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Date March 5, 2021
Author Holly Ronnquist, CFO
Subject 2021-2025 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 2020 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 2020 surplus for each service is carried forward to support 2021 expenditures. The amount of the surplus impacts the amount of taxation required in 2021. You will note this effect referenced in many of the budget memos, under 'CFO Comments.'

The Services to be reviewed in each Committee meeting are bookmarked on that Committee's agenda.

Salaries

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

Date: March 5, 2021
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Overall, total 2021 operating expenditures are increasing 10.4% (\$3.56 Million) from 2020.

Setting aside extraordinary items, notably some significant grants, there is a 2.2% increase in what we have termed the 'Shared Operating Budget' made up of the services shared by most jurisdictions. The breakdown is shown below.

	2021	2020	Increase	%
Shared Operating Budget* (Refer to details on Page 2)	\$16,636,589	\$16,285,553	\$351,036	2.2%
Extraordinary Items:				
• Affected Forestry Worker (Grant)	0	75,000		
• Housing Needs Study (Grant)	105,000	0		
• Covid-19 Expenses (Grant)	114,982	0		
• Document Management Upgrade (Grant)	50,000	0		
• Community Works Fund Grants	1,221,595	656,500		
• Fuel Management, Agriculture, And Firesmarting (granted projects)	952,317	666,163		
• Rural Dividend, CBT Grants (RDEK & Other Orgs), Emergency Program Grants, DFA	1,565,725	1,027,629		
• Regional Agricultural Project	<u>334,950</u>	<u>276,360</u>		
SUBTOTAL	<u>\$4,344,569</u>	<u>\$2,701,652</u>		
Total Shared Budget*	\$20,981,158	\$18,987,205	\$1,993,953	10.5%
Non-shared Items				
• Municipal Debt Payments	5,797,804	4,554,291		
• Service Areas	8,641,697	8,212,009		
• Utilities	<u>2,389,443</u>	<u>2,497,802</u>		
SUBTOTAL	<u>\$16,828,944</u>	<u>\$15,264,102</u>	\$1,564,842	10.3%
TOTAL EXPENDITURES	<u>\$37,810,102</u>	<u>\$34,251,307</u>	<u>\$3,558,795</u>	<u>10.4%</u>

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

The following are some significant items affecting the 2.1% increase in the Shared Operating Budget:

Additions:

• Rural Development Intern position – Rural Development of BC grant	23,400
• Wage increases (1% CPI + Job Evaluation)	89,000
• Columbia Valley Solid Waste – Invermere Transfer Station	83,500
• Central Solid Waste – Urban Transfer Station Operation	35,000
• Central Solid Waste – Rural Transfer Station Maintenance	145,500
• Elk Valley Solid Waste – Elkford Transfer Station Expanded Hours	48,290
• Elk Valley Solid Waste – Yellow Bin Recycling Program (reflecting 2020 usage)	28,000
• Area B Economic Development – South Country Aquifer/Elko Sinkholes	67,100
• Columbia Valley Transit – Additional Bus	18,690
• Grant to Angel Flight	100,000

Reductions:

• Columbia Valley Solid Waste – Invermere Operating Grant	(50,000)
• Central Solid Waste – Yellow Bin & Other Diversion Programs	(293,000)

Service Areas and Utilities

The following are some significant items affecting the 10.3% increase in the Non - Shared Operating Budget:

Additions:

• Municipality Debt Payments	1,243,500
• Fairmont Flood control	513,956
• DGIA Grants	133,400
• Holland Creek Sewer and Baltac Sewer operating costs	33,000

Reductions:

• Columbia Valley Recreation – Canal Flats Arena chiller replacement in 2020	(125,000)
• Elk Valley Mine Tax Sharing – grants and projects	(168,806)
• Windermere Water – Connected to Eastside Water	(115,550)

Capital Expenditures

The 2021 – 2025 Financial Plan also includes \$14,363,770 in capital expenditures in 2021. A list of the larger projects in 2021 are as follows:

Windermere Water – Upgrade distribution system	1,778,611
Central Solid Waste Landfill – New cell	1,250,000
Fairmont Flood & Debris Control – Phase 2 completion & Cold Spring Creek upgrades	3,866,650
Area A Flood – Hill Road dyke	1,071,609
South Country aquifer/Elko sinkholes project (grant dependent)	870,000
Hosmer Fire – Construct 2 fire bays and renovate existing hall (EV Tax Sharing Grant)	500,000
Edgewater Connectivity Project – Phase 1	375,000
Central and Columbia Valley Solid Waste Subregions – Organics composting facilities	1,988,960

Effect on Taxation

The overall tax effect of the draft financial plan is an increase of 3.7% in total taxation. For the Shared Services, there is a 3.9% tax increase. With about 1.7% new assessment, this would result in an average tax increase of 2.3%.

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

RDEK REQUISITION CHANGE - REFERENCE PURPOSES ONLY - 2021 Completed Roll - 2021 Taxes - Adopted										
	2017	2018	2019	2020	2021	% Change	Non-Market Change	Average Individual Increase	*	Increase on \$379,000 Residential Property
CITY OF CRANBROOK	2,185,698	2,197,831	2,177,981	2,245,481	2,258,773	0.6%	1.6%	-1.0%	3	\$ (2)
CITY OF FERNIE	1,279,840	1,305,087	1,319,982	1,308,641	1,383,184	5.7%	1.7%	4.0%		\$ 9
CITY OF KIMBERLEY	746,409	770,798	810,051	856,275	898,146	4.9%	2.0%	2.9%		\$ 6
DISTRICT OF SPARWOOD	784,971	704,199	791,737	869,143	932,951	7.3%	4.7%	2.7%	3	\$ 7
DISTRICT OF ELKFORD	479,069	431,389	444,851	512,621	544,313	6.2%	4.3%	1.9%	3	\$ 4
JUMBO GLACIER MTN RESORT	619	648	651	0	0	0.0%		0.0%	2	\$ -
DISTRICT OF INVERMERE	781,231	821,781	871,213	987,452	1,022,183	3.5%	1.0%	2.6%	1	\$ 8
VILLAGE OF RADIUM	316,642	346,474	359,393	412,421	432,882	5.0%	1.0%	4.0%	1	\$ 13
VILLAGE OF CANAL FLATS	96,259	99,066	118,794	146,150	157,376	7.7%	1.0%	6.7%	1	\$ 21
Sub-total Municipalities	6,670,738	6,677,273	6,894,654	7,338,185	7,629,808	4.0%	2.0%	2.0%	3	
ELECTORAL AREA "A"	935,844	856,922	809,313	842,163	817,596	-2.9%	0.8%	-3.8%	2	\$ (10)
ELECTORAL AREA "B"	1,065,598	1,095,233	1,145,541	1,170,724	1,211,015	3.4%	0.9%	2.6%		\$ 8
ELECTORAL AREA "C"	1,549,300	1,540,472	1,563,606	1,611,940	1,631,903	1.2%	1.1%	0.1%		\$ 0
ELECTORAL AREA "E"	573,017	621,311	600,082	612,378	599,319	-2.1%	1.7%	-3.9%		\$ (13)
ELECTORAL AREA "F"	2,607,126	2,724,494	2,904,590	3,127,545	3,375,973	7.9%	1.2%	6.8%	1	\$ 27
ELECTORAL AREA "G"	363,590	366,953	387,416	422,997	455,295	7.6%	1.7%	6.0%	1	\$ 23
Sub-total Electoral Areas	7,094,475	7,205,383	7,410,548	7,787,746	8,091,102	3.9%	1.3%	2.6%		
TOTAL	13,765,213	13,882,656	14,305,202	15,125,932	15,720,910	3.9%	1.7%	2.3%	4	\$ 6

*see explanations next page

CONVERTED ASSESSMENT COMPARISON				
AREA	2020 CONVERTED ASSESSMENT	2021 CONVERTED ASSESSMENT	PERCENT CHANGE	
CITY OF CRANBROOK	386,527,789	410,048,626	6.1%	
CITY OF FERNIE	197,988,174	214,025,879	8.1%	
CITY OF KIMBERLEY	140,697,304	156,283,062	11.1%	
DISTRICT OF SPARWOOD	119,425,234	130,738,839	9.5%	
DISTRICT OF ELKFORD	85,347,951	92,109,151	7.9%	
DISTRICT OF INVERMERE	113,724,521	116,739,467	2.7%	
VILLAGE OF RADIUM	46,390,787	48,130,810	3.8%	
VILLAGE OF CANAL FLATS	16,796,260	18,007,564	7.2%	
Sub-total Municipalities	1,106,898,020	1,186,083,398	58%	7.2%
ELECTORAL AREA "A"	123,040,927	125,392,907	1.9%	
ELECTORAL AREA "B"	135,248,573	139,691,985	3.3%	
ELECTORAL AREA "C"	167,922,661	176,663,486	5.2%	
ELECTORAL AREA "E"	65,953,873	66,609,600	1.0%	
ELECTORAL AREA "F"	270,620,706	295,259,219	9.1%	
ELECTORAL AREA "G"	38,991,938	42,141,329	8.1%	
Sub-total Electoral Areas	801,778,678	845,758,526	42%	5.5%
TOTAL	1,908,676,698	2,031,841,924		6.5%

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 Solid Waste	3.1%	(\$11 average residential)
Columbia Valley Economic Dev	1.6%	(\$ 4 average residential)
Columbia Valley Transit	0.4%	
Columbia Valley Recreation	0.4%	
Columbia Valley Libraries	0.4%	
Markin MacPhail Westside Legacy	0.2%	

2. Central Tax Increases

Increases in taxation for the notable Central Services are:

Central Emergency	0.2%
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3. Elk Valley Tax Increases

Elk Valley Solid Waste	1.0% to 5.9% (\$2 to \$15 avg residential)
Elk Valley Emergency	0.1%

4. Elk Valley Solid Waste

In 2017, surpluses from higher tipping fee revenue allowed for a \$200,000 tax decrease which reduced taxation by an average of 5.7%. Taxation in 2021 reflects the regular solid waste budget with operational increases, the impact of the market for recycled materials and extended hours at the Elkford Transfer Station, while bringing taxation to 0.7% below the 2017 level.

With the Fernie Transfer Station debt repaid in 2019, 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 2020, the tonnage of solid waste collected saw an increase of 58 tonne and the increase was reflected in a slight increase in the tipping fee paid to the Central Subregion. However, the increase in tonnage did not occur equally in each Municipality and Electoral Area within the EV Solid Waste Subregion. Sparwood and Elkford experienced larger increases in tonnage than Fernie and Electoral Area A, drawing a larger proportion of the taxation.

5. Assessment Growth

Changes in the total tax collected are only one factor in the overall change of the requisition. The change in the assessment value for a jurisdiction in relation to the average change in assessment value will also have an impact. In 2021, RDEK jurisdictions saw a wide range of assessment changes from increase of 1% for Electoral Area E to an increase of 11.1% for the City of Kimberley. Overall, Municipalities assessments increased on average 7.2% and Electoral Area assessments increased 5.5% and assessments for the RDEK as whole increased 6.5%.

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 Thursday, December 31, 2020** 3/4/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$19,180,863	\$19,180,862	\$19,837,121	\$21,474,181	\$22,255,333	\$22,695,639	\$23,182,875
Parcel Taxes	1,422,065	1,423,274	1,533,786	1,580,351	1,603,189	1,618,249	1,618,319
Payments in Lieu of Taxes	678,927	698,323	679,427	668,927	678,927	688,927	693,927
Federal Grants				15,000	2,145,000		
Provincial Grants	5,805,620	4,485,495	9,294,859	8,415,160	317,537	253,537	253,537
Local Government Grants & Regional Transfers	7,428,179	5,940,746	8,259,168	5,929,196	5,932,696	5,932,696	5,932,696
Fees & Charges	4,319,303	5,024,766	4,041,419	4,217,224	4,321,830	4,353,393	4,412,617
Interest	379,250	242,079	377,750	377,750	377,750	377,750	377,750
Total Revenue	39,214,207	36,995,545	44,023,530	42,677,789	37,632,262	35,920,191	36,471,721

Expenditures

General Administration	1,735,398	1,639,538	2,017,220	2,084,473	1,900,575	1,912,350	1,905,525
Electoral Area Administration	2,567,202	1,633,715	3,402,505	1,657,861	1,624,839	1,615,089	1,635,236
EV Tax Sharing	1,182,917	201,137	1,004,111	78,998	79,060	79,127	79,181
CBT Admin	59,876	59,876	59,876	59,876	59,876	59,876	59,876
DGIA	336,265	193,999	469,683	214,750	214,750	213,500	213,500
Municipal Fiscal Services	4,554,291	4,497,877	5,797,804	5,797,804	5,797,804	5,797,804	5,797,804
Building Inspection	959,300	764,091	976,726	992,300	953,800	967,800	979,800
Fireworks Regulation	26	597	528	327	327	327	328
Noise Control	16,705	9,920	22,000	22,200	22,500	22,800	23,025
Animal Control	62,476	46,255	59,112	57,310	57,508	57,705	57,902
Unsightly Premises Regulation	38,620	38,528	43,750	44,000	44,500	45,250	45,750
Windermere Fire	505,809	407,065	437,633	430,025	434,000	438,903	442,944
Fairmont Fire	295,015	220,228	295,211	287,438	300,109	293,110	297,081
Panorama Fire	333,975	243,116	348,057	313,484	315,316	317,804	320,620
Edgewater Fire	168,921	118,853	179,325	171,543	172,882	174,726	176,240
Jaffray Fire	337,746	276,308	344,951	352,474	356,940	357,540	363,440
Baynes Lake Fire	188,432	160,326	198,802	199,000	200,000	200,200	202,500
Hosmer Fire	126,872	104,077	141,543	132,422	133,500	134,200	136,000
Elko Fire	208,435	162,857	219,106	219,211	221,352	221,570	225,870
Cranbrook Rural Fire	843,685	842,116	876,886	908,680	942,701	977,962	1,014,500
Fernie Rural Fire	321,157	315,957	348,950	359,500	370,150	831,250	392,500
Upper EV Fire	114,063	112,955	116,842	119,166	121,500	83,900	86,400
Invermere Rural Fire	55,505	54,404	59,664	60,703	61,742	62,785	63,829



Five Year Financial Plan **With Revenues and Expenditures** **For the Twelve Months Ending Thursday, December 31, 2020** 3/4/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Wilmer/Toby Bench Fire	38,089	36,127	39,101	40,140	40,675	41,208	41,748
Radium Resort/Dry Gulch Fire	50,169	48,451	50,086	51,017	51,974	52,960	53,964
Brownsville Fire	4,551	3,733	3,923	3,965	4,042	4,119	4,197
CV Emergency Program	127,487	109,580	129,653	124,710	132,961	126,994	128,545
Central Emergency Program	567,272	187,571	895,145	148,000	157,000	152,000	154,000
EV Emergency Program	133,334	113,811	138,487	139,169	148,000	143,000	144,500
E911	411,723	346,814	415,775	468,487	465,727	482,227	512,227
Fairmont Creek Flood Control	97,230	146,401	545,731	216,364	203,476	247,738	138,463
Area A Flood Control	127,798	79,989	54,128	42,835	51,357	52,679	24,591
CV Conservation Program	139,040	141,097	135,020	134,951	135,024	135,097	135,137
Invasive Plant Management	101,157	84,546	98,767	101,495	101,339	103,092	104,614
Access Guardian Program	60,822	61,825	63,030	60,860	60,945	61,033	60,968
Mosquito Control	104,173	96,854	140,835	145,788	145,434	145,584	145,892
CV Solid Waste	2,241,548	2,014,544	2,033,587	2,318,160	2,398,100	2,500,100	2,485,100
Central Solid Waste	4,555,824	3,881,760	4,834,254	4,318,582	4,319,582	4,310,582	4,394,813
EV Solid Waste	2,245,237	2,204,263	2,323,609	2,374,538	2,394,539	2,423,540	2,404,077
Area A Septage	58,267	28,821	63,499	58,955	28,500	28,500	28,500
EV Victim Assistance	65,885	68,354	70,776	70,695	71,072	71,456	71,712
Tie Lake Water Level Control	7,095	5,383	5,799	5,199	4,896	4,988	5,071
Rosen Lake Water Level Control	9,314	5,408	9,174	4,544	4,623	4,700	4,770
Lazy Lake Water Level Control	22,686	4,520	20,734	2,825	2,890	2,950	3,020
Broadband	116,261	115,786	116,116	116,130	116,142	116,164	116,217
EV Airport	48,740	42,840	67,094	38,100	63,900	51,250	39,739
Area B Cemeteries	477	490	469	474	482	492	485
Area C Cemeteries	686	2,449	876	870	890	900	900
Area E Cemeteries	1,477	980	1,557	1,612	1,671	1,732	1,776
Area F Cemeteries	21,183	20,136	26,640	29,199	29,690	30,190	30,690
Planning	1,253,457	1,052,641	1,440,282	1,226,431	1,199,387	1,218,482	1,227,313
CV Economic Development	823,906	412,170	792,190	262,350	247,750	148,150	148,150
Area A Economic Development	435	214	221	215	220	225	230
Area B Economic Development	3,218	862	70,295	20,150	4,500	3,850	3,200
Area C Economic Development	103,771	442	151,329	20,000	20,000	20,000	20,000
Area E Economic Development	204,982	455	203,743	4,960	4,978	5,005	5,016
Area F Economic Development	13,659	5,402	8,257	13,800	13,800	13,800	13,800
Area G Economic Development	703	902	6,582	6,700	6,000	2,000	2,000
Moyie Street Lighting	5,729	5,627	5,996	6,101	6,306	6,515	6,714
Wardner Street Lighting	4,009	4,000	4,237	4,341	4,445	4,603	4,743
Elko Street Lighting	2,988	3,040	3,234	3,338	3,442	3,550	3,648
King-Cobham Street Lighting	4,128	4,219	4,332	4,537	4,642	4,776	4,904
Wilmer Street Lighting	6,760	6,661	7,233	7,436	7,639	7,894	8,167



Five Year Financial Plan

With Revenues and Expenditures

For the Twelve Months Ending Thursday, December 31, 2020
3/4/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Windermere Street Lighting	15,348	15,157	16,237	16,742	17,247	17,756	18,404
Edgewater Street Lighting	15,058	14,772	15,938	16,443	16,948	17,457	17,959
Elec Area B Intersection Lighting	4,640	2,482	8,487	3,852	3,961	4,085	4,210
CV Transit	180,689	119,780	229,208	246,224	486,950	548,990	574,950
EV Transit	157,031	120,495	170,530	191,162	200,218	209,688	219,619
CV Recreation	1,414,077	1,275,207	1,366,002	1,479,077	1,344,577	1,296,577	1,300,577
Edgewater Recreation	48,932	44,387	51,585	48,895	49,296	49,531	49,990
Regional Parks	426,348	311,041	453,140	392,034	404,368	398,658	403,469
Electoral Area B Parks	37,858	32,180	42,292	43,500	44,000	44,500	44,500
Electoral Area C Parks	4,918	3,436	3,787	4,113	4,100	4,300	4,400
Electoral Area E Parks	48,730	30,818	43,010	41,648	34,818	35,176	35,042
Electoral Area F Parks	84,969	75,335	88,043	92,000	97,300	93,200	99,591
Electoral Area G Parks	7,860	4,917	9,253	9,627	9,496	9,908	9,830
Cranbrook Library Funding	192,264	190,457	185,631	188,956	192,275	195,680	199,200
Libraries Grant-in-Aid	295,871	294,733	314,826	316,888	323,204	329,646	336,197
Brisco Community Hall/Cemetery	11,507	11,342	11,358	11,361	11,364	11,372	11,368
Wilmer Community Club	9,414	9,538	9,251	9,375	9,375	9,375	9,375
Edgewater Sewer	146,400	116,411	133,235	147,082	123,132	139,319	124,048
Holland Creek Sewer	282,762	248,119	302,387	282,408	284,704	286,526	284,704
Baltac Sewer	160,658	107,606	143,814	122,749	120,695	120,772	119,997
Holland Creek Storm Sewer	1,024	1,024	1,024	1,024	1,024	1,024	1,024
CV Liquid Waste	179	117	171	176	179	184	189
West Fernie Infrastructure Upgrades	3,333	3,798	1,224	1,249			
Holland Creek Water	238,195	228,835	242,423	232,206	233,436	235,229	233,654
Windermere Water	262,926	274,127	147,376	99,865	99,865	99,865	99,865
Elko Water	60,211	47,171	98,154	58,297	61,017	60,138	80,282
Moyie Water	60,715	46,631	59,454	57,989	70,044	50,721	51,239
Timber Ridge Water	65,812	49,748	35,963	29,243	29,243	29,243	29,243
Edgewater Water	266,170	229,502	244,948	206,605	250,082	200,747	234,856
Rushmere Water	97,790	100,304	88,405	82,612	83,906	124,294	84,788
Spur Valley Water	65,110	55,640	72,565	67,951	67,617	68,267	74,018
East Side Lake Windermere Water	786,517	584,136	818,300	810,274	798,825	863,632	830,300
Total Expenditures	34,251,307	28,101,183	37,810,102	32,473,195	32,517,037	33,155,563	32,789,316
Revenue less Expenditures	4,962,900	8,894,362	6,213,428	10,204,594	5,115,225	2,764,628	3,682,405
Debt Principal Repayment	(631,647)	(631,646)	(813,494)	(1,119,074)	(1,099,460)	(1,099,856)	(1,004,048)



Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
3/4/2021

	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Debt Borrowing	3,257,837	1,777,276	3,473,622	488,000			100,000
Transfers to Reserves	(3,240,875)	(3,718,669)	(3,935,155)	(2,955,002)	(3,271,189)	(3,515,852)	(3,885,761)
Transfers from Reserves	2,552,182	1,087,948	2,887,176	986,611	1,333,364	1,663,424	658,204
Capital Expenditures	(12,592,833)	(7,516,423)	(14,363,770)	(8,868,300)	(3,152,400)	(818,500)	(421,375)
Prior Period Surplus	7,069,597	7,288,371	7,344,869	2,167,514	2,182,561	2,342,797	2,591,996
End of Year Surplus	1,377,161	7,181,219	806,676	904,343	1,108,101	1,336,641	1,721,421

Date: March 5, 2021
Submitted by: Holly Ronnquist, CFO
Service Name: General Administration
Service Purpose: Operations affecting the entire RDEK
Participants: All Jurisdictions

Operational Items:

General:

- Salaries have increased by \$47,281. Includes \$27,000 for RDI Intern position working a full year in 2021 compared to a partial year budgeted in 2020. A total of \$60,000 is funded by a Rural Divident Fund grant through the Rural Development Institute for the 15 month position. Also includes 1% (BC CPI) increase on all salaries.
- Administration and Overhead increase \$23,480 in 2021 for additional software licenses, including exchange mailbox and Microsoft 365. For 2022, includes \$144,423 of which \$126,943 is for document management software and the rest for exchange mailbox and Microsoft 365 (funded through the Covid 19 Safe Restart Grant – pending).
- Telephone increase of \$45,200 in 2021 for software and hardware and \$25,200 in 2022 for implementation of Microsoft 365 VOIP system (funded from Covid-19 Safe Restart Grant – pending). MS Business Voice ensures consistent integration with the MS 365 platform and will result in savings by not having to spend the \$90,000 budgeted in 2020 for system hardware replacement.
- Board of Directors stipend increase of 1% (BC CPI) and meeting increases of \$5 per Committee meeting. Board travel, training, conferences reduced by 10% in 2021 due to reduced travel to onsite events in the first half of 2021, due to Covid-19.
- Consulting – Document management consultant \$50,000 each year 2021 and 2022 (funded through Covid-19 Safe Restart Grant – pending).
- Grants:
 - SPCA \$7,413
 - BC Hydro Community Energy Manager \$20,000
 - KKTAC \$2,500 and ranging from \$3,500 to \$4,700 in years after
 - Discretionary fund for non-routine grant requests \$5,000
 - Kootenay Clean Energy Transition Pilot \$30,000 funded from the Climate Action Reserve (\$15,000 carried forward from 2020)
 - AKBLG Sponsorship \$4,000
 - Angel Flight East Kootenay \$100,000 per year 2021 – 2025 approved March 5, 2021, with conditions.
- Building reserve contribution increased to \$220,000 from \$200,000. Technology reserve significant, periodic IT replacements (servers, switches, etc) contribution of \$40,000 begins in 2021.

Shared Costs:

- Training and conference costs reduced by 33% in 2021 due to Covid-19.

- 5% increase in Central Square software licenses (AP/AR/Tempest, etc) and additional Adobe Pro licenses for a total increase of \$11,557.
- Building & grounds maintenance reduced by \$13,200. Increase in building and grounds costs of \$4,940 at Columbia Valley office.
- Photocopier lease fees of \$9,500 annually removed for Cranbrook office due to purchase of these copiers in 2019/2020
- Consulting – increase in IT consultant time of \$15,000 based on expected requirements.
- Cell phones – completion of renewal of RDEK cell phones for \$8,000.
- Internet – additional \$39,116 in 2021 for renewal of 3 year firewall licenses. Additional VPN licenses \$6,000 (funded through Covid 19 Safe Restart Grant – pending)

Capital Items:

General:

- IT – computer and photocopier equipment replacements \$65,450 (\$13,500 from Covid-19 Safe Restart Grant – pending)
- IT – UPS upgrade and backup system \$46,000
- Backup generator \$25,000 carried forward from 2020. This amount would allow for wiring set up to connect to a generator, which would be rented when needed.

Board Costs:

- Board Room – \$49,000 for new audio equipment, including microphones (total costs of \$69,283 – KERHD paying \$20,283 carried forward from 2020).
- Board Room - \$30,802 for cameras to broadcast the wider room to supplement individual cameras, and additional microphones (100% granted by Covid-19 Safe Restart Grant – pending)

CFO Comments:

- Taxation increase of \$40,400 = 2.2% as a result of surplus from 2020 and projected increase of \$86,000 = 4.6% in 2022.
- The 2020 financial plan estimated a transfer from the tax stabilization reserve of \$93,735, which was not required in 2020 leaving the reserve for future tax mitigation.
- Transfers to reserves includes \$220,000 to the building reserve for the main Cranbrook office and \$40,000 for technology reserve as part of asset management and preparing for the eventual replacement of the building, \$50,000 for the tax stabilization reserve and \$350,000 for the transfer of interest earnings to RDEK Reserves (actual transfer depending on interest rates in the year).
- A Covid-19 Safe Restart Reserve has been added to the General Administration financial statement with a balance of \$567,105 (\$641,000 grant less \$73,895 in expenses in 2020). Accounting of funds through a Reserve is required as per accounting standards. Use of funds as presented to Governance and Regional Services Committee in January, 2021.



General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
3/4/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$1,812,600	\$1,812,600	\$1,853,000	\$1,939,000	\$2,010,000	\$2,035,000	\$2,087,500
Payments in Lieu of Taxes	10,000	16,737	14,000	14,000	14,000	14,000	14,000
Provincial Grants	170,000	811,000	350,822	389,623	170,000	170,000	170,000
Local Government Grants & Regional Transfers	45,500	10,000	68,283	2,000			
Fees & Charges	10,850	18,006	12,000	12,150	27,175	12,450	12,600
Interest	360,000	178,951	360,000	360,000	360,000	360,000	360,000
Prior Period Surplus	62,000	62,000	231,610	30,000	30,000	30,000	30,000
Total Revenue	2,470,950	2,909,295	2,889,715	2,746,773	2,611,175	2,621,450	2,674,100
<u>Expenditures</u>							
Salaries & Benefits	1,043,036	988,075	1,090,786	1,051,233	1,066,795	1,084,535	1,097,992
Administration & Overhead	22,000	91,338	65,651	169,473	25,728	26,412	27,131
Consulting & Professional Services	47,000	21,248	83,640	75,000	45,000	25,000	25,000
Grants	113,947	89,947	183,913	140,135	141,364	141,750	142,043
Telephone & Utilities			45,200	25,200			
Shared Overhead	(46,589)	(47,138)	(31,319)	27,754	1,394	29,438	(6,682)
Total General	1,179,394	1,143,470	1,437,871	1,488,795	1,280,281	1,307,135	1,285,484
<u>Board Costs</u>							
Remuneration	469,194	447,206	475,739	487,718	496,434	505,355	514,581
Legislative Services	27,660	10,962	37,560	30,060	53,960	30,760	35,560
Travel, Training, and Conferences	42,550	18,105	38,050	52,550	44,550	42,550	44,550
Administration & Overhead	16,600	19,795	27,100	25,350	25,350	25,650	25,350
Telephone & Utilities			900			900	
Total Board Costs	556,004	496,068	579,349	595,678	620,294	605,215	620,041
<u>Shared Overhead</u>							
Administration & Overhead	375,921	306,847	391,633	386,407	384,404	391,419	396,777
Operations & Maintenance	137,920	93,413	129,660	124,240	126,220	136,600	127,830
Vehicle & Hauling Costs	4,000	1,945	4,500	4,500	4,500	4,500	4,500
Consulting & Professional Services	112,500	126,480	125,000	109,000	117,000	113,000	121,000
Telephone & Utilities	130,486	98,588	164,502	123,950	152,070	190,537	164,930
Shared Overhead	(760,827)	(627,273)	(815,295)	(748,097)	(784,194)	(836,056)	(815,037)



General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
3/4/2021

	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Total Expenditures	1,735,398	1,639,538	2,017,220	2,084,473	1,900,575	1,912,350	1,905,525
Revenue less Expenditures	735,552	1,269,756	872,495	662,300	710,600	709,100	768,575
Transfers to Reserves	(550,000)	(1,007,394)	(660,000)	(633,000)	(658,000)	(683,000)	(703,000)
Transfers from Reserves	108,735	73,895	30,000				
Capital Expenditures	<u>(304,287)</u>	<u>(104,647)</u>	<u>(233,535)</u>	<u>(29,300)</u>	<u>(52,600)</u>	<u>(26,100)</u>	<u>(65,575)</u>
Surplus (Deficit)	(10,000)	231,610	8,960				
Reserve Funds		94,622					
Capital Reserve		447,203					
Vehicle and Equipment Reserve Fund		36,457					
Covid Restart Reserve		567,105					

Date: February 12, 2021
Submitted by: Holly Ronnquist, CFO
Service Name: Electoral Area Administration
Service Purpose: Operations affecting Electoral Areas only
Participants: All Electoral Areas

Operational Items:

General:

- Salaries are up \$70,275 and reflect the work planned in 2021, recognizing a trend toward increasing CAO, CFO, Engineering and Emergency (for Firesmarting projects) staff over the last few years.
- Training and conventions reduced by 29% to reflect reduced travel for onsite events during the first half of 2021.
- Elections – 2 assent voting opportunities have been budgeted at a cost of \$33,225. Also includes \$17,000 for a consultant hired to assist with additional electoral assent processes expected in 2021.
- Consulting:
 - Windermere Creek Hydrotechnical assessment in 2021, \$30,000.
 - Community Resiliency Investment (CRI) FireSmart activities carried forward from 2019 \$37,320 (100% funded by the Province of BC/UBCM) and carried forward from 2020 \$105,596.
 - Columbia Basin Trust Firesmart activities carried forward from 2019 and 2020, \$26,425.
 - CRI deployment for FireSmart activities 2021 (\$446,535 - 100% funded by the Province of BC/UBCM – applied for but not yet confirmed).
- Grants:
 - Community Works Fund
 - CBBC – Broadband Connectivity Projects \$420,000 – carried forward
 - Cranbrook Community Theatre Society Theatre Renovation \$22,500 – carried forward
 - City of Cranbrook Jim Smith CPR Crossing \$100,723 – carried forward
 - CBBC – Connectivity Project Electoral Areas B, C and E \$678,372
 - Legion Poppy Fund (\$100/Electoral Area)

Board Costs:

- Electoral Area Director travel, training and conferences decreased by \$15,000 = 17% to reflect reduced travel and timing of onsite events.

Bylaw Enforcement Costs:

- Salaries reflect work planned in 2021 with increased time allocation to unsightly premises and noise compliance.
- Legal costs budget kept at \$25,000 despite lower cost for enforcement in 2020.

GIS Costs:

- Contract revenue from Invermere and Radium for GIS services estimated at \$53,554.
- Nutanix Node to provide virtual resources needed by the GIS department to implement upgrades and advancements for the GIS system in use by the RDEK, improving responsiveness and capability in various areas from development planning to emergency response \$46,000. (Recommendation to fund from Covid-19 Safe Restart Grant).

CFO Comments:

- Tax increase of \$39,494 = 3.2% for 2021 and 23% in 2022 pending outcome of operations in 2022 (higher than normal due to election costs in 2022 and lower projected surplus from 2021).
- Budget includes contributing \$20,000 each year to replenish the feasibility study reserve, starting in 2023.



**Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$1,216,506	\$1,216,506	\$1,256,000	\$1,549,000	\$1,520,000	\$1,524,000	\$1,543,000
Provincial Grants	363,060	155,465	635,451				
Local Government Grants & Regional Transfers	710,170	237,575	1,248,020				
Fees & Charges	64,615	68,865	65,754	67,361	83,339	69,589	70,736
Interest	2,000		500	500	500	500	500
Prior Period Surplus	196,851	196,851	251,780	50,000	50,000	50,000	50,000
Total Revenue	2,553,202	1,875,263	3,457,505	1,666,861	1,653,839	1,644,089	1,664,236

Expenditures

Salaries & Benefits	659,606	604,655	730,170	730,177	744,157	759,281	771,767
Administration & Overhead	91,510	21,387	99,718	177,220	88,175	88,210	88,298
Operations & Maintenance	7,850	4,794	3,775	3,550	2,400	2,850	2,250
Vehicle & Hauling Costs	2,000	332	2,000	2,000	2,000	2,000	2,000
Consulting & Professional Services	383,973	143,097	647,867	25,500	25,500	25,500	25,500
Grants	732,100	289,375	1,222,195	600	600	600	600
Telephone & Utilities	800	810	800	800	800	800	800
Interest		1,963					
Shared Overhead	90,961	94,562	82,319	83,941	85,578	87,251	88,627
Total General	1,968,800	1,160,976	2,788,844	1,023,788	949,210	966,492	979,842

Board Costs

Remuneration	3,800	1,595	3,800	3,800	3,800	3,800	3,800
Legislative Services	510	91	510	510	510	510	510
Travel, Training, and Conferences	85,800	18,351	70,840	85,840	85,850	85,850	85,850
Administration & Overhead	22,575	20,595	22,655	23,190	23,725	24,275	24,820
Consulting & Professional Services	2,500	3,982	4,000	4,000	4,000	4,000	4,000
Total Board Costs	115,185	44,614	101,805	117,340	117,885	118,435	118,980

Bylaw Compliance

Salaries & Benefits	89,078	73,914	77,958	79,521	81,104	82,729	84,375
Administration & Overhead	4,875	1,746	3,025	3,775	3,775	3,775	3,775
Vehicle & Hauling Costs	3,800	2,544	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services	25,000	9,493	25,000	25,000	25,000	25,000	25,000
Telephone & Utilities	780	781	780	780	780	780	780



**Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Shared Overhead	12,677	10,729	9,245	9,429	9,617	9,810	10,004
Total Bylaw Compliance	136,210	99,206	119,008	121,505	123,276	125,094	126,934
GIS							
Salaries & Benefits	244,926	245,037	288,792	293,011	297,286	301,803	306,228
Administration & Overhead	61,356	52,286	67,125	68,025	67,525	68,125	67,625
Vehicle & Hauling Costs	1,500		500	500	500	500	500
Consulting & Professional Services	4,400	715	2,000		35,000		
Telephone & Utilities	1,200	2,097	2,400	1,200	1,200	1,200	1,200
Shared Overhead	33,625	28,785	32,031	32,492	32,957	33,440	33,927
Total GIS	347,007	328,919	392,848	395,228	434,468	405,068	409,480
Total Expenditures	2,567,202	1,633,715	3,402,505	1,657,861	1,624,839	1,615,089	1,635,236
Revenue less Expenditures	(14,000)	241,548	55,000	9,000	29,000	29,000	29,000
Transfers to Reserves	(4,000)	(4,000)	(4,000)	(4,000)	(24,000)	(24,000)	(24,000)
Transfers from Reserves	40,000	38,696					
Capital Expenditures	(22,000)	(20,572)	(51,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)		255,671					
Vehicle and Equipment Reserve Fund		4,000					
Carbon Reserve		20,077					
Community Works Fund Reserve		3,717,391					



2021 Budget Information Report

February Board

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

Date: December 7, 2020
Submitted by: Tina Hlushak, A/ 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.
- \$2,500 has been budgeted for final work to the new database project in 2021.

CFO Comments:

- Funding from CBT will be have some surplus in 2021, 2022, and 2023 which will fund a shortfall in 2024 and 2025.



CBT administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

Fees & Charges

Total Revenue

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 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

Expenditures

Salaries & Benefits

Administration & Overhead

Consulting & Professional Services

Shared Overhead

Total General

Total Expenditures

44,804	41,029	47,562	49,802	49,807	49,848	49,902
4,500	4,469	4,500	4,500	4,500	4,500	4,500
4,985	9,033	3,000	650	555	450	360
5,587	5,345	4,814	4,924	5,014	5,078	5,114
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

Date: February 12, 2021
Submitted by: Sanford Brown, Development 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:

- Some savings were realized in 2020 due to operational changes under COVID restrictions. It is expected that operational costs will normalise in 2021 back to pre-COVID operational costs.
- BC Hydro and Fortis BC are providing grants to support the RDEK's Step Code initiatives in 2021 and 2022.

Capital Items:

- A new vehicle is budgeted for 2021 to replace an older existing unit, funded out of the vehicle replacement reserve.

CFO Comments:

- No tax increase in 2021 and estimated increase of 3.9% in 2022 depending on operating results from 2021.
- \$316,000 be contributed to the tax stabilization reserve, to be drawn down between 2022 and 2025, to minimize tax increases.
- Option to reduce contribution to tax stabilization reserve to reduce taxation.



**Bldg Inspection
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
1/31/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$361,000	\$361,000	\$361,000	\$375,000	\$385,000	\$395,000	\$405,000
Payments in Lieu of Taxes	1,000		34,500	34,500			
Fees & Charges	410,300	644,924	409,800	409,800	409,800	409,800	409,800
Interest	3,000	4,008	3,000	3,000	3,000	3,000	3,000
Prior Period Surplus	373,585	373,585	484,426	100,000	100,000	100,000	100,000
Total Revenue	1,148,885	1,383,517	1,292,726	922,300	897,800	907,800	917,800
<u>Expenditures</u>							
Salaries & Benefits	714,213	590,594	716,629	726,639	736,861	747,393	754,905
Administration & Overhead	85,225	56,691	118,446	121,522	70,142	71,308	74,147
Vehicle & Hauling Costs	29,300	15,488	27,300	28,250	29,450	30,250	30,800
Consulting & Professional Services	20,000	1,145	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	6,300	6,007	7,300	7,500	7,700	7,900	8,100
Shared Overhead	104,262	94,165	87,051	88,389	89,647	90,949	91,848
Total General	959,300	764,091	976,726	992,300	953,800	967,800	979,800
Total Expenditures	959,300	764,091	976,726	992,300	953,800	967,800	979,800
Revenue less Expenditures	189,585	619,426	316,000	(70,000)	(56,000)	(60,000)	(62,000)
Transfers to Reserves	(135,000)	(135,000)	(316,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfers from Reserves			40,000	90,000	116,000	80,000	122,000
Capital Expenditures			(40,000)		(40,000)		(40,000)
Surplus (Deficit)	54,585	484,426					
Reserve Funds		295,453					
Vehicle and Equipment Reserve Fund		47,346					



**Fireworks Regulation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
1/31/2021**

Revenue

Requisition
Prior Period Surplus
Total Revenue

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
		\$825	\$327	\$327	\$327	\$328
300	300	(297)				
300	300	528	327	327	327	328

Expenditures

Salaries & Benefits
Administration & Overhead
Shared Overhead
Total General

23	595	225	24	24	24	25
		300	300	300	300	300
3	2	3	3	3	3	3
26	597	528	327	327	327	328
26	597	528	327	327	327	328

Total Expenditures

Revenue less Expenditures

274	(297)					
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Surplus (Deficit)

274	(297)					
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Date: January 31, 2021
Submitted by: Sanford Brown, Development Services Manager
Service Name: Noise Control
Service Purpose: To provide noise control compliance within the Electoral Areas
Participants: All Electoral Areas

Operational Items:

- Additional staff time has been added to service budget to bring in line with actuals. This time has been reallocated from the Electoral Administration budget which has the same tax base and is not additional resources.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- Tax increase estimated at \$2,600 = 23% in 2021. Estimate further increase of \$5,700 = 41% in 2022, depending on operational results from 2021.



Noise Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

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

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
\$11,400	\$11,400	\$14,000	\$19,700	\$20,000	\$20,300	\$20,525
	(176)					
11,183	11,183	12,487	4,487	2,500	2,500	2,500
22,583	22,407	26,487	24,187	22,500	22,800	23,025

Expenditures

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

5,948	7,548	10,336	10,489	10,744	10,989	11,168
		438	460	480	510	530
10,000	1,732	10,000	10,000	10,000	10,000	10,000
757	640	1,226	1,251	1,276	1,301	1,327
16,705	9,920	22,000	22,200	22,500	22,800	23,025

Total Expenditures

16,705	9,920	22,000	22,200	22,500	22,800	23,025
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Revenue less Expenditures

5,878	12,487	4,487	1,987			
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Surplus (Deficit)

5,878	12,487	4,487	1,987			
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Date: January 31, 2021
Submitted by: Sanford Brown, Development Services Manager
Service Name: Nuisances and Unsightly Premises
Service Purpose: To provide unsightly premises compliance
Participants: All Electoral Areas

Operational Items:

- Additional staff time has been added to service to bring 2021 budget in line with 2020 actuals. This time has been reallocated from the Electoral Administration budget which has the same tax base and is not additional resources.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- No tax increase in 2021. Estimated tax increase of \$5,000 = 14.7% in 2022, depending on operating results from 2021.



Nuisances & Unsightly Premises
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
1/31/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$34,000	\$34,000	\$34,000	\$39,000	\$41,500	\$42,250	\$42,750
Prior Period Surplus	16,499	16,499	11,971	5,000	3,000	3,000	3,000
Total Revenue	50,499	50,499	45,971	44,000	44,500	45,250	45,750
<u>Expenditures</u>							
Salaries & Benefits	13,412	16,566	17,891	18,076	18,512	19,189	19,623
Administration & Overhead	100		538	560	580	610	630
Vehicle & Hauling Costs	200	31	200	200	200	200	200
Consulting & Professional Services	23,000	20,305	23,000	23,000	23,000	23,000	23,000
Shared Overhead	1,908	1,627	2,121	2,164	2,208	2,251	2,297
Total General	38,620	38,528	43,750	44,000	44,500	45,250	45,750
Total Expenditures	38,620	38,528	43,750	44,000	44,500	45,250	45,750
Revenue less Expenditures	11,879	11,971	2,221				
Surplus (Deficit)	11,879	11,971	2,221				

Date: January 31, 2021
Submitted by: Fiona Dercole, Protective Services Manager
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:

- ESS program delivery under review; will likely move to a contracted service provided by the Canadian Red Cross. Preliminary estimates are \$28,000 per year, region wide. ESS program costs remain static for 2021 until contract finalized.
- Staff salaries increased by \$1,647 and includes \$3,500 for a project to be carried out by the Engineering student.
- Deputy Emergency Program Coordinator contract not renewed; reduced by \$7,000.
- Rent paid to Windermere Fire increased by \$5,000 in 2021 to cover building maintenance costs for exterior painting. SAR grant increased by \$5,000 in 2021 for their portion of Windermere building maintenance.
- Training & Conventions reduced by \$1,000 due to COVID restrictions on travel and group gatherings
- Advertising reduced by \$2,500 due to annual emergency preparedness fair not being possible due to COVID19 restrictions on group gatherings.

Capital Items:

CFO Comments:

- No tax increase in 2021 and projected increase of 3% in 2022.



**CV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
1/31/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$114,594	\$114,594	\$114,594	\$118,000	\$122,000	\$124,000	\$126,000
Local Government Grants & Regional Transfers	4,300	4,983	4,700	4,700	4,700	4,700	4,700
Prior Period Surplus	8,593	8,593	18,590	8,231	3,794	2,533	
Total Revenue	127,487	128,170	137,884	130,931	130,494	131,233	130,700
<u>Expenditures</u>							
Salaries & Benefits	60,347	62,897	61,994	59,920	61,006	61,867	63,250
Administration & Overhead	22,170	5,750	25,380	20,735	27,770	20,810	20,845
Consulting & Professional Services	18,075	16,273	11,075	18,075	18,075	18,075	18,075
Grants	13,000	12,061	18,000	13,000	13,000	13,000	13,000
Telephone & Utilities	6,440	6,133	6,480	6,480	6,480	6,480	6,480
Shared Overhead	7,455	6,465	6,724	6,500	6,630	6,762	6,895
Total General	127,487	109,580	129,653	124,710	132,961	126,994	128,545
Total Expenditures	127,487	109,580	129,653	124,710	132,961	126,994	128,545
Revenue less Expenditures		18,590	8,231	6,221	(2,467)	4,239	2,155
Transfers to Reserves				(2,427)		(4,239)	
Transfers from Reserves					5,000		
Surplus (Deficit)		18,590	8,231	3,794	2,533		2,155
Reserve Funds		65,035					

Date: January 31, 2021
Submitted by: Fiona Dercole, Protective Services Manager
Service Name: Central Subregion Emergency Program
Service Purpose: Emergency Services
Participants: City of Cranbrook, City of Kimberley, Electoral Areas C & E

Operational Items:

- ESS program delivery under review; will likely move to a contracted service provided by the Canadian Red Cross. Preliminary estimates are \$28,000 per year, region wide. ESS program costs remain static for 2021 until decision finalized.
- Staff salaries increased by \$11,545 of which \$3,500 is for a project to be carried out by the Engineering student.
- Training & Conventions reduced by \$1,000 due to COVID restrictions on travel and group gatherings.
- Advertising budget reduced by \$2,500 due to annual emergency preparedness fair not being possible due to COVID19 restrictions on group gatherings.
- Office equipment/maintenance & supplies has increased by \$1,300 to accommodate operating costs of new technology in EOC.
- Unspent 2020 UBCM grants (due to COVID restrictions on group gatherings and unprecedented sustained EOC activations) carried over to 2021:
 - EOC & Training. \$25,000 to provide EOC training to partners, volunteers and stakeholders involved with the EK Emergency Program.
 - ESS & Training. \$25,000 to provide additional ESS training not subsidized by EMBC for volunteers throughout the region.
 - Indigenous Cultural Safety & Cultural Humility Training. \$25,000 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.
- 2021 grants have been applied for and will benefit the entire region but be administered through the Central Subregion budget (100% grant funded):
 - UBCM Regional Evacuation Route Planning. \$171,720 to develop a regional evacuation strategy and specific evacuation route plans for each community;

in partnership with Radium, Canal Flats, Kimberley, Cranbrook, Fernie, Elkford, Aqam, Akisqnuk, Shuswap Indian Band and Tobacco Plains.

- NDMP East Kootenay Region Geohazard Risk Prioritization. \$400,000 to develop a terrain hazard map and risk prioritization assessment for the region, including electoral areas, municipalities and First Nations.

Capital Items:

CFO Comments:

- Taxation increase of \$9,500 = 8.3% in 2021 and possible further increase of 12.9% in 2022 pending operating results from 2021.
- 2021 budget currently includes transfer of \$21,000 from the operating reserve to minimize the tax increase. Option to utilize more funds from the operating reserve to further reduce taxation increase.



**Central Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$114,500	\$114,500	\$124,000	\$140,000	\$142,000	\$144,000	\$146,000
Payments in Lieu of Taxes		228					
Provincial Grants	429,354	51,722	748,404				
Local Government Grants & Regional Transfers	12,833		12,276				
Prior Period Surplus	15,404	15,404	1,741	4,000	4,000	4,000	4,000
Total Revenue	572,091	181,855	886,421	144,000	146,000	148,000	150,000

Expenditures

Salaries & Benefits	75,425	85,938	87,132	86,078	87,756	89,521	91,292
Administration & Overhead	446,111	54,790	762,429	16,510	23,545	16,590	16,630
Consulting & Professional Services	11,255	13,459	11,255	11,255	11,255	11,255	11,255
Grants	19,000	18,174	19,000	19,000	19,000	19,000	19,000
Telephone & Utilities	5,700	6,654	5,900	5,900	6,000	6,000	6,000
Shared Overhead	9,781	8,555	9,429	9,257	9,444	9,634	9,823
Total General	567,272	187,571	895,145	148,000	157,000	152,000	154,000
Total Expenditures	567,272	187,571	895,145	148,000	157,000	152,000	154,000
Revenue less Expenditures	4,819	(5,716)	(8,724)	(4,000)	(11,000)	(4,000)	(4,000)
Transfers from Reserves	7,457	7,457	21,000	4,000	11,000	4,000	4,000
Capital Expenditures	(12,276)		(12,276)				
Surplus (Deficit)		1,741					

Reserve Funds 94,988

Date: January 31, 2021
Submitted by: Fiona Dercole, Protective Services Manager
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:

- ESS program delivery under review; will likely move to a contracted service provided by the Canadian Red Cross. Preliminary estimates are \$28,000 per year, region wide. ESS program costs remain static for 2021 until contract finalized.
- Staff salaries increased by \$8,831 of which \$3,500 is for a project to be carried out by the Engineering student.
- Training & Conventions reduced by \$1,000 due to COVID restrictions on travel and group gatherings
- Advertising reduced by \$2,500 due to annual emergency preparedness fair not being possible due to COVID19 restrictions on group gatherings.

Capital Items:

CFO Comments:

- Taxation increase of \$5,500 = 4.6% in 2021 and a further increase projected for 2022 of \$8,000 = 6.4% pending operational results from 2021.



**EV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
1/31/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$119,500	\$119,500	\$125,000	\$133,000	\$151,000	\$140,000	\$141,500
Payments in Lieu of Taxes		134					
Prior Period Surplus	14,834	14,834	19,656	6,169	3,000	3,000	3,000
Total Revenue	134,334	134,467	144,656	139,169	154,000	143,000	144,500
<u>Expenditures</u>							
Salaries & Benefits	70,331	77,102	79,162	77,138	78,754	80,536	81,817
Administration & Overhead	15,710	2,397	12,640	15,535	22,585	15,635	15,685
Consulting & Professional Services	12,630	6,169	12,630	12,630	12,630	12,630	12,630
Grants	20,000	15,034	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	5,580	5,193	5,580	5,580	5,580	5,580	5,580
Shared Overhead	9,083	7,917	8,475	8,286	8,451	8,619	8,788
Total General	133,334	113,811	138,487	139,169	148,000	143,000	144,500
Total Expenditures	133,334	113,811	138,487	139,169	148,000	143,000	144,500
Revenue less Expenditures	1,000	20,656	6,169		6,000		
Transfers to Reserves	(1,000)	(1,000)			(7,000)		
Transfers from Reserves					1,000		
Surplus (Deficit)		19,656	6,169				
Reserve Funds		1,000					

Date: January 31, 2021
Submitted by: Fiona Dercole, 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:

- Contract with Kelowna Fire Dispatch to be renewed in May 2021 for an additional 5 years, anticipate 2.5% annual increase
- Costs of NextGen upgrades are included in KFD contract
- 911 contract with EComm (administered by RDCO) will be renewed in early 2021. Costs have year over year been less than budget – 2021 budget reduced by \$8,000 to reflect this.

Capital Items:

•

CFO Comments:

- No tax increase in 2021 due to estimated surplus in 2020. Taxation has been the same since 2017.
- Equipment Reserve estimated at \$193,234 plus interest in 2025.



E911
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$386,773	\$386,773	\$386,773	\$425,000	\$463,500	\$483,000	\$513,000
Payments in Lieu of Taxes		585					
Local Government Grants & Regional Transfers	9,977	9,364	9,977	9,977	9,977	9,977	9,977
Interest	250	582	250	250	250	250	250
Prior Period Surplus	77,546	77,546	107,035	67,260	13,000	10,000	10,000
Total Revenue	474,546	474,849	504,035	502,487	486,727	503,227	533,227
<u>Expenditures</u>							
Salaries & Benefits	7,661	4,181	13,098	13,007	13,645	13,944	14,267
Administration & Overhead	11,300	1,423	12,225	12,295	12,365	12,435	12,510
Operations & Maintenance	21,900	3,231	15,100	16,900	15,100	15,100	15,100
Consulting & Professional Services			5,000	8,330	5,000	5,000	5,000
911 PSAP	148,000	124,584	140,000	168,000	176,000	185,000	194,000
Fire Dispatch	206,700	199,801	213,000	219,000	226,000	233,000	240,000
Telephone & Utilities	15,072	12,725	15,800	29,370	16,000	16,100	29,670
Shared Overhead	1,090	868	1,552	1,585	1,617	1,648	1,680
Total General	411,723	346,814	415,775	468,487	465,727	482,227	512,227
Total Expenditures	411,723	346,814	415,775	468,487	465,727	482,227	512,227
Revenue less Expenditures	62,823	128,035	88,260	34,000	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)	41,823	107,035	67,260	13,000			

Vehicle and Equipment Reserve Fund

88,337

Date: January 31, 2021
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Invasive Plant Management
Service Purpose: Support property owners to fulfill their obligations to control regulated invasive plant species 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 Member Municipalities

Operational Items:

- Invasive plant complaints and Neighbourhood Invasive Plant Program applications remained consistent in 2020. Enforcement letters were issued in spring of 2020 and follow up inspections/letters were completed with full compliance. The exception was CP rail of which 15 sites were enforced with costs to control invasive plants issued to CP for payment by the end of 2020. All new complaints were inspected and documented with numerous enforcement letters to be mailed out in spring 2021.

Capital Items:

- No capital items.

CFO Comments:

- No tax increase in 2021.
- Drawing surplus down, resulting in an estimated 24% tax increase by 2025, pending operating results each year.
- Previous year budget expected tax of \$79,000 by 2024; now expect taxation of \$64,000 by 2025.



**Invasive Plant Management
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$51,500	\$51,500	\$51,500	\$55,000	\$58,000	\$61,000	\$64,000
Payments in Lieu of Taxes		62					
Provincial Grants	23,000	23,000	23,000	30,000	30,000	30,000	30,000
Local Government Grants & Regional Transfers	200	208	200	200	200	200	200
Fees & Charges		30,089	4,000	4,000	4,000	4,000	4,000
Interest		531					
Prior Period Surplus	56,476	56,476	77,319	57,252	44,957	35,818	27,926
Total Revenue	131,176	161,865	156,019	146,452	137,157	131,018	126,126
<u>Expenditures</u>							
Salaries & Benefits	65,858	63,014	67,528	68,567	69,720	71,275	72,605
Administration & Overhead	9,880	2,166	6,465	7,985	6,510	6,535	6,560
Operations & Maintenance	800	818	1,000	1,000	1,000	1,000	1,000
Vehicle & Hauling Costs	4,500	5,545	5,000	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	4,127	5,000	5,000	5,000	5,000	5,000
Telephone & Utilities	750	819	800	810	820	830	840
Shared Overhead	9,369	8,057	7,974	8,133	8,289	8,452	8,609
Total General	101,157	84,546	98,767	101,495	101,339	103,092	104,614
Total Expenditures	101,157	84,546	98,767	101,495	101,339	103,092	104,614
Revenue less Expenditures	30,019	77,319	57,252	44,957	35,818	27,926	21,512
Surplus (Deficit)	30,019	77,319	57,252	44,957	35,818	27,926	21,512
Reserve Funds		14,902					

Date: February 24, 2021
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Columbia Valley Solid Waste Service
Service Purpose: To provide solid waste management services for the businesses and residents of the Columbia Valley.
Participants: Radium, Invermere, Fairmont Canal Flats and Electoral Areas F and G.

Operational Items:

- Columbia Valley Landfill bird control options \$20,000
- Upgrade all facility signage \$8,000
- Recycle BC / Transfer Station Depot operation cost \$83,500 in 2021 + \$50,000 grant for ½ year to District of Invermere for shared operations until facility taken over by RDEK. \$170,000 annual operation costs going forward. No land costs from District of Invermere or Radium associated with Transfer Station development.

Capital Items:

- District of Invermere Transfer Station development \$295,000 in 2021 and \$442,000 for Radium in 2022.
- Construction of Organics Facility \$994,480 of which 2/3 \$662,987, is funded through the BC Organics Grant.

CFO Comments:

- Estimated tax increase of \$146,000 = 9.6% in 2021 = \$11 on an average residential property valued at \$379,000.. Projections show a further increase of \$344,000 = 20.6% in 2022 = \$26 on an average residential property, depending on decisions related to new transfer stations and operational results from 2021.
- Service required \$41,546 of the tax stabilization reserve in 2020, compared to budget of \$376,624 due to operational results in 2020. Budget draws down tax stabilization reserve by \$274,000 in 2021 and \$62,060 in 2022.
- Require short term borrowing of \$295,000 in 2021 for addition of the Invermere Transfer Station and \$342,000 in 2022 for the addition of the Radium Hot Springs Transfer Station. Interest is estimated at 1.5%. Repayment over 5 years.
- Draft budget assumes that grant funding of \$166,580 (1/2 of RDEK 1/3) will be secured for the Organics Facility.



CV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$1,521,000	\$1,521,000	\$1,667,000	\$2,011,000	\$2,153,000	\$2,255,000	\$2,300,000
Payments in Lieu of Taxes	1,000		1,000	1,000	1,000	1,000	1,000
Provincial Grants	66,320	3,333	662,987				
Local Government Grants & Regional Transfers	80,080	66,488	237,080	70,500	70,500	70,500	70,500
Fees & Charges	260,640	334,168	254,000	254,000	255,000	255,000	255,000
Interest	1,000		1,000	1,000	1,000	1,000	1,000
Prior Period Surplus	60,394	60,394		75,000	75,000	75,000	75,000
Total Revenue	1,990,434	1,985,383	2,823,067	2,412,500	2,555,500	2,657,500	2,702,500
<u>Expenditures</u>							
Legislative	1,000		1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	170,046	128,063	168,327	172,185	174,544	177,157	180,393
Administration & Overhead	55,381	36,287	54,681	55,595	56,020	56,445	56,895
Operations & Maintenance	1,423,680	1,326,978	1,341,296	1,648,165	1,727,014	1,827,514	1,750,061
Vehicle & Hauling Costs	362,500	392,656	363,000	373,500	373,500	373,500	374,000
Consulting & Professional Services	95,000	1,230	20,000	26,000	26,000	26,000	86,000
Grants	100,000	100,000	50,000				
Telephone & Utilities	8,000	5,429	8,900	9,200	9,400	9,750	9,950
Interest	3,000	2,224	7,425	13,170	10,959	8,748	6,537
Shared Overhead	22,971	19,062	18,958	19,343	19,663	19,986	20,264
Total General	2,241,578	2,011,928	2,033,587	2,318,158	2,398,100	2,500,100	2,485,100
Total Expenditures	2,241,578	2,011,928	2,033,587	2,318,158	2,398,100	2,500,100	2,485,100
Revenue less Expenditures	(251,144)	(26,546)	789,480	94,342	157,400	157,400	217,400
Debt Principal Repayment			(59,000)	(147,400)	(147,400)	(147,400)	(147,400)
Short-term Borrowing			295,000	442,000			
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(70,000)
Transfers from Reserves	376,624	41,546	274,000	63,058			
Capital Expenditures	(115,480)	(5,000)	(1,289,480)	(442,000)			

Operating Reserve

337,634



CV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
 2/2/2021

	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Landfill Reserves		1,783,455					

Date: February 24, 2021
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 Operations & Closure Plan and Conformance Review \$75,000 – (carried over from 2020)
- Legacy Rural Sites Review \$15,000 (includes Greenbay Closure Plan carried over from 2020)
- Food waste reduction education promotion \$9,000. (carried over from 2020, as per Solid Waste Management Plan).
- City of Cranbrook Curbside recycling grant \$137,082 for 4 years with final payment of \$143,313 in 2025.
- New weigh scale software O&M \$13,500 annually
- Upgrade signage at all facilities \$18,000
- Wasa Septage pond cleanout \$35,000
- Reduction of Yellow Bin recycling volumes anticipated due to Recycle BC Depot performance and Municipal curbside collection programs launch. 2021 budget is \$800,000, which is down from \$1,003,860 budgeted in 2020.
- City of Kimberley Curbside recycling grant \$272,800 (pending Board approval)
- Current Tipping fee for receiving Elk Valley Municipal Solid Waste \$50/tonne. Will need to be revisited for 2022 as price was set for 5-year period.

Capital Items:

- Organics Facility \$999,480 funded by BC Organics Grant \$666,320, \$166,580 seeking grant funding and other \$166,580 through Recycle Reserve.
- Central Landfill cell construction \$1,250,000 (as per new Ministry of Environment Landfill Criteria – lined cell. Provides for 8-10 years operating space.)
- Pave Recycle BC depots at Cranbrook and Kimberley Transfer Stations \$100,000
- Automate Central Landfill scale \$25,000 (eliminate operating contract going forward \$80K annual cost savings)
- Fencing at Wasa \$13,000 and Grasmere \$10,000; Area B Septage \$60,000

CFO Comments:

- No tax increase in 2021 and a 1.2% increase in 2022 pending operating results from 2021.
- Drawing \$250,000 from the Tax Stabilization Reserve to minimize 2021 tax increase.
- Continuing to deposit \$225,000 in Recycling Reserve from the Elk Valley Subregion tipping fees. Utilizing Recycle Reserve in the amount of \$683,682 in 2021 to:
 - Recommend funding \$100,000 to pave Cranbrook and Kimberley Recycle Depots.
 - Fund \$166,580 for the Organics Facility.
 - Provide a grant to City of Cranbrook for curbside recycling containers for five years (\$137,082 in 2021 – 2024 and \$143,313 in 2025).
 - Provide a \$281,600 grant to the City of Kimberley for curbside recycling containers in 2021.
 - Fund operation of Organics Facility estimated at \$125,000 per year, starting in 2022.
- Balance of Recycle Reserve in 2025 estimated to be \$856,236 assuming deposits of \$225,000 continue.
- Short term borrowing of \$700,000 in 2021 for construction of new cell at landfill (\$1.25 million cost) with payments of \$175,000 per year for four years starting in 2022. Estimated interest rate of 1.5%.
- Transfers of \$341,000 to various reserves in 2021 through 2025. And transfers of \$44,000 to \$65,000 each year 2023 to 2025 for the tax stabilization reserve.



**Central Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$3,659,231	\$3,659,231	\$3,659,231	\$3,704,000	\$3,814,000	\$3,926,000	\$3,983,000
Payments in Lieu of Taxes		6,244					
Provincial Grants	66,320	3,333	662,987				
Local Government Grants & Regional Transfers	414,073	389,526	175,080	8,500	8,500	8,500	8,500
Fees & Charges	788,000	1,090,245	808,000	826,000	826,000	826,000	826,000
Interest	9,000	8,796	9,000	9,000	9,000	9,000	9,000
Prior Period Surplus	1,065,924	1,065,924	885,958	250,000	250,000	250,000	250,000
Total Revenue	6,002,548	6,223,300	6,200,256	4,797,500	4,907,500	5,019,500	5,076,500
<u>Expenditures</u>							
Legislative	647		1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	299,160	279,203	294,993	299,833	303,784	308,495	313,100
Administration & Overhead	233,562	53,482	512,012	221,212	221,837	222,707	229,588
Operations & Maintenance	3,365,327	3,080,557	3,315,600	3,227,100	3,225,600	3,212,600	3,226,100
Vehicle & Hauling Costs	473,000	411,676	478,000	478,000	478,000	478,000	478,000
Consulting & Professional Services	115,000	3,903	170,000	20,000	20,000	20,000	80,000
Telephone & Utilities	19,100	14,696	19,700	20,200	20,200	20,700	20,700
Interest	10,000		10,250	17,875	15,250	12,625	11,312
Shared Overhead	40,028	38,243	32,699	33,362	33,911	34,455	35,013
Total General	4,555,824	3,881,760	4,834,254	4,318,582	4,319,582	4,310,582	4,394,813
Total Expenditures	4,555,824	3,881,760	4,834,254	4,318,582	4,319,582	4,310,582	4,394,813
Revenue less Expenditures	1,446,724	2,341,540	1,366,002	478,918	587,918	708,918	681,687
Debt Principal Repayment				(175,000)	(175,000)	(175,000)	(175,000)
Short-term Borrowing			700,000				
Transfers to Reserves	(701,000)	(701,000)	(566,000)	(566,000)	(629,000)	(796,000)	(775,000)
Transfers from Reserves	153,749	1,667	933,682	262,082	262,082	262,082	268,313
Capital Expenditures	(914,969)	(751,475)	(2,429,480)		(46,000)		
Surplus (Deficit)	(15,496)	890,732	4,204				
Operating Reserve		481,565					



Central Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
 2/24/2021

	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Landfill Reserves		2,148,521					
Landfill Closure Reserves		3,746,214					
Recycling Reserve		1,469,477					

Date: March 5, 2021
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:

- New Scale Software Install and Operations \$9,000 annually. (3 sites)
- Upgrade facility signage at all operations \$6,000
- Replace and upgrade cameras at Fernie Transfer Station \$10,000
- Increase Elkford Transfer Station contract by \$72,000 for extra hours. Operating hours will be 9-5 Monday to Saturday, closed Sunday and some statutory holidays, starting late June or July.
- Annual tipping fee amount to be paid to Central Subregion for Municipal Solid Waste disposal to be reviewed in 2021 for 2022 rates. Currently \$50/ MT.
- Organics composting facility removed from budget – March 5, 2021 decision.

Capital Items:

- Pave in-front of Recycle BC Depots at all Transfer Stations \$120,000
- Relocate oil depot from District of Elkford to Transfer Station \$17,000, and \$2,000 for operations. As requested by District of Elkford.
- Organics composting facility construction removed from budget – March 5, 2021 decision.

CFO Comments:

- Taxation increase of \$146,437 = 6.9% in 2021 = \$9 on an average residential property valued at \$379,000. Projecting a possible decrease of 3.9% in 2022.
- Short-term borrowing of \$120,000 in 2021 to fund recycle depot paving.
- Contribution closure reserve for Sparwood landfill reduced to \$175,000 yearly from \$325,000 – March 5, 2021 decision.
- Payments on short term borrowing of \$24,000 per year for a five year period with an estimated 1.5% interest rate.
- Debenture will be fully repaid in 2024.



EV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
3/5/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$2,114,000	\$2,114,000	\$2,260,437	\$2,172,096	\$2,192,097	\$2,221,098	\$2,271,099
Payments in Lieu of Taxes		3,479					
Provincial Grants	66,320	3,333					
Local Government Grants & Regional Transfers	25,080	533	8,500	8,500	8,500	8,500	8,500
Fees & Charges	118,160	189,491	145,000	145,000	145,000	145,000	145,000
Interest		1,000					
Prior Period Surplus	425,215	425,215	155,730	225,000	225,000	225,000	225,000
Total Revenue	2,748,775	2,737,051	2,569,667	2,550,596	2,570,597	2,599,598	2,649,599
<u>Expenditures</u>							
Legislative	1,000		1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	109,923	90,257	106,706	109,092	110,909	112,816	114,129
Administration & Overhead	56,711	40,679	61,411	62,375	63,000	63,550	64,225
Operations & Maintenance	1,765,801	1,789,479	1,853,100	1,829,100	1,846,800	1,862,483	1,903,000
Vehicle & Hauling Costs	202,000	203,004	204,000	204,000	204,000	204,000	204,000
Consulting & Professional Services	21,000	309	10,000	10,000	10,000	20,000	10,000
Telephone & Utilities	20,456	16,551	20,850	21,650	21,650	22,650	22,650
Interest	53,750	51,750	54,650	55,190	54,830	54,470	2,360
Shared Overhead	14,596	12,234	11,892	12,131	12,350	12,571	12,713
Total General	2,245,237	2,204,263	2,323,609	2,304,538	2,324,539	2,353,540	2,334,077
Total Expenditures	2,245,237	2,204,263	2,323,609	2,304,538	2,324,539	2,353,540	2,334,077
Revenue less Expenditures	503,538	532,788	246,058	246,058	246,058	246,058	315,522
Debt Principal Repayment	(69,558)	(69,558)	(93,558)	(93,558)	(93,558)	(93,558)	(24,000)
Short-term Borrowing			120,000				
Transfers to Reserves	(325,000)	(325,000)	(175,000)	(175,000)	(175,000)	(175,000)	(314,022)
Transfers from Reserves	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Capital Expenditures	(131,480)	(5,000)	(120,000)				
Surplus (Deficit)		155,730					
Operating Reserve		190,800					



EV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
3/5/2021

	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Landfill Closure Reserves		1,038,949					



2021 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 1, 2021
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:

- Service interruption in 2020 due to non-conformance resulting in severe reduction in revenues for 2021 as majority of sewage now being directed to District of Elkford.
- Mitigation works based on consultant report \$25,000.
- Background test well pushed to 2022, \$30,000.

Capital Items:

- None.

CFO Comments:

- Negative tax of \$400,000 to offset taxation of Area A Flood and help minimize overall Electoral Area A tax increase in 2021. No negative tax from 2022 on (taxation for Area A Flood has been reduced in conjunction with this).
- Estimate revenue of \$15,000 per year throughout the five year plan.
- Financial plan continues to contribute \$25,000 to environmental reserve in 2021.
- Utilizing operating reserve to support operating cost of septage ponds. Estimate surplus balance of \$162,500 in 2025.



Area A Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	(\$450,000)	(\$450,000)	(\$400,000)				
Fees & Charges	400,000	403,952	15,000	15,000	15,000	15,000	15,000
Interest		3,594					
Prior Period Surplus	167,594	167,594					
Total Revenue	117,594	125,141	(385,000)	15,000	15,000	15,000	15,000
<u>Expenditures</u>							
Salaries & Benefits	2,247	8,071	3,419	3,821	3,314	3,760	3,702
Administration & Overhead		699	875	920	965	1,010	1,060
Operations & Maintenance	55,700	17,577	46,200	53,200	23,200	22,700	22,700
Vehicle & Hauling Costs			600	600	600	600	600
Consulting & Professional Services			12,000				
Shared Overhead	320	279	405	414	421	430	438
Total General	58,267	26,626	63,499	58,955	28,500	28,500	28,500
Total Expenditures	58,267	26,626	63,499	58,955	28,500	28,500	28,500
Revenue less Expenditures	59,327	98,515	(448,499)	(43,955)	(13,500)	(13,500)	(13,500)
Transfers to Reserves	(125,000)	(125,000)	(25,000)				
Transfers from Reserves	65,673	26,485	473,499	43,955	13,500	13,500	13,500
Septage Reserve		721,590					
Environmental Reserve		125,000					

Date: January 31, 2021
Submitted by: Andrew McLeod, Development Services Manager
Service Name: Planning
Service Purpose: Electoral area land use planning and development management
Participants: All jurisdictions; municipalities by agreement

Operational Items:

- Overall net operating costs are up 3.2% from 2020 budget.
- The main contributor to this increase is the Housing Needs Assessment which is expected to be \$105,000. We expect it to be grant funded, except for RDEK's \$10,000 contribution and additional in-kind resources.
- Salaries and Benefits are up 3.6% due to more time being allocated by CAO and purchaser, and the planners working less on other projects outside of the planning service.
- Development application revenue has been adjusted down 10% based on the 2020 experience and some uncertainty about 2021.
- Kootenay Boundary Farm Advisors project will continue for another three years. Maximum estimated budget is \$240,000 annually, shared equally between the 4 project partners.
- The other agriculture related project that is being funded in 2021 is the Min. of Ag. climate adaptation initiative which the Board previously agreed to fund at \$3000/yr for three years (2020-2022).
- \$5000 has been added to assist with undertaking further work on the Cold Spring Creek fan hazard assessment, the results of which will benefit similar hazard areas in the region.
- Columbia Valley Archaeology Overview Assessment was delayed again and expenses are now expected to begin in 2021; budget is \$20,000 to complete.

Capital Items:

- N/A

CFO Comments:

- No change in taxes for Municipalities as per the contract, which expires December 31, 2023 for most jurisdictions.
- Tax increase of \$55,000 = 7.3%, partially due to lower surplus from the previous year.
- Utilizing remaining \$32,887 in tax stabilization reserve to minimize taxes in 2021.
- Kootenay Boundary Farm Advisors project. Total 2021 budget of \$334,950 including carryforward from 2020. Reducing partner contribution from \$60,000 to \$45,000 in 2021 and then back to \$60,000 going forward.
- No contribution to vehicle reserve required in 2021.



Planning
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$758,000	\$758,000	\$813,000	\$891,000	\$896,750	\$916,000	\$927,400
Provincial Grants			95,000				
Local Government Grants & Regional Transfers	130,000	94,123	265,000	220,000	180,000	180,000	180,000
Fees & Charges	75,400	89,110	66,600	78,400	85,900	85,900	86,600
Interest	2,000	1,653	2,000	2,000	2,000	2,000	2,000
Prior Period Surplus	288,057	288,057	178,301	50,000	50,000	50,000	50,000
Total Revenue	1,253,457	1,230,943	1,419,901	1,241,400	1,214,650	1,233,900	1,246,000

Expenditures

Legislative	13,760	5,706	15,140	14,370	14,370	16,120	14,620
Salaries & Benefits	699,579	650,294	724,508	738,303	753,052	768,130	776,017
Administration & Overhead	64,665	59,779	70,135	65,575	66,035	66,515	67,025
Vehicle & Hauling Costs	5,000	3,644	5,450	6,450	5,450	5,450	6,450
Consulting & Professional Services	369,617	237,946	537,950	313,000	270,000	270,000	270,000
Telephone & Utilities	1,250	2,789	1,250	1,250	1,250	1,250	1,250
Shared Overhead	99,586	92,482	85,849	87,483	89,230	91,017	91,951
Total General	1,253,457	1,052,641	1,440,282	1,226,431	1,199,387	1,218,482	1,227,313
Total Expenditures	1,253,457	1,052,641	1,440,282	1,226,431	1,199,387	1,218,482	1,227,313
Revenue less Expenditures		178,301	(20,381)	14,969	15,263	15,418	18,687
Transfers to Reserves				(5,000)	(5,000)	(5,000)	(5,000)
Transfers from Reserves			32,887				
Surplus (Deficit)		178,301	12,506	9,969	10,263	10,418	13,687

Operating Reserve 32,937
Vehicle and Equipment Reserve Fund 34,438

Date March 5, 2021
Author Holly Ronnquist, CFO
Subject Columbia Valley Economic Development – 2021 – 2025 Draft Financial Plan

INFORMATION

The proposed budget for 2021 - 2025 features secured grant funding from the Provincial Rural Dividend Program and Columbia Basin Trust totaling \$440,663 supporting projects within the strategic plan. Spending on these projects is expected to continue into 2022.

Year-end estimates project a surplus of \$31,398 which includes \$18,818 to support 2021 operating costs and \$12,580 in funds earmarked for non-granted projects carried forward to 2020 as follows:

Employment Lands Inventory	\$ 4,398
Website Development	5,994
Other Projects	<u>2,188</u>
Total	\$ 12,580

2021

Grant funded projects in the financial plan will be carried out in 2021 and 2022 with revenue recognized as follows:

The grant funded project balances remaining at December 31, 2020 are as follows (reconciliation pending):

CV Tech Cluster Strategy	\$ 98,750
Workforce Development	44,308
CV Signage & Identity	237,384
Reconciliation and Relationships	<u>58,033</u>
Total	\$438,475

The proposed budget for 2021 includes \$89,250 for the Economic Development Officer contract and \$15,500 for office rent, travel, mileage and meals and training.

Based on apportionment by the number of business class properties recorded in the 2021 completed assessment roll, proposed taxation for Columbia Valley jurisdictions with the 2020 comparative is as follows:

	2021 Requisition	2020 Requisition	# Class 6 Properties
District of Invermere	\$ 95,707	\$ 77,237	217 (-1)
Village of Radium Hot Springs	50,720	40,744	115 (+0)
Village of Canal Flats	15,437	12,400	35 (+0)
Electoral Area F	134,960	106,289	306 (+6)
Electoral Area G	<u>22,493</u>	<u>17,715</u>	<u>51 (+1)</u>
Total	\$ 319,317	\$254,385	724 (+6)

CFO Comments:

- Taxation increase of \$64,932 = 25.5% tax increase in 2021 with a projected decrease of 18.8% in 2022.
- Budget includes \$100,000 for CV Visitor Services 2021 – 2023.
- Budget includes \$18,951 for Physician Recruitment in 2021.
- Budget includes \$60,000 for CV Airport in 2021.
- Utilizing surplus from 2020 to minimize taxation in 2021.



**CV Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
3/4/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$254,385	\$254,385	\$319,317	\$259,350	\$244,750	\$145,150	\$145,150
Local Government Grants & Regional Transfers	448,467	62,547	441,475	3,000	3,000	3,000	3,000
Interest		5,582					
Prior Period Surplus	121,054	121,054	31,398				
Total Revenue	823,906	443,568	792,190	262,350	247,750	148,150	148,150

Expenditures

Salaries & Benefits	14,599	12,481	16,537	17,536	17,891	18,245	18,221
Administration & Overhead	17,900	7,665	17,900	17,900	17,900	17,900	17,900
Consulting & Professional Services	89,250	89,250	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		
Grant - Imagine Kootenays	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	65,000	60,602	64,398				
Granted Projects	445,917	59,514	441,535				
Other Ec Dev Projects	50,188	42,006	24,945				
CV Food & Farm Guide 2020	3,500	3,500					
Telephone & Utilities	400	231	400	400	400	400	400
Shared Overhead	2,152	1,920	2,225	2,264	2,309	2,355	2,379
Total General	823,906	412,170	792,190	262,350	247,750	148,150	148,150
Total Expenditures	823,906	412,170	792,190	262,350	247,750	148,150	148,150
Revenue less Expenditures		31,398					
Surplus (Deficit)		31,398					



2021 Budget Information Report

February Board

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

Date: January 19, 2021
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, F and G

Operational Items:

Area A – none
Area B – \$44,277 grant for Tough Country Internet Project carried forward from 2020 funded through a Community Works Fund (CWF) grant. \$1,350,000 capital project plus wages of \$35,000 for South Country Aquifer/Elko Sinkholes project (pending successful grant funding).
Area C - \$122,000 available for projects. Funding of \$28,000 carried over from 2020 for Swift Internet Moyie project.
Area E - \$2,000 for studies and \$200,000 from a CWF grant for internet connectivity from Kimberley to Wasa Junction.
Area F - \$2,300 for Director to attend conferences and \$5,000 for consultants/granted projects.
Area G – \$6,580 in wages and overhead to administer Edgewater Connectivity Project.

Capital Items:

- Edgewater Connectivity Project \$375,000 (100% grant funded).

CFO Comments:

- No taxation for Electoral Area A, E & F.
- No change in taxation for Electoral Area C.
- Tax increase for Area B of \$46,000 in 2021 and \$51,400 in 2022 due to the South Country Aquifer/Elko Sinkholes project.
- Short Term borrowing of \$185,000 for Area B to fund costs not eligible for grant funding for the South Country Aquifer/Elko Sinkholes project. Payments to be made over four years 2021 – 2024 with estimated interest rate of 1.5%.
- \$4,750 increase in taxation in 2021 for Area G for wages and expenses from administration of Edgewater Connectivity Project. Projected increase of a further \$600 in 2022.



**Area A Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
				\$215	\$220	\$225	\$230
	435	435	221				
	435	435	221	215	220	225	230
	373	166	198	192	196	201	205
	62	48	23	23	24	24	25
	435	214	221	215	220	225	230
	435	214	221	215	220	225	230
		221					
		221					



**Area B Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$1,000	\$1,000	\$47,000	\$51,400	\$50,750	\$50,100	\$3,200
Provincial Grants			720,000	480,000			
Local Government Grants & Regional Transfers			44,277				
Prior Period Surplus	5,130	5,130	5,268	15,000			
Total Revenue	6,130	6,130	816,545	546,400	50,750	50,100	3,200
<u>Expenditures</u>							
Salaries & Benefits	631	794	18,564	13,933	492	534	577
Administration & Overhead			2,500	2,500	2,500	2,500	2,500
Grants	2,500		44,277				
Interest			2,775	2,081	1,388	694	
Shared Overhead	87	68	2,179	1,636	120	122	123
Total General	3,218	862	70,295	20,150	4,500	3,850	3,200
Total Expenditures	3,218	862	70,295	20,150	4,500	3,850	3,200
Revenue less Expenditures	2,912	5,268	746,250	526,250	46,250	46,250	
Debt Principal Repayment			(46,250)	(46,250)	(46,250)	(46,250)	
Short-term Borrowing			185,000				
Capital Expenditures			(870,000)	(480,000)			
Surplus (Deficit)	2,912	5,268	15,000				



**Area C Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

Requisition	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Local Government Grants & Regional Transfers			28,000			
Prior Period Surplus	83,771	83,771	103,329			
Total Revenue	103,771	103,771	151,329	20,000	20,000	20,000

Expenditures

Salaries & Benefits	1,072	365	1,177	895	893	891	889
Grants	102,600		150,000	19,000	19,000	19,000	19,000
Shared Overhead	99	77	152	105	107	109	111
Total General	103,771	442	151,329	20,000	20,000	20,000	20,000
Total Expenditures	103,771	442	151,329	20,000	20,000	20,000	20,000
Revenue less Expenditures		103,329					
Surplus (Deficit)		103,329					



**Area E Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

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

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
			\$3,200	\$4,200	\$4,600	\$5,000
200,000		200,000				
7,172	7,172	6,717	2,974	1,214	436	31
207,172	7,172	206,717	6,174	5,414	5,036	5,031

Expenditures

Salaries & Benefits
Grants
Shared Overhead
Total General

858	359	1,541	858	874	899	908
204,000		202,000	4,000	4,000	4,000	4,000
124	96	202	102	104	106	108
204,982	455	203,743	4,960	4,978	5,005	5,016

Total Expenditures

204,982	455	203,743	4,960	4,978	5,005	5,016
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Revenue less Expenditures

2,190	6,717	2,974	1,214	436	31	15
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Surplus (Deficit)

2,190	6,717	2,974	1,214	436	31	15
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**Area F Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

Requisition
Prior Period Surplus
Total Revenue

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
			\$13,800	\$13,800	\$13,800	\$13,800
13,659	13,659	8,257				
13,659	13,659	8,257	13,800	13,800	13,800	13,800

Expenditures

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

887	480	893	985	984	983	981
2,750		2,300	2,750	2,750	2,750	2,750
5,000	4,905					
5,000		5,000	10,000	10,000	10,000	10,000
22	17	64	65	66	67	69
13,659	5,402	8,257	13,800	13,800	13,800	13,800

Total Expenditures

13,659	5,402	8,257	13,800	13,800	13,800	13,800
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Revenue less Expenditures

	8,257					
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Surplus (Deficit)

	8,257					
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**Area G Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$350	\$350	\$5,100	\$5,700	\$6,000	\$2,000	\$2,000
Provincial Grants	85,000		375,000	295,000	64,000		
Prior Period Surplus	2,034	2,034	1,482	1,000			
Total Revenue	87,384	2,384	381,582	301,700	70,000	2,000	2,000
<u>Expenditures</u>							
Salaries & Benefits	616	834	5,888	5,992	5,557	1,578	1,598
Shared Overhead	87	68	694	708	443	422	402
Total General	703	902	6,582	6,700	6,000	2,000	2,000
Total Expenditures	703	902	6,582	6,700	6,000	2,000	2,000
Revenue less Expenditures	86,681	1,482	375,000	295,000	64,000		
Capital Expenditures	(85,000)		(375,000)	(295,000)	(64,000)		
Surplus (Deficit)	1,681	1,482					

Date: January 31, 2021
Submitted by: Debbie Renaud, Deputy CFO
Service Name: CV Transit
Service Purpose: To provide public transit service between Canal Flats and Invermere, and Edgewater and Invermere
Participants: Canal Flats, Invermere, Radium, Electoral Areas F & G

Operational Items:

- Staff salaries have increased by \$234, and reflect the work planned in 2021.
- Direct operating costs have increased by \$29,715, mainly increased fixed costs, tires and insurance.
- Direct operating costs have increased by an additional \$18,690 for the purchase of additional bus in 2021, as approved by Board.
- Includes expansion of service in 2023/2024, as approved by Board.
- Revenues for 2021 have been reduced by 25% due to Covid 19.
- Estimate Covid-19 Restart Grant of \$19,532 in 2021.

CFO Comments:

- Tax increase of \$17,000 = 12.1% in 2021 partially due to additional bus.
- Taxes are projected to increase by \$112,000 = 71% in 2022 and then a further \$120,000 = 44% in 2023 for expansion of service starting in 2023.
- Taxation is estimated to increase a total of \$370,000 = 274% by 2025 compared to 2020 (pending annual operating results) due to the expansion.
- Utilizing all reserves to mitigate 2022 and 2023 tax increases.
- Require Bylaw amendment to increase taxation maximum to charge taxes required to fund the expanded service.



CV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$141,000	\$141,000	\$158,000	\$270,000	\$390,000	\$462,700	\$528,000
Provincial Grants			19,532				
Local Government Grants & Regional Transfers	4,875	4,966	4,950	4,950	4,950	4,950	4,950
Fees & Charges	12,000	9,652	9,000	12,000	12,000	12,000	12,000
Prior Period Surplus	33,502	33,502	69,340	31,614	112,340	69,340	30,000
Total Revenue	191,377	189,119	260,822	318,564	519,290	548,990	574,950

Expenditures

Salaries & Benefits	6,810	5,465	7,044	6,990	7,529	7,019	7,094
Administration & Overhead	2,350	2,337	2,350	2,350	2,350	2,350	2,350
Operations & Maintenance	1,485		1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	169,073	111,135	217,478	234,535	474,706	537,238	563,120
Shared Overhead	971	842	836	849	865	883	886
Total General	180,689	119,780	229,208	246,224	486,950	548,990	574,950

Total Expenditures	180,689	119,780	229,208	246,224	486,950	548,990	574,950
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Revenue less Expenditures	10,688	69,340	31,614	72,340	32,340		
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Transfers from Reserves				40,000	37,000		
Surplus (Deficit)	10,688	69,340	31,614	112,340	69,340		

Reserve Funds		77,058					
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Date: January 31, 2021
Submitted by: Debbie Renaud, Deputy CFO
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 \$234, and reflect the work planned in 2021
- Direct operating costs have increased by \$13,400, 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.
- Revenues for 2021 have been reduced by 25% due to Covid 19.
- Estimate Covid-19 Safe Restart funding of \$27,867 in 2021.

CFO Comments:

- No tax increase in 2021. Project 2.5% increase in 2022 pending operating results from 2021.
- Drawing down surplus to mitigate tax increases in the five year plan.
- Reserve balance of \$178,654 could be utilized for future expansion.



EV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$140,000	\$140,000	\$140,000	\$143,500	\$147,100	\$151,000	\$174,500
Payments in Lieu of Taxes		239					
Provincial Grants			27,867				
Fees & Charges	15,000	9,839	11,250	15,000	15,000	15,000	15,000
Prior Period Surplus	89,367	89,367	118,950	127,537	94,875	56,757	13,069
Total Revenue	244,367	239,445	298,067	286,037	256,975	222,757	202,569

Expenditures

Salaries & Benefits	6,810	4,065	7,044	7,063	7,203	7,355	7,483
Administration & Overhead	3,350	42	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	144,400	115,561	157,800	178,400	187,300	196,600	206,400
Shared Overhead	971	827	836	849	865	883	886
Total General	157,031	120,495	170,530	191,162	200,218	209,688	219,619
Total Expenditures	157,031	120,495	170,530	191,162	200,218	209,688	219,619
Revenue less Expenditures	87,336	118,950	127,537	94,875	56,757	13,069	(17,050)
Surplus (Deficit)	87,336	118,950	127,537	94,875	56,757	13,069	(17,050)

Reserve Funds 178,654

Date: January 31, 2021
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; Yaqakxaqamki Boat Launch (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. Note staff will provide detailed reports in 2021 on all recommended future opportunities described in the Granite River report, which will include cost saving initiatives and recommendations to implement future opportunities in 2022. Budget highlights include:

\$5,000	Danger tree removal and FireSmart work
\$1,500	Sign replacement at kiosk and picnic sites
\$1,750	Picnic table replacement
\$3,700	Spill containment for onsite fuel tank

- 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. Note staff will provide detailed reports in 2021 on all recommended future opportunities described in the Granite River report, which will include cost saving initiatives and recommendations to implement future opportunities in 2022. Budget highlights include:

\$2,500	Arena dust control
\$1,500	Concrete pad for 4H weigh scale (PILT)
\$3,200	Concrete pads for water tanks (x2) (PILT)
\$6,400	South perimeter fence along highway (PILT)
\$2,500	Stable and canopy roof repairs
\$8,500	Outhouse (PILT)

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

\$5,500	Highway signage replacement
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- Tie Lake Regional Park** provides a day use park located 6 km north of Jaffray on Tie Lake Rd. Budget highlights include:

\$5,500	Highway signage replacement
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- **Yaqaxxaqlamki Regional Park (Koocanusa Boat Launch)** provides a day use boat launch located 20 km south of Jaffray on the west side of Koocanusa Lake on Kikomun Newgate Rd. The boat launch continues to operate within anticipated operation and maintenance costs.
- **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 \$60,549 with the anticipated operation of the first several segments of the trail in 2021. This includes \$30,500 for regular trail maintenance, \$3,000 for invasive weed control and \$10,000 to establish an allowance for unexpected repairs. Surplus each year will be carried forward and additional \$2,000 estimated each year. 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 paved walking path on the Hwy 93/95 intersection in Athalmer that travels Invermere (year round access). Routine maintenance anticipated for 2021.

\$5,500	Old Coach Dust Control/Radium & Dry Gulch Trail
\$5,000	Snow Removal & Summer Maintenance
\$1,500	Signage & Brochures
\$14,000	Old Coach Athalmer Path Lighting

Capital Items:

- None

CFO Comments:

- Overall tax increase of \$13,500 = 4.2% in 2021 which includes a **decrease** of \$4,848 = 16.2% for the Yaqaxxaqlamki Boat Launch, a \$15,500 = 36.5% increase for the Markin MacPhail Westside Legacy Trail. Tax increase of \$3,198 = 1.3% for the remainder of the Regional Park Service.
- Markin MacPhail Westside Legacy trail transfers to reserves increasing from \$23,000 to \$35,000 in 2025 for asset management.
- 2021 budget includes a \$19,600 contribution from Hydro Aberfeldie Dam PILT funding from Area C.



**Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$323,000	\$323,000	\$336,500	\$383,000	\$405,500	\$409,800	\$424,600
Payments in Lieu of Taxes	22,000	20,344	20,100	500	500	500	500
Provincial Grants	1,000,000	1,000,000					
Local Government Grants & Regional Transfers	805,000	504,940	4,600	4,600	4,600	4,600	4,600
Fees & Charges	29,900	43,192	27,400	30,900	30,900	30,900	30,900
Interest		855					
Prior Period Surplus	91,850	91,850	125,605	26,065	20,000	20,000	20,000
Total Revenue	2,271,750	1,984,182	514,205	445,065	461,500	465,800	480,600
<u>Expenditures</u>							
Salaries & Benefits	7,455	4,835	8,228	8,923	9,256	9,448	9,631
Administration & Overhead	8,350	3,955	8,550	8,550	8,550	8,550	8,950
Shared Overhead	1,617	1,278	1,066	1,087	1,108	1,129	1,142
Total General	17,422	10,069	17,844	18,560	18,914	19,127	19,723
<u>Wycliffe Park</u>							
Salaries & Benefits	89,603	89,871	93,352	94,909	96,709	98,819	100,617
Administration & Overhead	3,375	3,068	4,125	3,870	4,440	4,220	4,795
Operations & Maintenance	22,200	17,419	26,550	17,300	17,300	17,300	17,300
Vehicle & Hauling Costs	11,300	11,429	13,000	11,600	11,700	11,700	11,800
Consulting & Professional Services	5,000	4,728					
Telephone & Utilities	5,025	3,420	5,225	5,425	5,625	5,825	6,025
Shared Overhead	10,458	9,184	9,130	9,313	9,500	9,688	9,878
Total Wycliffe Park	146,961	139,119	151,382	142,417	145,274	147,552	150,415
<u>Wycliffe Exhibition Grounds</u>							
Salaries & Benefits	39,932	26,148	39,021	39,766	40,548	41,424	42,210
Administration & Overhead	3,425	3,048	3,775	3,920	4,090	4,260	4,435
Operations & Maintenance	24,000	22,627	36,100	11,000	19,500	11,000	11,000
Vehicle & Hauling Costs	4,850	6,792	3,500	3,500	3,500	3,500	3,500
Consulting & Professional Services	5,000	4,728					
Telephone & Utilities	4,650	615	2,650	2,650	2,650	2,650	2,650
Shared Overhead	5,217	4,336	4,232	4,320	4,406	4,493	4,581
Total Wycliffe Exhibition Grounds	87,074	68,294	89,278	65,156	74,694	67,327	68,376



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
Tie Lake Park							
Salaries & Benefits	8,492	5,993	8,456	8,568	8,726	8,945	9,095
Administration & Overhead	1,055	798	1,105	1,040	1,180	1,125	1,265
Operations & Maintenance	8,050	7,331	11,100	9,000	5,500	5,500	5,500
Vehicle & Hauling Costs	400	404	400	400	400	400	400
Consulting & Professional Services	600						
Telephone & Utilities	300	392	350	350	350	350	350
Shared Overhead	645	532	548	559	569	581	591
Total Tie Lake Park	19,542	15,450	21,959	19,917	16,725	16,901	17,201
Elk Valley Park							
Salaries & Benefits	13,823	7,747	12,430	12,674	12,843	13,018	13,274
Administration & Overhead	445	185	690	505	720	540	760
Operations & Maintenance	6,900	4,973	12,200	6,600	6,600	6,600	6,600
Vehicle & Hauling Costs	500	305	500	500	500	500	500
Telephone & Utilities	425	550	425	425	425	425	425
Shared Overhead	537	439	455	465	473	483	493
Total Elk Valley Park	22,630	14,199	26,700	21,169	21,561	21,566	22,052
Old Coach Greenway							
Salaries & Benefits	8,438	5,523	9,300	9,434	9,535	9,691	9,874
Administration & Overhead	1,350	309	1,400	1,420	1,435	1,455	1,475
Operations & Maintenance	22,000	3,165	21,500	6,500	9,500	6,500	6,500
Vehicle & Hauling Costs	475	481	500	500	500	500	500
Shared Overhead	1,176	951	1,083	1,099	1,109	1,128	1,149
Total Old Coach Greenway	33,439	10,429	33,783	18,953	22,079	19,274	19,498
Yaqakxaqlamki Boat Launch							
Salaries & Benefits	6,000	6,407	6,210	6,331	6,445	6,570	6,653
Administration & Overhead	1,575	821	1,725	1,770	1,815	1,860	1,910
Operations & Maintenance	43,150	37,033	42,200	43,400	42,200	43,400	42,200
Vehicle & Hauling Costs	500	592	500	500	500	500	500
Telephone & Utilities	300	186	300	300	300	300	300
Shared Overhead	823	685	710	724	737	751	761
Total Yaqakxaqlamki Boat Launch	52,348	45,723	51,645	53,025	51,997	53,381	52,324



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
Markin MacPhail Westside Legacy Trail							
Salaries & Benefits	10,007	5,379	12,358	12,509	12,657	12,909	13,106
Administration & Overhead	1,550	699	1,375	1,445	1,515	1,590	1,670
Operations & Maintenance	33,500		43,500	35,500	35,500	35,500	35,500
Vehicle & Hauling Costs	450	557	1,850	1,900	1,950	2,000	2,050
Shared Overhead	1,425	1,124	1,466	1,483	1,502	1,531	1,554
Total Markin MacPhail Westside Legacy Trail	46,932	7,759	60,549	52,837	53,124	53,530	53,880
Total Expenditures	426,348	311,041	453,140	392,034	404,368	398,658	403,469
Revenue less Expenditures	1,845,402	1,673,141	61,065	53,031	57,132	67,142	77,131
Transfers to Reserves	(33,000)	(33,000)	(35,000)	(37,000)	(39,000)	(42,000)	(47,000)
Capital Expenditures	(1,808,000)	(1,514,535)					
Surplus (Deficit)	4,402	125,605	26,065	16,031	18,132	25,142	30,131
 Reserve Funds		129,321					



2021 Budget Information Report

February Board

File : Fhh 503 001
Fhh 190 001

Date: February 1, 2021
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 \$3,589,292.
- Municipal debt interest payments of \$2,208,512.
- 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 Thursday, December 31, 2020
2/1/2021**

Revenue

Local Government Grants & Regional Transfers

Total Revenue

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
\$4,554,291	\$4,497,877	\$5,797,804	\$5,797,804	\$5,797,804	\$5,797,804	\$5,797,804
4,554,291	4,497,877	5,797,804	5,797,804	5,797,804	5,797,804	5,797,804

Expenditures

Interest

Principal on Municipal Debt

Total General

Total Expenditures

1,839,495	1,775,546	2,208,512	2,208,512	2,208,512	2,208,512	2,208,512
2,714,796	2,722,331	3,589,292	3,589,292	3,589,292	3,589,292	3,589,292
4,554,291	4,497,877	5,797,804	5,797,804	5,797,804	5,797,804	5,797,804
4,554,291	4,497,877	5,797,804	5,797,804	5,797,804	5,797,804	5,797,804

Date: February 24, 2021
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 \$4,111.
- \$1,734,491 to be distributed as follows:
 - Community Projects Funding \$50,000
 - Hosmer Intersection Project - cf 840,000
 - West Fernie 2021 Construction - cf 67,891
 - Tourism Fernie – Tourism Sustainable Mgt - cf 50,000 (up to)
 - Fernie Historical Soc – West Fernie Book – cf 15,000
 - Fernie Historical Soc – Digitizing Fernie Free Press - cf 10,000 (up to)
 - Sparwood Historical Society – Museum - cf 10,000 (up to)
 - Mine Tax Negotiations - cf 25,000
 - Upper Elk Valley Fire Contribution 95,000
 - Hosmer Fire Contribution 46,000
 - Hosmer Portable Pump 7,000
 - Hosmer Fire Hall - New Bays and Renovations 500,000
 - Access Guardian Contribution 8,600

Capital Items:

- None

CFO Comments:

- There is no taxation for this service.
- Funding of 2021 tax sharing allocation estimated at \$585,000.
- There is a forecasted 2020 surplus of \$1,746,284 of which \$1,014,111 is committed.
- 2021 includes \$840,000 remaining for the highway upgrade/intersection project near Hosmer.
- 2021 includes \$120,000 over three years for additions to the Sparwood Fire hall.
- 2021 includes a transfer to reserves for \$450,000 to set aside funding for the Fernie Rural Fire Protection service for a contribution to a new/renovated fire hall in Fernie.
- 2021 includes a transfer to the Hosmer Fire Department of \$7,000 for a pump and \$500,000 for construction of two new bays and renovations to the fire hall.
- Surplus funds projected at \$133,815 at the end of 2021.
- Surplus funds projected to 2025 are \$1,722,800.
- Reserve fund balance of \$209,179 prior to Fernie firehall transfer to the reserve in 2021.



**EV Mine Tax Sharing
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Revenue							
Payments in Lieu of Taxes	\$580,000	\$583,609	\$585,000	\$590,000	\$600,000	\$610,000	\$615,000
Interest		19,307					
Prior Period Surplus	1,502,336	1,502,336	1,737,417	143,815	503,968	875,308	1,296,581
Total Revenue	2,082,336	2,105,252	2,322,417	733,815	1,103,968	1,485,308	1,911,581
Expenditures							
Salaries & Benefits	3,867	3,397	3,229	3,130	3,185	3,244	3,292
Administration & Overhead	5,500	5,284	500	500	500	500	500
Operations & Maintenance	140,000	24,000	135,000	50,000	50,000	50,000	50,000
Consulting & Professional Services	25,000		25,000	25,000	25,000	25,000	25,000
Grants	1,008,000	168,000	840,000				
Shared Overhead	550	456	382	368	375	383	389
Total General	1,182,917	201,137	1,004,111	78,998	79,060	79,127	79,181
Total Expenditures	1,182,917	201,137	1,004,111	78,998	79,060	79,127	79,181
Revenue less Expenditures	899,419	1,904,115	1,318,306	654,817	1,024,908	1,406,181	1,832,400
Transfers to Reserves			(450,000)				
Transfers from Reserves						450,000	
Transfers to Other Funds	(46,000)	(46,000)	(553,000)	(46,000)	(46,000)	(46,000)	(46,000)
Transfer to Upper EV Fire	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)	(55,000)	(55,000)
Transfer to Access Guardian	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)
Transfer to Fernie Rural Fire						(450,000)	
Transfer to West Fernie Servicing	(71,000)	(8,231)	(67,891)	(1,249)			
Surplus (Deficit)	678,819	1,746,284	143,815	503,968	875,308	1,296,581	1,722,800
Reserve Funds		209,497					



DGIA - Area A
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$33,065	\$33,065	\$7,000	\$35,000	\$35,000	\$35,000	\$35,000
Prior Period Surplus	45,935	93,771	84,916				
Total Revenue	79,000	126,836	91,916	35,000	35,000	35,000	35,000
<u>Expenditures</u>							
Grants	79,000	41,920	91,916	35,000	35,000	35,000	35,000
Total General	79,000	41,920	91,916	35,000	35,000	35,000	35,000
Total Expenditures	79,000	41,920	91,916	35,000	35,000	35,000	35,000
Revenue less Expenditures		84,916					
Surplus (Deficit)		84,916					
Reserve Funds		5,097					



DGIA - Area B
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$8,756	\$8,756		\$15,000	\$15,000	\$15,000	\$15,000
Prior Period Surplus	6,244	24,940	29,566				
Total Revenue	15,000	33,696	29,566	15,000	15,000	15,000	15,000
<u>Expenditures</u>							
Grants	15,000	4,130	10,032	15,000	15,000	15,000	15,000
Total General	15,000	4,130	10,032	15,000	15,000	15,000	15,000
Total Expenditures	15,000	4,130	10,032	15,000	15,000	15,000	15,000
Revenue less Expenditures		29,566	19,534				
Transfers to Other Funds			(19,534)				
Surplus (Deficit)		29,566					



DGIA - Area C
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

Requisition	\$18,000	\$18,000	\$18,000	\$18,000	\$30,000	\$42,000	\$42,000
Payments in Lieu of Taxes	22,000	22,110	25,900	30,000	30,000	30,000	30,000
Prior Period Surplus	120,973	180,200	165,742	36,000	12,000		
Total Revenue	160,973	220,310	209,642	84,000	72,000	72,000	72,000

Expenditures

Grants	128,325	54,568	173,642	70,000	70,000	70,000	70,000
Total General	128,325	54,568	173,642	70,000	70,000	70,000	70,000
Total Expenditures	128,325	54,568	173,642	70,000	70,000	70,000	70,000
Revenue less Expenditures	32,648	165,742	36,000	14,000	2,000	2,000	2,000
Surplus (Deficit)	32,648	165,742	36,000	14,000	2,000	2,000	2,000



DGIA - Area E
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$18,322	\$18,322	\$20,000	\$27,000	\$27,000	\$27,000	\$27,000
Prior Period Surplus	6,546	21,529	32,221				
Total Revenue	24,868	39,851	52,221	27,000	27,000	27,000	27,000
<u>Expenditures</u>							
Grants	24,868	7,630	52,221	27,000	27,000	27,000	27,000
Total General	24,868	7,630	52,221	27,000	27,000	27,000	27,000
Total Expenditures	24,868	7,630	52,221	27,000	27,000	27,000	27,000
Revenue less Expenditures		32,221					
Surplus (Deficit)		32,221					



DGIA - Area F
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

Requisition \$59,000
Local Government Grants & Regional Transfers 4,200
Prior Period Surplus 5,622
Total Revenue 68,822

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
\$59,000	\$59,000	\$45,500	\$45,500	\$45,500	\$45,500	\$45,500
4,200	4,626	4,500	4,500	4,500	4,500	4,500
5,622	61,013	58,484				
68,822	124,639	108,484	50,000	50,000	50,000	50,000

Expenditures

Grants 68,822
Total General 68,822

68,822	66,155	108,484	50,000	50,000	50,000	50,000
68,822	66,155	108,484	50,000	50,000	50,000	50,000
68,822	66,155	108,484	50,000	50,000	50,000	50,000

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

58,484
58,484



DGIA - Area G
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$11,245	\$11,245	\$5,000	\$12,750	\$12,750	\$11,500	\$11,500
Payments in Lieu of Taxes	5,000	5,090	5,000	5,000	5,000	5,000	5,000
Prior Period Surplus	4,005	26,648	23,388				
Total Revenue	20,250	42,983	33,388	17,750	17,750	16,500	16,500

Expenditures

Grants	20,250	19,595	33,388	17,750	17,750	16,500	16,500
Total General	20,250	19,595	33,388	17,750	17,750	16,500	16,500
Total Expenditures	20,250	19,595	33,388	17,750	17,750	16,500	16,500
Revenue less Expenditures		23,388					
Surplus (Deficit)		23,388					



2021 Budget Information Report

☐ February Board ☐

File :
Dept. File:

Fhh 503 001
Chh 611 001

Date: January 31, 2021
Submitted by: Sanford Brown, Development 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 month to month and budget reduced by \$6,000 to account for reduced impound fees.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- Tax **decrease** of \$2,000 = 5% with nominal increases from 2022 – 2025.



**Animal Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
1/31/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$40,000	\$40,000	\$38,000	\$38,200	\$38,400	\$38,600	\$38,800
Local Government Grants & Regional Transfers		816	800	800	800	800	800
Fees & Charges	8,400	8,433	8,400	8,400	8,400	8,400	8,400
Prior Period Surplus	23,498	23,498	26,492	14,580	10,000	10,000	10,000
Total Revenue	71,898	72,747	73,692	61,980	57,600	57,800	58,000
<u>Expenditures</u>							
Salaries & Benefits	3,087	2,824	5,354	3,699	3,839	3,974	4,143
Administration & Overhead	1,250	741	7,420	7,470	7,515	7,565	7,580
Operations & Maintenance	200	162	200	200	200	200	200
Consulting & Professional Services	57,500	42,164	45,500	45,500	45,500	45,500	45,500
Shared Overhead	439	365	638	441	454	466	479
Total General	62,476	46,255	59,112	57,310	57,508	57,705	57,902
Total Expenditures	62,476	46,255	59,112	57,310	57,508	57,705	57,902
Revenue less Expenditures	9,422	26,492	14,580	4,670	92	95	98
Surplus (Deficit)	9,422	26,492	14,580	4,670	92	95	98



2021 Budget Information Report

February Board

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

Date: January 7, 2021
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Windermere Fire Dept.
Service Purpose: Provision of Emergency Service
Participants: Property Owners with in the Windermere Fire Protection Area.

Operational Items:

- Training & Conventions reduced by \$2,000 due to COVID19 restrictions on travel and group gatherings.
- Advertising increased by \$1,000 for recruitment drive.
- Building Maintenance increased by \$5,000 to \$15,000 for exterior painting (with contributions from emergency program, SAR and utility departments).
- Health spending account added to benefit package for paid on call firefighters.

Capital Items:

- Boiler replacement \$30,000.
- Decontamination unit \$20,500.
- Fire training props \$9,384 carried forward from 2020 budget, increased to \$9,500.
- Water tender \$225,414 carried forward from 2020, arrives January 2021.

CFO Comments:

- No tax increase required for 2021 or 2022 and projected increase of 4% in 2023 pending operating results from 2021.
- 2020 surplus higher than expected, did not use reserves to pay for share of aerial truck.
- Firehall debenture renewed in fall of 2020 with 1.3% interest, total savings of \$51,798 per year. Debenture matures in 2035.
- Transfer of \$225,414 for water tender and \$10,000 for boiler replacement.
- Increasing transfers to reserves from \$92,000 in 2020 to \$101,000 in 2025 for asset management.



Windermere Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$495,000	\$495,000	\$495,000	\$495,000	\$515,000	\$523,000	\$527,000
Provincial Grants	25,000	25,000					
Local Government Grants & Regional Transfers	73,850	72,639	71,500	71,500	71,500	71,500	71,500
Fees & Charges	12,240	13,240	27,240	12,240	12,240	12,240	12,240
Interest		584					
Transfer From Other Funds	1,380						
Prior Period Surplus	106,400	106,400	116,114	66,467	50,278	47,114	44,047
Total Revenue	713,870	712,863	709,854	645,207	649,018	653,854	654,787
<u>Expenditures</u>							
Salaries & Benefits	243,110	195,639	247,731	250,603	253,410	257,239	260,191
Administration & Overhead	33,170	17,495	29,825	32,670	33,315	33,860	34,410
Operations & Maintenance	66,720	50,231	60,000	46,220	46,220	46,220	46,220
Vehicle & Hauling Costs	27,100	18,758	28,000	28,000	28,000	28,000	28,000
Consulting & Professional Services		(376)					
Telephone & Utilities	25,600	18,236	23,195	23,345	23,495	23,645	23,795
Interest	88,961	88,961	30,528	30,528	30,528	30,528	30,528
Shared Overhead	21,148	18,121	18,354	18,659	19,032	19,411	19,800
Total General	505,809	407,065	437,633	430,025	434,000	438,903	442,944
Total Expenditures	505,809	407,065	437,633	430,025	434,000	438,903	442,944
Revenue less Expenditures	208,061	305,798	272,221	215,182	215,018	214,951	211,843
Debt Principal Repayment	(57,269)	(57,269)	(63,904)	(63,904)	(63,904)	(63,904)	(63,904)
Transfers to Reserves	(88,800)	(88,800)	(92,000)	(95,000)	(98,000)	(101,000)	(101,000)
Transfers from Reserves	409,000	166,086	235,414	150,000			40,000
Capital Expenditures	(462,000)	(209,702)	(285,264)	(156,000)	(6,000)	(6,000)	(46,000)
Surplus (Deficit)	8,992	116,114	66,467	50,278	47,114	44,047	40,939
Reserve Funds		111,447					
Vehicle and Equipment Reserve Fund		611,193					



2021 Budget Information Report

February Board

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

Date: January 7, 2021
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Fairmont Fire Dept.
Service Purpose: Provision of Emergency Service
Participants: Property Owners within the Fairmont Fire Protection Area.

Operational Items:

- Training & Conventions reduced by \$1500 due to COVID19 restrictions on travel and group gatherings.
- Advertising increased by \$1,000 for recruitment drive.
- Building/Grounds Maintenance increased by \$7,000 to \$22,000 for interior/exterior painting.
- Health spending account added to benefit package for paid on call firefighters.
- Revenue of \$44,000 for Columbia Ridge Fire Service.

Capital Items:

- Decontamination unit \$20,500.
- Fire training props \$5,000 carried forward from 2020 and increase by additional \$2,500.
- Water tender \$225,414 carried forward from 2020, arrived January 2021.

CFO Comments:

- No tax increase required for 2021 or 2022. Projected increase of 3.5% increase in 2023 pending operating results from 2021.
- 2020 surplus higher than expected, did not use reserves to pay for share of aerial truck.
- Debenture paid out in 2020. Fire service now has no debt.
- Increasing transfers to reserves from \$79,200 in 2021 to \$101,380 in 2025 for asset management.



Fairmont Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$285,000	\$285,000	\$285,000	\$285,000	\$305,000	\$329,000	\$340,000
Provincial Grants	22,680						
Local Government Grants & Regional Transfers	4,900	2,470	1,450	1,450	1,450	1,450	1,450
Fees & Charges	3,240	3,240	3,240	3,240	3,240	3,240	3,240
Interest	2,000		2,000	2,000	2,000	2,000	2,000
Transfer From Other Funds	44,008	44,008	44,000	44,000	44,000	44,000	44,000
Prior Period Surplus	132,584	132,584	151,078	91,327	45,999	20,000	20,000
Total Revenue	494,412	467,302	486,768	427,017	401,689	399,690	410,690
<u>Expenditures</u>							
Salaries & Benefits	163,951	126,681	160,749	171,603	173,332	174,747	178,137
Administration & Overhead	21,060	11,322	21,410	23,205	33,415	23,845	24,170
Operations & Maintenance	48,880	37,760	56,880	34,880	34,980	34,980	34,980
Vehicle & Hauling Costs	22,000	14,086	24,350	24,700	25,100	25,500	25,500
Consulting & Professional Services		(376)					
Telephone & Utilities	19,650	12,979	19,650	20,665	20,650	21,150	21,150
Interest	5,400	5,849					
Shared Overhead	15,454	11,927	13,552	13,765	14,012	14,268	14,524
Total General	296,395	220,228	296,591	288,818	301,489	294,490	298,461
Total Expenditures	296,395	220,228	296,591	288,818	301,489	294,490	298,461
Revenue less Expenditures	198,017	247,074	190,177	138,199	100,200	105,200	112,229
Debt Principal Repayment	(16,105)	(16,105)					
Transfers to Reserves	(62,200)	(62,200)	(79,200)	(88,200)	(96,200)	(101,200)	(101,200)
Transfers from Reserves	357,000	144,086	225,414	65,000			
Capital Expenditures	(403,680)	(161,777)	(245,064)	(69,000)	(4,000)	(4,000)	(4,000)
Surplus (Deficit)	73,032	151,078	91,327	45,999			7,029
Reserve Funds		108,928					
Vehicle and Equipment Reserve Fund		397,797					



**Columbia Ridge Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

Requisition

Total Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	\$44,008	\$44,008	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000
	44,008	44,008	44,000	44,000	44,000	44,000	44,000
<u>Expenditures</u>							
Shared Overhead	44,008	44,008	44,000	44,000	44,000	44,000	44,000
Total General	44,008	44,008	44,000	44,000	44,000	44,000	44,000
Total Expenditures	44,008	44,008	44,000	44,000	44,000	44,000	44,000



2021 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: January 7, 2021
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Panorama Fire Dept.
Service Purpose: Provisions of Emergency Services.
Participants: Property of the Panorama Fire Service area.

Operational Items:

- Training & Conventions decreased by \$2,000 due to COVID19 restrictions on travel and group gatherings.
- Equipment maintenance increased by \$20,000 for engine pump rebuild.
- Building/Grounds Maintenance increased by \$11,000 for interior/exterior painting.
- Health spending account added to benefit package for paid on call firefighters.

Capital Items:

- \$9,500 for SCBA fill station for filling breathing apparatus.
- Decontamination unit \$20,500.

[Enter Capital Items]

CFO Comments:

- Tax decrease of \$13,907 = -2.8% in 2021 and projected increase of 1.1% in 2022 pending operating results from 2021.
- 2020 surplus higher than expected.
- Debenture renewal in fall of 2020 with 0.91% interest, total savings \$3,439.
- Two debentures mature in 2025 and the last one matures in 2028.
- Increasing transfers to reserves from \$100,000 in 2021 to \$110,000 in 2025 for asset management.



Panorama Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$488,907	\$488,907	\$475,000	\$480,000	\$485,000	\$490,000	\$495,000
Provincial Grants	22,680	17,692					
Local Government Grants & Regional Transfers	3,500	1,000					
Fees & Charges	3,240	3,240	3,240	3,240	3,240	3,240	3,240
Interest		1,545					
Prior Period Surplus	149,163	149,163	170,183	105,162	77,825	52,270	27,831
Total Revenue	667,490	661,547	648,423	588,402	566,065	545,510	526,071

Expenditures

Salaries & Benefits	145,643	98,985	149,421	150,481	151,679	152,908	154,158
Administration & Overhead	26,000	10,440	24,275	26,570	26,865	27,185	27,510
Operations & Maintenance	42,500	31,351	66,000	27,500	28,100	28,700	29,300
Vehicle & Hauling Costs	20,700	12,069	21,800	22,500	23,400	24,400	24,900
Consulting & Professional Services		(376)					
Telephone & Utilities	37,500	32,337	32,976	33,491	32,976	32,976	32,976
Interest	53,834	51,834	46,860	46,097	45,314	44,512	44,512
Shared Overhead	7,798	6,476	6,725	6,845	6,982	7,123	7,264
Total General	333,975	243,116	348,057	313,484	315,316	317,804	320,620
Total Expenditures	333,975	243,116	348,057	313,484	315,316	317,804	320,620
Revenue less Expenditures	333,515	418,432	300,366	274,918	250,749	227,706	205,451
Debt Principal Repayment	(80,557)	(80,557)	(83,716)	(84,093)	(84,479)	(84,875)	(84,875)
Transfers to Reserves	(150,000)	(150,000)	(100,000)	(107,000)	(108,000)	(109,000)	(110,000)
Transfers from Reserves			29,500			485,000	
Capital Expenditures	(28,680)	(17,692)	(40,988)	(6,000)	(6,000)	(491,000)	(6,000)
Surplus (Deficit)	74,278	170,183	105,162	77,825	52,270	27,831	4,576

Reserve Funds
Vehicle and Equipment Reserve Fund

42,405
476,489



2021 Budget Information Report

February Board

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

Date: January 19, 2021
Submitted by: Jim Miller, Columbia Valley Fire Chief
Service Name: Edgewater Fire Dept.
Service Purpose: Provision of Emergency Service
Participants: Property owners of the Edgewater Fire Dept. service area.

Operational Items:

- Paid on call firefighter wages increased by \$6000 and fleet costs increased by \$4000 due to anticipated increased call volume due to Kicking Horse Canyon closures.

Capital Items:

- \$266,738 for remainder of fire engine arriving winter 2021.
- \$50,000 for rescue truck replacement
- \$20,500 for decontamination unit
- \$6,000 for turnout gear

CFO Comments:

- No tax increase required 2021 and 1.2% increase for 2022 pending operating results from 2021.
- \$30,000 additional building reserve contribution in 2021.



Edgewater Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$239,239	\$239,239	\$239,239	\$242,000	\$244,000	\$247,000	\$254,000
Provincial Grants	22,680	17,692					
Local Government Grants & Regional Transfers	3,500	1,000					
Fees & Charges	3,240	3,240	3,240	3,240	3,240	3,240	3,240
Interest		575					
Prior Period Surplus	63,725	63,725	102,777	19,431	12,128	5,486	
Total Revenue	332,384	325,471	345,256	264,671	259,368	255,726	257,240

Expenditures

Salaries & Benefits	104,215	68,337	111,370	106,406	107,578	108,737	109,660
Administration & Overhead	13,850	9,857	14,825	14,970	15,115	15,260	15,410
Operations & Maintenance	19,600	17,348	17,500	17,500	17,500	17,500	17,500
Vehicle & Hauling Costs	12,400	7,981	16,200	12,500	12,700	12,900	13,000
Consulting & Professional Services		(376)					
Telephone & Utilities	11,030	9,187	12,706	13,321	13,006	13,206	13,406
Shared Overhead	7,826	6,520	6,724	6,846	6,983	7,123	7,264
Total General	168,921	118,853	179,325	171,543	172,882	174,726	176,240
Total Expenditures	168,921	118,853	179,325	171,543	172,882	174,726	176,240
Revenue less Expenditures	163,463	206,618	165,931	93,128	86,486	81,000	81,000
Transfers to Reserves	(85,000)	(85,000)	(115,000)	(75,000)	(75,000)	(75,000)	(75,000)
Transfers from Reserves	433,000	166,262	316,738				
Capital Expenditures	(464,180)	(185,104)	(348,238)	(6,000)	(6,000)	(6,000)	(6,000)
Surplus (Deficit)	47,283	102,777	19,431	12,128	5,486		

Reserve Funds
Vehicle and Equipment Reserve Fund

103,037
376,575



2021 Budget Information Report

February Board

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

Date: January 17, 2021
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.
- To equalize paid on call firefighter pay rates throughout the RDEK Fire Services, we propose to increase paid on call firefighter pay rates to \$20 per hour for incident response and training. *Budget Amount \$13,124.*
- Purchase an additional training prop to compliment our Live Fire training system. This prop will have the capability to simulate a propane tank fire. This is a shared purchase between the South Country Departments. Jaffray has a 60% share. *Budget Amount \$4,200*

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. 2021 will require the replacement of the hydraulic ram and hydraulic spreader. *Budget Amount \$21,270.*
- Replace rescue rope and hardware for embankment rescue operations. *Budget \$9,500*
- Replace the Thermal Imaging Camera. The current camera is outdated and replacement parts are no longer available. *Budget Amount \$10,000*
- Replace 2 sets of outdated structural fire fighter turn out gear. *Budget Amount \$4,400.*
- AeroClave Decontamination Equipment (to eliminate Covid-19 and other bacteria from equipment after use). \$10,165 funded from Covid-19 Safe Restart Grant (pending approval) and \$10,165 funded from Fire Budget (pending approval)
- Pending EMBC Road Rescue Grant approval, replace both hydraulic rescue pumps. Both pumps are 10 years beyond the industry standard for replacement. *Budget Amount \$20,000*

CFO Comments:

- Tax increase of \$3,500 = 1% in 2021 and projected increase of 11% in 2022. 2020 financial plan projected a 7.1% increase in 2021.
- Transferring from equipment reserve \$21,270 in 2021, \$8,500 in 2022 and \$10,000 in 2023 if grants are not secured for road rescue equipment
- Transfers to Building Reserve increases from \$7,000 in 2021 to \$10,000 in 2024 for asset management. Equipment Reserves increase from \$41,000 in 2021 to \$45,000 in 2025



Jaffray Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$340,000	\$340,000	\$343,500	\$384,000	\$403,500	\$407,500	\$409,000
Provincial Grants	25,000	25,245	30,165				
Local Government Grants & Regional Transfers	35,073	10,500					
Fees & Charges	3,240	35,678	3,240	3,240	3,240	3,240	3,240
Interest		729					
Prior Period Surplus	59,306	59,306	101,826	24,034	15,000	15,000	15,000
Total Revenue	462,619	471,457	478,731	411,274	421,740	425,740	427,240

Expenditures

Salaries & Benefits	213,237	175,797	231,761	237,256	239,631	242,296	245,500
Administration & Overhead	25,800	12,561	25,075	25,370	25,685	21,810	22,150
Operations & Maintenance	32,100	32,176	23,800	23,800	23,800	23,800	23,800
Vehicle & Hauling Costs	31,896	27,485	33,796	35,251	36,746	38,271	40,336
Consulting & Professional Services		(376)					
Telephone & Utilities	18,185	14,589	16,750	16,750	16,750	16,750	16,750
Shared Overhead	16,528	14,076	13,769	14,047	14,328	14,613	14,904
Total General	337,746	276,308	344,951	352,474	356,940	357,540	363,440
Total Expenditures	337,746	276,308	344,951	352,474	356,940	357,540	363,440
Revenue less Expenditures	124,873	195,150	133,780	58,800	64,800	68,200	63,800
Transfers to Reserves	(46,000)	(52,800)	(48,000)	(50,000)	(52,000)	(54,000)	(55,000)
Transfers from Reserves	12,000	9,947	23,754	8,500	10,000	190,000	40,000
Capital Expenditures	(90,873)	(50,471)	(85,500)	(17,300)	(22,800)	(204,200)	(48,800)
Surplus (Deficit)		101,826	24,034				

Reserve Funds
Vehicle and Equipment Reserve Fund

11,059
133,811



2021 Budget Information Report

February Board

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

Date: January 17, 2021
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.
- To equalize paid on call firefighter pay rates throughout the RDEK Fire Services, we propose to increase paid on call firefighter pay rates to \$20 per hour for incident response and training. *Budget Amount \$10,667.*
- Purchase low level strainer for the Water Tender. *Budget Amount \$4,000.*
- Purchase an additional training prop to compliment our Live Fire training system. This prop will have the capability to simulate a propane tank fire. This is a shared purchase between the South Country Departments. Baynes Lake has a 20% share. *Budget Amount \$1,400.*

Capital Items:

- Replace the Thermal Imaging Camera. The current camera is outdated and replacement parts are no longer available. *Budget Amount \$10,000.*
- Replace 2 sets of outdated structural fire fighter turn out gear. *Budget Amount \$4,400.*
- AeroClave Decontamination Equipment (to eliminate Covid-19 and other bacteria from equipment after use). \$10,165 funded from Covid-19 Safe Restart Grant (pending approval) and \$10,165 funded from Fire Budget (pending approval)

CFO Comments:

- Estimated increase of \$9,500 = 4.4% in 2021 and projected increase of 15.4% pending 2021 operating results.
- Increasing Equipment Reserve from \$46,000 in 2021 to \$55,000 from 2022 on.



Baynes Lake Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$215,000	\$215,000	\$224,500	\$259,000	\$260,000	\$262,000	\$262,500
Provincial Grants	25,000	24,468	10,165				
Fees & Charges		6,800					
Interest		1,085					
Transfer From Other Funds	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Prior Period Surplus	51,832	51,832	37,967	4,000	4,000	4,000	4,000
Total Revenue	297,832	305,185	278,632	269,000	270,000	272,000	272,500

Expenditures

Salaries & Benefits	116,164	100,392	130,944	134,563	134,979	136,173	137,055
Administration & Overhead	22,600	12,876	20,400	20,655	20,915	19,795	21,085
Operations & Maintenance	20,297	19,919	17,700	13,700	13,700	13,700	13,700
Vehicle & Hauling Costs	13,340	15,502	14,615	14,840	15,065	15,090	15,115
Consulting & Professional Services		(376)					
Telephone & Utilities	10,156	6,969	10,268	10,268	10,268	10,268	10,268
Shared Overhead	5,875	5,045	4,875	4,974	5,073	5,174	5,277
Total General	188,432	160,326	198,802	199,000	200,000	200,200	202,500
Total Expenditures	188,432	160,326	198,802	199,000	200,000	200,200	202,500
Revenue less Expenditures	109,400	144,860	79,830	70,000	70,000	71,800	70,000
Transfers to Reserves	(70,000)	(76,800)	(61,000)	(70,000)	(70,000)	(70,000)	(70,000)
Transfers from Reserves			11,500	20,000			
Capital Expenditures	(39,400)	(30,093)	(30,330)	(20,000)		(1,800)	
Surplus (Deficit)		37,967					

Reserve Funds
Vehicle and Equipment Reserve Fund

25,145
247,741



2021 Budget Information Report

February Board

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

Date: January 14, 2021
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.
- To equalize paid on call firefighter pay rates throughout the RDEK Fire Services, we propose to increase paid on call firefighter pay rates to \$20 per hour for incident response and training in 2021. *Budget Amount \$3,960 in 2021.*
- To provide for more options for filling trucks, purchase a 500 GPM portable pump. We already have this pump at our other fire stations in the Elk Valley South Country and they have proven their effectiveness. *Funded by Elk Valley Mine Tax Sharing, Budget Amount \$7,000.*
- Purchase Fire-Ceptor low level strainer for the Water Tender. *Budget Amount \$4,000.*

Capital Items:

- Decontamination Equipment (to eliminate Covid-19 and other bacteria from equipment after use). \$10,165 funded from Covid-19 Safe Restart Grant (pending approval) and \$9,062 funded from Equipment Reserve (pending approval).
- Fire Hall Construction and Renovations – Construct a 2 Bay firehall that will be suitable for housing the Engine and Tender. Renovate and expand the training and meeting area inside the existing firehall. *Funded by Elk Valley Mine Tax Sharing, Budget \$500,000.*

CFO Comments:

- Tax increase of \$1,234 = 1% in 2021. 2021 financial plan projected an 8% increase in 2022.
- Option for Elk Valley Tax Sharing to fund portable pump for \$7,000 to have a zero % tax increase and increase surplus towards 2022 taxation.



Hosmer Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$123,396	\$123,396	\$124,630	\$129,000	\$139,500	\$142,000	\$142,000
Provincial Grants	21,840	19,064	12,941				
Transfer From Other Funds	46,000	46,000	553,000	46,000	46,000	46,000	46,000
Prior Period Surplus	9,117	9,117	24,437	9,422			
Total Revenue	200,353	197,577	715,008	184,422	185,500	188,000	188,000

Expenditures

Salaries & Benefits	70,191	61,733	79,915	81,515	82,319	82,739	84,226
Administration & Overhead	16,050	7,541	13,000	13,195	13,390	13,585	13,815
Operations & Maintenance	14,959	13,473	23,600	12,600	12,600	12,600	12,600
Vehicle & Hauling Costs	12,985	10,842	12,650	12,650	12,650	12,650	12,650
Consulting & Professional Services		(376)					
Telephone & Utilities	7,888	6,759	8,357	8,357	8,357	8,357	8,357
Shared Overhead	4,799	4,104	4,021	4,105	4,184	4,269	4,352
Total General	126,872	104,077	141,543	132,422	133,500	134,200	136,000
Total Expenditures	126,872	104,077	141,543	132,422	133,500	134,200	136,000
Revenue less Expenditures	73,481	93,501	573,465	52,000	52,000	53,800	52,000
Transfers to Reserves	(50,000)	(50,000)	(50,000)	(52,000)	(52,000)	(52,000)	(52,000)
Transfers from Reserves			9,062			30,000	
Capital Expenditures	(21,840)	(19,064)	(523,105)			(31,800)	
Surplus (Deficit)	1,641	24,437	9,422				

Vehicle and Equipment Reserve Fund

249,148



2021 Budget Information Report

February Board

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

Date: January 17, 2021
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.
- To equalize paid on call firefighter pay rates throughout the RDEK Fire Services, we propose to increase paid on call firefighter pay rates to \$20 per hour for incident response and training. *Budget Amount \$10,540.*
- Purchase low level strainer for the Water Tender. *Budget Amount \$4,000.*
- Purchase an additional training prop to compliment our Live Fire training system. This prop will have the capability to simulate a propane tank fire. This is a shared purchase between the South Country Departments. Elko has a 20% share. *Budget Amount \$1,400.*

Capital Items:

- AeroClave Decontamination Equipment (to eliminate Covid-19 and other bacteria from equipment after use). \$10,165 funded from Covid-19 Safe Restart Grant (pending approval) and \$10,165 funded from Fire Budget (pending approval).

CFO Comments:

- Estimated tax increase of \$2,500 = 1% in 2021 and projected increase of 6.4% in 2022 pending operating results in 2021.
- Building Reserve increased to \$20,000 in 2021 for asset management.



Elko Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$232,500	\$232,500	\$235,000	\$250,000	\$291,000	\$296,000	\$298,500
Payments in Lieu of Taxes	23,500	25,013	24,000	24,000	24,000	24,000	24,000
Provincial Grants	25,000	24,476	10,165				
Fees & Charges	3,240	13,414	3,240	3,240	3,240	3,240	3,240
Prior Period Surplus	29,232	29,232	61,712	19,841	2,982		
Total Revenue	313,472	324,635	334,117	297,081	321,222	323,240	325,740

Expenditures

Salaries & Benefits	115,108	94,707	130,810	133,996	135,108	136,186	138,034
Administration & Overhead	22,750	9,653	19,675	19,895	20,125	18,960	19,210
Operations & Maintenance	19,100	14,083	17,700	13,700	13,700	13,700	13,700
Vehicle & Hauling Costs	15,860	11,013	16,095	16,680	17,365	17,550	17,635
Consulting & Professional Services		(376)					
Telephone & Utilities	11,378	10,491	11,611	11,611	11,611	11,611	11,611
Interest	17,550	17,550	17,550	17,550	17,550	17,550	19,550
Shared Overhead	12,689	11,736	11,665	11,779	11,893	12,013	12,130
Total General	214,435	168,857	225,106	225,211	227,352	227,570	231,870
Total Expenditures	214,435	168,857	225,106	225,211	227,352	227,570	231,870
Revenue less Expenditures	99,037	155,778	109,011	71,870	93,870	95,670	93,870
Debt Principal Repayment	(23,870)	(23,869)	(23,870)	(23,870)	(23,870)	(23,870)	(43,870)
Short-term Borrowing							100,000
Transfers to Reserves	(40,000)	(46,800)	(45,000)	(45,000)	(70,000)	(70,000)	(45,000)
Transfers from Reserves	12,000	12,000					95,000
Capital Expenditures	(37,000)	(35,397)	(20,300)			(1,800)	(200,000)
Surplus (Deficit)	10,167	61,712	19,841	3,000			

Reserve Funds
Vehicle and Equipment Reserve Fund

35,240
78,010



2021 Budget Information Report

February Board

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

Date: January 14, 2021
Submitted by: Holly Ronnquist, CFO
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** – New agreement with the City of Fernie for 2021 – 2025. Inflationary increase limited to 2 times BC CPI to a maximum of 4%. Contribution of \$450,000 toward construction cost of eventual new firehall in Fernie, based on notional cost of one truck bay.
- **Upper Elk Valley** – Year 2 of a 4-year annual capital contribution of \$40,000. Estimate 3% increase in contract cost.
- **Invermere Rural/Wilmer Toby Benches** – New agreement with the District of Invermere for 2021 – 2030 being presented at the February 2021 Board meeting.
- **Brownsville/Radium golf resort/Dry Gulch** – New agreement with the Village of Radium Hot Springs in place for 2021 – 2030.
- **Cranbrook Rural** – No changes. Existing agreement with the City of Cranbrook expires 2027.

Capital Items:

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CFO Comments:

- Cranbrook Rural – Estimated tax increase of \$27,000 = 3.2% in 2021 and 3.3% in 2022. Drawing down reserves to minimize taxation increases to 2024.
- Fernie Rural – \$23,250 = 7.1% increase based on contract increase estimated at 3% of the 2020 amount prior to the adjustment for 2019 surplus.
- Upper Elk Valley – \$425 = 1% tax increase in 2021. EV Mine Tax subsidy of \$32,000 for operations; \$23,000 for equipment reserve and \$40,000 for Sparwood Fire hall addition.
- Invermere Rural Fire – No tax increase for 2021.
- Wilmer/Toby Benches – No tax increase for 2021.
- *Radium Resort/Dry Gulch Fire – \$500 tax increase in 2021 = 1%. Utilizing surplus to mitigate tax increase.*

- *Brownsville Fire - \$145 tax decrease in 2021 to match Radium/Dry Gulch millrate.*



**Cranbrook Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

Requisition
Prior Period Surplus

Total Revenue

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
\$848,000	\$848,000	\$875,000	\$904,000	\$933,000	\$966,250	\$1,014,500
22,095	22,095	27,979	26,093	21,413	11,712	
870,095	870,095	902,979	930,093	954,413	977,962	1,014,500

Expenditures

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

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

1,340	315	1,936	1,974	2,013	2,019	2,007
525	524	550	575	600	625	625
500		1,500	500	500	500	500
841,129	841,129	872,671	905,396	939,349	974,574	1,011,120
191	148	229	235	239	244	248
843,685	842,116	876,886	908,680	942,701	977,962	1,014,500
843,685	842,116	876,886	908,680	942,701	977,962	1,014,500
26,410	27,979	26,093	21,413	11,712		
26,410	27,979	26,093	21,413	11,712		

Vehicle and Equipment Reserve Fund

55,138



**Fernie Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

Requisition
Transfer From Other Funds
Prior Period Surplus
Total Revenue

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
\$325,500	\$325,500	\$348,750	\$369,500	\$380,150	\$391,250 450,000	\$402,500
657	657	5,200				
326,157	326,157	353,950	369,500	380,150	841,250	402,500

Expenditures

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

4,949	2,473	2,469	2,616	2,549	2,606	2,488
525	524	660	690	725	765	800
315,000	312,429	345,528	355,894	366,571	827,568	388,895
683	531	293	300	305	311	317
321,157	315,957	348,950	359,500	370,150	831,250	392,500

Total Expenditures

321,157	315,957	348,950	359,500	370,150	831,250	392,500
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Revenue less Expenditures

5,000	10,200	5,000	10,000	10,000	10,000	10,000
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Transfers to Reserves

(5,000)	(5,000)	(5,000)	(10,000)	(10,000)	(10,000)	(10,000)
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Surplus (Deficit)

	5,200					
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Vehicle and Equipment Reserve Fund

187,677



**Upper EV Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$43,575	\$43,575	\$44,000	\$46,900	\$49,500	\$51,900	\$54,400
Transfer From Other Funds	95,000	95,000	95,000	95,000	95,000	55,000	55,000
Prior Period Surplus	(1,512)	(1,512)	1,108	266			
Total Revenue	137,063	137,063	140,108	142,166	144,500	106,900	109,400
<u>Expenditures</u>							
Salaries & Benefits	1,420	354	1,959	2,032	2,054	2,072	2,116
Administration & Overhead	105	105	130	140	145	150	160
Grants	112,350	112,350	114,521	116,756	119,059	81,431	83,873
Shared Overhead	188	146	232	238	242	247	251
Total General	114,063	112,955	116,842	119,166	121,500	83,900	86,400
Total Expenditures	114,063	112,955	116,842	119,166	121,500	83,900	86,400
Revenue less Expenditures	23,000	24,108	23,266	23,000	23,000	23,000	23,000
Transfers to Reserves	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
Surplus (Deficit)		1,108	266				
Vehicle and Equipment Reserve Fund		130,240					



**Invermere Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$72,420	\$72,420	\$72,420	\$75,346	\$76,853	\$78,390	\$79,958
Prior Period Surplus	11,836	11,836	15,852	14,608	15,251	16,362	17,967
Total Revenue	84,256	84,256	88,272	89,954	92,104	94,752	97,925
<u>Expenditures</u>							
Salaries & Benefits	1,218	506	1,291	1,316	1,342	1,367	1,394
Administration & Overhead	175	175	220	230	240	255	270
Consulting & Professional Services	53,939	53,589	58,000	59,000	60,000	61,000	62,000
Shared Overhead	173	134	153	157	160	163	165
Total General	55,505	54,404	59,664	60,703	61,742	62,785	63,829
Total Expenditures	55,505	54,404	59,664	60,703	61,742	62,785	63,829
Revenue less Expenditures	28,751	29,852	28,608	29,251	30,362	31,967	34,096
Transfers to Reserves	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Surplus (Deficit)	14,751	15,852	14,608	15,251	16,362	17,967	20,096
Vehicle and Equipment Reserve Fund		111,966					



**Wilmer/Toby Bench Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

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

Total General

Total Expenditures

Revenue less Expenditures

Transfers to Reserves

Surplus (Deficit)

Vehicle and Equipment Reserve Fund

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	\$44,000	\$44,000	\$44,000	\$45,550	\$46,350	\$47,160	\$48,000
	5,343	5,343	7,216	6,115	5,525	5,200	5,152
	49,343	49,343	51,216	51,665	51,875	52,360	53,152
	2,298	416	1,315	1,340	1,367	1,392	1,420
	105	105	130	140	145	150	160
	35,538	35,492	37,500	38,500	39,000	39,500	40,000
	148	115	156	160	163	166	168
	38,089	36,127	39,101	40,140	40,675	41,208	41,748
	38,089	36,127	39,101	40,140	40,675	41,208	41,748
	11,254	13,216	12,115	11,525	11,200	11,152	11,404
	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
	5,254	7,216	6,115	5,525	5,200	5,152	5,404

40,791



Radium Resort/Dry Gulch Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$54,500	\$54,500	\$55,000	\$55,500	\$56,000	\$57,000	\$58,000
Prior Period Surplus	16,345	16,345	17,394	17,308	16,791	15,817	14,857
Total Revenue	70,845	70,845	72,394	72,808	72,791	72,817	72,857
<u>Expenditures</u>							
Salaries & Benefits	2,194	973	1,250	1,270	1,295	1,322	1,335
Administration & Overhead	105	105	130	140	145	150	160
Consulting & Professional Services	47,700	47,241	48,570	49,466	50,389	51,339	52,318
Shared Overhead	170	132	136	141	145	149	151
Total General	50,169	48,451	50,086	51,017	51,974	52,960	53,964
Total Expenditures	50,169	48,451	50,086	51,017	51,974	52,960	53,964
Revenue less Expenditures	20,676	22,394	22,308	21,791	20,817	19,857	18,893
Transfers to Reserves	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	15,676	17,394	17,308	16,791	15,817	14,857	13,893
Vehicle and Equipment Reserve Fund		10,865					



Brownsville Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

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

Total General

Total Expenditures

Revenue less Expenditures

Transfers to Reserves

Surplus (Deficit)

Vehicle and Equipment Reserve Fund

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	\$3,847	\$3,847	\$3,702	\$3,776	\$3,852	\$3,929	\$4,007
	704	704	818	397	390	390	390
	4,551	4,551	4,520	4,173	4,242	4,319	4,397
	1,271	484	572	582	594	605	614
	40	35	45	50	55	60	65
	3,124	3,124	3,238	3,263	3,322	3,382	3,445
	116	90	68	70	71	72	73
	4,551	3,733	3,923	3,965	4,042	4,119	4,197
	4,551	3,733	3,923	3,965	4,042	4,119	4,197
		818	597	208	200	200	200
			(200)	(200)	(200)	(200)	(200)
		818	397	8			

Date: February 18, 2021
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 \$76,874 to oversee the Cold Spring Creek mitigation Phase 1 and Phase 2 projects, complete clean-up work from the 2020 debris flow, conduct public consultation for increasing taxation, and establish rights-of-way for the Phase 1 and 2 upgrades.
- Voting includes an \$8,000 expense for the community assent process for increasing taxation.
- Grounds Maintenance includes a \$285,000 expense to complete the Cold Spring Trap cleanout, a potential traps clean-out in fall 2021, and clean-out and repair Fairmont Creek weirs.
- Consulting includes:
 - \$40,000 expense to establish right-of-way over Fairmont Creek Phase 1, 2, and 3 mitigation works;
 - \$10,000 expense for Creek maintenance license consultant;
 - \$10,000 expense for development of risk reduction and development policies;
 - \$25,000 expense for Cold Spring Creek Phase 2 land costs; and
 - \$15,000 expense for consultant to present Cold Spring Creek project at public meetings.
- Revenue includes \$228,000 Disaster Financial Assistance from EMBC to clean out the creeks

Capital Items:

- Expenditures include \$64,514 for an early warning debris flow system, \$1,246,136 for the Phase 1 Cold Spring Creek mitigation remaining on budget of \$1,375,000, and \$2,556,000 to begin the Phase 2 Cold Spring Creek mitigation. Grant application submitted for Phase 2.
- Expenditures in 2022 include \$7,167,000 for completion of Phase 2 Cold Spring Creek mitigation. Grant application submitted for Phase 2.

CFO Comments:

- Taxation for 2021 increasing \$5,500 to \$77,500 = 7.6%. Based on 2/3 granting of capital projects, estimated taxation increasing to \$280,000 in 2022 and expected to stay at that level until for a period of 15 years.
- Short term borrowing of \$131,000 to fund costs related to the 2020 flooding event not covered by Provincial emergency grants and for costs related to the elector assent process. Short term debt to be repaid over 5 years with estimated interest rate of 1.5%.
- Long term debenture borrowing of \$265,000 to be repaid over 15 years with an estimated interest rate of 2.5% for the first 10 years.
- Transferring remaining reserve balance of \$67,901 in 2021.



**Fairmont Flood and Landslide
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$72,000	\$72,000	\$77,500	\$280,000	\$280,000	\$280,000	\$280,000
Provincial Grants	183,492	141,089	3,931,650	7,167,000			
Prior Period Surplus	62,730	62,730	(11,670)				
Total Revenue	318,222	275,819	3,997,480	7,447,000	280,000	280,000	280,000

Expenditures

Salaries & Benefits	39,634	48,560	116,313	116,185	69,189	71,589	72,489
Administration & Overhead	630	1,443	13,740	760	785	810	835
Operations & Maintenance	7,150	88,546	295,000	51,150	36,150	158,150	41,150
Vehicle & Hauling Costs	700	2,470	1,800	1,800	1,800	1,800	1,800
Consulting & Professional Services	43,000		103,000	25,000	80,000		7,000
Telephone & Utilities	400	509	400	400	400	400	400
Interest			1,965	7,534	7,141	6,748	6,355
Shared Overhead	5,716	4,872	13,513	13,535	8,011	8,241	8,434
Total General	97,230	146,401	545,731	216,364	203,476	247,738	138,463
Total Expenditures	97,230	146,401	545,731	216,364	203,476	247,738	138,463
Revenue less Expenditures	220,992	129,418	3,451,749	7,230,636	76,524	32,262	141,537
Debt Principal Repayment				(41,803)	(41,803)	(41,803)	(41,803)
Debt Borrowing			216,000	46,000			
Short-term Borrowing			131,000				
Transfers to Reserves				(67,833)	(34,721)		(99,734)
Transfers from Reserves			67,901			9,541	
Capital Expenditures	(220,992)	(141,089)	(3,866,650)	(7,167,000)			
Surplus (Deficit)		(11,670)					

Operating Reserve 67,901

Date: February 19, 2021
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 \$18,101 as the Hill Road dyke project nears completion in 2021.

Capital Items:

- 2021 Expenditures include \$1,071,609 for engineering and construction of the Hill Road dyke project.

CFO Comments:

- 2021 tax requisition reduced to \$325,000, offset by a negative tax in Area A Septage.
- Projections show that in 2022 the taxation is expected to be reduced to 2 cents per \$1,000 of assessment (\$8 for an average single family property valued at \$379,000) and will no longer be offset by a negative tax from Area A Septage.
- Construction Reserve \$1,191,405 at the end of 2020 and being drawn down over next four years with an estimated balance of \$285,193 in 2025.
- Infrastructure Replacement Reserve implemented with contributions of \$6,875 starting in 2022 for the Hill Road Dyke and \$18,125 starting in 2024 for Lower Hosmer Project (assuming an 80 year useful life and 50% grant upon asset renewal).



**Area A Flood Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$375,000	\$375,000	\$325,000	\$17,000	\$17,000	\$17,000	\$17,000
Federal Grants				15,000	2,145,000		
Provincial Grants	598,751	40,159	555,994				
Interest		4,945					
Prior Period Surplus	400,164	400,164	552,384	20,000			
Total Revenue	1,373,915	820,268	1,433,378	52,000	2,162,000	17,000	17,000
<u>Expenditures</u>							
Salaries & Benefits	57,382	37,939	39,281	15,074	41,476	41,677	17,469
Administration & Overhead	950	870	1,540	1,310	1,335	1,360	1,385
Operations & Maintenance	4,150		3,500	3,650	2,650	3,650	2,650
Vehicle & Hauling Costs	2,000	2,414	1,800	900	900	900	900
Consulting & Professional Services	55,000	31,800	3,200	20,000			
Telephone & Utilities	150	141	150	150	150	150	150
Shared Overhead	8,166	6,825	4,657	1,751	4,846	4,942	2,037
Total General	127,798	79,989	54,128	42,835	51,357	52,679	24,591
Total Expenditures	127,798	79,989	54,128	42,835	51,357	52,679	24,591
Revenue less Expenditures	1,246,117	740,279	1,379,250	9,165	2,110,643	(35,679)	(7,591)
Transfers to Reserves	(134,350)	(134,350)	(307,641)	(6,875)	(6,875)	(25,000)	(25,000)
Transfers from Reserves				17,710	796,232	60,679	32,591
Capital Expenditures	(1,111,767)	(53,545)	(1,071,609)	(20,000)	(2,900,000)		
Surplus (Deficit)		552,384					
Operating Reserve		1,193,013					

Date: January 31, 2021
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, and Areas F & G

Operational Items:

- Administration cost of \$21,250 for Kootenay Conservation Program.
- Funding for 2021 conservation projects of \$110,135 as follows:
 - Columbia Valley River Headwater Lakes Monitoring & Education – Lake Windermere \$14,350 (2021, 2022, 2023 total \$39,020)
 - Conservation of Biodiversity in Columbia Valley \$20,000
 - Upper Columbia Swallow Habitat Enhancement Project \$19,300 (2021, 2022, 2023 total \$47,300)
 - Columbia Valley Farmland Advantage Stewardship Project \$17,985
 - Strategic Invasive Plant Controls of Leafy Spurge \$6,500
 - Kootenay River Ranch Land Stewardship Activities \$14,000
 - Columbia Valley River Headwater Lakes Monitoring & Education – Columbia Lake \$13,000
 - Windermere Creek Restoration – Friends of Windermere Creek \$5,000

Capital Items:

- None.

CFO Comments:

- Parcel tax remains at \$20 per parcel.
- Second half of 2019 payments totalling \$9,897.50 currently outstanding. Second half of 2020 payments totalling \$66,383 currently outstanding.
- Project from 2019 not accrued as it was reported under budget error. Required payment of \$1,050 in 2020 which was not in the budget. Reducing transfer to Larger Projects Reserve to fund.
- Transfer to Larger Projects Reserve \$112,432 in 2021. Estimated balance December 31, 2021 \$264,465. Projected balance of \$717,318 in 2025.



Columbia Valley Local Conservation Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021

Revenue

Parcel Taxes	\$242,500	\$243,709	\$243,000	\$243,000	\$243,000	\$243,000	\$243,000
Local Government Grants & Regional Transfers	5,700	5,500	5,500	5,500	5,500	5,500	5,500
Prior Period Surplus	2,403	2,403	(1,048)				
Total Revenue	250,603	251,612	247,452	248,500	248,500	248,500	248,500

Expenditures

Salaries & Benefits	2,635	4,587	3,248	3,308	3,372	3,438	3,474
Grants	136,031	136,176	131,385	131,250	131,250	131,250	131,250
Shared Overhead	374	334	387	393	402	409	413
Total General	139,040	141,097	135,020	134,951	135,024	135,097	135,137
Total Expenditures	139,040	141,097	135,020	134,951	135,024	135,097	135,137
Revenue less Expenditures	111,563	110,515	112,432	113,549	113,476	113,403	113,363
Transfers to Reserves	(111,563)	(111,563)	(112,432)	(113,549)	(113,476)	(113,403)	(113,363)
Surplus (Deficit)		(1,048)					

Reserve Funds 152,095



2021 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Sak 161 001

Date: January 14, 2021
Submitted by: Tina Hlushak, A/ 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. In 2021, we will need to renew the contract with the Conservation Officer Services, apply to CBT for continued funding, and request continues funding from the EV municipalities. Additional time to be allocated to staff salaries to renew the contract.
- 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 2021.
- The budget includes a \$60,000 payment to the Conservation Officer Service for providing the Access Guardian

Capital Items:

- [Enter Capital Items]

CFO Comments:

- No change in funding in the five year plan.



**Access Guardian Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

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

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
\$52,400	\$53,800	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400
8,600	8,600	8,600	8,600	8,600	8,600	8,600
35,534	35,534	36,109	34,079	34,219	34,274	34,241
96,534	97,934	97,109	95,079	95,219	95,274	95,241

Expenditures

Salaries & Benefits
Consulting & Professional Services
Shared Overhead
Total General

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
720	440	2,700	751	827	906	848
60,000	61,306	60,000	60,000	60,000	60,000	60,000
102	79	330	109	118	127	120
60,822	61,825	63,030	60,860	60,945	61,033	60,968
60,822	61,825	63,030	60,860	60,945	61,033	60,968
35,712	36,109	34,079	34,219	34,274	34,241	34,273
35,712	36,109	34,079	34,219	34,274	34,241	34,273

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)



2021 Budget Information Report

February Board

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

Date: February 1, 2021
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 increased in 2020 (however remained within budget), which was due to the higher-than-average snow pack and subsequent Kootenay River water levels. Nuisance mosquitos were successfully controlled by the use of backpacks and two aerial treatments. Budget highlights include:

\$38,000	Replenish treatment stock (236 out of 320 pesticide bags used in 2020) for the 2021 season
\$3,500	Contractor cost to renew five-year pest management plan

Capital Items:

- No capital items proposed

CFO Comments:

- No tax increase in 2021.
- No reserve contribution as service has hit the reserve target of \$150,000.



**Mosquito Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000
Fees & Charges	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Interest		437					
Prior Period Surplus	40,614	40,614	58,697	52,362	41,074	30,140	19,056
Total Revenue	175,114	175,551	193,197	186,862	175,574	164,640	153,556
<u>Expenditures</u>							
Salaries & Benefits	6,121	3,469	6,664	6,802	6,932	7,066	7,358
Administration & Overhead	1,380	523	3,580	1,880	1,380	1,380	1,380
Operations & Maintenance	10,500	6,494	41,000	41,000	41,000	41,000	41,000
Vehicle & Hauling Costs	300		300	300	300	300	300
Consulting & Professional Services	85,000	85,666	88,500	95,000	95,000	95,000	95,000
Shared Overhead	872	702	791	806	822	838	854
Total General	104,173	96,854	140,835	145,788	145,434	145,584	145,892
Total Expenditures	104,173	96,854	140,835	145,788	145,434	145,584	145,892
Revenue less Expenditures	70,941	78,697	52,362	41,074	30,140	19,056	7,664
Transfers to Reserves	(20,000)	(20,000)					
Surplus (Deficit)	50,941	58,697	52,362	41,074	30,140	19,056	7,664
Reserve Funds		151,680					



2021 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Sak 536 001

Date: January 31, 2021
Submitted by: Tina Hlushak, A/ 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 2% increase from 2020 to \$13,577.
- The Provincial Grant for 2021/22 is estimated to be \$53,147.75.
- The Program runs from April 1st – March 31st.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- Estimated tax increase of \$2,528 = 15.8% in 2021. A portion of this is to keep up with inflation on the RDEK portion and \$900 fund the deficit from 2020. A tax decrease of \$570 is projected for 2022.
- Refunds owing to the Province of BC due to the contractor vacancy were paid in 2020.



**EV Victim Assistance
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$16,000	\$16,000	\$18,528	\$17,958	\$18,335	\$18,719	\$18,975
Payments in Lieu of Taxes		25					
Provincial Grants	48,670	42,631	53,148	52,737	52,737	52,737	52,737
Prior Period Surplus	8,800	8,800	(900)				
Total Revenue	73,470	67,454	70,776	70,695	71,072	71,456	71,712
<u>Expenditures</u>							
Salaries & Benefits	2,166	2,877	2,317	2,373	2,457	2,541	2,508
Administration & Overhead		4					
Consulting & Professional Services	63,411	65,210	68,173	68,031	68,314	68,604	68,899
Shared Overhead	308	263	286	291	301	311	305
Total General	65,885	68,354	70,776	70,695	71,072	71,456	71,712
Total Expenditures	65,885	68,354	70,776	70,695	71,072	71,456	71,712
Revenue less Expenditures	7,585	(900)					
Surplus (Deficit)	7,585	(900)					



2021 Budget Information Report

March Board

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

Date: February 19, 2021
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Tie Lake Water Level Control
Service Purpose: Regulate and manage Tie Lake water level
Participants: Tie Lake area

Operational Items:

- Staff Salaries and Benefits decrease \$717 with the completion of deficiencies on the new dam.

Capital Items:

- No Capital items for 2021.

CFO Comments:

- Tax remains at \$28,077 for 2021 and 2022 to repay short term debt for dam upgrade and then reduced to \$11,000 each year after.



**Tie Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$28,077	\$28,077	\$28,077	\$28,077	\$11,000	\$11,000	\$11,000
Prior Period Surplus	1,549	1,549	2,743	3,521	4,899	6,003	7,015
Total Revenue	29,626	29,626	30,820	31,598	15,899	17,003	18,015
<u>Expenditures</u>							
Salaries & Benefits	4,324	3,384	3,607	3,684	3,756	3,831	3,892
Administration & Overhead	205	255	345	360	375	385	400
Operations & Maintenance	300	71	600	100	100	100	100
Vehicle & Hauling Costs	150	228	225	225	225	225	225
Interest	1,500	944	600	400			
Shared Overhead	616	502	422	430	440	447	454
Total General	7,095	5,383	5,799	5,199	4,896	4,988	5,071
Total Expenditures	7,095	5,383	5,799	5,199	4,896	4,988	5,071
Revenue less Expenditures	22,531	24,243	25,021	26,399	11,003	12,015	12,944
Debt Principal Repayment	(20,000)	(20,000)	(20,000)	(20,000)			
Transfers to Reserves	(1,500)	(1,500)	(1,500)	(1,500)	(5,000)	(5,000)	(5,000)
Capital Expenditures	(500)						
Surplus (Deficit)	531	2,743	3,521	4,899	6,003	7,015	7,944
Reserve Funds		1,500					



2021 Budget Information Report

March Board

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

Date: February 19, 2021
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 \$1,691 with the MIA recommended work (fence construction and sign installation) nearing completion.
- Maintenance includes \$4,720 for the dam and control structure fence installation.

Capital Items:

- No Capital items for 2021.

CFO Comments:

- No change to taxation in 2021.
- Capital Reserve increased \$1,500 for asset management.



**Rosen Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/2/2021**

Revenue

Requisition	\$9,250	\$9,250	\$9,250	\$9,250	\$9,250	\$9,250	\$9,250
Local Government Grants & Regional Transfers	2,500		4,720				
Prior Period Surplus	1,701	1,701	2,143	2,039	1,845	1,572	1,222
Total Revenue	13,451	10,951	16,113	11,289	11,095	10,822	10,472

Expenditures

Salaries & Benefits	4,792	3,870	3,101	3,169	3,231	3,293	3,341
Administration & Overhead	205	203	310	325	335	345	360
Operations & Maintenance	3,500	636	5,220	500	500	500	500
Vehicle & Hauling Costs	150	163	180	180	180	180	180
Shared Overhead	667	537	363	370	377	382	389
Total General	9,314	5,408	9,174	4,544	4,623	4,700	4,770
Total Expenditures	9,314	5,408	9,174	4,544	4,623	4,700	4,770
Revenue less Expenditures	4,137	5,543	6,939	6,745	6,472	6,122	5,702
Transfers to Reserves	(3,400)	(3,400)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)
Surplus (Deficit)	737	2,143	2,039	1,845	1,572	1,222	802

Reserve Funds

42,147



2021 Budget Information Report

March Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: February 19, 2021
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:

- Grounds Maintenance includes a \$17,403 expenditure for improvements to the diversion ditch and culvert carried forward from 2020.
- Revenue includes the remaining \$17,403 Community Works Grant towards the diversion ditch improvement and one time DGIA grant of \$2,678 from Electoral Area E.

Capital Items:

- No Capital items for 2021.

CFO Comments:

- No increase in parcel tax in 2021 due to tax being at the maximum already. Projections are for tax of \$3,325 in 2022 and a further increase to \$3,740 in 2023 with inflationary increases after that.
- The current parcel tax maximum in the Bylaw can no longer support the service. An amendment to the bylaw must take place in 2021 to increase the maximum requisition.
- No reserves to draw from.
- Implementing reserve fund with contributions of \$500 in 2021 and 2022 and increasing to \$850 per year from 2023 on to fund future larger maintenance projects.



**Lazy Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Parcel Taxes	\$1,260	\$1,260	\$1,260	\$3,325	\$3,740	\$3,800	\$3,870
Local Government Grants & Regional Transfers	20,000	2,739	17,261				
Transfer From Other Funds			2,678				
Prior Period Surplus	556	556	35				
Total Revenue	21,816	4,555	21,234	3,325	3,740	3,800	3,870

Expenditures

Salaries & Benefits	1,919	1,360	2,518	2,056	2,110	2,160	2,213
Administration & Overhead	145	118	170	180	185	190	200
Operations & Maintenance	20,300	2,739	17,703	300	300	300	300
Vehicle & Hauling Costs	50	82	50	50	50	50	50
Shared Overhead	272	221	293	239	245	250	257
Total General	22,686	4,520	20,734	2,825	2,890	2,950	3,020
Total Expenditures	22,686	4,520	20,734	2,825	2,890	2,950	3,020
Revenue less Expenditures	(870)	35	500	500	850	850	850
Transfers to Reserves			(500)	(500)	(850)	(850)	(850)
Surplus (Deficit)	(870)	35					



2021 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: January 31, 2021
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 \$250 = -1%.
- Next debenture renewal in 2022.



Broadband
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$28,250	\$28,250	\$28,000	\$28,000	\$28,100	\$28,350	\$28,500
Fees & Charges	181,707	181,707	181,707	181,707	181,707	181,707	181,707
Prior Period Surplus	3,903	3,903	3,609	2,735	1,847	1,047	475
Total Revenue	213,860	213,860	213,316	212,442	211,654	211,104	210,682
<u>Expenditures</u>							
Salaries & Benefits	1,107	666	993	1,006	1,017	1,037	1,088
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	154	120	123	124	125	127	129
Total General	116,261	115,786	116,116	116,130	116,142	116,164	116,217
Total Expenditures	116,261	115,786	116,116	116,130	116,142	116,164	116,217
Revenue less Expenditures	97,599	98,074	97,200	96,312	95,512	94,940	94,465
Debt Principal Repayment	(94,465)	(94,465)	(94,465)	(94,465)	(94,465)	(94,465)	(94,465)
Surplus (Deficit)	3,134	3,609	2,735	1,847	1,047	475	



2021 Budget Information Report

February Board

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

Date: February 1, 2021
Submitted by: Jamie Davies, Recreation & Control Services Supervisor
Service Name: Elk Valley Regional Airport
Service Purpose: To operate and maintain a year-round airstrip for use by the public
Participants: Electoral Area A, Fernie, Sparwood and Elkford

Operational Items:

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

\$24,000	Crack sealing the taxiway, apron and runway (every 2 years)
\$5,500	Runway lifespan analysis
\$1,000	Internet service (as requested by flying club, Board only approved one year of service in 2020)

Capital Items:

- No capital items.

CFO Comments:

- No tax increase in 2021 and a projected increase of \$6,100 = 14.7% in 2022 depending on operational results from 2021.



EV Airport
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$41,500	\$41,500	\$41,500	\$47,600	\$53,400	\$54,750	\$54,750
Payments in Lieu of Taxes		58					
Fees & Charges	6,500	8,170	6,500	6,500	6,500	6,500	6,500
Prior Period Surplus	5,575	5,575	12,464	4,000			
Total Revenue	53,575	55,304	60,464	58,100	59,900	61,250	61,250
<u>Expenditures</u>							
Salaries & Benefits	7,568	5,143	7,847	7,910	8,237	8,274	8,461
Administration & Overhead	4,795	4,405	5,315	5,740	6,195	6,490	6,775
Operations & Maintenance	33,000	31,464	52,500	23,000	48,000	35,000	23,000
Vehicle & Hauling Costs	500		500	500	500	500	500
Telephone & Utilities	1,800	963					
Shared Overhead	1,077	865	932	950	968	986	1,003
Total General	48,740	42,840	67,094	38,100	63,900	51,250	39,739
Total Expenditures	48,740	42,840	67,094	38,100	63,900	51,250	39,739
Revenue less Expenditures	4,835	12,464	(6,630)	20,000	(4,000)	10,000	21,511
Transfers to Reserves	(10,000)	(10,000)	(15,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfers from Reserves	10,000	10,000	24,000		24,000	10,000	
Surplus (Deficit)	4,835	12,464	2,370				1,511
Reserve Funds		64,890					



2021 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Shh 170 001

Date: January 18, 2021
Submitted by: Tina Hlushak, A/ Corporate Officer
Service Name: Cemeteries Local Service
Service Purpose: To provide for the construction, maintenance and operation of cemeteries within 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 – Funding contribution of \$1,050 for the Wasa Columbaria to assist with insurance.
- Electoral Area F
 - Mount View and Windermere Cemeteries (\$23,000 grant to District of Invermere).
 - Fairmont Cemetery (\$10,000 grant request from Fairmont Evergreen Cemetery Association. This is an increase from previous years to address road repairs, replacement of irrigation line and operating costs.).
- Electoral Area F Reserve - \$2,000 is being placed into reserve for future replacement cost of a columbarium in the Invermere Cemetery.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- No tax increase Area B Cemeteries in 2021.
- Tax increase of \$475 = 100% for Area C Cemeteries in 2021. Projecting further increase of \$395 = 83% in 2022.
- Tax increase of \$20 for Area E Cemeteries in 2021.
- Tax increase of \$5,100 = 22.2% in 2021 for Area F Cemeteries. Projecting increase of further \$6,300 = 22.4% in 2022 pending operating results in 2021.



Area B Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

Requisition
Prior Period Surplus
Total Revenue

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
					\$185 307	\$485
2,222	2,222	1,732	1,263	789	492	485
2,222	2,222	1,732	1,263	789	492	485

Expenditures

Salaries & Benefits
Shared Overhead
Total General

418	444	419	424	431	440	434
59	46	50	50	51	52	51
477	490	469	474	482	492	485
477	490	469	474	482	492	485
1,745	1,732	1,263	789	307		
1,745	1,732	1,263	789	307		

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)



Area C Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition			\$475	\$870	\$890	\$900	\$900
Prior Period Surplus	2,850	2,850	401				
Total Revenue	2,850	2,850	876	870	890	900	900
<u>Expenditures</u>							
Salaries & Benefits	601	1,179	821	815	834	843	844
Administration & Overhead		1,199					
Shared Overhead	85	71	55	55	56	57	56
Total General	686	2,449	876	870	890	900	900
Total Expenditures	686	2,449	876	870	890	900	900
Revenue less Expenditures	2,164	401					
Surplus (Deficit)	2,164	401					



Area E Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$1,355	\$1,355	\$1,375	\$1,425	\$1,475	\$1,525	\$1,575
Prior Period Surplus	616	616	991	809	622	426	219
Total Revenue	1,971	1,971	2,366	2,234	2,097	1,951	1,794
<u>Expenditures</u>							
Salaries & Benefits	418	165	453	458	466	476	471
Grants	1,000	769	1,050	1,100	1,150	1,200	1,250
Shared Overhead	59	46	54	54	55	56	55
Total General	1,477	980	1,557	1,612	1,671	1,732	1,776
Total Expenditures	1,477	980	1,557	1,612	1,671	1,732	1,776
Revenue less Expenditures	494	991	809	622	426	219	18
Surplus (Deficit)	494	991	809	622	426	219	18



Area F Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

Requisition	\$23,000	\$23,000	\$23,000	\$28,500	\$30,900	\$31,400	\$31,900
Local Government Grants & Regional Transfers	1,790	1,604	1,790	1,790	1,790	1,790	1,790
Prior Period Surplus	3,291	3,291	5,759	1,909			
Total Revenue	28,081	27,895	30,549	32,199	32,690	33,190	33,690

Expenditures

Salaries & Benefits	598	313	570	629	618	617	617
Consulting & Professional Services	17,500	16,757	20,000	23,500	24,000	24,500	25,000
Grants	3,000	3,000	6,000	5,000	5,000	5,000	5,000
Shared Overhead	85	66	70	70	72	73	73
Total General	21,183	20,136	26,640	29,199	29,690	30,190	30,690

Total Expenditures

Revenue less Expenditures

Transfers to Reserves

Surplus (Deficit)

Reserve Funds

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Total Revenue	28,081	27,895	30,549	32,199	32,690	33,190	33,690
Total Expenditures	21,183	20,136	26,640	29,199	29,690	30,190	30,690
Revenue less Expenditures	6,898	7,759	3,909	3,000	3,000	3,000	3,000
Transfers to Reserves	(2,000)	(2,000)	(2,000)	(3,000)	(3,000)	(3,000)	(3,000)
Surplus (Deficit)	4,898	5,759	1,909				

14,143



2021 Budget Information Report

February Board

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

Date: January 18, 2021
Submitted by: Tina Hlushak, A/ Corporate Officer
Service Name: Street Lighting – Moyie, Wardner, Elko, West Fernie, 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 A, B, C, F, G

Operational Items:

- Over the next two to three years, BC Hydro will be replacing streetlights with energy-efficient LEDs to ensure compliance with new federal regulations that require all light ballasts containing Poly-Chlorinated Biphenyls (PCBs) be removed by the end of 2025. BC Hydro LED street lighting project for 2021 will see a 3% increase overall
- Area B intersection lighting – additional lights were not added by BC Hydro in 2020. Installation of streetlight at Highway 3/93 & Galloway and streetlight at Highway 93 & Grasmere – Dorr Road scheduled for first quarter of 2021 at no cost for installation. Installation costs for Highway 3/93 Kikomun Road is estimated at \$4,500 and scheduled to be installed for Spring 2021. Highway 93 & Jaffray-Baynes Lake Road intersection light is under review.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- Tax increases of 2.5% to 5% for all street lighting services, except Area B Intersection Lighting service:
 - \$750 = 5% tax increase for Windermere Street Lighting
 - \$100 = 1.8% tax increase in 2021 for Moyie Street Lighting
 - \$100 = 2.5% tax increase in 2021 for Wardner Street Lighting
 - \$100 = 2.4% tax increase in 2021 for King Cobham Street Lighting
 - \$150 = 5% tax increase for Elko Street Lighting
 - \$215 = 3.2% tax increase for Wilmer Street Lighting
 - \$500 = 3.4% tax increase for Edgewater Street Lighting
- Tax decrease of \$700 = -14% for Area B Intersection Lighting in 2021. Tax will increase as new lighting is added.



**Moyie Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$5,450	\$5,450	\$5,550	\$5,700	\$5,900	\$6,125	\$6,250
Provincial Grants	230	242	240	240	240	240	240
Prior Period Surplus	841	842	907	701	540	374	224
Total Revenue	6,521	6,534	6,697	6,641	6,680	6,739	6,714

Expenditures

Salaries & Benefits	148	190	164	168	172	180	179
Telephone & Utilities	5,560	5,426	5,800	5,900	6,100	6,300	6,500
Shared Overhead	21	11	32	33	34	35	35
Total General	5,729	5,627	5,996	6,101	6,306	6,515	6,714
Total Expenditures	5,729	5,627	5,996	6,101	6,306	6,515	6,714
Revenue less Expenditures	792	907	701	540	374	224	
Surplus (Deficit)	792	907	701	540	374	224	



**Wardner Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$4,000	\$4,000	\$4,100	\$4,200	\$4,350	\$4,450	\$4,650
Prior Period Surplus	620	620	619	482	341	246	93
Total Revenue	4,620	4,620	4,719	4,682	4,691	4,696	4,743
<u>Expenditures</u>							
Salaries & Benefits	148	232	209	212	215	222	212
Telephone & Utilities	3,840	3,749	4,000	4,100	4,200	4,350	4,500
Shared Overhead	21	19	28	29	30	31	31
Total General	4,009	4,000	4,237	4,341	4,445	4,603	4,743
Total Expenditures	4,009	4,000	4,237	4,341	4,445	4,603	4,743
Revenue less Expenditures	611	619	482	341	246	93	
Surplus (Deficit)	611	619	482	341	246	93	



**Elko Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$3,020	\$3,020	\$3,170	\$3,330	\$3,430	\$3,530	\$3,630
Prior Period Surplus	141	141	122	58	50	38	18
Total Revenue	3,161	3,161	3,292	3,388	3,480	3,568	3,648
<u>Expenditures</u>							
Salaries & Benefits	148	271	209	212	215	222	220
Telephone & Utilities	2,820	2,750	3,000	3,100	3,200	3,300	3,400
Shared Overhead	20	19	25	26	27	28	28
Total General	2,988	3,040	3,234	3,338	3,442	3,550	3,648
Total Expenditures	2,988	3,040	3,234	3,338	3,442	3,550	3,648
Revenue less Expenditures	173	122	58	50	38	18	
Surplus (Deficit)	173	122	58	50	38	18	



King-Cobham Street Lighting
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending Thursday, December 31, 2020
 2/1/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$4,200	\$4,200	\$4,300	\$4,450	\$4,600	\$4,750	\$4,850
Prior Period Surplus	262	262	244	212	125	83	57
Total Revenue	4,462	4,462	4,544	4,662	4,725	4,833	4,907
<u>Expenditures</u>							
Salaries & Benefits	148	351	205	209	213	221	224
Telephone & Utilities	3,960	3,858	4,100	4,300	4,400	4,525	4,650
Shared Overhead	20	10	27	28	29	30	30
Total General	4,128	4,219	4,332	4,537	4,642	4,776	4,904
Total Expenditures	4,128	4,219	4,332	4,537	4,642	4,776	4,904
Revenue less Expenditures	334	244	212	125	83	57	3
Surplus (Deficit)	334	244	212	125	83	57	3



**Wilmer Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$6,710	\$6,710	\$6,925	\$7,250	\$7,500	\$7,700	\$8,025
Prior Period Surplus	920	920	969	661	475	336	142
Total Revenue	7,630	7,630	7,894	7,911	7,975	8,036	8,167
<u>Expenditures</u>							
Salaries & Benefits	148	209	209	211	213	218	241
Telephone & Utilities	6,590	6,429	7,000	7,200	7,400	7,650	7,900
Shared Overhead	22	23	24	25	26	26	26
Total General	6,760	6,661	7,233	7,436	7,639	7,894	8,167
Total Expenditures	6,760	6,661	7,233	7,436	7,639	7,894	8,167
Revenue less Expenditures	870	969	661	475	336	142	
Surplus (Deficit)	870	969	661	475	336	142	



**Windermere Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$14,950	\$14,950	\$15,700	\$16,550	\$17,325	\$17,525	\$18,000
Prior Period Surplus	1,493	1,493	1,286	749	557	635	404
Total Revenue	16,443	16,443	16,986	17,299	17,882	18,160	18,404
<u>Expenditures</u>							
Salaries & Benefits	148	329	210	214	218	226	274
Telephone & Utilities	15,180	14,814	16,000	16,500	17,000	17,500	18,100
Shared Overhead	20	14	27	28	29	30	30
Total General	15,348	15,157	16,237	16,742	17,247	17,756	18,404
Total Expenditures	15,348	15,157	16,237	16,742	17,247	17,756	18,404
Revenue less Expenditures	1,095	1,286	749	557	635	404	
Surplus (Deficit)	1,095	1,286	749	557	635	404	



**Edgewater Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$14,800	\$14,800	\$15,300	\$15,900	\$16,500	\$17,000	\$17,500
Prior Period Surplus	2,521	2,521	2,549	1,911	1,368	920	463
Total Revenue	17,321	17,321	17,849	17,811	17,868	17,920	17,963
<u>Expenditures</u>							
Salaries & Benefits	148	217	210	214	218	226	228
Telephone & Utilities	14,890	14,535	15,700	16,200	16,700	17,200	17,700
Shared Overhead	20	21	28	29	30	31	31
Total General	15,058	14,772	15,938	16,443	16,948	17,457	17,959
Total Expenditures	15,058	14,772	15,938	16,443	16,948	17,457	17,959
Revenue less Expenditures	2,263	2,549	1,911	1,368	920	463	4
Surplus (Deficit)	2,263	2,549	1,911	1,368	920	463	4



**Electoral Area B Intersection Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$5,100	\$5,100	\$4,400	\$4,700	\$5,170	\$5,525	\$5,650
Provincial Grants	520	560	560	560	560	560	560
Prior Period Surplus	1,172	1,172	2,350	823	231		
Total Revenue	6,792	6,832	7,310	6,083	5,961	6,085	6,210

Expenditures

Salaries & Benefits	457	1,149	793	807	813	835	859
Administration & Overhead		4					
Operations & Maintenance			4,750				
Telephone & Utilities	4,150	1,291	2,850	2,950	3,050	3,150	3,250
Shared Overhead	33	38	94	95	98	100	101
Total General	4,640	2,482	8,487	3,852	3,961	4,085	4,210
Total Expenditures	4,640	2,482	8,487	3,852	3,961	4,085	4,210
Revenue less Expenditures	2,152	4,350	(1,177)	2,231	2,000	2,000	2,000
Transfers to Reserves	(2,000)	(2,000)		(2,000)	(2,000)	(2,000)	(2,000)
Transfers from Reserves			2,000				
Surplus (Deficit)	152	2,350	823	231			

Reserve Funds 2,000

Date: February 24, 2021
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 and a portion of Electoral Area G

Operational Items:

Eddie Mountain Memorial Arena

- See attached

Canal Flats Arena

- Operating grant increased by \$4,240 = 2%, before losses due to Covid-19 (see below)

Capital Items:

Eddie Mountain Memorial Arena

- See attached

Canal Flats Arena

- 2021 projects \$25,000 for small capital upgrades. No large projects.
- 2022 capital includes \$25,000 for small capital upgrades and \$150,000 to pave parking lot.

CFO Comments:

- 2021 tax increase currently projected at \$18,543 = 1.6% and a 2022 tax increase estimated at 2.9%.
- Budget includes approved \$60,000 capital grant to the Akisqnuq First Nation for construction of the Columbia Lake Recreation Centre in 2021 and final amount in 2022.
- Budget includes approved \$7,500 grant to Lake Windermere Whiteway through to 2025.
- Budget includes \$100,000 grant to District of Invermere for Columbia Valley Centre continues through to 2025.
- Budget includes a \$30,000 grant to the Columbia Lake Recreation Society for the Columbia Lake Recreation Centre in 2021.

- Budget provides \$568,103 combined funding for capital projects for both arenas from 2021 – 2025. EMMA staff reviewed and postponed some capital projects due to Covid-19.
- Budget proposes reduced reserve contributions of \$68,000 in 2021 and between \$63,000 and \$253,000 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.

Date: February 24, 2021
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Eddie Mountain Memorial Arena
Service Purpose: To provide for the operations and maintenance of the Eddie Mountain Memorial Ice Arena situated in downtown Invermere.
Participants: Electoral Area F, Invermere, Radium Hot Springs, Canal Flats and a portion of Electoral Area G

Operational Items:

- Arena board supplies, scoreboard parts, washroom & stairwell renovations, propane heaters, door replacements \$46,000
- Glass Replacement \$4,000
- CO2 Sensors \$1,600
- Office ceiling repairs \$2,000
- Additional Zamboni Service repairs \$4,500
- Refrigeration Plant Repairs \$8,000

Capital Items:

- Complete flooring in First Aid Room and Zamboni Area \$16,000
- Dressing room and washroom renovations \$45,000

CFO Comments:

- Due to Covid-19 pandemic significantly effecting operations in 2020, staff have made some predictions for anticipated revenue reductions in 2021.
- Public skating and misc. ice rentals reduced 50% to \$1,825.
- Curling Club rental typically \$20,000, reduced to \$7,500.
- Mezzanine and Advertising Revenue reduced 50% to \$1,250
- Hockey School Revenue reduced 50% to \$8,500
- Winter Ice Rentals 40% early 2021 and 80% remainder of year reduced total to \$108,000 from \$165,000.



CV Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$1,131,457	\$1,131,457	\$1,150,000	\$1,183,000	\$1,230,000	\$1,242,000	\$1,270,000
Payments in Lieu of Taxes	4,427	3,627	4,427	4,427	4,427	4,427	4,427
Provincial Grants			80,000				
Local Government Grants & Regional Transfers	45,000	77,124	50,000	50,000	50,000	50,000	50,000
Fees & Charges	206,150	126,130	127,075	208,150	209,150	209,150	209,150
Prior Period Surplus	103,043	103,043	83,500	20,000	20,000	20,000	20,000
Total Revenue	1,490,077	1,441,380	1,495,002	1,465,577	1,513,577	1,525,577	1,553,577

Expenditures

Salaries & Benefits	6,153	4,169	7,281	7,432	7,550	7,690	7,843
Grants	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant for Canal Flats Arena	361,975	361,975	241,215	409,447	334,363	269,231	259,040
Grant - Invermere multi-use facility	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Grant - Lake Windermere Whiteway	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Grant - Akisq'nuk Rec Facility	90,000	90,000	90,000	60,000			
Interest	750	750					
Shared Overhead	893	722	864	879	895	913	930
Total General	569,271	567,116	448,860	587,258	452,308	387,334	377,313

Eddie Mountain Memorial Arena

Salaries & Benefits	456,475	396,059	505,530	514,172	523,690	534,685	545,211
Administration & Overhead	33,140	19,261	35,150	35,980	36,800	37,820	38,775
Operations & Maintenance	117,600	102,383	123,700	99,100	84,100	84,100	84,100
Vehicle & Hauling Costs	9,500	11,527	14,625	10,260	10,400	10,540	10,550
Consulting & Professional Services	8,200	360	18,500	8,500	8,500	8,500	9,000
Telephone & Utilities	159,125	125,256	163,300	166,450	170,400	174,050	174,900
Shared Overhead	60,766	53,244	56,337	57,357	58,379	59,548	60,728
Total Eddie Mountain Memorial Arena	844,806	708,091	917,142	891,819	892,269	909,243	923,264

Total Expenditures	1,414,077	1,275,207	1,366,002	1,479,077	1,344,577	1,296,577	1,300,577
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Revenue less Expenditures	76,000	166,173	129,000	(13,500)	169,000	229,000	253,000
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CV Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
Debt Principal Repayment	(34,000)	(34,000)					
Transfers to Reserves			(68,000)	(63,000)	(169,000)	(229,000)	(253,000)
Transfers from Reserves				195,500			
Capital Expenditures	(42,000)	(41,605)	(61,000)	(119,000)			
Surplus (Deficit)		90,568					
Capital Reserve		123,906					

Columbia Valley Recreation Service Area		Village of Canal Flats												
Canal Flats Arena		2021 - 2025 Five Year Financial Plan												
		2020 Budget	Unaudited Actual to Oct 15/20	2021	Plus/Minus changes	2021 PRELIM. w. changes	2022	2023	2024	2025				
Arena Recreation Operating														
<u>Revenues</u>														
15.1.410.1223	Arena kitchen revenues	-15000	-8,700	-15,000	10,000	-5,000	-5,000	-15,000	-15,000	-15,000				
15.1.410.1317	Arena advertising revenue	-6500	-5,628	-6,500	2,500	-4,000	-6,500	-6,500	-6,500	-6,500				
15.1.410.1318	Arena ice rentals	-50000	-29,032	-50,000	35,000	-15,000	-15,000	-55,000	-55,000	-55,000	reduced revenue due to COVID19 for 2021 & 2022			
15.1.410.1319	Arena - other revenues	-1000	-738	-1,000		-1,000	-1,000	-1,000	-1,000	-1,000				
15.1.410.1321	Sani-dump key rentals	0	-233	-500		-500		-500						
	Sub-Total Arena Revenues	-72,500	-44,331	-73,000	47,500	-25,500	-27,500	-78,000	-77,500	-77,500				
						0								
15.1.750.1640	RDEK_Col Valley Rec area requisition	-211,975	-211,975	-213,600	-2,615	-216,215	-220,538	-224,950	-229,450	-234,040	2% increase over 2020 for following 5 years			
	COVID grant			0	-28,520	-28,520	-35,312							
15.1.910.1739	Reserves/surplus/transfers	0				0								
	Sub-Total-RDEK Operating grant	-211,975	-211,975	-213,600	-31,135	-244,735	-255,850	-224,950	-229,450	-234,040				
	Total Revenues	-284,475	-256,306	-286,600	16,365	-270,235	-283,350	-302,950	-306,950	-311,540				
<u>Expenditures</u>														
Arena Expenses														
15.2.772.2102	Salaries & benefits - FT/PT employees	138,560		141,000	-8,515	132,485	143000	145000	145000	146900				
15.2.772.2102	Salaries & benefits - PW employees	6,050		6,100	-600	5,500	5500	5500	5500	5500				
15.2.772.2102	Salaries & benefits - Admin employees	9,200	101,867	10,000	2,300	12,300	11000	11000	11000	11000				
15.2.772.2106	Training/education/certification	2,500	100	0	2,500	2,500	2500	2500	2500	2500				
15.2.772.2108	Permits -Boiler/elevator	1,800	1,030	1,800		1,800	1,800	1,800	1800	1800				
15.2.772.2111	Travel	1,700	612	1,800	-1,800	0	0	0	0	0	truck available from Parks & Rec			
15.2.710.2125	Office supplies & stationary, pc	800	0	800	-500	300	2,000	750	750	750				
15.2.772.2130	Hydro,water and sewer	31,000	25,745	32,000		32,000	33000	34000	35000	35000				
15.2.772.2133	Building maint/wshrms/puck brds/fans/sterilizing	22,500	11,275	22,500		22,500	22500	23000	23500	24000				
15.2.772.2134	Elevator monitoring & service contract	1,000	0	1,000		1,000	1000	1000	1000	1000				
15.2.772.2140	Telephone/Wireless internet	4,600	3,288	4,600		4,600	4600	4600	4600	4600				
15.2.772.2145	Insurance	19,000	16,751	19,000	-2,000	17,000	17,000	18,000	19000	20000				
15.2.772.2159	Kitchen expenses	11,165	8,255	11,000	-7,250	3,750	3,750	11,250	11250	11250				
15.2.772.2160	Parking lot maintenance - snowplowing/gravel	2,000	0	2,000		2,000	2000	2000	2000	2000				
15.2.772.2165	Cimco - maintenance	12,000	3,940	12,000		12,000	12000	12000	12000	13500				
15.2.772.2166	Propane	9,800	5,961	10,000		10,000	10000	10000	10000	10000				
15.2.772.2186	Special projects - referee co-ord. fees	2,000	1,875	2,000	-1,000	1,000	2000	2000	2000	2000				
15.2.772.2193	Zamboni repairs	3,500	230	3,700		3,700	3900	4100	4300	4500				
15.2.772.2194	Equipment repairs & maintenance & fuel	2,000	1,982	2,000	500	2,500	2500	2750	2900	3200				

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2021 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
[Enter File #]

Date: February 1, 2021
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 as this project was not completed in 2020.
- 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:

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CFO Comments:

- Tax increase of 0.002% in 2021.

ERS BUDGET REVENUE 2020 Approved November 29, 2020

REVENUE	2020 PROPOSAL	RDEK ASK	2021 Proposal	RDEK ASK	
COMMUNITY HALL					
Donations	1,000				
Operating Grant RDEK	17,000	17,000	17,000	17,000	
Capital Grant RDEK	4,000	4,000	4,000	4,000	
Other Grants					
Interest	15		20		
Rental	3,000		1,575		
Program Fees NEW 2021			2,000	2,400	Effort to increase hall usage
Fundraising	4,000		2,750		
Cleaning Revenue	500		500		
Memberships	30		30		
Other Revenue (GST rebate)			3,000		
TOTAL HALL REVENUE	29,545	21,000	30,875	23,400	
FRANK'S RINK			2800		
Operating Grant RDEK	2,000	2,000	2,000	2,000	
CV Recreation Grant RDEK	2,000	2,000	2,000	2,000	
Capital Rink Service Bldg					
Interest			20		
Pickleball Fees NEW 2021			250		
Rink Rental					
Donations			800		Annual Schnider Family Legacy
TOTAL FRANK'S RINK	4,000	4,000	5,070	4,000	
PLAYGROUND PARENTS					
Interest					
TOTAL PLAYGROUND	0	0	0	0	
WITTMAN FIELD					
Donations/League Fee					
Operating Grant RDEK	2,000	2,000	2,000	2,000	
Interest					
TOTAL WITTMAN FIELD	2,000	2,000	2,000	2,000	
YOUTH CENTRE					
Operating Grant RDEK	10,000	10,000	7,600	7,600	
Fundraising	500		500		
Revenue Other					
TOTAL YOUTH CENTRE	10,500	10,000	8,100	7,600	
TOTAL REVENUE	46,045	37,000	46,045	37,000	

ERS BUDGET 2021 EXPENSE Approved November 29, 2020

EXPENSE	2020 BUDGET	2021 Proposal	
Advertising and Promotion	500	400	
Bank Charge			
Licence/Membership Dues	290	250	
Office Supplies/Expense	500	300	
Building Maintenance	4,000	4,000	
Telephone	1,010	1,010	
BC Hydro	1,650	1,800	
Propane	5,900	6,000	
Janitorial Service/Supplies	1,055	1,000	
Program NEW 2020	1	2400	Effort to increase hall usage
Donations to Others	75	75	
Insurance Includes Worksafe	2,600	3,500	
Equipment Repairs/Maintenance	1,000	1,000	
Supplies - Kitchen & Bar	300	400	Corelle plates to replace heavy crockery
Security Alarm Monitoring	315	315	
Financial Review	200	200	
Fund Raising Expense	2,000	2,000	
Groundskeeping Park, Lot and PO	3,200	3,000	
Groundskeeping Wittman Field/Rink	2,300	2,265	
Wittman Field - Repairs/Renovations.	2,000	2,200	
Frank's Rink Repairs/Equipment/Ice Making	3,000	3,000	
Frank's Rink Electricity	1,500	2,000	
Frank's Rink Propane	400		
Pickleball Expense NEW 2020		100	
Service Bldg Cleaning/Maint/Suppl.	1,250	230	
Playground Maintenance Expense	1,000	1,000	
Youth Centre	10,000	7,600	
TOTAL EXPENSE	46,045	46,045	



**Edgewater Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Requisition	\$44,889	\$44,889	\$45,000	\$46,500	\$46,750	\$47,000	\$48,500
Fees & Charges	1,490	1,440	1,490	1,490	1,490	1,490	1,490
Prior Period Surplus	3,153	3,153	5,095	905	1,056	1,041	
Total Revenue	49,532	49,482	51,585	48,895	49,296	49,531	49,990

Expenditures

Salaries & Benefits	2,801	1,458	3,145	3,246	3,420	3,399	3,598
Administration & Overhead	4,232	3,918	4,700	4,905	5,125	5,375	5,625
Operations & Maintenance	3,000	3,334	4,850	4,850	4,850	4,850	4,850
Consulting & Professional Services	3,000		3,000				
Grants	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Telephone & Utilities	500	358	500	500	500	500	500
Shared Overhead	399	319	390	394	401	407	417
Total General	48,932	44,387	51,585	48,895	49,296	49,531	49,990

Total Expenditures	48,932	44,387	51,585	48,895	49,296	49,531	49,990
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Revenue less Expenditures	600	5,095					
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Surplus (Deficit)	600	5,095					
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2021 Budget Information Report

February Board

File : Fhh 503 001
Dept. File: Qem 126 002

Date: February 1, 2021
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). Anticipated budget items for park development include:

\$750	Fence extension at west access
\$500	Annual cost to remove, store and install swim buoys/line

- Waldo Cove Regional Park provides a day use park and boat launch located south of Sharpe Rd on the east side of Koocanusa Lake and 4 km south of Baynes Lake. The continued development and operation and maintenance of the park is shared by the Friends of Lake Koocanusa Society and the RDEK. Anticipated budget items for park development include:

- Proposed collection of Launch fees considered in 2022

\$7,500	Swim buoys and lines for south beach (MIABC Grant)
\$800	Annual cost to remove, store and install swim buoys/line
\$1,000	Additional signage at launch and south beach area
\$1,200	Annual road repairs

Capital Items:

- No capital items

CFO Comments:

- Tax increase of \$10,500 = 45% in 2021. Projecting a further 29% increase in 2022.
- Monies to be transferred from Reserve in 2020 moved to 2021.



Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$23,500	\$23,500	\$34,000	\$44,000	\$44,500	\$45,000	\$45,000
Local Government Grants & Regional Transfers			7,500				
Fees & Charges				2,500	2,500	2,500	2,500
Interest		90					
Prior Period Surplus	11,351	11,351	2,761				
Total Revenue	34,851	34,941	44,261	46,500	47,000	47,500	47,500
<u>Expenditures</u>							
Salaries & Benefits	3,538	1,288	2,098	2,130	4,198	4,065	6,778
Administration & Overhead	450	432	450	450	450	450	450
Shared Overhead	504	398	385	395	404	414	425
Total General	4,492	2,117	2,933	2,975	5,052	4,929	7,653
<u>Rosen Lake Access</u>							
Salaries & Benefits	3,142	1,529	3,011	3,068	3,117	3,172	3,229
Administration & Overhead	410	349	540	510	585	560	635
Operations & Maintenance	1,650	2,893	3,100	2,350	2,350	2,350	2,350
Vehicle & Hauling Costs	200	110	200	225	225	250	250
Shared Overhead	234	189	199	203	206	211	215
Total Rosen Lake Access	5,636	5,070	7,050	6,356	6,483	6,543	6,679
<u>Dawson's Path</u>							
Salaries & Benefits	870	696	895	909	927	950	967
Administration & Overhead	130	105	155	160	170	175	185
Operations & Maintenance	1,450		1,450	2,050	1,450	2,050	1,450
Vehicle & Hauling Costs	75	51	75	75	75	75	75
Shared Overhead	93	72	80	81	83	84	86
Total Dawson's Path	2,618	924	2,655	3,275	2,705	3,334	2,763
<u>Waldo Cove</u>							
Salaries & Benefits	4,534	5,839	4,223	4,231	4,251	4,161	2,042
Administration & Overhead	710	753	925	970	1,015	1,060	1,115
Operations & Maintenance	18,950	16,945	23,800	18,000	16,800	16,800	16,800
Vehicle & Hauling Costs	300		300	300	300	300	300



Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Consulting & Professional Services				7,000	7,000	7,000	7,000
Shared Overhead	618	531	406	393	394	373	148
Total Waldo Cove	25,112	24,068	29,654	30,894	29,760	29,694	27,405
Total Expenditures	37,858	32,180	42,292	43,500	44,000	44,500	44,500
Revenue less Expenditures	(3,007)	2,761	1,969	3,000	3,000	3,000	3,000
Transfers to Reserves				(3,000)	(3,000)	(3,000)	(3,000)
Transfers from Reserves	3,007						
Surplus (Deficit)		2,761	1,969				
Reserve Funds		3,036					



2021 Budget Information Report

February Board

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

Date: January 15, 2021
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:

\$750 not included	Kiosk/bulletin board as requested by community association – recommend apply to DGIA for funding.
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Capital Items:

- No capital items.

CFO Comments:

- Taxation increase of \$200 = 5.0% in 2021.



Area C Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$4,000	\$4,000	\$4,000	\$4,200	\$4,580	\$5,300	\$5,400
Prior Period Surplus	2,653	2,653	2,217	1,430	517		
Total Revenue	6,653	6,653	6,217	5,630	5,097	5,300	5,400
<u>Expenditures</u>							
Salaries & Benefits	1,963	1,180	1,596	1,664	1,637	1,829	1,914
Administration & Overhead	335	152	360	365	375	380	390
Operations & Maintenance	2,250	1,772	1,500	1,750	1,750	1,750	1,750
Vehicle & Hauling Costs	100	116	150	150	150	150	150
Shared Overhead	270	216	181	184	188	191	196
Total General	4,918	3,436	3,787	4,113	4,100	4,300	4,400
Total Expenditures	4,918	3,436	3,787	4,113	4,100	4,300	4,400
Revenue less Expenditures	1,735	3,217	2,430	1,517	997	1,000	1,000
Transfers to Reserves	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Surplus (Deficit)	735	2,217	1,430	517	(3)		
Reserve Funds		2,012					



2021 Budget Information Report

February Board

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

Date: February 1, 2021
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's Lake). The lake access continues to operate within anticipated operation and maintenance costs.
- **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. The park continues to operate within anticipated operation and maintenance costs.
- **St. Mary Lake Regional Park** provides a day use park and boat launch located 20 km west of Kimberley on Lake Front Drive at the east side of St. Mary's Lake. Budget highlights include:

\$5,000	Parking delineators
\$1,000	Kiosk and installation of community lake signage at boat launch area
\$1,200	Barrier rocks at boat launch/parking areas
\$1,800	Remove beach debris in anticipation of boat launch development

Capital Items:

- No capital items.

CFO Comments:

- Tax increase \$700 = 1.7%.



Area E Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$41,800	\$41,800	\$42,500	\$44,500	\$45,500	\$47,000	\$47,000
Prior Period Surplus	11,930	11,930	17,913	9,403	3,755	5,437	7,761
Total Revenue	53,730	53,730	60,413	53,903	49,255	52,437	54,761
<u>Expenditures</u>							
Salaries & Benefits	1,052	702	806	822	836	855	868
Administration & Overhead	700	74	400	700	400	700	400
Shared Overhead	149	116	97	99	99	101	104
Total General	1,901	892	1,303	1,621	1,335	1,656	1,372
<u>Avery Road Lake Access</u>							
Salaries & Benefits	1,598	1,135	1,656	1,687	1,719	1,758	1,793
Administration & Overhead	180	175	220	230	240	255	270
Operations & Maintenance	2,000	1,504	2,000	2,500	1,500	1,500	1,500
Vehicle & Hauling Costs	175	113	175	175	175	175	175
Shared Overhead	197	160	170	173	177	180	184
Total Avery Road Lake Access	4,150	3,087	4,221	4,765	3,811	3,868	3,922
<u>Cherry Creek Falls</u>							
Salaries & Benefits	3,276	1,744	3,336	3,396	3,464	3,539	3,608
Administration & Overhead	180	192	220	230	240	255	270
Operations & Maintenance	6,300	2,844	4,854	5,346	5,376	4,846	4,850
Vehicle & Hauling Costs	300	98	250	250	250	250	250
Shared Overhead	415	329	352	359	365	373	381
Total Cherry Creek Falls	10,471	5,207	9,012	9,581	9,695	9,263	9,359
<u>St. Mary's Lake</u>							
Salaries & Benefits	12,517	5,422	11,892	12,037	12,272	12,615	12,846
Administration & Overhead	1,110	777	1,275	1,320	1,365	1,415	1,465
Operations & Maintenance	17,150	14,526	14,150	11,150	5,150	5,150	5,150
Vehicle & Hauling Costs	300		300	300	300	300	
Shared Overhead	1,131	907	857	874	890	909	928
Total St. Mary's Lake	32,208	21,632	28,474	25,681	19,977	20,389	20,389



Area E Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</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>2025</u> <u>BUDGET</u>
Total Expenditures	48,730	30,818	43,010	41,648	34,818	35,176	35,042
Revenue less Expenditures	5,000	22,913	17,403	12,255	14,437	17,261	19,719
Transfers to Reserves	(5,000)	(5,000)	(8,000)	(8,500)	(9,000)	(9,500)	(10,000)
Surplus (Deficit)		17,913	9,403	3,755	5,437	7,761	9,719
Reserve Funds		27,190					



2021 Budget Information Report

February Board

File : Fhh 503 001
Dept. File:

Date: February 1, 2021
Submitted by: Colin Peet, Recreation Supervisor
Service Name: Electoral Area F Parks
Service Purpose: To operate and maintain day use parks, a walking trail, a ballpark and a public beach for public use and enjoyment
Participants: Electoral Area F

Operational Items:

- Fairmont Walking Path** provides a safe, paved alternative walking trail along Hwy 93/95 for Fairmont Hot Springs residents. The path begins at the intersection of Fairmont Resort Rd & Hot Springs Rd and travels down alongside Creekside Golf course ending on Columbia River Rd next to the Fire station. Anticipated Budget items include an increase to the maintenance budget to include summer grass maintenance.

\$2,500	Winter snow removal

- Windermere Beach** provides residents with day use beach & water access along Lake Windermere. Located at the intersection of Selkirk Street & Columbia Ave in Windermere, the beach has many concrete picnic tables, genderless washrooms & a roped swim area. Anticipated budget items include a new playground to replace the current playground, which did not pass playground inspection. Anticipated budget items include a new playground, dust control & pumping out the septic system.

\$35,000	Removal & Installation of new playground
\$2,000	Parking Lot dust control
\$2,000	Septic pump out

- Crossroads Ballpark** provides residents with 3 softball fields, 1 baseball field, washroom facilities & a concessions. Located along Hwy 93/95, the Crossroads Ballpark sits behind the CV Chamber office. Anticipated budget items include septic maintenance contract, chain-link fencing repairs, safety netting replacements and the renewal of the facility maintenance contract.

\$20,500	Seasonal maintenance contract
\$5,000	Fencing repairs
\$5,000	Safety netting repairs
\$2,000	Annual septic maintenance contract

Capital Items:

- Windermere Beach Playground Removal & Installation \$35,000.

CFO Comments:

- Need tax increase of \$12,750 = 18% in 2021.
- Includes risk management grant of \$10,000 from MIABC in 2021 for playground equipment as it will mitigate risk.
- Utilizing \$25,000 from reserve in 2021 for playground equipment project.
- Reserve contributions of \$8,000 for Columbia River Access projects.



Area F Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending Thursday, December 31, 2020
 2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$71,000	\$71,000	\$76,000	\$85,500	\$86,800	\$87,700	\$93,091
Local Government Grants & Regional Transfers	5,450	5,578	15,500	5,500	5,500	5,500	5,500
Fees & Charges	6,000		6,000	6,000	6,000	6,000	6,000
Interest		405					
Prior Period Surplus	36,305	36,305	8,567	3,000	3,000	3,000	3,000
Total Revenue	118,755	113,288	106,067	100,000	101,300	102,200	107,591
<u>Expenditures</u>							
Salaries & Benefits	451	609	995	992	1,130	1,232	1,186
Administration & Overhead	420		420	420	420	420	420
Shared Overhead	64	50	128	132	135	139	142
Total General	935	659	1,543	1,544	1,685	1,791	1,748
<u>Windermere Beach</u>							
Salaries & Benefits	19,428	18,963	18,102	18,445	18,642	18,881	19,237
Administration & Overhead	860	783	1,025	1,070	1,115	1,160	2,210
Operations & Maintenance	11,750	11,116	11,000	6,250	11,000	6,250	11,000
Vehicle & Hauling Costs	450	489	500	500	500	500	500
Telephone & Utilities	300	317	300	300	300	300	300
Shared Overhead	772	640	730	740	747	761	774
Total Windermere Beach	33,560	32,309	31,657	27,305	32,304	27,852	34,021
<u>Crossroads Ballpark</u>							
Salaries & Benefits	5,081	4,577	6,104	6,179	6,243	6,364	6,487
Administration & Overhead	855	701	1,050	1,095	1,140	1,185	1,235
Operations & Maintenance	15,600	11,058	16,000	16,600	16,600	16,600	16,600
Vehicle & Hauling Costs	400	411	400	400	400	400	400
Consulting & Professional Services	20,500	19,918	22,500	28,000	28,000	28,000	28,000
Telephone & Utilities	350	318	1,800	1,800	1,800	1,800	1,800
Shared Overhead	724	600	725	733	740	755	770
Total Crossroads Ballpark	43,510	37,583	48,579	54,807	54,923	55,104	55,292
<u>Fairmont Walking Path</u>							
Salaries & Benefits	2,608	1,852	2,935	2,977	3,011	3,065	3,125



Area F Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending Thursday, December 31, 2020
 2/1/2021

	2020	2020	2021	2022	2023	2024	2025
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration & Overhead	135	105	155	165	170	175	185
Operations & Maintenance	3,750	2,504	2,750	4,750	4,750	4,750	4,750
Vehicle & Hauling Costs	100		100	100	100	100	100
Shared Overhead	371	299	348	352	357	363	370
Fairmont Walking Path	6,964	4,760	6,288	8,344	8,388	8,453	8,530
Total Expenditures	84,969	75,311	88,067	92,000	97,300	93,200	99,591
 Revenue less Expenditures	 33,786	 37,977	 18,000	 8,000	 4,000	 9,000	 8,000
Transfers to Reserves	(33,000)	(33,000)	(8,000)	(8,000)	(8,000)	(9,000)	(8,000)
Transfers from Reserves	3,590	3,590	25,000		4,000		
Capital Expenditures			(35,000)				
Surplus (Deficit)	4,376	8,567					
 Reserve Funds		33,485					
Capital Reserve		25,000					



2021 Budget Information Report

February Board

File : Q ge 126 002 IR
Dept. File:

Date: February 1, 2021
Submitted by: Colin Peet, Recreation Supervisor
Service Name: Electoral Area G Parks
Service Purpose: To operate and maintain day use parks and school walking path for public use and enjoyment
Participants: Electoral Area F

Operational Items:

- **Edgewater Path** provides a safe, gravelled walking path for Edgewater Elementary students which travels along Sinclair Street. Anticipated budget items include

• \$1,000	• Winter path gravel/sand
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- **Selkirk Park** provides residents with day use greenspace area for residents of Wilmer.

• \$1,250	• Tree removal, weed control, signage
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Capital Items:

- No capital projects at this time

CFO Comments:

- No tax increases projected for 2021 – 2025 but do need to be double by 2026, depending on operational surpluses each year.



Area G Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$5,000	\$5,000	\$5,000	\$5,000	\$5,500	\$6,000	\$6,500
Interest		223					
Prior Period Surplus	22,763	22,763	23,069	18,816	14,189	10,193	6,285
Total Revenue	27,763	27,986	28,069	23,816	19,689	16,193	12,785
<u>Expenditures</u>							
<u>Edgewater Path</u>							
Salaries & Benefits	2,171	2,466	2,587	2,622	2,655	2,708	2,761
Administration & Overhead	330	175	370	380	390	405	420
Operations & Maintenance	850	522	1,850	1,850	1,850	1,850	1,850
Shared Overhead	309	249	307	310	314	321	328
Total Edgewater Path	3,660	3,412	5,114	5,162	5,209	5,284	5,359
<u>Wilmer Community Park</u>							
Salaries & Benefits	1,961	1,028	2,184	2,243	2,303	2,377	2,454
Administration & Overhead	510	105	280	540	295	550	310
Operations & Maintenance	1,250		1,250	1,250	1,250	1,250	1,250
Shared Overhead	479	372	425	432	439	447	457
Total Wilmer Community Park	4,200	1,505	4,139	4,465	4,287	4,624	4,471
Total Expenditures	7,860	4,917	9,253	9,627	9,496	9,908	9,830
Revenue less Expenditures	19,903	23,069	18,816	14,189	10,193	6,285	2,955
Surplus (Deficit)	19,903	23,069	18,816	14,189	10,193	6,285	2,955



2021 Budget Information Report

February Board

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

Date: January 15, 2021
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 \$1,203 in operating costs.
- Advertising costs of \$1,200 per year for Electoral Area Representatives.

Capital Items:

- None.

CFO Comments:

- Tax increase of \$2,000 = 1.1% in 2021 and estimated increase of 2.4% in 2022 pending operational results in 2021.
- Continuing to utilize surplus to mitigate tax increases.
- Capital upgrade project debenture matures in 2025.
- Option to have zero tax increase in 2021 and a 3.6% increase in 2022.



**Cranbrook Library Contribution
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$179,000	\$179,000	\$181,000	\$185,400	\$192,275	\$195,680	\$199,200
Payments in Lieu of Taxes	10,000	10,000					
Prior Period Surplus	9,643	9,643	8,187	3,556			
Total Revenue	198,643	198,643	189,187	188,956	192,275	195,680	199,200
<u>Expenditures</u>							
Salaries & Benefits	906	317	1,075	1,137	1,115	1,142	1,137
Administration & Overhead	1,200	11	1,200	1,200	1,200	1,200	1,200
Grants	190,029	190,029	183,228	186,488	189,828	193,203	196,728
Shared Overhead	129	100	128	131	132	135	135
Total General	192,264	190,457	185,631	188,956	192,275	195,680	199,200
Total Expenditures	192,264	190,457	185,631	188,956	192,275	195,680	199,200
Revenue less Expenditures	6,379	8,187	3,556				
Surplus (Deficit)	6,379	8,187	3,556				

Date: February 12, 2021
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. In 2020 these two Libraries received the standard 2% inflationary increase.
- In 2021 Invermere has asked for an additional \$9,995 (above the 2% inflationary increase making their grant \$121,890) to bring them up to \$131,885. The Invermere Library would like to see per capita funding of the Columbia Valley Libraries and recommend that they receive the additional increase of \$9,995 and the Radium Public Library be reduced \$9,995 to ensure no increase to taxpayers. A challenge to per capita allocations is determining which populations are served by each library, particularly in a system where both libraries are mandated to serve the entire Columbia Valley by agreement. Approval by Committee to increase Invermere Public Library Grant to \$131,885, as requested.
- In 2021 Radium Public Library is not asking for an increase recognizing the strain on taxpayers due to Covid-19. Approval by Committee to increase Radium Public Library Grant to receive the same increase % as Invermere, increasing grant to \$41,523 in 2021.

Capital Items:

- None.

CFO Comments:

- Overall tax increase of \$19,112 = 6.7% which breaks down to:
 - Columbia Valley Subregion increase \$17,133 = 11.3%.
 - Central Subregion Increase \$570 = 1.3%.
 - Elk Valley Subregion increase \$1,412 = 1.5%.



**Libraries Grant-In-Aid
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/12/2021**

Revenue

Requisition	\$287,243	\$287,243	\$306,355	\$310,363	\$316,679	\$323,121	\$329,672
Payments in Lieu of Taxes		738					
Local Government Grants & Regional Transfers	6,470	6,540	6,525	6,525	6,525	6,525	6,525
Prior Period Surplus	2,158	2,158	1,946				
Total Revenue	295,871	296,679	314,826	316,888	323,204	329,646	336,197

Expenditures

Salaries & Benefits	1,874	1,328	1,879	1,914	1,951	1,991	2,014
Administration & Overhead	1,100	568	1,100	1,100	1,100	1,100	1,100
Grants	292,631	292,631	311,624	313,648	319,921	326,319	332,845
Shared Overhead	266	207	223	226	232	236	238
Total General	295,871	294,733	314,826	316,888	323,204	329,646	336,197
Total Expenditures	295,871	294,733	314,826	316,888	323,204	329,646	336,197
Revenue less Expenditures		1,946					
Surplus (Deficit)		1,946					



Brisco Community Hall & Cemetery
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Requisition	\$11,395	\$11,395	\$11,300	\$11,350	\$11,400	\$11,450	\$11,500
Prior Period Surplus	125	125	178	120	109	145	223
Total Revenue	11,520	11,520	11,478	11,470	11,509	11,595	11,723
<u>Expenditures</u>							
Salaries & Benefits	350	198	226	228	231	237	235
Grants	11,100	11,100	11,100	11,100	11,100	11,100	11,100
Shared Overhead	57	44	32	33	33	35	33
Total General	11,507	11,342	11,358	11,361	11,364	11,372	11,368
Total Expenditures	11,507	11,342	11,358	11,361	11,364	11,372	11,368
Revenue less Expenditures	13	178	120	109	145	223	355
Surplus (Deficit)	13	178	120	109	145	223	355

Proposed Budget Brisco Recreation Commission 2021

	2021	2020
Brisco Community Hall		
Rental Convener	900.00	900.00
Insurance	2750.00	2750.00
Heating	2200.00	2200.00
Hydro	1500.00	800.00
Structure Maintenance		11000.00
Hall Cleaning	900.00	900.00
Cleaning & Hall Supplies	450.00	450.00
Water	1000.00	650.00
Snow clearing & Grass Cutting	1000.00	1500.00
Water System		250.00
Misc. admin, advertising etc	200.00	200.00
Depreciation	2000.00	
 Cemetary & Columbarium		
Maintenance - lawns & grounds	250.00	500.00
Maintenance - structures	250.00	500.00
Insurance -liability	600.00	600.00
 Grant administration charge	100.00	100.00
 Total Expenses	14100.00	23300.00
 Source of Funds		
From Savings		9200.00
BRC Activities	3000.00	3000.00
Property Tax Levy	11100.00	11100.00
 Total Source of Funds	14100.00	23300.00

Brisco & District Recreation Commission 2020

	2020	2019
Revenue		
Columbarium	1525.00	500.00
Rentals	1008.00	1468.00
Interest Received	2299.69	527.64
Membership	570.00	690.00
GST Refund	137.84	127.61
Property Tax Levy	11100.00	11100.00
Total Revenue	16,640.53	14,413.25
Expenses		
Expenses Hall		
BCR Functions	16.93	56.66
Propane	1652.00	2171.71
Hydro-Hall	1497.45	774.93
Insurance Hall	1472.26	1674.00
InsuranceDirectorsLiability	891.00	900.00
Office and Legal	58.72	48.93
Hall Cleaning	450.00	87.50
Hall Equipment		332.63
Parking, Yard & Fence	990.00	1518.75
Rental Convener	450.00	
Repairs	11662.55	9319.36
WaterSystem	600.00	962.25
Total Hall Expenses	19,740.91	17,846.72
Expenses Brisco Church		
Insurance	250.00	250.00
Total Brisco Church Expenses	250.00	250.00
Expenses Cemetery		
Insurance-Cemetery	250.00	250.00
Maintenance	250.00	292.50
Total Cemetery Expenses	500.00	542.50
Total All Expenses	20,490.91	18,639.22
Net income	-3,850.38	-4,225.97
Total Assets at beginning of year	194,252.00	198,477.97
Total Assets at end of year	190,401.62	194,252.00

Brisco & District Recreation Commission, Dec. 31, 2020

	2020	2019
Assets		
Current Assets		
Bank Account-Unrestricted	628.24	12,478.33
Capital Replacement Fund	31,968.88	42,360.96
Savings Account	25,455.43	14,963.64
Kootenay Savings Memb.Share	25.00	25.00
Cash on hand		
Total Current Assets	58,077.55	69,827.93
Fixed Assets		
Land @Cost	1.00	1.00
Buildings	165,628.95	165,628.95
Buildings-Accumulated Depreciation	-41,499.92	-41,499.92
Equipment	23,805.14	23,805.14
Equipment-Accumulated Depreciation	-15,611.10	-15,611.10
Total fixed assets	132,324.07	132,324.07
Total Assets	190,401.62	202,152.00
Liabilities		
Accounts Payable		7,900.00
Total Liabilities	0.00	7,900.00
Net Assets	190,401.62	194,252.00
Assets beginning of year	194,252.97	198,477.97
Profit (Loss) in year	-3,850.38	-4,225.97
Assets at end of year	190,402.59	194,252.00

ERS BUDGET REVENUE 2020 Approved November 29, 2020

REVENUE	2020 PROPOSAL	RDEK ASK	2021 Proposal	RDEK ASK	
COMMUNITY HALL					
Donations	1,000				
Operating Grant RDEK	17,000	17,000	17,000	17,000	
Capital Grant RDEK	4,000	4,000	4,000	4,000	
Other Grants					
Interest	15		20		
Rental	3,000		1,575		
Program Fees NEW 2021			2,000	2,400	Effort to increase hall usage
Fundraising	4,000		2,750		
Cleaning Revenue	500		500		
Memberships	30		30		
Other Revenue (GST rebate)			3,000		
TOTAL HALL REVENUE	29,545	21,000	30,875	23,400	
FRANK'S RINK			2800		
Operating Grant RDEK	2,000	2,000	2,000	2,000	
CV Recreation Grant RDEK	2,000	2,000	2,000	2,000	
Capital Rink Service Bldg					
Interest			20		
Pickleball Fees NEW 2021			250		
Rink Rental					
Donations			800		Annual Schnider Family Legacy
TOTAL FRANK'S RINK	4,000	4,000	5,070	4,000	
PLAYGROUND PARENTS					
Interest					
TOTAL PLAYGROUND	0	0	0	0	
WITTMAN FIELD					
Donations/League Fee					
Operating Grant RDEK	2,000	2,000	2,000	2,000	
Interest					
TOTAL WITTMAN FIELD	2,000	2,000	2,000	2,000	
YOUTH CENTRE					
Operating Grant RDEK	10,000	10,000	7,600	7,600	
Fundraising	500		500		
Revenue Other					
TOTAL YOUTH CENTRE	10,500	10,000	8,100	7,600	
TOTAL REVENUE	46,045	37,000	46,045	37,000	

ERS BUDGET 2021 EXPENSE Approved November 29, 2020

EXPENSE	2020 BUDGET	2021 Proposal	
Advertising and Promotion	500	400	
Bank Charge			
Licence/Membership Dues	290	250	
Office Supplies/Expense	500	300	
Building Maintenance	4,000	4,000	
Telephone	1,010	1,010	
BC Hydro	1,650	1,800	
Propane	5,900	6,000	
Janitorial Service/Supplies	1,055	1,000	
Program NEW 2020	1	2400	Effort to increase hall usage
Donations to Others	75	75	
Insurance Includes Worksafe	2,600	3,500	
Equipment Repairs/Maintenance	1,000	1,000	
Supplies - Kitchen & Bar	300	400	Corelle plates to replace heavy crockery
Security Alarm Monitoring	315	315	
Financial Review	200	200	
Fund Raising Expense	2,000	2,000	
Groundskeeping Park, Lot and PO	3,200	3,000	
Groundskeeping Wittman Field/Rink	2,300	2,265	
Wittman Field - Repairs/Renovations.	2,000	2,200	
Frank's Rink Repairs/Equipment/Ice Making	3,000	3,000	
Frank's Rink Electricity	1,500	2,000	
Frank's Rink Propane	400		
Pickleball Expense NEW 2020		100	
Service Bldg Cleaning/Maint/Suppl.	1,250	230	
Playground Maintenance Expense	1,000	1,000	
Youth Centre	10,000	7,600	
TOTAL EXPENSE	46,045	46,045	



Wilmer Community Club
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

Requisition
Prior Period Surplus
Total Revenue

2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375
39	39	(124)				
9,414	9,414	9,251	9,375	9,375	9,375	9,375

Expenditures

Salaries & Benefits
Grants
Shared Overhead
Total General

693	822	490	513	512	510	511
8,700	8,700	8,700	8,800	8,800	8,800	8,800
21	16	61	62	63	65	64
9,414	9,538	9,251	9,375	9,375	9,375	9,375

Total Expenditures

9,414	9,538	9,251	9,375	9,375	9,375	9,375
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Revenue less Expenditures

	(124)					
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Surplus (Deficit)

	(124)					
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2021 Budget Information Report

March Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: February 25, 2021
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 increase \$7,467 with the work planned for 2021.
- Sewer System Maintenance decrease \$24,600 with the completion of the bulrush removal and system flushing in 2020.
- Sampling and Monitoring decrease \$1,800 with the completion of the 5-week Columbia River monitoring in 2021.
- Consulting increase \$3,000 to complete the annual effluent monitoring report for 2020.
- E-billing was delayed but will be operational in 2021.
- User Fee increase each year of \$1.50/month for Residential and \$1.00/month for Valley's Edge Park are anticipated in 2021, 2022, 2023, 2024, and 2025 which creates additional revenue of \$2,840 (2021), \$8,519 (2022), \$14,198 (2023), \$19,877 (2024), and \$22,176 (2025).

Capital Items:

- Utility's share of replacement of Operator pick up truck is \$5,700.

CFO Comments:

- Parcel tax remains at \$70,000 in 2021.



**Edgewater Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Parcel Taxes	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Fees & Charges	84,078	94,108	91,552	95,231	102,910	106,589	111,428
Interest		837					
Prior Period Surplus	64,357	64,357	62,892	52,509	24,958	32,736	20,006
Total Revenue	218,435	229,303	224,444	217,740	197,868	209,325	201,434

Expenditures

Salaries & Benefits	52,519	52,995	59,986	61,171	62,356	63,570	63,795
Administration & Overhead	8,512	4,982	9,362	5,585	5,710	5,840	5,915
Operations & Maintenance	45,970	25,279	22,570	41,870	12,470	31,170	12,570
Vehicle & Hauling Costs	2,500	2,991	4,500	4,500	4,500	4,500	4,500
Consulting & Professional Services	1,000		4,000	1,000	5,000	1,000	4,000
Telephone & Utilities	28,800	23,593	25,900	25,900	25,900	25,900	25,900
Shared Overhead	7,099	6,571	6,917	7,056	7,196	7,339	7,368
Total General	146,400	116,411	133,235	147,082	123,132	139,319	124,048
Total Expenditures	146,400	116,411	133,235	147,082	123,132	139,319	124,048
Revenue less Expenditures	72,035	112,892	91,209	70,658	74,736	70,006	77,386
Transfers to Reserves	(50,000)	(50,000)	(38,000)	(40,000)	(42,000)	(44,000)	(46,000)
Capital Expenditures			(5,700)	(5,700)		(6,000)	
Surplus (Deficit)	22,035	62,892	47,509	24,958	32,736	20,006	31,386
Capital Reserve		283,145					
Operating Reserve		62,515					

Date: February 18, 2021
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:

- Treatment and Chemicals increase \$1,800 with the addition of more odour and corrosion control product.
- Sewer Maintenance continues to include the possible replacement of a Lift Station pump for \$15,000.
- E-billing was delayed but will be operational in 2021.
- Bulk Sewer Purchase includes a \$20,000 increase in 2021 to 2025 anticipating a sewer service increase from Kinbasket Water and Sewer Co.

Capital Items:

- Utility's share of replacement of Operator pick up truck is \$3,800.

CFO Comments:

- Increase in parcel taxes of \$27,500 to \$198,500 = 16% in 2021. Project further parcel tax increases of \$13,000 in 2023 and \$13,500 in 2024.
- 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 Thursday, December 31, 2020
2/24/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Parcel Taxes	\$171,000	\$171,000	\$198,500	\$211,500	\$225,000	\$225,000	\$225,000
Fees & Charges	79,320	79,365	79,704	79,704	79,704	79,704	79,704
Interest		445					
Prior Period Surplus	28,545	28,545	21,237				
Total Revenue	278,865	279,355	299,441	291,204	304,704	304,704	304,704

Expenditures

Salaries & Benefits	45,410	36,522	42,700	43,571	44,686	45,327	45,386
Administration & Overhead	7,402	4,116	7,612	4,660	4,735	4,810	4,885
Operations & Maintenance	217,140	196,241	238,600	220,600	220,600	220,600	220,600
Vehicle & Hauling Costs	2,000	2,087	4,000	4,000	4,000	4,000	4,000
Consulting & Professional Services					1,000	2,000	
Telephone & Utilities	4,600	3,933	4,600	4,600	4,600	4,600	4,600
Shared Overhead	6,210	5,219	4,875	4,977	5,083	5,189	5,233
Total General	282,762	248,119	302,387	282,408	284,704	286,526	284,704
Total Expenditures	282,762	248,119	302,387	282,408	284,704	286,526	284,704
Revenue less Expenditures	(3,897)	31,237	(2,946)	8,796	20,000	18,178	20,000
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(20,000)	(20,000)	(20,000)
Transfers from Reserves	20,442		16,746	5,004		5,822	
Capital Expenditures			(3,800)	(3,800)		(4,000)	
Surplus (Deficit)	6,545	21,237					

Capital Reserve	161,880
Operating Reserve	133,722

Date: February 19, 2021
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:

- Salaries and Benefits increase \$6,304 to assess the system for operation and maintenance.
- Sewer Purchases include a potential \$14,968 payment to Windermere Water and Sewer to offset their lack of revenue due to approximately 91 of 140 properties being connected to the sewer system.
- Consulting Fees include \$13,000 for the service's share of the engineering assessment for Windermere Water and Sewer Co.

Capital Items:

- No Capital items for 2020.

CFO Comments:

- No parcel tax increase in 2021 and a projected increase of \$10,000 = 5.6% increase in 2022 pending operating results.
- Debenture renewing in Spring 2021, likely resulting in lower interest rate in the 2022 financial plan. Debt matures in 2036 and a majority of the monies used to pay debt costs will then be used to build capital reserves.



Baltac Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Parcel Taxes	\$180,000	\$180,000	\$180,000	\$190,000	\$190,000	\$190,000	\$190,000
Interest		608					
Prior Period Surplus	47,812	47,812	55,784	26,940	29,161	31,436	33,634
Total Revenue	227,812	228,420	235,784	216,940	219,161	221,436	223,634

Expenditures

Salaries & Benefits	3,006	1,981	9,310	3,213	3,394	3,575	3,761
Administration & Overhead	300	159	355	370	385	405	420
Operations & Maintenance	50,844		14,968	12,712	11,441	10,297	10,297
Vehicle & Hauling Costs	80	119	80	80	80	80	80
Consulting & Professional Services	1,000		13,000	1,000		1,000	
Interest	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Shared Overhead	428	346	1,101	374	395	415	439
Total General	160,658	107,606	143,814	122,749	120,695	120,772	119,997
Total Expenditures	160,658	107,606	143,814	122,749	120,695	120,772	119,997
Revenue less Expenditures	67,154	120,814	91,970	94,191	98,466	100,664	103,637
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)	(7,000)	(7,000)	(7,000)
Surplus (Deficit)	2,124	55,784	26,940	29,161	31,436	33,634	36,607

Capital Reserve 59,716



**Holland Creek Storm Sewer
Five Year Financial Plan**
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

Prior Period Surplus

Total Revenue

Expenditures

Consulting & Professional Services

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Prior Period Surplus	\$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	
Consulting & Professional Services	1,024		1,024	1,024	1,024	1,024	
Total General	1,024		1,024	1,024	1,024	1,024	
Total Expenditures	1,024		1,024	1,024	1,024	1,024	
Revenue less Expenditures		1,024					
Surplus (Deficit)		1,024					



2021 Budget Information Report

February Board

File :

Fhh 503 001

Date: January 11, 2021
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 received repairs, as well as the addition of a filter system to prevent similar future damage in 2020. 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. Upgrades were budgeted at \$84,630 but came in at \$59,851.

Capital Items:

- [Enter Capital Items]

CFO Comments:

- No taxation for 2021.
- The Columbia Valley Septage service was inactive since 2011 and taxation took place in 2017 and 2018 for the above project.
- Surplus of \$24,839 in 2020 as a result of repairs coming in under budget. Monies will stay in surplus until needed.



CV Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

Revenue

Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits

Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Capital Expenditures

Surplus (Deficit)

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Prior Period Surplus	\$19,808	\$19,808	\$24,839	\$24,668	\$24,492	\$24,313	\$24,129
Total Revenue	19,808	19,808	24,839	24,668	24,492	24,313	24,129
Salaries & Benefits	157	95	156	161	164	168	172
Shared Overhead	22	22	15	15	15	16	17
Total General	179	117	171	176	179	184	189
Total Expenditures	179	117	171	176	179	184	189
Revenue less Expenditures	19,629	19,690	24,668	24,492	24,313	24,129	23,940
Capital Expenditures	(19,629)	5,149					
Surplus (Deficit)		24,839	24,668	24,492	24,313	24,129	23,940



2021 Budget Information Report

March Board

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

Date: February 19, 2021
Submitted by: Brian Funke, Engineering Services Manager
Service Name: West Fernie Water and Sewer Infrastructure Upgrade
Service Purpose: Upgrade the water distribution system, install a sanitary sewer collection system, and storm drainage system.
Participants: West Fernie community

Operational Items:

- Staff Salaries and Benefits decrease \$1,836 with the completion of deficiencies and include time for water meter installation administration.

Capital Items:

- Expenditures include \$200,000 for pending water meter installation which may not occur.

CFO Comments:

- 1/3 share of water meters, wages and other costs will be funded out the Elk Valley Mine Tax Sharing Agreement. Estimate a total \$67,891 in 2021 and \$1,249 in 2022.



**West Fernie Infrastructure
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021**

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Provincial Grants	\$135,333		\$133,333				
Transfer From Other Funds	71,000	17,098	67,891	1,249			
Total Revenue	206,333	17,098	201,224	1,249			
<u>Expenditures</u>							
Salaries & Benefits	2,913	3,122	1,096	1,119	21	20	21
Vehicle & Hauling Costs		199					
Telephone & Utilities		6					
Shared Overhead	420	471	128	130	(21)	(20)	(21)
Total General	3,333	3,798	1,224	1,249			
Total Expenditures	3,333	3,798	1,224	1,249			
Revenue less Expenditures	203,000	13,300	200,000				
Capital Expenditures	(203,000)	(13,300)	(200,000)				



2021 Budget Information Report

March Board

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

Date: February 19, 2021
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 increase \$3,758 to reflect the work planned for 2021.

Capital Items:

- Utility's share of replacement of Operator pick up truck is \$4,200.

CFO Comments:

- Estimated parcel tax increase of \$5,000 = 5.7%. Additional parcel tax increases of \$10,000 each year from 2022 to 2024 depending on operating results.



**Holland Creek Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Parcel Taxes	\$87,000	\$87,000	\$92,000	\$102,000	\$112,000	\$122,000	\$122,000
Fees & Charges	127,970	128,256	130,466	131,266	130,466	131,266	130,466
Interest		2,144					
Prior Period Surplus	153,446	153,446	117,011	61,661	33,521	17,551	6,188
Total Revenue	368,416	370,846	339,477	294,927	275,987	270,817	258,654

Expenditures

Salaries & Benefits	39,532	36,347	43,302	44,140	44,933	45,756	45,910
Administration & Overhead	7,803	4,559	8,333	5,055	5,120	5,195	5,245
Operations & Maintenance	182,709	180,196	180,972	173,099	172,373	173,173	172,373
Vehicle & Hauling Costs	2,000	2,104	4,000	4,000	4,000	4,000	4,000
Consulting & Professional Services					1,000	1,000	
Telephone & Utilities	900	903	900	900	900	900	900
Shared Overhead	5,251	4,725	4,916	5,012	5,110	5,205	5,226
Total General	238,195	228,835	242,423	232,206	233,436	235,229	233,654
Total Expenditures	238,195	228,835	242,423	232,206	233,436	235,229	233,654
Revenue less Expenditures	130,221	142,011	97,054	62,721	42,551	35,588	25,000
Transfers to Reserves	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Capital Expenditures			(4,200)	(4,200)		(4,400)	
Surplus (Deficit)	105,221	117,011	67,854	33,521	17,551	6,188	
Capital Reserve		436,746					
Operating Reserve		110,291					

Date: February 19, 2021
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 \$67,646 with the completion of the connection to the East Side Lake Windermere Water System.
- Administration, Overhead, Operations, and Maintenance expenses no longer exist and is now part of the East Side service.

Capital Items:

- Expenditures include \$1,778,611 for:
 - engineering and construction of water system upgrades;
 - assessing Development Cost Charges; and
 - developing a Master Water Plan.

CFO Comments:

- Frontage Tax will continue at \$156,000, est 641 parcels (2021) = \$243 per parcel.
- 2nd and final debenture took place in the fall borrowing 2020 with proceeds of \$2,128,500 and repayment over 20 years. Due to market reaction from Covid-19, the debenture interest rate was much lower than expected at 0.91%. However, the Municipal Finance Authority could only negotiate the rate locked in for 5 years instead of the usual 10 years. The capitalization rate was lower, so the principal payments were a bit higher.
- 2018 parcel tax was \$46,415 = \$73 per parcel.
- 2019 parcel tax was \$51,000 = \$81 per parcel.
- 2020 parcel tax was \$51,000 = \$81 per parcel.
- Estimated **2021 – 2025** parcel tax (641 parcels) of \$145,723 = **\$227** per parcel.
- Estimated **total** average frontage tax/parcel tax **2021 – 2025** = **\$471** (not including Provincial Collection Fee of 5.25%).
- The project was approved by electors with an estimated maximum of \$550 for the parcel tax and total average frontage tax/parcel tax of \$790. Actual estimated tax of \$471 is 60% of the original estimate as a result of receiving grant funding.



Windermere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Parcel Taxes	\$207,000	\$207,000	\$301,723	\$302,223	\$302,223	\$302,223	\$302,223
Provincial Grants	1,038,297	1,185,368					
Fees & Charges	89,310	72,519					
Total Revenue	1,334,607	1,464,887	301,723	302,223	302,223	302,223	302,223

Expenditures

Salaries & Benefits	110,557	106,500	42,920	447	447	447	447
Administration & Overhead	15,353	12,966					
Operations & Maintenance	10,400	27,690					
Vehicle & Hauling Costs	5,000	6,355					
Telephone & Utilities	14,750	11,794					
Interest	91,300	95,028	99,365	99,365	99,365	99,365	99,365
Shared Overhead	15,566	13,794	5,091	53	53	53	53
Total General	262,926	274,127	147,376	99,865	99,865	99,865	99,865
Total Expenditures	262,926	274,127	147,376	99,865	99,865	99,865	99,865
Revenue less Expenditures	1,071,681	1,190,759	154,347	202,358	202,358	202,358	202,358
Debt Principal Repayment	(111,647)	(111,647)	(202,358)	(202,358)	(202,358)	(202,358)	(202,358)
Debt Borrowing	3,257,837	1,777,276	1,826,622				
Transfers from Reserves		471					
Capital Expenditures	(4,217,871)	(2,856,859)	(1,778,611)				



2021 Budget Information Report

March Board

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

Date: February 23, 2021
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 increase \$1,591 to coordinate the installation of the well pump.
- Water System Maintenance increases \$36,050 and includes the installation of the well motor, pump, and water level monitor.
- As per the 2020-2024 Financial Plan, Revenue includes a \$4/month user fee increase and further \$4/month increases in 2022, 2023, and 2024.
- E-billing was delayed but will be operational in 2021.

Capital Items:

- No Capital expenditures for 2021.

CFO Comments:

- No change to frontage tax in 2021. Bylaw is at max \$32,998 (will increase when more frontage is added).
- Transfer to capital reserve of \$10,000 for asset management, increasing to \$22,000 by 2024.



Elko Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Parcel Taxes	\$32,000	\$32,000	\$32,998	\$32,998	\$32,998	\$32,998	\$32,998
Fees & Charges	32,748	33,162	38,712	38,688	41,664	44,640	47,616
Interest		482					
Prior Period Surplus	38,403	38,403	41,876	5,000	5,000	5,000	5,000
Total Revenue	103,151	104,047	113,586	76,686	79,662	82,638	85,614

Expenditures

Salaries & Benefits	27,170	22,452	28,761	28,315	28,878	29,454	29,949
Administration & Overhead	2,806	2,758	2,931	2,505	2,545	2,575	2,615
Operations & Maintenance	6,500	285	42,550	2,500	5,050	3,500	3,050
Vehicle & Hauling Costs	800	1,256	1,300	1,300	1,300	1,300	1,300
Consulting & Professional Services				1,000			20,000
Telephone & Utilities	19,200	17,285	19,200	19,200	19,700	19,700	19,700
Shared Overhead	3,735	3,135	3,412	3,477	3,544	3,609	3,668
Total General	60,211	47,171	98,154	58,297	61,017	60,138	80,282
Total Expenditures	60,211	47,171	98,154	58,297	61,017	60,138	80,282
Revenue less Expenditures	42,940	56,876	15,432	18,389	18,645	22,500	5,332
Transfers to Reserves	(15,000)	(15,000)	(10,000)	(18,000)	(20,000)	(22,000)	(22,000)
Transfers from Reserves					1,750		20,000
Surplus (Deficit)	27,940	41,876	5,432	389	395	500	3,332

Capital Reserve 19,107
Operating Reserve 57,071



2021 Budget Information Report

March Board

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

Date: February 19, 2021
Submitted by: Brian Funke, Engineering Services Manager
Service Name: Moyie Water System
Service Purpose: Regulate and manage the water system
Participants: Moyie community

Operational Items:

- Staff Salaries and Benefits decrease \$1,984 to reflect the work planned for 2021.
- Water System Maintenance includes a \$10,000 watermain valve replacement at the reservoir.
- E-billing was delayed but will be operational in 2021.

Capital Items:

- No Capital expenditures for 2021.

CFO Comments:

- Reduction in Frontage Tax of \$2,000 in 2021.
- No change to Parcel Tax.
- Debenture financing renewal in 2021 for final five years.



Moyie Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$34,102	\$34,102	\$32,102	\$32,102	\$32,102	\$32,102	\$32,102
Fees & Charges	38,805	40,039	39,225	43,065	40,905	41,745	42,585
Interest		207					
Prior Period Surplus	12,866	12,866	23,439	18,168	18,202	13,021	19,003
Total Revenue	85,773	87,214	94,766	93,335	91,209	86,868	93,690
<u>Expenditures</u>							
Salaries & Benefits	30,660	24,734	28,676	29,230	29,731	30,251	30,714
Administration & Overhead	3,397	3,018	3,547	3,065	3,110	3,155	3,205
Operations & Maintenance	14,700	8,744	15,400	13,800	4,750	4,800	4,750
Vehicle & Hauling Costs	1,000	1,287	1,300	1,300	1,300	1,300	1,300
Consulting & Professional Services		(1,500)			20,500		
Telephone & Utilities	4,900	4,962	5,400	5,400	5,400	5,900	5,900
Interest	1,958	1,958	1,958	1,958	1,958	1,958	1,958
Shared Overhead	4,100	3,428	3,173	3,236	3,295	3,357	3,412
Total General	60,715	46,631	59,454	57,989	70,044	50,721	51,239
Total Expenditures	60,715	46,631	59,454	57,989	70,044	50,721	51,239
Revenue less Expenditures	25,058	40,583	35,312	35,346	21,165	36,147	42,451
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		
Surplus (Deficit)	7,914	23,439	18,168	18,202	13,021	19,003	25,307
Capital Reserve		106,516					
Operating Reserve		30,511					

Date: February 19, 2021
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 decrease \$29,259 with the completion of the water main looping project.

Capital Items:

- Capital Expenditure includes a watermain upgrade for leakage repairs for \$196,677.

CFO Comments:

- Estimating that after funds are transferred from reserve for the looping project, there will still be \$74,079 remaining of which \$1,800 is estimated to be used to 2026.
- Service will continue to exist for taxation and payment of debenture with minimal staff time until debenture matures in 2026.
- Debenture will renew in fall 2021 with possible lower interest rates for 2022 taxation.



**Timber Ridge Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

Revenue

Parcel Taxes
Provincial Grants

Total Revenue

Expenditures

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

Total General

Total Expenditures

Revenue less Expenditures

Debt Principal Repayment
Transfers from Reserves
Capital Expenditures

Operating Reserve

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	\$63,358	\$63,358	\$63,358	\$63,358	\$63,358	\$63,358	\$63,358
	551,073	519,224	131,118				
	614,431	582,582	194,476	63,358	63,358	63,358	63,358
	29,559	15,719	6,268	268	268	268	268
	1,000	363					
	1,000						
	1,000	989					
	28,943	29,097	28,943	28,943	28,943	28,943	28,943
	4,310	3,581	752	32	32	32	32
	65,812	49,748	35,963	29,243	29,243	29,243	29,243
	65,812	49,748	35,963	29,243	29,243	29,243	29,243
	548,619	532,833	158,513	34,115	34,115	34,115	34,115
	(34,415)	(34,415)	(34,415)	(34,415)	(34,415)	(34,415)	(34,415)
	312,405	282,217	72,579	300	300	300	300
	(826,609)	(780,634)	(196,677)				

74,079

Date: February 19, 2021
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 \$4,792 to reflect the work planned for 2021.
- Water System Maintenance decreases \$3,820 and includes confined space access upgrades to the Hewitt Road and Columbia Road PRV vaults, invasive weed assessment and control, and brush clearing along the Lake Baptiste siphon line right-of-way.
- As per the 2020-2025 Financial Plan, User Fee base rate increases \$3/month on July 1, 2021 and a further \$3/month increase in 2022 and 2023. User Fee consumption rate also increases \$0.10/cubic meter July 1, 2021 and a further \$0.10/cubic meter increase in 2022 and 2023.
- E-billing was delayed but will be operational in 2021.

Capital Items:

- Lake Baptiste Dam Upgrade completed in 2019.
- Utility's share of replacement of Operator pick up truck is \$5,700.

CFO Comments:

- Parcel tax remains at \$81,000 in 2021 with a projected increase to \$90,000 in 2022 pending operating results from 2021.
- Rebuilding capital reserves after Lake Baptiste Dam Upgrade with annual transfers increasing from \$73,000 in 2021 to \$100,000 in 2023 for asset management.



Edgewater Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/1/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$81,000	\$81,000	\$81,000	\$90,000	\$100,000	\$100,000	\$100,000
Fees & Charges	160,700	175,296	186,062	207,358	227,939	243,845	258,801
Interest		879					
Prior Period Surplus	89,554	89,554	70,136	18,550	18,603	21,460	23,558
Total Revenue	331,254	346,729	337,198	315,908	346,542	365,305	382,359
<u>Expenditures</u>							
Salaries & Benefits	110,430	108,487	115,222	117,595	119,911	122,292	122,975
Administration & Overhead	13,157	9,718	13,907	11,045	11,335	11,840	11,945
Operations & Maintenance	77,656	81,686	73,836	25,202	26,296	25,296	36,546
Vehicle & Hauling Costs	5,800	6,976	5,800	5,800	5,800	5,800	5,800
Consulting & Professional Services	35,000	120	13,000	23,500	63,000	11,000	33,000
Telephone & Utilities	9,200	8,494	9,200	9,200	9,200	9,700	9,700
Shared Overhead	14,927	14,020	13,983	14,263	14,540	14,819	14,890
Total General	266,170	229,502	244,948	206,605	250,082	200,747	234,856
Total Expenditures	266,170	229,502	244,948	206,605	250,082	200,747	234,856
Revenue less Expenditures	65,084	117,227	92,250	109,303	96,460	164,558	147,503
Transfers to Reserves	(40,000)	(40,000)	(73,000)	(90,000)	(100,000)	(140,000)	(127,000)
Transfers from Reserves					20,000		
Capital Expenditures		(7,091)	(5,700)	(5,700)		(6,000)	
Surplus (Deficit)	25,084	70,136	13,550	13,603	16,460	18,558	20,503
Operating Reserve		82,606					



2021 Budget Information Report

March Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: February 19, 2021
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 \$6,436 to reflect the work planned for 2021.
- Water System Maintenance increase \$5,454 and includes connecting SCADA monitoring to the distribution pumps and flowmeter which will aid in troubleshooting system issues.

Capital Items:

- Utility's share of replacement of Operator pick up truck is \$2,300.

CFO Comments:

- Tax **decrease** of \$15,000 = -20% in 2021 or reduction of \$341 per parcel. Taxes increasing to \$73,000 in 2025 pending operating results each year.
- The debenture was renewed in the fall 2020 with reduced interest rate (decrease of \$21,805 per year) and increased principal payment (increase of \$2,197 per year) for net decrease of \$19,608 per year.
- Transfers to capital reserve increased to \$8,500 for asset management.



Rushmere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Parcel Taxes	\$75,000	\$75,000	\$60,000	\$62,000	\$68,000	\$73,000	\$73,000
Fees & Charges	44,790	44,820	44,490	44,490	44,490	44,490	44,490
Interest		530					
Prior Period Surplus	48,290	48,290	40,467	21,686	10,698	6,716	4,946
Total Revenue	168,080	168,640	144,957	128,176	123,188	124,206	122,436

Expenditures

Salaries & Benefits	39,725	44,710	46,180	47,182	48,162	49,177	49,167
Administration & Overhead	2,500	1,548	2,770	2,360	2,415	2,670	2,525
Operations & Maintenance	8,970	6,553	14,274	7,773	7,813	46,813	7,063
Vehicle & Hauling Costs	1,700	2,904	1,700	1,700	1,700	1,700	1,700
Telephone & Utilities	6,200	5,624	6,200	6,200	6,300	6,300	6,700
Interest	33,197	33,197	11,392	11,392	11,392	11,392	11,392
Shared Overhead	5,498	5,768	5,889	6,005	6,124	6,242	6,241
Total General	97,790	100,304	88,405	82,612	83,906	124,294	84,788
Total Expenditures	97,790	100,304	88,405	82,612	83,906	124,294	84,788
Revenue less Expenditures	70,290	68,335	56,552	45,564	39,282	(88)	37,648
Debt Principal Repayment	(15,869)	(15,869)	(18,066)	(18,066)	(18,066)	(18,066)	(18,066)
Transfers to Reserves	(12,000)	(12,000)	(14,500)	(14,500)	(14,500)	(14,500)	(14,500)
Transfers from Reserves						40,000	
Capital Expenditures			(2,300)	(2,300)		(2,400)	
Surplus (Deficit)	42,421	40,467	21,686	10,698	6,716	4,946	5,082

Capital Reserve 45,444
Operating Reserve 46,101



2021 Budget Information Report

March Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

Date: February 19, 2021
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 \$5,091 to reflect the work planned for 2021.
- Water System Maintenance increases \$2,980 and includes a well pump purchase to be installed when the 2014 pump fails.
- As per the 2020-2025 Financial Plan, User Fee base rate increase \$2/month and \$0.20/m3 on July 1, 2021, 2022, 2023 and 2024.
- E-billing was delayed but will be operational in 2021.

Capital Items:

- Utility's share of replacement of Operator pick up truck is \$2,300.

CFO Comments:

- No increase in taxation in five-year plan.



Spur Valley Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768
Fees & Charges	78,090	79,699	81,624	84,456	87,283	90,120	91,536
Interest		470					
Prior Period Surplus	27,921	27,921	31,000	16,309	9,064	7,280	5,283
Total Revenue	122,779	124,858	129,392	117,533	113,115	114,168	113,587
<u>Expenditures</u>							
Salaries & Benefits	37,257	34,327	42,348	43,238	44,108	45,004	45,274
Administration & Overhead	2,927	1,867	2,700	2,545	2,595	2,845	2,695
Operations & Maintenance	8,744	4,233	11,424	5,873	3,513	3,913	9,513
Vehicle & Hauling Costs	1,800	2,117	1,800	1,800	1,800	1,800	1,800
Consulting & Professional Services					1,000		
Telephone & Utilities	3,300	2,569	3,300	3,400	3,400	3,400	3,400
Interest	6,048	6,048	6,048	6,048	6,048	6,048	6,048
Shared Overhead	5,034	4,480	4,945	5,047	5,153	5,257	5,288
Total General	65,110	55,640	72,565	67,951	67,617	68,267	74,018
Total Expenditures	65,110	55,640	72,565	67,951	67,617	68,267	74,018
Revenue less Expenditures	57,669	69,218	56,827	49,582	45,498	45,901	39,569
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			(2,300)			(2,400)	
Surplus (Deficit)	19,451	31,000	16,309	11,364	7,280	5,283	1,351
Capital Reserve		78,193					
Operating Reserve		45,614					

Date: February 19, 2021
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

Operational Items:

- Staff Salaries & Benefits increase \$83,141 with the service area now including Windermere for the full year.
- Water System Maintenance decreases \$50,648 with the completion of the reservoirs cleaning, major fire hydrant repairs, and less maintenance on the system than what was anticipated last year.
- Mechanical Maintenance and SCADA/Instrumentation decrease \$3,000 as less maintenance is required than what was initially anticipated.
- Treatment and Chemicals decrease \$9,600 as less chemicals are used than what was initially anticipated.
- Bulk Water and Sewer Purchases increase \$16,000 with the additional backflow sent to Windermere Water and Sewer and the anticipated increase in the payout of Latecomer Fees.
- Consulting Fees decrease \$12,000 with less professional assistance required.
- Utilities increase \$2,000 for the additional cost to service Windermere for the full year.
- E-billing was delayed but will be operational in 2021.
- Water fees increasing \$2/month in each year 2022 – 2025.
- As the back-up generator is no longer necessary at the Timber Ridge pump station, it will be sold to Holland Creek Sewer System for \$40,000

Capital Items:

- Expenditures include \$115,663 to complete upgrades on watermain, SCADA, and PRV decommissioning.
- Utility's share of replacement of Operator pick up truck is \$15,000.

CFO Comments:

- No taxation in this service.
- Transferring \$100,000 to Operating Reserve in 2021 with goal to have a balance of \$500,000 by 2024.
- Transferring between \$183,782 and \$387,492 per year to capital reserve between 2021 and 2025. Further increases in reserve contributions for asset management will be required in future budgets.
- Up to \$900,000 of the capital reserve has been committed to the Baltac loop project if the infrastructure grant application is successful.



**East Side Lake Windermere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending Thursday, December 31, 2020
2/24/2021**

Revenue

	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Provincial Grants	\$790,000	\$342,533	\$24,330				
Fees & Charges	898,564	878,818	1,085,792	1,118,792	1,151,792	1,184,792	1,217,792
Prior Period Surplus	93,515	93,515	122,623				
Total Revenue	1,782,079	1,314,867	1,232,745	1,118,792	1,151,792	1,184,792	1,217,792

Expenditures

Salaries & Benefits	351,271	315,061	433,963	444,227	452,876	461,762	463,195
Administration & Overhead	45,798	30,225	50,696	42,803	43,827	45,695	46,015
Operations & Maintenance	215,660	92,326	168,412	155,964	133,212	135,212	149,962
Vehicle & Hauling Costs	18,000	16,744	14,400	14,400	14,400	14,400	14,400
Consulting & Professional Services	21,000		8,000	8,000	8,000	58,000	8,000
Telephone & Utilities	86,500	86,058	90,200	91,200	91,800	92,800	92,800
Interest		29					
Shared Overhead	48,288	43,692	52,629	53,680	54,710	55,763	55,928
Total General	786,517	584,136	818,300	810,274	798,825	863,632	830,300
Total Expenditures	786,517	584,136	818,300	810,274	798,825	863,632	830,300
Revenue less Expenditures	995,562	730,731	414,445	308,518	352,967	321,160	387,492
Transfers to Reserves	(168,562)	(168,562)	(283,782)	(293,518)	(352,967)	(305,560)	(387,492)
Transfers from Reserves	205,000	77,273					
Capital Expenditures	(1,032,000)	(516,819)	(130,663)	(15,000)		(15,600)	
Surplus (Deficit)		122,623					

Capital Reserve 1,952,845
Operating Reserve 208,252