Participants: Edgewater community

Operational Items:

- Sewer System Maintenance decrease \$8,380 and continues to include the possible replacement of the lagoon aerator motor and includes the lagoon bulrushes removal.

Capital Items:

- Expenditures includes \$3,150 for the service's portion to renew the Operator 3 truck.

CFO Comments:

- Parcel tax remains at \$70,000 in five-year plan.
- Continuing to build reserves.



**Edgewater Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Fees & Charges	75,072	80,959	81,638	83,388	85,388	83,388	85,388
Interest		782					
Prior Period Surplus	43,496	43,496	54,352	38,234	23,460	23,429	19,543
Total Revenue	188,568	195,236	205,990	191,622	178,848	176,817	174,931
<u>Expenditures</u>							
Salaries & Benefits	55,875	49,048	55,203	52,463	54,150	55,879	57,651
Administration & Overhead	5,123	4,258	4,815	4,915	5,015	5,115	5,205
Operations & Maintenance	28,550	24,827	22,870	31,870	17,970	20,770	16,470
Vehicle & Hauling Costs	2,000	2,227	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	5,000		5,000	2,000	5,000	2,000	5,000
Telephone & Utilities	26,800	24,903	28,800	28,800	28,800	28,800	28,800
Shared Overhead	7,317	5,249	10,418	8,764	8,984	9,210	9,439
Total General	130,665	110,513	128,606	130,312	121,419	123,274	124,065
Total Expenditures	130,665	110,513	128,606	130,312	121,419	123,274	124,065
Revenue less Expenditures	57,903	84,724	77,384	61,310	57,429	53,543	50,866
Transfers to Reserves	(27,500)	(27,500)	(36,000)	(34,000)	(34,000)	(34,000)	(34,000)
Capital Expenditures	(3,150)	(2,872)	(3,150)	(3,850)			
Surplus (Deficit)	27,253	54,352	38,234	23,460	23,429	19,543	16,866
Capital Reserve		190,451					
Operating Reserve		60,525					

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Holland Creek Sewage Collection System
Service Purpose: Regulate and manage the sewage collection system
Participants: Holland Creek area (Lakeview Meadows, Antler Ridge, Cottages, Cottages at Copper Point, & Swansea Heights)

Operational Items:

- Sewer Maintenance continues to include the possible replacement of a Lift Station pump.

Capital Items:

- Expenditures includes \$4,550 for the service's portion to renew the Operator 3 truck.

CFO Comments:

- Parcel tax increased by \$17,500 to \$165,500 = 11.8% as per 2018 budget.
- Transfer from surplus of \$22,500 was not required in 2018. A transfer of \$47,400 is required in 2019 which includes \$15,000 for possible replacement of lift station pump.
- Operating reserve being used to minimize taxation.



**Holland Creek Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$148,000	\$148,000	\$165,500	\$178,000	\$188,000	\$198,000	\$198,000
Fees & Charges	75,480	79,573	76,824	76,824	76,824	76,824	76,824
Prior Period Surplus	36,110	36,110					
Total Revenue	259,590	263,683	242,324	254,824	264,824	274,824	274,824
<u>Expenditures</u>							
Salaries & Benefits	44,360	35,570	43,350	44,090	45,348	46,700	48,012
Administration & Overhead	3,885	3,328	3,970	3,995	4,020	4,045	4,070
Operations & Maintenance	210,971	206,390	212,480	197,830	197,480	212,480	197,480
Vehicle & Hauling Costs	1,500	1,652	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services			2,000	1,000	2,000		
Telephone & Utilities	3,400	3,598	3,900	3,900	3,900	3,900	3,900
Shared Overhead	5,808	4,864	7,974	6,709	6,876	7,049	7,225
Total General	269,924	255,401	275,174	259,024	261,124	275,674	262,187
Total Expenditures	269,924	255,401	275,174	259,024	261,124	275,674	262,187
Revenue less Expenditures	(10,334)	8,282	(32,850)	(4,200)	3,700	(850)	12,637
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfers from Reserves	27,500	5,774	47,400	18,400	6,300	10,850	
Capital Expenditures	(4,550)	(4,110)	(4,550)	(4,200)			
Surplus (Deficit)	2,616	(54)					2,637
Capital Reserve		137,248					
Operating Reserve		175,906					

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Baltac Sewage Collection System
Service Purpose: Regulate and manage the sewage collection system
Participants: Baltac community

Operational Items:

- Sewer Purchases include a potential payment to Windermere Water and Sewer to offset their lack of revenue due to only 89 of 140 properties being connected to the sewer system

Capital Items:

- None.

CFO Comments:

- Parcel tax increase of \$5,000 in 2019. Projected parcel tax increases from \$175,000 in 2018 to \$187,500 by 2023.
- 2018 funds earmarked for potential payment to Windermere Water and Sewer has been carried in 2019 expenses.



Baltac Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$175,000	\$175,000	\$180,000	\$184,000	\$187,500	\$187,500	\$187,500
Interest		600					
Prior Period Surplus	35,752	35,752	38,232	8,241	2,042	666	616
Total Revenue	210,752	211,352	218,232	192,241	189,542	188,166	188,116
<u>Expenditures</u>							
Salaries & Benefits	2,776	1,546	2,846	2,893	2,967	3,039	4,258
Administration & Overhead	290	265	280	285	290	295	300
Operations & Maintenance	18,360		35,308	15,536	14,124	12,712	11,441
Vehicle & Hauling Costs	80	54	80	80	80	80	80
Consulting & Professional Services	1,000		1,000	1,000	1,000	1,000	1,000
Interest	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Shared Overhead	364	1,225	447	375	385	394	407
Total General	127,870	108,090	144,961	125,169	123,846	122,520	122,486
Total Expenditures	127,870	108,090	144,961	125,169	123,846	122,520	122,486
Revenue less Expenditures	82,882	103,262	73,271	67,072	65,696	65,646	65,630
Debt Principal Repayment	(60,030)	(60,030)	(60,030)	(60,030)	(60,030)	(60,030)	(60,030)
Transfers to Reserves	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	17,852	38,232	8,241	2,042	666	616	600
Capital Reserve		48,076					



**Holland Creek Storm Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Prior Period Surplus	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024
Total Revenue	1,024	1,024	1,024	1,024	1,024	1,024	1,024
<u>Expenditures</u>							
Consulting & Professional Services	1,024		1,024	1,024	1,024	1,024	1,024
Total General	1,024		1,024	1,024	1,024	1,024	1,024
Total Expenditures	1,024		1,024	1,024	1,024	1,024	1,024
Revenue less Expenditures		1,024					
Surplus (Deficit)		1,024					

Date: January 19, 2019
Submitted by: Holly Ronnquist, CFO
Service Name: Columbia Valley Septage
Service Purpose: To support septage disposal for businesses and residents of the Columbia Valley
Participants: Electoral Area F

Operational Items:

- In 2005, in order to address the need for a location to dispose of liquid waste from septic tanks, etc., a receiving facility was constructed onto the Kinbasket sewer system on the Shuswap Reserve. The construction cost of \$330,000 was funded by the RDEK (repaid through taxation of the Columbia Valley Septage service area), and the operations and maintenance is the responsibility of the Kinbasket Water and Sewer Company (Kinbasket), who levy tipping fees in order to cover their costs and earn a profit. The debt from the original construction was paid off in 2011.
- The facility is currently in need of repairs, as well as the addition of a filter system to prevent similar future damage. In the spirit of the original arrangement, Kinbasket has agreed to fund the repairs to the facility, and the RDEK is responsible for the upgrades to the infrastructure.
- This project was not undertaken in 2018. An engineering firm has been engaged to design the facility with tendering expected in early spring.

Capital Items:

- Upgrades to the infrastructure budgeted at \$84,630.

CFO Comments:

- No taxation for 2019.
- The Columbia Valley Septage service was inactive since 2011 and taxation took place in 2017 and 2018 for the above project.
- Due to a delay in project, short term borrowing will not be required.



CV Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Requisition	\$33,775	\$33,775					
Local Government Grants & Regional Transfers	12,750		12,750				
Prior Period Surplus	38,750	38,750	72,155				
Total Revenue	85,275	72,525	84,905				
<u>Expenditures</u>							
Salaries & Benefits	250	349	250				
Shared Overhead	25	21	25				
Total General	275	370	275				
Total Expenditures	275	370	275				
Revenue less Expenditures	85,000	72,155	84,630				
Capital Expenditures	(85,000)		(84,630)				
Surplus (Deficit)		72,155					

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: West Fernie Water and Sewer Infrastructure Upgrade
Service Purpose: Upgrade the water distribution system, install a sanitary sewer collection system, and storm drainage system.
Participants: West Fernie community

Operational Items:

- Staff Salaries and Benefits decrease \$31,665 with the completion of the construction. Time includes the administration of the completion of the Engineering contract, construction deficiencies and grant reporting.

Capital Items:

- Expenditures include \$235,000 for pending water meter installation and Engineering Consultant maintenance period inspection.

CFO Comments:

- Estimate \$156,667 from New Building Canada Fund in 2019.
- Estimate \$90,346 from Mine Tax Sharing in 2019.
- Estimate total Mine Tax Sharing contribution of \$500,000 over the years 2015 – 2019, resulting in \$500,000 savings on Mine Tax Sharing portion of the budget.



**West Fernie Infrastructure
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>
<u>Revenue</u>							
Provincial Grants	\$1,000,000	\$705,661	\$156,667				
Transfer From Other Funds	615,227	281,846	90,346				
Prior Period Surplus	10,903	10,903					
Total Revenue	1,626,130	998,410	247,013				
<u>Expenditures</u>							
Salaries & Benefits	41,634	39,083	9,969				
Administration & Overhead	500						
Vehicle & Hauling Costs	1,000	2,261	400				
Telephone & Utilities	385	625	150				
Interest	35,000	35,000					
Shared Overhead	4,798	5,912	1,494				
Total General	83,317	82,881	12,013				
Total Expenditures	83,317	82,881	12,013				
Revenue less Expenditures	1,542,813	915,529	235,000				
Debt Borrowing	195,090	196,712					
Capital Expenditures	(1,737,903)	(1,112,241)	(235,000)				



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Holland Creek Water Distribution System
Service Purpose: Regulate and manage the water distribution system
Participants: Holland Creek area (Lakeview Meadows, Antler Ridge, Cottages, & Cottages at Copper Point)

Operational Items:

- Staff Salaries and Benefits decrease \$1,782 to reflect the routine work planned.
- Water System Maintenance increase \$4,755 and includes the Mountain Heights valve replacement and a safety upgrade on the PRV.

Capital Items:

- Expenditures includes \$4,550 for the service's portion to renew the Operator 3 truck.

CFO Comments:

- Parcel tax increase of \$9,300 = 12%.
- Parcel tax projected to increase \$10,000 each year after to 2022, then \$5,000 in 2023.
- Parcel tax increases required to ultimately fund bulk water rates.
- Utilizing surplus to minimize parcel tax increases over next five years.
- Transferring \$17,000 to reserves each year.



**Holland Creek Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26**

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$77,700	\$77,700	\$87,000	\$97,000	\$107,000	\$117,000	\$122,000
Fees & Charges	117,190	132,451	120,634	121,334	120,634	120,634	120,634
Interest		2,822					
Prior Period Surplus	205,811	205,811	179,659	115,381	75,568	45,622	26,003
Total Revenue	400,701	418,784	387,293	333,715	303,202	283,256	268,637
<u>Expenditures</u>							
Salaries & Benefits	46,288	34,832	44,506	45,117	46,517	47,951	49,430
Administration & Overhead	4,535	3,865	4,997	4,845	4,895	4,945	4,995
Operations & Maintenance	182,323	172,260	188,846	176,346	178,346	176,346	176,346
Vehicle & Hauling Costs	1,500	1,684	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	1,000		1,000	1,000	1,000	1,000	1,000
Telephone & Utilities	850	807	850	850	850	850	850
Shared Overhead	6,323	4,567	8,663	7,289	7,472	7,661	7,851
Total General	242,819	218,016	250,362	236,947	240,580	240,253	241,972
Total Expenditures	242,819	218,016	250,362	236,947	240,580	240,253	241,972
Revenue less Expenditures	157,882	200,769	136,931	96,768	62,622	43,003	26,665
Transfers to Reserves	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
Capital Expenditures	(4,550)	(4,110)	(4,550)	(4,200)			
Surplus (Deficit)	136,332	179,659	115,381	75,568	45,622	26,003	9,665
Capital Reserve		186,101					
Operating Reserve		302,662					

Date: February 26, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Windermere Community Water System
Service Purpose: Regulate and manage the water system
Participants: Windermere community

Operational Items:

- Staff Salaries and Benefits decrease \$103,462 with the upgrade project and connection to the East Side Lake Windermere Water System assumed to be completed June 30, 2019. The operation will then be part of the East Side service.
- Administration, Overhead, Operations, and Maintenance items decrease with the service being part of the East Side service after June 30, 2019.

Capital Items:

- Expenditures include \$4.8 million for the engineering and construction of the connection to the East Side water treatment plant, SCADA, watermain, PRV and fire hydrant upgrades, and Development Cost Charges assessment.
- Expenditures include \$7,700 for the service's portion to renew the Operator 3 truck.

CFO Comments:

- Frontage Tax will continue at \$156,000; est 628 parcels = \$248 per parcel.
- Debenture reduced from 25 years to 20 years due to \$3 million grant and estimated interest rate reduced from 4.5% to 3.4%. The actual interest rate will not be known until borrowing takes place.
- 2018 Parcel Tax was \$46,415 = \$73 per parcel.
- 2019 Parcel Tax estimated at \$51,000 = \$81 per parcel. Based on 628 parcels.
- 2020 Parcel Tax estimated at \$68,000 = \$108 per parcel.
- 2021 to 2030 Parcel Tax estimated at \$140,000 = \$223 per parcel.
- Projections based on 628 taxable parcels.



Windermere Water
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$202,415	\$202,415	\$207,000	\$224,000	\$296,000	\$296,000	\$296,000
Provincial Grants	3,000,000	3,000,000	3,000,000				
Local Government Grants & Regional Transfers	1,200,000	1,200,000					
Fees & Charges	232,394	293,730	119,780				
Interest		1,062					
Prior Period Surplus	32,195	32,195	36,000	11,000			
Total Revenue	4,667,004	4,729,402	3,362,780	235,000	296,000	296,000	296,000
<u>Expenditures</u>							
Salaries & Benefits	247,883	185,780	144,010	8,288	137	72	72
Administration & Overhead	14,150	15,045	11,860				
Operations & Maintenance	86,873	81,152	37,572				
Vehicle & Hauling Costs	9,000	9,325	6,500				
Consulting & Professional Services	1,000	7,192					
Telephone & Utilities	28,500	27,355	18,300				
Interest	46,415	46,400	121,000	115,000	147,000	147,000	147,000
Shared Overhead	32,461	26,331	4,838	65		65	65
Total General	466,282	398,580	344,080	123,353	147,137	147,137	147,137
Total Expenditures	466,282	398,580	344,080	123,353	147,137	147,137	147,137
Revenue less Expenditures	4,200,722	4,330,822	3,018,700	111,647	148,863	148,863	148,863
Debt Principal Repayment				(111,647)	(148,863)	(148,863)	(148,863)
Debt Borrowing	1,540,000		1,824,000	398,000			
Short-term Borrowing	2,222,000	1,453,605					
Transfers from Reserves	1,006,278	1,108,278					
Capital Expenditures	(8,969,000)	(6,856,593)	(4,831,700)	(398,000)			
Surplus (Deficit)		36,112	11,000				
Reserve Funds		87,303					

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Elko Community Water System
Service Purpose: Regulate and manage the community water system
Participants: Elko community

Operational Items:

- Water System Maintenance increases \$5,000 and includes a water valve replacement and pump house roof and gable repairs.
- 2021 includes a \$3/month user fee increase, a further \$3/month user fee increase in 2022 and a further \$3/month user fee increase in 2023. Further assessment of these fee increases will be completed in the next couple years.

Capital Items:

[Enter Capital Items]

CFO Comments:

- Frontage tax remains unchanged at \$32,000.
- Using operating reserves in 2021 to fund R & R well pump motor.
- Contributing \$11,000 to reserves in 2019 increasing to \$16,000 in 2023.



Elko Water
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Parcel Taxes	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Local Government Grants & Regional Transfers		8,381					
Fees & Charges	28,842	27,576	29,574	32,748	32,364	33,480	35,712
Interest		541					
Prior Period Surplus	36,912	36,912	34,422	27,950	24,057	23,704	21,277
Total Revenue	97,754	105,411	95,996	92,698	88,421	89,184	88,989

Expenditures

Salaries & Benefits	23,093	22,646	22,548	22,858	23,398	23,951	22,485
Administration & Overhead	3,020	2,899	2,535	2,550	2,565	2,580	2,595
Operations & Maintenance	2,800	13,046	7,500	7,300	18,750	2,800	2,750
Vehicle & Hauling Costs	800	1,004	800	800	800	800	800
Consulting & Professional Services				1,000			20,000
Telephone & Utilities	19,700	17,624	20,200	20,200	20,200	20,700	20,700
Shared Overhead	3,023	2,770	3,463	2,933	3,004	3,076	3,150
Total General	52,436	59,989	57,046	57,641	68,717	53,907	72,480
Total Expenditures	52,436	59,989	57,046	57,641	68,717	53,907	72,480
Revenue less Expenditures	45,318	45,422	38,950	35,057	19,704	35,277	16,509
Transfers to Reserves	(11,000)	(11,000)	(11,000)	(11,000)	(12,000)	(14,000)	(16,000)
Transfers from Reserves					16,000		
Surplus (Deficit)	34,318	34,422	27,950	24,057	23,704	21,277	509

Operating Reserve

48,453



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Moyie Water System
Service Purpose: Regulate and manage the water system
Participants: Moyie community

Operational Items:

- Staff Salaries and Benefits decrease \$5,676 with the completion of the watermain replacement project.
- Water System Maintenance includes the reservoir watermain valve replacement and a flushing blow-off assembly.
- The well pump replacement is no longer in the 2019 budget as it was completed in 2018.
- 2019 includes a user fee increase of \$2/month in October which results in additional Water User Fees revenue of \$645.

Capital Items:

- Remaining capital funds for water main replacement being used in 2019 to locate and repair water main leaks.

CFO Comments:

- Capital reserve contribution of \$14,000 in 2019, due to water pump project not required.
- 2018 taxation was reduced by \$8,974 due to debenture for original updates fully paid and debenture for 2006 project being renewed at a lower interest rate resulting in a 21% reduction in taxation. 2006 project debenture final payment 2026.



Moyie Water
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Parcel Taxes	\$34,102	\$34,102	\$34,102	\$34,102	\$34,102	\$34,102	\$34,102
Provincial Grants	17,227	10,134	7,093				
Fees & Charges	36,358	35,560	37,003	39,753	38,253	38,253	38,253
Interest		239					
Prior Period Surplus	25,000	25,000	17,181	17,426	26,521	38,369	37,857
Total Revenue	112,687	105,035	95,379	91,281	98,876	110,724	110,212

Expenditures

Salaries & Benefits	30,121	25,599	24,445	24,801	25,389	25,992	26,611
Administration & Overhead	2,735	2,865	2,770	2,800	2,830	2,860	2,890
Operations & Maintenance	11,000	15,038	10,500	8,900	3,250	15,400	3,250
Vehicle & Hauling Costs	1,100	987	900	900	900	900	900
Consulting & Professional Services			1,500		500		20,000
Telephone & Utilities	4,200	4,413	5,100	5,200	5,400	5,400	5,400
Interest	1,958	1,958	1,958	1,958	1,958	1,958	1,958
Shared Overhead	3,944	2,597	3,636	3,057	3,136	3,213	3,292
Total General	55,058	53,456	50,809	47,616	43,363	55,723	64,301
Total Expenditures	55,058	53,456	50,809	47,616	43,363	55,723	64,301
Revenue less Expenditures	57,629	51,580	44,570	43,665	55,513	55,001	45,911
Debt Principal Repayment	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)
Transfers to Reserves	(18,100)	(18,100)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Capital Expenditures	(28,000)	(13,154)	(10,000)				
Surplus (Deficit)	8,385	17,181	17,426	26,521	38,369	37,857	28,767

Capital Reserve	62,752
Operating Reserve	29,000

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Timber Ridge Water
Service Purpose: Regulate and Manage the Water System
Participants: Timber Ridge Community

Operational Items:

- As of July 1, 2018, the Timber Ridge service is included in the East Side Lake Windermere Water System.
- The service will exist until the 2010 water system upgrade debenture is paid off in 2026.

Capital Items:

- None.

CFO Comments:

- Taxation remains at \$63,358 to cover debenture payments only.
- Loss of \$14,810 projected for 2018 to be funded from operating reserve.



Timber Ridge Water
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$63,360	\$63,360	\$63,358	\$63,358	\$63,358	\$63,358	\$63,358
Fees & Charges	106,750	95,898					
Interest		236					
Prior Period Surplus	64,689	64,689	(14,672)				
Total Revenue	234,799	224,183	48,686	63,358	63,358	63,358	63,358
<u>Expenditures</u>							
Salaries & Benefits	35,328	27,207	200	200	200	200	200
Administration & Overhead	5,250	3,736	350	250			
Operations & Maintenance	76,020	89,698					
Vehicle & Hauling Costs	900	1,551	1,000				
Telephone & Utilities	4,500	3,774					
Interest	28,943	28,943	28,943	28,943	28,943	28,943	28,943
Shared Overhead	4,096	5,400	100	100	100	100	100
Total General	155,037	160,310	30,593	29,493	29,243	29,243	29,243
Total Expenditures	155,037	160,310	30,593	29,493	29,243	29,243	29,243
Revenue less Expenditures	79,762	63,873	18,093	33,865	34,115	34,115	34,115
Debt Principal Repayment	(34,416)	(34,415)	(34,415)	(34,415)	(34,415)	(34,415)	(34,415)
Transfers to Reserves	(44,129)	(44,129)					
Transfers from Reserves			16,322	550	300	300	300
Surplus (Deficit)	1,217	(14,672)					
Capital Reserve		87,023					
Operating Reserve		227,648					

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Edgewater Water System
Service Purpose: Regulate and manage the water system
Participants: Edgewater community

Operational Items:

- Staff Salaries and Benefits decrease \$17,912 with substantial completion of the Lake Baptiste dam upgrade.
- Water System Maintenance increases \$37,554 due to confined space access upgrades to the Hewitt Road and Columbia Road PRV vaults and installation of the siphon line recharge system.
- Consulting is \$22,000 and includes updating the water distribution system hydraulic model.
- 2022 includes a user fee increase of \$2/month and a further \$2/month increase in 2023 which results in additional Water User Fee revenue \$11,000 (2022) and \$22,000 (2023).

Capital Items:

- Expenditures include \$5,250 for the service's portion to renew the Operator 3 truck in 2020.
- Lake Baptiste dam upgrade project wrapping up in 2019 with a budget of \$222,142.

CFO Comments:

- No parcel tax increase in 2019.
- Short term borrowing of \$103,140 postponed until 2019.
- Rebuilding reserves with \$2,000 in 2019 and increasing to \$53,000 in 2023.



Edgewater Water
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000
Provincial Grants	375,371	375,371					
Local Government Grants & Regional Transfers	200,000	200,000					
Fees & Charges	148,452	159,304	151,502	148,452	151,502	159,452	170,452
Interest		800					
Prior Period Surplus	42,945	42,945	50,760	16,552	16,344		
Total Revenue	847,768	859,420	283,262	246,004	248,846	240,452	251,452
<u>Expenditures</u>							
Salaries & Benefits	120,474	108,861	102,562	101,693	104,140	106,454	109,514
Administration & Overhead	9,815	8,257	10,578	9,395	9,520	9,645	9,770
Operations & Maintenance	33,552	30,299	71,106	28,656	25,498	26,656	26,656
Vehicle & Hauling Costs	4,500	5,197	4,500	4,500	4,500	4,500	4,500
Consulting & Professional Services	5,000	18,674	23,000	11,000	23,000	1,000	3,000
Telephone & Utilities	8,500	8,473	8,600	9,100	9,100	9,600	9,600
Interest			2,785	2,228	1,671	1,087	557
Shared Overhead	15,779	14,034	15,701	13,210	13,539	13,882	14,227
Total General	197,620	193,795	238,832	179,782	190,968	172,824	177,824
Total Expenditures	197,620	193,795	238,832	179,782	190,968	172,824	177,824
Revenue less Expenditures	650,148	665,625	44,430	66,222	57,878	67,628	73,628
Debt Principal Repayment			(20,628)	(20,628)	(20,628)	(20,628)	(20,628)
Short-term Borrowing	103,140		103,140				
Transfers to Reserves	(10,000)	(10,000)	(2,000)	(24,000)	(40,000)	(47,000)	(53,000)
Transfers from Reserves	340,000	156,796	113,752		2,750		
Capital Expenditures	(1,063,769)	(761,661)	(222,142)	(5,250)			
Surplus (Deficit)	19,519	50,760	16,552	16,344			
Capital Reserve		248,104					
Operating Reserve		96,616					

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Rushmere Water System
Service Purpose: Regulate and manage the water system
Participants: Rushmere community

Operational Items:

- Staff Salaries and Benefits decrease \$6,034 to reflect the routine work planned.
- Water System Maintenance decreases \$8,276 with two major items completed in 2018, that being the distribution pump replacement and check valve replacement.

Capital Items:

- Expenditures include \$1,050 for the service's portion to renew the Operator 3 truck.

CFO Comments:

- Parcel tax decreased by \$5,000 to \$75,000 = 6.25% reduction.



Rushmere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-26

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Parcel Taxes	\$80,000	\$80,000	\$75,000	\$77,000	\$77,000	\$80,000	\$85,000
Fees & Charges	42,060	45,437	44,840	44,790	44,790	44,790	44,790
Interest		556					
Prior Period Surplus	19,971	19,971	35,376	31,823	30,778	29,530	30,309
Total Revenue	142,031	145,964	155,216	153,613	152,568	154,320	160,099

Expenditures

Salaries & Benefits	42,141	30,257	36,107	36,262	37,121	37,999	38,902
Administration & Overhead	2,790	1,511	2,570	2,600	2,630	2,660	2,690
Operations & Maintenance	17,456	10,133	9,195	9,195	9,345	9,195	9,195
Vehicle & Hauling Costs	1,500	1,371	1,500	1,500	1,500	1,500	1,500
Telephone & Utilities	6,025	5,570	6,600	6,700	6,800	6,900	7,000
Interest	33,197	33,197	33,197	33,197	33,197	33,197	33,197
Shared Overhead	5,518	3,864	5,305	4,462	4,576	4,691	4,804
Total General	108,627	85,903	94,474	93,916	95,169	96,142	97,288

Total Expenditures	108,627	85,903	94,474	93,916	95,169	96,142	97,288
---------------------------	----------------	---------------	---------------	---------------	---------------	---------------	---------------

Revenue less Expenditures	33,404	60,061	60,742	59,697	57,399	58,178	62,811
----------------------------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

Debt Principal Repayment	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)
Transfers to Reserves	(8,500)	(8,500)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Capital Expenditures	(350)	(316)	(1,050)	(1,050)			
Surplus (Deficit)	8,685	35,376	31,823	30,778	29,530	30,309	34,942

Capital Reserve	32,296
Operating Reserve	33,007



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: January 29, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Spur Valley Water System
Service Purpose: Regulate and manage the water system
Participants: Spur Valley community

Operational Items:

- Operational items are similar to 2018 and include routine work.
- 2021 includes a user fee increase of \$2/month, a further \$2/month in 2022 and a further \$2/month in 2023.

Capital Items:

- Expenditures include \$1,400 for the service's portion to renew the Operator 3 truck.

CFO Comments:

- No increase in parcel taxes in five-year plan.
- Transferring \$27,500 to reserves each year.



Spur Valley Water
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768
Fees & Charges	83,220	84,086	78,576	78,576	79,452	81,204	82,956
Interest		427					
Prior Period Surplus	23,039	23,039	27,952	21,659	16,086	10,737	6,559
Total Revenue	123,027	124,320	123,296	117,003	112,306	108,709	106,283
<u>Expenditures</u>							
Salaries & Benefits	34,856	28,433	34,294	34,259	35,290	36,346	37,430
Administration & Overhead	2,510	1,645	2,763	2,590	2,625	2,660	4,495
Operations & Maintenance	7,550	3,968	7,144	7,544	7,294	7,544	7,144
Vehicle & Hauling Costs	1,500	1,300	1,300	1,300	1,300	1,300	1,300
Consulting & Professional Services					1,000		
Telephone & Utilities	2,700	2,468	4,100	4,200	4,300	4,400	4,500
Interest	6,048	6,048	6,048	6,048	6,048	6,048	6,048
Shared Overhead	4,561	3,654	6,370	5,358	5,494	5,634	5,769
Total General	59,725	47,517	62,019	61,299	63,351	63,932	66,686
Total Expenditures	59,725	47,517	62,019	61,299	63,351	63,932	66,686
Revenue less Expenditures	63,302	76,803	61,277	55,704	48,955	44,777	39,597
Debt Principal Repayment	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)
Transfers to Reserves	(37,500)	(37,500)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Capital Expenditures	(700)	(633)	(1,400)	(1,400)			
Surplus (Deficit)	14,384	27,952	21,659	16,086	10,737	6,559	1,379
Capital Reserve		37,500					
Operating Reserve		30,000					

2019 Budget Information Report

March Board

File : Fhh 503 001
Dept. File: Yhh 502 001

Date: February 26, 2019
Submitted by: Brian Funke, Engineering Services Manager
Service Name: East Side Lake Windermere Water System
Service Purpose: Regulate and manage the water system
Participants: East side of Lake Windermere including Copper Point Resort, Aurora Heights, Timber Ridge, Baltac, Pedley Heights Swansea Road & Heights and Windermere after the connection is completed

Operational Items:

- Staff Salaries & Benefits increase \$140,684 with the service occurring for the full year and the service extending to Windermere approximately mid 2019.
- Other expenditures increase due to service occurring for the full year.
- Water System Maintenance increases \$51,330 and includes fire hydrant barrel replacements, watermain and service line repairs, and water treatment plant electrical component repairs.
- Mechanical Maintenance and SCADA/Instrumentation include \$25,000 for typical upgrades in the water treatment plant, pump houses and pressure reducing valve stations.

Capital Items:

- Expenditures include \$7,350 for the service's portion to renew the Operator 3 truck.

CFO Comments:

- Surplus of \$35,023 projected for 2018.
- Transfers to reserves begins in 2019 starting at estimated \$165,339.
- Staff anticipate it will take a full year to fine tune operating revenues and expenditures.
- Received capital reserves of \$1,899,987 from PARR Utilities upon purchase in 2018.



East Side Lake Windermere Water
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2018
 2019-02-26

Revenue

Local Government Grants & Regional Transfers	\$1,500,000	\$1,899,987				
Fees & Charges	311,190	284,932	726,764	942,142	942,142	942,142
Interest		123				
Prior Period Surplus	(2,859)	(2,859)	35,023			
Total Revenue	1,808,331	2,182,183	761,787	942,142	942,142	942,142

Expenditures

Salaries & Benefits	126,925	115,155	267,609	279,464	307,194	315,131	323,255
Administration & Overhead	24,020	15,755	28,902	31,400	32,000	32,600	33,200
Operations & Maintenance	58,275	82,461	162,555	271,285	244,735	268,285	244,285
Vehicle & Hauling Costs	2,400	2,026	9,000	13,000	13,000	13,000	13,000
Consulting & Professional Services	36,000	529	16,500	18,000	18,000	18,000	18,000
Telephone & Utilities	28,400	16,976	48,700	72,600	74,400	75,000	75,000
Shared Overhead	16,611	6,210	55,832	47,928	49,589	50,616	43,298
Total General	292,631	239,111	589,098	733,677	738,918	772,632	750,038
Total Expenditures	292,631	239,111	589,098	733,677	738,918	772,632	750,038
Revenue less Expenditures	1,515,700	1,943,072	172,689	208,465	203,224	169,510	192,104
Transfers to Reserves	(1,508,000)	(1,899,987)	(165,339)	(193,415)	(203,224)	(169,510)	(192,104)
Capital Expenditures	(7,700)	(8,062)	(7,350)	(15,050)			
Surplus (Deficit)		35,023					

Capital Reserve

1,899,987