

Date March 8, 2020
Author Holly Ronnquist, CFO
Subject 2020-2024 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 2019 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 2019 surplus for each service is carried forward to support 2020 expenditures. The amount of the surplus impacts the amount of taxation required in 2020. 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.

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Overall, total 2020 operating expenditures are increasing 4.5% (\$1.45 Million) from 2019.

Setting aside extraordinary items, notably some significant grants, there is a 3.8% increase in what we have termed the 'Shared Operating Budget' made up of the services shared by most jurisdictions. The breakdown is shown below.

	2020	2019	Increase	%
Shared Operating Budget* (Refer to details on Page 2)	\$16,391,262	\$15,792,123	\$599,139	3.8%
Extraordinary Items:				
• Affected Forestry Worker Grant	75,000	0		
• Community Works Fund Grants	772,500	1,175,000		
• Fuel Management, Agriculture, And Firesmarting (granted projects)	338,060	412,758		
• Rural Dividend, CBT Grants (RDEK & Other Orgs), Emergency Program Grants	892,941	374,138		
• Regional Agricultural Project (3 years)	<u>246,360</u>	<u>252,314</u>		
SUBTOTAL	<u>\$2,324,861</u>	<u>\$2,214,210</u>		
Total Shared Budget*	\$18,716,123	\$18,006,333	\$709,790	3.9%
Non-shared Items				
• Municipal Debt Payments	4,554,291	4,554,291		
• Service Areas	8,212,175	7,686,122		
• Utilities	<u>2,497,802</u>	<u>2,285,376</u>		
SUBTOTAL	<u>\$15,264,268</u>	<u>\$14,525,789</u>	\$ 738,479	5.1%
TOTAL EXPENDITURES	<u>\$33,980,391</u>	<u>\$32,532,122</u>	<u>\$1,448,269</u>	<u>4.5%</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 3.8% increase in the Shared Operating Budget:

Additions:

• General Admin – Board remuneration increase	11,725
• Rural Development Intern position – Rural Development of BC grant	36,000
• Wage increases	104,000
• Columbia Valley Solid Waste – cover material	100,000
• Columbia Valley Solid Waste – Fairmont Transfer Station access road	48,500
• Central Solid Waste – design, operation and closure plan/ conformance review	75,000
• Waldo Cove Park establishment	18,580
• Columbia Valley Airport Grant (subject to conditions)	60,000

Service Areas and Utilities

The following are some significant items affecting the 5.1% increase in the Non - Shared Operating Budget:

Reductions:

• Rosen Lake Water Level Control – safety upgrades	(23,215)
• Fairmont Flood Control – debris cleanout	(61,110)
• Mosquito Control – normal control year	(27,174)
• Windermere Water – moving to East Side Lake Windermere Water (7 months)	(186,154)

Additions:

• Elk Valley Mine Tax Sharing – grants and projects	379,541
• Upper Elk Valley Fire – new contract and contribution to fire hall addition	51,875
• Area A Flood Control – archaeological mapping	35,000
• Lazy Lake Water Level Control - culvert	21,286
• Columbia Valley Recreation – Canal Flats Arena chiller replacement	125,000
• East Side Lake Windermere Water – operating costs (full service June 2020)	299,419

Capital Expenditures

The 2020 – 2024 Financial Plan also includes \$12,126,248 in capital expenditures in 2020. A list of the larger projects in 2020 are as follows:

Windermere Water – connect to water treatment plant and upgrade distribution system	4,217,871
Area A Flood – Hill Road dyke	948,751
Area B Septage Ponds – construction	388,993
Edgewater Fire – fire engine	433,000
Windermere Fire Dept – water tender	353,000
Fairmont Fire Dept – water tender	353,000
Timber Ridge/Eastside Water – water system looping project	1,858,609
Computer, IT, audio equipment	408,287
Fairmont Flood & Debris Control – Phase 2 completion & Cold Spring Creek upgrades	220,992
All Solid Waste Subregions – organics composting facility Phase 1	298,440

Effect on Taxation

The overall tax effect of the draft financial plan is an increase of 4.6% in total taxation. For the Shared Services, there is a 5.8% tax increase. With about 1.2% new assessment, this would result in an average tax increase of 4.6%.

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

RDEK REQUISITION CHANGE - FOR REFERENCE PURPOSES ONLY - 2020 Completed Roll - 2020 Taxes									
	2016	2017	2018	2019	2020	% Change	Non-Market Change	Average Individual Increase	Increase on \$354,000 Residential Property
CITY OF CRANBROOK	2,188,964	2,185,698	2,197,831	2,177,981	2,244,614	3.1%	1.2%	1.9%	\$ 4
CITY OF FERNIE	1,298,512	1,279,840	1,305,087	1,319,982	1,309,372	-0.8%	2.3%	-3.1%	(7)
CITY OF KIMBERLEY	759,238	746,409	770,798	810,051	859,044	6.0%	2.0%	4.1%	8
DISTRICT OF SPARWOOD	846,090	784,971	704,199	791,737	868,907	9.7%	-0.7%	10.5%	25
DISTRICT OF ELKFORD	481,782	479,069	431,389	444,851	512,169	15.1%	5.2%	9.9%	18
JUMBO GLACIER MTN RESORT	597	619	648	651	0	-100.0%	0.0%	-100.0%	(1)
DISTRICT OF INVERMERE	705,023	781,231	821,781	871,213	987,970	13.4%	0.8%	12.6%	34
VILLAGE OF RADIUM	294,075	316,642	346,474	359,393	413,300	15.0%	0.9%	14.1%	39
VILLAGE OF CANAL FLATS	88,025	96,259	99,066	118,794	142,547	20.0%	4.7%	15.3%	39
Sub-total Municipalities	6,662,306	6,670,738	6,677,273	6,894,654	7,337,923	6.4%	1.4%	5.0%	3
ELECTORAL AREA "A"	949,244	935,844	856,922	809,313	842,041	4.0%	1.7%	2.4%	5
ELECTORAL AREA "B"	1,064,836	1,065,598	1,095,233	1,145,541	1,170,238	2.2%	1.0%	1.1%	3
ELECTORAL AREA "C"	1,517,951	1,549,300	1,540,472	1,563,606	1,610,540	3.0%	1.0%	2.0%	7
ELECTORAL AREA "E"	561,442	573,017	621,311	600,082	611,974	2.0%	1.2%	0.8%	3
ELECTORAL AREA "F"	2,530,005	2,607,126	2,724,494	2,904,590	3,127,732	7.7%	1.4%	6.3%	24
ELECTORAL AREA "G"	345,387	363,590	366,953	387,416	425,484	9.8%	1.0%	8.9%	31
Sub-total Electoral Areas	6,968,865	7,094,475	7,205,383	7,410,548	7,788,009	5.1%	0.9%	4.1%	
TOTAL	13,631,171	13,765,213	13,882,656	14,305,202	15,125,932	5.7%	1.2%	4.6%	\$ 12

*see explanations next page

CONVERTED ASSESSMENT COMPARISON				
AREA	2019 CONVERTED ASSESSMENT	2020 CONVERTED ASSESSMENT	PERCENT CHANGE	
CITY OF CRANBROOK	363,275,003	386,970,099	6.5%	
CITY OF FERNIE	182,122,895	198,567,446	9.0%	
CITY OF KIMBERLEY	128,469,663	141,426,649	10.1%	
DISTRICT OF SPARWOOD	118,769,453	119,489,885	0.6%	
DISTRICT OF ELKFORD	78,743,471	85,274,919	8.3%	
JUMBO GLACIER MTN RESORT	0	93,541	-100.0%	
DISTRICT OF INVERMERE	111,995,443	113,952,146	1.7%	
VILLAGE OF RADIUM	45,126,051	46,528,312	3.1%	
VILLAGE OF CANAL FLATS	15,144,055	16,388,905	8.2%	
Sub-total Municipalities	1,043,646,034	1,108,691,902	6.2%	58
ELECTORAL AREA "A"	115,176,693	123,178,405	6.9%	
ELECTORAL AREA "B"	128,774,797	135,385,546	5.1%	
ELECTORAL AREA "C"	156,296,086	167,994,595	7.5%	
ELECTORAL AREA "E"	62,123,956	66,005,133	6.2%	
ELECTORAL AREA "F"	268,591,662	270,989,233	0.9%	
ELECTORAL AREA "G"	37,888,698	39,234,542	3.6%	
Sub-total Electoral Areas	768,851,892	802,787,454	4.4%	42
TOTAL	1,812,497,926	1,911,479,356	5.5%	

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	2.7%
Columbia Valley Solid Waste	6.6%
Columbia Valley Emergency	0.4%
Columbia Valley Economic Development	0.8%

2. Jumbo Glacier Mountain Resort

The RDEK received notification in January 2020 that the Jumbo Glacier Mountain Resort will be disincorporated and that the taxable assessment will be reduced to zero in the 2020 Revised Assessment Roll. The requisition change sheet has been updated to reflect this. Jumbo Glacier Mountain Resort paid \$651 for shared RDEK Services, and \$100 in parcel taxes to the Columbia Valley Conservation Fund in 2019.

3. 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 2020 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.

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.

In 2019, the tonnage of solid waste collected saw a reduction of 380 tonne and the decrease (similar to the decrease that occurred in 2016) was reflected in a decrease in the tipping fee paid to the Central Landfill. However, the decrease in tonnage did not occur equally in each Municipality and Electoral Area within the EV Solid Waste Subregion. Sparwood and Elkford experienced an increase in tonnage and Fernie and Electoral Area A experienced a decrease in tonnage.

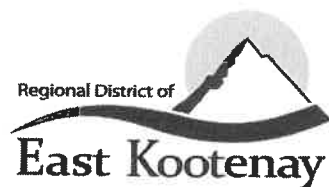
The following table demonstrates the impact on the overall shared services requisition increase to each of the Elk Valley jurisdictions:

	Increase/ (Decrease) In Tonnage	Increase/ (Decrease) In %	Overall Tax Increase Before Tonnage Change	Overall Tax Increase After Tonnage Change
City of Fernie	(547.3)	(13.8%)	2.6%	(3.2%)
District of Sparwood	190.7	8.7%	2.9%	10.4%
District of Elkford	80.1	6.7%	0.0%	6.0%
Electoral Area A	(103.5)	(0.1%)	4.0%	2.7%

4. 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 2020, RDEK jurisdictions saw a wide range of assessment changes from increase of 0.70% for Electoral Area F to an increase of 9.9% for the City of Fernie (followed closely by the City of Kimberley at 9.39%). Overall, Municipalities assessments increased on average 5.3% and Electoral Area assessments increased 5.4% and assessments for the RDEK as whole increased 5.8%.

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 Tuesday, December 31, 2019
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Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$18,280,711	\$18,280,711	\$19,181,279	\$20,699,758	\$21,032,043	\$21,418,086	\$21,879,581
Parcel Taxes	1,424,602	1,419,913	1,422,065	1,562,978	1,590,228	1,599,651	1,613,651
Payments in Lieu of Taxes	874,727	909,851	819,427	903,927	908,927	878,927	708,927
Federal Grants				15,000	2,175,000		
Provincial Grants	5,575,237	2,733,780	5,720,620	2,679,940	242,440	242,440	242,440
Local Government Grants & Regional Transfers	7,888,780	6,163,390	7,449,606	5,384,953	4,854,453	4,854,453	4,854,453
Fees & Charges	3,870,746	5,244,305	4,319,303	4,419,039	4,430,867	4,491,045	4,465,983
Interest	379,250	703,683	379,250	379,250	379,250	379,250	379,250
Total Revenue	38,294,053	35,455,634	39,291,550	36,044,845	35,613,208	33,863,852	34,144,285

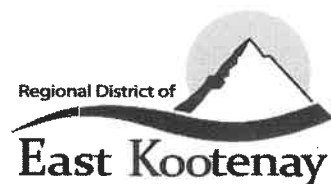
Expenditures

General Administration	1,697,370	1,566,057	1,725,398	1,719,803	1,721,539	1,795,165	1,785,030
Electoral Area Administration	3,208,833	2,210,257	2,443,202	1,477,602	1,565,560	1,531,320	1,572,067
EV Tax Sharing	803,376	110,919	1,182,917	105,005	105,096	105,188	105,282
CBT Admin	60,995	59,877	59,876	59,876	59,876	59,876	59,876
DGIA	330,560	168,949	336,265	230,768	206,575	201,575	200,325
Municipal Fiscal Services	4,554,291	4,540,372	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291
Building Inspection	973,345	836,188	959,300	973,300	991,300	1,011,300	1,030,300
Fireworks Regulation	259	26	26	27	27	27	29
Noise Control	16,446	5,439	16,705	16,826	17,000	17,100	17,220
Animal Control	64,689	45,483	62,476	62,588	62,700	62,800	62,900
Unsightly Premises Regulation	43,672	37,451	38,620	38,925	39,236	39,553	39,920
Windermere Fire	487,922	442,383	505,809	492,458	499,530	508,210	515,863
Fairmont Fire	286,862	234,487	295,015	265,820	272,331	288,374	284,296
Panorama Fire	364,659	281,494	333,975	325,248	329,860	332,934	334,269
Edgewater Fire	170,098	135,023	168,921	168,814	171,273	172,912	175,101
Jaffray Fire	325,971	309,548	337,746	331,440	338,940	344,440	348,940
Baynes Lake Fire	179,464	170,940	188,432	182,600	185,600	186,600	187,600
Hosmer Fire	124,538	116,705	126,872	127,641	129,500	130,500	131,500
Elko Fire	201,559	176,418	208,435	205,437	207,870	209,870	211,870
Cranbrook Rural Fire	814,653	811,474	843,685	875,287	908,065	942,075	977,483
Fernie Rural Fire	336,498	335,841	321,157	622,040	390,064	409,638	430,115
Upper EV Fire	62,188	63,700	114,063	116,180	118,448	120,787	83,197
Invermere Rural Fire	55,335	49,743	55,505	59,603	60,634	61,667	62,702



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	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Wilmer/Toby Bench Fire	37,265	31,921	38,089	39,390	39,917	40,448	40,979
Radium Resort/Dry Gulch Fire	46,556	42,520	50,169	50,078	51,005	51,962	52,947
Brownsville Fire	4,246	3,542	4,717	4,208	4,287	4,371	4,454
CV Emergency Program	117,643	111,977	127,487	130,816	128,389	137,710	131,039
Central Emergency Program	133,802	197,613	567,272	138,968	140,018	148,649	143,433
EV Emergency Program	119,964	100,859	133,334	134,897	136,000	138,000	139,500
E911	393,823	348,610	411,723	462,050	479,227	492,227	497,227
Fairmont Creek Flood Control	158,340	176,610	97,230	80,943	22,000	21,350	67,991
Area A Flood Control	97,172	49,008	127,798	73,525	75,894	36,276	38,697
CV Conservation Program	218,648	222,839	139,040	124,341	124,379	124,439	124,504
Invasive Plant Management	99,027	80,123	101,157	101,865	104,910	104,970	106,591
Access Guardian Program	60,808	60,327	60,822	60,843	60,861	60,878	60,894
Mosquito Control	131,347	90,852	104,173	140,014	145,455	145,100	145,251
CV Solid Waste	1,903,733	1,832,946	2,241,578	2,050,140	2,116,140	2,188,140	2,191,140
Central Solid Waste	4,234,695	3,815,637	4,418,742	4,285,500	4,293,500	4,327,500	4,289,500
EV Solid Waste	2,254,002	2,052,855	2,245,237	2,274,602	2,277,602	2,315,602	2,358,602
Area A Septage	43,882	21,961	58,267	25,819	45,869	25,924	25,478
EV Victim Assistance	63,072	27,691	65,885	66,147	66,471	66,808	67,148
Tie Lake Water Level Control	7,523	10,820	7,095	6,601	7,154	5,714	5,818
Rosen Lake Water Level Control	32,529	10,660	9,314	4,700	4,813	4,928	5,046
Lazy Lake Water Level Control	1,400	1,717	22,686	1,872	1,471	1,786	1,844
Broadband	116,618	115,589	116,261	116,277	116,292	116,310	116,329
EV Airport	61,406	46,790	48,740	61,913	38,322	63,700	51,100
Area B Cemeteries	663	130	477	486	495	506	518
Area C Cemeteries	1,279	490	686	703	713	729	743
Area E Cemeteries	1,463	847	1,477	1,536	1,595	1,656	1,717
Area F Cemeteries	27,423	28,859	21,183	28,697	29,201	29,730	30,240
Planning	1,348,788	1,101,369	1,253,457	1,209,400	1,225,400	1,198,900	977,900
CV Economic Development	405,433	257,829	823,906	342,050	259,842	260,141	260,459
Area A Economic Development	478	43	435	524	546	571	594
Area B Economic Development	3,235	71	3,218	3,224	3,208	3,250	3,250
Area C Economic Development	83,917	146	103,771	20,000	20,000	20,000	20,000
Area E Economic Development	87,404	232	204,982	4,987	5,003	5,000	5,000
Area F Economic Development	13,757	98	13,659	13,680	13,680	13,680	13,680
Area G Economic Development	1,680	20	703	719	732	747	762
Moyie Street Lighting	5,723	5,581	5,729	5,898	6,071	6,253	6,434
Wardner Street Lighting	4,003	3,896	4,009	4,124	4,253	4,376	4,505
Elko Street Lighting	3,038	2,896	2,988	3,072	3,166	3,256	3,353
King-Cobham Street Lighting	4,142	4,017	4,128	4,253	4,377	4,512	4,645
Wilmer Street Lighting	6,758	6,592	6,760	6,964	7,166	7,381	7,593



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	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Windermere Street Lighting	15,356	15,018	15,348	15,803	16,277	16,762	17,265
Edgewater Street Lighting	15,069	14,737	15,058	15,514	15,978	16,453	16,946
Jaffray Intersection Lighting	5,500	4,460	4,640	4,531	4,994	5,020	5,070
CV Transit	170,567	138,499	180,689	215,375	232,375	243,375	254,875
EV Transit	141,542	131,388	157,031	170,587	191,340	200,404	209,866
CV Recreation	1,227,917	1,149,625	1,414,077	1,194,034	1,355,600	1,234,577	1,182,577
Edgewater Recreation	46,797	43,354	48,932	46,185	46,439	46,705	46,987
Regional Parks	448,041	361,537	426,348	413,287	403,000	402,863	404,539
Electoral Area B Parks	19,278	11,977	37,858	43,996	31,681	31,838	31,973
Electoral Area C Parks	4,204	3,071	4,918	4,535	4,500	4,550	4,600
Electoral Area E Parks	68,984	57,134	48,730	36,500	37,100	36,400	37,000
Electoral Area F Parks	82,327	64,256	84,969	85,006	86,855	86,859	87,576
Electoral Area G Parks	7,890	5,669	7,860	7,749	8,145	8,040	8,441
Cranbrook Library Funding	183,889	178,220	192,264	185,483	188,762	192,109	195,525
Libraries Grant-in-Aid	289,964	290,141	295,871	301,768	306,778	312,894	319,128
Brisco Community Hall/Cemetery	11,607	11,518	11,507	11,517	11,523	11,532	11,540
Wilmer Community Club	7,546	7,602	9,414	9,322	9,330	9,337	9,345
Edgewater Sewer	128,606	102,550	146,400	114,509	125,986	116,197	119,054
Holland Creek Sewer	275,174	248,272	282,762	262,837	263,820	280,962	268,081
Baltac Sewer	144,961	106,390	160,658	123,023	122,696	120,508	120,464
Holland Creek Storm Sewer	1,024		1,024	1,024	1,024	1,024	1,024
CV Liquid Waste	275	97	179				
West Fernie Infrastructure Upgrades	12,013	6,729	3,333	1,641			
Holland Creek Water	250,362	221,636	238,195	231,162	229,859	231,005	232,790
Windermere Water	449,080	412,845	262,926	135,848	135,848	135,848	135,848
Elko Water	57,046	48,140	60,211	78,923	58,239	60,558	80,159
Moyie Water	50,809	55,599	60,715	53,941	57,696	72,416	53,128
Timber Ridge Water	33,603	43,802	65,812	29,243	29,243	29,243	29,243
Edgewater Water	238,832	193,395	266,170	184,992	208,019	209,773	189,950
Rushmere Water	94,474	79,113	97,790	97,446	97,356	99,441	99,554
Spur Valley Water	62,019	55,457	65,110	69,292	64,505	65,148	64,316
East Side Lake Windermere Water	487,098	432,355	786,517	836,250	834,268	820,618	896,669
Total Expenditures	32,532,122	28,069,943	33,980,391	30,078,728	30,179,975	30,372,141	30,310,614
Revenue less Expenditures	5,761,931	7,385,691	5,311,159	5,966,117	5,433,233	3,491,711	3,833,671
Debt Principal Repayment	(537,046)	(518,641)	(631,647)	(652,688)	(778,065)	(712,451)	(708,847)



Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Debt Borrowing	1,927,140	40,998	3,257,837	304,000			
Transfers to Reserves	(2,425,245)	(2,669,908)	(3,404,141)	(3,260,248)	(2,957,294)	(3,590,131)	(3,768,892)
Transfers from Reserves	2,309,653	715,158	2,375,100	734,481	1,019,403	336,503	931,429
Capital Expenditures	(10,993,399)	(3,926,312)	(12,126,248)	(4,234,547)	(3,397,788)	(180,210)	(829,620)
Prior Period Surplus	6,110,350	6,008,858	7,069,597	2,629,925	2,392,905	2,612,023	2,851,375
End of Year Surplus	2,153,384	7,035,844	1,851,657	1,487,040	1,712,394	1,957,445	2,309,116

Date: February 27, 2020
Submitted by: Shannon Moskal, Corporate Officer
Service Name: General Administration
Service Purpose: Operations affecting the entire RDEK
Participants: All Jurisdictions

Operational Items:

General:

- Salaries have increased by \$40,000. Includes 15 month RDI Intern position with wages and employer costs of \$36,160 in 2020 and \$31,640 in 2021. A total of \$60,000 will be funded by a Rural Divident Fund grant over the two years through the Rural Development Institute.
- Consulting – IT security services audit \$22,000 carried forward to Jan 2020. Miscellaneous \$20,000.
- Grants:
 - SPCA \$7,197
 - BC Hydro Community Energy Manager \$20,000
 - KKTAC \$5,250 for 2020 and \$3,500 each year after
 - Discretionary fund for non-routine grant requests \$5,000
 - RDI Grant \$40,000 carried forward from 2019
 - Kootenay Clean Energy Transition Pilot \$15,000 funded from the Climate Action Reserve
 - AKBLG Sponsorship \$4,000 (approved February 14, 2020)
 - Kootenay Indian Residential School Anniversary of Closing Grant \$7,500 (approved February 14, 2020)
- Building reserve contribution increased to \$200,000 from \$100,000.

Board Costs:

- Implementation of board remuneration panel recommendations \$11,725 increase.

Shared Costs:

- Office Supplies:
 - Printer and copier replacements \$17,375 reducing toner costs in future years
- Software Licences:
 - Software and licenses for continuing enhancement of IT security \$16,675
- Photocopier lease fees of \$9,500 annually removed for Cranbrook office main and second floor due to purchase of these 2 copiers in 2019/2020
- Consulting – building inspection and planning software process review \$10,500
- Cell phones – replacement of all RDEK cell phones during plan renewal \$18,000

Capital Items:

General:

- IT – computer equipment replacements \$49,172
- Photocopiers – final purchase payout for Cranbrook office main and upstairs \$22,843
- Records Management – document scanner replacement \$13,000
- IT – core and client switches \$53,072
- Phone System – replacement \$90,000 (going to RFP). Current system is no longer supported.
- Backup generator \$25,000 current estimate. The actual cost may be much higher. This budget items would allow moving forward if a lower-cost approach can be found.

Board Costs:

- Board Room – \$51,200 for new audio equipment, including microphones (total costs of \$68,267 – shared 75/25% with KERHD)

CFO Comments:

- Taxation increase of \$321,773 = 21.5% = \$6 per average residential property valued at \$354,000 proposed in 2020, which includes:
 - Additional building reserve \$100,000
 - Boardroom audio and microphones \$51,200 (General Admin share)
 - General Administration share of required replacement of phones, Boardroom audio and IT capital \$179,444
 - Backup generator \$25,000
 - Board remuneration increase \$11,725
 - Energy Manager increase \$5,000
- The draft financial plan includes the transfer of the remaining Tax Stabilization Reserve of \$108,735. Without utilization of this reserve, taxation would have increased an additional 7.2%.
- Transfers to reserves includes \$200,000 to the building reserve for the main Cranbrook office as part of asset management and preparing for the eventual replacement of the building, and \$350,000 for the transfer of interest earnings to RDEK Reserves.
- The five year plan includes new transfers to reserves in future years to build a fund for future IT and communication equipment replacements as part of asset management planning.
- Wildsight Education Beyond Recycling Program grant request (not supported by Board February 14, 2020).



**General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$1,490,827	\$1,490,827	\$1,812,600	\$1,821,000	\$1,859,000	\$1,908,000	\$1,938,000
Payments in Lieu of Taxes	5,000	14,734	10,000	10,000	10,000	10,000	10,000
Provincial Grants	160,000	170,000	170,000	170,000	170,000	170,000	170,000
Local Government Grants & Regional Transfers	9,329	5,329	45,500	28,000			
Fees & Charges	25,575	31,017	10,850	11,000	11,150	26,175	11,450
Interest	360,000	599,091	360,000	360,000	360,000	360,000	360,000
Prior Period Surplus	164,418	167,094	62,000	30,000	30,000	30,000	30,000
Total Revenue	2,215,149	2,478,092	2,470,950	2,430,000	2,440,150	2,504,175	2,519,450
<u>Expenditures</u>							
Salaries & Benefits	1,005,458	983,884	1,043,036	1,059,474	1,044,627	1,062,270	1,081,371
Administration & Overhead	15,650	19,222	22,000	22,675	23,220	23,610	24,005
Consulting & Professional Services	37,000	3,920	47,000	25,000	25,000	25,000	25,000
Grants	75,487	18,233	103,947	54,913	40,135	40,364	40,600
Shared Overhead	(3,765)	(13,675)	(46,589)	(31,207)	(2,202)	29,933	33,529
Total General	1,129,830	1,011,585	1,169,394	1,130,855	1,130,780	1,181,177	1,204,505
<u>Board Costs</u>							
Remuneration	453,830	459,926	469,194	480,788	492,299	501,128	493,165
Legislative Services	49,960	37,233	27,660	45,810	29,310	51,710	27,010
Travel, Training, and Conferences	42,250	34,442	42,550	44,550	52,550	44,550	42,550
Administration & Overhead	21,500	22,871	16,600	16,900	16,600	16,600	16,900
Telephone & Utilities				900			900
Total Board Costs	567,540	554,472	556,004	588,948	590,759	613,988	580,525
<u>Shared Overhead</u>							
Administration & Overhead	371,101	298,989	375,921	343,066	363,281	343,361	350,381
Operations & Maintenance	125,500	100,313	137,920	123,500	117,780	119,460	130,440
Vehicle & Hauling Costs	3,600	4,024	4,000	4,000	4,000	4,000	4,000
Consulting & Professional Services	108,000	100,371	112,500	104,000	112,000	108,000	116,000
Telephone & Utilities	105,100	104,386	130,486	129,356	120,076	122,886	137,871
Shared Overhead	(713,301)	(608,083)	(760,827)	(703,922)	(717,137)	(697,707)	(738,692)
Total Expenditures	1,697,370	1,566,057	1,725,398	1,719,803	1,721,539	1,795,165	1,785,030



**General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

	<u>2019</u> <u>BUDGET</u>	<u>2019</u> <u>ACTUAL</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>2024</u> <u>BUDGET</u>
Revenue less Expenditures	517,779	912,036	745,552	710,197	718,611	709,010	734,420
Transfers to Reserves	(450,000)	(680,873)	(550,000)	(610,000)	(633,000)	(658,000)	(683,000)
Transfers from Reserves	150,458	57,739	108,735	15,000			
Capital Expenditures	(207,209)	(226,902)	(304,287)	(115,197)	(85,611)	(51,010)	(51,420)
Surplus (Deficit)	11,028	62,000					
Reserve Funds		93,735					
Capital Reserve		245,536					
Vehicle and Equipment Reserve Fund		36,212					

Date: February 25, 2020
Submitted by: Shannon Moskal, Corporate Officer
Service Name: Electoral Area Administration
Service Purpose: Operations affecting Electoral Areas only
Participants: All Electoral Areas

Operational Items:

General:

- Salaries reflect the work planned in 2020.
- Elections – 2 assent voting opportunities have been budgeted.
- Consulting:
 - the remainder of the Mass Carcass Disposal project is budgeted with expected completion in spring 2020 (\$100,140 / 100% funded by Investment Agriculture Foundation)
 - Community Resiliency Investment (CRI) FireSmart activities carried forward from 2019 \$37,920 (100% funded by the Province of BC/UBCM)
 - CRI deployment for FireSmart activities (\$150,000 / 100% funded by the Province of BC/UBCM – applied for but not yet confirmed)
 - CBT deployment for FireSmart activities (\$50,000 funded by Columbia Basin Trust – applied for but not yet confirmed)
- Grants:
 - Community Works Fund
 - Keysa – Indoor Soccer Facility \$130,000
 - CBBC – Broadband Connectivity Projects \$420,000
 - Cranbrook Community Theatre Society Theatre Renovation \$22,500
 - Legion Poppy Fund (\$100/Electoral Area)
 - Affected Forestry Worker Grant \$75,000 (100% funded by Province of BC)

Board Costs:

- Electoral Area Director travel, training and conferences increased by \$8,640.

Bylaw Enforcement Costs:

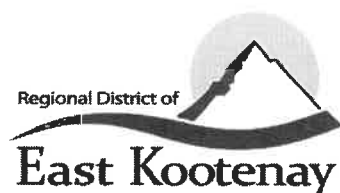
- Salaries reflect work planned in 2020.
- Legal costs budget kept at \$25,000 despite higher cost for enforcement in 2019.
- Transfer to Vehicle Reserve \$4,000.

GIS Costs:

- Contract revenue from Invermere and Radium for GIS services estimated at \$52,504.
- Plotter replacement \$17,000
- Purchase of Enterprise software license to more efficiently support increased demands for GIS support, online mapping and field web mapping. This software will allow GIS to meet requirements of additional users in emergency situations and efficiently process LIDAR and imagery \$21,045 (\$32,110 less \$11,065 for software licenses that would no longer be required).

CFO Comments:

- No tax increase in 2020 and 12.4% in 2021 pending outcome of operations in 2020.



Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$1,216,506	\$1,216,506	\$1,216,506	\$1,367,895	\$1,455,492	\$1,403,726	\$1,458,188
Provincial Grants	305,958	203,018	363,060				
Local Government Grants & Regional Transfers	1,504,609	774,999	626,170				
Fees & Charges	69,963	80,560	64,615	66,707	67,068	84,594	70,879
Interest	2,000	14,592	2,000	2,000	2,000	2,000	2,000
Prior Period Surplus	186,760	186,684	196,851	50,000	50,000	50,000	50,000
Total Revenue	3,285,796	2,476,360	2,469,202	1,486,602	1,574,560	1,540,320	1,581,067

Expenditures

Salaries & Benefits	616,791	536,409	659,606	675,334	688,390	702,218	716,352
Administration & Overhead	80,162	35,842	91,510	87,165	146,655	87,555	87,590
Operations & Maintenance	21,750	76,137	7,850	3,400	2,850	3,200	3,350
Vehicle & Hauling Costs	3,000	1,908	2,000	2,000	2,000	2,000	2,000
Consulting & Professional Services	470,808	165,155	343,973	500	25,500	25,500	25,500
Grants	1,373,409	753,562	648,100	600	600	600	600
Telephone & Utilities			800	800	800	800	800
Shared Overhead	93,526	89,561	90,961	92,818	94,639	96,539	98,476
Total General	2,659,446	1,658,574	1,844,800	862,617	961,434	918,412	934,668

Board Costs

Remuneration	3,000	6,639	3,800	3,800	3,800	3,800	3,800
Legislative Services	510		510	510	510	510	510
Travel, Training, and Conferences	77,160	88,624	85,800	85,800	85,800	85,800	85,800
Administration & Overhead	21,043	20,705	22,575	23,125	23,685	24,250	24,820
Consulting & Professional Services		4,730	2,500	2,500	2,500	2,500	2,500
Grants	4,000	4,000					
Total Board Costs	105,713	124,698	115,185	115,735	116,295	116,860	117,430

Bylaw Compliance

Salaries & Benefits	72,677	67,786	89,078	90,849	92,662	94,519	96,616
Administration & Overhead	3,525	2,817	4,875	3,775	3,775	3,775	3,775
Vehicle & Hauling Costs	3,000	3,757	3,800	3,000	3,000	3,000	3,000
Consulting & Professional Services	25,000	29,308	25,000	25,000	25,000	25,000	25,000
Telephone & Utilities	780	603	780	780	780	780	780



Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Shared Overhead	11,445	9,775	12,677	12,927	13,185	13,449	13,748
Total Bylaw Compliance	116,427	114,046	136,210	136,331	138,402	140,523	142,919
GIS							
Salaries & Benefits	243,627	239,706	244,926	249,804	254,807	259,874	265,109
Administration & Overhead	42,107	43,441	61,356	76,121	56,939	57,271	72,846
Vehicle & Hauling Costs	3,000	1,000	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services			4,400				
Telephone & Utilities	1,200	846	1,200	1,200	1,200	1,200	1,200
Shared Overhead	37,313	27,945	33,625	34,294	34,983	35,680	36,395
Total GIS	327,247	312,938	347,007	362,919	349,429	355,525	377,050
Total Expenditures	3,208,833	2,210,257	2,443,202	1,477,602	1,565,560	1,531,320	1,572,067
Revenue less Expenditures	76,963	266,103	26,000	9,000	9,000	9,000	9,000
Transfers to Reserves		(13,790)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Capital Expenditures	(59,969)	(55,461)	(22,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	16,994	196,851					

Community Works Fund Reserve

3,560,934



2020 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Uhh 616 012-F

Date: February 3, 2020
Submitted by: Shannon Moskal, Corporate Officer
Service Name: Columbia Basin Trust Community Initiatives & Affected Areas Programs
Service Purpose: The purpose of this function is to administer the Community Initiatives & Affected Areas Funding Programs on behalf of the Columbia Basin Trust
Participants: All

Operational Items:

- The administration fee has remained at \$59,876 which is the maximum that we can take from the Program funds.
- \$4,085 has been budgeted for the new database project in 2020 including \$1,083 carried forward from 2019.

CFO Comments:

- Funding from CBT does not adequately cover wage costs to administer service. Adjustments to wage costs have been made to balance the service, as follows:
 - 2020 (\$2,085)
 - 2023 (\$ 916)
 - 2024 (\$2,150)



CBT administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

Fees & Charges

Total Revenue

Expenditures

Salaries & Benefits

Administration & Overhead

Consulting & Professional Services

Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
	\$59,876	\$59,876	\$59,876	\$59,876	\$59,876	\$59,876	\$59,876
	59,876	59,876	59,876	59,876	59,876	59,876	59,876
	45,927	48,362	44,804	48,893	48,792	48,784	48,815
	4,550	4,099	4,500	4,500	4,500	4,500	4,500
	4,119	1,015	4,985	500	500	500	500
	6,399	6,400	5,587	5,983	6,084	6,092	6,061
	60,995	59,877	59,876	59,876	59,876	59,876	59,876
	60,995	59,877	59,876	59,876	59,876	59,876	59,876
	(1,119)	0					
	(1,119)	0					



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Chh 611 001

Date: February 1, 2020
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:

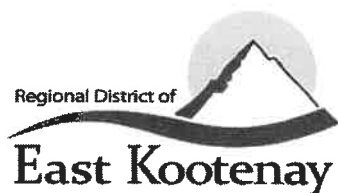
- It's expected that 2020 will continue to show strong activity in the construction market in the East Kootenays. Budgeted building permit revenues were increased to \$400,000 in 2020, which is a \$50,000 increase over 2019 but still conservative given the last few years revenue. Progress continues to be made on initiatives to streamline the permit application process, onsite web based inspection platforms and data entry.
- Rebate program for energy modelling continues with up \$20,000 available annually.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- Estimate a tax increase of \$5,626 = 1.5% in 2020 and 3.8% increase in 2021, depending on the level of surplus from 2020 operations.
- Recommend transferring \$115,000 to the Tax Stabilization Reserve to be drawn down from 2021 to 2024 to minimize tax increases depending on annual operating results.
- Option to reduce contribution to Tax Stabilization Reserve to reduce tax increase.



**Bldg Inspection
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$355,374	\$355,374	\$361,000	\$375,000	\$397,000	\$417,000	\$476,000
Payments in Lieu of Taxes	1,000		1,000	1,000	1,000	1,000	1,000
Fees & Charges	361,000	584,215	410,300	410,300	410,300	410,300	410,300
Interest	3,000	7,500	3,000	3,000	3,000	3,000	3,000
Prior Period Surplus	367,684	367,684	373,585	150,000	100,000	100,000	100,000
Total Revenue	1,088,058	1,314,773	1,148,885	939,300	911,300	931,300	990,300

Expenditures

Salaries & Benefits	729,181	626,361	714,213	729,430	743,446	759,177	774,269
Administration & Overhead	80,075	51,202	85,225	85,125	86,075	87,025	88,025
Vehicle & Hauling Costs	23,500	26,455	29,300	26,100	27,000	28,150	28,850
Consulting & Professional Services	20,000	17,896	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	5,800	4,563	6,300	6,300	6,300	6,300	6,300
Shared Overhead	114,789	109,711	104,262	106,345	108,479	110,648	112,856
Total General	973,345	836,188	959,300	973,300	991,300	1,011,300	1,030,300

Total Expenditures	973,345	836,188	959,300	973,300	991,300	1,011,300	1,030,300
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Revenue less Expenditures	114,713	478,585	189,585	(34,000)	(80,000)	(80,000)	(40,000)
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Transfers to Reserves	(105,000)	(105,000)	(135,000)		(20,000)	(20,000)	(20,000)
Transfers from Reserves	40,000	34,501		74,000	100,000	140,000	60,000
Capital Expenditures	(40,000)	(34,501)		(40,000)		(40,000)	
Surplus (Deficit)	9,713	373,585	54,585				

Reserve Funds	179,509
Vehicle and Equipment Reserve Fund	27,229



**Fireworks Regulation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/2/2020**

Revenue

Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits

Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Prior Period Surplus	\$326	\$326	\$300	\$274	\$247	\$220	\$193
Total Revenue	326	326	300	274	247	220	193
Salaries & Benefits	224	23	23	24	24	24	25
Shared Overhead	35	3	3	3	3	3	4
Total General	259	26	26	27	27	27	29
Total Expenditures	259	26	26	27	27	27	29
Revenue less Expenditures	67	300	274	247	220	193	164
Surplus (Deficit)	67	300	274	247	220	193	164



2020 Budget Information Report

March Board

File : Fhh 503 001
Dept. File: Chh 611 001

Date: February 25, 2020
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:

- Salaries are slightly higher in 2020 as a result of increased noise complaints and ongoing efforts to gain voluntary compliance.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- 2020 tax increase \$283 = 2.5%.



Noise Control
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending Tuesday, December 31, 2019
 2/2/2020

Revenue

Requisition
 Local Government Grants & Regional Transfers
 Prior Period Surplus
Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$11,117	\$11,117	\$11,400	\$13,000	\$14,500	\$14,600	\$14,720
5,329	176 5,329	11,183	5,878	2,500	2,500	2,500
16,446	16,622	22,583	18,878	17,000	17,100	17,220

Expenditures

Salaries & Benefits
 Consulting & Professional Services
 Shared Overhead
Total General

5,739	4,427	5,948	6,054	6,212	6,297	6,399
10,000	392	10,000	10,000	10,000	10,000	10,000
707	621	757	772	788	803	821
16,446	5,439	16,705	16,826	17,000	17,100	17,220

Total Expenditures

16,446	5,439	16,705	16,826	17,000	17,100	17,220
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Revenue less Expenditures

	11,183	5,878	2,052			
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Surplus (Deficit)

	11,183	5,878	2,052			
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2020 Budget Information Report

March Board

File : Fhh 503 001
Dept. File: Chh 611 001

Date: February 25, 2020
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:

- Salaries have been reduced in 2020 to reflect current staff time used in this service.
- Legal costs have gone up in this service as non-compliance files have increased. It is projected these costs may normalize in 2020 as existing complicated files are resolved.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- No tax increase in 2020.



**Nuisances & Unsightly Premises
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/2/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$34,000	\$34,000	\$34,000	\$34,500	\$35,000	\$36,500	\$39,800
Prior Period Surplus	19,951	19,951	16,499	11,879	7,454	3,218	165
Total Revenue	53,951	53,951	50,499	46,379	42,454	39,718	39,965

Expenditures

Salaries & Benefits	20,192	14,124	13,412	13,679	13,951	14,229	14,550
Administration & Overhead	100		100	100	100	100	100
Vehicle & Hauling Costs	200	37	200	200	200	200	200
Consulting & Professional Services	20,000	21,410	23,000	23,000	23,000	23,000	23,000
Shared Overhead	3,180	1,880	1,908	1,946	1,985	2,024	2,070
Total General	43,672	37,451	38,620	38,925	39,236	39,553	39,920
Total Expenditures	43,672	37,451	38,620	38,925	39,236	39,553	39,920
Revenue less Expenditures	10,279	16,499	11,879	7,454	3,218	165	45
Surplus (Deficit)	10,279	16,499	11,879	7,454	3,218	165	45



2020 Budget Information Report

Manager Review

File : Fhh 503 001
Dept. File: Ehh 650 011

Date: February 3, 2020
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:

- The ESSD On-Call stipend has been increased from \$250 a month to \$300 per month with alternate coverage without penalty to a maximum of 60 days per year. This increases the budget from \$3,000 to \$4200. There has been no increase to this stipend for the past 10 years.
- A \$7,000 item line has been included in the budget for training in 2023. This is the Central Subregion portion of a regional full-scale exercise planned for 2023.

Capital Items:

CFO Comments:

- Estimated tax increase of \$14,549 = 14.5% for 2020 and 10.4% for 2021 pending 2020 operating results.
- ESS or EOC grants that are for projects affecting all three Emergency Sub-Regions will be included in the Central Emergency Program budget to streamline administration of the grants.



**CV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>
Requisition	\$100,045	\$100,045	\$114,594	\$126,516	\$126,516	\$128,410	\$130,978
Payments in Lieu of Taxes		138					
Local Government Grants & Regional Transfers	12,035	6,178	4,300	4,300	4,300	4,300	4,300
Prior Period Surplus	10,809	10,983	8,593				
Total Revenue	122,889	117,344	127,487	130,816	130,816	132,710	135,278

Expenditures

Salaries & Benefits	51,780	53,445	60,347	61,390	62,456	63,592	64,723
Administration & Overhead	22,150	17,740	22,170	24,305	20,660	28,690	20,720
Consulting & Professional Services	16,875	15,664	18,075	18,075	18,075	18,075	18,075
Grants	13,000	11,900	13,000	13,000	13,000	13,000	13,000
Telephone & Utilities	6,290	6,158	6,440	6,440	6,440	6,440	6,440
Shared Overhead	7,548	7,071	7,455	7,606	7,758	7,913	8,081
Total General	117,643	111,977	127,487	130,816	128,389	137,710	131,039

Total Expenditures	117,643	111,977	127,487	130,816	128,389	137,710	131,039
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Revenue less Expenditures	5,246	5,367			2,427	(5,000)	4,239
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Transfers to Reserves					(2,427)		(4,239)
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Transfers from Reserves	5,000	5,000				5,000	
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Capital Expenditures	(10,246)	(1,773)					
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Surplus (Deficit)		8,593					
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Reserve Funds		64,695					
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Date: February 4, 2020
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:

- The ESSD On-Call stipend has been increased from \$250 a month to \$12 per day increasing the budget from \$3,000 to \$4,380. There has not been an increase to this stipend for the past 10 years. This will result in an increase in taxation of \$1,380 starting in 2020 which is equivalent to 7 cents on the average residential property valued at \$350,000.
- A \$7,000 item line has been included in the budget for training in 2023. This is the Central Subregion portion of a regional full-scale exercise planned for 2023.
- A line item in the amount of \$3,500 has been added for 2020 per the 2019 Financial Plan to promote emergency preparedness in the Central Subregion.
- Five UBCM Community Preparedness Fund grants are included in the Central Subregion budget for 2020. These grants are intended to benefit the whole region, but for simplicity sake will be administered through the Central Subregion budget. The grants we hope to secure over the next few months are:
 - EOC & Training Grant. In partnership with District of Invermere and Village of Canal Flats, to provide EOC training within the region. Grant amount, pending approval, \$75,000.
 - ESS & Training Grant. In partnership with District of Invermere, City of Cranbrook and Village of Canal Flats, for ESS training, planning and response equipment. Grant amount, pending approval, \$100,000 (RDEK will administer grant on behalf of partners).

- Indigenous Cultural Safety & Cultural Humility Training Grant. To provide cultural safety and humility training to emergency management personnel in order to more effectively partner with and provide assistance to Indigenous communities during times of emergency. Grant amount, pending approval, \$25,000.
- Evacuation Route Planning Grant. In partnership with City of Cranbrook, for regional evacuation planning initiatives - analyse existing evacuation route gaps across the region and explore/establish mutual aid agreements with neighbouring provinces and states. Grant amount, pending approval, \$50,000.
- Flood Mapping Grant. To identify flood-related hazard areas (clear water flood, debris flood and debris flow) across the entire RDEK. Using modern terrain hazard mapping methods, consistency of existing and new hazard data will be improved and made more accessible. Grant amount, pending approval, \$150,000.

Capital Items:

CFO Comments:

- Estimated tax increase of \$12,688 = 12.5% for 2020 and 8% for 2021 pending 2020 operating results.
- ESS or EOC grants that are for projects affecting all three Emergency Sub-Regions will be included in the Central Emergency Program budget to streamline administration of the grants.



**Central Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

	<u>2019</u> <u>BUDGET</u>	<u>2019</u> <u>ACTUAL</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>2024</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$101,812	\$101,812	\$114,500	\$123,661	\$136,018	\$137,649	\$139,433
Payments in Lieu of Taxes		225					
Provincial Grants			429,354				
Local Government Grants & Regional Transfers	18,771	80,741	12,833				
Prior Period Surplus	9,805	14,190	15,404				
Total Revenue	130,388	196,968	572,091	123,661	136,018	137,649	139,433
<u>Expenditures</u>							
Salaries & Benefits	72,170	73,096	75,425	76,756	78,126	79,523	81,055
Administration & Overhead	16,730	81,303	446,111	16,280	15,760	22,790	15,820
Consulting & Professional Services	9,875	10,003	11,255	11,255	11,255	11,255	11,255
Grants	19,000	18,328	19,000	19,000	19,000	19,000	19,000
Telephone & Utilities	5,340	5,664	5,700	5,700	5,700	5,700	5,700
Shared Overhead	10,687	9,220	9,781	9,977	10,177	10,381	10,603
Total General	133,802	197,613	567,272	138,968	140,018	148,649	143,433
Total Expenditures	133,802	197,613	567,272	138,968	140,018	148,649	143,433
Revenue less Expenditures	(3,414)	(646)	4,819	(15,307)	(4,000)	(11,000)	(4,000)
Transfers from Reserves	27,000	27,000	7,457	15,307	4,000	11,000	4,000
Capital Expenditures	(21,474)	(10,951)	(12,276)				
Surplus (Deficit)	2,112	15,404					
 Reserve Funds		101,754					



2020 Budget Information Report

Manager Review

File : Fhh 503 001
Dept. File: Ehh 650 031

Date: February 3, 2020
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:

- The ESSD On-Call stipend has been increased from \$250 a month to \$12 per day increasing the budget from \$3,000 to \$4,380. There has not been an increase to this stipend for the past 10 years. This will result in an increase in taxation of \$1,380 starting in 2020 which is equivalent to 7 cents on the average residential property valued at \$350,000.
- A \$7,000 item line has been included in the budget for training in 2023. This is the EVSC portion of a regional full-scale exercise planned for 2023.

Capital Items:

CFO Comments:

- Estimated tax decrease of \$51 for 2020 and projected increase of 9.2% in 2021 pending operating results in 2020.
- Transfers to the Operating Reserve recommence with a transfer of \$1,000 in 2020.
- ESS or EOC grants that are for projects affecting all three Emergency Sub-Regions will be included in the Central Emergency Program budget to streamline administration of the grants.



**EV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

Requisition	\$119,551	\$119,551	\$119,500	\$130,500	\$133,000	\$142,000	\$136,500
Payments in Lieu of Taxes		277					
Local Government Grants & Regional Transfers	7,600						
Prior Period Surplus	(150)	(4,714)	14,834	4,397	3,000	3,000	3,000
Total Revenue	127,001	115,114	134,334	134,897	136,000	145,000	139,500

Expenditures

Salaries & Benefits	62,447	48,077	70,331	71,532	72,569	74,350	75,615
Administration & Overhead	13,050	12,327	15,710	15,890	15,770	15,800	15,830
Consulting & Professional Services	9,875	9,555	12,630	12,630	12,630	12,630	12,630
Grants	20,000	19,494	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	5,490	5,419	5,580	5,580	5,580	5,580	5,580
Shared Overhead	9,102	5,988	9,083	9,265	9,451	9,640	9,845
Total General	119,984	100,859	133,334	134,897	136,000	138,000	139,500
Total Expenditures	119,964	100,859	133,334	134,897	136,000	138,000	139,500
Revenue less Expenditures	7,037	14,254	1,000			7,000	
Transfers to Reserves			(1,000)			(7,000)	
Transfers from Reserves	563	579					
Capital Expenditures	(7,600)						
Surplus (Deficit)		14,834					



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Chh 611 001

Date: January 20, 2020
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:

- Kelowna Dispatch 5 year contract is up in 2021 so a larger contract cost is forecasted for that year forward. The new contract will include the cost of upgraded dispatch equipment.
- \$6,300 in revenue has been included as a result of the RDKB agreement to share the RDEK dispatch network
- Salaries have been increased in the service for both new staff becoming familiar with the system and in anticipation of the new contract negotiations

Capital Items:

- None.

CFO Comments:

- No tax increase in 2020 due to estimated surplus in 2019 and cautious estimates for dispatch contract outcome. Taxation increases are expected in 2021 and 2022, the amount will depend on the dispatch contract outcome.
- RDEK equipment reserve estimated at \$171,882 plus interest in 2024.



E911
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/1/2020

Revenue

Requisition	\$386,773	\$386,773	\$386,773	\$431,000	\$480,000	\$493,000	\$498,000
Payments in Lieu of Taxes		923					
Local Government Grants & Regional Transfers	9,777	10,032	9,977	9,977	9,977	9,977	9,977
Interest	250	500	250	250	250	250	250
Prior Period Surplus	48,929	48,929	77,546	41,823	10,000	10,000	10,000
Total Revenue	445,729	447,156	474,546	483,050	500,227	513,227	518,227

Expenditures

Salaries & Benefits	7,123	2,567	7,661	7,630	8,419	8,688	8,625
Administration & Overhead	11,300	10,067	11,300	11,335	11,370	11,410	11,450
Operations & Maintenance	21,800	5,701	21,900	21,900	23,700	21,900	21,900
911 PSAP	135,000	118,772	148,000	155,000	159,000	174,000	174,000
Fire Dispatch	202,600	195,997	206,700	250,000	255,000	260,000	265,000
Telephone & Utilities	14,950	14,681	15,072	15,072	20,602	15,072	15,072
Shared Overhead	1,050	825	1,090	1,113	1,136	1,157	1,180
Total General	393,823	348,610	411,723	462,050	479,227	492,227	497,227
Total Expenditures	393,823	348,610	411,723	462,050	479,227	492,227	497,227
Revenue less Expenditures	51,906	98,546	62,823	21,000	21,000	21,000	21,000
Transfers to Reserves	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)
Surplus (Deficit)	30,906	77,546	41,823				

Vehicle and Equipment Reserve Fund

66,882

2020 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: YW 820 000

Date: February 1, 2020
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 and Neighbourhood Invasive Plant Program applications remained consistent in 2019. Enforcement letters were issued in spring of 2019 and follow up inspections/letters were completed with full compliance; the exception was one vacant commercial lot in Cranbrook and CP rail of which 10 out of 10 sites were enforced with costs to control invasive plants issued to CP for payment by the end of 2019. All new complaints were inspected and documented with numerous enforcement letters to be mailed out in spring 2020.

Capital Items:

- No capital items.

CFO Comments:

- Tax increase of \$1,500 = 3% estimated for 2020.
- Drawing surplus down, resulting in an anticipated 58% tax increase over the next five years. This will be mitigated by yearly operational surpluses.



**Invasive Plant Management
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/1/2020**

	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>
<u>Revenue</u>							
Requisition	\$50,000	\$50,000	\$51,500	\$63,500	\$76,000	\$78,000	\$79,000
Payments in Lieu of Taxes		102					
Provincial Grants	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Local Government Grants & Regional Transfers	455	208	200	200	200	200	200
Fees & Charges		4,593					
Interest		1,000					
Prior Period Surplus	57,697	57,697	56,476	30,019	14,854	9,144	5,374
Total Revenue	131,152	136,600	131,176	116,719	114,054	110,344	107,574
<u>Expenditures</u>							
Salaries & Benefits	64,545	56,778	65,858	67,175	68,521	69,881	71,295
Administration & Overhead	8,350	7,379	9,880	8,885	10,390	8,895	8,900
Operations & Maintenance	800	378	800	500	500	500	500
Vehicle & Hauling Costs	4,500	1,768	4,500	5,000	5,000	5,000	5,000
Consulting & Professional Services	5,000		5,000	5,000	5,000	5,000	5,000
Grants	5,000	3,720	5,000	5,000	5,000	5,000	5,000
Telephone & Utilities	665	657	750	750	750	750	750
Shared Overhead	10,167	9,444	9,369	9,555	9,749	9,944	10,146
Total General	99,027	80,123	101,157	101,865	104,910	104,970	106,591
Total Expenditures	99,027	80,123	101,157	101,865	104,910	104,970	106,591
Revenue less Expenditures	32,125	56,476	30,019	14,854	9,144	5,374	983
Surplus (Deficit)	32,125	56,476	30,019	14,854	9,144	5,374	983
Reserve Funds		14,802					



2020 Budget Information Report

March Board

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

Date: February 25, 2020
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Columbia Valley Solid Waste
Service Purpose: To provide solid waste management services for the businesses and residents of the Columbia Valley.
Participants: Radium, Invermere, Fairmont Canal Flats, Jumbo and Electoral Areas F and G.

Operational Items:

- Landfill Design, Operation and Closure Plan update \$85,000, carried over from 2019.
- Purchase of cover material for daily operations \$100,000
- Fairmont Transfer Station access paving \$50,000
- Greening of landfill slopes as per resident's request \$18,000
- Increase to hauling costs associated with rural transfer stations \$50,000
- Transfer Station investigation \$25,000 as identified in the Solid Waste Management Plan to better serve CV residents. Location investigation and operations review as part of investigation.

Capital Items:

- \$35,000 budgeted for the establishment and operation of the District of Invermere (DOI) Recycle BC Depot (Satellite location) in order to capture greater volume of recyclables. Staff conducting investigation and discussions with DOI.
- New weigh scale software \$16,000 carried over from 2019.
- Organics Infrastructure Program – establishment of composting infrastructure in the Columbia Valley. Total Project amount \$999,480 with Federal / Provincial funding contribution of \$666,320. Seeking outside funding partners for additional \$166,580 and balance from the Service \$166,580.

CFO Comments:

- Taxation increase of \$271,213 = 21.7% = \$20 for the average residential property required to fund the service in 2020 and a further 18.9% increase required in 2021 pending operational results in 2020.
- Committee approved increase of Invermere Transfer Station operating grant to the DOI from \$50,000 to \$100,000 for 2020 only. Grant for 2021 – 2024 shown at previous level of \$50,000.

- Did not need to transfer \$363,926 from Operating Reserve in 2019. Utilizing Operating Reserve in 2020 at \$376,624 to minimize tax increase.
- 2021 tax increase includes CV Solid Waste share of the proposed Organics Composting Facility of \$16,580 in 2020 and \$150,000 in 2021, assuming a funding partner for the matching amount is found.
- Short term borrowing of \$250,000 in 2021 for potential construction of Invermere/Radium transfer stations, debt and interest payments to be made between 2022 and 2024.
- The market for recycled materials continued to weaken in 2019 and the cost per tonne increased to \$346 in December (contract cost per tonne was \$321.75). This has resulted in increased recycling costs in all three subregions.



**CV Solid Waste
Five Year Financial Plan**
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Revenue							
Requisition	\$1,249,787	\$1,249,787	\$1,521,000	\$1,809,000	\$1,845,000	\$1,885,000	\$1,924,000
Payments in Lieu of Taxes	1,000	568	1,000	1,000	1,000	1,000	1,000
Provincial Grants			66,320	600,000			
Local Government Grants & Regional Transfers	57,000	65,668	80,080	213,500	63,500	63,500	63,500
Fees & Charges	195,600	493,904	260,640	260,640	260,640	260,640	260,640
Interest	1,000	3,000	1,000	1,000	1,000	1,000	1,000
Prior Period Surplus	125,912	122,940	60,394	75,000	75,000	75,000	75,000
Total Revenue	1,630,299	1,935,867	1,990,434	2,960,140	2,246,140	2,286,140	2,325,140
Expenditures							
Legislative	5,000	6,314	1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	153,182	134,737	170,046	173,007	177,206	179,931	183,393
Administration & Overhead	62,381	39,959	55,381	55,981	55,595	56,185	56,795
Operations & Maintenance	1,183,707	1,141,052	1,423,680	1,342,720	1,391,089	1,460,438	1,460,438
Vehicle & Hauling Costs	312,500	355,537	362,500	362,500	373,500	373,500	373,500
Consulting & Professional Services	102,500	78,983	95,000	30,000	26,000	26,000	26,000
Grants	50,000	50,000	100,000	50,000	50,000	50,000	50,000
Telephone & Utilities	7,500	6,986	8,000	8,500	9,100	9,100	9,650
Interest	3,000	3,000	3,000	3,000	8,750	7,600	5,500
Shared Overhead	23,963	16,377	22,971	23,432	23,900	24,376	24,864
Total General	1,903,733	1,832,946	2,241,578	2,050,140	2,116,140	2,188,140	2,191,140
Total Expenditures	1,903,733	1,832,946	2,241,578	2,050,140	2,116,140	2,188,140	2,191,140
Revenue less Expenditures	(273,434)	102,921	(251,144)	910,000	130,000	98,000	134,000
Debt Principal Repayment					(75,000)	(75,000)	(75,000)
Short-term Borrowing				250,000			
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(55,000)	(23,000)	(59,000)
Transfers from Reserves	363,926		376,624				
Capital Expenditures	(46,667)	(32,527)	(115,480)	(1,150,000)			
Surplus (Deficit)	33,825	60,394					



CV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
 3/5/2020

Operating Reserve
Landfill Reserves

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
	376,624					
	1,761,500					



2020 Budget Information Report

March Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 25, 2020
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Central Solid Waste
Service Purpose: To provide solid waste management services for the businesses and residents of the Central Subregion.
Participants: Cranbrook, Kimberley, Electoral Areas B,C and E

Operational Items:

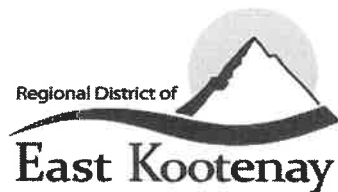
- Design, Operation and Closure Plan (DOCP) and Conformance Review \$75,000
- Legacy Sites Review \$15,000 (includes Greenbay Closure Plan carried over from 2019)
- Crush concrete pile at Central Landfill, \$75,000
- Food waste reduction education promotion \$9,000.

Capital Items:

- Septage Basin construction in Area B \$388,993 (project carried over from 2019 and 100% funded through Community Works Fund grant).
- Operations Maintenance Service Vehicle \$60,000
- Transtor Bin Replacement \$93,000 and ADC Plates for Central Landfill \$40,000.
- Central Landfill Scale Software/ Hardware, \$50,000 (\$35,000 carried over from 2019).
- Organics Infrastructure Program – establishment of composting infrastructure in the Central Subregion. Total Project amount \$999,480 with Federal / Provincial funding contribution of \$666,320. Seeking outside funding partners for additional \$166,580 and balance from the Service \$166,580.

CFO Comments:

- No tax increase required in 2020 and 3.8% increase projected for 2021, depending on operating surplus in 2020.
- Recommend utilizing a portion of 2019 surplus to transfer an additional \$135,000 to the Kimberley Landfill Closure Reserve. (approved February 13, 2020)
- Recommend utilizing Recycling Reserve in the amount of \$16,580 in 2020 and \$150,000 in 2021 for the proposed Organics Composting Facility, assuming a funding partner for the matching amount is found. (approved February 13, 2020)
- The market for recycled materials continued to weaken in 2019 and the cost per tonne increased to \$346 in December (contract cost per tonne was \$321.75). 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 Tuesday, December 31, 2019
3/5/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$3,659,231	\$3,659,231	\$3,659,231	\$3,798,000	\$3,876,000	\$3,956,000	\$4,037,000
Payments in Lieu of Taxes		6,859					
Provincial Grants			66,320	600,000			
Local Government Grants & Regional Transfers	408,500	21,507	414,073	158,500	8,500	8,500	8,500
Fees & Charges	755,900	916,363	788,000	788,000	796,000	796,000	796,000
Interest	9,000	20,000	9,000	9,000	9,000	9,000	9,000
Prior Period Surplus	813,064	818,507	1,065,924	248,000	170,000	170,000	170,000
Total Revenue	5,645,695	5,442,467	6,002,548	5,601,500	4,859,500	4,939,500	5,020,500
<u>Expenditures</u>							
Legislative	5,000	6,314	647	600	1,011	1,047	51
Salaries & Benefits	270,896	301,382	299,160	305,676	310,550	316,486	322,679
Administration & Overhead	78,680	50,545	96,480	78,230	76,630	77,330	78,275
Operations & Maintenance	3,304,500	2,913,408	3,365,327	3,322,460	3,335,960	3,362,460	3,317,460
Vehicle & Hauling Costs	453,000	426,277	473,000	473,000	473,000	473,000	473,000
Consulting & Professional Services	51,000	44,847	115,000	35,000	25,000	25,000	25,000
Telephone & Utilities	19,000	17,183	19,100	19,700	19,700	19,700	19,700
Interest	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Shared Overhead	42,619	45,681	40,028	40,834	41,649	42,477	43,335
Total General	4,234,695	3,815,637	4,418,742	4,285,500	4,293,500	4,327,500	4,289,500
Total Expenditures	4,234,695	3,815,637	4,418,742	4,285,500	4,293,500	4,327,500	4,289,500
Revenue less Expenditures	1,411,000	1,626,831	1,583,806	1,316,000	566,000	612,000	731,000
Transfers to Reserves	(566,000)	(566,000)	(701,000)	(566,000)	(566,000)	(566,000)	(731,000)
Transfers from Reserves	50,000	50,000	16,667	150,000			
Capital Expenditures	(495,000)	(44,907)	(731,473)	(900,000)		(46,000)	
Surplus (Deficit)	400,000	1,065,924	168,000				
Operating Reserve		478,319					
Landfill Reserves		2,093,315					
Landfill Closure Reserves		3,288,936					



**Central Solid Waste
Five Year Financial Plan**
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Recycling Reserve		1,237,482					



2020 Budget Information Report

February Board

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

Date: February 3, 2020
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Elk Valley Solid Waste
Service Purpose: To provide solid waste management services for the businesses and residents of the Elk Valley Subregion.
Participants: Fernie, Sparwood, Elkford and Electoral Area A.

Operational Items:

- The establishment of a staffed depots at the Fernie, Sparwood and Elkford Transfer Stations for Recycle BC will be completed in 2020. \$108,000 for operations of depots.

Capital Items:

- Scale software upgrades Sparwood and Elkford \$32,000
- Organics Infrastructure Program – establishment of composting infrastructure in the Elk Valley. Total Project amount \$999,480 with Federal / Provincial funding contribution of \$666,320. Seeking outside funding partners for additional \$166,580 and balance from the Service \$166,580.

CFO Comments:

- Estimate tax increase of \$42,088 = 2% in 2020 and an increase of 12% projected for 2021 pending operating results from 2020.
- Estimated tax of \$2.11 million in 2020 in comparison to taxation in 2017, which was \$2.28 million.
- Tax increases include EV Solid Waste share of the proposed Organics Composting Facility of \$16,580 in 2020 and \$150,000 in 2021, assuming a funding partner for a matching amount is found.
- The market for recycled materials continued to weaken in 2019 and the cost per tonne increased to \$346 in December (contract cost per tonne was \$321.75). This has resulted in increased recycling costs in all three subregions.



**EV Solid Waste
Five Year Financial Plan**
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$2,071,912	\$2,071,912	\$2,114,000	\$2,370,000	\$2,223,000	\$2,261,000	\$2,304,000
Payments in Lieu of Taxes		6,292					
Provincial Grants			66,320	600,000			
Local Government Grants & Regional Transfers	8,500	2,000	25,080	158,500	8,500	8,500	8,500
Fees & Charges	81,500	275,970	118,160	118,160	118,160	118,160	118,160
Interest		4,000					
Prior Period Surplus	522,481	522,481	425,215	300,000	300,000	300,000	300,000
Total Revenue	2,684,393	2,882,654	2,748,775	3,546,660	2,649,660	2,687,660	2,730,660
<u>Expenditures</u>							
Legislative	5,000	6,314	1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	92,973	73,137	109,923	111,304	114,281	116,346	118,366
Administration & Overhead	61,411	41,178	56,711	57,411	57,025	57,725	56,825
Operations & Maintenance	1,777,531	1,636,859	1,765,801	1,792,597	1,801,860	1,836,640	1,869,361
Vehicle & Hauling Costs	202,000	193,338	202,000	202,000	202,000	202,000	202,000
Consulting & Professional Services	32,000	21,039	21,000	21,000	11,000	11,000	20,000
Telephone & Utilities	20,456	21,156	20,456	20,650	21,500	21,650	21,500
Interest	48,000	48,000	53,750	53,750	53,750	53,750	53,750
Shared Overhead	14,631	11,795	14,596	14,890	15,186	15,491	15,800
Total General	2,254,002	2,052,815	2,245,237	2,274,602	2,277,602	2,315,602	2,358,602
Total Expenditures	2,254,002	2,052,815	2,245,237	2,274,602	2,277,602	2,315,602	2,358,602
Revenue less Expenditures	430,391	829,839	503,538	1,272,058	372,058	372,058	372,058
Debt Principal Repayment	(69,558)	(69,558)	(69,558)	(69,558)	(69,558)	(69,558)	(69,558)
Transfers to Reserves	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
Transfers from Reserves	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Capital Expenditures	(58,333)	(32,566)	(131,480)	(900,000)			
Surplus (Deficit)		425,215					
Operating Reserve		211,862					
Landfill Closure Reserves		709,136					



**EV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 3, 2020
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.

Capital Items:

- Groundwater Monitor Contractor recommends additional test well \$30,000.

CFO Comments:

- Negative tax of -\$450,000 again in 2020 to offset \$375,000 in taxation for Area A Flood and \$75,000 in other Area A taxation.
- Revenue estimate has been increased to \$400,000 to reflect actual revenues over last several years.
- Budget includes creating a new Environmental Remediation Reserve with initial transfer of \$125,000 in 2020 and annual transfers of \$25,000 each year after until reserve reaches \$225,000.
- Septage Reserve being drawn down each year to minimize taxation. Projected balance of \$254,269 in 2024.



**Area A Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	(\$450,000)	(\$450,000)	(\$450,000)	(\$450,000)	(\$450,000)	(\$450,000)	(\$450,000)
Fees & Charges	300,000	618,769	400,000	400,000	400,000	400,000	400,000
Prior Period Surplus	20,785	20,785	167,594				
Total Revenue	(129,215)	189,555	117,594	(50,000)	(50,000)	(50,000)	(50,000)

Expenditures

Salaries & Benefits	1,885	438	2,247	2,292	2,337	2,385	2,432
Operations & Maintenance	41,700	21,407	55,700	23,200	43,200	23,200	22,700
Shared Overhead	297	116	320	327	332	339	346
Total General	43,882	21,961	58,267	25,819	45,869	25,924	25,478
Total Expenditures	43,882	21,961	58,267	25,819	45,869	25,924	25,478
Revenue less Expenditures	(173,097)	167,594	59,327	(75,819)	(95,869)	(75,924)	(75,478)
Transfers to Reserves			(125,000)	(25,000)	(25,000)	(25,000)	(25,000)
Transfers from Reserves	173,097		65,673	100,819	120,869	100,924	100,478
Surplus (Deficit)		167,594					
Septage Reserve		743,032					

2020 Budget Information Report

March Board

File :
Dept. File:

Fhh 503 001
P 111 021

Date: March 6, 2020
Submitted by: Andrew McLeod, Planning & Development Services Manager
Service Name: Planning
Service Purpose: Electoral area land use planning and development management
Participants: All jurisdictions, except Elkford; municipalities by agreement

Operational Items:

- Overall operating costs are down 9.6% due to reduced project costs and specifically uncertainty regarding the continuation of the Kootenay Boundary Farm Advisors project past June 2020.
- Anticipated revenue from development applications increased by 5%
- Kootenay Boundary Farm Advisors project will continue to June 2020; budget is \$240,000 annually, shared equally between the 4 project partners.
- Columbia Valley Archaeology Overview Assessment will begin expenses in 2020; budget is \$20,000 in 2020 to complete.
- Elk Valley floodplain management bylaw – increase to Electoral Area A Flood Service budget by \$35,000 to complete more detailed alluvial fan hazard assessments.

Capital Items:

- N/A

CFO Comments:

- No change in taxes for Municipalities as per the contract.
- Tax decrease of \$13,981 = 1.8% after annual wage increase and implementation of department structure change. Surplus slightly lower than 2018.
- Board remuneration of \$8,160 for public hearings now coded to planning.
- Utilizing \$90,000 carried in deferred revenue for the Kootenay Boundary Farm Advisors project. Total 2020 budget of \$276,360 including carryforward from 2019.
- District of Elkford participating in Planning Service 2020 – 2022 with requisition of \$17,060 per year. Equal reduction in Electoral Area taxation as a result.



Planning
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$771,981	\$771,981	\$758,000	\$862,000	\$880,000	\$886,000	\$845,000
Payments in Lieu of Taxes	1,500						
Local Government Grants & Regional Transfers	215,000	215,000	130,000	220,000	220,000	180,000	
Fees & Charges	64,600	100,572	75,400	75,400	78,400	85,900	85,900
Interest	2,000	6,000	2,000	2,000	2,000	2,000	2,000
Prior Period Surplus	299,844	299,844	288,057	50,000	50,000	50,000	50,000
Total Revenue	1,354,925	1,393,397	1,253,457	1,209,400	1,230,400	1,203,900	982,900

Expenditures

Legislative	4,700	5,231	13,760	15,040	14,520	15,020	15,720
Salaries & Benefits	737,221	684,162	699,579	713,595	727,643	742,027	757,635
Administration & Overhead	58,915	40,531	64,665	57,985	58,325	58,675	59,045
Vehicle & Hauling Costs	3,700	4,829	5,000	6,950	7,050	6,250	6,450
Consulting & Professional Services	426,419	252,107	369,617	313,000	313,000	270,000	30,000
Telephone & Utilities	1,250	1,143	1,250	1,250	1,250	1,250	1,250
Shared Overhead	116,583	113,367	99,586	101,580	103,612	105,678	107,800
Total General	1,348,788	1,101,369	1,253,457	1,209,400	1,225,400	1,198,900	977,900

Total Expenditures	1,348,788	1,101,369	1,253,457	1,209,400	1,225,400	1,198,900	977,900
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Revenue less Expenditures	6,137	292,028			5,000	5,000	5,000
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Transfers to Reserves					(5,000)	(5,000)	(5,000)
Transfers from Reserves	41,863	41,863					
Capital Expenditures	(48,000)	(45,833)					

Surplus (Deficit)		288,057					
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Operating Reserve
Vehicle and Equipment Reserve Fund

32,715
34,205

Date March 6, 2020
Author Holly Ronnquist, CFO
Subject Columbia Valley Economic Development – 2020 – 2024 Draft Financial Plan

INFORMATION

The proposed budget for 2020 - 2024 features secured grant funding from the Provincial Rural Dividend Program and Columbia Basin Trust totaling \$443,869 supporting projects within the strategic plan. Spending on these projects is expected to occur between October 2019 and March 2021.

Year-end estimates project a surplus of \$121,054 which includes \$71,054 to support 2020 operating costs and \$50,000 in funds earmarked for non-granted projects carried forward to 2020 as follows:

Employment Lands Inventory	\$ 5,000
Physician Recruitment	20,000
Other Projects	<u>25,000</u>
Total	\$ 50,000

2020

Grant funded projects in the financial plan will be carried out between October 2019 and June 2021 with revenue recognized as follows:

	2019	2020	2021	Total
BC Rural Dividend	\$28,700	\$209,219	\$43,950	\$281,869
Columbia Basin Trust	<u>\$15,750</u>	<u>\$137,500</u>	<u>\$ 8,750</u>	<u>\$162,000</u>
Total New Grants	\$44,450	\$346,719	\$ 52,700	\$443,869

The grant funded projects are as follows:

CV Tech Cluster Strategy	\$111,250
Workforce Development	61,250
CV Signage & Identity	203,482
Reconciliation and Relationships	55,887
CV Food Hub Model	<u>12,000</u>
Total	\$443,869

The CV Economic Development Service will contribute in-kind support for the projects through wages, travel costs, meals, office rent and office supplies valued at \$146,655 over the two years. Other project partners will contribute in-kind support of \$32,750.

The proposed budget for 2020 includes \$89,250 for the Economic Development Officer contract and \$17,900 for office rent, travel, mileage and meals and training. It also includes \$40,000 in 2020 and \$30,000 in 2021 for a pilot physician recruitment project. This budget includes \$13,688 available for other projects (which could include \$8,000 for the website project).

There is a 12.4% tax increase for the CV Economic Development Service in 2020 and an increase of 12.8% is expected in 2021. Based on apportionment by the number of business class properties recorded in the 2020 completed assessment roll, proposed taxation for Columbia Valley jurisdictions with the 2019 comparative is as follows:

	2020 Requisition	2019 Requisition	# Class 6 Properties
District of Invermere	\$77,022	\$ 70,004	218 (-2)
Village of Radium Hot Springs	40,984	35,957	116 (+3)
Village of Canal Flats	12,013	10,501	34 (+1)
Electoral Area F	105,994	93,550	300 (+6)
Electoral Area G	<u>18,372</u>	<u>16,228</u>	<u>52 (+1)</u>
Total	\$254,385	\$226,240	720 (+9)

CFO Comments:

- There is 0 12.4% tax increase in 2020.
- Budget includes \$3,500 in 2020 for CV Food and Farm.
- Budget includes \$60,000 in 2020 for CV Airport (subject to conditions).
- Utilizing surplus from 2019 to minimize taxation in 2020.



**CV Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/6/2020**

Revenue

Requisition
Local Government Grants & Regional Transfers
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Administration & Overhead
Consulting & Professional Services
Grants
Grant - CV Visitor Services
Grant - Imagine Kootenays
Grant - Lake Windermere Ambassadors
Resident Attraction/Retention Project
Granted Projects
Other Ec Dev Projects
CV Food & Farm Guide 2020
Telephone & Utilities
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$226,240	\$226,240	\$254,385	\$287,000	\$257,292	\$257,591	\$257,909
Local Government Grants & Regional Transfers	144,173	48,530	448,467	55,050	2,550	2,550	2,550
Prior Period Surplus	104,113	104,113	121,054				
Total Revenue	474,526	378,883	823,906	342,050	259,842	260,141	260,459
Salaries & Benefits	19,210	17,236	14,599	14,852	15,107	15,369	15,647
Administration & Overhead	17,800	13,133	17,900	17,900	17,900	17,900	17,900
Consulting & Professional Services	85,000	86,509	89,250	89,250	89,250	89,250	89,250
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	50,000		65,000				
Granted Projects	94,997	3,000	445,917	52,500			
Other Ec Dev Projects			50,188	30,000			
CV Food & Farm Guide 2020			3,500				
Telephone & Utilities	400	310	400	400	400	400	400
Shared Overhead	3,026	2,641	2,152	2,148	2,185	2,222	2,262
Total General	405,433	257,829	823,906	342,050	259,842	260,141	260,459
Total Expenditures	405,433	257,829	823,906	342,050	259,842	260,141	260,459
Revenue less Expenditures	69,093	121,054					
Surplus (Deficit)	69,093	121,054					

2020 Budget Information Report

February Board

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

Date: January 18, 2020
Submitted by: Holly Ronnquist, 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, and G

Operational Items:

Area A – none

Area B - \$2,500 available for projects.

Area C - \$102,600 available for projects.

Area E - \$4,000 for studies and \$200,000 from the Community Works Fund (CWF) for internet connectivity from Kimberley to Wasa Junction. The \$80,000 CWF grant for internet connectivity for St Mary Lake and Meadowbrook areas was moved into the Kimberley to Wasa Junction project.

Area F - \$2,750 for Director to attend conferences and \$10,000 for consultants/granted projects.

Area G – staff wages only.

Capital Items:

- No capital for all areas.

CFO Comments:

- No taxation for Electoral Areas A, E and F.
- No change in taxation for Electoral Areas B and C.
- Reduction in taxation of \$150 for Electoral Area G.



**Area A Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
				\$524	\$546	\$571	\$594
	478	478	435				
	478	478	435	524	546	571	594
	436	39	373	456	473	492	510
	42	4	62	68	73	79	84
	478	43	435	524	546	571	594
	478	43	435	524	546	571	594
		435					
		435					



**Area B Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Administration & Overhead
Grants
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
	\$1,000	\$1,000	\$1,000	\$2,000	\$2,300	\$2,470	\$3,250
	4,201	4,201	5,130	2,912	1,688	780	
	5,201	5,201	6,130	4,912	3,988	3,250	3,250
	651	61	631	635	618	658	657
	2,500			2,500	2,500	2,500	2,500
			2,500				
	84	10	87	89	90	92	93
	3,235	71	3,218	3,224	3,208	3,250	3,250
	3,235	71	3,218	3,224	3,208	3,250	3,250
	1,966	5,130	2,912	1,688	780		
	1,966	5,130	2,912	1,688	780		



**Area C Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Grants
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Prior Period Surplus	63,917	63,917	83,771				
Total Revenue	83,917	83,917	103,771	20,000	20,000	20,000	20,000
Salaries & Benefits	1,339	133	1,072	895	890	884	879
Grants	82,400		102,600	19,000	19,000	19,000	19,000
Shared Overhead	178	13	99	105	110	116	121
Total General	83,917	146	103,771	20,000	20,000	20,000	20,000
Total Expenditures	83,917	146	103,771	20,000	20,000	20,000	20,000
Revenue less Expenditures		83,771					
Surplus (Deficit)		83,771					



**Area E Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

Requisition	\$3,323	\$3,323		\$3,700	\$4,100	\$5,000	\$5,000
Local Government Grants & Regional Transfers	80,000		200,000				
Prior Period Surplus	4,081	4,081	7,172	2,190	903		
Total Revenue	87,404	7,404	207,172	5,890	5,003	5,000	5,000

Expenditures

Salaries & Benefits	820	122	858	862	878	874	874
Administration & Overhead	2,500	94					
Grants	84,000		204,000	4,000	4,000	4,000	4,000
Shared Overhead	84	16	124	125	125	126	126
Total General	87,404	232	204,982	4,987	5,003	5,000	5,000
Total Expenditures	87,404	232	204,982	4,987	5,003	5,000	5,000
Revenue less Expenditures		7,172	2,190	903			
Surplus (Deficit)		7,172	2,190	903			



**Area F Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition				\$13,680	\$13,680	\$13,680	\$13,680
Prior Period Surplus	13,757	13,757	13,659				
Total Revenue	13,757	13,757	13,659	13,680	13,680	13,680	13,680
<u>Expenditures</u>							
Salaries & Benefits	884	90	887	907	907	906	906
Administration & Overhead	2,730		2,750	2,750	2,750	2,750	2,750
Consulting & Professional Services			5,000				
Grants	10,000		5,000	10,000	10,000	10,000	10,000
Shared Overhead	143	8	22	23	23	24	24
Total General	13,757	98	13,659	13,680	13,680	13,680	13,680
Total Expenditures	13,757	98	13,659	13,680	13,680	13,680	13,680
Revenue less Expenditures		13,659					
Surplus (Deficit)		13,659					



**Area G Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$500	\$500	\$350	\$350	\$350	\$350	\$350
1,554	1,554	2,034	1,681	1,312	930	533
2,054	2,054	2,384	2,031	1,662	1,280	883

Expenditures

Salaries & Benefits
Administration & Overhead
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

1,066	19	616	629	641	654	667
500						
114	1	87	90	91	93	95
1,680	20	703	719	732	747	762
1,680	20	703	719	732	747	762
374	2,034	1,681	1,312	930	533	121
374	2,034	1,681	1,312	930	533	121



2020 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Shh 231 002

Date: January 13, 2020
Submitted by: Debbie Renaud, Deputy CFO
Shannon Moskal, Corporate Officer
Service Name: CV Transit
Service Purpose: To provide public transit service between Canal Flats and Invermere, and Edgewater and Invermere
Participants: Canal Flats, Invermere, Jumbo, Radium, Electoral Areas F & G

Operational Items:

- Staff salaries have increased by \$1,697, and reflect the work planned in 2020.
- Direct operating costs have increased by \$8,273, mainly increased fixed costs, tires and insurance.
- The acquisition of a spare bus for the system will be revisited in 2020 (with the Transit Future Service Plan) as per the March 2018 Board resolution.
- The financial plan does not include costs for expansion of the transit system in future years.

CFO Comments:

- Estimated tax increase is \$3,000 = 2.2% for 2020 and \$22,500 = 16% for 2021 pending operating results for 2020.
- 2018 surplus was \$10,761 less than anticipated.
- Utilizing Reserves to mitigate 2021 and 2022 tax increases. Leaving remaining Reserve for future expansion.



CV Transit
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending Tuesday, December 31, 2019
 2/3/2020

Revenue

Requisition	\$138,000	\$138,000	\$141,000	\$163,500	\$190,500	\$206,500	\$218,000
Payments in Lieu of Taxes		191					
Local Government Grants & Regional Transfers	5,200	4,873	4,875	4,875	4,875	4,875	4,875
Fees & Charges	12,000	11,351	12,000	12,000	12,000	12,000	12,000
Prior Period Surplus	38,346	27,585	33,502	30,000	20,000	20,000	20,000
Total Revenue	193,546	182,000	191,377	210,375	227,375	243,375	254,875

Expenditures

Salaries & Benefits	5,113	5,365	6,810	6,949	7,083	7,225	7,369
Administration & Overhead	2,350	858	2,350	2,350	2,350	2,350	2,350
Operations & Maintenance	1,500		1,485	1,500	1,500	1,500	1,500
Consulting & Professional Services	160,800	131,202	169,073	203,588	220,435	231,271	242,609
Shared Overhead	804	1,073	971	988	1,007	1,029	1,047
Total General	170,567	138,499	180,689	215,375	232,375	243,375	254,875

Total Expenditures

170,567	138,499	180,689	215,375	232,375	243,375	254,875
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Revenue less Expenditures

22,979	43,502	10,688	(5,000)	(5,000)		
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Transfers to Reserves	(10,000)	(10,000)				
Transfers from Reserves				5,000	5,000	

Surplus (Deficit)

12,979	33,502	10,688				
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Reserve Funds

76,539



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Shh 231 003

Date: January 13, 2020
Submitted by: Debbie Renaud, Deputy CFO
Shannon Moskal, Corporate Officer
Service Name: EV Transit
Service Purpose: To provide public transit service connecting Elkford, Sparwood and Fernie.
Participants: Elkford, Fernie, Sparwood, Electoral Area A

Operational Items:

- Staff salaries have increased by \$1,373, and reflect the work planned in 2020
- Direct operating costs have increased by \$14,000, mainly increased fixed costs, fleet maintenance, tires and insurance.
- The financial plan does not include costs for expansion of the transit system in future years.

CFO Comments:

- No tax increase for 2020 due to not requiring charter rental in 2019. Projected increase of 11% in 2021 pending operating results in 2021.
- Drawing down surplus to mitigate tax increases in the five year plan.
- 2018 surplus was \$3,856 less than anticipated.



EV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$140,000	\$140,000	\$140,000	\$155,000	\$162,000	\$170,000	\$176,500
Payments in Lieu of Taxes		464					
Fees & Charges	15,000	19,785	15,000	15,000	15,000	15,000	15,000
Prior Period Surplus	64,361	60,505	89,367	87,336	86,749	72,409	57,005
Total Revenue	219,361	220,755	244,367	257,336	263,749	257,409	248,505

Expenditures

Salaries & Benefits	5,437	5,643	6,810	6,949	7,083	7,225	7,369
Administration & Overhead	3,350	2,176	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	130,400	122,440	144,400	157,800	178,400	187,300	196,600
Shared Overhead	855	1,128	971	988	1,007	1,029	1,047
Total General	141,542	131,388	157,031	170,587	191,340	200,404	209,866

Total Expenditures	141,542	131,388	157,031	170,587	191,340	200,404	209,866
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Revenue less Expenditures	77,819	89,367	87,336	86,749	72,409	57,005	38,639
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Surplus (Deficit)	77,819	89,367	87,336	86,749	72,409	57,005	38,639
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Reserve Funds		177,450					
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2020 Budget Information Report

[February Board]

File : Fhh 503 001
Dept. File: Q cl 126 000

Date: February 1, 2020
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. Budget highlights include:

\$1,500	10 new wood picnic tables
\$2,500	Install 50 barrier rocks between picnic sites 1 and 2; this is also a park maintenance reduction initiative
\$3,500	Purchase/install in-ground garbage cans near picnic sites 3 and 6
\$5,000	Business development plan for WEG and Wycliffe Regional Park
- 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 highlights include:

\$5,000	Business development plan for WEG and Wycliffe Regional Park
\$5,000	Lighting upgrades.
\$3,500	Purchase/install water tank and spray bar on groomer
\$1,000	Purchase/install fee collection vault and signage
\$400	Extend steer corral
\$2,500	Arena chute repairs and improvements
- Elk Valley Regional Park** provides a day use park located 12 km south of Elkford on the east side of Highway 43. The day use park continues to operate within anticipated operation and maintenance costs.
- Tie Lake Regional Park** provides a day use park located 6 km north of Jaffray on Tie Lake Rd. Budget highlights include:

\$2,800	Install one concrete picnic table at site 5.
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- Yaqakxaqlamki Regional Park (Kooacanusa Boat Launch)** provides a day use boat launch located 20 km south of Jaffray on the west side of Kooacanusa Lake on Kikomun Newgate Rd. Budget highlights include:

\$1,750	Hydroseeding on sloped areas to promote plant growth, reduce erosion and increase slope stabilization.
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- **Markin-MacPhail Westside Legacy Trail** provides a non-winter use recreational trail from Invermere to Fairmont along the Westside of Lake Windermere. The operating budget is \$33,500 with the anticipated operation of the first several segments of the trail in 2020. 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 (year round access). Routine maintenance anticipated for 2020.

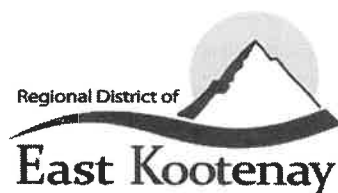
Solar lighting	\$14,000 (subject to MIABC grant)
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Capital Items:

- Utility service truck for Markin-MacPhail Westside Legacy Trail (MMWLT) \$8,000 to assist with maintenance and inspections.
- \$1.8 million construction project for segments 6 & 7 of MMWLT with \$1 million in funding from Bike BC grant and \$800,000 donation from Columbia Valley Greenways Trail Alliance.

CFO Comments:

- Overall estimated decrease for 2020 of \$12,000 = -3.5%. Taxation for Yaqakxaqlamki Boat Launch \$29,848 in 2020 (compared to \$33,684 in 2019). Taxation for Markin-MacPhail Westside Legacy Trail \$42,850 (compared to \$51,078 in 2019.) Taxation for all remaining Regional Parks \$250,302 (compared to \$250,238 in 2019.)
- Included in the draft budget is an \$20,000 allocation of the BC Hydro Payment in Lieu of Taxes (PILT) from the Aberfeldie Dam to be used for a Wycliffe Park and Wycliffe Exhibition Grounds (WEG) business plan \$10,000, water tank on groomer \$3,500; lighting upgrades at WEG \$5,000; fee vault for Wycliffe Park \$1,000; steer coral at WEG \$500.
- Capital Reserves currently sit at \$95,672 with \$10,000 being transferred to a General Regional Parks Reserve; \$21,000 being transferred to Markin-MacPhail Westside Legacy Trail Reserve and \$2,000 being transferred to Old Coach Trail Reserve each year 2020 – 2024. Anticipate increased contributions to MMWLT Reserve when the trail is complete.



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$335,000	\$335,002	\$323,000	\$396,736	\$396,661	\$396,924	\$399,418
Payments in Lieu of Taxes	27,000	25,640	22,000	2,000	2,000	2,000	2,000
Provincial Grants	1,000,000		1,000,000				
Local Government Grants & Regional Transfers	867,650	383,997	805,000	5,000	5,000	5,000	5,000
Fees & Charges	29,900	42,754	29,900	29,900	29,900	29,900	29,900
Interest		2,000					
Prior Period Surplus	111,354	111,354	91,850	20,000	20,000	20,000	20,000
Total Revenue	2,370,904	900,747	2,271,750	453,636	453,561	453,824	456,318
<u>Expenditures</u>							
Salaries & Benefits	7,438	5,326	7,455	11,600	11,832	12,071	12,310
Administration & Overhead	9,450	6,198	8,350	8,550	8,550	8,550	8,550
Shared Overhead	1,171	878	1,617	1,652	1,684	1,717	1,751
Total General	18,059	12,403	17,422	21,802	22,066	22,338	22,611
<u>Wycliffe Park</u>							
Salaries & Benefits	92,135	87,343	89,603	93,254	94,787	96,593	98,709
Administration & Overhead	3,650	3,250	3,375	3,910	3,645	4,180	3,925
Operations & Maintenance	23,900	24,117	22,200	19,300	17,300	17,300	17,300
Vehicle & Hauling Costs	11,200	7,027	11,300	11,400	11,500	11,600	11,600
Consulting & Professional Services			5,000				
Telephone & Utilities	5,325	2,934	5,025	5,225	5,425	5,625	5,825
Shared Overhead	11,570	11,542	10,458	10,941	11,160	11,381	11,611
Total Wycliffe Park	147,780	136,214	146,961	144,030	143,817	146,679	148,970
<u>Wycliffe Exhibition Grounds</u>							
Salaries & Benefits	38,880	32,543	39,932	41,088	41,844	42,679	43,606
Administration & Overhead	2,975	2,932	3,425	3,560	3,695	3,830	3,965
Operations & Maintenance	22,500	23,177	24,000	27,700	19,500	11,000	11,000
Vehicle & Hauling Costs	1,500	3,716	4,850	3,500	3,500	3,500	3,500
Consulting & Professional Services			5,000				
Telephone & Utilities	5,525	3,697	4,650	4,650	4,650	4,650	4,650
Shared Overhead	5,570	5,569	5,217	5,373	5,481	5,590	5,702
Total Wycliffe Exhibition Grounds	76,950	71,636	87,074	85,871	78,670	71,249	72,423



**Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Tie Lake Park							
Salaries & Benefits	8,400	7,009	8,492	8,638	8,730	8,881	9,092
Administration & Overhead	980	879	1,055	1,095	1,235	1,175	1,215
Operations & Maintenance	25,500	23,742	8,050	7,500	5,000	5,000	5,000
Vehicle & Hauling Costs	500	378	400	400	400	400	400
Consulting & Professional Services	700	587	600	600	600	600	600
Telephone & Utilities	375	387	300	350	350	350	350
Shared Overhead	691	738	645	658	671	685	698
Total Tie Lake Park	37,146	33,720	19,542	19,241	16,986	17,091	17,355
Elk Valley Park							
Salaries & Benefits	14,047	10,940	13,823	13,899	13,977	14,058	14,145
Administration & Overhead	430	414	445	660	475	690	505
Operations & Maintenance	23,900	22,173	6,900	6,600	6,600	6,600	6,600
Vehicle & Hauling Costs	500	335	500	500	500	500	500
Telephone & Utilities	425	511	425	425	425	425	425
Shared Overhead	577	632	537	548	559	569	580
Total Elk Valley Park	39,879	35,004	22,630	22,632	22,536	22,842	22,755
Old Coach Greenway							
Salaries & Benefits	9,041	6,243	8,438	8,604	8,773	8,947	9,130
Administration & Overhead	1,390	1,112	1,350	1,365	1,380	1,395	1,410
Operations & Maintenance	18,500	8,131	22,000	8,000	6,500	9,500	6,500
Vehicle & Hauling Costs	450	423	475	500	500	500	500
Shared Overhead	1,398	902	1,176	1,200	1,223	1,248	1,272
Total Old Coach Greenway	30,779	16,812	33,439	19,669	18,376	21,590	18,812
Yaqakxaqlamki Boat Launch							
Salaries & Benefits	6,658	5,213	6,000	6,120	6,236	6,362	6,495
Administration & Overhead	1,810	1,769	1,575	1,610	1,645	1,680	1,715
Operations & Maintenance	40,700	39,845	43,150	43,400	43,400	43,400	43,400
Vehicle & Hauling Costs	600	447	500	500	500	500	500
Telephone & Utilities	400	193	300	300	300	300	300
Shared Overhead	1,016	748	823	840	857	873	890
Total Yaqakxaqlamki Boat Launch	51,184	48,214	52,348	52,770	52,938	53,115	53,300



**Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>
Markin MacPhail Westside Legacy Trail							
Salaries & Benefits	12,626	5,404	10,007	10,209	10,410	10,619	10,832
Administration & Overhead	1,150	635	1,550	1,660	1,770	1,880	1,990
Operations & Maintenance	30,500		33,500	33,500	33,500	33,500	33,500
Vehicle & Hauling Costs			450	450	450	450	450
Shared Overhead	1,988	1,497	1,425	1,453	1,481	1,510	1,541
Total Markin MacPhail Westside Legacy Trail	46,264	7,536	46,932	47,272	47,611	47,959	48,313
Total Expenditures	448,041	361,537	426,348	413,287	403,000	402,863	404,539
Revenue less Expenditures	1,922,863	539,209	1,845,402	40,349	50,561	50,961	51,779
Transfers to Reserves	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
Capital Expenditures	(1,885,000)	(414,360)	(1,808,000)				
Surplus (Deficit)	4,863	91,850	4,402	7,349	17,561	17,961	18,779
Reserve Funds		95,672					



2019 Budget Information Report

☐ February Board ☐

File : Fhh 503 001
Fhh 190 001

Date: February 3, 2020
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) withdraws 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 Tuesday, December 31, 2019
2/1/2020**

Revenue

Local Government Grants & Regional Transfers

Total Revenue

Expenditures

Interest

Principal on Municipal Debt

Total General

Total Expenditures

	<u>2019</u> <u>BUDGET</u>	<u>2019</u> <u>ACTUAL</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>2024</u> <u>BUDGET</u>
Local Government Grants & Regional Transfers	\$4,554,291	\$4,540,372	\$4,554,291	\$4,554,291	\$4,554,291	\$4,554,291	\$4,554,291
Total Revenue	4,554,291	4,540,372	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291
Interest	1,839,495	1,825,577	1,839,495	1,839,495	1,839,495	1,839,495	1,839,495
Principal on Municipal Debt	2,714,796	2,714,795	2,714,796	2,714,796	2,714,796	2,714,796	2,714,796
Total General	4,554,291	4,540,372	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291
Total Expenditures	4,554,291	4,540,372	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291



2020 Budget Information Report

March Board

File : Fhh 503 001
Dept. File: Bhh 066 001

Date: February 25, 2020
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 \$4,917.
- \$1,398,600 to be distributed as follows:
 - Community Projects \$ 50,000
 - Hosmer Intersection Project 1,000,000
 - Upper Elk Valley Fire Contribution 95,000
 - Hosmer Fire Contribution 46,000
 - Access Guardian 8,600
 - District of Elkford Student 8,000
 - West Fernie 2020 Construction 71,000
 - Fernie Historical Soc – West Fernie Book 20,000
 - Fernie Historical Soc – Digitizing Fernie Free Press 10,000 (up to)
 - Mine Tax Negotiations 25,000
 - Elected Officials Meeting 5,000
 - Tourism Fernie – Tourism Mgt Program 50,000 (up to)
 - Sparwood Historical Society – Museum 10,000 (up to)

Capital Items:

- None

CFO Comments:

- There is no taxation for this service.
- Funding comes from the 2020 estimated allocation of \$580,000. There is a forecasted 2019 surplus of \$1,502,336 of which \$1,198,600 is committed.
- 2020 includes \$1,000,000 for a highway upgrade/intersection project near Hosmer.
- 2020 includes \$160,000 over four years for additions to the Sparwood Firehall.
- Included in 2021 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 \$678,819 at the end of 2020.
- Surplus funds projected to 2024 are \$1,834,848.
- Reserve fund balance of \$208,085.



**EV Mine Tax Sharing
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Payments in Lieu of Taxes	\$555,000	\$573,633	\$580,000	\$585,000	\$590,000	\$600,000	\$610,000
Interest		16,000					
Prior Period Surplus	1,144,351	1,144,351	1,502,336	678,819	759,214	1,094,518	1,439,730
Total Revenue	1,699,351	1,733,984	2,082,336	1,263,819	1,349,214	1,694,518	2,049,730
<u>Expenditures</u>							
Salaries & Benefits	2,537	2,533	3,867	3,944	4,024	4,104	4,186
Administration & Overhead	440	38	5,500	500	500	500	500
Operations & Maintenance	642,000		140,000	100,000	100,000	100,000	100,000
Consulting & Professional Services			25,000				
Grants	158,000	108,000	1,008,000				
Shared Overhead	399	348	550	561	572	584	596
Total General	803,376	110,919	1,182,917	105,005	105,096	105,188	105,282
Total Expenditures	803,376	110,919	1,182,917	105,005	105,096	105,188	105,282
Revenue less Expenditures	895,975	1,623,065	899,419	1,158,814	1,244,118	1,589,330	1,944,448
Transfers to Other Funds	(23,000)	(23,000)	(46,000)	(46,000)	(46,000)	(46,000)	(46,000)
Transfer to Upper EV Fire	(38,000)	(38,000)	(95,000)	(95,000)	(95,000)	(95,000)	(55,000)
Transfer to Access Guardian	(9,000)	(9,000)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)
Transfer to Discretionary Grant-In-Aid	(20,000)	(20,000)					
Transfer to Fernie Rural Fire	(24,000)	(24,000)		(250,000)			
Transfer to West Fernie Servicing	(90,000)	(6,729)	(71,000)				
Surplus (Deficit)	691,975	1,502,336	678,819	759,214	1,094,518	1,439,730	1,834,848

Reserve Funds

208,085



DGIA - Area A
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Transfer From Other Funds
Prior Period Surplus

Total Revenue

Expenditures

Grants

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

Reserve Funds

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$35,000	\$35,000	\$33,065	\$35,000	\$35,000	\$35,000	\$35,000
Transfer From Other Funds	20,000	20,000					
Prior Period Surplus	32,060	81,228	45,935				
Total Revenue	87,060	136,228	79,000	35,000	35,000	35,000	35,000
Grants	87,060	42,457	79,000	35,000	35,000	35,000	35,000
Total General	87,060	42,457	79,000	35,000	35,000	35,000	35,000
Total Expenditures	87,060	42,457	79,000	35,000	35,000	35,000	35,000
Revenue less Expenditures		93,771					
Surplus (Deficit)		93,771					
Reserve Funds		5,062					



DGIA - Area B
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Grants

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$13,400	\$13,400	\$8,756	\$15,000	\$15,000	\$15,000	\$15,000
Prior Period Surplus	1,600	22,161	6,244				
Total Revenue	15,000	35,561	15,000	15,000	15,000	15,000	15,000
Grants	15,000	10,621	15,000	15,000	15,000	15,000	15,000
Total General	15,000	10,621	15,000	15,000	15,000	15,000	15,000
Total Expenditures	15,000	10,621	15,000	15,000	15,000	15,000	15,000
Revenue less Expenditures		24,940					
Surplus (Deficit)		24,940					



DGIA - Area C
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Payments in Lieu of Taxes
Prior Period Surplus

Total Revenue

Expenditures

Grants

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
Payments in Lieu of Taxes	22,000	27,110	22,000	52,000	52,000	52,000	52,000
Prior Period Surplus	143,483	181,528	120,973	32,648	37,823	42,998	48,173
Total Revenue	183,483	226,638	160,973	102,648	107,823	112,998	118,173
Grants	128,000	46,438	128,325	64,825	64,825	64,825	64,825
Total General	128,000	46,438	128,325	64,825	64,825	64,825	64,825
Total Expenditures	128,000	46,438	128,325	64,825	64,825	64,825	64,825
Revenue less Expenditures	55,483	180,200	32,648	37,823	42,998	48,173	53,348
Surplus (Deficit)	55,483	180,200	32,648	37,823	42,998	48,173	53,348



DGIA - Area E
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$18,322	\$18,322	\$18,322	\$24,000	\$24,000	\$24,000	\$24,000
5,678	13,164	6,546				
24,000	31,486	24,868	24,000	24,000	24,000	24,000

Expenditures

Grants

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

24,000	9,957	24,868	24,000	24,000	24,000	24,000
24,000	9,957	24,868	24,000	24,000	24,000	24,000
24,000	9,957	24,868	24,000	24,000	24,000	24,000
	21,529					
	21,529					



DGIA - Area F
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

Requisition
Local Government Grants & Regional Transfers
Prior Period Surplus

Total Revenue

Expenditures

Grants

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
	\$53,950	\$53,950	\$59,000	\$64,993	\$45,800	\$40,800	\$40,800
	3,250	4,248	4,200	4,200	4,200	4,200	4,200
	1,800	51,952	5,622				
	59,000	110,150	68,822	69,193	50,000	45,000	45,000
	59,000	49,137	68,822	69,193	50,000	45,000	45,000
	59,000	49,137	68,822	69,193	50,000	45,000	45,000
	59,000	49,137	68,822	69,193	50,000	45,000	45,000
		61,013					
		61,013					



DGIA - Area G
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$11,400	\$11,400	\$11,245	\$17,750	\$12,750	\$12,750	\$11,500
Payments in Lieu of Taxes	4,800	5,090	5,000	5,000	5,000	5,000	5,000
Prior Period Surplus	1,300	20,497	4,005				
Total Revenue	17,500	36,987	20,250	22,750	17,750	17,750	16,500

Expenditures

Grants	17,500	10,339	20,250	22,750	17,750	17,750	16,500
Total General	17,500	10,339	20,250	22,750	17,750	17,750	16,500
Total Expenditures	17,500	10,339	20,250	22,750	17,750	17,750	16,500
Revenue less Expenditures		26,648					
Surplus (Deficit)		26,648					



2020 Budget Information Report

March Board

File : Fhh 503 001
Dept. File: Chh 611 001

Date: February 25, 2020
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 2020. It is expected to be advertised as an RFP in 2020.
- Dog control has been removed from the ?Akisq'nuk and Shuswap leased land service agreements. Separate agreements for dog control over the entire band land will be worked on with the bands.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- 2020 tax decrease of \$3,269 = 7.5%.



**Animal Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$43,269	\$43,269	\$40,000	\$45,000	\$46,000	\$47,000	\$48,000
Local Government Grants & Regional Transfers	2,600						
Fees & Charges	8,300	8,355	8,400	8,400	8,400	8,400	8,400
Prior Period Surplus	17,357	17,357	23,498	10,000	10,000	10,000	10,000
Total Revenue	71,526	68,981	71,898	63,400	64,400	65,400	66,400

Expenditures

Salaries & Benefits	3,952	2,434	3,087	3,150	3,219	3,264	3,315
Administration & Overhead	1,175	1,079	1,250	1,290	1,325	1,370	1,410
Operations & Maintenance	200	156	200	200	200	200	200
Consulting & Professional Services	58,740	41,405	57,500	57,500	57,500	57,500	57,500
Shared Overhead	622	408	439	448	456	466	475
Total General	64,689	45,483	62,476	62,588	62,700	62,800	62,900
Total Expenditures	64,689	45,483	62,476	62,588	62,700	62,800	62,900
Revenue less Expenditures	6,837	23,498	9,422	812	1,700	2,600	3,500
Surplus (Deficit)	6,837	23,498	9,422	812	1,700	2,600	3,500



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 3, 2020
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Windermere Fire Dept.
Service Purpose: Provision of Emergency Services
Participants: Property owners within the Windermere Fire Service Area

Operational Items:

- Volunteer wages increased due to call volume and to accommodate paid practice. *Budget Amount - \$12,075*
- Training budget reduced. *Budget Amount - (\$5000)*
- Increased operating costs (maintenance, fuel, insurance) for 70% of aerial truck shared with Fairmont Fire. *Budget Amount - \$5320*
- Building maintenance increased for painting of EOC building. *Budget Amount - \$10,000*
- Fleet maintenance increased. *Budget Amount - \$2000*
- Pending Legion grant for rescue wheel and over the bank rope rescue. *Budget Amount - \$3,500*

Capital Items:

- Carry forward \$300,000 from 2019 to 2020, plus \$53,000 from Reserves for Tender replacement. *Budget Amount - \$353,000*
- 70% of purchase of aerial truck, shared with Fairmont Fire. *Budget Amount - \$56,000*
- Pending UBCM grant of \$25,000 for training props, plus carry forward \$28,000 from 2019 to 2020. *Budget Amount - \$53,000*

CFO Comments:

- Estimated tax increase of \$11,000 = 2.3% and projected increase of 12% in 2021 pending operating results from 2020.
- Transfer from Reserves of \$409,000 which includes \$353,000 for the new water tender and \$56,000 for share of used ladder truck.
- Increasing transfers to reserves from \$88,800 in 2020 to \$100,800 in 2024 for asset management.



Windermere Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Revenue							
Requisition	\$484,000	\$484,000	\$495,000	\$548,565	\$567,629	\$579,309	\$589,962
Provincial Grants			25,000				
Local Government Grants & Regional Transfers	66,750	70,563	73,850	70,350	70,350	70,350	70,350
Fees & Charges	10,800	23,858	12,240	12,240	12,240	12,240	12,240
Interest		2,000					
Transfer From Other Funds			1,380	1,380	1,380	1,380	1,380
Prior Period Surplus	134,641	134,641	106,400	8,992			
Total Revenue	696,191	715,062	713,870	641,527	651,599	663,279	673,932
Expenditures							
Salaries & Benefits	225,784	208,662	243,110	246,680	249,784	254,104	257,359
Administration & Overhead	37,080	25,033	33,170	30,745	31,310	31,960	32,675
Operations & Maintenance	60,800	44,124	66,720	48,220	50,220	51,220	52,220
Vehicle & Hauling Costs	22,000	22,404	27,100	28,600	30,125	31,675	33,250
Consulting & Professional Services	4,000	5,108					
Telephone & Utilities	25,800	24,594	25,600	27,600	27,045	27,600	28,250
Interest	88,961	88,961	88,961	88,961	88,961	88,961	88,961
Shared Overhead	23,497	23,497	21,148	21,652	22,085	22,690	23,148
Total General	487,922	442,383	505,809	492,458	499,530	508,210	515,863
Total Expenditures	487,922	442,383	505,809	492,458	499,530	508,210	515,863
Revenue less Expenditures	208,269	272,679	208,061	149,069	152,069	155,069	158,069
Debt Principal Repayment	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)
Transfers to Reserves	(103,000)	(103,000)	(88,800)	(91,800)	(94,800)	(97,800)	(100,800)
Transfers from Reserves	285,625	5,196	409,000		150,000		
Capital Expenditures	(333,625)	(11,198)	(462,000)		(150,000)		
Surplus (Deficit)		106,408	8,992				
Reserve Funds		94,833					
Vehicle and Equipment Reserve Fund		699,731					



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Eff 670 001

Date: February 3, 2020
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Fairmont Fire Dept.
Service Purpose: Provision of Emergency Services
Participants: Property Owners Within the Fairmont Fire Service Area

Operational Items:

- Volunteer wages increased to accommodate paid training. *Budget Amount - \$9000*
- Building maintenance funds carried forward for Firehall painting. *Budget Amount - \$15,000*
- Fleet maintenance cost increase. *Budget Amount - \$4000*
- Utilities cost increase. *Budget Amount - \$1000*
- Equipment maintenance cost increase due to aerial truck (30% share with Windermere). *Budget Amount - \$2300*
- Pending Legion grant for wheel and rope rescue equipment. *Budget Amount - \$3500*
- Contract revenue of \$44,008 for service provided to Columbia Ridge.

Capital Items:

- Carry forward \$300,000 from 2019 to 2020 for new Water Tender purchase, plus an additional \$53,000 new funds. *Budget Amount - \$353,000*
- Pending UBCM Grant for training building. *Budget Amount - \$22,680*
- Aerial truck purchase (30% share with Windermere) *Budget Amount - \$24,000*

CFO Comments:

- Tax increase estimated at \$9,630 = 3.5% in 2020 and 4% in 2021.
- Transfer from Reserves of \$357,000 which includes \$333,000 for the new water tender and \$24,000 for share of used ladder truck.
- Increasing transfers to reserves from \$62,200 in 2020 to \$102,200 in 2024 for asset management.



Fairmont Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$275,370	\$275,370	\$285,000	\$296,300	\$302,300	\$314,300	\$343,300
Provincial Grants			22,680				
Local Government Grants & Regional Transfers	1,400	1,423	4,900	1,400	1,400	1,400	1,400
Fees & Charges	1,800	3,240	3,240	3,240	3,240	3,240	3,240
Interest	2,000	4,000	2,000	2,000	2,000	2,000	2,000
Transfer From Other Funds	42,055	42,055	44,008	44,008	44,008	44,008	44,008
Prior Period Surplus	157,852	157,852	132,584	73,032	73,580	53,617	26,611
Total Revenue	480,477	483,940	494,412	419,980	426,528	418,565	420,559
<u>Expenditures</u>							
Salaries & Benefits	154,448	118,678	163,951	166,251	169,326	173,018	176,196
Administration & Overhead	20,810	18,033	21,060	21,295	21,580	31,770	22,110
Operations & Maintenance	51,800	32,477	48,880	20,880	21,880	22,980	23,980
Vehicle & Hauling Costs	17,700	19,812	22,000	23,350	24,200	24,900	25,500
Consulting & Professional Services	4,000	5,108					
Telephone & Utilities	17,200	19,475	19,650	19,650	20,665	20,650	21,150
Interest	5,400	5,400	5,400				
Shared Overhead	15,504	15,504	15,454	15,774	16,060	16,436	16,740
Total General	286,862	234,487	296,395	267,200	273,711	289,754	285,676
Total Expenditures	286,862	234,487	296,395	267,200	273,711	289,754	285,676
Revenue less Expenditures	193,615	249,453	198,017	152,780	152,817	128,811	134,883
Debt Principal Repayment	(16,105)	(16,105)	(16,105)				
Transfers to Reserves	(91,500)	(91,500)	(62,200)	(75,200)	(95,200)	(98,200)	(102,200)
Transfers from Reserves	285,625		357,000		65,000		
Capital Expenditures	(305,625)	(9,264)	(403,680)	(4,000)	(69,000)	(4,000)	(4,000)
Surplus (Deficit)	66,010	132,584	73,032	73,580	53,617	26,611	28,683
Reserve Funds		92,302					
Vehicle and Equipment Reserve Fund		492,341					



**Columbia Ridge Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

Revenue

Requisition
Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$42,055	\$42,055	\$44,008	\$44,008	\$44,008	\$44,008	\$44,008
42,055	42,055	44,008	44,008	44,008	44,008	44,008

Expenditures

Shared Overhead
Total General

Total Expenditures

42,055	42,055	44,008	44,008	44,008	44,008	44,008
42,055	42,055	44,008	44,008	44,008	44,008	44,008
42,055	42,055	44,008	44,008	44,008	44,008	44,008



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 3, 2020
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Panorama Fire Dept.
Service Purpose: Provision of Emergency Service
Participants: Property Owners within the Panorama Fire Service Area

Operational Items:

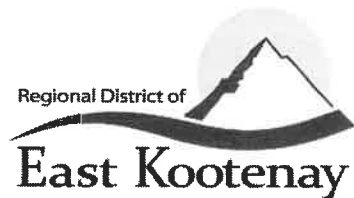
- Volunteer wages reduced by \$14,000 due to low call volumes and increased by \$9000 to include paid training. *Overall budget impact (\$5000).*
- Funds for firehall painting carried forward to 2020; building maintenance increased by \$1000. *Budget Amount - \$10,000*
- Fleet maintenance budget reduced (\$1000)
- Pending Legion grant for rescue wheel and over the bank rope rescue equipment. *Budget Amount - \$3,500*

Capital Items:

- Pending UBCM grant for training building props. *Budget Amount - \$22,680*
- Turnout gear replacement moved from Equipment Maintenance into Capital budget. *Budget Amount - \$5000*

CFO Comments:

- No tax increase required for 2020 due to large operational savings.
- Debt issues 93 and 95 will be fully paid in 2025.
- Equipment and building reserves increase for asset management. 2020 transfer of \$150,000 due to large operational savings in 2019.



Panorama Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$488,907	\$488,907	\$488,907	\$499,000	\$508,000	\$518,000	\$528,000
Provincial Grants			22,680				
Local Government Grants & Regional Transfers			3,500				
Fees & Charges	1,800	5,940	3,240	3,240	3,240	3,240	3,240
Interest		2,000					
Prior Period Surplus	103,177	103,177	149,163	74,278	72,345	72,423	78,041
Total Revenue	593,884	600,024	667,490	576,518	583,585	593,663	609,281
<u>Expenditures</u>							
Salaries & Benefits	149,890	99,273	145,643	152,948	154,116	155,637	156,865
Administration & Overhead	25,850	20,795	26,000	26,135	26,270	26,410	26,550
Operations & Maintenance	36,000	24,360	42,500	25,000	26,500	27,100	25,700
Vehicle & Hauling Costs	36,200	33,093	20,700	21,600	22,500	23,400	24,400
Consulting & Professional Services	4,000	5,108					
Telephone & Utilities	33,050	38,444	37,500	38,500	40,015	40,500	41,500
Interest	71,150	54,560	53,834	53,090	52,327	51,544	50,742
Shared Overhead	8,519	5,861	7,798	7,975	8,132	8,343	8,512
Total General	364,659	281,494	333,975	325,248	329,860	332,934	334,269
Total Expenditures	364,659	281,494	333,975	325,248	329,860	332,934	334,269
Revenue less Expenditures	229,225	318,530	333,515	251,270	253,725	260,729	275,012
Debt Principal Repayment	(77,974)	(80,199)	(80,557)	(80,925)	(81,302)	(81,688)	(82,084)
Transfers to Reserves	(78,000)	(78,000)	(150,000)	(92,000)	(94,000)	(95,000)	(96,000)
Transfers from Reserves	5,625						485,000
Capital Expenditures	(11,625)	(11,168)	(28,680)	(6,000)	(6,000)	(6,000)	(491,000)
Surplus (Deficit)	67,251	149,163	74,278	72,345	72,423	78,041	90,928
Reserve Funds		24,241					
Vehicle and Equipment Reserve Fund		342,167					



2020 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Ega 670 001

Date: February 3, 2020
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Edgewater Fire Dept.
Service Purpose: Provision of Emergency Services
Participants: Property Owners Within the Edgewater and Spur Valley Fire Service Area

Operational Items:

- Volunteer wages increased to accommodate paid training. *Budget Amount - \$4300*
- Fleet operations reduced (\$2800)
- Removed Spur Valley advertising (\$1000)
- Pending Legion grant for wheel and rope rescue equipment, *Budget Amount - \$3,500*

Capital Items:

- Pending UBCM grant for training building props, *Budget Amount - \$22,680*
- Carry forward \$400,000 from 2019 to 2020 for fire engine purchase, plus an additional \$33,000 new funds. *Budget Amount - \$433,000*
- Annual replacement of turnout gear. *Budget Amount - \$5000*

CFO Comments:

- No tax increase required for 2020. Same tax rate for 2018, 2019 and 2020. Project 1.2% increase in 2021 depending on operating results from 2020.



Edgewater Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$239,239	\$239,239	\$239,239	\$242,000	\$244,000	\$247,000	\$249,000
Provincial Grants			22,680				
Local Government Grants & Regional Transfers			3,500				
Fees & Charges	1,800	3,240	3,240	3,240	3,240	3,240	3,240
Prior Period Surplus	50,393	50,393	63,725	47,283	43,709	39,676	37,004
Total Revenue	291,432	292,872	332,384	292,523	290,949	289,916	289,244

Expenditures

Salaries & Benefits	101,480	68,034	104,215	105,496	106,646	107,949	109,329
Administration & Overhead	14,500	17,179	13,850	14,685	14,820	14,960	15,100
Operations & Maintenance	19,000	19,432	19,600	17,200	17,300	17,400	17,500
Vehicle & Hauling Costs	11,800	8,473	12,400	12,200	12,500	12,700	12,900
Consulting & Professional Services	4,000	5,108					
Telephone & Utilities	10,250	11,070	11,030	11,230	11,845	11,530	11,730
Shared Overhead	9,068	5,727	7,826	8,003	8,162	8,373	8,542
Total General	170,098	135,023	168,921	168,814	171,273	172,912	175,101
Total Expenditures	170,098	135,023	168,921	168,814	171,273	172,912	175,101
Revenue less Expenditures	121,334	157,849	163,463	123,709	119,676	117,004	114,143
Transfers to Reserves	(85,000)	(85,000)	(85,000)	(75,000)	(75,000)	(75,000)	(75,000)
Transfers from Reserves	405,625		433,000	50,000			
Capital Expenditures	(410,625)	(9,124)	(464,180)	(55,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	31,334	63,725	47,283	43,709	39,676	37,004	34,143

Reserve Funds
Vehicle and Equipment Reserve Fund

72,545
484,548



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Ebf 670 001

Date: February 3, 2020
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Jaffray Fire Protection
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.
- Purchase 10 sets of wildfire coveralls and PPE to add to current inventory and replace worn equipment. *Budget Amount \$5,000*
- The paved parking lot is in need of maintenance in order to keep it from completely deteriorating, it is planned to commercially seal cracks and sealcoat the entire surface. *Budget Amount \$2,500*
- In order to provide for a safe and effective emergency response during adverse weather and road conditions, I suggest we install On-Spot chain systems on Rescue 2944 and Tender 2942. *Budget Amount \$10,000*
- Increase firefighter recognition to allow for further incentives to aid in recruitment and retention. *Budget Amount \$4,000*

Capital Items:

- Continue with the the planned replacement of outdated hydraulic vehicle rescue equipment over the 5 Year Financial Plan. It is suggested to prioritize the replacements based on safety, and then performance. 2020 will require the replacement of the hydraulic cutter. *Budget Amount \$12,000*
- Live fire training props and training ground upgrades are planned, pending a successful UBCM Community Emergency Preparedness Fund grant application. *Budget Amount \$25,000*
- Replace 4 sets of outdated structural fire fighter turn out gear. *Budget Amount \$8,800*

CFO Comments:

- Estimated 2020 tax increase \$17,000 = 5.3% and \$24,000 = 7.1% in 2021.
- Increasing transfer to Building Reserve by \$1,000 per year for asset management.



Jaffray Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$323,000	\$323,000	\$340,000	\$364,000	\$377,500	\$384,000	\$389,500
Provincial Grants			25,000				
Fees & Charges	3,000	14,271	3,240	3,240	3,240	3,240	3,240
Interest		2,000					
Prior Period Surplus	106,200	107,775	59,306	20,000	15,000	15,000	15,000
Total Revenue	432,200	447,047	427,546	387,240	395,740	402,240	407,740

Expenditures

Salaries & Benefits	198,799	193,400	213,237	216,354	218,955	222,362	224,766
Administration & Overhead	21,450	18,065	25,800	20,235	25,870	26,110	26,350
Operations & Maintenance	36,460	36,645	32,100	25,100	23,895	23,800	23,800
Vehicle & Hauling Costs	29,166	24,868	31,896	33,346	34,776	36,246	37,746
Consulting & Professional Services	4,000	5,108					
Telephone & Utilities	18,010	14,465	18,185	19,485	18,185	18,185	18,185
Interest	500	500					
Shared Overhead	17,586	16,497	16,528	16,920	17,259	17,737	18,093
Total General	325,971	309,548	337,746	331,440	338,940	344,440	348,940

Total Expenditures	325,971	309,548	337,746	331,440	338,940	344,440	348,940
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Revenue less Expenditures	106,229	137,499	89,800	55,800	56,800	57,800	58,800
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Transfers to Reserves	(45,000)	(45,000)	(46,000)	(47,000)	(48,000)	(49,000)	(50,000)
Transfers from Reserves	61,625	56,583	12,000	21,500	8,500	10,000	190,000
Capital Expenditures	(97,125)	(89,776)	(55,800)	(30,300)	(17,300)	(18,800)	(198,800)
Surplus (Deficit)	25,729	59,306					

Reserve Funds
Vehicle and Equipment Reserve Fund

5,026
96,305



2020 Budget Information Report

March Board

File : Fhh 503 001
Dept. File: Ebk 670 001

Date: January 21, 2020
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Baynes Lake Fire Protection
Service Purpose: Provision of Emergency Services
Participants: Property owners within the Baynes Lake Fire Service Area

Operational Items:

- Operations in Baynes Lake will continue as normal, there are no planned changes to the service delivery.
- Purchase 10 sets of wildfire coveralls and PPE to add to current inventory and replace worn equipment. *Budget Amount \$5,000*
- In order to provide for a safe and effective emergency response during adverse weather and road conditions, I suggest we install On-Spot chain systems on Engine 2841 and Tender 2842. *Budget Amount \$10,000*
- Increase firefighter recognition to allow for further incentives to aid in recruitment and retention. *Budget Amount \$3,500*

Capital Items:

- Live fire training props and training ground upgrades are planned, pending a successful UBCM Community Emergency Preparedness Fund grant application. *Budget Amount \$25,000*
- Replace 2 sets of outdated structural fire fighter turn out gear. *Budget Amount \$4,400*

CFO Comments:

- Estimated tax increase of \$6,500 = 3.1% and \$32,000 in 2021 = 14.9% pending results from 2020 operations.
- Budget includes implementation of \$15,000 Building Reserve contribution each year for asset management.



Baynes Lake Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$208,500	\$208,500	\$215,000	\$247,000	\$250,000	\$251,000	\$252,000
Provincial Grants			25,000				
Fees & Charges		1,281					
Interest		2,000					
Transfer From Other Funds	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Prior Period Surplus	90,723	95,498	51,832	4,000	4,000	4,000	4,000
Total Revenue	305,223	313,279	297,832	257,000	260,000	261,000	262,000
<u>Expenditures</u>							
Salaries & Benefits	105,260	98,944	116,164	116,348	118,185	119,194	119,827
Administration & Overhead	18,830	16,986	22,600	22,335	22,570	22,810	23,050
Operations & Maintenance	20,070	21,414	20,297	13,700	13,700	13,700	13,700
Vehicle & Hauling Costs	14,269	15,667	13,340	14,050	14,250	14,450	14,450
Consulting & Professional Services	4,000	5,108					
Telephone & Utilities	10,706	7,840	10,156	10,156	10,766	10,156	10,156
Shared Overhead	6,329	4,980	5,875	6,011	6,129	6,290	6,417
Total General	179,464	170,940	188,432	182,600	185,600	186,600	187,600
Total Expenditures	179,464	170,940	188,432	182,600	185,600	186,600	187,600
Revenue less Expenditures	125,759	142,339	109,400	74,400	74,400	74,400	74,400
Transfers to Reserves	(55,000)	(55,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Transfers from Reserves	48,625	45,337		50,000			
Capital Expenditures	(93,625)	(80,844)	(39,400)	(54,400)	(4,400)	(4,400)	(4,400)
Surplus (Deficit)	25,759	51,832					
Reserve Funds		10,077					
Vehicle and Equipment Reserve Fund		184,687					



2020 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Eae 670 001

Date: February 3, 2020
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Hosmer Fire Protection
Service Purpose: Provision of Emergency Services
Participants: Property owners within the Elko Fire Service Area

Operational Items:

- Operations in Hosmer will continue as normal, there are no planned changes to the service delivery.
- Purchase 5 sets of wildfire coveralls and PPE to add to current inventory and replace worn equipment. *Budget Amount \$2,500*
- Increase firefighter recognition to allow for further incentives to aid in recruitment and retention. *Budget Amount \$3,000*

Capital Items:

- Purchase of a wildfire response skid unit is planned, pending a successful UBCM Community Emergency Preparedness Fund grant application. *Budget Amount \$21,840*

CFO Comments:

- No tax increase for 2020 due to additional grant from Elk Valley Mine Tax Sharing Agreement of \$18,000. Tax increase of 5.4% projected for 2021.
- Transfers to Equipment/Vehicle Reserve increased by \$15,000 per year for asset management.



Hosmer Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$123,396	\$123,396	\$123,396	\$130,000	\$135,500	\$136,500	\$137,500
Provincial Grants			21,840				
Interest		1,000					
Transfer From Other Funds	23,000	23,000	46,000	46,000	46,000	46,000	46,000
Prior Period Surplus	23,142	23,142	9,117	1,641			
Total Revenue	169,538	170,538	200,353	177,641	181,500	182,500	183,500
<u>Expenditures</u>							
Salaries & Benefits	68,669	67,686	70,191	72,938	73,906	74,998	75,634
Administration & Overhead	12,950	12,873	16,050	16,135	16,220	16,310	16,350
Operations & Maintenance	12,600	9,758	14,959	12,600	12,600	12,600	12,600
Vehicle & Hauling Costs	12,760	9,348	12,985	13,170	13,365	13,565	13,785
Consulting & Professional Services	4,000	5,108					
Telephone & Utilities	8,438	6,813	7,888	7,888	8,403	7,888	7,888
Shared Overhead	5,121	5,118	4,799	4,910	5,006	5,139	5,243
Total General	124,538	116,705	126,872	127,641	129,500	130,500	131,500
Total Expenditures	124,538	116,705	126,872	127,641	129,500	130,500	131,500
Revenue less Expenditures	45,000	53,833	73,481	50,000	52,000	52,000	52,000
Transfers to Reserves	(35,000)	(35,000)	(50,000)	(50,000)	(52,000)	(52,000)	(52,000)
Transfers from Reserves	5,625	5,196					30,000
Capital Expenditures	(15,625)	(14,912)	(21,840)				(30,000)
Surplus (Deficit)		9,117	1,641				

Vehicle and Equipment Reserve Fund

197,805



2020 Budget Information Report

March Board

File : Fhh 503 001
Dept. File: Eba 670 001

Date: January 21, 2020
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Elko Fire Protection
Service Purpose: Provision of Emergency Services
Participants: Property owners within the Elko Fire Service Area

Operational Items:

- Operations in Elko will continue as normal, there are no planned changes to the service delivery.
- Purchase 5 sets of wildfire coveralls and PPE to add to current inventory and replace worn equipment. *Budget Amount \$2,500*
- Increase firefighter recognition to allow for further incentives to aid in recruitment and retention. *Budget Amount \$3,500*

Capital Items:

- Finish the installation of the Nederman vehicle exhaust capture system to include both truck bays. *Budget Amount \$12,000*
- Live fire training props and training ground upgrades are planned, pending a successful UBCM Community Emergency Preparedness Fund grant application. *Budget Amount \$25,000*

CFO Comments:

- Estimated tax increase of \$4,500 = 2% in 2020 and \$10,000 = 4.3% in 2021.
- Building Reserve increased by \$5,000 to \$15,000 each year for asset management.



Elko Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$228,000	\$228,000	\$232,500	\$238,400	\$251,000	\$253,000	\$255,000
Payments in Lieu of Taxes	23,000	25,013	23,500	23,500	23,500	23,500	23,500
Provincial Grants			25,000				
Fees & Charges	3,000	3,240	3,240	3,240	3,240	3,240	3,240
Interest		1,000					
Prior Period Surplus	22,429	22,429	29,232	10,167			
Total Revenue	276,429	279,682	313,472	275,307	277,740	279,740	281,740
<u>Expenditures</u>							
Salaries & Benefits	108,685	97,321	115,108	116,264	117,162	118,544	120,059
Administration & Overhead	19,550	17,550	22,750	22,985	23,220	23,460	23,600
Operations & Maintenance	17,362	13,768	19,100	13,700	13,700	13,700	13,700
Vehicle & Hauling Costs	15,410	9,602	15,860	16,660	17,260	17,960	18,160
Consulting & Professional Services	4,000	5,108					
Telephone & Utilities	11,878	10,392	11,378	11,428	11,993	11,478	11,478
Interest	17,550	17,550	17,550	17,550	17,550	17,550	17,550
Shared Overhead	13,124	11,127	12,689	12,850	12,985	13,178	13,323
Total General	207,559	182,418	214,435	211,437	213,870	215,870	217,870
Total Expenditures	207,559	182,418	214,435	211,437	213,870	215,870	217,870
Revenue less Expenditures	68,870	97,264	99,037	63,870	63,870	63,870	63,870
Debt Principal Repayment	(23,870)	(23,869)	(23,870)	(23,870)	(23,870)	(23,870)	(23,870)
Transfers to Reserves	(35,000)	(35,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Transfers from Reserves	48,625	45,764	12,000				
Capital Expenditures	(58,625)	(54,928)	(37,000)				
Surplus (Deficit)		29,232	10,167				
Reserve Funds		20,103					
Vehicle and Equipment Reserve Fund		57,817					



2020 Budget Information Report

March Board

File : Fhh 503 001
Dept. File: Chh 611 001

Date: February 25, 2020
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Contract Fire services
Service Purpose: Provide fire protection to rural residents adjacent to Municipalities
Participants: Residents within specific fire service areas only.

Operational Items:

- **Fernie Rural** – Agreement being extended for additional year at existing rates. Cost increased in next years to allow for changing to fixed cost agreement increase and proposed new fire hall in 2022. Staff salaries have been slightly adjusted to allow for contract negotiations.
- **Upper Elk Valley** – New 5-year agreement has been negotiated. The first year of the contract results in a 20% increase over 2019 as well as the start of a 4-year annual capital contribution of \$40,000.
- **Invermere Rural/Wilmer Toby Benches** – No Changes. Agreement expires end of 2020.
- **Brownsville/Radium golf resort/Dry Gulch** – Increased wages to renegotiate agreement expires December 2020. Radium Hot Springs is estimating higher capital and operating costs in 2020.
- **Cranbrook Rural** – No changes. Existing agreement expires 2027.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- Cranbrook Rural – Estimated tax increase of \$21,000 = 2.5% in 2020 and 3.2% in 2021. Drawing down reserves to minimize taxation increases to 2024.
- Fernie Rural – Tax increase of \$3,000 = 1% in 2020 with final cost received from the City of Fernie.
- Upper Elk Valley – No tax increase in 2020 due to increased contribution from the EV Mine Tax Agreement. Vehicle and Equipment Reserve contribution increased to \$23,000 from \$20,000. EV Mine Tax subsidy of \$32,000 for operations; \$23,000 for equipment reserve and \$40,000 for Sparwood Fire hall addition (for four years).
- Invermere Rural Fire – Tax increase of \$1,420 = 2% with final cost received from District of Invermere.

- Wilmer/Toby Benches – Estimate \$578 = 1.3% tax increase in 2020 with final cost received from the District of Invermere. Increasing transfers to equipment reserve from \$3,500 to \$6,000 per year.
- Radium Resort/Dry Gulch Fire – \$500 tax increase in 2020 = 1% with final cost received from the Village of Radium Hot Springs. Utilizing surplus to mitigate tax increase.
- Brownsville Fire - \$522 tax increase estimated for 2020 = 14% with final cost received from the Village of Radium Hot Springs. Rebuilding reserve for future equipment purchases with a transfer of \$250 in 2020 and \$500 each year after.



**Cranbrook Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$827,000	\$827,000	\$848,000	\$875,000	\$904,000	\$933,000	\$964,500
Prior Period Surplus	6,569	6,569	22,095	26,410	26,123	22,058	12,983
Total Revenue	833,569	833,569	870,095	901,410	930,123	955,058	977,483

Expenditures

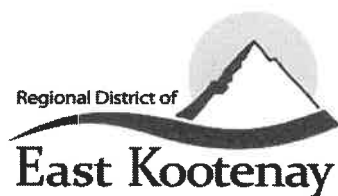
Salaries & Benefits	2,536	235	1,340	1,370	1,395	1,424	1,579
Administration & Overhead	490	476	525	550	575	600	625
Operations & Maintenance	500		500	500	500	500	500
Consulting & Professional Services	810,727	810,727	841,129	872,671	905,396	939,349	974,574
Shared Overhead	400	36	191	196	199	202	205
Total General	814,653	811,474	843,685	875,287	908,065	942,075	977,483

Total Expenditures	814,653	811,474	843,685	875,287	908,065	942,075	977,483
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Revenue less Expenditures	18,916	22,095	26,410	26,123	22,058	12,983	
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Surplus (Deficit)	18,916	22,095	26,410	26,123	22,058	12,983	
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Vehicle and Equipment Reserve Fund		54,767					
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**Fernie Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$322,500	\$322,500	\$325,500	\$377,040	\$395,064	\$414,638	\$435,115
Transfer From Other Funds	24,000	24,000		250,000			
Prior Period Surplus	(10,002)	(10,002)	657				
Total Revenue	336,498	336,498	326,157	627,040	395,064	414,638	435,115

Expenditures

Salaries & Benefits	2,313	2,095	4,949	4,805	4,805	4,805	4,807
Administration & Overhead	490	476	525	550	575	600	625
Consulting & Professional Services	333,500	333,075	315,000	616,000	384,000	403,550	424,000
Shared Overhead	195	195	683	685	684	683	683
Total General	336,498	335,841	321,157	622,040	390,064	409,638	430,115

Total Expenditures	336,498	335,841	321,157	622,040	390,064	409,638	430,115
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Revenue less Expenditures		657	5,000	5,000	5,000	5,000	5,000
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Transfers to Reserves			(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)		657					

Vehicle and Equipment Reserve Fund		181,446					
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**Upper EV Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$43,575	\$43,575	\$43,575	\$44,180	\$46,448	\$48,787	\$51,197
Transfer From Other Funds	38,000	38,000	95,000	95,000	95,000	95,000	55,000
Prior Period Surplus	613	613	(1,512)				
Total Revenue	82,188	82,188	137,063	139,180	141,448	143,787	106,197

Expenditures

Salaries & Benefits	1,929	3,263	1,420	1,356	1,381	1,409	1,438
Administration & Overhead	100	95	105	110	115	120	125
Grants	60,000	60,000	112,350	114,521	116,756	119,059	81,431
Shared Overhead	159	342	188	193	196	199	203
Total General	62,188	63,700	114,063	116,180	118,448	120,787	83,197

Total Expenditures	62,188	63,700	114,063	116,180	118,448	120,787	83,197
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Revenue less Expenditures	20,000	18,488	23,000	23,000	23,000	23,000	23,000
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Transfers to Reserves	(20,000)	(20,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
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Surplus (Deficit)		(1,512)					
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Vehicle and Equipment Reserve Fund		106,517					
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**Invermere Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$71,000	\$71,000	\$72,420	\$73,868	\$75,346	\$76,853	\$78,390
Prior Period Surplus	4,579	4,579	11,836	14,751	15,016	15,728	16,914
Total Revenue	75,579	75,579	84,256	88,619	90,362	92,581	95,304

Expenditures

Salaries & Benefits	1,006	978	1,218	1,246	1,269	1,294	1,320
Administration & Overhead	170	159	175	180	185	190	195
Consulting & Professional Services	54,000	48,563	53,939	58,000	59,000	60,000	61,000
Shared Overhead	159	43	173	177	180	183	187
Total General	55,335	49,743	55,505	59,603	60,634	61,667	62,702
Total Expenditures	55,335	49,743	55,505	59,603	60,634	61,667	62,702
Revenue less Expenditures	20,244	25,836	28,751	29,016	29,728	30,914	32,602
Transfers to Reserves	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Surplus (Deficit)	6,244	11,836	14,751	15,016	15,728	16,914	18,602

Vehicle and Equipment Reserve Fund

97,305



**Wilmer/Toby Bench Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$43,422	\$43,422	\$44,000	\$44,950	\$45,740	\$46,540	\$47,360
Prior Period Surplus	(2,657)	(2,657)	5,343	5,254	4,814	4,637	4,729
Total Revenue	40,765	40,765	49,343	50,204	50,554	51,177	52,089

Expenditures

Salaries & Benefits	1,006	912	2,298	1,127	1,146	1,169	1,191
Administration & Overhead	100	95	105	110	115	120	125
Consulting & Professional Services	36,000	30,880	35,538	38,000	38,500	39,000	39,500
Shared Overhead	159	35	148	153	156	159	163
Total General	37,265	31,921	38,089	39,390	39,917	40,448	40,979
Total Expenditures	37,265	31,921	38,089	39,390	39,917	40,448	40,979
Revenue less Expenditures	3,500	8,843	11,254	10,814	10,637	10,729	11,110
Transfers to Reserves	(3,500)	(3,500)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Surplus (Deficit)		5,343	5,254	4,814	4,637	4,729	5,110

Vehicle and Equipment Reserve Fund

34,556



Radium Resort/Dry Gulch Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$54,000	\$54,000	\$54,500	\$55,000	\$55,500	\$56,000	\$56,500
Prior Period Surplus	9,865	9,865	16,345	15,676	15,598	15,093	14,131
Total Revenue	63,865	63,865	70,845	70,676	71,098	71,093	70,631
<u>Expenditures</u>							
Salaries & Benefits	1,159	1,055	2,194	1,221	1,243	1,268	1,293
Administration & Overhead	100	95	105	110	115	120	125
Consulting & Professional Services	45,114	41,338	47,700	48,570	49,466	50,389	51,339
Shared Overhead	183	32	170	177	181	185	190
Total General	46,556	42,520	50,169	50,078	51,005	51,962	52,947
Total Expenditures	46,556	42,520	50,169	50,078	51,005	51,962	52,947
Revenue less Expenditures	17,309	21,345	20,676	20,598	20,093	19,131	17,684
Transfers to Reserves	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	12,309	16,345	15,676	15,598	15,093	14,131	12,684
Vehicle and Equipment Reserve Fund		5,825					



Brownsville Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$3,741	\$3,741	\$4,263	\$4,708	\$4,787	\$4,871	\$4,954
505	505	704				
4,246	4,246	4,967	4,708	4,787	4,871	4,954

Expenditures

Salaries & Benefits
Administration & Overhead
Consulting & Professional Services
Shared Overhead

Total General

794	692	1,411	837	852	870	886
40	32	40	45	50	55	60
3,288	2,771	3,150	3,206	3,263	3,322	3,382
124	47	116	120	122	124	126
4,246	3,542	4,717	4,208	4,287	4,371	4,454
4,246	3,542	4,717	4,208	4,287	4,371	4,454

Revenue less Expenditures

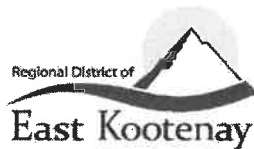
Transfers to Reserves

Surplus (Deficit)

	704	250	500	500	500	500
		(250)	(500)	(500)	(500)	(500)
	704					

Vehicle and Equipment Reserve Fund

57



2020 Budget Information Report

February Board

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

Date: January 10, 2020
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:

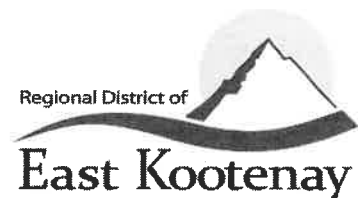
- Staff Salaries and Benefits increase \$25,897 to complete the debris traps cleanout, establish rights-of-way for the Phase 1 and 2 upgrades, and begin the engineering for the Cold Spring Creek trap project should the grant be approved.
- Consulting includes a \$40,000 expense to establish right-of-way 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 include \$70,992 to increase Fairmont Creek debris trap capacity and \$150,000 to begin the design for the new upper Cold Spring Creek trap should the Community Emergency Preparedness Fund grant be approved.

CFO Comments:

- Estimate no tax increase in 2020. Taxation is at the maximum of \$0.20/\$1,000 of assessment. Possibility of amending the bylaw and increasing taxes in future years depending on frequency of debris cleanout and mitigation upgrades. Possibility of future tax increases to rebuild reserve.
- Reserves are projected to be depleted in 2021 with small transfers to reserves starting again in 2023.
- Short term borrowing of \$62,000 for Cold Spring Creek Upgrade is projected in 2021 to be repaid over the following two years.



**Fairmont Flood and Landslide
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
Provincial Grants	74,989	92,250	183,492	637,500			
Prior Period Surplus	37,736	37,736	62,730				
Total Revenue	184,725	201,986	318,222	709,500	72,000	72,000	72,000
<u>Expenditures</u>							
Salaries & Benefits	14,781	32,692	39,634	32,529	14,645	15,041	15,910
Administration & Overhead	625	709	630	635	640	645	645
Operations & Maintenance	76,250	137,705	7,150	42,150	2,150	2,150	42,150
Vehicle & Hauling Costs	700	1,086	700	700	700	700	700
Consulting & Professional Services	63,000		43,000				6,000
Telephone & Utilities	600	384	400	400	400	400	400
Interest					1,500	350	
Shared Overhead	2,384	4,034	5,716	4,529	1,965	2,064	2,186
Total General	158,340	176,610	97,230	80,943	22,000	21,350	67,991
Total Expenditures	158,340	176,610	97,230	80,943	22,000	21,350	67,991
Revenue less Expenditures	26,385	25,376	220,992	628,557	50,000	50,650	4,009
Debt Principal Repayment					(50,000)	(4,000)	
Short-term Borrowing				54,000			
Transfers to Reserves						(46,650)	(4,009)
Transfers from Reserves	48,604	48,604		67,443			
Capital Expenditures	(74,989)	(11,250)	(220,992)	(750,000)			
Surplus (Deficit)		62,730					
Operating Reserve		67,443					



2020 Budget Information Report

March Board

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

Date: February 18, 2020
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 decrease \$2,127 as the Hill Road dyke project nears completion in 2020.
- Consulting includes \$20,000 to establish the right-of-way to gain access to maintain the Hill Road dyke.
- Consulting includes \$35,000 for fan hazard assessment mapping for Elk River Floodplain Management Bylaw.

Capital Items:

- 2020 Expenditures include \$948,751 for engineering and construction of the Hill Road dyke project (\$598,751 funding from Community Emergency Preparedness Fund).
- 2022 Expenditures include \$2.9 million for engineering and construction of lower Hosmer dike and Mine Creek channel excavation (pending \$2.175 million grant approval).

CFO Comments:

- 2020 tax requisition remains at \$375,000, offset by a negative tax in Area A Septage.
- Construction Reserve \$1,051,526 at the end of 2019, building to \$1,894,500 in 2024.
- Infrastructure Replacement Reserve implemented with contributions of \$13,750 starting in 2021 for the Hill Road Dyke (assuming an 80 year useful life).



**Area A Flood Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Requisition	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
Federal Grants				15,000	2,175,000		
Provincial Grants	750,000	153,848	598,751				
Interest		2,000					
Prior Period Surplus	88,942	88,942	400,164				
Total Revenue	1,213,942	619,790	1,373,915	390,000	2,550,000	375,000	375,000
<u>Expenditures</u>							
Salaries & Benefits	59,509	36,700	57,382	58,521	59,700	26,406	27,627
Administration & Overhead	925	1,211	950	975	1,000	1,025	1,050
Operations & Maintenance	2,500	541	4,150	4,650	5,650	4,650	5,650
Vehicle & Hauling Costs	1,300	3,472	2,000	900	900	900	900
Consulting & Professional Services	20,000		55,000				
Grants	6,250						
Telephone & Utilities	150	90	150	150	150	150	150
Shared Overhead	6,538	6,993	8,166	8,329	8,494	3,145	3,320
Total General	97,172	49,008	127,798	73,525	75,894	36,276	38,697
Total Expenditures	97,172	49,008	127,798	73,525	75,894	36,276	38,697
Revenue less Expenditures	1,116,770	570,782	1,246,117	316,475	2,474,106	338,724	336,303
Transfers to Reserves	(16,770)	(16,770)	(297,366)	(296,475)	(13,750)	(338,724)	(336,303)
Transfers from Reserves					439,644		
Capital Expenditures	(1,100,000)	(153,848)	(948,751)	(20,000)	(2,900,000)		
Surplus (Deficit)		400,164					
Operating Reserve		1,051,526					



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 13, 2020
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:

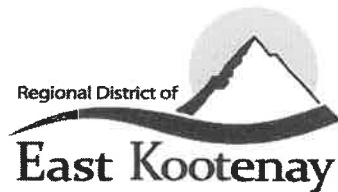
- Administration cost of \$21,250 for Kootenay Conservation Program.
- Funding for 2020 conservation projects of \$114,781 as follows:
 - Lake Windermere Community Based Watershed Monitoring \$11,296
 - Reintroducing the Northern Leopard Frog to Columbia Marshes \$21,000
 - Columbia Valley Swallow \$10,000
 - Columbia Valley Farmland Advantage Stewardship \$17,985
 - Conservation of biodiversity in the Columbia Wetlands \$20,000
 - Luxor Linkage Resiliency and Forest Restoration \$15,000
 - CLSS Water Quality, Quantity, Education and Communication Work \$13,000
 - Strategic Invasive Plant Control of Leafy Spurge \$6,500

Capital Items:

- None.

CFO Comments:

- Parcel tax remains at \$20 per parcel.
- Confirmation received that projects prior to 2019 have been paid in full. Second half of 2019 payments totalling \$48,624 currently outstanding.
- Transfer to Larger Projects Reserve \$111,563 in 2020. Estimated balance December 31, 2020 \$151,821.



Columbia Valley Local Conservation Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

Parcel Taxes
Local Government Grants & Regional Transfers
Prior Period Surplus
Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$247,200	\$242,511	\$242,500	\$242,500	\$242,500	\$242,500	\$242,500
	5,720	5,700	5,700	5,700	5,700	5,700
11,500	17,063	2,403				
258,700	265,294	250,603	248,200	248,200	248,200	248,200

Expenditures

Salaries & Benefits
Grants
Shared Overhead
Total General

2,411	2,424	2,635	2,708	2,741	2,793	2,851
215,847	220,015	136,031	121,250	121,250	121,250	121,250
390	400	374	383	388	396	403
218,648	222,839	139,040	124,341	124,379	124,439	124,504

Total Expenditures

218,648	222,839	139,040	124,341	124,379	124,439	124,504
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Revenue less Expenditures

40,052	42,455	111,563	123,859	123,821	123,761	123,696
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Transfers to Reserves

(40,052)	(40,052)	(111,563)	(123,859)	(123,821)	(123,761)	(123,696)
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Surplus (Deficit)

	2,403					
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Reserve Funds

40,258



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Sak 161 001

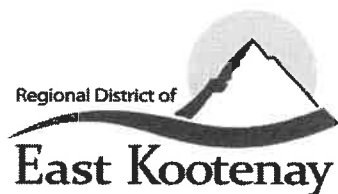
Date: February 3, 2020
Submitted by: Shannon Moskal, Corporate Officer
Service Name: Access Guardian Program Service
Service Purpose: The Access Guardian Program delivers a range of services to the public who are accessing recreational areas in the Service Area including education, public relations, and compliance and enforcement relating to access management
Participants: 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 of \$8,600 from the City of Fernie, District of Elkford, District of Sparwood and the Electoral Area A share of the Elk Valley Tax Sharing funds. 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 2020.
- The budget includes a \$60,000 payment to the Conservation Officer Service for providing the Access Guardian.

CFO Comments:

- No change in funding in five year plan.



**Access Guardian Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Local Government Grants & Regional Transfers
Transfer From Other Funds
Prior Period Surplus
Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$52,400	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400
9,000	9,000	8,600	8,600	8,600	8,600	8,600
34,461	34,461	35,534	35,712	35,869	36,008	36,130
95,861	95,861	96,534	96,712	96,869	97,008	97,130

Expenditures

Salaries & Benefits
Consulting & Professional Services
Shared Overhead
Total General

698	285	720	735	750	765	780
60,000	60,000	60,000	60,000	60,000	60,000	60,000
110	42	102	108	111	113	114
60,808	60,327	60,822	60,843	60,861	60,878	60,894

Total Expenditures

60,808	60,327	60,822	60,843	60,861	60,878	60,894
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Revenue less Expenditures

35,053	35,534	35,712	35,869	36,008	36,130	36,236
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Surplus (Deficit)

35,053	35,534	35,712	35,869	36,008	36,130	36,236
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2020 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Ymed 106 001

Date: February 3, 2020
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 costs were reduced in 2019 (when compared to previous years), due to the successful control of mosquitos by the use of backpacks with no aerial treatments and lower than average snow pack and subsequent Kootenay River water levels. Budget highlights include:

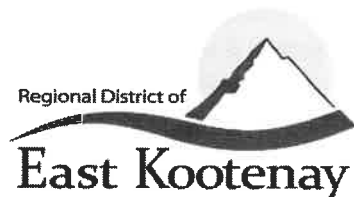
\$7,500	Replenish treatment stock (48 out of 320 bags used in 2019) for the 2020 season
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Capital Items:

- No capital items.

CFO Comments:

- No tax increase in the five year plan.
- Utilizing operating surplus to mitigate tax increases.
- Maximum reserve target of \$150,000 is expected to be reached in 2020. The reserve is to be used for increased operational costs in more active mosquito years.



Mosquito Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000
Fees & Charges	1,500	1,620	1,500	1,500	1,500	1,500	1,500
Prior Period Surplus	1,347	1,347	40,614	50,941	45,427	34,472	23,872
Total Revenue	135,847	135,967	175,114	185,441	179,927	168,972	158,372

Expenditures

Salaries & Benefits	4,767	2,336	6,121	6,245	6,369	6,496	6,627
Administration & Overhead	2,517	1,925	1,380	3,580	1,880	1,380	1,380
Operations & Maintenance	38,000	37,770	10,500	41,000	41,000	41,000	41,000
Vehicle & Hauling Costs	300		300	300	300	300	300
Consulting & Professional Services	85,000	48,500	85,000	88,000	95,000	95,000	95,000
Shared Overhead	763	321	872	889	906	924	944
Total General	131,347	90,852	104,173	140,014	145,455	145,100	145,251

Total Expenditures	131,347	90,852	104,173	140,014	145,455	145,100	145,251
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Revenue less Expenditures	4,500	45,114	70,941	45,427	34,472	23,872	13,121
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Transfers to Reserves	(4,500)	(4,500)	(20,000)				
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Surplus (Deficit)		40,614	50,941	45,427	34,472	23,872	13,121
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Reserve Funds		130,792					
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2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Sak 536 001

Date: February 3, 2020
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 and B (portion), Fernie, Sparwood, Elkford

Operational Items:

- The RDEK's annual contribution to the Program has been increased to \$13,310 (was \$11,388 in 2019).
- The Provincial Grant for 2020/21 is estimated to be \$48,690.
- The Program runs from April 1st – March 31st.

CFO Comments:

- Estimate tax increase of \$1,177 = 7.9% in 2020. A portion of this is to keep up with inflation on RDEK portion of funding.
- The service was without a contractor for many months in 2019 and refunds are owing to the Province of BC for their contribution. A surplus is being kept until the final reconciliation for 2019 is complete.



**EV Victim Assistance
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>
<u>Revenue</u>							
Requisition	\$14,823	\$14,823	\$16,000	\$16,500	\$17,000	\$17,600	\$19,300
Payments in Lieu of Taxes		1,217					
Provincial Grants	46,680	56,090	48,670	48,690	48,690	48,690	48,690
Prior Period Surplus	1,569	1,569	8,800	7,585	6,628	5,847	5,329
Total Revenue	63,072	73,698	73,470	72,775	72,318	72,137	73,319
<u>Expenditures</u>							
Salaries & Benefits	1,580	4,659	2,166	2,213	2,254	2,300	2,346
Administration & Overhead	500	411					
Consulting & Professional Services	60,743	21,677	63,411	63,619	63,897	64,180	64,469
Shared Overhead	249	944	308	315	320	328	333
Total General	63,072	27,691	65,885	66,147	66,471	66,808	67,148
Total Expenditures	63,072	27,691	65,885	66,147	66,471	66,808	67,148
Revenue less Expenditures		46,008	7,585	6,628	5,847	5,329	6,171
Surplus (Deficit)		46,008	7,585	6,628	5,847	5,329	6,171



2019 Budget Information Report

February Board

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

Date: February 3, 2020
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 remain similar to 2019 budget.

Capital Items:

- No Capital items for 2020.

CFO Comments:

- Taxation will remain at \$147 per parcel for 2020 – 2022 generating \$28,077 per year. Then is expected to be reduced to \$11,000 effective 2023.
- Debt principal and interest payments started in 2019 and will end in 2022. Interest rates are estimated at 2.5% in 2020 and 2.75% in 2021 and 2022.
- Contributions to reserves resume in 2020 to build up a \$5,000 operating reserve and then increased by \$4,500 starting in 2023, to build up capital reserve.



**Tie Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Parcel Taxes
Local Government Grants & Regional Transfers
Prior Period Surplus
Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$28,077	\$28,077	\$28,077	\$28,077	\$28,077	\$11,000	\$11,000
5,890	5,890					
337	337	1,549	531	507	430	716
34,304	34,304	29,626	28,608	28,584	11,430	11,716

Expenditures

Salaries & Benefits
Administration & Overhead
Operations & Maintenance
Vehicle & Hauling Costs
Interest
Shared Overhead
Total General

4,141	6,963	4,324	4,412	4,499	4,591	4,682
200	256	205	210	215	220	220
250	222	300	100	1,100	100	100
120	292	150	150	150	150	150
2,160	1,994	1,500	1,100	550		
652	1,092	616	629	640	653	666
7,523	10,820	7,095	6,601	7,154	5,714	5,818

Total Expenditures

7,523	10,820	7,095	6,601	7,154	5,714	5,818
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Revenue less Expenditures

26,781	23,485	22,531	22,007	21,430	5,716	5,898
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Debt Principal Repayment
Transfers to Reserves
Capital Expenditures

(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(5,000)	(5,000)
(5,890)	(1,936)	(500)	(1,500)	(1,000)		

Surplus (Deficit)

891	1,549	531	507	430	716	898
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2020 Budget Information Report

February Board

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

Date: February 3, 2020
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 decrease \$4,044 with some of the MIA recommended work (dangerous tree removal) and dam erosion repair completed in 2019.

Capital Items:

- No Capital items for 2020.

CFO Comments:

- Expect taxation to remain at \$9,250.
- Implementing Capital Reserve in 2020 with transfers of \$3,400 in 2020 and \$4,200 each year after for asset management.



**Rosen Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$9,250	\$9,250	\$9,250	\$9,250	\$9,250	\$9,250	\$9,250
Payments in Lieu of Taxes	11,000						
Local Government Grants & Regional Transfers		1,500	2,500				
Prior Period Surplus	1,611	1,611	1,701	737	1,087	1,324	1,446
Total Revenue	21,861	12,361	13,451	9,987	10,337	10,574	10,696

Expenditures

Salaries & Benefits	8,836	7,026	4,792	3,383	3,478	3,575	3,677
Administration & Overhead	200	294	205	210	215	220	220
Operations & Maintenance	22,000	1,801	3,500	500	500	500	500
Vehicle & Hauling Costs	400	507	150	150	150	150	150
Shared Overhead	1,093	1,032	667	457	470	483	499
Total General	32,529	10,660	9,314	4,700	4,813	4,928	5,046

Total Expenditures	32,529	10,660	9,314	4,700	4,813	4,928	5,046
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Revenue less Expenditures	(10,668)	1,701	4,137	5,287	5,524	5,646	5,650
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Transfers to Reserves			(3,400)	(4,200)	(4,200)	(4,200)	(4,200)
Transfers from Reserves	10,668						

Surplus (Deficit)		1,701	737	1,087	1,324	1,446	1,450
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Reserve Funds		35,108					
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2020 Budget Information Report

February Board

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

Date: January 14, 2020
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:

- Salaries and Benefits increase \$1,133 to administer the diversion ditch and culvert upgrade.
- Grounds Maintenance includes a \$20,000 expenditure for the diversion ditch and culvert should Board approve the Community Works Grant for \$20,000.

Capital Items:

- No Capital items for 2020.

CFO Comments:

- Estimate deficit of \$870 in 2020.
- The current parcel tax maximum in the Bylaw can no longer support the service. Expect to work on amending the bylaw over 2020 to increase the maximum requisition. Estimated taxation from 2021 on is currently \$2,650.
- No Reserves to draw from.



**Lazy Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$1,260	\$1,260	\$1,260	\$2,650	\$2,650	\$2,650	\$2,650
Local Government Grants & Regional Transfers			20,000				
Prior Period Surplus	1,013	1,013	556	(870)	(592)	87	101
Total Revenue	2,273	2,273	21,816	1,780	2,058	2,737	2,751

Expenditures

Salaries & Benefits	786	1,165	1,919	1,256	845	1,150	1,200
Administration & Overhead	140	122	145	150	155	160	160
Operations & Maintenance	300	142	20,300	300	300	300	300
Vehicle & Hauling Costs	50	87	50	50	50	50	50
Shared Overhead	124	202	272	116	121	126	134
Total General	1,400	1,717	22,686	1,872	1,471	1,786	1,844
Total Expenditures	1,400	1,717	22,686	1,872	1,471	1,786	1,844
Revenue less Expenditures	873	556	(870)	(92)	587	951	907
Transfers to Reserves				(500)	(500)	(850)	(850)
Surplus (Deficit)	873	556	(870)	(592)	87	101	57



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: January 20, 2020
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, Areas 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 \$525 = 1.8% in 2020.



Broadband
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

	<u>2019</u> <u>BUDGET</u>	<u>2019</u> <u>ACTUAL</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>2024</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$28,775	\$28,775	\$28,250	\$28,250	\$28,500	\$28,500	\$28,500
Payments in Lieu of Taxes		43					
Fees & Charges	181,707	181,707	181,707	181,707	181,707	181,707	181,707
Prior Period Surplus	3,433	3,433	3,903	3,134	2,349	1,799	1,231
Total Revenue	213,915	213,957	213,860	213,091	212,556	212,006	211,438
<u>Expenditures</u>							
Salaries & Benefits	1,406	438	1,107	1,121	1,135	1,151	1,167
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	212	151	154	156	157	159	162
Total General	116,618	115,589	116,261	116,277	116,292	116,310	116,329
Total Expenditures	116,618	115,589	116,261	116,277	116,292	116,310	116,329
Revenue less Expenditures	97,297	98,369	97,599	96,814	96,264	95,696	95,109
Debt Principal Repayment	(94,466)	(94,465)	(94,465)	(94,465)	(94,465)	(94,465)	(94,465)
Surplus (Deficit)	2,831	3,903	3,134	2,349	1,799	1,231	644



2020 Budget Information Report

February Board

File: Fhh 503 001
Dept. File: A ho 211 001

Date: February 13, 2020
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:

\$10,000	Line painting the taxiway and runway (every 3 years)
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- \$1,200 for internet service for 2020 only.

Capital Items:

- No capital items.

CFO Comments:

- Tax increase for 2020 estimated at \$693 = 1.7%.
- Internet service funded out of surplus.



EV Airport
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$40,807	\$40,807	\$41,500	\$44,500	\$48,900	\$53,200	\$54,600
Payments in Lieu of Taxes		117					
Fees & Charges	6,500	4,738	6,500	6,500	6,500	6,500	6,500
Prior Period Surplus	6,599	6,704	5,575	4,835	2,922		
Total Revenue	53,906	52,365	53,575	55,835	58,322	59,700	61,100

Expenditures

Salaries & Benefits	6,796	4,819	7,568	7,720	7,906	8,037	8,215
Administration & Overhead	5,540	4,643	4,795	4,995	5,195	5,420	5,620
Operations & Maintenance	47,000	35,802	33,000	47,000	23,000	48,000	35,000
Vehicle & Hauling Costs	500	400	500	500	500	500	500
Telephone & Utilities	500	409	1,800	600	600	600	600
Shared Overhead	1,070	717	1,077	1,098	1,121	1,143	1,165
Total General	61,406	46,790	48,740	61,913	38,322	63,700	51,100

Total Expenditures	61,406	46,790	48,740	61,913	38,322	63,700	51,100
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Revenue less Expenditures	(7,500)	5,575	4,835	(6,078)	20,000	(4,000)	10,000
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Transfers to Reserves	(10,000)	(10,000)	(10,000)	(15,000)	(20,000)	(20,000)	(20,000)
Transfers from Reserves	17,500	10,000	10,000	24,000		24,000	10,000

Surplus (Deficit)		5,575	4,835	2,922			
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Reserve Funds		64,531					
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2020 Budget Information Report

March Board

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

Date: February 25, 2020
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 \$1,000.
- Electoral Area F – Mount View and Windermere Cemeteries (\$17,500 grant to District of Invermere). Fairmont Cemetery (\$3,000 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 decrease for Electoral Area F of \$3,000 = 11.5% in 2020.
- No tax increase for Area E in 2020



Area B Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
							\$260
	2,352	2,352	2,222	1,745	1,259	764	258
Total Revenue	2,352	2,352	2,222	1,745	1,259	764	518
	573	116	418	426	434	443	453
	90	14	59	60	61	63	65
Total General	663	130	477	486	495	506	518
Total Expenditures	663	130	477	486	495	506	518
Revenue less Expenditures	1,689	2,222	1,745	1,259	764	258	
Surplus (Deficit)	1,689	2,222	1,745	1,259	764	258	



Area C Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
							\$724
	3,340	3,340	2,850	2,164	1,461	748	19
Total Revenue	3,340	3,340	2,850	2,164	1,461	748	743
	1,105	413	601	616	625	638	650
	174	77	85	87	88	91	93
Total General	1,279	490	686	703	713	729	743
Total Expenditures	1,279	490	686	703	713	729	743
Revenue less Expenditures	2,061	2,850	2,164	1,461	748	19	
Surplus (Deficit)	2,061	2,850	2,164	1,461	748	19	



Area E Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Grants
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$1,355	\$1,355	\$1,355	\$1,500	\$1,500	\$1,500	\$1,510
Prior Period Surplus	108	108	616	494	458	363	207
Total Revenue	1,463	1,463	1,971	1,994	1,958	1,863	1,717
Salaries & Benefits	573	97	418	426	434	443	452
Grants	800	725	1,000	1,050	1,100	1,150	1,200
Shared Overhead	90	25	59	60	61	63	65
Total General	1,463	847	1,477	1,536	1,595	1,656	1,717
Total Expenditures	1,463	847	1,477	1,536	1,595	1,656	1,717
Revenue less Expenditures		616	494	458	363	207	
Surplus (Deficit)		616	494	458	363	207	



Area F Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

Requisition
Local Government Grants & Regional Transfers
Prior Period Surplus
Total Revenue

2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
\$26,000	\$26,000	\$23,000	\$25,000	\$28,420	\$29,940	\$30,450
1,700	1,814	1,790	1,790	1,790	1,790	1,790
6,336	6,336	3,291	4,898	991		
34,036	34,150	28,081	31,688	31,201	31,730	32,240

Expenditures

Salaries & Benefits
Consulting & Professional Services
Grants
Shared Overhead
Total General

797	162	598	610	613	639	648
22,500	24,669	17,500	23,000	23,500	24,000	24,500
4,000	4,000	3,000	5,000	5,000	5,000	5,000
126	28	85	87	88	91	92
27,423	28,859	21,183	28,697	29,201	29,730	30,240

Total Expenditures

27,423	28,859	21,183	28,697	29,201	29,730	30,240
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Revenue less Expenditures

6,613	5,291	6,898	2,991	2,000	2,000	2,000
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Transfers to Reserves

(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
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Surplus (Deficit)

4,613	3,291	4,898	991			
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Reserve Funds

12,062



2020 Budget Information Report

February Board

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

Date: February 3, 2020
Submitted by: Holly Ronnquist, CFO
Service Name: Street Lighting – Moyie, Wardner, Elko, King-Cobham, Wilmer, Windermere, Edgewater and Electoral Area B Intersection Lighting
Service Purpose: Provide lighting to improve visibility and safety for pedestrians and traffic.
Participants: Service Areas in Electoral Area B, C, F, G

Operational Items:

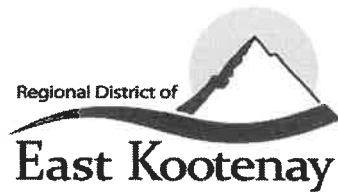
- Normal operations for Street Lighting Service Areas in Electoral Areas C, F, G
- In 2019 the Service in Area B was changed from the Jaffray Intersection Lighting, which was funded through taxation from the service area, to the Electoral Area B Intersection Lighting Service, which will be funded by all property owners in Electoral Area B. In 2020, staff will work with BC Hydro for installation of additional intersection lights in the South Country. Budgets have been adjusted for anticipated increased hydro costs.

Capital Items:

- None

CFO Comments:

- Estimated tax increases for street lighting services in Electoral Areas C, F and G range from zero to 1.9%.
- Taxation for Jaffray Intersection Lighting is expected to increase to \$5,100 and is now charged to all residents of Electoral Area B through taxation on assessment. There will no longer be a parcel tax. The cost per average residential for 2020 is estimated at \$1.99.



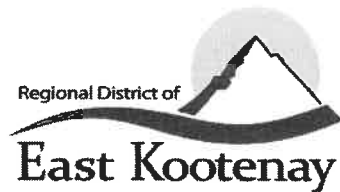
**Moyie Street Lighting
Five Year Financial Plan**
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$5,350	\$5,350	\$5,450	\$5,600	\$5,750	\$5,900	\$6,150
Provincial Grants	260	308	230	230	230	230	230
Prior Period Surplus	763	763	841	792	724	633	510
Total Revenue	6,373	6,422	6,521	6,622	6,704	6,763	6,890

Expenditures

Salaries & Benefits	144	130	148	151	153	155	161
Telephone & Utilities	5,556	5,448	5,560	5,725	5,895	6,075	6,250
Shared Overhead	23	3	21	22	23	23	23
Total General	5,723	5,581	5,729	5,898	6,071	6,253	6,434
Total Expenditures	5,723	5,581	5,729	5,898	6,071	6,253	6,434
Revenue less Expenditures	650	841	792	724	633	510	456
Surplus (Deficit)	650	841	792	724	633	510	456



**Wardner Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Telephone & Utilities
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
	\$4,000	\$4,000	\$4,000	\$4,075	\$4,150	\$4,225	\$4,300
	516	516	620	611	562	459	308
	4,516	4,516	4,620	4,686	4,712	4,684	4,608
	144	130	148	153	156	159	163
	3,836	3,763	3,840	3,950	4,075	4,195	4,320
	23	2	21	21	22	22	22
	4,003	3,896	4,009	4,124	4,253	4,376	4,505
	4,003	3,896	4,009	4,124	4,253	4,376	4,505
	513	620	611	562	459	308	103
	513	620	611	562	459	308	103



**Elko Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Telephone & Utilities
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
	\$2,970	\$2,970	\$3,020	\$3,065	\$3,120	\$3,220	\$3,270
	68	68	141	173	166	120	84
	3,038	3,038	3,161	3,238	3,286	3,340	3,354
	196	130	148	152	155	159	161
	2,819	2,762	2,820	2,900	2,990	3,075	3,170
	23	5	20	20	21	22	22
	3,038	2,896	2,988	3,072	3,166	3,256	3,353
	3,038	2,896	2,988	3,072	3,166	3,256	3,353
		141	173	166	120	84	1
		141	173	166	120	84	1



**King-Cobham Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Telephone & Utilities
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$4,200	\$4,200	\$4,200	\$4,300	\$4,400	\$4,500	\$4,600
Prior Period Surplus	79	79	262	334	381	404	392
Total Revenue	4,279	4,279	4,462	4,634	4,781	4,904	4,992
Salaries & Benefits	144	130	148	153	156	160	163
Telephone & Utilities	3,975	3,881	3,960	4,080	4,200	4,330	4,460
Shared Overhead	23	6	20	20	21	22	22
Total General	4,142	4,017	4,128	4,253	4,377	4,512	4,645
Total Expenditures	4,142	4,017	4,128	4,253	4,377	4,512	4,645
Revenue less Expenditures	137	262	334	381	404	392	347
Surplus (Deficit)	137	262	334	381	404	392	347



**Wilmer Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Telephone & Utilities
Shared Overhead

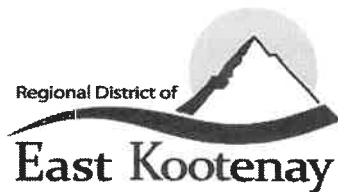
Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$6,650	\$6,650	\$6,710	\$6,880	\$7,050	\$7,230	\$7,410
Prior Period Surplus	862	862	920	870	786	670	519
Total Revenue	7,512	7,512	7,630	7,750	7,836	7,900	7,929
Salaries & Benefits	144	130	148	152	154	158	160
Telephone & Utilities	6,591	6,457	6,590	6,790	6,990	7,200	7,410
Shared Overhead	23	5	22	22	22	23	23
Total General	6,758	6,592	6,760	6,964	7,166	7,381	7,593
Total Expenditures	6,758	6,592	6,760	6,964	7,166	7,381	7,593
Revenue less Expenditures	754	920	870	786	670	519	336
Surplus (Deficit)	754	920	870	786	670	519	336



**Windermere Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Telephone & Utilities
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$14,800	\$14,800	\$14,950	\$15,475	\$16,015	\$16,575	\$17,155
Prior Period Surplus	1,711	1,711	1,493	1,095	767	505	318
Total Revenue	16,511	16,511	16,443	16,570	16,782	17,080	17,473
Salaries & Benefits	144	130	148	153	156	160	163
Telephone & Utilities	15,189	14,880	15,180	15,630	16,100	16,580	17,080
Shared Overhead	23	8	20	20	21	22	22
Total General	15,356	15,018	15,348	15,803	16,277	16,762	17,265
Total Expenditures	15,356	15,018	15,348	15,803	16,277	16,762	17,265
Revenue less Expenditures	1,155	1,493	1,095	767	505	318	208
Surplus (Deficit)	1,155	1,493	1,095	767	505	318	208



**Edgewater Street Lighting
Five Year Financial Plan**
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Telephone & Utilities
Shared Overhead

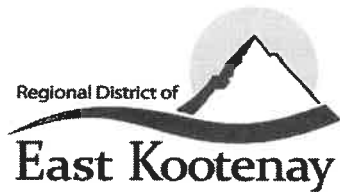
Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$14,800	\$14,800	\$14,800	\$15,250	\$15,700	\$16,200	\$16,700
Prior Period Surplus	2,458	2,458	2,521	2,263	1,999	1,721	1,468
Total Revenue	17,258	17,258	17,321	17,513	17,699	17,921	18,168
Salaries & Benefits	144	130	148	153	156	160	163
Telephone & Utilities	14,902	14,599	14,890	15,340	15,800	16,270	16,760
Shared Overhead	23	8	20	21	22	23	23
Total General	15,069	14,737	15,058	15,514	15,978	16,453	16,946
Total Expenditures	15,069	14,737	15,058	15,514	15,978	16,453	16,946
Revenue less Expenditures	2,189	2,521	2,263	1,999	1,721	1,468	1,222
Surplus (Deficit)	2,189	2,521	2,263	1,999	1,721	1,468	1,222



**Electoral Area B Intersection Lighting
Five Year Financial Plan**
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition			\$5,100	\$5,859	\$6,474	\$6,500	\$6,550
Parcel Taxes	3,337	3,337					
Provincial Grants	590	722	520	520	520	520	520
Prior Period Surplus	1,573	1,573	1,172	152			
Total Revenue	5,500	5,632	6,792	6,531	6,994	7,020	7,070

Expenditures

Salaries & Benefits	3,186	2,484	457	225	231	451	367
Administration & Overhead	500	411					
Telephone & Utilities	1,326	1,297	4,150	4,275	4,400	4,535	4,670
Shared Overhead	488	268	33	31	363	34	33
Total General	5,500	4,460	4,640	4,531	4,994	5,020	5,070

Total Expenditures

5,500	4,460	4,640	4,531	4,994	5,020	5,070
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Revenue less Expenditures

1,172	2,152	2,000	2,000	2,000	2,000	2,000
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Transfers to Reserves

(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
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Surplus (Deficit)

1,172	152					
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Date: February 25, 2020
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

- Upgrades to lighting in dressing rooms \$5,000
- Replace CO2 sensors \$3,000, glass \$4,000 and propane heater in stands \$2,000.
- Compressor overhaul \$13,000. This will result in compressor replacement being delayed until 2022.

Canal Flats Arena

- Grant from CV Recreation for operating costs projected to be \$211,975 due to lower revenue and higher expense projections resulting in \$11,275 = 5.6% increase in grant request from 2019.

Capital Items:

Eddie Mountain Memorial Arena

- Phase 3 of flooring replacement (dressing room #6 & Zamboni room) \$25,000.
- Brine pump and motor mount \$17,000.
- Players Entrance, Front Entrance and Dressing Room #6 Doors \$12,500.

Canal Flats Arena

- 2020 projects include \$25,000 for small capital upgrades and \$125,000 for chiller replacement. Capital request is \$3,058 less than projected.

CFO Comments:

- 2020 tax increase of \$116,623 = 11.5%.

- Committee approved grant increase to District of Invermere for the Columbia Valley Centre (multi-purpose use facility) from \$36,000 to \$100,000 in 2020 only. Grant shown as \$36,000 in each year 2021 – 2024.
- Committee approved renewal of Toby Creek Nordic Ski Club agreement to fund the Lake Windermere Whiteway at \$7,500 per year for five years (request was for \$10,000).
- Committee approved \$30,000 in funding for Columbia Lake Recreation Centre operating costs for 2020 only.
- Budget includes \$25,000 transfer from Reserve for completion of rubberized flooring project.
- Budget provides \$766,710 combined funding for capital projects for both arenas from 2020 – 2024.
- Budget proposes reserve contributions of \$170,000 in 2021 and at least \$150,000 starting in 2023 to fund larger capital projects for the Eddie Mountain Arena and Canal Flats Arena to 2040 totalling \$2.45 million. The Eddie Mountain Arena pad replacement project was been moved past 2040.
- Short term borrowing for Canal Flats Arena upgrades will be paid off in 2020.



CV Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$1,014,834	\$1,014,834	\$1,131,457	\$1,131,457	\$1,133,500	\$1,166,000	\$1,194,000
Payments in Lieu of Taxes	4,427	5,110	4,427	4,427	4,427	4,427	4,427
Local Government Grants & Regional Transfers	43,000	45,926	45,000	45,000	45,000	45,000	45,000
Fees & Charges	205,000	228,851	206,150	207,150	208,150	209,150	209,150
Interest		3,000					
Prior Period Surplus	105,656	105,656	103,043	20,000	20,000	20,000	20,000
Total Revenue	1,372,917	1,403,378	1,490,077	1,408,034	1,411,077	1,444,577	1,472,577

Expenditures

Salaries & Benefits	4,786	5,082	6,153	6,221	6,563	6,629	6,505
Grants	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant for Canal Flats Arena	234,920	234,920	361,975	238,600	404,809	327,913	260,811
Grant - Invermere multi-use facility	125,000	125,000	100,000	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	60,000	60,000	90,000	60,000	60,000		
Interest	1,500	1,500	750				
Shared Overhead	750	667	893	912	929	948	967
Total General	436,456	436,669	569,271	351,233	517,801	380,990	313,783

Eddie Mountain Memorial Arena

Salaries & Benefits	444,482	393,722	456,475	468,031	476,509	486,121	495,355
Administration & Overhead	28,350	26,308	33,140	33,975	34,760	35,580	36,475
Operations & Maintenance	99,100	62,981	117,600	97,339	78,100	78,100	78,100
Vehicle & Hauling Costs	9,000	9,828	9,500	9,625	10,260	10,400	10,540
Consulting & Professional Services	8,200		8,200	8,200	8,500	8,500	8,500
Telephone & Utilities	147,544	166,150	159,125	163,300	166,450	170,400	174,050
Shared Overhead	54,785	53,967	60,766	62,331	63,220	64,486	65,774
Total Eddie Mountain Memorial Arena	791,461	712,956	844,806	842,801	837,799	853,587	868,794

Total Expenditures	1,227,917	1,149,625	1,414,077	1,194,034	1,355,600	1,234,577	1,182,577
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Revenue less Expenditures	145,000	253,753	76,000	214,000	55,477	210,000	290,000
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CV Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Debt Principal Repayment	(33,000)	(33,000)	(34,000)				
Transfers to Reserves				(170,000)		(210,000)	(290,000)
Transfers from Reserves	34,000			125,000	100,000		
Capital Expenditures	(126,000)	(117,709)	(42,000)	(169,000)	(155,477)		
Surplus (Deficit)	20,000	103,043					
Capital Reserve		123,071					



2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 3, 2020
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:

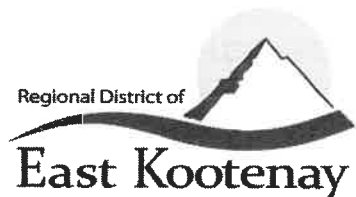
- \$3,000 consulting/professional fees added for preliminary plan for the Old Credit Union Building.
- The RDEK collects taxation from the service area and provides a grant to the Edgewater Recreation Society of \$31,000 for operations and \$4,000 for capital.

Capital Items:

- 2020 Capital contribution to be used for entrance door openers for persons with accessibility challenges.

CFO Comments:

- No tax increase expected in 2020.



**Edgewater Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$44,889	\$44,889	\$44,889	\$45,000	\$45,100	\$45,200	\$45,300
Fees & Charges	1,490	1,200	1,490	1,490	1,490	1,490	1,490
Prior Period Surplus	418	418	3,153	600	905	1,056	1,041
Total Revenue	46,797	46,507	49,532	47,090	47,495	47,746	47,831

Expenditures

Salaries & Benefits	3,708	613	2,801	2,858	2,914	2,972	3,031
Administration & Overhead	4,005	3,845	4,232	4,420	4,610	4,810	5,025
Operations & Maintenance	3,000	3,608	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services			3,000				
Grants	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Telephone & Utilities	500	180	500	500	500	500	500
Shared Overhead	584	108	399	407	415	423	431
Total General	46,797	43,354	48,932	46,185	46,439	46,705	46,987
Total Expenditures	46,797	43,354	48,932	46,185	46,439	46,705	46,987
Revenue less Expenditures		3,153	600	905	1,056	1,041	844
Surplus (Deficit)		3,153	600	905	1,056	1,041	844

Date: February 4, 2020
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). The day use parks and lake accesses continues to operate within anticipated operation and maintenance costs.
- **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. In 2019, the RDEK acquired tenure of the park and boat launch areas. The park was adopted as an Electoral Area B park by Board in October 2019. The Friends of Lake Koocanusa Society (FOLKS) have requested the RDEK become involved in the development of the park, with shared operation and maintenance by the FOLKS and the RDEK. Anticipated budget items for park development include:

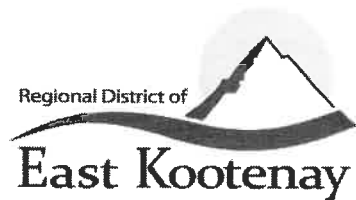
\$600	Access road pothole repairs
\$6,500	Access road dust control
\$3,000	Portable toilet at the south beach area (mid Jun to mid Sep) and septic pump out/servicing of 2 new outhouses (mid Jun to mid Sep) at launch
\$2,000	Removal of old outhouses (x2)
\$500	Move concrete barriers and rocks at launch and dog park
\$2,000	Install kiosk with signage/map and various park signage
\$7,000	Staff and summer student salaries

Capital Items:

- No capital items.

CFO Comments:

- Estimate tax increase of \$13,500 = 135% in 2020 due to creation of Waldo Cove Park.
- 2020 budget includes transfer from reserves for \$3,007. No reserve contributions in 2020 or 2021 and contributions of \$3,000 resuming in 2022.



Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$10,000	\$10,000	\$23,500	\$43,996	\$34,681	\$34,838	\$34,973
Fees & Charges		4,050					
Prior Period Surplus	9,278	9,278	11,351				
Total Revenue	19,278	23,328	34,851	43,996	34,681	34,838	34,973

Expenditures

Salaries & Benefits	7,298	458	3,538	3,712	3,682	3,755	3,831
Administration & Overhead	750	640	450	450	450	450	450
Operations & Maintenance	2,000	2,000					
Shared Overhead	567	60	504	514	524	534	545
Total General	10,615	3,158	4,492	4,676	4,656	4,739	4,826

Rosen Lake Access

Salaries & Benefits	2,889	2,243	3,142	3,179	3,215	3,255	3,300
Administration & Overhead	375	318	410	430	500	470	490
Operations & Maintenance	2,350	3,826	1,650	1,650	1,675	1,675	1,700
Vehicle & Hauling Costs	200	100	200	200	225	225	250
Shared Overhead	249	183	234	238	243	247	252
Total Rosen Lake Access	6,063	6,669	5,636	5,697	5,858	5,872	5,992

Dawson's Path

Salaries & Benefits	845	566	870	888	901	920	942
Administration & Overhead	130	95	130	135	140	145	150
Operations & Maintenance	1,450	1,298	1,450	2,050	1,450	2,050	1,450
Vehicle & Hauling Costs	75	31	75	75	75	75	75
Shared Overhead	100	56	93	95	97	98	101
Total Dawson's Path	2,600	2,046	2,618	3,243	2,663	3,288	2,718

Waldo Cove

Salaries & Benefits		103	4,534	3,269	3,266	3,268	3,146
Administration & Overhead			710	740	780	815	855
Operations & Maintenance			18,950	25,700	13,800	13,200	13,800
Vehicle & Hauling Costs			300	300	300	300	300
Shared Overhead			618	371	358	356	336



Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Total Waldo Cove		103	25,112	30,380	18,504	17,939	18,437
Total Expenditures	19,278	11,977	37,858	43,996	31,681	31,838	31,973
Revenue less Expenditures		11,351	(3,007)		3,000	3,000	3,000
Transfers to Reserves					(3,000)	(3,000)	(3,000)
Transfers from Reserves			3,007				
Surplus (Deficit)		11,351					
Reserve Funds		3,015					



2020 Budget Information Report

February Board

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

Date: January 2, 2020
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 highlights include:

\$1,500	Windfall tree removal from upper parcel.
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Capital Items:

- No capital items.

CFO Comments:

- Estimate tax increase of \$350 = 9.6% and 20% in 2021 pending operating results.



Area C Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$3,650	\$3,650	\$4,000	\$4,800	\$5,500	\$5,550	\$5,600
Fees & Charges		50					
Prior Period Surplus	3,024	3,024	2,653	735			
Total Revenue	6,674	6,724	6,653	5,535	5,500	5,550	5,600

Expenditures

Salaries & Benefits	1,197	1,035	1,963	2,005	2,025	2,064	2,104
Administration & Overhead	480	305	335	340	345	350	355
Operations & Maintenance	2,250	1,513	2,250	1,815	1,750	1,750	1,750
Vehicle & Hauling Costs	100	96	100	100	100	100	100
Shared Overhead	177	122	270	275	280	286	291
Total General	4,204	3,071	4,918	4,535	4,500	4,550	4,600

Total Expenditures	4,204	3,071	4,918	4,535	4,500	4,550	4,600
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Revenue less Expenditures	2,470	3,653	1,735	1,000	1,000	1,000	1,000
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Transfers to Reserves	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
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Surplus (Deficit)	1,470	2,653	735				
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Reserve Funds		1,005					
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Date: January 18, 2020
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. Budget highlights include:

\$800	Portable toilet rental (mid Jun to mid Sep)
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- 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 highlights include:

\$3,000	Continue FireSmart work; with a focus north of the new trail to the east and north park boundary
\$1,300	Portable toilet rental (mid May to mid Oct)
- St. Mary Lake Regional Park** provides a day use park and boat launch located 20 km west of Kimberley on Lake Front Drive at the east side of St. Mary Lake. The park was adopted as an Electoral Area E park by Board in October 2019. Budget highlights include:

\$10,000	Highway and secondary road directional signage
\$1,500	Outhouse holding tank septic pump out and bi-weekly servicing (mid Jun to mid Sep)

Capital Items:

- No capital items.

CFO Comments:

- Estimated tax increase of \$2,974 = 7.7% in 2020.
- Contributions to reserves range from \$5,000 in 2020 to \$10,000 in 2024.



Area E Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$38,826	\$38,826	\$41,800	\$43,000	\$44,500	\$45,500	\$47,000
Local Government Grants & Regional Transfers	4,500	4,500					
Fees & Charges		80					
Prior Period Surplus	37,158	37,158	11,930				
Total Revenue	80,484	80,564	53,730	43,000	44,500	45,500	47,000

Expenditures

Salaries & Benefits	651	1,266	1,052	1,056	1,148	1,037	1,814
Administration & Overhead	700	684	700	400	700	400	400
Shared Overhead	40	195	149	152	154	157	161
Total General	1,391	2,145	1,901	1,608	2,002	1,594	2,375

Avery Road Lake Access

Salaries & Benefits	1,548	925	1,598	1,631	1,658	1,692	1,731
Administration & Overhead	170	159	180	190	200	210	220
Operations & Maintenance	1,450	1,236	2,000	1,500	2,500	1,500	1,500
Vehicle & Hauling Costs	175	66	175	175	175	175	175
Shared Overhead	210	126	197	201	204	209	213
Total Avery Road Lake Access	3,553	2,511	4,150	3,697	4,737	3,786	3,839

Cherry Creek Falls

Salaries & Benefits	3,164	2,523	3,276	3,341	3,402	3,468	3,547
Administration & Overhead	170	207	180	190	200	210	220
Operations & Maintenance	13,000	11,467	6,300	6,354	5,446	5,376	4,946
Vehicle & Hauling Costs	350	197	300	300	300	300	300
Shared Overhead	443	308	415	423	431	440	449
Total Cherry Creek Falls	17,127	14,701	10,471	10,608	9,779	9,794	9,462

St. Mary's Lake

Salaries & Benefits	12,858	8,447	12,517	12,838	12,776	13,361	13,400
Administration & Overhead	3,650	2,335	1,110	1,145	1,180	1,215	1,250
Operations & Maintenance	28,200	25,648	17,150	5,150	5,150	5,150	5,150
Vehicle & Hauling Costs			300	300	300	300	300
Consulting & Professional Services	1,000	250					



Area E Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Shared Overhead	1,205	1,098	1,131	1,154	1,176	1,200	1,224
Total St. Mary's Lake	46,913	37,777	32,208	20,587	20,582	21,226	21,324
Total Expenditures	68,984	57,134	48,730	36,500	37,100	36,400	37,000
Revenue less Expenditures	11,500	23,430	5,000	6,500	7,400	9,100	10,000
Transfers to Reserves	(11,500)	(11,500)	(5,000)	(6,500)	(7,400)	(9,100)	(10,000)
Surplus (Deficit)		11,930					
Reserve Funds		22,040					

2020 Budget Information Report

February Board

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

Date: January 11, 2020
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
 - Routine operations.
- Fairmont Path
 - Fairmont Path continues to operate within anticipated operation and maintenance costs (snow removal is primary budget item).

Capital Items:

- None.

CFO Comments:

- No tax increase for 2020. Estimate 4.2% tax increase in 2021 pending operating results in 2021.
- Utilizing surplus to minimize taxation increases in five-year plan.
- \$25,000 increase in transfers to reserve for future river access projects.



Area F Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Revenue							
Requisition	\$71,000	\$71,000	\$71,000	\$74,000	\$75,000	\$76,000	\$77,000
Local Government Grants & Regional Transfers	5,400	5,566	5,450	5,450	5,450	5,450	5,450
Fees & Charges	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Prior Period Surplus	25,588	25,996	36,305	35,000	35,000	35,000	35,000
Total Revenue	107,988	108,562	118,755	120,450	121,450	122,450	123,450
Expenditures							
Salaries & Benefits	419	337	451	460	469	478	488
Administration & Overhead	420	35	420	420	420	420	420
Shared Overhead	66	14	64	65	67	68	69
Total General	905	385	935	945	956	966	977
Windermere Beach							
Salaries & Benefits	19,677	16,167	19,428	19,542	19,651	19,769	19,894
Administration & Overhead	800	788	860	895	930	965	850
Operations & Maintenance	9,800	5,736	11,750	7,800	8,250	7,800	8,250
Vehicle & Hauling Costs	450	288	450	500	500	500	500
Telephone & Utilities	300	351	300	300	300	300	300
Shared Overhead	823	313	772	787	803	819	835
Total Windermere Beach	31,850	23,643	33,560	29,824	30,434	30,153	30,629
Crossroads Ballpark							
Salaries & Benefits	4,891	4,249	5,081	5,180	5,285	5,390	5,496
Administration & Overhead	800	784	855	890	925	960	995
Operations & Maintenance	17,508	8,484	15,600	15,600	15,600	15,600	15,600
Vehicle & Hauling Costs	350	302	400	400	400	400	400
Consulting & Professional Services	20,500	20,490	20,500	25,000	26,000	26,000	26,000
Telephone & Utilities	350	378	350	400	400	450	450
Shared Overhead	771	824	724	737	752	767	782
Total Crossroads Ballpark	45,170	35,511	43,510	48,207	49,362	49,567	49,723
Fairmont Walking Path							
Salaries & Benefits	2,520	2,263	2,608	2,658	2,712	2,765	2,821
Administration & Overhead	135	95	135	145	155	165	175



Area F Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020

	2019	2019	2020	2021	2022	2023	2024
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Operations & Maintenance	1,250	2,050	3,750	2,750	2,750	2,750	2,750
Vehicle & Hauling Costs	100		100	100	100	100	100
Shared Overhead	397	309	371	377	386	393	401
Fairmont Walking Path	4,402	4,717	6,964	6,030	6,103	6,173	6,247
Total Expenditures	82,327	64,256	84,969	85,006	86,855	86,859	87,576
 Revenue less Expenditures	 25,661	 44,305	 33,786	 35,444	 34,595	 35,591	 35,874
Transfers to Reserves	(8,000)	(8,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
Transfers from Reserves			3,590	3,590	3,590	3,590	3,590
Surplus (Deficit)	17,661	36,305	4,376	6,034	5,185	6,181	6,464
 Reserve Funds		28,879					

2020 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 Tuesday, December 31, 2019
2/4/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Prior Period Surplus	23,432	23,432	22,763	19,903	17,154	14,009	10,969
Total Revenue	28,432	28,432	27,763	24,903	22,154	19,009	15,969

Expenditures

Edgewater Path

Salaries & Benefits	2,066	3,298	2,171	2,214	2,259	2,303	2,350
Administration & Overhead	325	159	330	340	350	360	370
Operations & Maintenance	1,400	718	850	850	850	850	850
Shared Overhead	325	269	309	314	321	327	335
Total Edgewater Path	4,116	4,444	3,660	3,718	3,780	3,840	3,905

Wilmer Community Park

Salaries & Benefits	1,770	977	1,961	2,028	2,097	2,167	2,238
Administration & Overhead	255	95	510	265	520	275	530
Operations & Maintenance	1,250	3	1,250	1,250	1,250	1,250	1,250
Shared Overhead	499	149	479	488	498	508	518
Total Wilmer Community Park	3,774	1,224	4,200	4,031	4,365	4,200	4,536

Total Expenditures	7,890	5,669	7,860	7,749	8,145	8,040	8,441
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Revenue less Expenditures	20,542	22,763	19,903	17,154	14,009	10,969	7,528
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Surplus (Deficit)	20,542	22,763	19,903	17,154	14,009	10,969	7,528
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2020 Budget Information Report

February Board

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

Date: January 18, 2020
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:

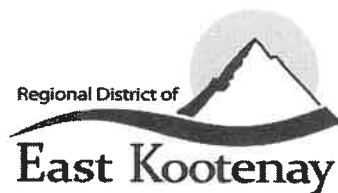
- Budget includes \$3,133 = 2% increase in operating costs.
- Advertising costs of \$1,200 per year for Electoral Area Representatives.

Capital Items:

- None.

CFO Comments:

- Tax increase of \$1,700 = 1%.
- Continuing to utilize surplus to mitigate tax increases.
- Capital upgrade project debenture matures in 2025.



Cranbrook Library Contribution
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$177,300	\$177,300	\$179,000	\$182,000	\$187,000	\$191,000	\$195,500
Payments in Lieu of Taxes			10,000				
Prior Period Surplus	10,564	10,564	9,643	6,379	2,896	1,134	25
Total Revenue	187,864	187,864	198,643	188,379	189,896	192,134	195,525

Expenditures

Salaries & Benefits	647	612	906	926	943	962	984
Administration & Overhead	790	657	1,200	1,200	1,200	1,200	1,200
Grants	182,350	176,896	190,029	183,225	186,485	189,810	193,202
Shared Overhead	102	56	129	132	134	137	139
Total General	183,889	178,220	192,264	185,483	188,762	192,109	195,525
Total Expenditures	183,889	178,220	192,264	185,483	188,762	192,109	195,525
Revenue less Expenditures	3,975	9,643	6,379	2,896	1,134	25	
Surplus (Deficit)	3,975	9,643	6,379	2,896	1,134	25	

Date: February 25, 2020
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:

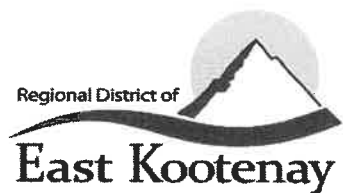
- The Public Library Grants-In-Aid Service funding is divided into three subregions. The Columbia Valley Subregion which includes Invermere, Radium Hot Springs, Canal Flats and Areas F & G. The Central Subregion includes Kimberley and Electoral Area E. The Elk Valley Subregion includes Fernie, Sparwood, Elkford and Areas A & B. Property owners within each Subregion are taxed only for library grants provided in their Subregion.
- The budgets for all three Subregions include a 2% inflationary increase.
- During 2019 budget deliberations, the Board granted an increase of \$11,000 to the Invermere Public Library and \$11,000 to the Radium Public Library and the RDEK amended the Library Grants in Aid Bylaw to increase the Columbia Valley maximum funding to \$213,000.
- The RDEK has received requests from the Invermere Public Library for a further increase of \$15,385 and the Radium Public Library for a further increase of \$24,953 in the 2020 budget. The Committee decision was to approve a 2% inflationary increase only.

Capital Items:

- None.

CFO Comments:

- Overall tax increase of \$5,090 = 1.8% and reflects 2% inflationary increases for all Libraries and Reading Centres.



**Libraries Grant-In-Aid
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

Requisition
Payments in Lieu of Taxes
Local Government Grants & Regional Transfers
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Administration & Overhead
Grants
Shared Overhead

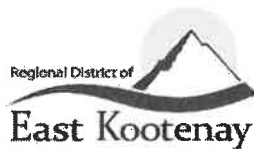
Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$282,152	\$282,153	\$287,243	\$295,298	\$300,308	\$306,424	\$312,658
Payments in Lieu of Taxes		1,105					
Local Government Grants & Regional Transfers	5,250	6,480	6,470	6,470	6,470	6,470	6,470
Prior Period Surplus	2,562	2,562	2,158				
Total Revenue	289,964	292,300	295,871	301,768	306,778	312,894	319,128
Salaries & Benefits	1,770	2,005	1,874	1,912	1,948	1,989	2,027
Administration & Overhead	1,100	945	1,100	1,100	1,100	1,100	1,100
Grants	286,893	286,893	292,631	298,484	303,453	309,522	315,712
Shared Overhead	201	299	266	272	277	283	289
Total General	289,964	290,141	295,871	301,768	306,778	312,894	319,128
Total Expenditures	289,964	290,141	295,871	301,768	306,778	312,894	319,128
Revenue less Expenditures		2,158					
Surplus (Deficit)		2,158					



2020 Budget Information Report

February Board

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

Date: February 3, 2020
Submitted by: Holly Ronnquist, CFO
Service Name: Brisco Community Hall & Cemetery
Service Purpose: Funding to Brisco Recreation Commission for Community Hall & Cemetery
Participants: Service Area

Operational Items:

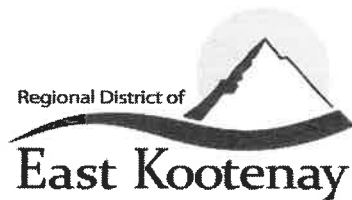
Operating grant unchanged \$11,100.

Capital Items:

- none

CFO Comments:

- No tax increase for 2020. Estimate 1% increase for 2021.



Brisco Community Hall & Cemetery
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Grants
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$11,395	\$11,395	\$11,395	\$11,504	\$11,523	\$11,532	\$11,540
Prior Period Surplus	247	247	125	13			
Total Revenue	11,642	11,642	11,520	11,517	11,523	11,532	11,540
Salaries & Benefits	438	363	350	358	363	370	378
Grants	11,100	11,100	11,100	11,100	11,100	11,100	11,100
Shared Overhead	69	55	57	59	60	62	62
Total General	11,607	11,518	11,507	11,517	11,523	11,532	11,540
Total Expenditures	11,607	11,518	11,507	11,517	11,523	11,532	11,540
Revenue less Expenditures	35	125	13				
Surplus (Deficit)	35	125	13				



2020 Budget Information Report

February Board

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

Date: February 3, 2020
Submitted by: Holly Ronnquist, 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:

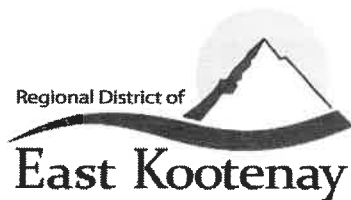
- Club has requested that the operating grant be increased from \$7,500 to \$9,000 in 2020.
- Wages increased \$479 for inflationary increases and additional staff time to change the bylaw.

Capital Items:

- none

CFO Comments:

- Estimate tax increase of \$1,875 in 2020 = 25%.
- The Wilmer Community Club has requested an increase to the operating grant to \$9,000.
- Wilmer Community Club Contribution Service Bylaw taxation maximum is currently \$7,500.
- To accommodate the grant increase the RDEK intends to utilize Local Government Act Regulation 113/2007 to increase taxation by 25% (this is allowed once every five years). This will increase the maximum taxation by \$1,875.
- Increasing the taxation limit will provide an operating grant of \$8,700 in 2020 (due to administrative costs of amending the bylaw) and then \$9,000 in following years.



Wilmer Community Club
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Grants
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$7,500	\$7,500	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375
Prior Period Surplus	141	141	39				
Total Revenue	7,641	7,641	9,414	9,375	9,375	9,375	9,375
Salaries & Benefits	214	260	693	300	308	315	323
Grants	7,298	7,298	8,700	9,000	9,000	9,000	9,000
Shared Overhead	34	44	21	22	22	22	22
Total General	7,546	7,602	9,414	9,322	9,330	9,337	9,345
Total Expenditures	7,546	7,602	9,414	9,322	9,330	9,337	9,345
Revenue less Expenditures	95	39		53	45	38	30
Surplus (Deficit)	95	39		53	45	38	30

Date: February 3, 2020
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:

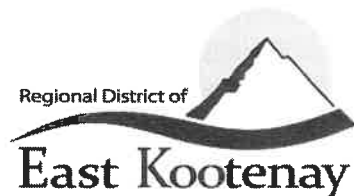
- Salaries and Benefits decrease \$2,684 with the small reduction in work planned for 2020.
- Sewer System Maintenance increases \$23,300 and continues to include the possible replacement of the lagoon aerator motor, grinder pump, and lagoon bulrushes removal.
- Sampling and Monitoring increases \$1,800 to complete the 5-week Columbia River monitoring.

Capital Items:

- No capital items for 2020

CFO Comments:

- No increase to parcel taxes in 2020.
- Continuing to utilize surplus to mitigate future parcel tax increases.
- Increase to Administration and Overhead includes \$3,157 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.
- Transfer to Reserve increased from \$36,000 to \$50,000 in 2020 and to \$38,000 - \$44,000 for 2021-2024.



**Edgewater Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Fees & Charges	81,638	81,205	84,078	88,604	86,604	88,604	86,604
Interest		1,000					
Prior Period Surplus	54,352	54,352	64,357	22,035	24,280	14,898	15,305
Total Revenue	205,990	206,557	218,435	180,639	180,884	173,502	171,909
<u>Expenditures</u>							
Salaries & Benefits	55,203	44,653	52,519	53,534	54,553	55,609	56,706
Administration & Overhead	4,815	4,692	8,512	5,465	5,575	5,685	5,795
Operations & Maintenance	22,870	14,771	45,970	11,970	26,170	11,070	16,570
Vehicle & Hauling Costs	1,500	1,890	2,500	2,500	2,500	2,500	2,500
Consulting & Professional Services	5,000	3,450	1,000	5,000	1,000	5,000	1,000
Telephone & Utilities	28,800	25,214	28,800	28,800	28,800	28,800	28,800
Shared Overhead	10,418	7,880	7,099	7,240	7,388	7,533	7,683
Total General	128,606	102,550	146,400	114,509	125,986	116,197	119,054
Total Expenditures	128,606	102,550	146,400	114,509	125,986	116,197	119,054
Revenue less Expenditures	77,384	104,007	72,035	66,130	54,898	57,305	52,855
Transfers to Reserves	(36,000)	(36,000)	(50,000)	(38,000)	(40,000)	(42,000)	(44,000)
Capital Expenditures	(3,150)	(3,650)		(3,850)			(4,400)
Surplus (Deficit)	38,234	64,357	22,035	24,280	14,898	15,305	4,455
Capital Reserve		231,572					
Operating Reserve		62,094					

2020 Budget Information Report

March Board

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

Date: February 25, 2020
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:

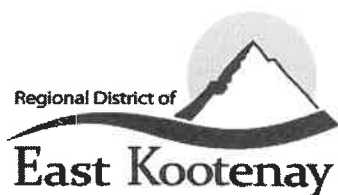
- Salaries and Benefits increase \$2,060 to complete the sewer collection system flushing.
- Sewer Maintenance continues to include the possible replacement of a Lift Station pump.

Capital Items:

- No Capital items in 2020.

CFO Comments:

- Increase in parcel taxes in 2020 of \$5,500 = 3.3%. Project further parcel tax increase of \$10,500 = 6.1% in 2021 and \$13,000 = 7.2% in 2022 pending outcome of operations in the prior year.
- Increase to Administration and Overhead includes \$3,017 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.
- Increasing transfer to Reserves from \$10,000 to \$20,000 in 2023 for asset management.



**Holland Creek Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$165,500	\$165,500	\$171,000	\$181,500	\$194,500	\$208,000	\$208,000
Fees & Charges	76,824	77,953	79,320	79,320	79,320	79,320	79,320
Prior Period Surplus		(54)	28,545	6,545		3,453	
Total Revenue	242,324	243,399	278,865	267,365	273,820	290,773	287,320

Expenditures

Salaries & Benefits	43,350	36,010	45,410	46,323	47,124	48,078	49,001
Administration & Overhead	3,970	4,303	7,402	4,440	4,495	4,555	4,620
Operations & Maintenance	212,480	196,602	217,140	199,140	199,140	214,140	199,140
Vehicle & Hauling Costs	1,500	1,735	2,000	2,000	2,000	2,000	2,000
Consulting & Professional Services	2,000					1,000	2,000
Telephone & Utilities	3,900	4,183	4,600	4,600	4,600	4,600	4,600
Shared Overhead	7,974	5,440	6,210	6,334	6,461	6,589	6,720
Total General	275,174	248,272	282,762	262,837	263,820	280,962	268,081

Total Expenditures	275,174	248,272	282,762	262,837	263,820	280,962	268,081
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Revenue less Expenditures	(32,850)	(4,873)	(3,897)	4,528	10,000	9,811	19,239
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Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(20,000)	(20,000)
Transfers from Reserves	47,400	47,400	20,442	10,022		10,189	5,561
Capital Expenditures	(4,550)	(3,982)		(4,550)			(4,800)

Surplus (Deficit)		28,545	6,545				
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Capital Reserve	150,856
Operating Reserve	132,821



2020 Budget Information Report

March Board

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

Date: February 25, 2020
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 \$50,844 payment to Windermere Water and Sewer to offset their lack of revenue due to approximately 90 of 140 properties being connected to the sewer system. Future years include a \$14,124 to \$10,297 payment.

Capital Items:

- No Capital items for 2020.

CFO Comments:

- No parcel tax increase in 2020. Anticipate parcel tax increases of \$7,750 in 2021 and \$2,250 in 2022 depending on operating surplus for each year.
- 2019 Carry forward of \$35,308 for possible unconnected sewer payments to WWSC and budgeting \$15,536 for 2020.
- Increasing yearly reserve contributions from \$5,000 to \$7,000 starting in 2023 for asset management.



Baltac Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$180,000	\$180,000	\$180,000	\$187,750	\$190,000	\$190,000	\$190,000
Interest		1,000					
Prior Period Surplus	38,232	38,232	47,812	2,124	1,821	4,095	6,557
Total Revenue	218,232	219,232	227,812	189,874	191,821	194,095	196,557

Expenditures

Salaries & Benefits	2,846	929	3,006	3,068	3,128	3,189	3,253
Administration & Overhead	280	240	300	315	330	345	370
Operations & Maintenance	35,308		50,844	14,124	12,712	11,441	10,297
Vehicle & Hauling Costs	80	66	80	80	80	80	80
Consulting & Professional Services	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	447	155	428	436	446	453	464
Total General	144,961	106,390	160,658	123,023	122,696	120,508	120,464
Total Expenditures	144,961	106,390	160,658	123,023	122,696	120,508	120,464
Revenue less Expenditures	73,271	112,842	67,154	66,851	69,125	73,587	76,093
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)	(7,000)	(7,000)
Surplus (Deficit)	8,241	47,812	2,124	1,821	4,095	6,557	9,063

Capital Reserve 54,347



**Holland Creek Storm Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<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: February 3, 2020
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 was 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 completed in 2019. Awaiting final invoice and report.

Capital Items:

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

CFO Comments:

- No taxation for 2020.
- The Columbia Valley Septage service was inactive since 2011 and taxation took place in 2017 and 2018 for the above project.



CV Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2019
2020-02-03

Revenue

Local Government Grants & Regional Transfers
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Capital Expenditures

Surplus (Deficit)

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Local Government Grants & Regional Transfers	\$12,750	\$12,750					
Prior Period Surplus	72,155	72,155	19,808				
Total Revenue	84,905	84,905	19,808				
Salaries & Benefits	250	88	157				
Shared Overhead	25	9	22				
Total General	275	97	179				
Total Expenditures	275	97	179				
Revenue less Expenditures	84,630	84,808	19,629				
Capital Expenditures	(84,630)	(65,000)	(19,629)				
Surplus (Deficit)		19,808					



**West Fernie Infrastructure
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

Revenue

Provincial Grants
Transfer From Other Funds

Total Revenue

Expenditures

Salaries & Benefits
Vehicle & Hauling Costs
Telephone & Utilities
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Capital Expenditures

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Provincial Grants	\$156,667	\$6,821	\$135,333				
Transfer From Other Funds	90,346	6,729	71,000	1,641			
Total Revenue	247,013	13,550	206,333	1,641			
Salaries & Benefits	9,969	5,084	2,913	1,436			
Vehicle & Hauling Costs	400	518					
Telephone & Utilities	150	96					
Shared Overhead	1,494	1,031	420	205			
Total General	12,013	6,729	3,333	1,641			
Total Expenditures	12,013	6,729	3,333	1,641			
Revenue less Expenditures	235,000	6,821	203,000				
Capital Expenditures	(235,000)	(6,821)	(203,000)				

Date: January 5, 2020
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 \$4,974 to reflect the work planned for 2020.
- Water System Maintenance decrease \$6,675 and includes the Mountain Heights valve replacement.

Capital Items:

- No Capital expenditures for 2020

CFO Comments:

- No increase in parcel tax in 2020. Projecting increase of \$10,000 per year from 2021 to 2024.
- Increase to Administration and Overhead includes \$3,017 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.
- Transfer to Reserves increases from \$17,000 to \$25,000 for 2020 to 2024 for asset management.



**Holland Creek Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

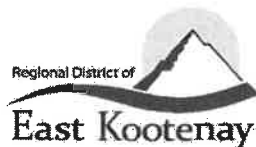
Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$87,000	\$87,000	\$87,000	\$97,000	\$107,000	\$117,000	\$127,000
Fees & Charges	120,634	125,405	127,970	127,170	127,970	127,170	127,970
Interest		4,000					
Prior Period Surplus	179,659	179,659	153,446	105,221	68,679	48,790	36,955
Total Revenue	387,293	396,064	368,416	329,391	303,649	292,960	291,925

Expenditures

Salaries & Benefits	44,506	33,955	39,532	40,291	41,039	41,826	42,645
Administration & Overhead	4,997	4,483	7,803	5,030	5,075	5,125	5,175
Operations & Maintenance	188,846	172,235	182,709	176,584	175,384	174,584	175,384
Vehicle & Hauling Costs	1,500	1,866	2,000	2,000	2,000	2,000	2,000
Consulting & Professional Services	1,000			1,000		1,000	1,000
Telephone & Utilities	850	670	900	900	900	900	900
Shared Overhead	8,663	8,427	5,251	5,357	5,461	5,570	5,686
Total General	250,362	221,636	238,195	231,162	229,859	231,005	232,790
Total Expenditures	250,362	221,636	238,195	231,162	229,859	231,005	232,790
Revenue less Expenditures	136,931	174,428	130,221	98,229	73,790	61,955	59,135
Transfers to Reserves	(17,000)	(17,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Capital Expenditures	(4,550)	(3,982)		(4,550)			(4,800)
Surplus (Deficit)	115,381	153,446	105,221	68,679	48,790	36,955	29,335

Capital Reserve	327,732
Operating Reserve	190,787



2020 Budget Information Report

March Board

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

Date: February 25, 2020
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 \$92,453 with the upgrade projects and connection to the East Side Lake Windermere Water System assumed to be completed May 31, 2020. Operating budget 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 May 31, 2020.

Capital Items:

- Expenditures include \$4,217,871 for:
 - the engineering and construction of the connection to the East Side water treatment plant;
 - pumps installation at treatment plant and lake pumping station;
 - upgrades to SCADA, watermains, and fire hydrants;
 - installation of a backup generation;
 - assessing Development Cost Charges, and
 - developing a Master Water Plan.

CFO Comments:

- Frontage Tax will continue at \$156,000, est 641 parcels (2020) = \$243 per parcel.
- Debenture for final \$1,800,000 expected to occur in fall 2020 with estimated interest rate of 3.1%.
- 2018 Parcel Tax was \$46,415 = \$73 per parcel
- 2019 Parcel Tax was \$51,000 = \$81 per parcel
- 2020 Parcel Tax (641 parcels) = \$81 per parcel
- Estimated 2021 on Parcel Tax (641 parcels) = \$261 per parcel
- Estimated total average Frontage/Parcel Tax project completion = \$504 (not including Provincial Collection Fee of 5.25%)
- Elector Assent was received for a maximum Parcel Tax of \$550. The approved maximum average Frontage/Parcel Tax was \$790
- Increase to Administration and Overhead includes \$4,643 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and

receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.



Windermere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$207,000	\$207,000	\$207,000	\$318,273	\$318,273	\$318,273	\$318,273
Provincial Grants	3,000,000	1,961,703	1,038,297				
Fees & Charges	229,780	223,223	89,310				
Prior Period Surplus	36,000	36,000					
Total Revenue	3,472,780	2,427,926	1,334,607	318,273	318,273	318,273	318,273

Expenditures

Salaries & Benefits	203,010	191,107	110,557				
Administration & Overhead	11,860	13,708	15,353				
Operations & Maintenance	62,572	48,120	10,400				
Vehicle & Hauling Costs	6,500	11,266	5,000				
Consulting & Professional Services		1,003					
Telephone & Utilities	28,300	30,236	14,750				
Interest	121,000	100,207	91,300	135,848	135,848	135,848	135,848
Shared Overhead	15,838	17,197	15,566				
Total General	449,080	412,845	262,926	135,848	135,848	135,848	135,848
Total Expenditures	449,080	412,845	262,926	135,848	135,848	135,848	135,848
Revenue less Expenditures	3,023,700	2,015,081	1,071,681	182,425	182,425	182,425	182,425
Debt Principal Repayment			(111,647)	(182,425)	(182,425)	(182,425)	(182,425)
Debt Borrowing	1,824,000	40,998	3,257,837				
Transfers from Reserves		89,566					
Capital Expenditures	(4,831,700)	(2,145,645)	(4,217,871)				
Surplus (Deficit)	16,000	0					

2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: February 3, 2020
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:

- Staff Salaries and Benefits increases \$4,622 to reflect the work planned for 2020.
- Water System Maintenance increases \$1,000 and includes a water test sampling port.
- Revenue includes a \$4/month user fee increase beginning in 2020 and a further \$4/month user fee increase in each year through to 2024. This results in additional revenue of \$1,500 (2020), \$4,500 (2021), \$7,500 (2022), \$10,500 (2023), and \$13,500 (2024).
- 2021 includes a \$19,000 expenditure in Water System Maintenance to replace the well pump and motor, and install well water level monitoring.

Capital Items:

- No Capital expenditures for 2020.

CFO Comments:

- No parcel tax increase in 2020. User Fees increasing each year in the five year plan, as noted above.
- Increase to Administration and Overhead includes \$456 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.
- Transfers to capital reserve increased over the five year plan for asset management.



2020 Budget Information Report

February Board

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

Date: February 3, 2020
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 increase \$6,215 to reflect the work planned for 2020.
- Water System Maintenance increases \$3,900 includes reservoir cleaning and the reservoir watermain valve replacement.

Capital Items:

- No Capital expenditures for 2020.

CFO Comments:

- No change to frontage or parcel tax.
- Increase to Administration and Overhead includes \$522 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.



Moyie Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$34,102	\$34,102	\$34,102	\$34,102	\$34,102	\$34,102	\$34,102
Provincial Grants	7,093	7,093					
Fees & Charges	37,003	38,583	38,805	41,805	38,805	38,805	38,805
Interest		1,000					
Prior Period Surplus	17,181	17,181	12,866	7,914	12,736	10,803	3,150
Total Revenue	95,379	97,959	85,773	83,821	85,643	83,710	76,057
<u>Expenditures</u>							
Salaries & Benefits	24,445	28,836	30,660	31,241	31,826	32,477	33,041
Administration & Overhead	2,770	2,409	3,397	2,910	2,945	2,980	2,990
Operations & Maintenance	10,500	10,950	14,700	7,250	10,300	4,250	4,300
Vehicle & Hauling Costs	900	1,261	1,000	1,000	1,000	1,000	1,000
Consulting & Professional Services	1,500	1,500		500		20,000	
Telephone & Utilities	5,100	4,067	4,900	4,900	5,400	5,400	5,400
Interest	1,958	1,958	1,958	1,958	1,958	1,958	1,958
Shared Overhead	3,636	4,618	4,100	4,182	4,267	4,351	4,439
Total General	50,809	55,599	60,715	53,941	57,696	72,416	53,128
Total Expenditures	50,809	55,599	60,715	53,941	57,696	72,416	53,128
Revenue less Expenditures	44,570	42,360	25,058	29,880	27,947	11,294	22,929
Debt Principal Repayment	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)
Transfers to Reserves	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Transfers from Reserves						9,000	
Capital Expenditures	(10,000)	(12,350)					
Surplus (Deficit)	17,426	12,866	7,914	12,736	10,803	3,150	5,785
Capital Reserve		91,893					
Operating Reserve		30,306					

2020 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: January 11, 2020
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Timber Ridge Water
Service Purpose: Manage capital upgrades by utilizing reserve funds
Participants: Timber Ridge Community

Operational Items:

- Salaries and Benefits increase \$26,002 to complete the water main looping project.

Capital Items:

- Capital expenditures include \$826,609 to complete the design and construct for the water main looping project.

CFO Comments:

- 2/3 of capital funding provided by BC Building Canada Fund Grant of \$551,073. The remaining 1/3 or \$275,536 being funded through Timber Ridge Reserves. A further \$22,206 of Timber Ridge Reserves will be used for project wage and administration costs.
- Service will continue to exist for taxation and payment of debenture with minimal staff time until debenture matures in 2026.



Timber Ridge Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
3/5/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$63,358	\$63,358	\$63,358	\$63,358	\$63,358	\$63,358	\$63,358
Provincial Grants	25,000	33,927	551,073				
Prior Period Surplus	23,244	23,244					
Total Revenue	111,602	120,529	614,431	63,358	63,358	63,358	63,358

Expenditures

Salaries & Benefits	2,730	12,098	29,559	300	300	300	300
Administration & Overhead	350	188	1,000				
Vehicle & Hauling Costs	1,000	498	1,000				
Telephone & Utilities		897	1,000				
Interest	28,943	28,943	28,943	28,943	28,943	28,943	28,943
Shared Overhead	580	1,178	4,310				
Total General	33,603	43,802	65,812	29,243	29,243	29,243	29,243
Total Expenditures	33,603	43,802	65,812	29,243	29,243	29,243	29,243
Revenue less Expenditures	77,999	76,728	548,619	34,115	34,115	34,115	34,115
Debt Principal Repayment	(34,415)	(34,415)	(34,415)	(34,415)	(34,415)	(34,415)	(34,415)
Transfers from Reserves	16,322	8,578	312,405	300	300	300	300
Capital Expenditures	(37,500)	(50,891)	(826,609)				
Surplus (Deficit)	22,406	0					

Capital Reserve 97,023
Operating Reserve 217,182

2020 Budget Information Report

February Board

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

Date: February 3, 2020
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 increase \$7,868 to reflect the work planned for 2020.
- Water System Maintenance increases \$3,650 and includes confined space access upgrades to the Hewitt Road and Columbia Road PRV vaults, steel reservoir cleaning, and invasive weed control and brush clearing along the Lake Baptiste siphon line right-of-way.
- User Fee base rate increases \$3/month starting July 1, 2020 and a further \$3/month increase in 2021 and 2022. User Fee consumption rate also increases \$0.10/cubic meter starting July 1, 2020 and a further \$0.10/cubic meter increase in 2021 and 2022. This results in an overall average rate increase of \$4.16/month each year. The additional User Fee revenue would be \$11,748 (2020), \$33,248 (2021), \$54,748 (2022), \$65,998 (2023 and 2024) which would be contributed to the capital reserve fund.

Capital Items:

- Lake Baptiste Dam Upgrade completed in 2019.

CFO Comments:

- Parcel tax remains at \$81,000 in the five year plan.
- Did not require borrowing for the dam upgrade project.
- Increase to Administration and overhead includes \$3,422 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.
- Rebuilding capital reserves with annual transfers increasing from \$40,000 in 2020 to \$100,000 in 2023.



**Edgewater Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000
Fees & Charges	151,502	154,153	160,700	183,250	203,700	216,000	214,950
Interest		1,000					
Prior Period Surplus	50,760	50,760	89,554	27,584	28,592	15,273	1,440
Total Revenue	283,262	286,913	331,254	291,834	313,292	312,273	297,390

Expenditures

Salaries & Benefits	102,562	108,952	110,430	112,590	114,732	116,980	119,340
Administration & Overhead	10,578	8,935	13,157	9,970	10,200	10,455	10,720
Operations & Maintenance	71,106	39,121	75,156	29,206	31,056	24,056	25,856
Vehicle & Hauling Costs	4,500	6,206	5,800	5,800	5,800	5,800	5,800
Consulting & Professional Services	23,000	2,808	35,000	3,000	21,000	28,000	1,000
Telephone & Utilities	8,600	8,568	9,200	9,200	9,700	9,700	9,700
Interest	2,785	2,785					
Shared Overhead	15,701	16,019	14,927	15,226	15,531	15,842	16,161
Total General	238,832	193,395	263,670	184,992	208,019	210,833	188,577

Total Expenditures	238,832	193,395	263,670	184,992	208,019	210,833	188,577
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Revenue less Expenditures	44,430	93,518	67,584	106,842	105,273	101,440	108,813
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Debt Principal Repayment	(20,628)						
Short-term Borrowing	103,140						
Transfers to Reserves	(2,000)	(2,000)	(40,000)	(73,000)	(90,000)	(100,000)	(100,000)
Transfers from Reserves	113,752	113,752					
Capital Expenditures	(222,142)	(115,716)		(5,250)			(6,000)
Surplus (Deficit)	16,552	89,554	27,584	28,592	15,273	1,440	2,813

Operating Reserve		82,066					
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Date: February 3, 2020
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 increase \$3,618 to reflect the work planned for 2020.

Capital Items:

- No Capital items for 2020.

CFO Comments:

- No parcel tax increase in 2020 due to operating surplus in 2019.
- Project parcel tax will increase to \$84,000 by 2024 depending on operating surplus each year.
- Increase to Administration and Overhead includes \$265 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.
- Debenture is up for refinancing on October 6, 2020. The actuarial rate is decreasing from 4% to 3.5%. This will result in increased principal payments starting in 2021. Estimates indicate that increased principal will be covered by lower interest costs as current interest rate is 3.73% and the estimated renewal rate is 3%.



Rushmere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$75,000	\$75,000	\$75,000	\$75,000	\$77,000	\$80,000	\$84,000
Fees & Charges	44,840	44,892	44,790	44,790	44,790	44,790	44,790
Interest		1,000					
Prior Period Surplus	35,376	35,376	48,290	42,421	35,846	32,411	29,891
Total Revenue	155,216	156,267	168,080	162,211	157,636	157,201	158,681
<u>Expenditures</u>							
Salaries & Benefits	36,107	29,621	39,725	40,507	41,299	42,114	42,958
Administration & Overhead	2,570	1,784	2,500	2,290	2,345	2,400	2,455
Operations & Maintenance	9,195	2,557	8,970	7,845	6,695	7,695	6,695
Vehicle & Hauling Costs	1,500	1,792	1,700	1,700	1,700	1,700	1,700
Telephone & Utilities	6,600	5,379	6,200	6,300	6,400	6,500	6,600
Interest	33,197	33,197	33,197	33,197	33,197	33,197	33,197
Shared Overhead	5,305	4,782	5,498	5,607	5,720	5,835	5,949
Total General	94,474	79,113	97,790	97,446	97,356	99,441	99,554
Total Expenditures	94,474	79,113	97,790	97,446	97,356	99,441	99,554
Revenue less Expenditures	60,742	77,155	70,290	64,765	60,280	57,760	59,127
Debt Principal Repayment	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)
Transfers to Reserves	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Capital Expenditures	(1,050)	(996)		(1,050)			(1,200)
Surplus (Deficit)	31,823	48,290	42,421	35,846	32,411	29,891	30,058
Capital Reserve		39,178					
Operating Reserve		39,862					

Date: February 3, 2020
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:

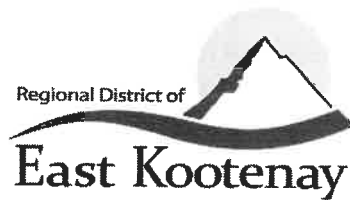
- Salaries and Benefits to increase \$2,963 to reflect the work planned for 2020
- Water System Maintenance increases \$1,400 and includes a curb stop replacement.
- User Fee base rate increases \$3/month starting July 1, 2020 and a further \$3/month increase in 2021, 2022, 2023, and 2024. As water consumption has decreased, the budget does not show any additional revenue in 2020 with the fee increase. The additional User Fee revenue would be \$2,142 (2021), \$5,209 (2022), \$7,836 (2023), \$10,464 (2024) which is required to offset operating expenses.

Capital Items:

- No capital items in 2020.

CFO Comments:

- No parcel tax increase in 2020.
- Increase to Administration and Overhead includes \$537 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.



Spur Valley Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/3/2020

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Parcel Taxes	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768
Fees & Charges	78,576	77,203	78,090	80,718	83,785	86,412	89,040
Interest		1,000					
Prior Period Surplus	27,952	27,952	27,921	19,451	8,027	6,000	6,000
Total Revenue	123,296	122,924	122,779	116,937	108,580	109,180	111,808

Expenditures

Salaries & Benefits	34,294	34,380	37,257	37,992	38,716	39,471	40,280
Administration & Overhead	2,763	1,801	2,927	2,425	2,460	2,495	2,495
Operations & Maintenance	7,144	3,886	8,744	11,594	6,844	6,594	4,844
Vehicle & Hauling Costs	1,300	1,829	1,800	1,800	1,800	1,800	1,800
Consulting & Professional Services				1,000			
Telephone & Utilities	4,100	2,704	3,300	3,300	3,400	3,400	3,400
Interest	6,048	6,048	6,048	6,048	6,048	6,048	6,048
Shared Overhead	6,370	4,809	5,034	5,133	5,237	5,340	5,449
Total General	62,019	55,457	65,110	69,292	64,505	65,148	64,316
Total Expenditures	62,019	55,457	65,110	69,292	64,505	65,148	64,316
Revenue less Expenditures	61,277	67,467	57,669	47,645	44,075	44,032	47,492
Debt Principal Repayment	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)
Transfers to Reserves	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Capital Expenditures	(1,400)	(1,327)		(1,400)			(1,600)
Surplus (Deficit)	21,659	27,921	19,451	8,027	5,857	5,814	7,674

Capital Reserve	50,351
Operating Reserve	45,306

Date: February 4, 2020
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:

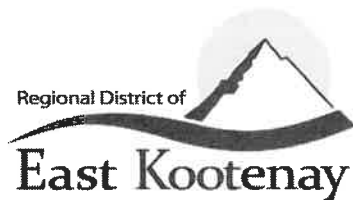
- Staff Salaries & Benefits increase \$140,142 with the service extending to Windermere approximately June 1 and administering the Swansea Road looping, back-up generator installation, SCADA upgrades, and Development Cost Charges assessment.
- Water System Maintenance increases \$62,605 and includes fire hydrant barrel replacements, cleaning 4 water reservoirs, watermain and service line repairs, and water treatment plant electrical component repairs.
- Mechanical Maintenance and SCADA/Instrumentation include \$8,000 for repairs and upgrades in the water treatment plant, pump houses and pressure reducing valve stations.
- Treatment and Chemicals increase \$27,100 with the service extending to Windermere.
- Utilities increase \$47,800 as it was underestimated in 2019 and there will be additional cost with the service extending to Windermere.

Capital Items:

- Expenditures include \$1,032,000 for the Swansea Road looping and PRV installation, Hilltop reservoir decommissioning, and SCADA upgrades.

CFO Comments:

- Revenues are based on Windermere joining East Side on June 1, 2020.
- Transferring \$100,000 to Operating Reserve with goal to get to \$500,000 by 2024.
- Transferring between \$68,565 and 155,846 per year between 2020 and 2024. This falls below the target of \$350,000 for asset replacement.
- Increase to Administration and Overhead includes \$7,623 for implementation of MyCity and utility e-billing software which will allow property owners to view status of accounts and receive e-bills. Utility bill processing and postage is expected to reduce each year as property owners sign up.



**East Side Lake Windermere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Tuesday, December 31, 2019
2/4/2020**

Revenue

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Provincial Grants	\$25,000	\$25,000	\$790,000				
Fees & Charges	616,764	660,117	898,564	1,046,464	1,026,464	1,026,464	1,026,464
Prior Period Surplus	(2,893)	(2,070)	93,515				
Total Revenue	638,871	683,047	1,782,079	1,046,464	1,026,464	1,026,464	1,026,464

Expenditures

Salaries & Benefits	211,129	202,043	351,271	392,148	399,074	406,247	413,672
Administration & Overhead	28,902	20,987	45,798	40,220	40,775	41,350	41,950
Operations & Maintenance	137,555	66,188	215,660	218,435	206,985	182,985	198,985
Vehicle & Hauling Costs	9,000	12,196	18,000	22,000	22,000	22,000	22,000
Consulting & Professional Services	16,500	4,000	21,000	13,000	13,000	13,000	63,000
Telephone & Utilities	38,700	83,412	86,500	95,200	96,200	97,800	98,800
Shared Overhead	45,312	43,529	48,288	55,247	56,234	57,236	58,262
Total General	487,098	432,355	786,517	836,250	834,268	820,618	896,669
Total Expenditures	487,098	432,355	786,517	836,250	834,268	820,618	896,669
Revenue less Expenditures	151,773	250,692	995,562	210,214	192,196	205,846	129,795
Transfers to Reserves	(106,923)	(106,923)	(168,562)	(195,214)	(192,196)	(205,846)	(112,595)
Transfers from Reserves			205,000				
Capital Expenditures	(44,850)	(50,254)	(1,032,000)	(15,000)			(17,200)
Surplus (Deficit)		93,515					

Capital Reserve	1,849,008
Operating Reserve	207,406