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**Date** March 22, 2023  
**Author** Holly Ronnquist, CFO  
**Subject** 2023 - 2027 Five-year Financial Plan – Adopted

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## Financial Plan Summary

Attached for review is the adopted five-year financial plan. Included is a summary showing overall changes from 2022 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 most RDEK Services. Each service stands alone financially, and all funds collected for a service remain with it. Unless otherwise noted, the 2022 surplus for each service is carried forward to support 2023 expenditures. The amount of the surplus impacts the amount of taxation required in 2023. You will note this effect referenced in many of the budget memos, under 'CFO Comments.'

## Salaries

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

The 2023 salary budgets reflect the addition of new positions in the Human Resources plan, approved by Board in February 2022. The allocation of the new positions, as well as inflationary impacts, have resulted in some significant increases in some services.

### **RDEK Administration Buildings**

The financial plan includes increases in taxation for construction of a new RDEK administration building, required to meet expanding service levels and demand for new services resulting in increased number of RDEK staff members. The current estimated cost of the new building is \$19.7 to \$23.2 million, with construction occurring within the five year plan period and taxation increasing an estimated \$31 - \$38 for the average residential property, phased in over five years. The building will be funded through reserves being built up over five years, the sale of the current RDEK office land and building and short term debt.

The plan also includes \$250,000 in 2023 for renovation of current RDEK administration building in Cranbrook to house new staff until the new administration building is ready for occupation.

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**Subject:** 2023 – 2027 Five-Year Financial Plan Summary – Adopted

Overall, total 2023 operating expenditures for all services are increasing 7.1% (\$2,720,788) from 2022.

Setting aside extraordinary items, notably some significant granted projects, there is a 11.07% increase in what we have termed the “Shared Operating Budget” made up of the services shared by most jurisdictions. The breakdown is shown below:

	2023	2022	Increase	%
<b>Shared Operating Budget*</b> (Refer to details on Page 2)	<b>\$20,608,673</b>	<b>\$18,555,045</b>	<b>\$2,053,628</b>	<b>11.07%</b>
<b>Extraordinary Items:</b>				
•	0	0		
• Covid-19 Expenses (Grant)	281,932	461,855		
• Community Works Fund Grants	1,303,372	1,415,872		
• Fuel Management, Agriculture, And Firesmarting (granted projects)	772,803	904,229		
• Rural Dividend, CBT Grants (RDEK & Other Orgs), Emergency Program Grants	569,411	863,929		
• Regional Agricultural/Koocanusa Rec Project	<u>303,126</u>	<u>302,274</u>		
<b>SUBTOTAL</b>	<b><u>\$3,230,644</u></b>	<b><u>\$3,948,159</u></b>	<b><u>(717,515)</u></b>	
<b>Total Shared Budget*</b>	<b>\$23,839,317</b>	<b>\$22,503,204</b>	<b>\$1,336,113</b>	<b>5.94%</b>
<b>Non-shared Items:</b>				
• Municipal Debt Payments	4,911,358	4,628,979		
• Service Areas	9,405,717	8,820,222		
• Utilities	<u>2,993,960</u>	<u>2,477,159</u>		
<b>SUBTOTAL</b>	<b><u>\$17,311,035</u></b>	<b><u>\$15,926,360</u></b>	<b><u>\$1,384,675</u></b>	<b>8.69%</b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$41,150,352</u></b>	<b><u>\$38,429,564</u></b>	<b><u>\$2,720,788</u></b>	<b><u>7.1%</u></b>

\*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 11.07% increase in the Shared Operating Budget:

**Additions:**

• Wage/Benefit increases (HR plan implementation, other changes)	487,000
• Wage/Benefit inflationary impact	340,000
• Board Remuneration	31,000
• Columbia Valley Solid Waste – Invermere & Radium Transfer Station operations	162,000
• Columbia Valley Solid Waste – Landfill contract, hauling, yellow bin, consulting	303,000
• Central Solid Waste – Operations contracts, diversion prog., grinding	300,000
• Elk Valley Solid Waste – Hauling	156,000
• Elk Valley Solid Waste – diversion programs, consulting, tsf station operations	186,000
• Columbia Valley Broadband – debenture costs	34,000
• Poverty Reduction Coordinator Grant Funding to City of Cranbrook (From Homeless Shelter Reserve)	85,000

**Reductions:**

• Central Solid Waste – Grants, consulting	(66,000)
• General Election Costs	(65,000)
• Columbia Valley Ec Dev – Grants, projects, administration	(60,000)

**Service Areas, Utilities and Municipal Debt Payments**

The following are some significant items affecting the 8.23% increase in the Non – Shared Operating Budget:

**Additions:**

• Wage/Benefit increases (HR plan implementation, other changes)	344,000
• Wage/Benefit inflationary impact	108,000
• Fire Dept increases (including granted projects)	645,000
• Utility operations and maintenance	281,000
• Municipal Debt Payments	513,000
• Wasa Recreation Contribution grants	8,000

**Reductions:**

Elk Valley Tax Sharing grants	(673,000)
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### **Capital Expenditures**

The 2023 – 2027 Financial Plan also includes \$17,039,712 in capital expenditures in 2023. A list of the larger projects are as follows:

• Fairmont Flood & Debris Control – Cold Spring Creek Upgrades (100% granted)	\$9,649,601
• 3 Organic Composting Facilities (67% granted)	2,378,900
• Eastside Water – Fill Mains/Controls/Filter Media Underdrain	1,107,687
• Hosmer Fire – New Fire Hall Phase 1 (100% granted)	600,000
• Radium Hot Springs Transfer Station	402,000
• Edgewater Connectivity Project – Phase 1	295,000
• RDEK Current Cranbrook Office – Renovations	250,000
• RDEK New Cranbrook Office – Phase 1	100,000

### **Effect on Taxation**

The overall tax effect of the draft financial plan is an increase of 10.9% in total taxation for all services. For the Shared Services, there is 11.3% in new taxes. With about 2.0% new assessment, this would result in an average tax increase of 9.3% or \$30 on the average residential property valued at \$536,000.

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

<b>RDEK REQUISITION CHANGE - REFERENCE PURPOSES ONLY - with 2023 Completed Roll - Adopted</b>										
JURISDICTION	2018	2019	2020	2021	2022	2023	% Change	Non-Market Change	Average Individual Increase	Increase on \$536,000 Residential Property
CITY OF CRANBROOK	2,197,831	2,177,981	2,245,481	2,258,720	2,343,420	<b>2,482,018</b>	5.9%	1.7%	4.3%	\$ 10
CITY OF FERNIE	1,305,087	1,319,982	1,308,641	1,383,753	1,517,979	<b>1,674,144</b>	10.3%	2.5%	7.8%	\$ 20
CITY OF KIMBERLEY	770,798	810,051	856,275	899,521	934,715	<b>1,044,299</b>	11.7%	2.0%	9.7%	\$ 21
DISTRICT OF SPARWOOD	704,199	791,737	869,143	933,511	1,001,579	<b>1,077,822</b>	7.6%	1.8%	5.8%	\$ 18
DISTRICT OF ELKFORD	431,389	444,851	512,621	544,708	569,412	<b>627,378</b>	10.2%	2.2%	8.0%	\$ 22
DISTRICT OF INVERMERE	821,781	871,213	987,452	1,023,383	1,152,672	<b>1,318,508</b>	14.4%	2.0%	12.4%	\$ 46
VILLAGE OF RADIUM	346,474	359,393	412,421	433,053	485,922	<b>563,318</b>	15.9%	0.3%	15.7%	\$ 60
VILLAGE OF CANAL FLATS	99,066	118,794	146,150	158,201	179,719	<b>198,996</b>	10.7%	1.1%	9.6%	\$ 37
Sub-total Municipalities	6,676,625	6,894,003	7,338,185	7,634,849	8,185,419	<b>8,986,483</b>	9.8%	1.7%	8.1%	
ELECTORAL AREA "A"	856,922	809,313	842,163	817,176	835,679	<b>1,001,490</b>	19.8%	3.9%	15.9%	\$ 41
ELECTORAL AREA "B"	1,095,233	1,145,541	1,170,724	1,206,331	1,328,277	<b>1,440,869</b>	8.5%	2.9%	5.6%	\$ 21
ELECTORAL AREA "C"	1,540,472	1,563,606	1,611,940	1,636,027	1,681,427	<b>1,765,395</b>	5.0%	2.1%	2.9%	\$ 11
ELECTORAL AREA "E"	621,311	600,082	612,378	599,366	615,551	<b>655,617</b>	6.5%	1.2%	5.3%	\$ 19
ELECTORAL AREA "F"	2,724,494	2,904,590	3,127,545	3,372,188	3,672,899	<b>4,315,493</b>	17.5%	2.5%	15.0%	\$ 70
ELECTORAL AREA "G"	366,953	387,416	422,997	454,972	487,217	<b>542,274</b>	11.3%	1.9%	9.4%	\$ 44
Sub-total Electoral Areas	7,205,383	7,410,548	7,787,746	8,086,061	8,621,051	<b>9,721,138</b>	12.8%	2.4%	10.3%	
TOTAL	13,882,008	14,304,551	15,125,932	15,720,910	16,806,470	<b>18,707,622</b>	11.3%	2.0%	9.3%	\$ 30

\*see explanations next page

<b>CONVERTED ASSESSMENT COMPARISON</b>				
JURISDICTION	2022 CONVERTED ASSESSMENT	2023 CONVERTED ASSESSMENT	PERCENT CHANGE	
CITY OF CRANBROOK	491,958,179	558,171,355	13.5%	
CITY OF FERNIE	259,116,518	310,899,974	20.0%	
CITY OF KIMBERLEY	188,786,290	227,154,280	20.3%	
DISTRICT OF SPARWOOD	146,191,674	169,334,537	15.8%	
DISTRICT OF ELKFORD	98,667,430	111,563,114	13.1%	
DISTRICT OF INVERMERE	144,014,909	164,993,183	14.6%	
VILLAGE OF RADIUM	58,305,191	68,066,649	16.7%	
VILLAGE OF CANAL FLATS	22,156,001	24,821,439	12.0%	
Sub-total Municipalities	1,409,196,192	1,635,004,531	58.6%	
ELECTORAL AREA "A"	146,808,084	172,167,257	17.3%	
ELECTORAL AREA "B"	158,811,530	190,042,168	19.7%	
ELECTORAL AREA "C"	210,267,117	239,131,597	13.7%	
ELECTORAL AREA "E"	79,644,241	91,225,833	14.5%	
ELECTORAL AREA "F"	352,686,796	423,088,869	20.0%	
ELECTORAL AREA "G"	49,311,681	56,055,690	13.7%	
Sub-total Electoral Areas	997,529,449	1,171,711,414	41.4%	
TOTAL	2,406,725,641	2,806,715,945	16.6%	



## Requisition Change Explanations:

### 1. General Administration

To address the shortage of working space at the Cranbrook Office in the short term, the RDEK is carrying out a renovation in 2023. As a long term solution, the RDEK will be constructing a new office building in Cranbrook with construction to be completed within 5 years. The RDEK will build reserves from 2023 – 2026 and take out short term debt to fund the remainder of the building cost (after sale of the current land and building) which will be repaid in 5 years. In 2023, the increase in taxation of all jurisdictions is:

RDEK Office Renovation	\$250,000	1.5%
RDEK Reserve for New Office	\$510,000	3.0%

### 2. 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	6.5%	(\$27 on average residential)
Columbia Valley Economic Dev	0.4%	
Columbia Valley Transit	0.4%	
Columbia Valley Recreation	3.2%	
Columbia Valley Libraries	0.4%	
Markin MacPhail Westside Legacy	0.0%	
CV Broadband	<u>1.4%</u>	
Total	11.4%	

### 3. Central Tax Increases

Increases in taxation for the notable Central Services are:

Central Solid Waste	1.9%	(\$5 on average residential)
Central Emergency	<u>0.1%</u>	
Total	2.0%	

### 4. Elk Valley Tax Increases

Elk Valley Solid Waste	1.9% to 3.4%	(\$5 to \$11 on avg residential)
Elk Valley Emergency	0.1%	
Elk Valley Victim Assistance	0.1%	
Elk Valley Transit	0.1%	
Elk Valley Airport	<u>1.1%</u>	
Total	3.3%	

## **5. Elk Valley Solid Waste**

In 2018, surpluses from higher tipping fee revenue allowed for a \$200,000 tax decrease which reduced taxation by an average of 5.7%. Taxation in 2023 reflects the regular solid waste budget with operational increases, increased tipping fees to Central Solid Waste, increased hauling costs, the impact of the market for recycled materials, operation of the organics facility (6 months) and the final short term debt payment for the recycle depot paving, while bringing taxation to just 14.5% above the 2017 level (average 2.4% increase).

With the costs of the Fernie Transfer Station debt repaid in 2019, the portion of the requisition that is shared based on assessment values was reduced, and a greater proportion is now being apportioned based on the volume of waste generated from each jurisdiction. This proportion will increase again in 2025, after the debenture debt from construction of the Sparwood and Elkford transfer stations is fully paid. Short term borrowing payments are also shared based on assessment values.

In 2022, the tonnage of solid waste collected saw an increase of 177 tonne (2.1%) 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. Elkford experienced a 0.52% increase in tonnage, drawing a larger proportion of the taxation; Sparwood experienced 0.43% decrease in tonnage and Fernie and Area A experienced a decrease of 0.05% and 0.02% respectively. The result is a slight shift in taxation to Elkford and Sparwood.

Solid waste is weighed at the transfer stations in each community but there is no specific transfer station for Electoral Area A. Residents take their solid waste to one of the transfer stations. The Electoral Area A portion is calculated using the waste collected at each transfer station based on the population of the electoral area. The taxation presented in this Financial Plan is based on the 2021 Census.

All jurisdictions will experience an increase in 2023 as the tipping fee cost per tonne (paid to Central Solid Waste) increases by \$1.25 per tonne as per the new rate schedule, which works out to an estimated \$8,500.

## **6. Assessment Growth**

Changes in the total tax collected is 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 the 2023 assessment, RDEK jurisdictions saw a smaller range of assessment changes (compared to 2022) from an increase of 12% for the Village of Canal Flats to an increase of 20.3% for the City of Kimberley. Overall, Municipalities assessments increased on average 16.0% and Electoral Area assessments increased 17.5%. Assessments for the RDEK as a whole increased 16.6%.

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



## Five Year Financial Plan

With Comparative Revenues and Expenditures for 2022  
March 16, 2023

### Revenue

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$21,322,163	\$21,318,094	\$23,720,005	\$26,977,617	\$29,454,232	\$30,689,126	\$31,768,713
Parcel Taxes	1,565,331	1,568,537	1,685,002	1,793,520	1,825,288	1,883,958	1,830,639
Payments in Lieu of Taxes	712,002	788,384	776,127	789,627	787,127	801,127	814,127
Provincial Grants	7,139,029	1,777,598	13,012,066	1,493,365	3,072,549	6,338,887	5,360,779
Local Government Grants & Regional Transfers	7,300,137	5,811,756	8,356,122	7,776,555	6,249,138	5,232,805	5,253,805
Fees & Charges	4,703,497	6,626,930	5,098,397	5,226,404	5,391,777	5,584,293	5,755,619
Interest	376,750	752,868	396,750	396,750	376,750	376,750	376,750
<b>Total Revenue</b>	<b>43,118,909</b>	<b>38,644,168</b>	<b>53,044,469</b>	<b>44,453,838</b>	<b>47,156,861</b>	<b>50,906,946</b>	<b>51,160,432</b>

### Expenditures

General Administration	2,183,465	1,874,296	2,480,392	2,247,950	2,244,225	2,162,800	2,256,950
Electoral Area Administration	4,039,145	2,118,018	4,104,161	2,379,590	2,376,205	2,413,833	2,394,833
EV Tax Sharing	801,851	737,702	129,819	162,251	66,665	57,307	57,455
CBT Admin	59,876	83,824	85,501	85,501	85,501	85,501	85,501
DGIA	426,319	170,426	365,326	204,195	199,195	199,195	199,195
Municipal Fiscal Services	4,628,979	4,694,575	4,911,358	4,911,358	4,911,358	4,911,358	4,911,358
Building Inspection	1,156,479	916,213	1,269,638	1,268,800	1,278,800	1,305,800	1,332,800
Fireworks Regulation	483	73	375	375	375	375	375
Noise Control	27,000	17,045	27,693	28,250	28,400	28,750	29,200
Animal Control	55,999	50,598	42,779	29,800	29,950	30,300	30,650
Unsightly Premises Regulation	48,934	24,603	56,884	58,050	58,250	59,000	59,700
Windermere Fire	473,289	422,112	599,180	483,091	488,821	496,821	505,071
Fairmont Fire	320,211	308,085	401,802	324,877	327,533	331,207	334,799
Panorama Fire	331,787	264,865	403,760	329,095	331,295	326,603	329,633
Edgewater Fire	184,852	204,770	262,097	196,720	197,785	199,740	201,540
Jaffray Fire	369,904	366,176	544,873	456,640	460,040	466,740	472,740
Baynes Lake Fire	207,500	157,556	321,971	241,300	242,300	246,900	251,900
Hosmer Fire	139,411	127,474	242,845	183,100	184,150	186,100	188,100
Elko Fire	228,310	200,859	335,947	259,820	260,870	262,870	264,770
Cranbrook Rural Fire	908,997	908,959	943,116	978,432	1,015,043	1,055,504	1,093,000
Fernie Rural Fire	379,277	382,963	401,614	867,700	430,200	443,100	456,500
Upper EV Fire	118,458	121,400	120,784	83,400	85,800	88,400	91,000
Invermere Rural Fire	60,674	60,171	71,821	78,931	82,000	84,000	87,000
Wilmer/Toby Bench Fire	40,108	40,047	45,200	49,700	51,075	52,600	54,200
Radium Resort/Dry Gulch Fire	52,173	51,969	57,930	59,399	60,587	50,896	52,127
Brownsville Fire	4,228	4,189	4,729	4,854	4,950	4,305	4,415
CV Emergency Program	141,774	103,952	165,409	175,600	169,600	171,600	176,600
Central Emergency Program	738,513	596,742	529,871	216,000	209,000	219,000	227,000



# **Five Year Financial Plan** **With Comparative Revenues and Expenditures for 2022** **March 16, 2023**

	2022	2022	2023	2024	2025	2026	2027
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EV Emergency Program	157,470	129,909	166,808	177,518	196,250	205,250	176,250
E911	452,568	396,576	445,427	519,334	545,117	548,199	632,294
Fairmont Creek Flood Control	479,222	108,400	627,592	176,883	564,235	326,703	377,897
Area A Flood Control	34,886	54,631	65,341	122,500	69,000	75,000	51,000
CV Conservation Program	159,277	158,534	161,906	162,213	162,248	162,365	162,490
Invasive Plant Management	101,674	75,938	121,073	110,737	97,297	99,851	101,943
Access Guardian Program	87,362	77,226	87,056	88,600	90,150	91,700	94,000
Mosquito Control	141,877	192,251	146,500	147,500	146,500	154,500	150,000
CV Solid Waste	2,538,307	2,202,482	3,051,533	3,352,700	4,074,700	4,112,700	4,234,700
Central Solid Waste	4,698,715	4,037,578	4,779,282	4,847,782	5,138,513	5,112,700	5,235,580
EV Solid Waste	2,526,480	2,349,582	2,891,309	2,916,542	3,287,100	3,358,600	3,476,620
Area A Septage	111,000	110,611	34,500	30,500	54,000	32,000	32,000
EV Victim Assistance	84,808	68,347	87,862	88,918	89,319	91,138	93,011
Tie Lake Water Level Control	5,111	4,768	7,089	7,500	7,500	7,600	7,900
Rosen Lake Water Level Control	4,879	5,811	42,314	8,050	8,000	7,755	8,400
Lazy Lake Water Level Control	16,611	11,891	5,417	3,500	3,600	3,700	3,800
Broadband	116,113	131,664	149,880	149,891	149,891	149,891	102,391
EV Airport	48,003	42,893	89,192	54,000	83,500	59,500	48,980
Area B Cemeteries	463	380	582	585	600	610	625
Area C Cemeteries	862	706	1,266	1,300	1,310	1,330	1,350
Area E Cemeteries	1,873	1,529	1,655	1,720	1,770	1,830	1,900
Area F Cemeteries	50,303	50,161	25,046	30,071	30,575	31,075	31,575
Planning	1,459,497	1,040,486	1,577,580	1,400,302	1,272,286	1,305,788	1,332,385
CV Economic Development	621,653	361,495	571,604	134,800	134,800	105,300	105,300
Area A Economic Development	165	104	221	220	220	225	230
Area B Economic Development	106,128	29,262	181,866	117,000	117,000	117,000	117,000
Area C Economic Development	118,659	4,517	114,142	10,000	10,000	10,000	10,000
Area E Economic Development	205,260	200,438	539	4,549	4,586	4,600	4,600
Area F Economic Development	7,967	444	20,574	13,300	13,300	13,300	13,300
Area G Economic Development	6,442	2,014	2,264	1,706	1,287	1,321	1,356
Moyie Street Lighting	6,101	6,082	6,332	6,502	6,692	6,892	7,102
Wardner Street Lighting	4,303	4,324	4,522	4,645	4,775	4,930	5,070
Elko Street Lighting	3,175	3,113	3,348	3,445	3,550	3,655	3,835
King-Cobham Street Lighting	4,386	4,274	4,642	4,790	4,930	5,075	5,225
Wilmer Street Lighting	7,161	7,044	7,339	7,550	7,800	8,030	8,270
Windermere Street Lighting	16,147	15,919	16,587	17,050	17,550	18,060	18,640
Edgewater Street Lighting	15,832	15,547	16,248	16,700	17,200	17,710	18,190
Elec Area B Intersection Lighting	9,462	2,608	23,014	18,960	3,160	3,260	3,360
CV Transit	276,255	209,700	275,231	377,100	391,800	407,300	685,100
EV Transit	190,403	160,240	204,533	214,100	224,000	234,500	245,600
CV Recreation	1,574,327	1,410,975	1,610,277	1,527,777	1,489,777	1,521,777	1,709,777
Edgewater Recreation	55,259	55,987	60,852	58,790	59,090	59,590	60,090
Wasa Recreation	17,280	15,250	22,430	20,810	21,228	21,654	22,088
Regional Parks	528,892	398,347	680,907	653,400	583,900	566,900	579,900



# **Five Year Financial Plan** **With Comparative Revenues and Expenditures for 2022** **March 16, 2023**

	2022	2022	2023	2024	2025	2026	2027
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Electoral Area A Parks			3,240	3,290	3,290	3,340	3,390
Electoral Area B Parks	55,908	37,699	64,898	88,500	84,000	86,000	87,500
Electoral Area C Parks	4,976	4,374	10,947	10,900	11,200	11,300	11,400
Electoral Area E Parks	65,605	24,765	84,928	41,500	39,000	41,000	41,000
Electoral Area F Parks	100,624	85,508	113,459	118,200	123,200	121,200	122,283
Electoral Area G Parks	9,523	5,972	10,327	10,244	10,838	11,026	11,223
Cranbrook Library Funding	195,644	188,719	201,425	209,750	213,700	197,500	201,600
Libraries Grant-in-Aid	318,425	317,740	325,560	332,049	338,578	345,336	352,204
Brisco Community Hall/Cemetery	11,338	11,299	11,638	11,556	11,508	11,456	11,300
Wilmer Community Club	9,748	9,710	9,413	9,375	9,375	9,375	9,375
Edgewater Sewer	171,360	139,241	190,090	165,732	173,308	182,532	168,568
Holland Creek Sewer	331,955	314,832	423,393	376,712	380,610	401,588	388,566
Baltac Sewer	45,613	49,668	52,221	47,503	47,595	47,826	48,074
Holland Creek Storm Sewer	1,024		1,034	1,034	1,034	1,034	1,034
CV Liquid Waste	182	134	139	141	142	144	146
Holland Creek Water	289,676	339,784	364,507	344,508	343,658	352,458	350,658
Windermere Water	142,872	129,019	157,719	99,933	99,933	156,694	156,694
Elko Water	56,508	54,634	77,044	78,663	95,957	76,512	78,382
Moyie Water	64,215	69,923	87,383	77,790	81,944	71,826	89,837
Timber Ridge Water	16,845	16,845	10,430	10,430	10,430	10,430	
Edgewater Water	284,325	235,400	375,194	287,287	300,961	260,286	265,122
Rushmere Water	94,783	99,386	112,130	153,274	109,094	110,094	112,094
Spur Valley Water	74,906	65,056	108,650	89,546	90,998	91,002	102,542
East Side Lake Windermere Water	902,895	887,655	1,034,026	1,058,664	965,702	968,790	992,878
<b>Total Expenditures</b>	<b>38,429,564</b>	<b>32,257,060</b>	<b>41,150,352</b>	<b>37,603,200</b>	<b>38,616,134</b>	<b>38,580,218</b>	<b>39,735,406</b>
<b>Revenue less Expenditures</b>	<b>4,689,345</b>	<b>6,387,108</b>	<b>11,894,117</b>	<b>6,850,638</b>	<b>8,540,727</b>	<b>12,326,728</b>	<b>11,425,026</b>
Debt Principal Repayment	(1,148,422)	(1,004,221)	(965,540)	(1,041,753)	(1,287,795)	(941,720)	(660,328)
Debt Borrowing	1,834,507	31,246	373,354	2,215,881	53,000	1,050,000	600,000
Transfers to Reserves	(3,208,176)	(3,592,258)	(4,069,012)	(4,433,189)	(5,348,927)	(6,199,742)	(6,525,423)
Transfers from Reserves	2,070,115	1,280,092	3,430,796	3,568,154	2,325,886	938,300	1,811,150
Capital Expenditures	(9,057,719)	(1,668,787)	(17,039,712)	(9,338,690)	(5,349,713)	(7,832,500)	(7,028,650)
Prior Period Surplus	6,974,767	6,974,769	8,111,207	2,656,256	1,399,091	1,239,716	1,477,191
<b>End of Year Surplus</b>	<b>2,154,417</b>	<b>8,407,949</b>	<b>1,735,210</b>	<b>477,297</b>	<b>332,269</b>	<b>580,782</b>	<b>1,098,966</b>

**Date:** March 17, 2023  
**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 \$103,616 to reflect new positions and changing allocations of existing positions related to the Human Resources plan approved in February 2022 plus inflationary increases.
- Administration and Overhead Expense net increase of \$69,611 in 2023 which includes \$30,000 for website enhancements to improve public accessibility and \$100,000 for purchase of records management software (both funded 100% by Safe Restart Grant).
- Consulting and professional fees of \$140,000 overall, including \$60,000 for records management consultant (Covid 19 grant funded); \$30,000 for freedom of information consultant for development of a Privacy Management Program, and \$30,000 to develop a climate action plan for the RDEK (Local Government Climate Action Plan – LG Cap – funded).
- Grants:
  - SPCA \$7,864
  - BC Hydro Community Energy Manager \$50,000
  - KKTAC estimated \$1,250 to \$2,800 from 2023 - 2026
  - Discretionary fund for non-routine grant requests \$5,000
  - AKBLG Sponsorship \$6,000 in 2023 and \$4,500 each year after
  - Angel Flight East Kootenay \$100,000 per year 2023 – 2025.
- Administration and Overhead includes telephone cost of \$28,242 in 2023 for software and hardware for Microsoft Business 365 Voice VOIP system (funded 100% by Safe Restart Grant) .
- Building reserve contribution increased by \$500,000 each year 2023 – 2026 for construction of new RDEK administration building in Cranbrook in the next five years, approved by the Board in August 2022. Technology reserve for significant IT equipment increasing by \$12,000.

### Board Costs:

- \$30,949 increase for Board of Directors with stipend increase of \$2,000 for each Electoral Area Director, 6.4% (BC CPI October 2022) for Chair and Vice-Chair. New fee for Public Hearing Chair at \$140 per meeting and Formal Public Meeting at \$95 per meeting. Board travel, training, conferences reduced by \$8,000 as a result of newly elected official training being held locally. Includes increase for mileage, which is paid at the Canada Revenue Agency rate of \$0.68 per km.

### Shared Overhead Costs:

- Overhead costs for everything from postage to software to IT contractors and office supplies are pooled under general administration and then charged out to every RDEK service

apportioned by wages and offset with a credit to general administration. Overall shared overhead costs increased \$158,343 including:

- Admin & Overhead increase of \$25,960 for employee training (with return to in-person events) and recruitment expenses; audit fee increase of \$5,250; office supplies and equipment increase of \$21,675 (reflecting the increased number of employees) and software/licenses increase of \$22,221.
- Consulting & Professional Fee increase of \$13,100 for legal fees, succession planning, and procedure bylaw review.
- Telephone/Utilities/Internet increases of \$49,209 which includes inflationary costs on telephone and utilities and the remaining is for internet costs and security including a network upgrade and centralization to data centre.

### **Capital Items:**

#### General:

- IT – computer replacements and equipment of \$85,400, including \$7,500 for new positions.
- IT – \$81,200 for corporate network upgrade/migration to Columbia Basin Broadband Corporation (CBBC) datacentre, providing improved redundancy to critical RDEK services and simplifying the RDEK's overall network architecture/infrastructure for more efficient management.
- \$100,000 for architectural and project management to begin plans for construction of new RDEK administration building required to meet expanding service levels and demand for new services resulting in increased number of RDEK staff members. Current estimated cost of the new building is \$19.7 to \$23.2 million, with construction occurring within the five year plan period and estimated increase of \$31 - \$38 taxation for the average residential property, phased in over five years. The building will be funded through reserves being built up over five years and short term debt for a further five years.
- \$250,000 for renovation of current RDEK administration building in Cranbrook to house new staff until the new administration building is ready for occupation.

#### Board Costs:

- Board Room – \$9,000 for additional screen to facilitate delegation presentations, with \$2,250 funded from the Hospital District.

### **CFO Comments:**

- Taxation increase of \$543,000 = \$10.37 on average residential property assessed at \$536,000 and includes the \$510,000 for increased contribution to the building reserve and initial planning costs for the future administration building. Estimated increase of \$711,000 in 2024 (including increased building reserve contribution), pending operational results in 2023.
- Utilization of tax stabilization reserve \$147,510 in 2023, reducing the reserve to a zero.
- Grant to the City of Cranbrook of \$85,000 in 2023 to assist in funding a Community Development Coordinator for their poverty reduction initiative in consideration of the regional impact of poverty, homelessness, addiction and crime. Funding will be provided through the Homeless Shelter Reserve.

- Grant of \$15,000 to the EK Division of Family Practice for their 2023 physician recruitment program. Grant request \$15,000 = \$0.28 for the average residence (assessed at \$536,000).





**General Administration**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$1,931,000	\$1,931,004	\$2,474,000	\$3,210,000	\$3,741,000	\$4,190,000	\$4,340,000
Payments in Lieu of Taxes	10,000	35,328	30,000	30,000	30,000	30,000	30,000
Provincial Grants	409,855	217,939	210,000	170,000	170,000	170,000	170,000
Local Government Grants & Regional Transfers	2,000	2,000	37,250				
Fees & Charges	12,150	27,579	21,300	12,450	12,600	12,800	12,950
Interest	360,000	705,822	380,000	380,000	360,000	360,000	360,000
Prior Period Surplus	254,800	254,800	389,000	50,000	50,000	50,000	50,000
<b>Total Revenue</b>	<b>2,979,805</b>	<b>3,174,472</b>	<b>3,541,550</b>	<b>3,852,450</b>	<b>4,363,600</b>	<b>4,812,800</b>	<b>4,962,950</b>

**Expenditures**

Salaries & Benefits	1,125,294	932,045	1,228,910	1,289,685	1,312,320	1,335,529	1,359,642
Administration & Overhead	83,449	66,446	153,060	24,546	25,903	27,361	28,995
Consulting & Professional Services	111,909	67,073	145,000	45,000	25,000	25,000	45,000
Grants	181,635	176,635	170,114	170,000	170,643	70,893	71,150
Telephone & Utilities	54,266	31,539	28,242				
Interest		2,740					
Shared Overhead	19,432	15,279	10,287	68,287	43,962	18,395	58,339
<b>Total General</b>	<b>1,575,985</b>	<b>1,291,758</b>	<b>1,735,613</b>	<b>1,597,518</b>	<b>1,577,828</b>	<b>1,477,178</b>	<b>1,563,126</b>

**Board Costs**

Remuneration	492,620	485,266	523,569	538,047	549,637	561,687	569,764
Legislative Services	37,260	18,411	50,310	38,610	43,410	36,610	45,860
Travel, Training, and Conferences	55,000	54,658	47,000	48,000	48,000	58,000	48,000
Administration & Overhead	22,600	24,203	23,900	24,875	25,350	29,325	30,200
Telephone & Utilities				900			
<b>Total Board Costs</b>	<b>607,480</b>	<b>582,538</b>	<b>644,779</b>	<b>650,432</b>	<b>666,397</b>	<b>685,622</b>	<b>693,824</b>

**Shared Overhead**

Administration & Overhead	561,981	449,901	650,995	534,913	535,212	547,703	536,026
Operations & Maintenance	128,440	113,723	135,460	142,250	136,330	139,350	148,450



**General Administration**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/13/2023

	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Vehicle & Hauling Costs	4,500	3,410	4,500	4,500	4,500	4,500	4,500
Consulting & Professional Services	156,900	117,159	170,000	125,000	113,000	109,000	137,000
Telephone & Utilities	143,870	103,825	193,079	267,989	169,224	232,325	123,389
Shared Overhead	(995,691)	(788,018)	(1,154,034)	(1,074,652)	(958,266)	(1,032,878)	(949,365)
<b>Total Expenditures</b>	<b>2,183,465</b>	<b>1,874,296</b>	<b>2,380,392</b>	<b>2,247,950</b>	<b>2,244,225</b>	<b>2,162,800</b>	<b>2,256,950</b>
<b>Revenue less Expenditures</b>	<b>796,340</b>	<b>1,300,176</b>	<b>1,161,158</b>	<b>1,604,500</b>	<b>2,119,375</b>	<b>2,650,000</b>	<b>2,706,000</b>
Transfers to Reserves	(633,000)	(938,582)	(1,055,000)	(1,555,000)	(2,058,000)	(2,563,000)	(2,663,000)
Transfers from Reserves	15,000	172,623	459,442				
Capital Expenditures	(178,340)	(106,184)	(565,600)	(49,500)	(61,375)	(87,000)	(43,000)
<b>Surplus (Deficit)</b>		<b>428,033</b>					
Reserve Funds		148,056					
Capital Reserve		923,024					
Vehicle and Equipment Reserve Fund		37,490					
Covid Restart Reserve		295,819					

**Date:** February 6, 2023  
**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 & benefits are up a total of \$194,234 and reflect the work planned in 2022 and allocation of the new positions approved in the HR plan. Increased salaries will be offset by \$75,000 from CRI Firesmarting grant.
- Implementation of payment automatic withdrawal system (PAWS) module in myRDEK online information system, allowing property owners to self manage their utility accounts. Software cost of \$17,000 funded 100% by the Safe Restart grant (through Covid 19 Reserve).

### Elections:

- \$12,000/year has been allocated for one elector assent vote and one other voting (APP or petition) opportunity over the next five years (2023 – 2027), except in 2026.
- \$6,000/year has been allocated for one by-election a year, which is an increase of \$1,500 from 2022.

### Consulting:

- Community Resiliency Investment (CRI) FireSmart activities, several programs totalling \$615,558 pending year end reconciliation (100% funded by the Province of BC/UBCM).
- Columbia Basin Trust Interface Fire Prevention Officer program, two programs totalling \$188,416 pending year end reconciliation.
- Hazard risk and vulnerability analysis \$15,000.
- Engineering related consulting for Windermere Creek assessment and utility acquisition and retention policy \$15,000.

### Grants:

- Community Works Fund (carried forward from 2022)
- CBBC – Broadband Connectivity Projects \$210,000
- CBBC – Connectivity in Electoral Areas \$678,372
- City of Kimberley – Gymnastics Club Building Expansion \$50,000
- Cranbrook History Railway Museum \$250,000
- City of Cranbrook Confederation Park Project \$25,000
- Moyie Community Assoc Fire Hall \$90,000

### Board Costs:

- Electoral Area Director travel, training and conferences has been reduced slightly to accommodate for a more stabilized attendance of hybrid and in-person events.

Bylaw Enforcement Costs:

- Anticipate recruitment of second Bylaw Officer in 2023.

GIS:

- Evacuation APP software to streamline creation of mapping during emergency events and reduce reliance on hard copies of maps \$20,000.

Capital Costs:

- \$47,000 for purchase of hybrid vehicle for additional bylaw officer.
- \$5,000 contingency in case of unplanned equipment replacement.

<b>CFO Comments:</b>
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- Tax increase of \$219,000 for 2023 = \$10.00 on the average residential property (assessed at \$536,000) and \$498,000 in 2024, pending outcome of operations in 2023.
- Budget includes contributing \$20,000 each year to replenish the feasibility study reserve, starting in 2024.



**Electoral Area Administration**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$1,471,000	\$1,471,000	\$1,690,000	\$2,188,000	\$2,188,000	\$2,258,000	\$2,258,000
Provincial Grants	798,558	228,273	518,704	75,000	75,000	75,000	75,000
Local Government Grants & Regional Transfers	1,481,543	397,376	1,427,471	37,000	37,000		
Fees & Charges	41,794	54,246	59,486	60,090	60,705	61,333	61,333
Interest	500		500	500	500	500	500
Prior Period Surplus	303,500	303,500	449,000	50,000	50,000	50,000	50,000
<b>Total Revenue</b>	<b>4,096,895</b>	<b>2,454,395</b>	<b>4,145,161</b>	<b>2,410,590</b>	<b>2,411,205</b>	<b>2,444,833</b>	<b>2,444,833</b>

**Expenditures**

Legislative		460					
Salaries & Benefits	1,020,266	813,456	1,153,518	1,223,528	1,248,191	1,272,611	1,298,613
Administration & Overhead	157,205	115,271	94,626	87,766	87,916	136,141	84,816
Operations & Maintenance	8,575	5,915	10,225	9,175	9,275	9,275	9,275
Vehicle & Hauling Costs	2,000	974	2,000	2,000	2,000	2,000	2,000
Consulting & Professional Services	814,729	248,963	598,303	500	500	500	500
Grants	1,188,972	299,500	1,303,972	37,600	37,600	600	600
Telephone & Utilities	800	784	800	800	800	800	800
Interest		1,216					
Shared Overhead	130,100	110,485	144,253	152,340	137,839	140,610	143,487
<b>Total General</b>	<b>3,322,647</b>	<b>1,597,023</b>	<b>3,307,697</b>	<b>1,513,709</b>	<b>1,524,121</b>	<b>1,562,537</b>	<b>1,540,091</b>

**Board Costs**

Remuneration	3,800	3,100	3,800	3,800	3,800	3,800	3,800
Legislative Services	510	363	510	510	510	510	510
Travel, Training, and Conferences	95,140	49,949	83,450	100,800	101,200	104,000	93,700
Administration & Overhead	23,244	21,974	24,030	24,350	24,650	24,950	25,250
Consulting & Professional Services	4,000	7,010	4,000	4,000	4,000	4,000	4,000
<b>Total Board Costs</b>	<b>126,694</b>	<b>82,396</b>	<b>115,790</b>	<b>133,460</b>	<b>134,160</b>	<b>137,260</b>	<b>127,260</b>

**Bylaw Compliance**



**Electoral Area Administration**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Salaries & Benefits	137,258	79,090	168,709	173,809	177,285	180,833	184,448
Administration & Overhead	4,625	1,813	6,200	7,300	7,400	7,500	7,600
Vehicle & Hauling Costs	6,000	2,069	3,400	3,450	3,500	3,550	3,600
Consulting & Professional Services	25,000	8,540	25,000	25,000	25,000	25,000	25,000
Telephone & Utilities	1,800	770	1,560	1,560	1,560	1,560	1,560
Shared Overhead	18,302	15,587	22,406	23,084	20,775	21,193	21,616
<b>Total Bylaw Compliance</b>	<b>192,985</b>	<b>107,869</b>	<b>227,275</b>	<b>234,203</b>	<b>235,520</b>	<b>239,636</b>	<b>243,824</b>
<b>GIS</b>							
Salaries & Benefits	287,795	222,268	316,491	346,776	353,709	360,786	367,997
Administration & Overhead	65,685	58,915	63,100	66,485	84,545	68,635	68,635
Vehicle & Hauling Costs	500		500	500	500	500	500
Consulting & Professional Services	2,000	14,662	30,000	36,000	1,000	1,000	1,000
Telephone & Utilities	2,400	2,151	1,200	2,400	1,200	1,200	2,400
Shared Overhead	38,439	32,734	42,108	46,057	41,450	42,279	43,126
<b>Total GIS</b>	<b>396,819</b>	<b>330,731</b>	<b>453,399</b>	<b>498,218</b>	<b>482,404</b>	<b>474,400</b>	<b>483,658</b>
<b>Total Expenditures</b>	<b>4,039,145</b>	<b>2,118,018</b>	<b>4,104,161</b>	<b>2,379,590</b>	<b>2,376,205</b>	<b>2,413,833</b>	<b>2,394,833</b>
<b>Revenue less Expenditures</b>	<b>57,750</b>	<b>336,377</b>	<b>41,000</b>	<b>31,000</b>	<b>35,000</b>	<b>31,000</b>	<b>50,000</b>
Transfers to Reserves	(4,000)	(4,000)	(6,000)	(26,000)	(26,000)	(26,000)	(26,000)
Transfers from Reserves		163,000	17,000				
Capital Expenditures	(53,750)	(10,053)	(52,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Surplus (Deficit)</b>		<b>485,324</b>			<b>4,000</b>		<b>19,000</b>
Vehicle and Equipment Reserve Fund		12,183					
Carbon Reserve		506					
Community Works Fund Reserve		4,641,591					

**Date:** January 9, 2023  
**Submitted by:** Tina Hlushak, Corporate Officer  
**Service Name:** Columbia Basin Trust – Resident Directed Grants (ReDi) Program  
**Service Purpose:** The purpose of this function is to administer the ReDi Program on behalf of the Trust.  
**Participants:** All

### Operational Items:

- The Trust regularly reviews programs to ensure they are relevant, effective and delivering on strategic priorities. A review was completed for the Community Initiatives and Affected Areas programs last fall which clearly identified ongoing benefits as well as opportunities for refinement. As a result, the Community Initiatives and Affected Areas programs merged into the Resident Directed (ReDi) Grants program. Although there is a new name the program has the same purpose and there has been no change to funding allocation to the communities. RDEK's ReDi administrative area includes the 8 municipalities and 6 electoral areas, consolidating the previous Affected Areas communities with their respective electoral area. The program is designed to support projects that benefit the broad community and public good through community-based decision-making and ensuring an opportunity for resident input.
- The Trust will allow up to 7% of the total grant to be used towards administrative costs which is an increase from 5% in previous years. This will increase the RDEK administration reimbursement from \$59,876 to \$85,501.
- \$1,500 for 2023 has been budgeted for IT services for regular database maintenance and reporting.
- \$500 for facility rentals for community input meetings.

### CFO Comments:

- Increased wages needed to administer the program.



**CBT administration**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/10/2023

**Revenue**

Fees & Charges

**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$59,876	\$83,824	\$85,501	\$85,501	\$85,501	\$85,501	\$85,501
<b>59,876</b>	<b>83,824</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>

**Expenditures**

Salaries & Benefits

Administration & Overhead

Consulting & Professional Services

Shared Overhead

**Total General**

47,253	73,500	50,710	53,086	54,151	55,235	56,336
5,700	5,196	6,150	5,800	6,450	6,100	6,750
1,500	510	1,500	1,500	1,500	1,500	1,500
5,423	4,618	27,141	25,115	23,400	22,666	20,915
<b>59,876</b>	<b>83,824</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>
<b>59,876</b>	<b>83,824</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>	<b>85,501</b>

**Total Expenditures**





## 2022 Budget Information Report

February Board

File:  
Dept. File:

Fhh 503 001  
Chh 611 001

**Date:** February 6, 2023  
**Submitted by:** Michele Bates, General Manager Development and Protective Services  
**Service Name:** Building Inspection  
**Service Purpose:** Regulate construction for the health, safety, and protection of persons and property  
**Participants:** Electoral Area residents

### Operational Items:

- Building Permit fees were reviewed in 2023. No increase in base cost of fees as cost of construction has created a natural increase.
- Building Permits & Licence revenues are conservative to reflect current economic projections.
- Staff salaries and benefits have increased by \$100,504 to reflect new positions and changing allocations of existing positions related to the Human Resources plan approved February 2022 and to reflect a vacant position in the Columbia Valley being filled.

### Capital Items:

- A new vehicle is budgeted for 2023 carried forward from 2022.

### CFO Comments:

- No tax increase in 2023 and estimated increase of \$129,000 pending operational results in 2024.
- Contributing \$523,000 to the tax stabilization reserve in 2023. Drawing down tax stabilization reserve by \$231,000 in 2024, \$211,000 in 2025, \$207,000 in 2026 and \$205,000 in 2027 to mitigate tax increases over the financial plan. This will leave a balance of \$83,760 at the end of 2027.
- Transfers to vehicle reserve increased to \$25,000 each year to facilitate purchasing electric vehicles.



**Bldg Inspection  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$136,000	\$135,999	\$136,000	\$265,000	\$285,000	\$306,000	\$325,000
Local Government Grants & Regional Transfers	20,000						
Fees & Charges	619,800	1,195,087	624,800	639,800	649,800	659,800	669,800
Interest	3,000	7,286	3,000	3,000	3,000	3,000	3,000
Prior Period Surplus	651,679	651,679	1,053,838	155,000	155,000	155,000	155,000
<b>Total Revenue</b>	<b>1,430,479</b>	<b>1,990,051</b>	<b>1,817,638</b>	<b>1,062,800</b>	<b>1,092,800</b>	<b>1,123,800</b>	<b>1,152,800</b>

**Expenditures**

Salaries & Benefits	864,507	725,402	965,011	999,953	1,019,904	1,040,831	1,061,511
Administration & Overhead	117,150	63,112	118,345	76,900	79,340	81,825	84,400
Vehicle & Hauling Costs	28,000	19,926	28,820	29,653	30,400	31,400	32,500
Consulting & Professional Services	20,000		20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	9,050	7,477	9,300	9,450	9,600	9,800	10,000
Shared Overhead	117,772	100,295	128,162	132,844	119,556	121,944	124,389
<b>Total General</b>	<b>1,156,479</b>	<b>916,213</b>	<b>1,269,638</b>	<b>1,268,800</b>	<b>1,278,800</b>	<b>1,305,800</b>	<b>1,332,800</b>

<b>Total Expenditures</b>	<b>1,156,479</b>	<b>916,213</b>	<b>1,269,638</b>	<b>1,268,800</b>	<b>1,278,800</b>	<b>1,305,800</b>	<b>1,332,800</b>
<b>Revenue less Expenditures</b>	<b>274,000</b>	<b>1,073,838</b>	<b>548,000</b>	<b>(206,000)</b>	<b>(186,000)</b>	<b>(182,000)</b>	<b>(180,000)</b>
Transfers to Reserves	(20,000)	(20,000)	(548,000)	(25,000)	(25,000)	(25,000)	(25,000)
Transfers from Reserves	40,000		55,000	231,000	266,000	207,000	260,000
Capital Expenditures	(40,000)		(55,000)		(55,000)		(55,000)
<b>Surplus (Deficit)</b>	<b>254,000</b>	<b>1,053,838</b>					

Reserve Funds 625,760



**Bldg Inspection**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	68,701					



# 2023 Budget Information Report

February Board

File:  
Dept. File:

Fhh 503 001  
Chh 611 001

**Date:** February 5, 2023  
**Submitted by:** Michele Bates, General Manager Development and Protective Services  
**Service Name:** Fireworks Regulation  
**Service Purpose:** To regulate the sale and disposal of fireworks within the Electoral Areas  
**Participants:** All Electoral Areas

## Operational Items:

- No change to operations of Fireworks Regulation.

## Capital Items:

- None

## CFO Comments:

- No tax increase projected for 2023 and \$35 increase in 2024, pending operational results of 2023.
- Continuing to utilize operating surplus to minimize taxation.



**Fireworks Regulation  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$214	\$214	\$215	\$250	\$300	\$325	\$375
269	269	410	250	125	50	
<b>483</b>	<b>483</b>	<b>625</b>	<b>500</b>	<b>425</b>	<b>375</b>	<b>375</b>

**Expenditures**

Salaries & Benefits  
Administration & Overhead  
Shared Overhead

**Total General**

180	71	67	66	67	67	67
300		300	300	300	300	300
3	2	8	9	8	8	8
<b>483</b>	<b>73</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

<b>483</b>	<b>73</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>
	<b>410</b>	<b>250</b>	<b>125</b>	<b>50</b>		
	<b>410</b>	<b>250</b>	<b>125</b>	<b>50</b>		



# 2023 Budget Information Report

February Board

File:  
Dept. File:

Fhh 503 001  
Chh 611 001

**Date:** January 9, 2023  
**Submitted by:** Michele Bates, General Manager Development and Protective Services  
**Service Name:** Noise Control  
**Service Purpose:** To provide noise control compliance within the Electoral Areas  
**Participants:** All Electoral Areas

## Operational Items:

- Staff Salaries and Benefits increased \$630 to reflect new positions and changing allocations of existing positions related to the Human Resources plan approved in February 2022, including the new Compliance Officer position.

## Capital Items:

- None

## CFO Comments:

- No tax increase projected for 2023 and \$2,400 increase projected in 2024, pending operational results of 2023.



**Noise Control**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$18,000	\$18,000	\$18,000	\$20,400	\$28,400	\$28,750	\$29,200
Prior Period Surplus	16,587	16,587	17,543	7,850			
<b>Total Revenue</b>	<b>34,587</b>	<b>34,587</b>	<b>35,543</b>	<b>28,250</b>	<b>28,400</b>	<b>28,750</b>	<b>29,200</b>

**Expenditures**

Salaries & Benefits	14,656	14,140	15,286	15,756	16,100	16,393	16,779
Administration & Overhead	360		380	400	415	435	460
Consulting & Professional Services	10,000	1,216	10,000	10,000	10,000	10,000	10,000
Shared Overhead	1,984	1,689	2,027	2,094	1,885	1,922	1,961
<b>Total General</b>	<b>27,000</b>	<b>17,045</b>	<b>27,693</b>	<b>28,250</b>	<b>28,400</b>	<b>28,750</b>	<b>29,200</b>

<b>Total Expenditures</b>	<b>27,000</b>	<b>17,045</b>	<b>27,693</b>	<b>28,250</b>	<b>28,400</b>	<b>28,750</b>	<b>29,200</b>
<b>Revenue less Expenditures</b>	<b>7,587</b>	<b>17,543</b>	<b>7,850</b>				
<b>Surplus (Deficit)</b>	<b>7,587</b>	<b>17,543</b>	<b>7,850</b>				



## 2023 Budget Information Report

February Board

File:  
Dept. File:

Fhh 503 001  
Chh 611 001

**Date:** January 9, 2023  
**Submitted by:** Michele Bates, General Manager Development and Protective Services  
**Service Name:** Nuisances & Unsightly Premises  
**Service Purpose:** To provide unsightly premises compliance  
**Participants:** All Electoral Areas

### Operational Items:

- Staff Salaries and Benefits increased \$6,342 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022, including the new Compliance Officer position.

### Capital Items:

- None

### CFO Comments:

- No tax increase projected for 2023 or 2024, pending operational results of 2023.





**Nuisances & Unsightly Premises**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$40,000	\$40,000	\$40,000	\$40,000	\$45,300	\$49,000	\$49,700
Fees & Charges		1,553					
Prior Period Surplus	10,934	10,934	27,884	21,000	12,950	10,000	10,000
<b>Total Revenue</b>	<b>50,934</b>	<b>52,487</b>	<b>67,884</b>	<b>61,000</b>	<b>58,250</b>	<b>59,000</b>	<b>59,700</b>

**Expenditures**

Salaries & Benefits	21,996	19,511	28,338	29,351	29,926	30,586	31,190
Administration & Overhead	660	703	980	1,000	1,015	1,035	1,060
Vehicle & Hauling Costs	400		800	800	800	800	800
Consulting & Professional Services	23,000	1,938	23,000	23,000	23,000	23,000	23,000
Shared Overhead	2,878	2,451	3,766	3,899	3,509	3,579	3,650
<b>Total General</b>	<b>48,934</b>	<b>24,603</b>	<b>56,884</b>	<b>58,050</b>	<b>58,250</b>	<b>59,000</b>	<b>59,700</b>

<b>Total Expenditures</b>	<b>48,934</b>	<b>24,603</b>	<b>56,884</b>	<b>58,050</b>	<b>58,250</b>	<b>59,000</b>	<b>59,700</b>
<b>Revenue less Expenditures</b>	<b>2,000</b>	<b>27,884</b>	<b>11,000</b>	<b>2,950</b>			
<b>Surplus (Deficit)</b>	<b>2,000</b>	<b>27,884</b>	<b>11,000</b>	<b>2,950</b>			



# 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Ehh 650 011

**Date:** February 5, 2023  
**Submitted by:** Christina Carbrey, 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:

- Emergency Support Services (ESS) program delivery is under contract to Canadian Red Cross. Annual contract is \$6,500 for the Columbia Valley region.
- \$3,000 for ESS Recovery/Support remains in budget to replace technology kits assigned to volunteers. Service levels to remain the same for 2023.
- Staff salary and Benefits increased \$45,796 in 2023, due to vacancies being filled related to interdepartmental transfers and backfilling of acting positions.

## Capital Items:

- None

## CFO Comments:

- Estimated tax increase of \$3,100 in 2023 and \$36,000 in 2024, pending operational results for 2023.
- The cost per average residential property (assessed at \$536,000) is \$8.50 in 2023, matching the cost for the Central and Elk Valley Subregions.



**CV Emergency Program  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/10/2023**

**Revenue**

Requisition	\$114,900	\$114,900	\$114,900	\$154,000	\$155,000	\$157,000	\$162,000
Local Government Grants & Regional Transfers	4,750	4,703	4,600	4,600	4,600	4,600	4,600
Prior Period Surplus	34,124	34,124	48,627	10,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>153,774</b>	<b>153,727</b>	<b>168,127</b>	<b>168,600</b>	<b>169,600</b>	<b>171,600</b>	<b>176,600</b>

**Expenditures**

Salaries & Benefits	88,136	59,776	105,572	108,439	110,977	112,674	114,468
Administration & Overhead	17,448	14,024	21,180	28,232	21,282	21,337	21,397
Vehicle & Hauling Costs	25		25	25	25	25	25
Consulting & Professional Services	9,500	7,167	9,500	9,500	9,500	9,500	12,500
Grants	9,000	8,000	9,000	9,000	9,000	9,000	9,000
Telephone & Utilities	6,480	5,456	6,673	6,480	6,480	6,480	6,480
Interest		4					
Shared Overhead	11,185	9,525	13,459	13,924	12,336	12,584	12,730
<b>Total General</b>	<b>141,774</b>	<b>103,952</b>	<b>165,409</b>	<b>175,600</b>	<b>169,600</b>	<b>171,600</b>	<b>176,600</b>

**Total Expenditures**

<b>141,774</b>	<b>103,952</b>	<b>165,409</b>	<b>175,600</b>	<b>169,600</b>	<b>171,600</b>	<b>176,600</b>
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**Revenue less Expenditures**

<b>12,000</b>	<b>49,776</b>	<b>2,718</b>	<b>(7,000)</b>			
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Transfers from Reserves

		3,100	7,000			
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**Surplus (Deficit)**

<b>12,000</b>	<b>49,776</b>	<b>5,818</b>				
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Reserve Funds

66,977

**Date:** February 5, 2023  
**Submitted by:** Christina Carbrey, 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:

- Emergency Support Services (ESS) program delivery is now under contract to Canadian Red Cross. Annual contract is \$10,000 for Central region.
- \$5,000 for ESS Recovery/Support remains in budget to replace technology kits assigned to volunteers.
- Staff wages have increased \$40,197 in 2023, due to vacancies being filled related to interdepartmental transfers and backfilling of acting positions.
- Indigenous Cultural Safety & Cultural Humility Training. \$30,000; anticipated completion May 2022
- Regional Flood & Steep Creek Risk Prioritization carry over 2023 \$60,000; anticipated completion March 2023.
- Hazard, Risk, Vulnerability Analysis (HRVA) update 2023 – estimated budget \$15K.
- Central Emergency budgets include the revenue and project costs of granted projects (in administration and overhead) that are for the benefit of all Emergency Subregions, with a portion of staff costs charged to each Subregion. This results in expenditures for Central Emergency appearing higher than the other Subregions but revenues also appear higher.

### Capital Items:

- UBCM ESS Grant 2023 – regional application to purchase sea can storage, and various supplies. Budget amount estimated \$150,000.
- UBCM Emergency Operations Center (EOC) Grant 2023 – regional application training and EOC technology for business continuity – Budget amount \$100,000
- TC Energy Grant for in-kind donation of a pickup truck for EM/ESS program- Budget \$50,000. Intended vehicle use: towing ESS trailers to Reception Centers during emergencies, transporting equipment between Emergency Operation Center's, and transport to incident sites as required. Vehicle to be shared within the fleet, with priority for Protective Services during emergency response.

### CFO Comments:

- Estimated tax increase of \$6,800 in 2023 and \$22,200 2024, pending operational results for 2023.
- The cost per average residential property (assessed at \$536,000) is \$8.50 in 2023, matching the cost for the Central and Elk Valley Subregions.



**Central Emergency Program  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/10/2023**

**Revenue**

	<u>2022</u> BUDGET	<u>2022</u> ACTUAL	<u>2023</u> BUDGET	<u>2024</u> BUDGET	<u>2025</u> BUDGET	<u>2026</u> BUDGET	<u>2027</u> BUDGET
Requisition	\$166,000	\$165,999	\$172,800	\$195,000	\$195,000	\$205,000	\$213,000
Payments in Lieu of Taxes		277					
Provincial Grants	560,870	439,898	66,710				
Local Government Grants & Regional Transfers			259,852				
Prior Period Surplus	12,414	12,414	26,509	10,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>739,284</b>	<b>618,588</b>	<b>525,871</b>	<b>205,000</b>	<b>205,000</b>	<b>215,000</b>	<b>223,000</b>

**Expenditures**

Salaries & Benefits	113,885	92,583	132,780	137,808	139,911	142,524	145,232
Administration & Overhead	573,928	456,708	343,571	24,064	17,124	24,184	24,759
Consulting & Professional Services	14,380	10,667	14,500	14,500	14,500	14,500	18,880
Grants	15,000	14,030	15,000	15,000	15,000	15,000	15,000
Telephone & Utilities	5,900	6,367	6,030	6,000	6,000	6,000	6,000
Interest		3,256					
Shared Overhead	15,420	13,132	17,990	18,628	16,465	16,792	17,129
<b>Total General</b>	<b>738,513</b>	<b>596,742</b>	<b>529,871</b>	<b>216,000</b>	<b>209,000</b>	<b>219,000</b>	<b>227,000</b>

<b>Total Expenditures</b>	<b>738,513</b>	<b>596,742</b>	<b>529,871</b>	<b>216,000</b>	<b>209,000</b>	<b>219,000</b>	<b>227,000</b>
<b>Revenue less Expenditures</b>	<b>771</b>	<b>21,846</b>	<b>(4,000)</b>	<b>(11,000)</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>(4,000)</b>
Transfers from Reserves	4,000	4,000	4,000	11,000	4,000	4,000	4,000
<b>Surplus (Deficit)</b>	<b>4,771</b>	<b>25,846</b>					

Reserve Funds 72,298



## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Ehh 650 031

**Date:** February 5, 2023  
**Submitted by:** Christina Carbrey, 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:

- Emergency Support Services (ESS) program delivery is now under contract to Canadian Red Cross. Annual contract is \$8,500 for the Elk Valley region.
- \$3,500 for ESS Recovery/Support remains in budget to replace technology kits assigned to volunteers; no plans to change service delivery 2023.
- Staff salary and Benefits increased \$27,334 in 2023, due to vacancies being filled related to interdepartmental transfers and backfilling of acting positions.

### Capital Items:

- 2025/2026 – Elk Valley Emergency Operations Center (EOC) equipment upgrades, potentially at new Hosmer Hall; estimating approximately \$50,000 budget. Will attempt to fund through grant funding streams.

### CFO Comments:

- Estimated increase of \$7,000 in 2023 and \$21,500 in 2024, pending operational results in 2023.
- The cost per average residential property (assessed at \$536,000) is \$8.50 in 2023, matching the cost for the Columbia Valley and Central Subregions.



**EV Emergency Program  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/10/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$138,000	\$137,999	\$145,000	\$166,500	\$186,250	\$195,250	\$166,250
Prior Period Surplus	19,470	19,470	26,542	10,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>157,470</b>	<b>157,469</b>	<b>171,542</b>	<b>176,500</b>	<b>196,250</b>	<b>205,250</b>	<b>176,250</b>

**Expenditures**

Legislative		350					
Salaries & Benefits	99,242	76,653	103,987	107,269	109,536	111,205	113,851
Administration & Overhead	12,173	12,263	15,942	23,022	41,112	48,202	16,312
Consulting & Professional Services	12,000	9,167	12,000	12,000	12,000	12,000	12,000
Grants	16,000	15,387	16,000	16,000	16,000	16,000	16,000
Telephone & Utilities	5,540	5,201	5,706	5,540	5,540	5,540	5,540
Interest		231					
Shared Overhead	12,515	10,658	13,173	13,687	12,062	12,303	12,547
<b>Total General</b>	<b>157,470</b>	<b>129,909</b>	<b>166,808</b>	<b>177,518</b>	<b>196,250</b>	<b>205,250</b>	<b>176,250</b>

<b>Total Expenditures</b>	<b>157,470</b>	<b>129,909</b>	<b>166,808</b>	<b>177,518</b>	<b>196,250</b>	<b>205,250</b>	<b>176,250</b>
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<b>Revenue less Expenditures</b>		<b>27,560</b>	<b>4,734</b>	<b>(1,018)</b>			
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Transfers from Reserves				1,018			
<b>Surplus (Deficit)</b>		<b>27,560</b>	<b>4,734</b>				

Reserve Funds		1,022					
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## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Chh 611 001

**Date:** February 2, 2023  
**Submitted by:** Christina Carbrey, 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 (KFD) was renewed in May 2021 for an additional 5 years, prorated at 2.5% annual increase (increase of \$6,000 in 2022)
  - FDM Software's Records Management System (RMS) is no longer supported. KFD is looking for an alternative RMS system.
- Administration increased by \$3,300 for firewall support (ongoing from 2022)
- 911 contract with EComm911 (administered by Regional District Central Okanagan (RDCO)) is being extended for a fourth time due to ongoing negotiations with EComm911. Estimated 2023 cost has increased by \$23,000 due to inflationary increases. Still waiting on Next Generation 911 (NG911) cost estimates, for 2024 and beyond.
  - The budgeted value of the E-comm911 contract has increased significantly from 2022 to 2023 (\$1,400,000 in 2023 vs. \$1,248,960 in 2022) for a total increase of approximately \$151,000.
  - The RDCO administrative overhead will be increasing this year. They are still working towards solidifying what the exact percentage will be for the overhead, they have tentatively inputted 14.67% for the purposes of the cost apportionment. This has resulted in a year-over-year increase of approx. \$58,000 (\$215,000 vs \$157,000)
- Staff salary and Benefits increased \$436 in 2023, due to additional administrative time related to Next Generation 911 discussions and planning.

### Capital Items:

- No capital in 2023.

### CFO Comments:

- Estimated 2023 tax increase of \$38,227 = \$0.80 on the average residential (assessed at \$536,000) and an estimated \$55,000 in 2024 (pending cost of new E-Comm equipment).
- Taxation for E-911 decreased from \$455,169 to \$386,773 in 2016 and had remained at that amount through 2022.





**E911**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$386,773	\$386,773	\$425,000	\$480,000	\$543,000	\$558,000	\$642,000
Payments in Lieu of Taxes		479					
Local Government Grants & Regional Transfers	9,827	9,230	9,827	9,827	9,827	9,827	9,827
Interest	250		250	250	250	250	250
Prior Period Surplus	115,741	115,741	94,647	63,297	13,040	1,122	1,217
<b>Total Revenue</b>	<b>512,591</b>	<b>512,223</b>	<b>529,724</b>	<b>553,374</b>	<b>566,117</b>	<b>569,199</b>	<b>653,294</b>

**Expenditures**

Salaries & Benefits	4,233	4,119	4,555	4,713	4,932	5,125	5,545
Administration & Overhead	6,021	4,069	10,605	6,210	6,325	6,440	9,570
Operations & Maintenance	16,900		11,000	11,000	11,000	11,000	11,000
Consulting & Professional Services	8,330	2,483	5,000	5,000	5,000	5,000	10,000
911 PSAP	168,000	143,505	170,000	243,000	252,000	261,000	319,000
Fire Dispatch	219,000	218,013	225,000	230,000	235,000	240,000	246,000
Telephone & Utilities	29,530	23,915	18,715	18,840	30,345	19,110	30,645
Shared Overhead	554	472	552	571	515	524	534
<b>Total General</b>	<b>452,568</b>	<b>396,576</b>	<b>445,427</b>	<b>519,334</b>	<b>545,117</b>	<b>548,199</b>	<b>632,294</b>

<b>Total Expenditures</b>	<b>452,568</b>	<b>396,576</b>	<b>445,427</b>	<b>519,334</b>	<b>545,117</b>	<b>548,199</b>	<b>632,294</b>
<b>Revenue less Expenditures</b>	<b>60,023</b>	<b>115,647</b>	<b>84,297</b>	<b>34,040</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
Transfers to Reserves	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)
<b>Surplus (Deficit)</b>	<b>39,023</b>	<b>94,647</b>	<b>63,297</b>	<b>13,040</b>			

Vehicle and Equipment Reserve Fund 133,204

## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
YW 820 000

**Date:** February 3, 2023  
**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 Municipalities

### Operational Items:

- Invasive plant complaints and Neighbourhood Invasive Plant Program applications remained consistent in 2022. Enforcement letters were issued in spring and follow up inspections/correspondences were completed with full compliance. New complaints were inspected and documented with numerous enforcement letters to be mailed out in spring 2023. All neighbourhood applications were responded to.
- Staff Salaries and Benefits increased \$13,620 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

### Capital Items:

- No capital items.

### CFO Comments:

- Estimated 2023 tax increase of \$3,000= \$0.05 on the average residential property (assessed at \$536,000) and \$4,000 increase in 2024, pending operational results.
- Continuing to utilize operating surplus to minimize taxation.



**Invasive Plant Management  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$52,000	\$52,001	\$55,000	\$59,000	\$59,000	\$65,000	\$69,000
Payments in Lieu of Taxes		46					
Provincial Grants	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Local Government Grants & Regional Transfers	200	214	200	200	200	200	200
Interest		770					
Prior Period Surplus	81,910	81,910	83,003	51,130	28,593	24,764	24,113
<b>Total Revenue</b>	<b>158,110</b>	<b>158,941</b>	<b>162,203</b>	<b>134,330</b>	<b>111,793</b>	<b>113,964</b>	<b>117,313</b>

**Expenditures**

Salaries & Benefits	70,964	59,682	84,584	75,248	64,208	66,005	67,832
Administration & Overhead	5,498	3,869	7,505	7,545	7,815	8,360	8,415
Operations & Maintenance	1,000	934	1,000	1,000	1,000	1,000	1,000
Vehicle & Hauling Costs	4,000	612	6,000	6,000	6,000	6,000	6,000
Consulting & Professional Services	5,000		5,000	5,000	5,000	5,000	5,000
Grants	5,000	2,234	5,000	5,000	5,000	5,000	5,000
Telephone & Utilities	750	550	750	750	750	750	750
Shared Overhead	9,462	8,058	11,234	10,194	7,524	7,736	7,946
<b>Total General</b>	<b>101,674</b>	<b>75,938</b>	<b>121,073</b>	<b>110,737</b>	<b>97,297</b>	<b>99,851</b>	<b>101,943</b>

<b>Total Expenditures</b>	<b>101,674</b>	<b>75,938</b>	<b>121,073</b>	<b>110,737</b>	<b>97,297</b>	<b>99,851</b>	<b>101,943</b>
<b>Revenue less Expenditures</b>	<b>56,436</b>	<b>83,003</b>	<b>41,130</b>	<b>23,593</b>	<b>14,496</b>	<b>14,113</b>	<b>15,370</b>
Transfers from Reserves					5,268	5,000	5,000
<b>Surplus (Deficit)</b>	<b>56,436</b>	<b>83,003</b>	<b>41,130</b>	<b>23,593</b>	<b>19,764</b>	<b>19,113</b>	<b>20,370</b>



**Invasive Plant Management  
Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

Reserve Funds

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	15,324					



# 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** February 7, 2023  
**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:

Staff salaries and benefits have increased by \$46,191 to reflect new positions and changing allocations of existing positions related to the Human Resources plan approved in February 2022 and inflationary increases.

### Columbia Valley Landfill Operations

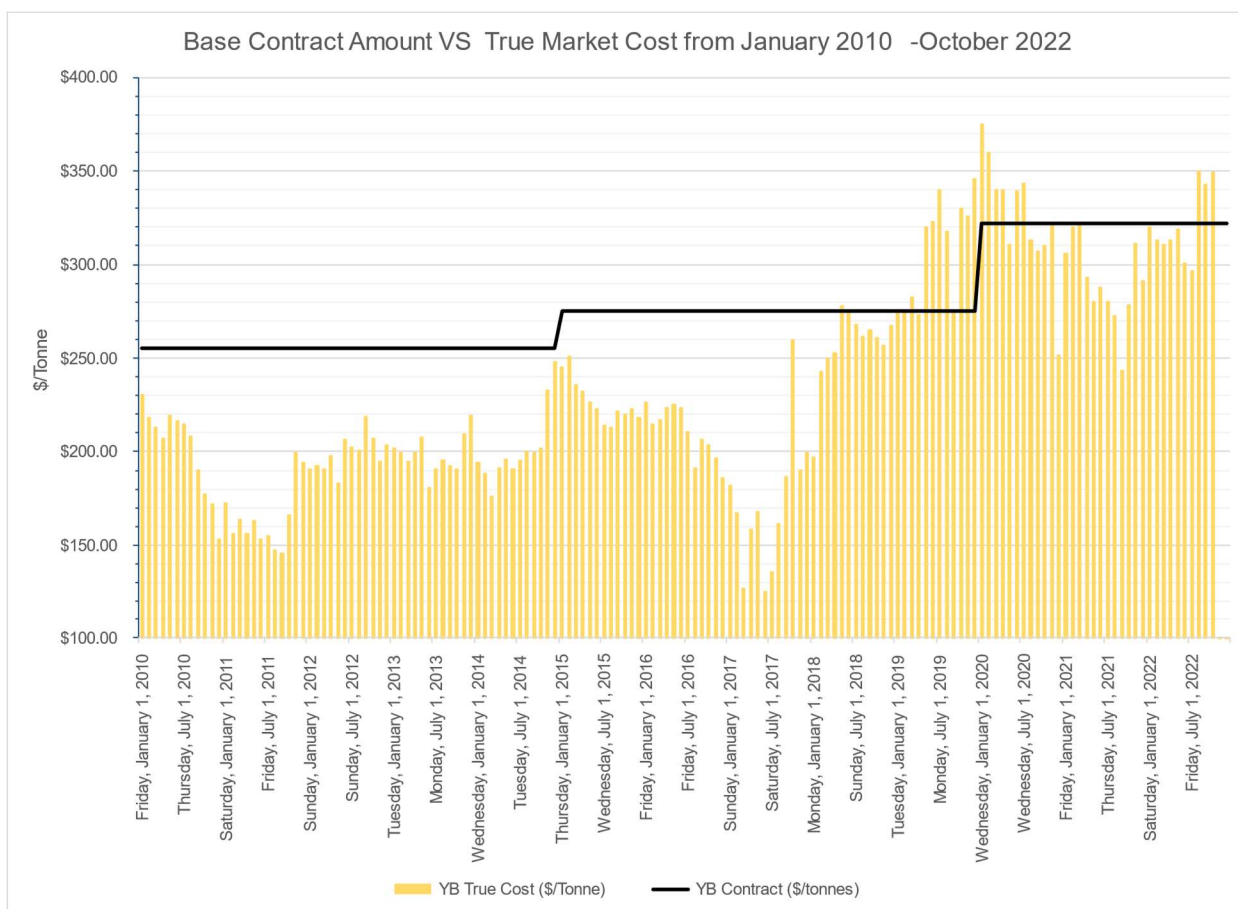
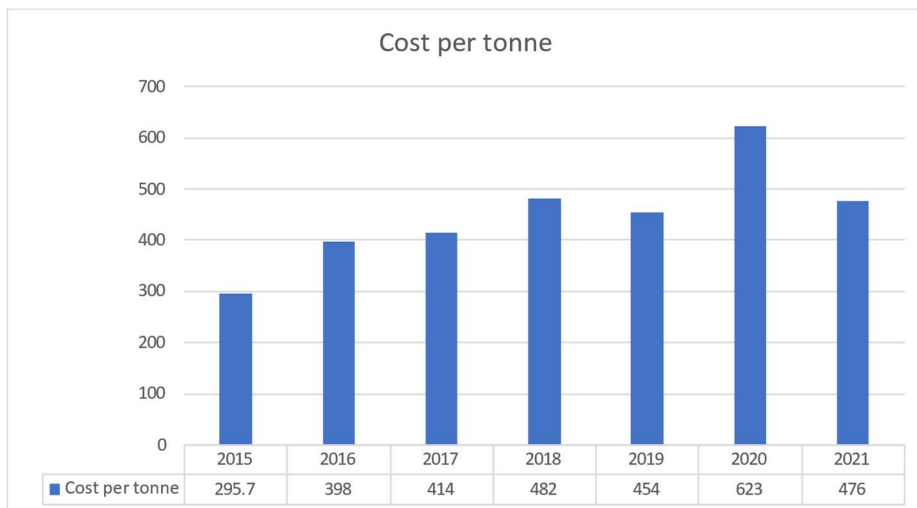
- Cover material purchase \$25,000 in 2023 following with \$50,000 in 2024 and 2026.
- Litter fence upgrade and new \$10,000 (carried from 2022)

### Urban Transfer Stations

- Invermere Transfer Station Operations Contract awarded in December and will be for 3-years with two, 2 year renewals at an increase of 3% or CPI.
- Radium developed end of 2023 Operations late 2023.

### Diversion

- Annual wood grinding diversion costs \$65,000 in 2023 and expected to increase in 2024.
- Legacy site Phase II ESA for Fairmont, estimated \$91,000
- Costs associated with Yellow Bin Program expected to substantially escalate. Options to manage Yellow Bin program are being explored as this contract ends in 2024. Future program costs in Draft Budget increased to reflect uncertainty. Lack of Recycle Markets and increased transportation costs combine to push program costs higher in future years. Recycle BC considering inclusion of commercial recycling in 2025 may have significant impact on costs and program delivery. \$75,275 increase in 2023.



- Provincial EPR mattress program to be rolled out in 2024, assume reduced costs
- Additional Diversion Opportunities to be considered at Radium Transfer Station while being developed. Most notable costs would be focused on storage for:
  - Recycle BC Depot – Hauling costs to Invermere Site would be required due to new RBC criteria.
  - Encorp Electronics
  - MARR

- CESA Electronics
  - BCUOMA (Use Oil and Antifreeze)
- Organics funding for Operations \$42,000 in 2023 and \$125,000 in future years

### **Capital Items:**

#### Rural Transfer Stations

- Rural Site upgrades of \$140,000 each year 2024-2026 from Solid Waste Management Plan to optimize rural sites with additional diversion activities.  
(*Pending a sites review and Board approval*)

#### Urban Transfer Station

- Radium Development \$402,000

#### Organics Funding

- Construction of Organics Facility to be completed by late 2023 with a budget of \$962,000, funded 2/3 by the Province \$641,333 and \$320,667 from CV Solid Waste Service Area.

### **CFO Comments:**

- 2023 tax increase of \$369,000 = \$26.80 on the average residential property (assessed at \$536,000) and a tax increase of \$629,000 in 2024, pending operational results in 2023.
- Transfer from Tax Stabilization Reserve not required in 2022 due to higher than expected tipping fee revenues. Utilizing the available reserve of \$346,000 in 2023 to fund the 1/3 share of the organics facility.
- Borrowing of \$275,000 for the Invermere Transfer Station construction was not required (due to a higher surplus in 2022 than projected) saving \$21,450 in the five year plan.
- The Radium Transfer Station will be constructed in 2023 at a budget of \$402,000 with short term borrowing of \$120,000. Principal payments of \$40,000 over three years 2024 – 2026 and interest at 4.75%.



**CV Solid Waste  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$2,051,000	\$2,051,000	\$2,420,000	\$3,049,000	\$3,776,000	\$3,849,000	\$3,881,000
Payments in Lieu of Taxes	1,000		1,000	1,000	1,000	1,000	1,000
Provincial Grants	333,333	7,494	641,333				
Local Government Grants & Regional Transfers	74,500	88,746	85,000	85,000	85,000	85,000	85,000
Fees & Charges	283,250	694,072	311,700	326,700	326,700	326,700	326,700
Interest	1,000		1,000	1,000	1,000	1,000	1,000
Prior Period Surplus	179,449	179,449	524,500	100,000	75,000	75,000	75,000
<b>Total Revenue</b>	<b>2,923,532</b>	<b>3,020,760</b>	<b>3,984,533</b>	<b>3,562,700</b>	<b>4,264,700</b>	<b>4,337,700</b>	<b>4,369,700</b>

**Expenditures**

Legislative	1,000		1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	192,008	160,413	237,613	245,949	251,404	256,543	262,093
Administration & Overhead	61,667	53,633	63,000	63,950	65,025	65,925	67,670
Operations & Maintenance	1,768,937	1,538,973	2,141,667	2,489,528	3,026,019	3,143,532	3,205,381
Vehicle & Hauling Costs	408,500	403,766	437,736	468,540	522,488	567,428	621,364
Consulting & Professional Services	59,000	17,612	122,250	31,250	161,250	31,750	31,750
Telephone & Utilities	9,500	5,026	9,800	10,100	10,400	10,700	10,900
Interest	12,321	1,449	5,850	8,700	6,800	4,900	3,000
Shared Overhead	25,374	21,609	32,617	33,683	30,314	30,922	31,542
<b>Total General</b>	<b>2,538,307</b>	<b>2,202,482</b>	<b>3,051,533</b>	<b>3,352,700</b>	<b>4,074,700</b>	<b>4,112,700</b>	<b>4,234,700</b>

<b>Total Expenditures</b>	<b>2,538,307</b>	<b>2,202,482</b>	<b>3,051,533</b>	<b>3,352,700</b>	<b>4,074,700</b>	<b>4,112,700</b>	<b>4,234,700</b>
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<b>Revenue less Expenditures</b>	<b>385,225</b>	<b>818,278</b>	<b>933,000</b>	<b>210,000</b>	<b>190,000</b>	<b>225,000</b>	<b>135,000</b>
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Debt Principal Repayment	(144,200)			(40,000)	(40,000)	(40,000)	
Short-term Borrowing	721,000		120,000				
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(60,000)





**CV Solid Waste**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/13/2023

	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Transfers from Reserves	338,975		346,000				
Capital Expenditures	(1,291,000)	(224,774)	(1,364,000)	(160,000)	(140,000)	(175,000)	(75,000)
<b>Surplus (Deficit)</b>		<b>583,504</b>	<b>25,000</b>				
Operating Reserve		345,850					
Landfill Reserves		1,854,101					

**Date:** February 2, 2023  
**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:

### Legacy Landfills Closure Plan

- Implement actionable items from the report for few different sites per year in priority order \$75,000 (2024, 2026)

### Central Landfill Operations

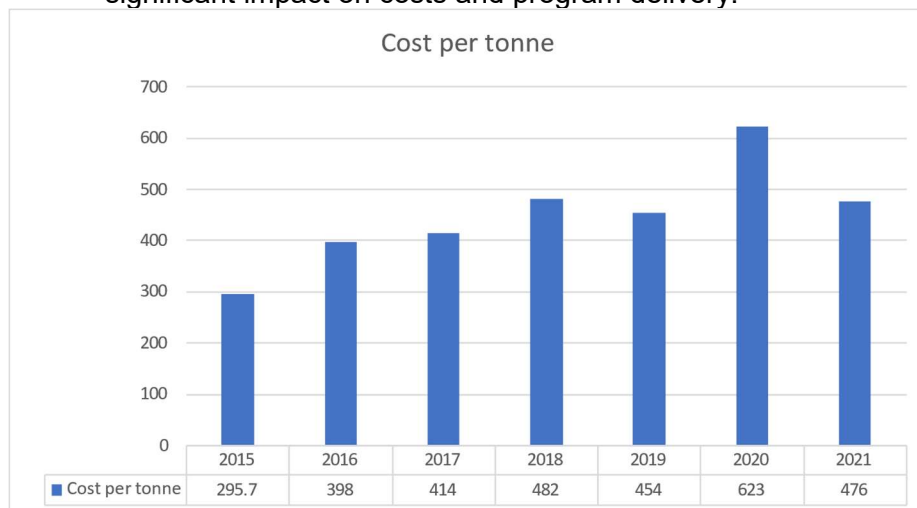
- Entrance road repairs & hydroseeding ditch \$75,000 (from 2022)
- Tipping fees from Elk Valley Solid Waste increase 1.67% in 2023.

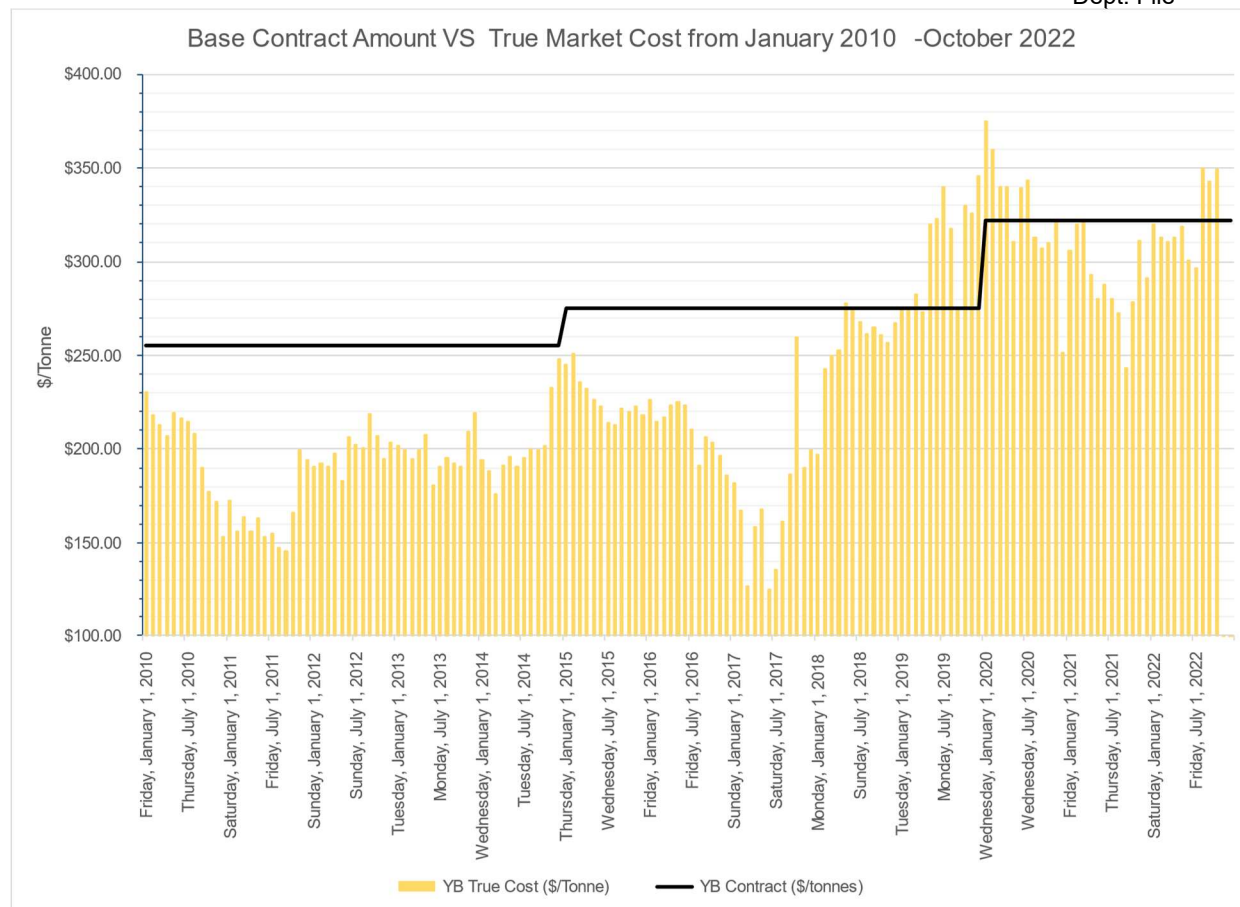
### Grants

- Provide City of Cranbrook with grant of \$137,082 for curbside recycling carts (year 3 of 5 year grant) funded from the recycling reserve.

### Diversion

- Costs associated with Yellow Bin Program expected to substantially escalate. Options to manage Yellow Bin program are being explored as this contract ends in 2024. Future program costs in Draft Budget increased to reflect uncertainty. Lack of Recycle Markets and increased transportation costs combine to push program costs higher in future years. Recycle BC considering inclusion of commercial recycling in 2025 may have significant impact on costs and program delivery.





- Provincial EPR mattress program to be rolled out in 2024, assume reduced costs

## Capital Items:

### Gas Capture – Central Landfill

- Grant application for \$100,000 was unsuccessful. While not included in current draft budget, staff estimates potentially \$200,000 may be required in 2024 to complete first phase. Additional Granting opportunities to be sought.

### Organics Facility

- Organics facility to be developed at Central Landfill location. Total budget of \$942,000 with \$641,000 provided through grant funds (Provincial / Federal). Construction planned for 2023.

### 2024 Projects

- Central Landfill gas piping/leachate management \$825,000 and East Slope Closure \$100,000.

### **CFO Comments:**

- Estimated 2023 taxation increase of \$126,000 = \$5.17 on the average residential property (assessed at \$536,000) and \$395,000 in 2024, pending operating results from 2023.
- Did not utilize the budgeted \$366,000 of tax stabilization reserve funds in 2022. Budget includes utilizing \$108,000 in 2023, \$366,000 in 2024 to minimize taxation increases.
- Contributing \$225,000 to the Recycle Reserve in 2023. Utilizing the Recycle Reserve fund and \$301,000 for the construction and \$50,000 for the operation of the organics facility (increasing to \$100,000 in 2024 on), \$137,082 for City of Cranbrook curbside recycling carts. Recycle Reserve Balance at end of 2023 projected to be \$1,015,885 and \$1,235,490 at end of 2027 if no other projects funded.
- \$255,000 principal payment for Short term borrowing in 2021 for \$825,000 to top up funding of the cell expansion. Continuing payments of \$255,000 in 2023 and 2024 and \$60,000 in 2025. The interest rate has increased from 1.5% to an estimated 4.75%.
- Transfers of \$341,000 to various closure and post closure reserves in 2023, increasing to \$751,000 in 2027 (including \$245,000 to cell expansion reserve once the short term debt is repaid).
- Draft Financial Plan does not include reserve contribution recommendations in Sperling Hansen report. Those recommendations will be reviewed in 2023 during the PSAS required Asset Retirement Obligation Standard implementation



**Central Solid Waste  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$3,729,000	\$3,729,000	\$3,855,000	\$4,250,000	\$4,551,000	\$4,690,000	\$4,802,000
Payments in Lieu of Taxes		6,972					
Provincial Grants	333,333	5,025	641,000	605,000			
Local Government Grants & Regional Transfers	8,500	5,751	8,500	8,500	8,500	8,500	8,500
Fees & Charges	947,000	1,214,328	1,005,700	1,014,200	1,022,700	1,039,700	1,048,200
Interest	9,000		9,000	9,000	9,000	9,000	9,000
Prior Period Surplus	245,500	245,500	543,000	250,000	250,000	250,000	250,000
<b>Total Revenue</b>	<b>5,272,333</b>	<b>5,206,575</b>	<b>6,062,200</b>	<b>6,136,700</b>	<b>5,841,200</b>	<b>5,997,200</b>	<b>6,117,700</b>

**Expenditures**

Legislative	1,000		1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	351,106	305,805	389,432	394,374	402,068	410,238	418,626
Administration & Overhead	337,539	322,746	229,227	225,437	231,953	89,940	92,865
Operations & Maintenance	3,358,595	2,826,220	3,534,396	3,522,634	3,804,277	3,884,216	3,979,811
Vehicle & Hauling Costs	467,000	454,609	482,080	497,763	540,000	540,000	540,000
Consulting & Professional Services	97,000	57,199	31,000	106,000	76,000	106,000	121,000
Telephone & Utilities	20,200	15,325	23,200	23,200	23,200	23,200	23,200
Interest	22,375	18,291	37,075	24,963	12,850	10,000	10,000
Shared Overhead	43,900	37,386	51,872	52,411	47,165	48,106	49,078
<b>Total General</b>	<b>4,698,715</b>	<b>4,037,578</b>	<b>4,779,282</b>	<b>4,847,782</b>	<b>5,138,513</b>	<b>5,112,700</b>	<b>5,235,580</b>

<b>Total Expenditures</b>	<b>4,698,715</b>	<b>4,037,578</b>	<b>4,779,282</b>	<b>4,847,782</b>	<b>5,138,513</b>	<b>5,112,700</b>	<b>5,235,580</b>
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<b>Revenue less Expenditures</b>	<b>573,618</b>	<b>1,168,996</b>	<b>1,282,918</b>	<b>1,288,918</b>	<b>702,687</b>	<b>884,500</b>	<b>882,120</b>
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Debt Principal Repayment	(255,000)	(255,000)	(255,000)	(255,000)	(60,000)		
Transfers to Reserves	(566,000)	(566,000)	(566,000)	(731,000)	(886,000)	(976,000)	(976,000)
Transfers from Reserves	847,382	251,882	615,082	622,082	243,313	100,000	100,000



**Central Solid Waste  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/13/2023**

	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Capital Expenditures	(600,000)	(8,343)	(1,077,000)	(925,000)			
<b>Surplus (Deficit)</b>		<b>591,535</b>				<b>8,500</b>	<b>6,120</b>
Operating Reserve		495,193					
Landfill Reserves		2,292,041					
Landfill Closure Reserves		4,456,571					
Recycling Reserve		1,284,636					

# 2023 Budget Information Report

February Board

File :  
Dept. File:

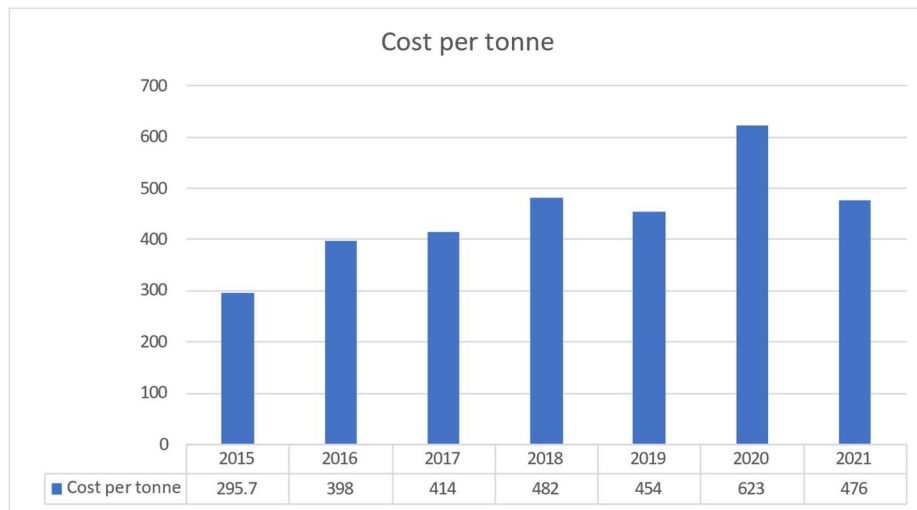
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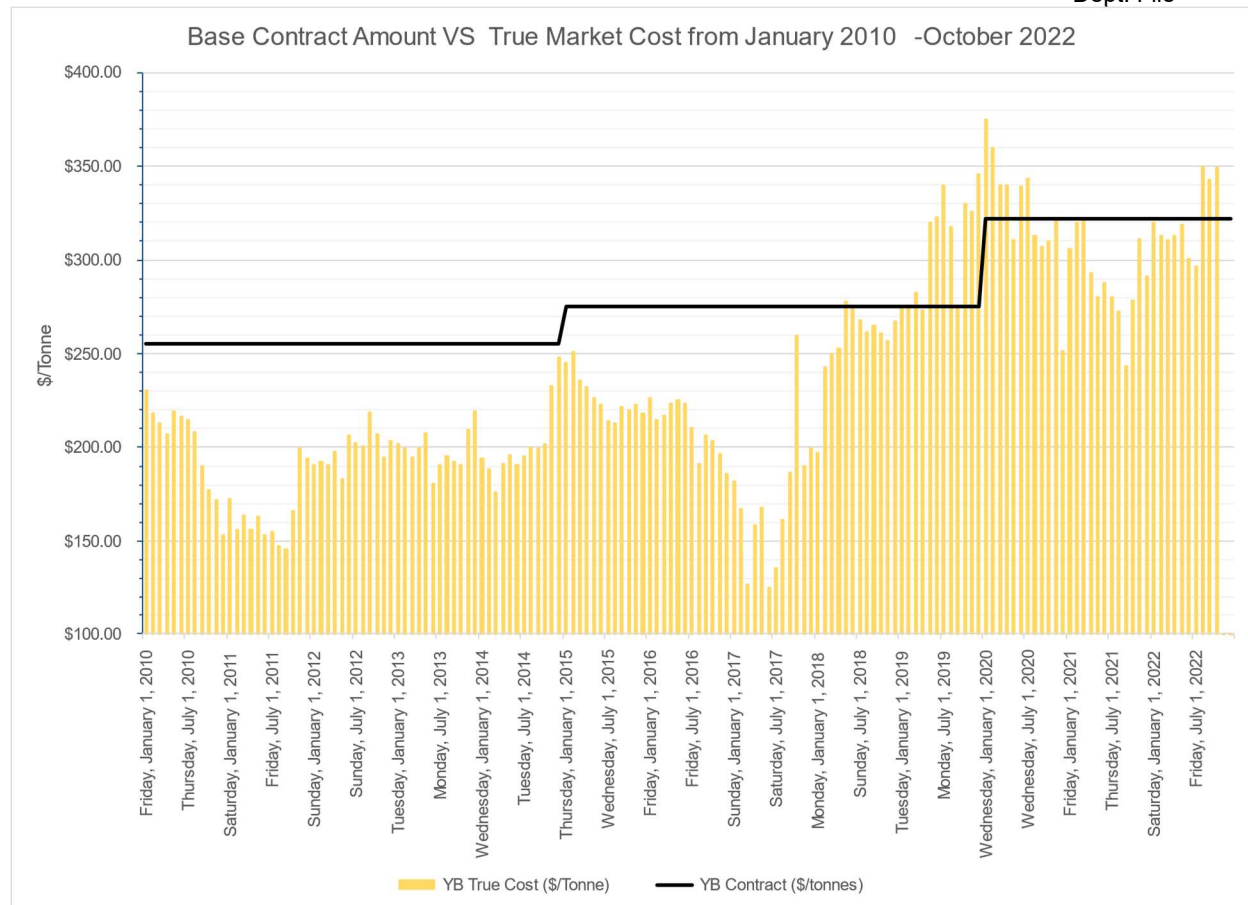
**Date:** February 6, 2023  
**Submitted by:** Kevin Paterson, Environmental Services Manager  
**Service Name:** Elk Valley Solid Waste  
**Service Purpose:** To provide solid waste management services for the businesses and residents of the Elk Valley Subregion.  
**Participants:** Fernie, Sparwood, Elkford and Electoral Area A.

## Operational Items:

### Diversion

- Costs associated with Yellow Bin Program expected to substantially escalate. Options to manage Yellow Bin program are being explored as this contract ends in 2024. Future program costs in Draft Budget increased to reflect uncertainty. Lack of Recycle Markets and increased transportation costs combine to push program costs higher in future years. Recycle BC considering inclusion of commercial recycling in 2025 may have significant impact on costs and program delivery.





### Landfill

- Elkford Landfill (closed) ESA Phase II considered in 2023, Medium risk \$50,000.
- Weed Control Elkford Landfill (closed) \$1,000
- Sparwood Landfill Design and Closure Plan and Conformance (DOCP) Review \$92,000

### Transfer Stations

- Sparwood T/S building replace wall anchoring \$50,000
- Sparwood Scale spalling repairs \$15,000
- Sparwood Hours extended on Sunday \$45,000 (to provide consistent access to all solid waste services (Fernie open on Sunday, thus loads of mixed construction materials arriving at Fernie have no option for disposal) Conversely, could explore closing Fernie on Sundays, in turn reducing budget to maintain consistency of service.

### Hauling of Elk Valley Waste

- Elk Valley Haul rates may see reductions in hauling of garbage due to diversion to composting facilities set to be operational in fall of 2024. Budget is based on as is conditions. Assumed any savings for hauling costs could be applied to hauling of diversion bins with compostable hauled to compost facility for processing. (Expected costs of hauling compostable material to compost site are expected to be lower than MSW haul rates)



### Considerations for 2024-2027

- The Design Operation and Closure Plan (DOCP) for the Sparwood Landfill is required in 2023. Possible options will be to investigate early closure of the landfill site as the site primarily runs as a transfer station. The 2017 report supported the closure of the site and improvements to the Sparwood Transfer Station. The new DOCP will follow this strategy and include options for hauling of C&D etc.

### **Capital Items:**

### Organics Composting Facility

- Organics Facility construction budget of \$474,900 remaining funded \$316,600 by the Province of BC Organics Grant and \$158,300 from 2022 operating surplus (short term borrowing no longer required).

### **CFO Comments:**

- Tax increase of \$123,000 in 2023 = \$4.80 to \$11.45 on the average residential property, depending on the jurisdiction (assessed at \$536,000) and \$98,000 in 2024, pending operating results from 2023.
- Applied 2022 budgeted short term borrowing principal payments of \$55,067 toward the cost of the RBC Depot Paving, leaving a balance of \$12,933 which will be repaid in 2023.
- Debenture for Sparwood and Elkford Transfer Stations matures in 2024, after which the EV Solid Waste Subregion will have no debt.
- Continuing to contribute \$175,000 to retro closure reserve for Sparwood landfill in the years 2023 – 2024, increasing to \$290,000 in 2025-2027.
- Contributing \$222,000 to a tax stabilization reserve in 2023 (from larger 2022 surplus), and utilizing \$180,000 in 2024 and \$42,000 in 2025 to mitigate tax increases.



**EV Solid Waste  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/14/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$2,484,000	\$2,483,765	\$2,607,000	\$2,705,000	\$3,144,000	\$3,249,000	\$3,482,000
Provincial Grants	323,655	5,026	316,600				
Local Government Grants & Regional Transfers	8,500	5,341	8,500	8,500	8,500	8,500	8,500
Fees & Charges	163,000	642,161	195,100	195,100	195,100	195,100	195,100
Prior Period Surplus	219,933	219,933	696,000	50,000	50,000	50,000	50,000
<b>Total Revenue</b>	<b>3,199,088</b>	<b>3,356,226</b>	<b>3,823,200</b>	<b>2,958,600</b>	<b>3,397,600</b>	<b>3,502,600</b>	<b>3,735,600</b>

**Expenditures**

Legislative	1,000		1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	116,552	90,929	140,642	155,629	158,997	162,637	165,419
Administration & Overhead	64,332	50,218	67,610	69,745	69,860	71,150	73,665
Operations & Maintenance	2,004,596	1,861,551	2,096,711	2,075,568	2,506,512	2,570,266	2,642,017
Vehicle & Hauling Costs	234,000	254,920	389,775	419,784	454,683	502,135	542,236
Consulting & Professional Services	17,000	7,342	107,000	105,000	60,000	15,000	15,500
Telephone & Utilities	16,650	14,760	16,650	16,650	16,650	16,650	16,650
Interest	56,740	56,568	54,364	53,750	2,000	2,000	2,000
Shared Overhead	15,610	13,293	17,557	19,416	17,398	17,762	18,133
<b>Total General</b>	<b>2,526,480</b>	<b>2,349,582</b>	<b>2,891,309</b>	<b>2,916,542</b>	<b>3,287,100</b>	<b>3,358,600</b>	<b>3,476,620</b>

<b>Total Expenditures</b>	<b>2,526,480</b>	<b>2,349,582</b>	<b>2,891,309</b>	<b>2,916,542</b>	<b>3,287,100</b>	<b>3,358,600</b>	<b>3,476,620</b>
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<b>Revenue less Expenditures</b>	<b>672,608</b>	<b>1,006,644</b>	<b>931,891</b>	<b>42,058</b>	<b>110,500</b>	<b>144,000</b>	<b>258,980</b>
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Debt Principal Repayment	(124,625)	(124,625)	(82,491)	(69,558)			
Short-term Borrowing	162,000						
Transfers to Reserves	(175,000)	(175,000)	(397,000)	(175,000)	(175,000)	(175,000)	(290,000)



**EV Solid Waste**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/14/2023

	2022	2022	2023	2024	2025	2026	2027
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transfers from Reserves	22,500	22,500	22,500	202,500	64,500	22,500	22,500
Capital Expenditures	(485,483)	(10,594)	(474,900)				
<b>Surplus (Deficit)</b>	<b>72,000</b>	<b>718,926</b>				<b>(8,500)</b>	<b>(8,520)</b>
Operating Reserve		150,889					
Landfill Closure Reserves		1,420,441					



# 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** February 2, 2023  
**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:

- Mitigation works completed in late 2022 increasing berm height to increase pond capacity.
- Revenue 2023 to 2027 of \$80,000 per year estimated.

## Capital Items:

- Background test well was delayed, \$30,000. Need to review requirement with consultant annually based on GW report reviews.

## CFO Comments:

- Negative tax of \$15,000 in 2023 and 2024 if the ponds can generate \$80,000 in revenue in 2023.
- Contributions to environmental reserve reduced to \$10,000 in 2023 – 2027 but will achieve target of \$225,000.
- Operating Reserve reduced to \$3,896 in 2022. Contributions between \$16,000 to \$26,500 in the five-year plan in case of unexpected costs.



**Area A Septage  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	(\$107,000)	(\$107,000)	(\$15,000)	(\$15,000)		(\$12,000)	(\$11,500)
Fees & Charges	80,000	5,392	80,000	80,000	80,000	80,000	80,000
<b>Total Revenue</b>	<b>(27,000)</b>	<b>(101,608)</b>	<b>65,000</b>	<b>65,000</b>	<b>80,000</b>	<b>68,000</b>	<b>68,500</b>

**Expenditures**

Salaries & Benefits	3,283	5,273	4,200	4,094	4,057	4,956	4,347
Administration & Overhead	946	937	1,000	1,080	1,170	1,260	1,360
Operations & Maintenance	105,700	103,949	28,200	24,200	47,700	24,700	25,200
Vehicle & Hauling Costs	600		600	600	600	600	600
Interest		50					
Shared Overhead	471	401	500	526	473	484	493
<b>Total General</b>	<b>111,000</b>	<b>110,611</b>	<b>34,500</b>	<b>30,500</b>	<b>54,000</b>	<b>32,000</b>	<b>32,000</b>

<b>Total Expenditures</b>	<b>111,000</b>	<b>110,611</b>	<b>34,500</b>	<b>30,500</b>	<b>54,000</b>	<b>32,000</b>	<b>32,000</b>
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<b>Revenue less Expenditures</b>	<b>(138,000)</b>	<b>(212,219)</b>	<b>30,500</b>	<b>34,500</b>	<b>26,000</b>	<b>36,000</b>	<b>36,500</b>
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Transfers to Reserves	(25,000)	(25,000)	(30,500)	(34,500)	(26,000)	(36,000)	(36,500)
Transfers from Reserves	163,000	237,219					

Septage Reserve		3,896					
Environmental Reserve		178,234					

**Date:** February 5, 2023  
**Submitted by:** Michele Bates, General Manager Development & Protective Services  
**Service Name:** Development Services - Planning  
**Service Purpose:** Electoral area land use planning and development management  
**Participants:** All jurisdictions; municipalities by agreement

### Operational Items:

- Development application revenue has been adjusted to reflect increase in development application fees in 2023.
- Staff Salaries and Benefits have increased by \$110,951 to reflect new positions and changing allocations of existing positions related to the Human Resources plan approved in February 2022 and to reflect vacant position being filled.
- Kootenay & Boundary Farm Advisors is on track to spend contract budget for 2022-2023. Surplus budget from previous years utilized to reduce partner contribution in 2023.
- Consulting/Professional fees of \$45,000 to advance several potential projects including: updates to Rockyview OCP, amalgamation of Electoral Area A OCPs & ESA DPs, Fairmont Hot Springs hazard mapping and St. Mary River studies.
- Short term rental potential revenue funding consultant costs.
- Kootenay Recreation Coordinator budget consists of \$1,985 needed to wrap up the project; Kootenay Guardian Program \$40,000; Invasive Species Treatment \$40,000 and the trail decommissioning \$90,000. It is expected that these funds will all be paid out in 2023.
- Planning staff managing projects coming out of the new Local Government Climate Action Plan grant, which will receive Provincial funding of \$109,000 in 2022 – 2024.

### Capital Items:

- N/A

### CFO Comments:

- No change in taxes for Municipalities as per contracts, which expires December 31, 2023.
- No tax increase for Electoral Area jurisdictions in 2023 and an estimated \$162,088 increase in 2024, pending operational results.
- Utilizing remaining \$33,745 in tax stabilization reserve to minimize taxes in 2024.
- Kootenay Boundary Farm Advisors project. Total 2023 budget of \$213,126 including carry forward of \$153,126 from 2022. Contribution of \$15,000 from each funding partner.



**Planning**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/10/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$873,369	\$873,369	\$873,369	\$1,035,457	\$1,085,686	\$1,109,188	\$1,135,785
Provincial Grants	10,000		10,000				
Local Government Grants & Regional Transfers	220,000	105,112	226,985	75,000			
Fees & Charges	92,000	131,912	156,100	153,100	140,600	150,600	150,600
Interest	1,000		1,000	1,000	1,000	1,000	1,000
Prior Period Surplus	268,128	268,128	336,034	107,000	50,000	50,000	50,000
<b>Total Revenue</b>	<b>1,464,497</b>	<b>1,378,521</b>	<b>1,603,488</b>	<b>1,371,557</b>	<b>1,277,286</b>	<b>1,310,788</b>	<b>1,337,385</b>

**Expenditures**

Legislative	14,120	9,628	16,530	18,280	17,220	17,220	17,740
Salaries & Benefits	838,205	679,085	949,156	996,227	1,015,576	1,035,765	1,057,353
Administration & Overhead	69,620	80,129	81,498	80,300	81,220	83,160	84,220
Vehicle & Hauling Costs	4,300	2,193	6,450	5,450	6,450	5,450	6,450
Consulting & Professional Services	420,274	174,406	395,111	165,000	30,000	40,000	40,000
Telephone & Utilities	2,650	1,086	2,725	2,725	2,725	2,725	2,725
Interest		4					
Shared Overhead	110,328	93,956	126,110	132,320	119,095	121,468	123,897
<b>Total General</b>	<b>1,459,497</b>	<b>1,040,486</b>	<b>1,577,580</b>	<b>1,400,302</b>	<b>1,272,286</b>	<b>1,305,788</b>	<b>1,332,385</b>

<b>Total Expenditures</b>	<b>1,459,497</b>	<b>1,040,486</b>	<b>1,577,580</b>	<b>1,400,302</b>	<b>1,272,286</b>	<b>1,305,788</b>	<b>1,332,385</b>
<b>Revenue less Expenditures</b>	<b>5,000</b>	<b>338,034</b>	<b>25,908</b>	<b>(28,745)</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Transfers to Reserves	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Transfers from Reserves				33,745			55,000
Capital Expenditures							(55,000)
<b>Surplus (Deficit)</b>		<b>333,034</b>	<b>20,908</b>				



**Planning**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/10/2023

Operating Reserve  
Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	33,870					
	40,431					





# 2023 Budget Information Report

March Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** February 20, 2023  
**Submitted by:** Holly Ronnquist, CFO  
**Service Name:** Columbia Valley Economic Development  
**Service Purpose:** Implementation of economic development strategies and projects  
**Participants:** All Columbia Valley jurisdictions and apportioned by the number of Class 6 properties in each jurisdiction.

## Operational Items:

- Salaries, administration and overhead reduced by \$8,569.
- Economic Development consulting services contracted to the Columbia Valley Chamber of Commerce for \$80,000 with the current term ending August 31, 2024.
- Project funding not committed to a specific project \$5,000.
- 2023 budget includes CV Economic Development providing grants to:
  - \$10,000 to CV Arts for 2023.
  - \$100,000 to Radium Chamber of Commerce for CV Visitors Services expiring February 29, 2024.
  - \$60,000 in 2023 for the CV Airport Society for operational cost support of the Fairmont Hot Springs Airport.
  - Lake Windermere Ambassadors grant increased to \$15,000 in 2023 – 2025.
  - CV Housing Society for a grant of \$25,000 in 2023 for partial funding for a project manager, with \$4,763 funded from taxation and \$20,237 funded from Workforce Development project granted funds from BC Rural Dividend fund and Columbia Basin Trust.
  - \$13,893 grant for CV Physician Recruitment.
  - \$15,000 for Imagine Kootenay program with \$7,500 for Imagine Kootenay contractor and \$7,500 for CV Chamber of Commerce for administration.

## Granted CV Ec Dev Projects

- CV economic development projects 100% funded from the BC Rural Dividend Fund and Columbia Basin Trust in 2019 with unspent amounts being carried forward from 2022 as follows:

Project	BC Rural Dividend Grant	CBT Grant
Tech Cluster	\$ 79,040	\$ 0
Workforce Development	9,878	9,852
CV Signage & Identity	50,196	42,996
Reconciliation & Relationships	<u>33,370</u>	<u>17,517</u>
Total	<b>\$172,484</b>	<b>\$ 70,365</b>

**CFO Comments:**

- Estimated 2023 tax increase of \$18,746 = range of \$1.00 to \$2.45 on the average residential (assessed at \$536,000). Varies by jurisdiction.

Based on apportionment by the number of business class properties recorded in the 2023 completed assessment roll, proposed taxation for Columbia Valley jurisdictions with the 2022 comparative is as follows:

	<u>2023 Requisition</u>	<u>2022 Requisition</u>	<u># Class 6 Properties</u>
District of Invermere	\$ 89,689	\$ 85,087	217 (-1)
Village of Radium Hot Springs	51,251	48,789	124 (-1)
Village of Canal Flats	16,533	15,612	40 (nc)
Electoral Area F	130,194	120,606	315 (+6)
Electoral Area G	<u>21,079</u>	<u>19,906</u>	<u>51 (nc)</u>
Total	\$ 308,746	\$290,000	747(+4)



**CV Economic Development  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/10/2023**

**Revenue**

Requisition	\$290,000	\$290,001	\$308,746	\$131,500	\$131,500	\$102,000	\$102,000
Local Government Grants & Regional Transfers	304,659	61,601	246,149	3,300	3,300	3,300	3,300
Prior Period Surplus	26,994	26,994	16,709				
<b>Total Revenue</b>	<b>621,653</b>	<b>378,596</b>	<b>571,604</b>	<b>134,800</b>	<b>134,800</b>	<b>105,300</b>	<b>105,300</b>

**Expenditures**

Salaries & Benefits	14,617	12,831	10,222	11,447	11,523	12,008	11,995
Administration & Overhead	6,750	(45)	3,150	3,150	3,150	3,150	3,150
Consulting & Professional Services	85,000	79,200	80,000	88,500	88,500	88,500	88,500
Grants	10,000	10,000	10,000				
Grant - CV Visitor Services	100,000	100,000	100,000				
Grant - Imagine Kootenays	15,000	14,643	15,000	15,000	15,000		
Grant - Lake Windermere Ambassadors	10,000	10,000	15,000	15,000	15,000		
Resident Attraction/Retention Project	55,000	55,000	74,763				
Granted Projects	301,059	58,210	242,849				
Other Ec Dev Projects	21,909	20,023	18,983				
Telephone & Utilities	400		200	200	200	200	200
Shared Overhead	1,918	1,633	1,437	1,503	1,427	1,442	1,455
<b>Total General</b>	<b>621,653</b>	<b>361,495</b>	<b>571,604</b>	<b>134,800</b>	<b>134,800</b>	<b>105,300</b>	<b>105,300</b>

**Total Expenditures**

**621,653      361,495      571,604      134,800      134,800      105,300      105,300**

**Revenue less Expenditures**

**17,101**

**Surplus (Deficit)**

**17,101**

## 2023 Budget Information Report

February Board

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

**Date:** January 22, 2023  
**Submitted by:** Holly Ronnquist, CFO  
**Service Name:** Economic Development, Area A, B, C, E, F and G  
**Service Purpose:** Implementation of economic development strategies & projects  
**Participants:** Electoral Area A, B, C, E, F and G

### Operational Items:

Area A – Administration costs of service only.

Area B – Wages of \$14,902 for South Country Aquifer/Elko Sinkholes project. Consulting and professional fees of \$165,000 available in 2023 and \$100,000 in 2024 and 2025 for further investigations, studies, drilling, etc.

Area C - \$20,000 grant to City of Cranbrook for recreation study. \$22,000 grant to Tourism Cranbrook for opportunity study. \$81,000 available for other projects.

Area E - Administration costs of service only in 2023.

Area F - \$20,000 contribution to Holland Creek Water and Sewer to fund a portion RDEK staff costs related to new businesses in the service area. \$2,750 for Director to attend conferences and \$10,000 for consultants/granted projects 2024 to 2027.

Area G – \$2,264 in wages and overhead to administer Edgewater Connectivity Project. Project not started in 2022 and carried over to 2023/24.

### Capital Items:

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

### CFO Comments:

- Estimated 2023 taxation of \$160 for Electoral Area A.
- No change in taxation for Electoral Area B for the South Country Aquifer/Elko Sinkholes project. Capital project, grants and short term borrowing removed from budget until project and funding is identified.
- No taxation in 2023 for Electoral Area C, resuming to \$10,000 per year taxation starting in 2024.
- No taxation in 2023 for Electoral Area E.
- Tax increase of \$13,050 in 2023 for Electoral Area F = \$2 on the average residential property (assessed at \$648,875), and tax increase of \$250 in 2024.
- \$2,500 tax **decrease** in taxation in 2023 = \$1 decrease on the average residential property (assessed at \$317,853) to reflect lower wage estimate for the Edgewater Connectivity Project.



**Area A Economic Development  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
			\$160	\$220	\$220	\$225	\$230
	165	165	61				
	<b>165</b>	<b>165</b>	<b>221</b>	<b>220</b>	<b>220</b>	<b>225</b>	<b>230</b>
	143	85	196	194	197	201	206
	22	19	25	26	23	24	24
	<b>165</b>	<b>104</b>	<b>221</b>	<b>220</b>	<b>220</b>	<b>225</b>	<b>230</b>
	<b>165</b>	<b>104</b>	<b>221</b>	<b>220</b>	<b>220</b>	<b>225</b>	<b>230</b>
		61					
		61					



**Area B Economic Development  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Provincial Grants  
Prior Period Surplus

**Total Revenue**

**Expenditures**

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

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

Short-term Borrowing  
Capital Expenditures

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$117,000	\$117,000	\$117,000	\$117,000	\$117,000	\$117,000	\$117,000
Provincial Grants	1,200,000						
Prior Period Surplus	(22,872)	(22,872)	64,866				
<b>Total Revenue</b>	<b>1,294,128</b>	<b>94,128</b>	<b>181,866</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>
Salaries & Benefits	14,537	13,138	14,902	15,004	15,166	16,137	16,107
Administration & Overhead	2,500						
Consulting & Professional Services	85,500	14,496	165,000	100,000	100,000	99,000	99,000
Interest	1,680						
Shared Overhead	1,911	1,628	1,964	1,996	1,834	1,863	1,893
<b>Total General</b>	<b>106,128</b>	<b>29,262</b>	<b>181,866</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>
<b>Total Expenditures</b>	<b>106,128</b>	<b>29,262</b>	<b>181,866</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>
<b>Revenue less Expenditures</b>	<b>1,188,000</b>	<b>64,866</b>					
Short-term Borrowing	112,000						
Capital Expenditures	(1,300,000)						
<b>Surplus (Deficit)</b>		<b>64,866</b>					



**Area C Economic Development  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Grants  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
	\$10,000	\$10,000		\$10,000	\$10,000	\$10,000	\$10,000
	108,659	108,659	114,142				
	<b>118,659</b>	<b>118,659</b>	<b>114,142</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	1,045	420	1,016	871	884	882	879
	117,500	4,000	113,000	9,000	9,000	9,000	9,000
	114	97	126	129	116	118	121
	<b>118,659</b>	<b>4,517</b>	<b>114,142</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>118,659</b>	<b>4,517</b>	<b>114,142</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
		<b>114,142</b>					
		<b>114,142</b>					



**Area E Economic Development  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

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

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
				\$4,100	\$4,600	\$4,600
200,000	200,000					
6,012	6,012	5,574	5,035	486		
<b>206,012</b>	<b>206,012</b>	<b>5,574</b>	<b>5,035</b>	<b>4,586</b>	<b>4,600</b>	<b>4,600</b>

**Expenditures**

Salaries & Benefits  
Grants  
Shared Overhead  
**Total General**

1,125	323	476	485	528	541	540
204,000	200,000		4,000	4,000	4,000	4,000
135	115	63	64	58	59	60
<b>205,260</b>	<b>200,438</b>	<b>539</b>	<b>4,549</b>	<b>4,586</b>	<b>4,600</b>	<b>4,600</b>

**Total Expenditures**

<b>205,260</b>	<b>200,438</b>	<b>539</b>	<b>4,549</b>	<b>4,586</b>	<b>4,600</b>	<b>4,600</b>
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**Revenue less Expenditures**

<b>752</b>	<b>5,574</b>	<b>5,035</b>	<b>486</b>			
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**Surplus (Deficit)**

<b>752</b>	<b>5,574</b>	<b>5,035</b>	<b>486</b>			
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**Area F Economic Development  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Administration & Overhead  
Grants  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
			\$13,050	\$13,300	\$13,300	\$13,300	\$13,300
	7,967	7,967	7,524				
	<b>7,967</b>	<b>7,967</b>	<b>20,574</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
	497	385	511	486	492	491	490
	2,400			2,750	2,750	2,750	2,750
	5,000		20,000	10,000	10,000	10,000	10,000
	70	59	63	64	58	59	60
	<b>7,967</b>	<b>444</b>	<b>20,574</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
	<b>7,967</b>	<b>444</b>	<b>20,574</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
		<b>7,524</b>					
		<b>7,524</b>					



**Area G Economic Development  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Provincial Grants  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$3,500	\$3,500	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000
375,000		295,000	64,000			
5,361	5,361	6,848	5,584	5,878	6,591	7,270
<b>383,861</b>	<b>8,861</b>	<b>302,848</b>	<b>71,584</b>	<b>7,878</b>	<b>8,591</b>	<b>9,270</b>

**Expenditures**

Salaries & Benefits  
Shared Overhead  
**Total General**

5,713	1,393	2,000	1,506	1,152	1,183	1,213
729	621	264	200	135	138	143
<b>6,442</b>	<b>2,014</b>	<b>2,264</b>	<b>1,706</b>	<b>1,287</b>	<b>1,321</b>	<b>1,356</b>

**Total Expenditures**

<b>6,442</b>	<b>2,014</b>	<b>2,264</b>	<b>1,706</b>	<b>1,287</b>	<b>1,321</b>	<b>1,356</b>
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**Revenue less Expenditures**

<b>377,419</b>	<b>6,848</b>	<b>300,584</b>	<b>69,878</b>	<b>6,591</b>	<b>7,270</b>	<b>7,914</b>
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Capital Expenditures

(375,000)		(295,000)	(64,000)			
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**Surplus (Deficit)**

<b>2,419</b>	<b>6,848</b>	<b>5,584</b>	<b>5,878</b>	<b>6,591</b>	<b>7,270</b>	<b>7,914</b>
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## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Shh 231 002

**Date:** February 5, 2023  
**Submitted by:** Natalie Panattoni, Accountant  
**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:

- Direct operating costs have increased by \$9,765, mainly increased fixed costs, tires and insurance.
- Direct operating costs have increased in 2023, mainly increasing yard space, on-road supervision, addition of weekend service. Full impact of the addition of weekend service seen in 2024.
- Direct operating costs projected to increase in 2027 with increased commuter service for Edgewater and Radium and local service to Invermere.

### CFO Comments:

- Estimated 2023 tax increase of \$21,000 = \$1.53 on the average residential property (assessed at \$536,000) and \$90,000 increase in 2024, pending operational results in 2023.



**CV Transit**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$179,000	\$178,999	\$200,000	\$290,000	\$349,000	\$388,000	\$666,300
Local Government Grants & Regional Transfers	6,100	7,131	6,800	6,800	6,800	6,800	6,800
Fees & Charges	10,500	14,967	12,000	12,000	12,000	12,000	12,000
Interest		179					
Prior Period Surplus	80,655	80,655	72,231	15,800	500	500	
<b>Total Revenue</b>	<b>276,255</b>	<b>281,931</b>	<b>291,031</b>	<b>324,600</b>	<b>368,300</b>	<b>407,300</b>	<b>685,100</b>

**Expenditures**

Salaries & Benefits	33,446	17,313	23,909	24,520	25,089	25,485	26,006
Administration & Overhead	2,350		2,350	2,350	2,350	2,350	2,350
Operations & Maintenance	1,500		1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	234,535	188,621	244,300	345,480	359,935	374,980	652,201
Shared Overhead	4,424	3,767	3,172	3,250	2,926	2,985	3,043
<b>Total General</b>	<b>276,255</b>	<b>209,700</b>	<b>275,231</b>	<b>377,100</b>	<b>391,800</b>	<b>407,300</b>	<b>685,100</b>

<b>Total Expenditures</b>	<b>276,255</b>	<b>209,700</b>	<b>275,231</b>	<b>377,100</b>	<b>391,800</b>	<b>407,300</b>	<b>685,100</b>
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<b>Revenue less Expenditures</b>		<b>72,231</b>	<b>15,800</b>	<b>(52,500)</b>	<b>(23,500)</b>		
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Transfers from Reserves				53,000	24,000		
<b>Surplus (Deficit)</b>		<b>72,231</b>	<b>15,800</b>	<b>500</b>	<b>500</b>		

Reserve Funds		79,239					
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## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Shh 231 003

**Date:** February 5, 2023  
**Submitted by:** Natalie Panattoni, Accountant  
**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 and Benefits increased \$4,612 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Direct operating costs have increased by \$8,900, mainly increased fixed costs, fleet maintenance, tires and insurance.
- The financial plan does not include costs for expansion of the transit system in future years.

### CFO Comments:

- Estimated 2023 tax increase of \$5,000 = \$0.36 on the average residential property (assessed at \$536,000) and \$25,000 increase in 2024, pending operational results in 2023.



**EV Transit**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$135,000	\$134,999	\$140,000	\$165,000	\$195,000	\$215,000	\$225,700
Fees & Charges	13,500	10,904	13,000	13,000	13,000	13,000	13,000
Interest		1,365					
Prior Period Surplus	130,004	130,004	117,033	65,500	29,400	13,400	6,900
<b>Total Revenue</b>	<b>278,504</b>	<b>277,272</b>	<b>270,033</b>	<b>243,500</b>	<b>237,400</b>	<b>241,400</b>	<b>245,600</b>

**Expenditures**

Salaries & Benefits	6,325	5,243	10,937	11,167	11,415	11,598	11,867
Administration & Overhead	3,350		3,350	3,350	3,350	3,350	3,350
Operations & Maintenance	1,500		1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	178,400	154,292	187,300	196,600	206,400	216,690	227,495
Shared Overhead	828	705	1,446	1,483	1,335	1,362	1,388
<b>Total General</b>	<b>190,403</b>	<b>160,240</b>	<b>204,533</b>	<b>214,100</b>	<b>224,000</b>	<b>234,500</b>	<b>245,600</b>

<b>Total Expenditures</b>	<b>190,403</b>	<b>160,240</b>	<b>204,533</b>	<b>214,100</b>	<b>224,000</b>	<b>234,500</b>	<b>245,600</b>
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<b>Revenue less Expenditures</b>	<b>88,101</b>	<b>117,033</b>	<b>65,500</b>	<b>29,400</b>	<b>13,400</b>	<b>6,900</b>	
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<b>Surplus (Deficit)</b>	<b>88,101</b>	<b>117,033</b>	<b>65,500</b>	<b>29,400</b>	<b>13,400</b>	<b>6,900</b>	
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Reserve Funds		183,710					
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# 2023 Budget Information Report

February Board

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

**Date:** February 3, 2023  
**Submitted by:** Jamie Davies, Recreation & Control Services Supervisor  
Colin Peet, CV Recreation Services Superintendent  
**Service Name:** Regional Parks  
**Service Purpose:** To operate and maintain day use parks, trails, and recreation facilities for public use and enjoyment  
**Participants:** All Electoral Areas and All Municipalities except: Yaqakxaqłamki Regional Park (Electoral Areas A, B and C, Cranbrook, Kimberley, Fernie, Sparwood and Elkford); and Westside Legacy Trail (Electoral Areas F and G, Invermere, Radium and Canal Flats)

## Operational Items:

An archaeological desktop review at a cost of approx. \$300 per park, trail, and recreation facilities is required in 2023 to assess the need for Provincial Heritage Branch permits and onsite archaeological contractor support for future developments that may require ground disturbance.

RDEK staff were successful in obtaining a CBT grant of \$200,000 to implement FireSmart/fuel reduction strategies at Wycliffe, Tie Lake and Wilmer parks. The RDEK will receive \$100,000 in 2023, \$80,000 in 2024 and \$20,000 in 2025.

- **Wycliffe Regional Park** provides a day use park located 13 km northwest of Cranbrook on Perry Creek Rd. Budget highlights include:

\$1,000	Picnic table replacements
\$2,000	Purchase two portable soccer nets (PILT)
\$1,200	Road grading (PILT)
\$1,000	Refurbish wood park entrance sign

Staff Salaries and Benefits increased approx. \$17,000 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

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

\$4,600	Repair 4 water hydrants (PILT)
\$2,000	Henderson building exterior lighting code upgrades (PILT)
\$3,000	Replace fencing at perimeter of jumping/dressage arenas. Note RDEK to supply material, East Kootenay Equestrian Club will supply equipment and volunteer the labour (PILT)
\$2,000	Purchase arena cultivator (PILT)
\$1,700	Road improvements (PILT)
\$1,200	Henderson building exterior siding repairs (accrued from 2022)
\$1,000	Refurbish wood Artha Rose building sign

Staff Salaries and Benefits increased approx. \$4,000 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

- **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:

\$1,000	Replace horseshoe and bocce pits (accrued from 2022)
\$1,000	Refurbish wood entrance sign

Staff Salaries and Benefits increased approx. \$1,400 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

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

\$2,500	Change room roof repairs x2 (accrued from 2022)
\$2,000	Parking lot improvements
\$1,000	Replace horseshoe and bocce pits
\$1,000	Refurbish wood entrance sign

Staff Salaries and Benefits increased approx. \$1,200 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

- **Yaqaxaqłamki 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, however, Staff Salaries and Benefits increased approx. \$3,200 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

- **Markin-MacPhail Westside Legacy Trail** provides a non-winter use recreational trail from Invermere to Fairmont along the Westside of Lake Windermere. Increase to the budget will include maintenance services for the entirety of the trail & all 3 washrooms. Additional expenses include trail counter subscription (takeover from Greenways), supplies & washroom pumping. Staff Salaries and Benefits increased approx. \$2,400 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

\$65,000	Brigade Summer Maintenance contract (May – October)
\$15,000	Washroom Maintenance & Tank Pumping (May – October)
\$ 3,000	Spring Sweep (March)
\$ 4,500	Supplies & Trail subscription

- **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). Currently awaiting grant approval from Greenways Trail Alliance for trail repairs. . Staff Salaries and Benefits increased approx. \$1,600 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.



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\$ 6,000	Old Coach Dust Control/Radium & Dry Gulch Trail
\$17,000	Fencing Repair Athalmer Hill
\$ 2,500	Signage & Culvert Summer Maintenance
\$20,000	Brigade Snow Removal & Maintenance (November – April)

### Capital Items:

- \$15,000 for maintenance shed at Markin-MacPhail Westside Legacy Trail.

### CFO Comments:

- Estimated overall tax increase for 2023 is \$38,000 which includes:
  - \$36,750 general increase = \$1 on the average residential property (assessed at \$536,000).
  - \$1,250 increase for the Koocanusa boat launch, due to previous surplus.
  - no increase for the Markin-MacPhail Westside Legacy Trail due to surplus in 2022 from partial operations.
- Estimated overall increase of \$91,000 in 2024, pending operational results.
- Trail reserve contribution of \$27,000 in 2023 increasing to \$40,000 in 2026 for asset management. General reserve contribution of \$12,000 per year.
- Revenues include \$16,500 contribution from Hydro Aberfeldie Dam PILT funding (Area C).
- Revenues include \$8,000 lease payment for cell tower at Tie Lake Park.



**Regional Parks**  
**Five Year Financial Plan**  
 With Revenues and Expenditures  
 For the Twelve Months Ending Saturday, December 31, 2022  
 3/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$384,000	\$383,999	\$422,000	\$513,000	\$524,000	\$532,000	\$545,000
Payments in Lieu of Taxes	15,500	15,257	17,000	16,000	500	500	500
Local Government Grants & Regional Transfers	5,000	6,893	106,800	86,800	26,800	6,800	6,800
Fees & Charges	42,650	54,404	49,600	49,600	49,600	49,600	49,600
Interest		201					
Prior Period Surplus	118,742	118,742	144,149	30,000	30,000	30,000	30,000
<b>Total Revenue</b>	<b>565,892</b>	<b>579,496</b>	<b>739,549</b>	<b>695,400</b>	<b>630,900</b>	<b>618,900</b>	<b>631,900</b>

**Expenditures**

Salaries & Benefits	10,490	9,924	10,563	11,092	11,477	11,996	11,842
Administration & Overhead	8,000	396	8,050	7,550	7,550	7,050	7,550
Operations & Maintenance			100,000	80,000	20,000		
Consulting & Professional Services			2,100				
Shared Overhead	1,338	1,139	1,434	1,472	1,326	1,351	1,380
<b>Total General</b>	<b>19,828</b>	<b>11,459</b>	<b>122,147</b>	<b>100,114</b>	<b>40,353</b>	<b>20,397</b>	<b>20,772</b>

**Wycliffe Park**

Salaries & Benefits	109,146	97,409	126,000	138,033	141,011	144,054	147,153
Administration & Overhead	5,896	2,984	4,870	4,910	5,150	5,460	5,760
Operations & Maintenance	21,000	23,439	21,500	21,200	16,700	16,700	16,700
Vehicle & Hauling Costs	10,900	13,678	11,050	11,100	11,150	11,200	11,850
Telephone & Utilities	4,325	3,218	3,975	3,975	3,975	3,975	4,000
Shared Overhead	11,531	9,820	13,684	15,192	13,534	13,835	14,140
<b>Total Wycliffe Park</b>	<b>162,798</b>	<b>150,546</b>	<b>181,079</b>	<b>194,410</b>	<b>191,520</b>	<b>195,224</b>	<b>199,603</b>

**Wycliffe Exhibition Grounds**

Salaries & Benefits	45,759	33,279	49,572	53,051	54,154	55,271	56,415
Administration & Overhead	6,606	3,627	5,730	5,860	6,220	6,585	6,985
Operations & Maintenance	27,900	30,853	27,250	26,500	11,000	11,000	11,000



**Regional Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/13/2023

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Vehicle & Hauling Costs	3,500	5,764	3,500	3,500	3,500	3,500	3,500
Telephone & Utilities	1,600	1,548	1,800	1,800	1,800	1,800	1,800
Shared Overhead	5,464	4,654	5,938	6,378	5,717	5,836	5,958
<b>Total Wycliffe Exhibition Grounds</b>	<b>90,829</b>	<b>79,726</b>	<b>93,790</b>	<b>97,089</b>	<b>82,391</b>	<b>83,992</b>	<b>85,658</b>
<b>Tie Lake Park</b>							
Salaries & Benefits	8,743	7,074	9,966	13,630	13,905	14,185	14,468
Administration & Overhead	1,306	1,122	1,290	1,380	1,490	1,600	1,710
Operations & Maintenance	8,000	6,686	11,100	4,000	5,700	5,500	5,700
Vehicle & Hauling Costs	400	918	600	600	600	600	600
Telephone & Utilities	350	317	350	350	350	350	350
Shared Overhead	643	548	756	1,217	1,096	1,119	1,139
<b>Total Tie Lake Park</b>	<b>19,442</b>	<b>16,665</b>	<b>24,062</b>	<b>21,177</b>	<b>23,141</b>	<b>23,354</b>	<b>23,967</b>
<b>Elk Valley Park</b>							
Salaries & Benefits	12,686	9,368	14,041	17,922	18,278	18,644	19,021
Administration & Overhead	511	327	440	465	490	515	540
Operations & Maintenance	7,900	5,839	8,400	6,000	6,000	6,000	6,000
Vehicle & Hauling Costs	500	628	500	500	500	500	500
Telephone & Utilities	450	388	450	450	450	450	450
Shared Overhead	526	448	581	1,057	951	971	989
<b>Total Elk Valley Park</b>	<b>22,573</b>	<b>16,999</b>	<b>24,412</b>	<b>26,394</b>	<b>26,669</b>	<b>27,080</b>	<b>27,500</b>
<b>Old Coach Greenway</b>							
Salaries & Benefits	10,690	7,175	12,306	12,687	12,941	13,201	13,465
Administration & Overhead	1,928	375	710	740	775	1,560	855
Operations & Maintenance	33,409	28,615	48,500	21,000	27,000	21,000	27,000
Vehicle & Hauling Costs	500	1,011	500	500	500	500	500
Shared Overhead	1,387	1,181	1,608	1,656	1,492	1,524	1,552
<b>Total Old Coach Greenway</b>	<b>47,914</b>	<b>38,357</b>	<b>63,624</b>	<b>36,583</b>	<b>42,708</b>	<b>37,785</b>	<b>43,372</b>



**Regional Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/13/2023

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
<b>Yaqakxaqlamki Boat Launch</b>							
Salaries & Benefits	6,628	5,719	9,840	13,824	14,101	14,379	14,672
Administration & Overhead	1,796	1,147	1,570	1,450	1,750	1,650	1,950
Operations & Maintenance	44,600	36,765	42,200	43,400	42,200	43,400	42,200
Vehicle & Hauling Costs	500	907	500	500	500	500	500
Telephone & Utilities	300	176	300	300	300	300	300
Shared Overhead	850	724	1,288	1,799	1,622	1,655	1,687
<b>Total Yaqakxaqlamki Boat Launch</b>	<b>54,674</b>	<b>45,438</b>	<b>55,698</b>	<b>61,273</b>	<b>60,473</b>	<b>61,884</b>	<b>61,309</b>
 <b>Markin MacPhail Westside Legacy Trail</b>							
Salaries & Benefits	11,433	7,476	13,845	14,187	14,481	14,779	15,081
Administration & Overhead	1,907	1,662	2,060	2,185	2,320	2,475	2,625
Operations & Maintenance	94,500	28,662	96,500	96,500	96,500	96,500	96,500
Vehicle & Hauling Costs	1,450	43	1,500	1,550	1,600	1,650	1,700
Consulting & Professional Services			300				
Shared Overhead	1,544	1,314	1,890	1,938	1,744	1,780	1,813
<b>Total Markin MacPhail Westside Legacy Trail</b>	<b>110,834</b>	<b>39,157</b>	<b>116,095</b>	<b>116,360</b>	<b>116,645</b>	<b>117,184</b>	<b>117,719</b>
 <b>Total Expenditures</b>	<b>528,892</b>	<b>398,347</b>	<b>680,907</b>	<b>653,400</b>	<b>583,900</b>	<b>566,900</b>	<b>579,900</b>
 <b>Revenue less Expenditures</b>	<b>37,000</b>	<b>181,149</b>	<b>58,642</b>	<b>42,000</b>	<b>47,000</b>	<b>52,000</b>	<b>52,000</b>
Transfers to Reserves	(37,000)	(37,000)	(39,000)	(42,000)	(47,000)	(52,000)	(52,000)
Capital Expenditures			(15,000)				
<b>Surplus (Deficit)</b>		<b>144,149</b>	<b>4,642</b>				
 Reserve Funds		205,614					

**Date:** December 15, 2022  
**Submitted by:** Natalie Panattoni, Accountant  
**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 directly from the Municipal Finance Authority; however, can access funds through the Regional District. The Regional District of East Kootenay (RDEK) takes withdrawals from the Municipalities for principal and interest payments which coincide with the withdrawal from the RDEK bank account by the MFA.
- The entire RDEK Board of Directors is responsible for the governance of this service.

### Capital Items:

- None

### CFO Comments:

- There is no taxation requisition for this service.
- Municipal debt interest payments of \$1,943,641.
- Municipal debt principal payments of \$2,967,717.
- 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 Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Local Government Grants & Regional Transfers

**Total Revenue**

**Expenditures**

Interest

Principal on Municipal Debt

**Total General**

**Total Expenditures**

	<u>2022</u> <u>BUDGET</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>BUDGET</u>	<u>2024</u> <u>BUDGET</u>	<u>2025</u> <u>BUDGET</u>	<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>
Local Government Grants & Regional Transfers	\$4,628,979	\$4,694,575	\$4,911,358	\$4,911,358	\$4,911,358	\$4,911,358	\$4,911,358
<b>Total Revenue</b>	<b>4,628,979</b>	<b>4,694,575</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>
Interest	1,764,508	1,836,693	1,943,641	1,943,641	1,943,641	1,943,641	1,943,641
Principal on Municipal Debt	2,864,471	2,857,882	2,967,717	2,967,717	2,967,717	2,967,717	2,967,717
<b>Total General</b>	<b>4,628,979</b>	<b>4,694,575</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>
<b>Total Expenditures</b>	<b>4,628,979</b>	<b>4,694,575</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>	<b>4,911,358</b>

# 2023 Budget Information Report

February Board

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

**Date:** January 22, 2023  
**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 increase of \$543.
- \$883,675 to be distributed as follows:
 

○ Community Projects Funding	\$50,000
○ Tourism Fernie – Tourism Strategy Action Projects (additional \$71,875 in '24)	72,925
○ Upper Elk Valley Fire Contribution	95,000
○ Hosmer Fire Contribution	46,000
○ New Hosmer Firehall (additional \$1,900,000 in '24)	600,000
○ Access Guardian Contribution	19,750

## Capital Items:

- None

## CFO Comments:

- There is no taxation for this service.
- 2023 tax sharing revenue allocation estimated at \$635,000 based on 5.8% CPI).
- There is a forecasted 2022 surplus of \$1,269,750 of which \$500,000 is committed.
- 2023 includes \$40,000 final contribution for additions to the Sparwood Fire Hall.
- 2023 – 2027 includes a total transfer of \$2.5 million to the Hosmer Fire Department for construction of a new fire hall with short term borrowing of \$700,000 in 2024, to be repaid in 2024 and 2025. Budget includes borrowing interest at estimated 4.75%.
- 2023 includes year 2 and 3 funding of the Tourism Fernie Sustainable Tourism Strategy Action Projects at \$72,925 in 2023 and \$71,875 in 2024.
- 2023 – 2027 includes funding for the Access Guardian Program of \$19,750 in 2023, \$28,000 in 2024, \$45,000 in 2025 and 2026, and \$33,000 in 2027.
- Surplus funds projected at \$1,025,181 at the end of 2023, reducing to \$152,265 in 2025.
- Surplus funds projected to 2027 are \$942,503.
- Reserve fund balance of \$672,063 which includes \$222,063 which includes \$450,000 for the Fernie firehall construction/renovation projected to occur in 2024.



**EV Mine Tax Sharing  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Payments in Lieu of Taxes	\$600,000	\$606,697	\$646,000	\$659,000	\$672,000	\$686,000	\$699,000
Interest		14,659					
Prior Period Surplus	1,604,532	1,604,532	1,269,750	1,025,181	192,930	152,265	434,958
<b>Total Revenue</b>	<b>2,204,532</b>	<b>2,225,888</b>	<b>1,915,750</b>	<b>1,684,181</b>	<b>864,930</b>	<b>838,265</b>	<b>1,133,958</b>

**Expenditures**

Salaries & Benefits	5,617	4,163	6,087	6,291	6,414	6,540	6,672
Administration & Overhead		84					
Operations & Maintenance	295,500	232,830	122,925	121,875	50,000	50,000	50,000
Grants	500,000	500,000					
Interest				33,250	9,500		
Shared Overhead	734	625	807	835	751	767	783
<b>Total General</b>	<b>801,851</b>	<b>737,702</b>	<b>129,819</b>	<b>162,251</b>	<b>66,665</b>	<b>57,307</b>	<b>57,455</b>

<b>Total Expenditures</b>	<b>801,851</b>	<b>737,702</b>	<b>129,819</b>	<b>162,251</b>	<b>66,665</b>	<b>57,307</b>	<b>57,455</b>
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<b>Revenue less Expenditures</b>	<b>1,402,681</b>	<b>1,488,185</b>	<b>1,785,931</b>	<b>1,521,930</b>	<b>798,265</b>	<b>780,958</b>	<b>1,076,503</b>
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Debt Principal Repayment					(500,000)	(200,000)	
Debt Borrowing				700,000			
Transfers from Reserves				450,000			
Transfers to Other Funds	(546,000)	(46,000)	(646,000)	(1,946,000)	(46,000)	(46,000)	(46,000)
Transfer to Upper EV Fire	(120,000)	(161,186)	(95,000)	(55,000)	(55,000)	(55,000)	(55,000)
Transfer to Access Guardian	(11,250)	(11,250)	(19,750)	(28,000)	(45,000)	(45,000)	(33,000)
Transfer to Fernie Rural Fire				(450,000)			
<b>Surplus (Deficit)</b>	<b>725,431</b>	<b>1,269,750</b>	<b>1,025,181</b>	<b>192,930</b>	<b>152,265</b>	<b>434,958</b>	<b>942,503</b>





**EV Mine Tax Sharing  
Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

Reserve Funds

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	674,552					



**DGIA - Area A**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/10/2023

**Revenue**

Requisition  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$10,000	\$10,000		\$35,000	\$35,000	\$35,000	\$35,000
60,516	60,516	34,893				
<b>70,516</b>	<b>70,516</b>	<b>34,893</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

**Expenditures**

Grants  
**Total General**

70,516	31,848	34,893	35,000	35,000	35,000	35,000
<b>70,516</b>	<b>31,848</b>	<b>34,893</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

**Total Expenditures**

<b>70,516</b>	<b>31,848</b>	<b>34,893</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
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**Revenue less Expenditures**

	<b>38,669</b>					
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**Surplus (Deficit)**

	<b>38,669</b>					
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Reserve Funds

5,241



**DGIA - Area B**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Grants

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
	\$9,500	\$9,500	\$7,000	\$15,000	\$15,000	\$15,000	\$15,000
	17,304	17,304	14,191				
	<b>26,804</b>	<b>26,804</b>	<b>21,191</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
	26,804	12,613	21,191	15,000	15,000	15,000	15,000
	<b>26,804</b>	<b>12,613</b>	<b>21,191</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
	26,804	12,613	21,191	15,000	15,000	15,000	15,000
		14,191					
		14,191					



**DGIA - Area C**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Payments in Lieu of Taxes  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$28,000	\$28,000	\$10,000	\$25,000	\$30,000	\$30,000	\$30,000
42,275	44,530	44,500	46,000	46,000	46,000	46,000
123,952	123,952	118,628	10,000			
<b>194,227</b>	<b>196,482</b>	<b>173,128</b>	<b>81,000</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>

**Expenditures**

Grants  
**Total General**

177,159	55,786	163,128	81,000	76,000	76,000	76,000
<b>177,159</b>	<b>55,786</b>	<b>163,128</b>	<b>81,000</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>

**Total Expenditures**

<b>177,159</b>	<b>55,786</b>	<b>163,128</b>	<b>81,000</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>
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**Revenue less Expenditures**

<b>17,068</b>	<b>140,696</b>	<b>10,000</b>				
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**Surplus (Deficit)**

<b>17,068</b>	<b>140,696</b>	<b>10,000</b>				
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**DGIA - Area E**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$14,000	\$14,000	\$16,000	\$20,000	\$20,000	\$20,000	\$20,000
24,400	24,400	30,733				
<b>38,400</b>	<b>38,400</b>	<b>46,733</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**Expenditures**

Grants  
**Total General**

38,400	7,717	46,733	20,000	20,000	20,000	20,000
<b>38,400</b>	<b>7,717</b>	<b>46,733</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**Total Expenditures**

<b>38,400</b>	<b>7,717</b>	<b>46,733</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
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**Revenue less Expenditures**

	<b>30,684</b>					
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**Surplus (Deficit)**

	<b>30,684</b>					
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**DGIA - Area F**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition	\$35,000	\$35,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000
Local Government Grants & Regional Transfers	3,450	2,691	2,695	2,695	2,695	2,695	2,695
Prior Period Surplus	45,507	45,507	34,043				
<b>Total Revenue</b>	<b>83,957</b>	<b>83,198</b>	<b>66,738</b>	<b>37,695</b>	<b>37,695</b>	<b>37,695</b>	<b>37,695</b>

**Expenditures**

Grants	83,957	49,914	66,738	37,695	37,695	37,695	37,695
<b>Total General</b>	<b>83,957</b>	<b>49,914</b>	<b>66,738</b>	<b>37,695</b>	<b>37,695</b>	<b>37,695</b>	<b>37,695</b>
<b>Total Expenditures</b>	<b>83,957</b>	<b>49,914</b>	<b>66,738</b>	<b>37,695</b>	<b>37,695</b>	<b>37,695</b>	<b>37,695</b>
<b>Revenue less Expenditures</b>		<b>33,284</b>					
<b>Surplus (Deficit)</b>		<b>33,284</b>					



**DGIA - Area G**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Payments in Lieu of Taxes  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500
5,600	5,815	6,000	6,000	6,000	6,000	6,000
14,383	14,383	17,143				
<b>29,483</b>	<b>29,698</b>	<b>32,643</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>

**Expenditures**

Grants  
**Total General**

29,483	12,549	32,643	15,500	15,500	15,500	15,500
<b>29,483</b>	<b>12,549</b>	<b>32,643</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>

**Total Expenditures**

<b>29,483</b>	<b>12,549</b>	<b>32,643</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
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**Revenue less Expenditures**

	<b>17,150</b>					
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**Surplus (Deficit)**

	<b>17,150</b>					
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## 2023 Budget Information Report

February Board

File:  
Dept. File:

Fhh 503 001  
Chh 611 001

**Date:** January 9, 2023  
**Submitted by:** Michele Bates, General Manager Development and Protective Services  
**Service Name:** Animal Control  
**Service Purpose:** To provide for dog licencing and control  
**Participants:** Electoral Areas F & G

### Operational Items:

- The Dog Control Officer contract continues to be extended month to month with anticipation that the contract will be discontinued in April or upon hiring a new Compliance Officer.
- Staff Salaries and Benefits have increased by \$11,725 to reflect new positions and changing allocation of exiting positions related to the new Human Resources Plan approved in February 2022, including the new Compliance Officer position.
- Dog Control Contract Services has decreased by \$26,500 to reflect cessation of the contract as the new Compliance Officer will fulfill these duties.

### Capital Items:

- None

### CFO Comments:

- Estimated 2023 tax decrease of \$11,500 = \$1.29 reduction on the average residential property (assessed at \$536,000) and \$1,500 increase in 2024, pending operational results of 2023.





**Animal Control**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$38,000	\$38,000	\$26,500	\$28,000	\$28,150	\$28,500	\$28,850
Local Government Grants & Regional Transfers	800	778	800	800	800	800	800
Fees & Charges	1,000	636	1,000	1,000	1,000	1,000	1,000
Prior Period Surplus	25,664	25,664	14,479				
<b>Total Revenue</b>	<b>65,464</b>	<b>65,078</b>	<b>42,779</b>	<b>29,800</b>	<b>29,950</b>	<b>30,300</b>	<b>30,650</b>

**Expenditures**

Salaries & Benefits	3,268	3,288	14,993	15,456	15,804	16,114	16,423
Administration & Overhead	6,600	2,817	6,600	6,605	6,610	6,615	6,620
Operations & Maintenance	200		200	200	200	200	200
Consulting & Professional Services	45,500	44,126	19,000	5,500	5,500	5,500	5,500
Shared Overhead	431	367	1,986	2,039	1,836	1,871	1,907
<b>Total General</b>	<b>55,999</b>	<b>50,598</b>	<b>42,779</b>	<b>29,800</b>	<b>29,950</b>	<b>30,300</b>	<b>30,650</b>

<b>Total Expenditures</b>	<b>55,999</b>	<b>50,598</b>	<b>42,779</b>	<b>29,800</b>	<b>29,950</b>	<b>30,300</b>	<b>30,650</b>
<b>Revenue less Expenditures</b>	<b>9,465</b>	<b>14,479</b>					
<b>Surplus (Deficit)</b>	<b>9,465</b>	<b>14,479</b>					



# 2023 Budget Information Report

March Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** March 8, 2023  
**Submitted by:** Drew Sinclair, Columbia Valley Fire Chief  
**Service Name:** Windermere Fire  
**Service Purpose:** Protective Services, Windermere FPSA  
**Participants:** Windermere FPSA property owners, Shuswap & Aqisqnuq First Nations

## Operational Items:

- Staff Salaries and Benefits increase by \$13,949 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Increasing Paid on Call (POC) training and response wages to help offset increased membership, training and response as well as Officer developments.
- Decrease in equipment maintenance & Supplies with corresponding increase in fleet operating costs
- UBCM CEPF Grant application for \$29,740 to supplement and/or replace structural firefighting and rescue equipment at the end of its service life. (Grant pending approval.)
- CBT – Windermere Wildfire Readiness Support Grant for \$54,897 to supplement and/or replace Wildland Interface Fire equipment and increase response capabilities and readiness.

## Capital Items:

- Wildland engine purchase of \$400,000 moved up to 2026 from 2029.

## CFO Comments:

- Estimated 2023 tax increase of \$15,600 = \$3.82 on the average residential property (assessed at \$782,426) and \$65,000 increase in 2024, pending operational results of 2023.



**Windermere Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$504,400	\$504,400	\$520,000	\$585,000	\$600,800	\$609,000	\$617,250
Payments in Lieu of Taxes		1,041					
Local Government Grants & Regional Transfers	69,000	66,809	153,637	69,000	69,000	69,000	69,000
Fees & Charges	12,225	14,763	12,225	12,225	12,225	12,225	12,225
Prior Period Surplus	145,281	145,281	147,692	30,470	20,200	20,000	20,000
<b>Total Revenue</b>	<b>730,906</b>	<b>732,293</b>	<b>833,554</b>	<b>696,695</b>	<b>702,225</b>	<b>710,225</b>	<b>718,475</b>

**Expenditures**

Salaries & Benefits	258,174	239,643	272,123	278,817	282,526	286,168	290,058
Administration & Overhead	32,696	25,286	35,305	35,900	36,550	37,200	37,900
Operations & Maintenance	75,220	54,567	181,157	56,700	58,700	60,700	62,700
Vehicle & Hauling Costs	28,000	29,567	28,250	28,400	28,600	28,800	29,000
Telephone & Utilities	27,495	24,031	32,875	33,005	34,155	35,305	36,405
Interest	30,528	30,985	30,528	30,528	30,528	30,528	30,528
Shared Overhead	21,176	18,033	18,942	19,741	17,762	18,120	18,480
<b>Total General</b>	<b>473,289</b>	<b>422,112</b>	<b>599,180</b>	<b>483,091</b>	<b>488,821</b>	<b>496,821</b>	<b>505,071</b>

<b>Total Expenditures</b>	<b>473,289</b>	<b>422,112</b>	<b>599,180</b>	<b>483,091</b>	<b>488,821</b>	<b>496,821</b>	<b>505,071</b>
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<b>Revenue less Expenditures</b>	<b>257,617</b>	<b>310,181</b>	<b>234,374</b>	<b>213,604</b>	<b>213,404</b>	<b>213,404</b>	<b>213,404</b>
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Debt Principal Repayment	(63,904)	(63,904)	(63,904)	(63,904)	(63,904)	(63,904)	(63,904)
Transfers to Reserves	(95,000)	(95,000)	(140,000)	(143,000)	(143,000)	(143,000)	(143,000)
Transfers from Reserves	50,150	50,150			85,000	400,000	50,150
Capital Expenditures	(65,650)	(53,735)	(20,000)	(6,500)	(91,500)	(406,500)	(56,650)
<b>Surplus (Deficit)</b>	<b>83,213</b>	<b>147,692</b>	<b>10,470</b>	<b>200</b>			



**Windermere Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

Reserve Funds  
Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	155,995					
	497,765					



# 2023 Budget Information Report

March Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** March 8, 2023  
**Submitted by:** Drew Sinclair, Columbia Valley Fire Chief  
**Service Name:** Fairmont Fire  
**Service Purpose:** Protective Services, Fairmont FPSA  
**Participants:** Fairmont and Columbia Ridge FPSA property owners

## Operational Items:

- Staff Salaries and Benefits increase by \$16,428 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Increasing Paid on Call (POC) training and response wages to reflect increased membership, training and response as well as Officer developments.
- UBCM CEPF Grant application for \$29,290 to supplement and/or replace structural firefighting and rescue equipment at the end of its service life. (Grant pending approval.)
- CBT – Fairmont Hot Springs Wildfire Readiness Support Grant for \$47,929 to supplement and/or replace Wildland Interface Fire equipment and increase response capabilities and readiness.

## Capital Items:

- Vehicle exhaust system improvement for the firehall of \$102,000 in 2024.
- SCBA Compressor replacement of \$55,000 in 2024, funded by reserves.
- Engine purchase of \$780,000 deferred from 2026 to 2031 to build reserves.

## CFO Comments:

- **Fairmont:** Estimated 2023 tax increase of \$19,600 = \$22.61 on the average residential property (assessed at \$506,881) and \$20,000 increase in 2024, pending operational results of 2023.
- **Columbia Ridge:** Estimated 2023 tax increase of \$353 = \$1.88 on the average residential property (assessed at \$602,049) and \$2,964 increase in 2024, pending Fairmont Fire Department operational results of 2023.



**Fairmont Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$290,400	\$290,400	\$310,000	\$330,000	\$350,750	\$355,750	\$359,400
Local Government Grants & Regional Transfers	3,500	1,625	81,579	3,650	3,650	3,650	3,650
Fees & Charges	3,240	8,577	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	45,720	45,720	46,073	49,037	52,123	52,867	53,409
Prior Period Surplus	141,074	141,074	91,734	46,450	25,270	23,200	22,600
<b>Total Revenue</b>	<b>485,934</b>	<b>487,396</b>	<b>534,626</b>	<b>434,377</b>	<b>437,033</b>	<b>440,707</b>	<b>444,299</b>

**Expenditures**

Salaries & Benefits	188,602	191,176	205,048	209,156	211,535	214,039	216,457
Administration & Overhead	23,406	18,282	23,865	24,110	24,460	24,710	25,010
Operations & Maintenance	48,200	41,309	117,429	33,980	33,980	33,980	33,980
Vehicle & Hauling Costs	24,400	29,232	22,750	23,900	24,500	25,150	25,750
Telephone & Utilities	21,465	15,541	20,950	21,500	22,050	22,100	22,150
Interest		505					
Shared Overhead	15,638	12,040	13,260	13,731	12,508	12,728	12,952
<b>Total General</b>	<b>321,711</b>	<b>308,085</b>	<b>403,302</b>	<b>326,377</b>	<b>329,033</b>	<b>332,707</b>	<b>336,299</b>

<b>Total Expenditures</b>	<b>321,711</b>	<b>308,085</b>	<b>403,302</b>	<b>326,377</b>	<b>329,033</b>	<b>332,707</b>	<b>336,299</b>
<b>Revenue less Expenditures</b>	<b>164,223</b>	<b>179,310</b>	<b>131,324</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>
Transfers to Reserves	(88,500)	(87,000)	(96,500)	(101,500)	(101,500)	(101,500)	(101,500)
Transfers from Reserves	84,550	84,550	40,000				
Capital Expenditures	(92,424)	(85,127)	(48,374)	(6,500)	(6,500)	(6,500)	(6,500)
<b>Surplus (Deficit)</b>	<b>67,849</b>	<b>91,734</b>	<b>26,450</b>				



**Fairmont Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/8/2023

Reserve Funds  
Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	148,783					
	241,710					



**Columbia Ridge Fire  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/8/2023**

**Revenue**

Requisition

**Total Revenue**

**Expenditures**

Shared Overhead

**Total General**

**Total Expenditures**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$45,720	\$45,720	\$46,073	\$49,037	\$52,123	\$52,867	\$53,409
<b>Total Revenue</b>	<b>45,720</b>	<b>45,720</b>	<b>46,073</b>	<b>49,037</b>	<b>52,123</b>	<b>52,867</b>	<b>53,409</b>
Shared Overhead	45,720	45,720	46,073	49,037	52,123	52,867	53,409
<b>Total General</b>	<b>45,720</b>	<b>45,720</b>	<b>46,073</b>	<b>49,037</b>	<b>52,123</b>	<b>52,867</b>	<b>53,409</b>
<b>Total Expenditures</b>	<b>45,720</b>	<b>45,720</b>	<b>46,073</b>	<b>49,037</b>	<b>52,123</b>	<b>52,867</b>	<b>53,409</b>





# 2023 Budget Information Report

February Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** January 16, 2023  
**Submitted by:** Drew Sinclair, Columbia Valley Fire Chief  
**Service Name:** Panorama Fire  
**Service Purpose:** Protective Services, Panorama FPSA  
**Participants:** Panorama FPSA property owners

## Operational Items:

- Staff Salaries and Benefits increase by \$5,318 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Increasing Paid on Call (POC) training and response wages to reflect training and increased response as well as Officer pool restructuring and development.
- UBCM CEPF Grant application for \$28,740 to supplement and/or replace structural firefighting and rescue equipment at the end of its service life. (Grant pending approval.)
- CBT – Panorama Community Wildfire Readiness Enhancement Grant for \$32,581 to supplement and/or replace Wildland Interface Fire equipment and increase response capabilities and readiness.

## Capital Items:

- Fire engine purchase estimated at \$780,000 in 2024, funded from the capital reserve.

## CFO Comments:

- No change to requisition from 2022.
- Utilizing surplus to mitigate taxation increases.



**Panorama Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$475,000	\$475,000	\$475,000	\$475,000	\$485,000	\$495,000	\$502,100
Local Government Grants & Regional Transfers	2,000		64,581	2,000	2,000	2,000	2,000
Fees & Charges	3,240	3,240	3,240	3,240	3,240	3,240	3,240
Interest		423					
Prior Period Surplus	166,004	166,004	186,168	132,250	83,500	41,550	18,750
<b>Total Revenue</b>	<b>646,244</b>	<b>644,667</b>	<b>728,989</b>	<b>612,490</b>	<b>573,740</b>	<b>541,790</b>	<b>526,090</b>

**Expenditures**

Salaries & Benefits	157,386	108,682	162,704	165,003	166,323	167,617	168,997
Administration & Overhead	26,506	19,542	29,175	29,760	30,160	30,560	30,960
Operations & Maintenance	42,500	28,476	100,581	28,000	28,000	28,000	28,000
Vehicle & Hauling Costs	20,200	16,564	18,700	19,800	20,950	22,050	23,200
Telephone & Utilities	33,491	41,026	36,826	36,826	36,826	36,826	36,826
Interest	44,097	44,097	43,314	42,512	42,512	34,902	34,902
Shared Overhead	7,607	6,478	6,460	6,714	6,044	6,168	6,288
<b>Total General</b>	<b>331,787</b>	<b>264,865</b>	<b>397,760</b>	<b>328,615</b>	<b>330,815</b>	<b>326,123</b>	<b>329,173</b>

<b>Total Expenditures</b>	<b>331,787</b>	<b>264,865</b>	<b>397,760</b>	<b>328,615</b>	<b>330,815</b>	<b>326,123</b>	<b>329,173</b>
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<b>Revenue less Expenditures</b>	<b>314,457</b>	<b>379,801</b>	<b>331,229</b>	<b>283,875</b>	<b>242,925</b>	<b>215,667</b>	<b>196,917</b>
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Debt Principal Repayment	(84,093)	(84,092)	(84,479)	(84,875)	(84,875)	(40,417)	(40,417)
Transfers to Reserves	(107,000)	(107,000)	(108,000)	(109,000)	(110,000)	(150,000)	(150,000)
Transfers from Reserves	10,200	9,700		780,000			
Capital Expenditures	(16,200)	(12,241)	(6,500)	(786,500)	(6,500)	(6,500)	(6,500)
<b>Surplus (Deficit)</b>	<b>117,364</b>	<b>186,168</b>	<b>132,250</b>	<b>83,500</b>	<b>41,550</b>	<b>18,750</b>	



**Panorama Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

Reserve Funds  
Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	85,976					
	646,356					



# 2023 Budget Information Report

February Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** January 16, 2023  
**Submitted by:** Drew Sinclair, Columbia Valley Fire Chief  
**Service Name:** Edgewater Fire  
**Service Purpose:** Protective Services, Edgewater FPSA  
**Participants:** Edgewater FPSA property owners

## Operational Items:

- Staff Salaries and Benefits increase by \$9,764 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Increasing Paid on Call (POC) training and response wages to reflect increased membership, training and response.
- Looking into Elk Park Ranch, Fire Protection Service Area expansion.
- Investigating possible installation of communications tower on Fire Department property with access to tower for increased Fire Dept Radio range and coverage.
- UBCM CEPF Grant application for \$29,200 to supplement and/or replace structural firefighting and rescue equipment at the end of its service life. (Grant pending approval.)
- CBT – Edgewater Wildfire Readiness Support Grant for \$31,735 to update and replace EFD Fire Department portable radios.

## Capital Items:

- Edgewater Fire Hall bay 3 floor repairs ongoing. Concrete replacement to be funded by insurance, with \$2,500 deductible paid by the service. Earth work and compaction paid by the service. Damaged floor and subgrade have been removed. New fill and compaction complete and to be monitored for settling over the winter prior to placement of new concrete floor in bay 3.
- Self Contained Breathing Apparatus (SCBA) equipment purchase from reserves in 2024, estimated cost of \$96,000, to be funded from the equipment reserve.

## CFO Comments:

- Estimated 2023 tax increase of \$5,000 = \$4.91 on the average residential property (assessed at \$273,687) and \$5,000 increase in 2024, pending operational results of 2023.



**Edgewater Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$242,000	\$242,000	\$247,000	\$252,000	\$258,000	\$265,000	\$268,675
Local Government Grants & Regional Transfers	2,000		63,035	2,000	2,000	2,000	2,000
Fees & Charges	3,240	5,851	3,240	3,240	3,240	3,240	3,240
Prior Period Surplus	57,000	57,000	47,347	29,300	15,300	6,200	2,125
<b>Total Revenue</b>	<b>304,240</b>	<b>304,851</b>	<b>360,622</b>	<b>286,540</b>	<b>278,540</b>	<b>276,440</b>	<b>276,040</b>

**Expenditures**

Salaries & Benefits	110,326	109,960	120,090	122,307	123,587	124,938	126,240
Administration & Overhead	17,196	12,539	20,125	18,350	18,600	18,800	19,050
Operations & Maintenance	23,000	53,327	83,035	22,000	22,000	22,000	22,000
Vehicle & Hauling Costs	12,500	12,898	12,600	12,650	12,700	12,800	12,850
Telephone & Utilities	14,221	8,751	13,906	14,106	14,306	14,506	14,506
Interest		816					
Shared Overhead	7,609	6,479	6,566	6,827	6,147	6,271	6,394
<b>Total General</b>	<b>184,852</b>	<b>204,770</b>	<b>256,322</b>	<b>196,240</b>	<b>197,340</b>	<b>199,315</b>	<b>201,040</b>

**Total Expenditures**

<b>184,852</b>	<b>204,770</b>	<b>256,322</b>	<b>196,240</b>	<b>197,340</b>	<b>199,315</b>	<b>201,040</b>
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**Revenue less Expenditures**

<b>119,388</b>	<b>100,081</b>	<b>104,300</b>	<b>90,300</b>	<b>81,200</b>	<b>77,125</b>	<b>75,000</b>
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Transfers to Reserves	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Transfers from Reserves	85,100	95,588	6,500	102,500	6,500	6,500	6,500
Capital Expenditures	(91,100)	(73,321)	(6,500)	(102,500)	(6,500)	(6,500)	(6,500)
<b>Surplus (Deficit)</b>	<b>38,388</b>	<b>47,347</b>	<b>29,300</b>	<b>15,300</b>	<b>6,200</b>	<b>2,125</b>	

Reserve Funds 162,242



**Edgewater Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	158,710					



# 2023 Budget Information Report

March Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** March 8, 2023  
**Submitted by:** Michael Hockley, 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:

- Staff Salaries and Benefits increase by \$83,492 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- UBCM Grant application to purchase additional complete sets of structural firefighter turnout gear, portable scene lighting, replace rechargeable flashlights, & purchase Rapid Intervention Team (RIT) Pack. (Grant pending approval - \$30,000)
- Columbia Basin Trust Grant (CBT – Elk Valley and South Country Type 2 Structural Protection Trailer) of \$63,545 to purchase a larger trailer for structural protection unit (SPU) long with additional equipment and hoses to meet BC Wildfire Service (BCWS) specifications.

## Capital Items:

- Install 2 garage door opening devices in 2023, Jaffray Volunteer Firefighter Society will purchase the other two required.
- Replace rescue truck R2944 in 2023 with estimated cost of \$225,000, funded from the equipment reserve.
- Replace breathing apparatus in 2024 with estimated cost of \$90,000, funded from the equipment reserve.
- Replace duty officer truck in 2025 with estimated cost of \$80,000, funded from the equipment reserve.
- Addition to Jaffray Fire Hall in 2027 to accommodate future Work Experience Program Members with an estimated cost of \$100,000.

## CFO Comments:

- Estimated 2023 tax increase of \$114,650 = \$102.28 on the average residential property (assessed at \$656,592) and \$5,650 increase in 2024, pending operational results of 2023.



**Jaffray Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$385,000	\$385,000	\$499,650	\$505,300	\$508,300	\$520,000	\$531,000
Local Government Grants & Regional Transfers			143,545				
Fees & Charges	3,240	5,932	3,240	3,240	3,240	3,240	3,240
Prior Period Surplus	88,647	88,647	19,393	20,000	20,000	20,000	20,000
<b>Total Revenue</b>	<b>476,887</b>	<b>479,579</b>	<b>665,828</b>	<b>528,540</b>	<b>531,540</b>	<b>543,240</b>	<b>554,240</b>

**Expenditures**

Salaries & Benefits	245,594	250,651	329,081	336,056	340,243	344,772	348,923
Administration & Overhead	21,196	17,418	20,960	22,180	22,430	22,680	22,955
Operations & Maintenance	32,500	32,919	117,345	23,800	23,800	23,800	23,800
Vehicle & Hauling Costs	37,521	31,557	37,723	33,989	35,139	36,664	37,839
Telephone & Utilities	16,830	18,464	18,732	18,787	18,787	18,787	18,787
Interest		148					
Shared Overhead	16,263	15,019	21,032	21,828	19,641	20,037	20,436
<b>Total General</b>	<b>369,904</b>	<b>366,176</b>	<b>544,873</b>	<b>456,640</b>	<b>460,040</b>	<b>466,740</b>	<b>472,740</b>

<b>Total Expenditures</b>	<b>369,904</b>	<b>366,176</b>	<b>544,873</b>	<b>456,640</b>	<b>460,040</b>	<b>466,740</b>	<b>472,740</b>
<b>Revenue less Expenditures</b>	<b>106,983</b>	<b>113,402</b>	<b>120,955</b>	<b>71,900</b>	<b>71,500</b>	<b>76,500</b>	<b>81,500</b>
Transfers to Reserves	(82,000)	(82,000)	(54,000)	(60,000)	(65,000)	(70,000)	(75,000)
Transfers from Reserves			225,000	90,000	80,000		100,000
Capital Expenditures	(5,000)	(12,009)	(291,955)	(101,900)	(86,500)	(6,500)	(106,500)
<b>Surplus (Deficit)</b>	<b>19,983</b>	<b>19,393</b>					

Reserve Funds 26,506





**Jaffray Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	231,760					



## 2023 Budget Information Report

March Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** March 8, 2023  
**Submitted by:** Michael Hockley , 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:

- Staff Salaries and Benefits increase by \$34,888 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Replace portable generator on Baynes Lake Engine.
- UBCM Grant application to purchase additional complete sets of structural firefighter turnout gear, portable scene lighting, replace rechargeable flashlights, & purchase Rapid Intervention Team (RIT) Pack. (Grant pending approval - \$30,000)
- Columbia Basin Trust Grant (CBT – Baynes Lake Wildfire Suppression Support) of \$47,342 to upgrade out Type 3 structural protection unit (SPU) long with additional equipment and hoses to meet BC Wildfire Service (BCWS) specifications.

### Capital Items:

- Purchase a new Fire Engine 2841 for Baynes Lake by 2025 or sooner with estimated cost of \$600,000, funded from the equipment reserve and short term borrowing.

### CFO Comments:

- Estimated 2023 tax increase of \$48,500 = \$135.16 on the average residential property (assessed at \$617,150) and \$1,000 increase in 2024, pending operational results of 2023.



**Baynes Lake Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

**Revenue**

	<u>2022</u> BUDGET	<u>2022</u> ACTUAL	<u>2023</u> BUDGET	<u>2024</u> BUDGET	<u>2025</u> BUDGET	<u>2026</u> BUDGET	<u>2027</u> BUDGET
Requisition	\$255,500	\$255,500	\$304,000	\$305,000	\$310,000	\$317,000	\$322,000
Payments in Lieu of Taxes		1,249					
Local Government Grants & Regional Transfers			77,342				
Fees & Charges		1,000					
Transfer From Other Funds	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Prior Period Surplus	47,000	47,000	40,584	10,000	12,400	10,000	10,000
<b>Total Revenue</b>	<b>308,500</b>	<b>310,749</b>	<b>427,926</b>	<b>321,000</b>	<b>328,400</b>	<b>333,000</b>	<b>338,000</b>

**Expenditures**

Salaries & Benefits	137,331	103,577	172,219	174,791	176,295	177,923	179,464
Administration & Overhead	18,796	12,929	18,555	19,725	19,900	20,100	20,300
Operations & Maintenance	19,600	17,138	96,442	13,700	13,700	13,700	13,700
Vehicle & Hauling Costs	15,840	14,041	15,843	13,800	13,925	14,050	14,175
Telephone & Utilities	10,268	4,888	11,161	11,232	11,232	11,232	14,722
Interest		158				2,500	2,000
Shared Overhead	5,665	4,824	7,751	8,052	7,248	7,395	7,539
<b>Total General</b>	<b>207,500</b>	<b>157,556</b>	<b>321,971</b>	<b>241,300</b>	<b>242,300</b>	<b>246,900</b>	<b>251,900</b>

<b>Total Expenditures</b>	<b>207,500</b>	<b>157,556</b>	<b>321,971</b>	<b>241,300</b>	<b>242,300</b>	<b>246,900</b>	<b>251,900</b>
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<b>Revenue less Expenditures</b>	<b>101,000</b>	<b>153,193</b>	<b>105,955</b>	<b>79,700</b>	<b>86,100</b>	<b>86,100</b>	<b>86,100</b>
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Debt Principal Repayment					(10,600)	(10,600)	(10,600)
Short-term Borrowing					53,000		
Transfers to Reserves	(96,000)	(96,000)	(69,000)	(69,000)	(69,000)	(69,000)	(69,000)
Transfers from Reserves	20,000				547,000		
Capital Expenditures	(25,000)	(16,609)	(36,955)	(8,300)	(606,500)	(6,500)	(6,500)



**Baynes Lake Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/8/2023

	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>Surplus (Deficit)</b>		<b>40,584</b>		<b>2,400</b>			
Reserve Funds		56,120					
Vehicle and Equipment Reserve Fund		371,133					



# 2023 Budget Information Report

March Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** March 8, 2023  
**Submitted by:** Michael Hockley , South Country Fire Chief  
**Service Name:** Hosmer Fire Protection  
**Service Purpose:** Provision of Emergency Services  
**Participants:** Property owners within the Hosmer Fire Service Area

## Operational Items:

- Staff Salaries and Benefits increase by \$32,617 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Install air lift air bags on Hosmer Command pickup 1091 to assist with carrying the weight of the wildland skid pack.
- UBCM Grant application to purchase additional complete sets of structural firefighter turnout gear, portable scene lighting, replace rechargeable flashlights, & purchase Rapid Intervention Team (RIT) Pack. (Grant pending approval - \$30,000)
- Columbia Basin Trust Grant (CBT – Hosmer SPU Crew Vehicle Equipment) of \$27,385 to purchase SPU Crew Vehicle Equipment required by BC Wildfire Service (BCWS) for each SPU vehicle, and 2pc wildland personal protective equipment (PPE).

## Capital Items:

- Construction of a new fire hall with a budget of \$600,000 in 2023 and \$3.4 million in 2024. The fire hall is 100% grant funded – \$2.5 million funded from Elk Valley Tax Sharing Service and \$1.5 million from Community Works Fund.
- Replace self contained breathing apparatus (SCBA) Hi-pressure compressor by 2024 with an estimated cost of \$40,000, funded from equipment reserve.
- Purchase a new Fire Engine 1041 No Later Than January 2025 with an estimated cost of \$600,000, funded from the equipment reserve.

## CFO Comments:

- Estimated 2023 tax increase of \$44,850 = \$91.99 on the average residential property (assessed at \$395,189) and \$17,050 increase in 2024, pending operational results of 2023.



**Hosmer Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$135,500	\$135,500	\$180,350	\$197,400	\$209,150	\$211,100	\$213,100
Local Government Grants & Regional Transfers			57,385	1,500,000			
Fees & Charges		800					
Transfer From Other Funds	546,000	46,000	646,000	1,946,000	46,000	46,000	46,000
Prior Period Surplus	26,000	26,000	17,610				
<b>Total Revenue</b>	<b>707,500</b>	<b>208,300</b>	<b>901,345</b>	<b>3,643,400</b>	<b>255,150</b>	<b>257,100</b>	<b>259,100</b>

**Expenditures**

Salaries & Benefits	84,033	78,747	116,650	118,842	120,297	121,783	123,208
Administration & Overhead	13,171	13,940	16,030	23,225	23,475	23,725	24,025
Operations & Maintenance	15,600	14,454	72,985	12,600	12,600	12,600	12,600
Vehicle & Hauling Costs	13,650	7,542	20,657	11,610	11,725	11,800	11,875
Telephone & Utilities	8,357	8,668	9,058	9,094	9,094	9,094	9,154
Interest		207					
Shared Overhead	4,600	3,917	7,465	7,729	6,959	7,098	7,238
<b>Total General</b>	<b>139,411</b>	<b>127,474</b>	<b>242,845</b>	<b>183,100</b>	<b>184,150</b>	<b>186,100</b>	<b>188,100</b>

**Total Expenditures**

	<b>139,411</b>	<b>127,474</b>	<b>242,845</b>	<b>183,100</b>	<b>184,150</b>	<b>186,100</b>	<b>188,100</b>
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**Revenue less Expenditures**

	<b>568,089</b>	<b>80,826</b>	<b>658,500</b>	<b>3,460,300</b>	<b>71,000</b>	<b>71,000</b>	<b>71,000</b>
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Transfers to Reserves	(52,000)	(52,000)	(52,000)	(52,000)	(64,500)	(64,500)	(64,500)
Transfers from Reserves	15,000			40,000		80,000	600,000
Capital Expenditures	(515,000)	(11,216)	(606,500)	(3,448,300)	(6,500)	(86,500)	(606,500)
<b>Surplus (Deficit)</b>	<b>16,089</b>	<b>17,610</b>					



**Hosmer Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	350,222					



# 2023 Budget Information Report

March Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** March 8, 2023  
**Submitted by:** Michael Hockley , 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:

- Staff Salaries and Benefits increase by \$30,585 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- UBCM Grant application to purchase additional complete sets of structural firefighter turnout gear, portable scene lighting, replace rechargeable flashlights, & purchase Rapid Intervention Team (RIT) Pack. (Grant pending approval - \$30,000)
- Columbia Basin Trust Grant (CBT – Hosmer SPU Crew Vehicle Equipment) of \$47,253 to upgrade the older wildland Tender (stored at Baynes Lake) with additional equipment and hoses to meet BC Wildfire Service (BCWS) specifications, purchase a wildland skid pack, and deck gun/ground monitor.

## Capital Items:

- Build an additional truck bay, washroom/laundry room on the existing truck bay in 2024 with estimated cost of \$200,000 (pending approval of Community Works Fund grant).

## CFO Comments:

- Estimated 2023 tax increase of \$20,000 = \$64.49 on the average residential property (assessed at \$279,334) and \$41,750 increase in 2024, pending operational results of 2023.





**Elko Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/8/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$250,000	\$250,000	\$270,000	\$311,750	\$295,500	\$302,500	\$304,400
Payments in Lieu of Taxes	27,000	28,574	27,000	27,000	27,000	27,000	27,000
Local Government Grants & Regional Transfers			77,253	200,000			
Fees & Charges	3,240	3,240	3,240	3,240	3,240	3,240	3,240
Prior Period Surplus	96,500	96,500	67,824	19,500	10,000	10,000	10,000
<b>Total Revenue</b>	<b>376,740</b>	<b>378,314</b>	<b>445,317</b>	<b>561,490</b>	<b>335,740</b>	<b>342,740</b>	<b>344,640</b>

**Expenditures**

Salaries & Benefits	136,772	114,895	167,357	170,125	171,726	173,274	174,726
Administration & Overhead	17,646	12,564	18,455	19,600	19,800	20,000	20,200
Operations & Maintenance	18,100	23,309	92,353	13,700	13,700	13,700	13,700
Vehicle & Hauling Costs	18,120	15,824	17,850	16,125	16,200	16,300	16,400
Telephone & Utilities	13,690	11,269	14,445	14,460	14,460	14,460	14,460
Interest	17,550	17,521	17,550	17,550	17,550	17,550	17,550
Shared Overhead	12,432	11,477	13,937	14,260	13,434	13,586	13,734
<b>Total General</b>	<b>234,310</b>	<b>206,859</b>	<b>341,947</b>	<b>265,820</b>	<b>266,870</b>	<b>268,870</b>	<b>270,770</b>

<b>Total Expenditures</b>	<b>234,310</b>	<b>206,859</b>	<b>341,947</b>	<b>265,820</b>	<b>266,870</b>	<b>268,870</b>	<b>270,770</b>
<b>Revenue less Expenditures</b>	<b>142,430</b>	<b>171,455</b>	<b>103,370</b>	<b>295,670</b>	<b>68,870</b>	<b>73,870</b>	<b>73,870</b>
Debt Principal Repayment	(23,870)	(23,869)	(23,870)	(23,870)	(23,870)	(23,870)	(23,870)
Transfers to Reserves	(76,000)	(76,000)	(70,000)	(70,000)	(45,000)	(50,000)	(50,000)
Capital Expenditures		(3,762)		(201,800)			
<b>Surplus (Deficit)</b>	<b>42,560</b>	<b>67,824</b>	<b>9,500</b>				



**Elko Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/8/2023

Reserve Funds  
 Vehicle and Equipment Reserve Fund

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	64,376					
	174,047					

**Date:** January 24, 2023  
**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** – Existing agreement with the City of Fernie expires December 31, 2025. Contribution of \$450,000 toward construction cost of eventual new firehall in Fernie estimated to occur in 2024, based on notional cost of one truck bay. Fernie has advised they are purchasing a ladder truck in 2024, awaiting further information.
- **Upper Elk Valley** – Final year of a 4-year annual capital contribution of \$40,000 for Sparwood Firehall construction or renovations. Estimate 3% increase in contract cost. Agreement expires December 31, 2024.
- **Invermere Rural/Wilmer Toby Benches** – No operational changes. Existing agreement with District of Invermere expires December 31, 2025.
- **Radium golf resort/Dry Gulch/Browsville** – No operational changes. Contract with the Village of Radium Hot Springs expires December 31, 2030.
- **Cranbrook Rural** – No operational changes. Existing agreement with the City of Cranbrook expires 2027.

### CFO Comments:

- Cranbrook Rural – estimated 2023 tax increase of \$31,500 = \$14 on the average residential property (assessed at \$608,858) and \$40,000 2024. Drawing down surplus to minimize taxation increases.
- Fernie Rural – estimated 2023 tax increase of \$112,600 = \$109 on the average residential property (assessed at \$824,522) and \$32,400 in 2024 based on contract increase estimated at 4% of the 2022 amount (max 2 times CPI). Increasing equipment reserves by \$90,000 in 2023 and a further \$20,000 in 2024 to fund share of Fernie fire apparatus replacements.
- Upper Elk Valley: estimated 2023 tax increase of \$9,000 = \$48 on the average residential property (assessed at \$422,189). EV Mine Tax Sharing Service subsidy of \$27,000 for operations; \$23,000 for equipment reserve and final \$40,000 for Sparwood Firehall addition.
- Invermere Rural Fire – estimated 2023 tax increase of \$5,500 = \$33 on the average residential property (assessed at \$794,161) and \$8,750 in 2024, due to inflationary pressures.

- Wilmer/Toby Benches – estimated 2023 tax increase of \$5,250 = \$25 on the average residential property (assessed at \$381,595) and \$5,025 in 2024, due to inflationary pressures.
- Radium Resort/Dry Gulch Fire – estimated 2023 tax increase of \$3,000 = \$19 **decrease** (due to creation of new tax folios) on the average residential property (assessed at \$334,919) and \$2,000 in 2024. This amount could change, pending more information regarding the new fire engine and other fire apparatus purchases.
- Brownsville Fire – estimated 2023 tax increase of \$1,476 = \$77 on the average residential property (assessed at \$322,506 and \$124 in 2024. This amount could change, pending more information regarding the new fire engine and other fire apparatus purchases.



**Cranbrook Rural Fire  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/9/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$903,500	\$903,500	\$935,000	\$975,000	\$1,011,000	\$1,050,200	\$1,093,000
Prior Period Surplus	26,355	26,355	20,895	12,779	9,347	5,304	
<b>Total Revenue</b>	<b>929,855</b>	<b>929,855</b>	<b>955,895</b>	<b>987,779</b>	<b>1,020,347</b>	<b>1,055,504</b>	<b>1,093,000</b>

**Expenditures**

Salaries & Benefits	1,273	1,266	1,383	1,411	1,439	3,915	1,699
Administration & Overhead	662	656	700	760	815	880	950
Operations & Maintenance	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	905,396	905,396	939,349	974,574	1,011,120	1,049,038	1,088,677
Shared Overhead	166	142	184	187	169	171	174
<b>Total General</b>	<b>908,997</b>	<b>908,959</b>	<b>943,116</b>	<b>978,432</b>	<b>1,015,043</b>	<b>1,055,504</b>	<b>1,093,000</b>

<b>Total Expenditures</b>	<b>908,997</b>	<b>908,959</b>	<b>943,116</b>	<b>978,432</b>	<b>1,015,043</b>	<b>1,055,504</b>	<b>1,093,000</b>
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<b>Revenue less Expenditures</b>	<b>20,858</b>	<b>20,896</b>	<b>12,779</b>	<b>9,347</b>	<b>5,304</b>		
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<b>Surplus (Deficit)</b>	<b>20,858</b>	<b>20,896</b>	<b>12,779</b>	<b>9,347</b>	<b>5,304</b>		
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Vehicle and Equipment Reserve Fund		56,699					
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**Fernie Rural Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Transfer From Other Funds  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$392,700	\$392,700	\$505,300	\$537,700	\$550,200	\$563,100	\$576,500
			450,000			
(3,423)	(3,423)	(3,686)				
<b>389,277</b>	<b>389,277</b>	<b>501,614</b>	<b>987,700</b>	<b>550,200</b>	<b>563,100</b>	<b>576,500</b>

**Expenditures**

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

1,806	1,745	1,631	1,690	1,701	1,714	1,832
662	656	700	760	820	880	950
376,572	380,360	399,064	865,026	427,477	440,301	453,510
237	202	219	224	202	205	208
<b>379,277</b>	<b>382,963</b>	<b>401,614</b>	<b>867,700</b>	<b>430,200</b>	<b>443,100</b>	<b>456,500</b>

**Total Expenditures**

<b>379,277</b>	<b>382,963</b>	<b>401,614</b>	<b>867,700</b>	<b>430,200</b>	<b>443,100</b>	<b>456,500</b>
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**Revenue less Expenditures**

<b>10,000</b>	<b>6,314</b>	<b>100,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
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Transfers to Reserves

(10,000)	(10,000)	(100,000)	(120,000)	(120,000)	(120,000)	(120,000)
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**Surplus (Deficit)**

	<b>(3,686)</b>					
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Vehicle and Equipment Reserve Fund

208,094



**Upper EV Fire  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Transfer From Other Funds  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Administration & Overhead  
Grants  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

Transfers to Reserves  
Capital Expenditures

**Surplus (Deficit)**

Vehicle and Equipment Reserve Fund

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$46,000	\$46,000	\$55,000	\$56,400	\$58,800	\$61,400	\$64,000
Transfer From Other Funds	120,000	161,186	90,000	50,000	50,000	50,000	50,000
Prior Period Surplus	2,184	2,184	(1,216)				
<b>Total Revenue</b>	<b>168,184</b>	<b>209,370</b>	<b>143,784</b>	<b>106,400</b>	<b>108,800</b>	<b>111,400</b>	<b>114,000</b>
Salaries & Benefits	1,297	4,266	1,281	1,501	1,458	1,520	1,505
Administration & Overhead	236	234	250	270	290	310	330
Grants	116,756	116,756	119,059	81,431	83,873	86,389	88,981
Shared Overhead	169	144	194	198	179	181	184
<b>Total General</b>	<b>118,458</b>	<b>121,400</b>	<b>120,784</b>	<b>83,400</b>	<b>85,800</b>	<b>88,400</b>	<b>91,000</b>
<b>Total Expenditures</b>	<b>118,458</b>	<b>121,400</b>	<b>120,784</b>	<b>83,400</b>	<b>85,800</b>	<b>88,400</b>	<b>91,000</b>
<b>Revenue less Expenditures</b>	<b>49,726</b>	<b>87,969</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>
Transfers to Reserves	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
Capital Expenditures	(25,000)	(66,186)					
<b>Surplus (Deficit)</b>	<b>1,726</b>	<b>(1,216)</b>					

180,328



**Invermere Rural Fire  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$74,000	\$74,000	\$79,500	\$88,250	\$99,000	\$101,000	\$104,000
Prior Period Surplus	20,527	20,527	17,359	7,681			
<b>Total Revenue</b>	<b>94,527</b>	<b>94,527</b>	<b>96,859</b>	<b>95,931</b>	<b>99,000</b>	<b>101,000</b>	<b>104,000</b>

**Expenditures**

Salaries & Benefits	1,272	1,198	1,383	1,410	1,531	1,509	1,481
Administration & Overhead	236	234	255	275	300	320	345
Consulting & Professional Services	59,000	58,597	70,000	77,000	80,000	82,000	85,000
Shared Overhead	166	142	183	187	169	171	174
<b>Total General</b>	<b>60,674</b>	<b>60,171</b>	<b>71,821</b>	<b>78,872</b>	<b>82,000</b>	<b>84,000</b>	<b>87,000</b>

<b>Total Expenditures</b>	<b>60,674</b>	<b>60,171</b>	<b>71,821</b>	<b>78,872</b>	<b>82,000</b>	<b>84,000</b>	<b>87,000</b>
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<b>Revenue less Expenditures</b>	<b>33,853</b>	<b>34,357</b>	<b>25,038</b>	<b>17,059</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
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Transfers to Reserves	(17,000)	(17,000)	(17,357)	(17,000)	(17,000)	(17,000)	(17,000)
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<b>Surplus (Deficit)</b>	<b>16,853</b>	<b>17,357</b>	<b>7,681</b>	<b>59</b>			
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Vehicle and Equipment Reserve Fund		146,390					
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**Wilmer/Toby Bench Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$45,000	\$45,000	\$50,250	\$55,275	\$57,000	\$59,000	\$61,000
Payments in Lieu of Taxes		69					
Prior Period Surplus	7,511	7,511	5,534	3,584	2,159	1,084	484
<b>Total Revenue</b>	<b>52,511</b>	<b>52,580</b>	<b>55,784</b>	<b>58,859</b>	<b>59,159</b>	<b>60,084</b>	<b>61,484</b>

**Expenditures**

Salaries & Benefits	1,297	1,156	1,358	1,489	1,423	1,481	1,513
Administration & Overhead	142	141	155	170	180	195	210
Consulting & Professional Services	38,500	38,606	43,500	47,850	49,300	50,750	52,300
Shared Overhead	169	144	187	191	172	174	177
<b>Total General</b>	<b>40,108</b>	<b>40,047</b>	<b>45,200</b>	<b>49,700</b>	<b>51,075</b>	<b>52,600</b>	<b>54,200</b>

<b>Total Expenditures</b>	<b>40,108</b>	<b>40,047</b>	<b>45,200</b>	<b>49,700</b>	<b>51,075</b>	<b>52,600</b>	<b>54,200</b>
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<b>Revenue less Expenditures</b>	<b>12,403</b>	<b>12,534</b>	<b>10,584</b>	<b>9,159</b>	<b>8,084</b>	<b>7,484</b>	<b>7,284</b>
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Transfers to Reserves	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
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<b>Surplus (Deficit)</b>	<b>5,403</b>	<b>5,534</b>	<b>3,584</b>	<b>2,159</b>	<b>1,084</b>	<b>484</b>	<b>284</b>
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Vehicle and Equipment Reserve Fund		55,054					
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**Radium Resort/Dry Gulch Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$56,000	\$56,000	\$59,000	\$61,000	\$63,500	\$63,500	\$63,500
22,384	22,384	18,416	11,486	5,087		4,604
<b>78,384</b>	<b>78,384</b>	<b>77,416</b>	<b>72,486</b>	<b>68,587</b>	<b>63,500</b>	<b>68,104</b>

**Expenditures**

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

1,178	997	1,228	1,252	1,335	1,307	1,335
142	141	150	160	175	190	205
50,704	50,704	56,389	57,819	58,934	49,253	50,437
149	127	163	168	143	146	150
<b>52,173</b>	<b>51,969</b>	<b>57,930</b>	<b>59,399</b>	<b>60,587</b>	<b>50,896</b>	<b>52,127</b>

**Total Expenditures**

<b>52,173</b>	<b>51,969</b>	<b>57,930</b>	<b>59,399</b>	<b>60,587</b>	<b>50,896</b>	<b>52,127</b>
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**Revenue less Expenditures**

<b>26,211</b>	<b>26,416</b>	<b>19,486</b>	<b>13,087</b>	<b>8,000</b>	<b>12,604</b>	<b>15,977</b>
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Transfers to Reserves

(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
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**Surplus (Deficit)**

<b>18,211</b>	<b>18,416</b>	<b>11,486</b>	<b>5,087</b>		<b>4,604</b>	<b>7,977</b>
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Vehicle and Equipment Reserve Fund

24,271



**Brownsville Fire**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$3,714	\$3,714	\$5,190	\$5,314	\$5,410	\$5,410	\$5,410
Prior Period Surplus	754	754	39	40	40	40	645
<b>Total Revenue</b>	<b>4,468</b>	<b>4,468</b>	<b>5,229</b>	<b>5,354</b>	<b>5,450</b>	<b>5,450</b>	<b>6,055</b>

**Expenditures**

Salaries & Benefits	542	467	629	645	658	669	683
Administration & Overhead	142	189	150	160	175	190	205
Consulting & Professional Services	3,470	3,470	3,866	3,964	4,040	3,368	3,448
Shared Overhead	74	64	84	85	77	78	79
<b>Total General</b>	<b>4,228</b>	<b>4,189</b>	<b>4,729</b>	<b>4,854</b>	<b>4,950</b>	<b>4,305</b>	<b>4,415</b>

<b>Total Expenditures</b>	<b>4,228</b>	<b>4,189</b>	<b>4,729</b>	<b>4,854</b>	<b>4,950</b>	<b>4,305</b>	<b>4,415</b>
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<b>Revenue less Expenditures</b>	<b>240</b>	<b>279</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>1,145</b>	<b>1,640</b>
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Transfers to Reserves	(240)	(240)	(500)	(500)	(500)	(500)	(500)
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<b>Surplus (Deficit)</b>		<b>39</b>				<b>645</b>	<b>1,140</b>
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Vehicle and Equipment Reserve Fund		504					
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**Date:** February 8, 2023  
**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 \$26,402 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Grounds Maintenance increases \$7,000 and includes a \$75,000 expense to repair Fairmont channel below the 2<sup>nd</sup> weir and a \$13,000 expense to clean out debris at the inlet of Hole #12 pond/debris trap.
- Consulting increases \$77,000 and includes a \$85,000 expense to update the 2013 Fairmont Creek Hazard and Risk Assessment (applying for grant to mitigate cost).

### Capital Items:

- Expenditures include:
  - Cold Spring Creek mitigation for \$9,655,101 in 2023. The mitigation is funded through the Adaptation, Resilience & Disaster Mitigation (ADRM) program, UBCM-Structural Flood Grant, and the Community Works Fund.
  - Warning System equipment for \$5,500 to complete the project in 2023.

### CFO Comments:

- 2023 taxation unchanged at \$314,000, with an estimated increase of \$10,000 in 2024 and possible increase of \$100,000 in 2026 depending on status of new projects.
- Revenue reduction of \$81,000 included in the 2022 surplus estimate (resulting from a disaster recovery grant that was recorded in 2020 and again as part of the DFA claim in 2021).
- Budget includes Interim Financing loan with the Municipal Finance Authority to provide funding during the estimated one-month time lag between the RDEK paying contractors and receiving the grant claim monies from the Province. Estimated interest cost of \$61,200 at 4.75% interest.
- Short term borrowing of \$195,000 to fund service area portion of UBCM Structural Flood Grant and costs not covered by the ADRM grant. Principal payments will start in 2024, interest estimated at 4.75%.



**Fairmont Flood and Landslide  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/9/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$314,000	\$314,000	\$314,000	\$324,000	\$324,000	\$424,000	\$424,000
Provincial Grants	2,383,811	765,045	9,612,009		316,000	6,006,000	3,516,000
Prior Period Surplus	65,022	65,022	168,092				
<b>Total Revenue</b>	<b>2,762,833</b>	<b>1,144,067</b>	<b>10,094,101</b>	<b>324,000</b>	<b>640,000</b>	<b>6,430,000</b>	<b>3,940,000</b>

**Expenditures**

Salaries & Benefits	102,006	44,275	128,023	107,022	109,671	137,373	140,110
Administration & Overhead	2,173	1,790	1,211	1,226	1,242	1,258	700
Operations & Maintenance	247,150		254,150	26,150	408,150	126,150	155,150
Vehicle & Hauling Costs	1,800	1,746	1,800	1,800	1,800	1,800	1,800
Consulting & Professional Services	85,000	45,104	162,000	12,500	22,500	12,500	12,500
Telephone & Utilities	600	702	2,000	2,000	2,000	2,000	2,000
Interest	25,000	1,589	61,200	12,255	6,709	29,394	49,078
Shared Overhead	15,493	13,194	17,208	13,930	12,163	16,228	16,559
<b>Total General</b>	<b>479,222</b>	<b>108,400</b>	<b>627,592</b>	<b>176,883</b>	<b>564,235</b>	<b>326,703</b>	<b>377,897</b>

<b>Total Expenditures</b>	<b>479,222</b>	<b>108,400</b>	<b>627,592</b>	<b>176,883</b>	<b>564,235</b>	<b>326,703</b>	<b>377,897</b>
<b>Revenue less Expenditures</b>	<b>2,283,611</b>	<b>1,035,667</b>	<b>9,466,509</b>	<b>147,117</b>	<b>75,765</b>	<b>6,103,297</b>	<b>3,562,103</b>
Debt Principal Repayment				(48,750)	(48,750)	(123,750)	(123,750)
Short-term Borrowing			195,000			1,050,000	600,000
Transfers to Reserves			(10,000)	(98,367)	(27,015)	(29,547)	(38,353)
Capital Expenditures	(2,283,611)	(786,575)	(9,651,509)			(7,000,000)	(4,000,000)
<b>Surplus (Deficit)</b>		<b>249,092</b>					



**Fairmont Flood and Landslide  
Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	545					



# 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** January 30, 2023  
**Submitted by:** Brian Funke, Engineering Services Manager  
**Service Name:** Area A Flood Control  
**Service Purpose:** Provide flood control and mitigation In Electoral Area A  
**Participants:** Electoral Area A

## Operational Items:

- Salaries and Benefits increase \$19,411 to begin the Hosmer flood mitigation work pending a successful grant application under the Community Emergency Preparedness Program and to reflect the new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Consulting/Professional Fees increases \$7,387 and includes a \$15,000 expenditure to monitor the Hill Road Dike offsetting and Morrisey Meadows offsetting.

## Capital Items:

- Expenditures include \$323,400 (2023), \$485,100 (2024), and \$2,425,500 (2025) for Hosmer flood mitigation pending a successful grant application.

## CFO Comments:

- No taxation in 2023.
- Budget continues to transfer funding to dike replacement reserves.
- Operating/construction reserve balance of \$559,807 in 2027.



**Area A Flood Control  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/9/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$17,000	\$17,000				\$23,000	\$23,000
Provincial Grants			323,400	485,100	2,425,500		1,500,000
Interest		1,434					
Prior Period Surplus	158,438	158,438	63,006	29,375			
<b>Total Revenue</b>	<b>175,438</b>	<b>176,872</b>	<b>386,406</b>	<b>514,475</b>	<b>2,425,500</b>	<b>23,000</b>	<b>1,523,000</b>

**Expenditures**

Salaries & Benefits	16,682	24,101	36,093	57,358	58,318	39,429	40,286
Administration & Overhead	1,323	970	1,150	1,190	1,230	1,030	1,080
Operations & Maintenance	3,650	2,190	3,900	8,900	3,900	9,900	3,900
Vehicle & Hauling Costs	900	874	900	900	900	900	900
Consulting & Professional Services	10,000	24,638	18,387	49,000		19,000	
Telephone & Utilities	150		150	150	150	150	150
Shared Overhead	2,181	1,857	4,761	5,002	4,502	4,591	4,684
<b>Total General</b>	<b>34,886</b>	<b>54,631</b>	<b>65,341</b>	<b>122,500</b>	<b>69,000</b>	<b>75,000</b>	<b>51,000</b>

<b>Total Expenditures</b>	<b>34,886</b>	<b>54,631</b>	<b>65,341</b>	<b>122,500</b>	<b>69,000</b>	<b>75,000</b>	<b>51,000</b>
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<b>Revenue less Expenditures</b>	<b>140,552</b>	<b>122,242</b>	<b>321,065</b>	<b>391,975</b>	<b>2,356,500</b>	<b>(52,000)</b>	<b>1,472,000</b>
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Transfers to Reserves	(16,198)	(16,198)	(6,875)	(6,875)	(25,000)	(51,000)	(51,000)
Transfers from Reserves	108,718		113,360	100,000	94,000	103,000	579,000
Capital Expenditures	(111,400)	(43,038)	(407,760)	(485,100)	(2,425,500)		(2,000,000)
<b>Surplus (Deficit)</b>	<b>121,672</b>	<b>63,006</b>	<b>19,790</b>				

Capital Reserve		6,875					
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**Area A Flood Control**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/9/2023

Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	1,549,167					



## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Whn 161 001

**Date:** February 6, 2023  
**Submitted by:** Tina Hlushak, Corporate Officer  
**Service Name:** Columbia Valley Local Conservation Fund 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.
- On January 13, 2023, the Board approved \$134,855 in funding for ten projects in 2023 through the Columbia Valley Local Conservation Fund. 2021 funding for the program was \$133,600. 2023 conservation projects of as follows:
  - Conservation of Biodiversity in Columbia Valley - \$20,000
  - Columbia Valley Farmland Advantage Stewardship Project - \$15,000
  - Bat Roost Habitat Enhancement in the Columbia Valley - \$20,000
  - Columbia Lake Water Monitoring and Environmental Education - \$15,000
  - Wetland Restoration and Environmental Training for Indigenous Youth - \$15,000
  - Reimagining the Threads that Bind Wildlife Conservation to Farming - \$10,000
  - Lake Windermere Restoration and Education - \$6,500
  - \*Strategic Invasive Plant Control of Leafy Spurge - \$7,200 (Year 2 of 3)
  - \*Columbia River Headwater Lakes Monitoring & Education: Lake Windermere \$13,155 (Year 3 of 3)
  - \*Upper Columbia Swallow Habitat Enhancement Project - \$13,000 (Year 3 of 3)

\*Multi-year projects are permitted to apply for funding for up to three years. The year referenced in brackets indicates which year of their multi-year project this approval applies to.

### Capital Items:

- None.

### CFO Comments:

- Parcel tax remains at \$20 per parcel.
- Transfer to Larger Projects Reserve \$93,360 in 2023. Estimated balance December 31, 2023 is \$453,347. Projected balance of \$806,031 in 2026.



**Columbia Valley Local Conservation Program**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Parcel Taxes	\$243,500	\$246,706	\$245,000	\$245,000	\$245,000	\$245,000	\$245,000
Payments in Lieu of Taxes		837					
Local Government Grants & Regional Transfers	5,500	5,480	5,500	5,500	5,500	5,500	5,500
Prior Period Surplus	(454)	(454)	4,766				
<b>Total Revenue</b>	<b>248,546</b>	<b>252,569</b>	<b>255,266</b>	<b>250,500</b>	<b>250,500</b>	<b>250,500</b>	<b>250,500</b>

**Expenditures**

Salaries & Benefits	4,000	3,320	4,995	5,265	5,369	5,472	5,586
Grants	154,850	154,850	156,250	156,250	156,250	156,250	156,250
Shared Overhead	427	364	661	698	629	643	654
<b>Total General</b>	<b>159,277</b>	<b>158,534</b>	<b>161,906</b>	<b>162,213</b>	<b>162,248</b>	<b>162,365</b>	<b>162,490</b>
<b>Total Expenditures</b>	<b>159,277</b>	<b>158,534</b>	<b>161,906</b>	<b>162,213</b>	<b>162,248</b>	<b>162,365</b>	<b>162,490</b>
<b>Revenue less Expenditures</b>	<b>89,269</b>	<b>94,035</b>	<b>93,360</b>	<b>88,287</b>	<b>88,252</b>	<b>88,135</b>	<b>88,010</b>
Transfers to Reserves	(89,269)	(89,269)	(93,360)	(88,287)	(88,252)	(88,135)	(88,010)
<b>Surplus (Deficit)</b>		<b>4,766</b>					

Reserve Funds 359,987

**Date:** January 9, 2023  
**Submitted by:** Tina Hlushak, 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:

- Year 2 of a 5-year contract with the BC Conservation Officer Service.
- The Trust will be phasing out funding to the program over three years. Elk Valley municipalities will see an increase from \$8,600 to \$11,250 in years 1 – 3 and further increase in years 4 and 5 with the remainder of the funding supplemented by Elk Valley Property Tax Sharing Funds as listed in the below table. Vehicle costs will also be budgeted from the Elk Valley Property Tax Sharing Funds.

	2023	2024	2025	2026	2027	Total
Columbia Basin Trust	23,000	17,000	-	-	-	40,000
District Elkford	11,250	11,250	13,000	13,000	20,000	68,500
City of Fernie	11,250	11,250	13,000	13,000	20,000	68,500
District of Sparwood	11,250	11,250	13,000	13,000	20,000	68,500
RDEK Electoral Area A	19,750	28,000	45,000	45,000	34,000	171,750
Accumulated Surplus	34,265	23,700	31,850	7,700	-	97,515
<b>Contract</b>	<b>110,765</b>	<b>102,450</b>	<b>115,850</b>	<b>91,700</b>	<b>94,000</b>	
<b>Vehicle Costs</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	

\* staff costs are in addition to the above and funded by surplus until 2024 and then Area A for 2025 – 2027.

- 2027 has significant contributions from municipalities for contract renewal to normalize contribution from EV Property Tax Sharing.

## CFO Comments:

- New funding in the 5-year plan as shown above.



**Access Guardian Program**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

## Revenue

Local Government Grants & Regional Transfers	\$63,750	\$63,750	\$56,750	\$50,750	\$39,000	\$39,000	\$60,000
Transfer From Other Funds	11,250	11,250	19,750	28,000	45,000	45,000	34,000
Prior Period Surplus	36,482	36,482	34,256	23,700	13,850	7,700	
<b>Total Revenue</b>	<b>111,482</b>	<b>111,482</b>	<b>110,756</b>	<b>102,450</b>	<b>97,850</b>	<b>91,700</b>	<b>94,000</b>

## Expenditures

Salaries & Benefits	2,089	1,994	492	504	499	458	503
Consulting & Professional Services	85,000	75,000	86,500	88,030	89,591	91,182	93,436
Shared Overhead	273	232	64	66	60	60	61
<b>Total General</b>	<b>87,362</b>	<b>77,226</b>	<b>87,056</b>	<b>88,600</b>	<b>90,150</b>	<b>91,700</b>	<b>94,000</b>

<b>Total Expenditures</b>	<b>87,362</b>	<b>77,226</b>	<b>87,056</b>	<b>88,600</b>	<b>90,150</b>	<b>91,700</b>	<b>94,000</b>
<b>Revenue less Expenditures</b>	<b>24,120</b>	<b>34,256</b>	<b>23,700</b>	<b>13,850</b>	<b>7,700</b>		
<b>Surplus (Deficit)</b>	<b>24,120</b>	<b>34,256</b>	<b>23,700</b>	<b>13,850</b>	<b>7,700</b>		



# 2023 Budget Information Report

Manager Review

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

**Date:** January 17, 2023  
**Submitted by:** Jamie Davies, Recreation & Control Services Supervisor  
**Service Name:** Mosquito Control  
**Service Purpose:** To reduce nuisance mosquito populations at Wasa, Ta Ta Creek and Skookumchuck areas  
**Participants:** A portion of Electoral Area E - Wasa, Ta Ta Creek and Skookumchuck

## Operational Items:

- Mosquito control costs were high in 2022, which was due to a slightly above normal snowpack with a colder than average spring that delayed freshet by 2-4 weeks. Accompanied by higher-than-normal precipitation in May and June, the Kootenay River level was sustained at an elevation that promoted the expansion of seepage sites; while there was a lack of compounded mosquito eggs triggered to hatch in 2022, the extension of seepage sites resulted in significant mosquito larval production. Site monitoring began on May 20; backpack treatments started June 7; aerial treatments were conducted on June 16 and 24. No known sites were missed, although due to treatment permissions in 2022, parcels east of the 95A/93 bridge/intersection were not treated. Post treatment monitoring revealed high efficacy rates in the control areas.
- Staff received numerous mosquito complaints from the Wasa, Mayook and St. Mary's Lake areas, which was likely due to the late spring and extension of seepage sites throughout the region that contributed to additional mosquito development sites.
- No human-cases of West Nile virus or Zika virus were reported by the BC CDC this year. Budget highlights include:

\$48,000	Replenish treatment stock – all 320 bags used in 2022, plus another 165. Increased stock from 320 bags (\$42,000) to 350 bags (\$48,000). Note if a low water year and less than 350 bags used; remaining bags do not expire/would be stockpiled and used in following year. More than 320 bags used in 2018, 2019, 2021 and 2022.
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## Capital Items:

- No capital items.

## CFO Comments:

- Estimated 2023 parcel tax increase of \$12,000 = \$17.67 per parcel and \$4,000 in 2024, pending operating results in 2023.
- Deficit of \$13,757 experienced in 2022, funded from the Mosquito Control Reserve in 2023.
- Reserve contributions in 2024, 2025 and 2027 to bring reserve back to target of \$150,000.



**Mosquito Control  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Parcel Taxes  
Fees & Charges  
Prior Period Surplus

**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$133,000	\$133,000	\$145,000	\$149,000	\$149,000	\$153,000	\$153,000
1,500	1,500	1,500	1,500	1,500	1,500	1,500
43,995	43,995	(13,757)				
<b>178,495</b>	<b>178,495</b>	<b>132,743</b>	<b>150,500</b>	<b>150,500</b>	<b>154,500</b>	<b>154,500</b>

**Expenditures**

Salaries & Benefits  
Administration & Overhead  
Operations & Maintenance  
Vehicle & Hauling Costs  
Consulting & Professional Services  
Interest  
Shared Overhead

**Total General**

6,687	6,056	5,704	6,676	6,161	6,394	6,953
1,880	128	1,550	1,550	1,150	1,900	1,650
45,000	61,006	51,000	51,000	51,000	51,000	51,000
300	300	300	300	300	300	300
87,125	123,882	87,125	87,125	87,125	94,125	89,303
	125					
885	754	821	849	764	781	794
<b>141,877</b>	<b>192,251</b>	<b>146,500</b>	<b>147,500</b>	<b>146,500</b>	<b>154,500</b>	<b>150,000</b>

**Total Expenditures**

<b>141,877</b>	<b>192,251</b>	<b>146,500</b>	<b>147,500</b>	<b>146,500</b>	<b>154,500</b>	<b>150,000</b>
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**Revenue less Expenditures**

<b>36,618</b>	<b>(13,757)</b>	<b>(13,757)</b>	<b>3,000</b>	<b>4,000</b>		<b>4,500</b>
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Transfers to Reserves  
Transfers from Reserves

			(3,000)	(4,000)		(4,500)
		13,757				

**Surplus (Deficit)**

<b>36,618</b>	<b>(13,757)</b>					
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Reserve Funds

155,842

**Date:** February 5, 2023  
**Submitted by:** Tina Hlushak, 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:

- Program Surplus received from Province in 2022 from Q4 reports (2021) of \$2,942.
- Increased 2022/2023 annual budget by \$2,350 to recover additional program delivery costs incurred by Program Manager. Resulting in an additional \$587.50/quarter with a new quarterly rate of \$16,688.50 in 2022.
- Added 3% inflation increase each year to provincial grant.
- The Provincial Grant for 2022/2023 was \$55,011. The Province will approve 2023/2024 funding contribution around April 1, 2023.
- The Province has an expectation that local governments are to match the Ministry's funding on Police Based Victim Service programs. However, the maximum tax requisition for this service has been met and any increase to taxation will be deferred to 2024.
- The Program fiscal year runs from April 1<sup>st</sup> – March 31<sup>st</sup>.

### CFO Comments:

- Estimated taxation of \$25,000 in 2023, utilizing higher assessment values = \$0.13 on the average residential property (assessed at \$536,000). This amount could reduce in 2024 depending on the assessment value of the service area in 2024.
- The 2022 taxation was \$3,834 lower than estimated, due to constraints of the maximum millrate. The consultant budget was adjusted as a result.
- Anticipate Bylaw amendment in 2023 to increase the requisition maximum, increasing taxation to support program costs starting in 2024.





**EV Victim Assistance  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	<u>2022</u> BUDGET	<u>2022</u> ACTUAL	<u>2023</u> BUDGET	<u>2024</u> BUDGET	<u>2025</u> BUDGET	<u>2026</u> BUDGET	<u>2027</u> BUDGET
Requisition	\$26,800	\$22,966	\$25,000	\$28,700	\$28,700	\$28,700	\$28,700
Payments in Lieu of Taxes		2					
Provincial Grants	55,012	56,050	57,732	59,463	61,247	63,085	64,977
Prior Period Surplus	2,996	2,996	13,667	8,537	7,782	8,410	9,057
<b>Total Revenue</b>	<b>84,808</b>	<b>82,014</b>	<b>96,399</b>	<b>96,700</b>	<b>97,729</b>	<b>100,195</b>	<b>102,734</b>

**Expenditures**

Salaries & Benefits	2,259	1,929	2,778	2,935	3,005	3,073	3,142
Administration & Overhead				500	500	500	500
Consulting & Professional Services	82,254	66,167	84,721	85,094	85,438	87,175	88,966
Shared Overhead	295	251	363	389	376	390	403
<b>Total General</b>	<b>84,808</b>	<b>68,347</b>	<b>87,862</b>	<b>88,918</b>	<b>89,319</b>	<b>91,138</b>	<b>93,011</b>

<b>Total Expenditures</b>	<b>84,808</b>	<b>68,347</b>	<b>87,862</b>	<b>88,918</b>	<b>89,319</b>	<b>91,138</b>	<b>93,011</b>
<b>Revenue less Expenditures</b>		<b>13,667</b>	<b>8,537</b>	<b>7,782</b>	<b>8,410</b>	<b>9,057</b>	<b>9,723</b>
<b>Surplus (Deficit)</b>		<b>13,667</b>	<b>8,537</b>	<b>7,782</b>	<b>8,410</b>	<b>9,057</b>	<b>9,723</b>



# 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** February 3, 2023  
**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:

- Salaries and Benefits increase \$2,119 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

## Capital Items:

- Begin contributions to capital reserve of \$4,500 annually starting in 2023.

## CFO Comments:

- Estimated 2023 tax decrease of \$17,077 = \$91.93 per parcel (due to full repayment of short term borrowing in 2022), and no taxation increase in 2024, pending operational results of 2023.
- Operating reserve contributions of \$500 per year continuing through the five year plan for asset management.



**Tie Lake Water Level Control  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$28,077	\$28,077	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
Interest		34					
Prior Period Surplus	4,747	4,747	6,589	5,500	4,000	2,500	1,400
<b>Total Revenue</b>	<b>32,824</b>	<b>32,858</b>	<b>17,589</b>	<b>16,500</b>	<b>15,000</b>	<b>13,500</b>	<b>12,400</b>

**Expenditures**

Salaries & Benefits	3,502	3,553	5,621	5,990	6,054	6,119	6,292
Administration & Overhead	419	385	395	410	425	445	560
Operations & Maintenance	100	98	100	100	100	100	100
Vehicle & Hauling Costs	225	106	225	225	225	225	225
Consulting & Professional Services		231					
Interest	400						
Shared Overhead	465	396	748	775	696	711	723
<b>Total General</b>	<b>5,111</b>	<b>4,768</b>	<b>7,089</b>	<b>7,500</b>	<b>7,500</b>	<b>7,600</b>	<b>7,900</b>

<b>Total Expenditures</b>	<b>5,111</b>	<b>4,768</b>	<b>7,089</b>	<b>7,500</b>	<b>7,500</b>	<b>7,600</b>	<b>7,900</b>
<b>Revenue less Expenditures</b>	<b>27,713</b>	<b>28,089</b>	<b>10,500</b>	<b>9,000</b>	<b>7,500</b>	<b>5,900</b>	<b>4,500</b>
Debt Principal Repayment	(20,000)	(20,000)					
Transfers to Reserves	(1,500)	(1,500)	(5,000)	(5,000)	(5,000)	(4,500)	(4,500)
<b>Surplus (Deficit)</b>	<b>6,213</b>	<b>6,589</b>	<b>5,500</b>	<b>4,000</b>	<b>2,500</b>	<b>1,400</b>	

Reserve Funds 4,580



## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** February 3, 2023  
**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:

- Salaries and Benefits increase \$2,188 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Grounds Maintenance increase \$10,000 to repair the sloughing in the dam at the culvert outlet.
- Consulting/Professional Fees includes a \$25,000 expenditure for the Dam Consequence Rating Assessment (mandated requirement).
- Grants include a possible \$10,000 in revenue for the Infrastructure Planning Study Grant and a \$9,350 MIABC Risk Management Grant to offset the expense for the Dam Consequence Rating Assessment.

### Capital Items:

- No Capital items for 2023.

### CFO Comments:

- Estimated 2023 tax increase of \$7,750 = \$34.26 on the average residential property (assessed at \$768,520) and \$4,000 decrease in 2024, pending operational results of 2023.



**Rosen Lake Water Level Control  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$9,250	\$9,250	\$17,000	\$13,000	\$13,000	\$13,000	\$15,800
Provincial Grants			10,000				
Local Government Grants & Regional Transfers			9,350				
Interest		13					
Prior Period Surplus	2,312	2,312	864		50	155	500
<b>Total Revenue</b>	<b>11,562</b>	<b>11,575</b>	<b>37,214</b>	<b>13,000</b>	<b>13,050</b>	<b>13,155</b>	<b>16,300</b>

**Expenditures**

Salaries & Benefits	3,319	3,961	5,507	5,701	5,814	5,933	6,051
Administration & Overhead	439	350	395	410	425	445	460
Operations & Maintenance	500	155	10,500	1,000	900	500	1,000
Vehicle & Hauling Costs	180	105	180	180	180	180	180
Consulting & Professional Services		865	25,000				
Shared Overhead	441	376	732	759	681	697	709
<b>Total General</b>	<b>4,879</b>	<b>5,811</b>	<b>42,314</b>	<b>8,050</b>	<b>8,000</b>	<b>7,755</b>	<b>8,400</b>

**Total Expenditures**

	<b>4,879</b>	<b>5,811</b>	<b>42,314</b>	<b>8,050</b>	<b>8,000</b>	<b>7,755</b>	<b>8,400</b>
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**Revenue less Expenditures**

	<b>6,683</b>	<b>5,764</b>	<b>(5,100)</b>	<b>4,950</b>	<b>5,050</b>	<b>5,400</b>	<b>7,900</b>
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Transfers to Reserves  
Transfers from Reserves

	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(7,900)
			10,000				

**Surplus (Deficit)**

	<b>1,783</b>	<b>864</b>		<b>50</b>	<b>150</b>	<b>500</b>	
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Reserve Funds  
Capital Reserve

10,494  
42,719



## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** February 3, 2023  
**Submitted by:** Brian Funke, Engineering Services Manager  
**Service Name:** Lazy Lake Water Level Control  
**Service Purpose:** Regulate and manage the water level control service  
**Participants:** Lazy Lake area property owners

### Operational Items:

- Salaries and Benefits increase \$1,121 to complete the elector assent process for potential tax increase.
- Grounds Maintenance expenditure decreases \$12,684 with the completion of the diversion ditch and culvert upgrades in 2022.

### Capital Items:

- No Capital items for 2023.

### CFO Comments:

- Tax unchanged at \$1,260 for 2023.
- \$4,157 grant from Area E Discretionary Grant in Aid in 2023 to support the budget and elector assent process for rate increase starting in 2024.
- Estimated requisition required to fund the service is \$4,300 in 2024 increasing to \$4,600 in 2027.
- Includes reserve contributions of \$800 per year starting in 2024.



**Lazy Lake Water Level Control  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Parcel Taxes	\$1,260	\$1,260	\$1,260	\$4,300	\$4,400	\$4,500	\$4,600
Local Government Grants & Regional Transfers	12,684	9,322					
Transfer From Other Funds	2,186	828	4,157				
Prior Period Surplus	481	481					
<b>Total Revenue</b>	<b>16,611</b>	<b>11,891</b>	<b>5,417</b>	<b>4,300</b>	<b>4,400</b>	<b>4,500</b>	<b>4,600</b>

**Expenditures**

Salaries & Benefits	3,102	1,856	4,300	2,564	2,700	2,771	2,844
Administration & Overhead	229	229	241	257	274	293	313
Operations & Maintenance	12,984	9,464	300	300	300	300	300
Vehicle & Hauling Costs	50	100	50	50	50	50	50
Interest		32					
Shared Overhead	246	209	526	329	276	286	293
<b>Total General</b>	<b>16,611</b>	<b>11,891</b>	<b>5,417</b>	<b>3,500</b>	<b>3,600</b>	<b>3,700</b>	<b>3,800</b>
<b>Total Expenditures</b>	<b>16,611</b>	<b>11,891</b>	<b>5,417</b>	<b>3,500</b>	<b>3,600</b>	<b>3,700</b>	<b>3,800</b>
<b>Revenue less Expenditures</b>		<b>0</b>		<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
Transfers to Reserves				(800)	(800)	(800)	(800)



## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** February 6, 2023  
**Submitted by:** Natalie Panattoni, Accountant  
**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.
- Increase to debt principal and interest payments resulting from debenture renewal in October 2022.

### Capital Items:

- None.

### CFO Comments:

- Estimated 2023 tax increase of \$70,000 = \$5.27 on the average residential property (assessed at \$536,000) and \$13,000 decrease in 2024, pending operation results of 2023.
- Tax increase includes repayment of \$13,011 deficit resulting from higher debenture interest costs in 2022.
- Debt matures in 2027.





**Broadband**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Fees & Charges  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$28,000	\$28,000	\$98,000	\$85,000	\$85,000	\$85,000	\$37,500
181,707	181,707	181,707	181,707	181,707	181,707	181,707
3,412	3,412	(13,011)				
<b>213,119</b>	<b>213,119</b>	<b>266,696</b>	<b>266,707</b>	<b>266,707</b>	<b>266,707</b>	<b>219,207</b>

**Expenditures**

Salaries & Benefits  
Operations & Maintenance  
Interest  
Shared Overhead  
**Total General**

981	505	2,496	2,501	2,530	2,524	2,700
51,707	51,707	51,707	51,707	51,707	51,707	51,707
63,293	79,341	95,361	95,361	95,361	95,361	47,681
132	112	316	322	293	299	303
<b>116,113</b>	<b>131,664</b>	<b>149,880</b>	<b>149,891</b>	<b>149,891</b>	<b>149,891</b>	<b>102,391</b>

**Total Expenditures**

<b>116,113</b>	<b>131,664</b>	<b>149,880</b>	<b>149,891</b>	<b>149,891</b>	<b>149,891</b>	<b>102,391</b>
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**Revenue less Expenditures**

<b>97,006</b>	<b>81,455</b>	<b>116,816</b>	<b>116,816</b>	<b>116,816</b>	<b>116,816</b>	<b>116,816</b>
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Debt Principal Repayment

(94,465)	(94,465)	(116,816)	(116,816)	(116,816)	(116,816)	(116,816)
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**Surplus (Deficit)**

<b>2,541</b>	<b>(13,011)</b>					
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## 2023 Budget Information Report

February Board

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

**Date:** February 6, 2023  
**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:

\$23,000	Runway, taxiway, and apron crack sealing
\$12,000	Runway painting

The 5-year financial plan includes reserve contributions for the rehabilitation of pavement (runway, taxiway, and apron) at the Elk Valley Airport, which assumes 5-year budgeting (started in 2022) to build reserves for 25% of costs (approx. \$854,575). The BC Air Access Program (BCAAP) will be applied to for the remaining 75% of costs (\$2,563,725). BCAAP applicants must be able to complete the project within one fiscal year; rehabilitation to be completed in 2027 with an approx. 18-year lifespan. Staff will monitor application intake requirements/deadlines.

The financial plan also includes the Elk Valley Flying Club operating grant of \$7,269.52 for the years 2022 to 2025.

### Capital Items:

- No capital items.

### CFO Comments:

- Estimated 2023 tax increase of \$44,730 = \$3.14 on the average residential property (assessed at \$536,000). \$15,000 tax increase in 2024, pending operational results. Taxation increasing to \$125,000 by 2026 to fund a portion of the potential airport rehabilitation project.
- Budget includes contributions to the airport rehabilitation reserve with balance of \$419,950 in 2027.
- If project occurs in 2027, short term borrowing of \$435,000 would be required, which must be repaid over the following 5 years and taxation would remain at \$125,000 plus inflationary costs.
- Assumes application for Community Works Funding of \$250,000 if the airport rehabilitation project is carried out.



**EV Airport**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$57,270	\$57,271	\$102,000	\$117,000	\$125,000	\$125,000	\$125,000
Fees & Charges	6,500	7,415	7,000	7,000	6,500	6,500	6,980
Interest		166					
Prior Period Surplus	27,833	27,833	6,192		3,000		2,000
<b>Total Revenue</b>	<b>91,603</b>	<b>92,685</b>	<b>115,192</b>	<b>124,000</b>	<b>134,500</b>	<b>131,500</b>	<b>133,980</b>

**Expenditures**

Salaries & Benefits	8,264	7,756	9,640	9,848	10,236	9,834	10,680
Administration & Overhead	7,366	5,977	8,025	8,585	8,825	9,475	10,085
Operations & Maintenance	23,500	20,928	62,500	26,500	55,500	38,500	26,500
Vehicle & Hauling Costs	500	25	500	500	500	500	500
Grants	7,270	7,270	7,270	7,270	7,270		
Shared Overhead	1,103	939	1,257	1,297	1,169	1,191	1,215
<b>Total General</b>	<b>48,003</b>	<b>42,893</b>	<b>89,192</b>	<b>54,000</b>	<b>83,500</b>	<b>59,500</b>	<b>48,980</b>

<b>Total Expenditures</b>	<b>48,003</b>	<b>42,893</b>	<b>89,192</b>	<b>54,000</b>	<b>83,500</b>	<b>59,500</b>	<b>48,980</b>
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<b>Revenue less Expenditures</b>	<b>43,600</b>	<b>49,792</b>	<b>26,000</b>	<b>70,000</b>	<b>51,000</b>	<b>72,000</b>	<b>85,000</b>
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Transfers to Reserves	(43,600)	(43,600)	(60,000)	(70,000)	(75,000)	(82,000)	(109,000)
Transfers from Reserves			34,000		24,000	10,000	24,000

<b>Surplus (Deficit)</b>		<b>6,192</b>					
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Reserve Funds		125,874					
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**Date:** January 15, 2023  
**Submitted by:** Tina Hlushak, Corporate Officer  
**Service Name:** Cemeteries Local Service  
**Service Purpose:** To provide for the construction, maintenance and operation of cemeteries with the Electoral Areas  
**Participants:** All Electoral Areas

### Operational Items:

- Costs are borne by the Electoral Area in which the cemetery is located. Grants are provided to other organizations for operation of the cemeteries.
- Electoral Area B – No funding contributions for the Jaffray or Baynes Lake cemeteries.
- Electoral Area C – Taxation required to cover estimated administration for Wardner Cemetery.
- Electoral Area E:
  - Wasa Columbaria operational grant of \$1,000.
- Electoral Area F:
  - Mount View and Windermere Cemeteries. District of Invermere contract fee reduced to \$17,000 in 2023, due to estimated surplus from prior year.
  - Fairmont Cemetery: Fairmont Evergreen Cemetery Association grant of \$7,000 in 2023.
- Electoral Area G
  - No cemetery service area, Brisco Recreation Commission manages cemetery and funds out of recreation service.

### CFO Comments:

- Electoral Area B - No taxation until 2025.
- Electoral Area C - Estimated tax increase of \$525 in 2023, and \$50 increase in 2024 pending operational results of 2023.
- Electoral Area E – No estimated tax increase in 2023, and \$25 tax increase in 2024 pending operational results of 2023.
- Electoral Area F:
  - No tax increase in 2023, and \$2,150 tax increase in 2024 pending operational results of 2023.
  - Starting new Columbarium Reserve in 2023 with contributions ranging from \$5,000 to \$6,500 to 2027.
  - Fairmont Evergreen Cemetery Reserve contributions start in 2023 with contributions of \$1,000 per year until 2027.



**Area B Cemeteries**  
**Five Year Financial Plan**  
 With Revenues and Expenditures  
 For the Twelve Months Ending Saturday, December 31, 2022  
 2/13/2023

**Revenue**

Requisition  
 Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
 Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
					\$600	\$610	\$625
	1,548	1,548	1,167	585			
	<b>1,548</b>	<b>1,548</b>	<b>1,167</b>	<b>585</b>	<b>600</b>	<b>610</b>	<b>625</b>
	410	335	514	515	537	546	560
	53	45	68	70	63	64	65
	<b>463</b>	<b>380</b>	<b>582</b>	<b>585</b>	<b>600</b>	<b>610</b>	<b>625</b>
	<b>463</b>	<b>380</b>	<b>582</b>	<b>585</b>	<b>600</b>	<b>610</b>	<b>625</b>
	<b>1,085</b>	<b>1,167</b>	<b>585</b>				
	<b>1,085</b>	<b>1,167</b>	<b>585</b>				



**Area C Cemeteries**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$675	\$675	\$1,200	\$1,250	\$1,300	\$1,300	\$1,350
Prior Period Surplus	187	187	156	90	40	30	
<b>Total Revenue</b>	<b>862</b>	<b>862</b>	<b>1,356</b>	<b>1,340</b>	<b>1,340</b>	<b>1,330</b>	<b>1,350</b>
Salaries & Benefits	808	659	1,160	1,189	1,210	1,228	1,247
Shared Overhead	54	46	106	111	100	102	103
<b>Total General</b>	<b>862</b>	<b>706</b>	<b>1,266</b>	<b>1,300</b>	<b>1,310</b>	<b>1,330</b>	<b>1,350</b>
<b>Total Expenditures</b>	<b>862</b>	<b>706</b>	<b>1,266</b>	<b>1,300</b>	<b>1,310</b>	<b>1,330</b>	<b>1,350</b>
<b>Revenue less Expenditures</b>		<b>156</b>	<b>90</b>	<b>40</b>	<b>30</b>		
<b>Surplus (Deficit)</b>		<b>156</b>	<b>90</b>	<b>40</b>	<b>30</b>		



**Area E Cemeteries**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Grants  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$1,375	\$1,375	\$1,375	\$1,400	\$1,500	\$1,700	\$1,900
Prior Period Surplus	1,154	1,154	1,000	720	400	130	
<b>Total Revenue</b>	<b>2,529</b>	<b>2,529</b>	<b>2,375</b>	<b>2,120</b>	<b>1,900</b>	<b>1,830</b>	<b>1,900</b>
Salaries & Benefits	770	544	535	548	555	564	583
Grants	1,000	897	1,050	1,100	1,150	1,200	1,250
Shared Overhead	103	87	70	72	65	66	67
<b>Total General</b>	<b>1,873</b>	<b>1,529</b>	<b>1,655</b>	<b>1,720</b>	<b>1,770</b>	<b>1,830</b>	<b>1,900</b>
<b>Total Expenditures</b>	<b>1,873</b>	<b>1,529</b>	<b>1,655</b>	<b>1,720</b>	<b>1,770</b>	<b>1,830</b>	<b>1,900</b>
<b>Revenue less Expenditures</b>	<b>656</b>	<b>1,000</b>	<b>720</b>	<b>400</b>	<b>130</b>		
<b>Surplus (Deficit)</b>	<b>656</b>	<b>1,000</b>	<b>720</b>	<b>400</b>	<b>130</b>		



**Area F Cemeteries**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition	\$30,300	\$30,300	\$30,300	\$32,450	\$35,700	\$35,700	\$35,700
Local Government Grants & Regional Transfers	1,495	1,970	1,875	1,875	1,875	1,875	1,875
Prior Period Surplus	2,508	2,508	617	1,746			
<b>Total Revenue</b>	<b>34,303</b>	<b>34,778</b>	<b>32,792</b>	<b>36,071</b>	<b>37,575</b>	<b>37,575</b>	<b>37,575</b>

**Expenditures**

Salaries & Benefits	787	668	924	947	963	960	958
Consulting & Professional Services	42,400	42,394	17,000	24,000	24,500	25,000	25,500
Grants	7,000	7,000	7,000	5,000	5,000	5,000	5,000
Shared Overhead	116	99	122	124	112	115	117
<b>Total General</b>	<b>50,303</b>	<b>50,161</b>	<b>25,046</b>	<b>30,071</b>	<b>30,575</b>	<b>31,075</b>	<b>31,575</b>
<b>Total Expenditures</b>	<b>50,303</b>	<b>50,161</b>	<b>25,046</b>	<b>30,071</b>	<b>30,575</b>	<b>31,075</b>	<b>31,575</b>
<b>Revenue less Expenditures</b>	<b>(16,000)</b>	<b>(15,383)</b>	<b>7,746</b>	<b>6,000</b>	<b>7,000</b>	<b>6,500</b>	<b>6,000</b>
Transfers to Reserves			(6,000)	(6,000)	(7,000)	(6,500)	(6,000)
Transfers from Reserves	16,000	16,000					
<b>Surplus (Deficit)</b>		<b>617</b>	<b>1,746</b>				

Reserve Funds 571



**Date:** January 9, 2023  
**Submitted by:** Tina Hlushak, 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 year, BC Hydro will continue 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.
- Highway 3/93 & Galloway intersection lighting was complete in 2021.
- BC Hydro recently conducted field checks on the remaining 3 intersection lighting locations for Area B and found that one of the 3 locations can be completed quite quickly but the other two have some challenges.
  - Kikomun Road and Highway 3/93 Intersection: this location requires a transformer and streetlight. A purchase order of \$5,400 has been issued to initiate work and construction is moving forward.
  - Jaffray-Baynes Lake Road & Highway 93 and Grasmere-Dorr Road & Highway 93 have some additional challenges. The existing infrastructure is too far off the highway to provide pole top streetlighting. Unfortunately, BC Hydro is unable to add additional poles or infrastructure to support individual streetlights, in these cases they are required to provide service to stand alone ornamental lighting. BC Hydro is coordinating with their SLIM department to see how to proceed and with the RDEK will be responsible to install metered streetlights near the highway to provide additional lighting at these intersections. Cost estimates and timelines are still to be determined. Budget includes \$20,000 for in 2023 and \$15,850 in 2024 for projects.

### Capital Items:

- None

### CFO Comments:

- Tax increases for all street lighting services:
  - \$500 tax increase for Windermere Street Lighting (\$1 tax increase per average resident)

- \$440 tax increase for Moyie Street Lighting  
(\$4 tax increase per average resident)
- \$345 tax increase for Wardner Street Lighting  
(\$2 tax increase per average resident)
- \$325 tax increase for King Cobham Street Lighting  
(\$5 tax increase per average resident)
- \$125 tax increase for Elko Street Lighting  
(\$2 tax increase per average resident)
- \$140 tax increase for Wilmer Street Lighting  
(\$1 tax increase per average resident)
- \$650 tax increase for Edgewater Street Lighting  
(\$1 tax increase per average resident)
- \$16,150 tax increase for Area B Intersection Lighting  
(\$5 tax increase per average resident)



**Moyie Street Lighting  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$5,660	\$5,660	\$6,100	\$6,200	\$6,300	\$6,400	\$6,700
Provincial Grants	242	242	242	242	242	242	242
Prior Period Surplus	790	790	610	620	560	410	160
<b>Total Revenue</b>	<b>6,692</b>	<b>6,693</b>	<b>6,952</b>	<b>7,062</b>	<b>7,102</b>	<b>7,052</b>	<b>7,102</b>

**Expenditures**

Salaries & Benefits	206	216	293	302	305	315	335
Telephone & Utilities	5,865	5,841	6,000	6,160	6,350	6,540	6,730
Shared Overhead	30	26	39	40	37	37	37
<b>Total General</b>	<b>6,101</b>	<b>6,082</b>	<b>6,332</b>	<b>6,502</b>	<b>6,692</b>	<b>6,892</b>	<b>7,102</b>

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
<b>6,101</b>	<b>6,101</b>	<b>6,082</b>	<b>6,332</b>	<b>6,502</b>	<b>6,692</b>	<b>6,892</b>	<b>7,102</b>
<b>591</b>	<b>591</b>	<b>610</b>	<b>620</b>	<b>560</b>	<b>410</b>	<b>160</b>	
<b>591</b>	<b>591</b>	<b>610</b>	<b>620</b>	<b>560</b>	<b>410</b>	<b>160</b>	



**Wardner Street Lighting  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Telephone & Utilities  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$4,180	\$4,180	\$4,525	\$4,600	\$4,700	\$4,800	\$4,900
Prior Period Surplus	561	561	417	420	375	300	170
<b>Total Revenue</b>	<b>4,741</b>	<b>4,741</b>	<b>4,942</b>	<b>5,020</b>	<b>5,075</b>	<b>5,100</b>	<b>5,070</b>
Salaries & Benefits	198	197	253	260	268	273	288
Telephone & Utilities	4,075	4,101	4,235	4,350	4,475	4,625	4,750
Shared Overhead	30	26	34	35	32	32	32
<b>Total General</b>	<b>4,303</b>	<b>4,324</b>	<b>4,522</b>	<b>4,645</b>	<b>4,775</b>	<b>4,930</b>	<b>5,070</b>
<b>Total Expenditures</b>	<b>4,303</b>	<b>4,324</b>	<b>4,522</b>	<b>4,645</b>	<b>4,775</b>	<b>4,930</b>	<b>5,070</b>
<b>Revenue less Expenditures</b>	<b>438</b>	<b>417</b>	<b>420</b>	<b>375</b>	<b>300</b>	<b>170</b>	
<b>Surplus (Deficit)</b>	<b>438</b>	<b>417</b>	<b>420</b>	<b>375</b>	<b>300</b>	<b>170</b>	



**Elko Street Lighting**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$3,225	\$3,225	\$3,350	\$3,400	\$3,500	\$3,600	\$3,660
211	211	323	325	280	230	175
<b>3,436</b>	<b>3,436</b>	<b>3,673</b>	<b>3,725</b>	<b>3,780</b>	<b>3,830</b>	<b>3,835</b>

**Expenditures**

Salaries & Benefits  
Telephone & Utilities  
Shared Overhead  
**Total General**

198	184	254	260	268	273	278
2,950	2,906	3,060	3,150	3,250	3,350	3,525
27	23	34	35	32	32	32
<b>3,175</b>	<b>3,113</b>	<b>3,348</b>	<b>3,445</b>	<b>3,550</b>	<b>3,655</b>	<b>3,835</b>

**Total Expenditures**

<b>3,175</b>	<b>3,113</b>	<b>3,348</b>	<b>3,445</b>	<b>3,550</b>	<b>3,655</b>	<b>3,835</b>
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**Revenue less Expenditures**

<b>261</b>	<b>323</b>	<b>325</b>	<b>280</b>	<b>230</b>	<b>175</b>	
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**Surplus (Deficit)**

<b>261</b>	<b>323</b>	<b>325</b>	<b>280</b>	<b>230</b>	<b>175</b>	
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**King-Cobham Street Lighting**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Telephone & Utilities  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$4,375	\$4,375	\$4,700	\$4,800	\$4,900	\$4,900	\$4,950
Prior Period Surplus	311	311	412	470	480	450	275
<b>Total Revenue</b>	<b>4,686</b>	<b>4,686</b>	<b>5,112</b>	<b>5,270</b>	<b>5,380</b>	<b>5,350</b>	<b>5,225</b>
Salaries & Benefits	205	165	302	322	331	335	335
Telephone & Utilities	4,150	4,083	4,300	4,425	4,560	4,700	4,850
Shared Overhead	31	26	40	43	39	40	40
<b>Total General</b>	<b>4,386</b>	<b>4,274</b>	<b>4,642</b>	<b>4,790</b>	<b>4,930</b>	<b>5,075</b>	<b>5,225</b>
<b>Total Expenditures</b>	<b>4,386</b>	<b>4,274</b>	<b>4,642</b>	<b>4,790</b>	<b>4,930</b>	<b>5,075</b>	<b>5,225</b>
<b>Revenue less Expenditures</b>	<b>300</b>	<b>412</b>	<b>470</b>	<b>480</b>	<b>450</b>	<b>275</b>	
<b>Surplus (Deficit)</b>	<b>300</b>	<b>412</b>	<b>470</b>	<b>480</b>	<b>450</b>	<b>275</b>	



**Wilmer Street Lighting  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Telephone & Utilities  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$7,060	\$7,060	\$7,200	\$7,400	\$7,600	\$7,800	\$8,000
Prior Period Surplus	973	973	989	850	700	500	270
<b>Total Revenue</b>	<b>8,033</b>	<b>8,033</b>	<b>8,189</b>	<b>8,250</b>	<b>8,300</b>	<b>8,300</b>	<b>8,270</b>
Salaries & Benefits	231	191	255	265	268	273	288
Telephone & Utilities	6,900	6,828	7,050	7,250	7,500	7,725	7,950
Shared Overhead	30	26	34	35	32	32	32
<b>Total General</b>	<b>7,161</b>	<b>7,044</b>	<b>7,339</b>	<b>7,550</b>	<b>7,800</b>	<b>8,030</b>	<b>8,270</b>
<b>Total Expenditures</b>	<b>7,161</b>	<b>7,044</b>	<b>7,339</b>	<b>7,550</b>	<b>7,800</b>	<b>8,030</b>	<b>8,270</b>
<b>Revenue less Expenditures</b>	<b>872</b>	<b>989</b>	<b>850</b>	<b>700</b>	<b>500</b>	<b>270</b>	
<b>Surplus (Deficit)</b>	<b>872</b>	<b>989</b>	<b>850</b>	<b>700</b>	<b>500</b>	<b>270</b>	



**Windermere Street Lighting  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$16,000	\$16,000	\$16,500	\$17,000	\$17,500	\$17,500	\$18,000
1,305	1,305	1,387	1,300	1,250	1,200	640
<b>17,305</b>	<b>17,305</b>	<b>17,887</b>	<b>18,300</b>	<b>18,750</b>	<b>18,700</b>	<b>18,640</b>

**Expenditures**

Salaries & Benefits  
Telephone & Utilities  
Shared Overhead  
**Total General**

216	163	297	309	313	322	352
15,900	15,729	16,250	16,700	17,200	17,700	18,250
31	26	40	41	37	38	38
<b>16,147</b>	<b>15,919</b>	<b>16,587</b>	<b>17,050</b>	<b>17,550</b>	<b>18,060</b>	<b>18,640</b>

**Total Expenditures**

<b>16,147</b>	<b>15,919</b>	<b>16,587</b>	<b>17,050</b>	<b>17,550</b>	<b>18,060</b>	<b>18,640</b>
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**Revenue less Expenditures**

<b>1,158</b>	<b>1,387</b>	<b>1,300</b>	<b>1,250</b>	<b>1,200</b>	<b>640</b>	
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**Surplus (Deficit)**

<b>1,158</b>	<b>1,387</b>	<b>1,300</b>	<b>1,250</b>	<b>1,200</b>	<b>640</b>	
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**Edgewater Street Lighting  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Telephone & Utilities  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$15,600	\$15,600	\$16,250	\$16,500	\$16,750	\$17,000	\$17,000
Prior Period Surplus	2,495	2,495	2,548	2,550	2,350	1,900	1,190
<b>Total Revenue</b>	<b>18,095</b>	<b>18,095</b>	<b>18,798</b>	<b>19,050</b>	<b>19,100</b>	<b>18,900</b>	<b>18,190</b>
Salaries & Benefits	201	224	308	309	313	322	302
Telephone & Utilities	15,600	15,297	15,900	16,350	16,850	17,350	17,850
Shared Overhead	31	26	40	41	37	38	38
<b>Total General</b>	<b>15,832</b>	<b>15,547</b>	<b>16,248</b>	<b>16,700</b>	<b>17,200</b>	<b>17,710</b>	<b>18,190</b>
<b>Total Expenditures</b>	<b>15,832</b>	<b>15,547</b>	<b>16,248</b>	<b>16,700</b>	<b>17,200</b>	<b>17,710</b>	<b>18,190</b>
<b>Revenue less Expenditures</b>	<b>2,263</b>	<b>2,548</b>	<b>2,550</b>	<b>2,350</b>	<b>1,900</b>	<b>1,190</b>	
<b>Surplus (Deficit)</b>	<b>2,263</b>	<b>2,548</b>	<b>2,550</b>	<b>2,350</b>	<b>1,900</b>	<b>1,190</b>	



**Electoral Area B Intersection Lighting  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Requisition  
Provincial Grants  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Operations & Maintenance  
Telephone & Utilities  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

Transfers to Reserves  
Transfers from Reserves

**Surplus (Deficit)**

Reserve Funds

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$3,850	\$3,850	\$20,000	\$20,000	\$4,600	\$4,700	\$4,800
Provincial Grants	560	560	560	560	560	560	560
Prior Period Surplus	5,052	5,052	4,854	400			
<b>Total Revenue</b>	<b>9,462</b>	<b>9,462</b>	<b>25,414</b>	<b>20,960</b>	<b>5,160</b>	<b>5,260</b>	<b>5,360</b>
Salaries & Benefits	542	490	768	797	792	813	837
Operations & Maintenance	5,900						
Telephone & Utilities	2,950	2,059	22,150	18,060	2,275	2,350	2,425
Shared Overhead	70	59	96	103	93	97	98
<b>Total General</b>	<b>9,462</b>	<b>2,608</b>	<b>23,014</b>	<b>18,960</b>	<b>3,160</b>	<b>3,260</b>	<b>3,360</b>
<b>Total Expenditures</b>	<b>9,462</b>	<b>2,608</b>	<b>23,014</b>	<b>18,960</b>	<b>3,160</b>	<b>3,260</b>	<b>3,360</b>
<b>Revenue less Expenditures</b>		<b>6,854</b>	<b>2,400</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
Transfers to Reserves	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Transfers from Reserves	2,000						
<b>Surplus (Deficit)</b>		<b>4,854</b>	<b>400</b>				
Reserve Funds		4,051					

## 2023 Budget Information Report

File :  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** February 20, 2023  
**Submitted by:** Colin Peet, CV Recreation Services Superintendent  
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

- Staff salaries and benefits have been increased by \$50,697 to reflect new positions and changing allocations of existing positions related to the Human Resources plan approved in February 2022. There were no new positions for Eddie Mtn Arena.
- Compressor #1 Overhaul \$17,000.
- Solar feasibility study for the Eddie Mountain Arena \$12,000. Added to hire a consultant to explore the feasibility of adding solar to offset hydro costs.
- Vehicle ordered in 2022, to be delivered in 2023 \$40,500.
- New water fountain and install \$3,500

#### Canal Flats Arena

- Operating grant increased by \$56,552 for 2023, compared to 2022 – 2026 financial plan, due to addition of 1 new arena employee. Operating costs projected to increase 3% each year 2023 – 2027.

### Capital Items:

#### Eddie Mountain Memorial Arena

- Zamboni Electric Conversion & Electric Edger \$70,000 (applying for grant to cover 1/3 cost of \$60,000) Converting fuel sourced ice resurfacing machine will eliminate fuel sourcing, handling and hazards while eliminating all CO and Co2 emissions which will provide a much safer environment for arena staff and patrons. The conversion will also eliminate all HVAC costs due to venting emissions, engine maintenance costs and labour without sacrificing machine performance. The conversion will also require no operator re-training as there will be retention of all original operating controls.
- Real ICE System, Plumbing Retrofits & Real ICE installation \$61,000. By implementing REALice at the Eddie Mountain Arena, a long-term water treatment system will replace the need for hot water floods. The system will easily integrate into the plumbing at the filling

station, and it is expected to avoid just under 15,000 litres of propane a year, and over 60,000 kWh of electricity. It will also lower the CO2 emissions by 25.2 tCO2/year, with an expected lifetime of 20 years. It will also avoid nearly \$20,000 of carbon taxes between 2023 and 2030. An application to Hydro in the amount of \$6,500 has been submitted.

- Remaining LED Lights & Concrete Pad \$10,000

#### Canal Flats Arena

- Annual small capital projects grant \$25,000.
- Completion of parking lot paving \$35,000
- Concession upgrade \$100,000.
- 2024 – roof extension and sidewalk installation \$35,000 (to allow hockey teams access on the side of the building, instead of the front entrance, possible operational savings).

#### **CFO Comments:**

- 2023 tax increase of \$205,000 = \$15.28 on the average residential property (assessed at \$536,000) and \$53,000 tax increase in 2024, pending operational results from 2023.
- Carry forward of \$30,000 grant to Akisqnuq for the Columbia Lake Recreation Centre for operating costs.
- Budget provides \$840,000 combined funding for capital projects for both arenas from 2023 – 2027.
- Budget proposes reserve contributions of \$54,000 in 2023 resulting in a reserve balance of \$171,000 at the end of 2023. Contributing \$659,000 between 2024 and 2027 to fund larger capital projects for the Eddie Mountain Arena and Canal Flats Arena to 2040 totalling \$3.5 million.



**CV Recreation**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$1,175,000	\$1,175,000	\$1,380,000	\$1,419,000	\$1,455,000	\$1,499,000	\$1,543,000
Payments in Lieu of Taxes	4,627	3,627	4,627	4,627	4,627	4,627	4,627
Provincial Grants	42,000						
Local Government Grants & Regional Transfers	49,000	49,373	75,000	48,500	48,500	48,500	48,500
Fees & Charges	204,500	205,060	192,850	196,850	200,350	203,850	207,350
Prior Period Surplus	123,200	123,200	215,000	20,000	20,000	20,000	20,000
<b>Total Revenue</b>	<b>1,598,327</b>	<b>1,556,260</b>	<b>1,867,477</b>	<b>1,688,977</b>	<b>1,728,477</b>	<b>1,775,977</b>	<b>1,823,477</b>

**Expenditures**

Salaries & Benefits	6,410	3,682	6,223	6,524	6,658	7,285	7,191
Operations & Maintenance	3,500						
Grants	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant for Canal Flats Arena	411,828	411,828	453,380	383,453	343,825	350,528	510,439
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	60,000	30,000				
Shared Overhead	829	706	827	858	771	787	802
<b>Total General</b>	<b>622,067</b>	<b>585,716</b>	<b>599,930</b>	<b>500,335</b>	<b>460,754</b>	<b>468,100</b>	<b>627,932</b>

**Eddie Mountain Memorial Arena**

Salaries & Benefits	533,709	521,330	584,593	606,638	619,548	632,118	645,047
Administration & Overhead	35,787	25,633	38,375	40,025	41,775	43,650	45,750
Operations & Maintenance	82,100	78,023	88,100	90,600	79,600	83,100	89,600
Vehicle & Hauling Costs	27,000	16,969	27,600	22,675	22,725	22,775	22,830
Consulting & Professional Services	13,500	2,176	20,600	8,600	9,000	9,000	9,000
Telephone & Utilities	191,450	121,576	175,600	180,600	185,900	191,150	196,300
Interest and Bank Charges		1,036					
Shared Overhead	68,714	58,517	75,479	78,304	70,475	71,884	73,318
<b>Total Eddie Mountain Memorial Arena</b>	<b>952,260</b>	<b>846,600</b>	<b>1,010,347</b>	<b>1,027,442</b>	<b>1,029,023</b>	<b>1,053,677</b>	<b>1,081,845</b>



**CV Recreation**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

	<u>2022</u> <u>BUDGET</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>BUDGET</u>	<u>2024</u> <u>BUDGET</u>	<u>2025</u> <u>BUDGET</u>	<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>
<b>Total Expenditures</b>	<b>1,574,327</b>	<b>1,432,316</b>	<b>1,610,277</b>	<b>1,527,777</b>	<b>1,489,777</b>	<b>1,521,777</b>	<b>1,709,777</b>
<b>Revenue less Expenditures</b>	<b>24,000</b>	<b>123,944</b>	<b>257,200</b>	<b>161,200</b>	<b>238,700</b>	<b>254,200</b>	<b>113,700</b>
Transfers to Reserves	(25,000)	(25,000)	(55,500)	(162,500)	(184,500)	(209,500)	(108,500)
Transfers from Reserves	150,000	144,165		155,000			
Capital Expenditures	(120,000)	(48,498)	(181,500)	(150,000)	(50,000)	(40,000)	
<b>Surplus (Deficit)</b>	<b>29,000</b>	<b>194,611</b>	<b>20,200</b>	<b>3,700</b>	<b>4,200</b>	<b>4,700</b>	<b>5,200</b>
Capital Reserve		116,885					



# 2023 Budget Information Report

March Board

File :  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** March 10, 2023  
**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:

- 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.
- Edgewater Utility Services no longer using buildings for storage, leaving Edgewater Recreation to fund hydro and propane 100%. Estimated budget increase of \$1,950.

## Capital Items:

- Construction or Purchase of new Post Office? – nothing in budget.
- Demolition of the Post Office and Credit Union Buildings? – nothing in budget
- Edgewater Community Hall HVAC upgrade project will take place in 2023 at a cost of \$119,500 with \$109,500 (92%) funding from Columbia Basin Trust and \$10,000 (8%) from Community Works Fund.

## CFO Comments:

- 2023 tax increase of \$13,000 = \$19.14 on the average residential property (assessed at \$259.163) and no increase for 2024 - 2027, pending operational results of 2023 or additional projects.
- Suggest implementing a capital reserve with contributions starting in 2024 and ranging from \$2,400 to \$3,700.



**Edgewater Recreation  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/13/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$48,000	\$48,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000
Local Government Grants & Regional Transfers	100,000	12,898	106,603				
Fees & Charges	1,490	1,440	1,490	1,490	1,490	1,490	1,490
Prior Period Surplus	5,769	5,769	(1,638)				
<b>Total Revenue</b>	<b>155,259</b>	<b>68,107</b>	<b>167,455</b>	<b>62,490</b>	<b>62,490</b>	<b>62,490</b>	<b>62,490</b>

**Expenditures**

Salaries & Benefits	3,458	4,102	6,955	7,204	7,319	7,491	7,653
Administration & Overhead	4,996	4,547	5,175	5,340	5,620	5,930	6,250
Operations & Maintenance	7,850	5,639	7,850	7,850	7,850	7,850	7,850
Consulting & Professional Services	3,000	6,135	2,500				
Grants	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Telephone & Utilities	500	177	2,450	2,450	2,450	2,450	2,450
Shared Overhead	455	387	922	946	851	869	887
<b>Total General</b>	<b>55,259</b>	<b>55,987</b>	<b>60,852</b>	<b>58,790</b>	<b>59,090</b>	<b>59,590</b>	<b>60,090</b>

**Total Expenditures**

**Revenue less Expenditures**

Transfers to Reserves				(3,700)	(3,400)	(2,900)	(2,400)
Capital Expenditures	(100,000)	(12,898)	(106,603)				
<b>Surplus (Deficit)</b>		<b>(778)</b>					





## 2023 Budget Information Report

Manager Review

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

**Date:** January 22, 2023  
**Submitted by:** Jamie Davies, Recreation & Control Services Supervisor  
**Service Name:** Electoral Area A Parks  
**Service Purpose:** To operate and maintain a day use park and river access for public use and enjoyment  
**Participants:** Electoral Area A

### Operational Items:

- Anticipate staff time will be required for discussions and providing estimates for future Area A Parks.

### Capital Items:

- No capital items.

### CFO Comments:

- Taxation increase in 2023 of \$3,240 = \$1 on the average residential property (assessed at \$650,364) and \$50 taxation increase in 2024, pending 2023 operational results.



**Area A Parks**  
**Five Year Financial Plan**  
 With Revenues and Expenditures  
 For the Twelve Months Ending Saturday, December 31, 2022  
 2/13/2023

**Revenue**

Requisition

**Total Revenue**

**Expenditures**

Salaries & Benefits

Shared Overhead

**Total General**

**Total Expenditures**

<u>2022</u> <u>BUDGET</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>BUDGET</u>	<u>2024</u> <u>BUDGET</u>	<u>2025</u> <u>BUDGET</u>	<u>2026</u> <u>BUDGET</u>	<u>2027</u> <u>BUDGET</u>
		\$3,240	\$3,290	\$3,290	\$3,340	\$3,390
	<b>0</b>	<b>3,240</b>	<b>3,290</b>	<b>3,290</b>	<b>3,340</b>	<b>3,390</b>
		2,756	2,797	2,845	2,885	2,929
		484	493	445	455	461
		<b>3,240</b>	<b>3,290</b>	<b>3,290</b>	<b>3,340</b>	<b>3,390</b>
		<b>3,240</b>	<b>3,290</b>	<b>3,290</b>	<b>3,340</b>	<b>3,390</b>



# 2023 Budget Information Report

Manager Review

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

**Date:** January 22, 2023  
**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, however, Staff Salaries and Benefits increased \$610 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

- **Rosen Lake Public Accesses** provide day use parks and lake accesses located 5 km north of Jaffray on Rosen Lake Rd (west access) and Rosen Lake Rd East (east access). Budget highlights include:

\$2,000	Add sand to beaches at both lake accesses
\$3,000	Danger tree removal at both lake accesses

Staff Salaries and Benefits increased \$1,971 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

- **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. Budget highlights include:

\$4,500	Barrier rocks to delineate parking/picnic sites
\$1,400	New picnic tables

Staff Salaries and Benefits increased approx. \$3,566 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

- **Silver Springs** is located 3 km east of Elko BC. The trail to the Silver Springs Lakes chain is operated by Recreation Sites and Trails BC and is maintained in partnership with Tourism Fernie. Budget highlights include:

\$10,000	Anticipated staff salaries in 2024 for park planning and budgeting.
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Should the park become established as an RDEK Park in 2023, a detailed operations and maintenance budget and update of staff salaries will be provided in the 2024 budget.

**Capital Items:**

- No capital items

**CFO Comments:**

- Tax increase of \$14,000 in 2023 = \$5 on the average residential (assessed at \$555,080) and \$18,500 in 2024, pending operating results from 2023.
- Increasing reserve contributions starting in 2025 for asset management.



**Area B Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$46,500	\$46,500	\$60,500	\$79,000	\$87,000	\$87,000	\$89,000
Fees & Charges	2,500			2,500	2,500	2,500	2,500
Prior Period Surplus	9,908	9,908	15,708	10,000	2,000	2,000	2,000
<b>Total Revenue</b>	<b>58,908</b>	<b>56,408</b>	<b>76,208</b>	<b>91,500</b>	<b>91,500</b>	<b>91,500</b>	<b>93,500</b>

**Expenditures**

Salaries & Benefits	3,264	1,652	12,163	23,480	24,033	24,911	25,446
Administration & Overhead	400	128	700	400	700	400	700
Consulting & Professional Services			900				
Interest		36					
Shared Overhead	515	438	1,643	3,134	2,764	2,830	2,899
<b>Total General</b>	<b>4,179</b>	<b>2,254</b>	<b>15,406</b>	<b>27,014</b>	<b>27,497</b>	<b>28,141</b>	<b>29,045</b>

**Rosen Lake Access**

Salaries & Benefits	3,255	1,676	5,137	5,271	5,376	5,482	5,594
Administration & Overhead	523	469	555	595	640	685	740
Operations & Maintenance	2,350	3,135	6,850	2,350	2,350	2,350	2,350
Vehicle & Hauling Costs	225	207	225	250	250	250	250
Shared Overhead	253	216	482	494	446	456	464
<b>Total Rosen Lake Access</b>	<b>6,606</b>	<b>5,703</b>	<b>13,249</b>	<b>8,960</b>	<b>9,062</b>	<b>9,223</b>	<b>9,398</b>

**Dawson's Path**

Salaries & Benefits	1,096	665	1,695	1,730	1,765	1,797	1,837
Administration & Overhead	209	203	230	245	265	285	305
Operations & Maintenance	1,450		1,450	2,050	1,450	2,050	1,450
Vehicle & Hauling Costs	75	104	75	75	75	75	75
Shared Overhead	116	99	192	194	176	181	183
<b>Total Dawson's Path</b>	<b>2,946</b>	<b>1,072</b>	<b>3,642</b>	<b>4,294</b>	<b>3,731</b>	<b>4,388</b>	<b>3,850</b>



**Area B Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

	<u>2022</u> BUDGET	<u>2022</u> ACTUAL	<u>2023</u> BUDGET	<u>2024</u> BUDGET	<u>2025</u> BUDGET	<u>2026</u> BUDGET	<u>2027</u> BUDGET
<b>Waldo Cove</b>							
Salaries & Benefits	5,198	4,874	8,764	8,948	6,931	7,068	7,209
Administration & Overhead	996	1,154	1,105	1,185	1,275	1,365	1,470
Operations & Maintenance	25,250	22,273	21,550	24,400	21,600	21,400	21,600
Vehicle & Hauling Costs	300		300	300	300	300	300
Consulting & Professional Services	10,000			12,500	13,000	13,500	14,000
Shared Overhead	433	369	882	899	604	615	628
<b>Total Waldo Cove</b>	<b>42,177</b>	<b>28,670</b>	<b>32,601</b>	<b>48,232</b>	<b>43,710</b>	<b>44,248</b>	<b>45,207</b>
<b>Total Expenditures</b>	<b>55,908</b>	<b>37,699</b>	<b>64,898</b>	<b>88,500</b>	<b>84,000</b>	<b>86,000</b>	<b>87,500</b>
<b>Revenue less Expenditures</b>	<b>3,000</b>	<b>18,708</b>	<b>11,310</b>	<b>3,000</b>	<b>7,500</b>	<b>5,500</b>	<b>6,000</b>
Transfers to Reserves	(3,000)	(3,000)	(3,000)	(3,000)	(7,500)	(5,500)	(6,000)
<b>Surplus (Deficit)</b>		<b>15,708</b>	<b>8,310</b>				
Reserve Funds		6,133					



# 2023 Budget Information Report

Manager Review

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

**Date:** January 22, 2023  
**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 Braunage Rd on the west side of the Moyie River (south end of Moyie lake). The park continues to operate within anticipated operation and maintenance costs, however, Staff Salaries and Benefits increased \$4,843 to reflect work planned, new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

## Capital Items:

- No capital items.

## CFO Comments:

- Taxation increase of \$5,400 in 2023 = \$1 on the average residential property (assessed at \$555,048 and a further increase of \$800 in 2024, pending operational results from 2023).
- Continuing reserve contributions each year until reserve reaches \$5,000.



**Area C Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$4,100	\$4,100	\$9,500	\$10,300	\$10,300	\$10,300	\$10,400
Interest		25					
Prior Period Surplus	3,196	3,196	1,947	1,000	1,000	1,000	1,000
<b>Total Revenue</b>	<b>7,296</b>	<b>7,321</b>	<b>11,447</b>	<b>11,300</b>	<b>11,300</b>	<b>11,300</b>	<b>11,400</b>

**Expenditures**

Salaries & Benefits	1,938	1,262	6,836	7,155	7,425	7,588	7,552
Administration & Overhead	414	187	530	445	565	485	605
Operations & Maintenance	2,250	2,588	2,250	2,250	2,250	2,250	2,250
Vehicle & Hauling Costs	150	146	150	150	150	150	150
Consulting & Professional Services			300				
Shared Overhead	224	191	881	900	810	827	843
<b>Total General</b>	<b>4,976</b>	<b>4,374</b>	<b>10,947</b>	<b>10,900</b>	<b>11,200</b>	<b>11,300</b>	<b>11,400</b>

<b>Total Expenditures</b>	<b>4,976</b>	<b>4,374</b>	<b>10,947</b>	<b>10,900</b>	<b>11,200</b>	<b>11,300</b>	<b>11,400</b>
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<b>Revenue less Expenditures</b>	<b>2,320</b>	<b>2,947</b>	<b>500</b>	<b>400</b>	<b>100</b>		
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Transfers to Reserves	(1,000)	(1,000)	(500)	(400)	(100)		
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<b>Surplus (Deficit)</b>	<b>1,320</b>	<b>1,947</b>					
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Reserve Funds		4,086					
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# 2023 Budget Information Report

February Board

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

**Date:** January 18, 2023  
**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, however, Staff Salaries and Benefits increased approx. \$900 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

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

\$8,000	Fuel reduction northeast of falls
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Staff Salaries and Benefits increased approx. \$1,500 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

- **St. Mary's 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:

\$12,500	Erosion control at upper parking area
\$5,000	Parking delineators near kiosk/picnic sites (accrued from 2022)
\$9,500	Boat launch development (subject to subdivision approval process/land title naming RDEK) including berm removal/road development (\$2,500), kiosk and installation of community lake signage (\$1,500), barrier rocks to delineate launch park boundary (\$1,500), beach debris cleanup (\$4,000) (accrued from 2022)
\$12,000	Archaeological site assessment costs related to park developments requiring ground disturbance (accrued from 2022)

Staff Salaries and Benefits decreased approx. \$1,500 to reflect new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

## Capital Items:

- No capital items.

### **CFO Comments:**

- Estimated 2023 tax increase of \$2,000 = \$1 on the average residential property (assessed at \$510,713) and \$2,000 in 2024, pending operating results from 2023.
- Transferring \$7,000 from St Mary Lake Reserve in 2023.
- Contributions to reserves ranging from \$6,000 to \$10,000 over the five year plan for asset management.



**Area E Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$44,000	\$44,000	\$46,000	\$48,000	\$48,000	\$49,000	\$51,000
Interest		200					
Prior Period Surplus	26,993	26,993	37,928				
<b>Total Revenue</b>	<b>70,993</b>	<b>71,193</b>	<b>83,928</b>	<b>48,000</b>	<b>48,000</b>	<b>49,000</b>	<b>51,000</b>

**Expenditures**

Salaries & Benefits	898	808	1,876	1,507	1,417	1,662	1,831
Administration & Overhead	700	128	700	400	700	400	700
Consulting & Professional Services			900				
Shared Overhead	94	80	150	153	137	140	143
<b>Total General</b>	<b>1,692</b>	<b>1,016</b>	<b>3,626</b>	<b>2,060</b>	<b>2,254</b>	<b>2,202</b>	<b>2,674</b>

**Avery Road Lake Access**

Salaries & Benefits	1,846	1,044	2,706	2,790	2,846	2,901	2,961
Administration & Overhead	236	234	255	275	300	320	345
Operations & Maintenance	3,200	2,449	2,150	2,650	2,150	2,150	2,650
Vehicle & Hauling Costs	175	129	175	175	175	175	175
Shared Overhead	215	183	325	336	303	310	315
<b>Total Avery Road Lake Access</b>	<b>5,672</b>	<b>4,039</b>	<b>5,611</b>	<b>6,226</b>	<b>5,774</b>	<b>5,856</b>	<b>6,446</b>

**Cherry Creek Falls**

Salaries & Benefits	3,497	1,875	5,003	5,134	5,236	5,341	5,447
Administration & Overhead	236	346	330	350	375	395	420
Operations & Maintenance	7,046	4,131	12,576	8,046	5,550	5,600	5,600
Vehicle & Hauling Costs	250	251	250	250	250	250	250
Shared Overhead	415	353	608	624	563	575	585
<b>Total Cherry Creek Falls</b>	<b>11,444</b>	<b>6,956</b>	<b>18,767</b>	<b>14,404</b>	<b>11,974</b>	<b>12,161</b>	<b>12,302</b>

**St. Mary's Lake**



**Area E Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Salaries & Benefits	9,892	5,604	8,466	8,742	8,918	9,096	9,276
Administration & Overhead	1,346	1,050	1,155	1,235	1,325	1,415	1,520
Operations & Maintenance	22,250	5,266	34,250	7,750	7,750	9,250	7,750
Vehicle & Hauling Costs	331		300	300	300	300	300
Consulting & Professional Services	12,000		12,000				
Shared Overhead	978	833	753	783	705	720	732
<b>Total St. Mary's Lake</b>	<b>46,797</b>	<b>12,754</b>	<b>56,924</b>	<b>18,810</b>	<b>18,998</b>	<b>20,781</b>	<b>19,578</b>
<b>Total Expenditures</b>	<b>65,605</b>	<b>24,765</b>	<b>84,928</b>	<b>41,500</b>	<b>39,000</b>	<b>41,000</b>	<b>41,000</b>
<b>Revenue less Expenditures</b>	<b>5,388</b>	<b>46,428</b>	<b>(1,000)</b>	<b>6,500</b>	<b>9,000</b>	<b>8,000</b>	<b>10,000</b>
Transfers to Reserves	(8,500)	(8,500)	(6,000)	(6,500)	(9,000)	(8,000)	(10,000)
Transfers from Reserves	4,000		7,000				
<b>Surplus (Deficit)</b>	<b>888</b>	<b>37,928</b>					
Reserve Funds		44,620					

**Date:** February 2, 2023  
**Submitted by:** Colin Peet, CV Recreation Services Superintendent  
**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:

An archaeological desktop review at a cost of approx. \$300 per park, trail, and recreation facilities is required in 2023 to assess the need for Provincial Heritage Branch permits and onsite archaeological contractor support for future developments that may require ground disturbance.

- **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 winter maintenance insurance increases.
  - \$500 Signage
  - \$6,000 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 repairs to rock wall, septic system maintenance and dust control.
  - \$3,000 Rock Wall repairs
  - \$1,200 Septic System Maintenance
  - \$2,000 Dust Control
- **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.
  - \$22,000 Seasonal maintenance contract renewal
  - \$7,500 Fencing & Netting replacement & repairs
  - \$2,000 Diamond 3 Stairs removal
  - \$5,000 Fence repairs  
(Maintenance Shed and Roof Repairs moved to 2024)

- Area F salaries for Columbia Lake Accesses \$1,000

<b>Capital Items:</b>
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None

<b>CFO Comments:</b>
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- Estimated 2023 tax increase \$6,000 = \$1 on the average residential property (with assessed value of \$648,875) and \$16,000 in 2024 (pending 2023 operational results) reflecting the maintenance of a new path in Windermere.



**Area F Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$89,000	\$89,000	\$95,000	\$111,000	\$119,000	\$119,000	\$119,000
Local Government Grants & Regional Transfers	5,500	6,435	6,200	6,200	6,200	6,200	6,200
Fees & Charges	6,000	6,676	6,000	6,000	6,000	6,000	6,000
Prior Period Surplus	4,535	4,535	16,259	3,000	3,000	3,000	5,000
<b>Total Revenue</b>	<b>105,035</b>	<b>106,646</b>	<b>123,459</b>	<b>126,200</b>	<b>134,200</b>	<b>134,200</b>	<b>136,200</b>

**Expenditures**

Salaries & Benefits	1,110	753	2,909	2,894	2,702	3,007	2,823
Administration & Overhead	420		420	420	420	420	420
Operations & Maintenance				3,000	10,000	10,000	10,000
Interest		168					
Shared Overhead	160	136	345	353	318	324	331
<b>Total General</b>	<b>1,690</b>	<b>1,057</b>	<b>3,674</b>	<b>6,667</b>	<b>13,440</b>	<b>13,751</b>	<b>13,574</b>

***Windermere Beach***

Salaries & Benefits	18,781	21,345	21,975	22,615	22,924	24,792	24,645
Administration & Overhead	1,121	1,065	1,185	1,270	1,365	1,460	1,575
Operations & Maintenance	12,700	12,222	14,650	12,450	15,650	8,450	10,650
Vehicle & Hauling Costs	500	783	500	500	500	500	500
Consulting & Professional Services			300				
Telephone & Utilities	400	362	400	400	400	400	
Shared Overhead	867	738	1,174	1,218	1,096	1,120	1,141
<b>Total Windermere Beach</b>	<b>34,369</b>	<b>36,515</b>	<b>40,184</b>	<b>38,453</b>	<b>41,935</b>	<b>36,722</b>	<b>38,511</b>

***Crossroads Ballpark***

Salaries & Benefits	6,681	6,156	8,421	8,725	8,900	9,079	9,260
Administration & Overhead	1,171	991	1,255	1,335	1,425	1,515	1,625
Operations & Maintenance	20,050	12,991	21,300	20,300	16,850	17,350	17,400
Vehicle & Hauling Costs	450	809	500	500	500	500	500



**Area F Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Consulting & Professional Services	23,500	20,498	23,800	28,000	26,000	28,000	27,000
Telephone & Utilities	1,800	160	1,800	1,800	1,800	1,800	1,800
Shared Overhead	873	744	1,117	1,159	1,041	1,066	1,085
<b>Total Crossroads Ballpark</b>	<b>54,525</b>	<b>42,350</b>	<b>58,193</b>	<b>61,819</b>	<b>56,516</b>	<b>59,310</b>	<b>58,670</b>
<b>Fairmont Walking Path</b>							
Salaries & Benefits	3,294	1,680	3,777	3,900	3,978	4,055	4,138
Administration & Overhead	214	187	230	245	265	285	305
Operations & Maintenance	6,000	3,350	6,500	6,500	6,500	6,500	6,500
Vehicle & Hauling Costs	100		100	100	100	100	100
Consulting & Professional Services			300				
Shared Overhead	432	368	501	516	466	477	485
<b>Fairmont Walking Path</b>	<b>10,040</b>	<b>5,586</b>	<b>11,408</b>	<b>11,261</b>	<b>11,309</b>	<b>11,417</b>	<b>11,528</b>
<b>Total Expenditures</b>	<b>100,624</b>	<b>85,508</b>	<b>113,459</b>	<b>118,200</b>	<b>123,200</b>	<b>121,200</b>	<b>122,283</b>
<b>Revenue less Expenditures</b>	<b>4,411</b>	<b>21,139</b>	<b>10,000</b>	<b>8,000</b>	<b>11,000</b>	<b>13,000</b>	<b>13,917</b>
Transfers to Reserves	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Transfers from Reserves	6,450	3,120					
<b>Surplus (Deficit)</b>	<b>2,861</b>	<b>16,259</b>	<b>2,000</b>		<b>3,000</b>	<b>5,000</b>	<b>5,917</b>
Reserve Funds		47,475					
Capital Reserve		4,940					





# 2023 Budget Information Report

Manager Review

File : Q ge 126 002 IR  
Dept. File:

**Date:** February 2, 2023  
**Submitted by:** Colin Peet, CV Recreation Services Superintendent  
**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 G

## Operational Items:

An archaeological desktop review at a cost of approx. \$300 per park, trail, and recreation facilities is required in 2023 to assess the need for Provincial Heritage Branch permits and onsite archaeological contractor support for future developments that may require ground disturbance.

RDEK staff were successful in obtaining a CBT grant of \$200,000 to implement FireSmart/fuel reduction strategies at Wycliffe, Tie Lake and Wilmer parks. The RDEK will receive \$100,000 in 2023, \$80,000 in 2024 and \$20,000 in 2025. Revenue and expenses will be coded through Regional Parks.

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

• \$1000	• Winter path gravel/sand
----------	---------------------------

- **Selkirk Park** provides residents with day use greenspace area for residents of Wilmer.

• \$750	• Weed control, signage
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## Capital Items:

- [Enter Capital Items]

## CFO Comments:

- No tax increases projected for 2023. Increases of \$1,000 per year projected from 2024 to 2026 and \$2,000 in 2027, pending operational results.
- Utilizing surplus to mitigate tax increases for the next two years.



**Area G Parks**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$5,000	\$5,000	\$5,000	\$6,000	\$7,000	\$8,000	\$10,000
Interest		20					
Prior Period Surplus	22,727	22,727	21,775	16,448	12,204	8,366	5,340
<b>Total Revenue</b>	<b>27,727</b>	<b>27,747</b>	<b>26,775</b>	<b>22,448</b>	<b>19,204</b>	<b>16,366</b>	<b>15,340</b>

**Expenditures**

***Edgewater Path***

Salaries & Benefits	2,948	3,821	3,926	4,034	4,115	4,195	4,279
Administration & Overhead	386	234	405	425	450	470	495
Operations & Maintenance	1,150	108	1,150	1,150	1,150	1,150	1,150
Shared Overhead	385	328	520	536	483	493	501
<b>Total Edgewater Path</b>	<b>4,869</b>	<b>4,491</b>	<b>6,001</b>	<b>6,145</b>	<b>6,198</b>	<b>6,308</b>	<b>6,425</b>

***Wilmer Community Park***

Salaries & Benefits	2,549	854	2,579	2,630	2,684	2,737	2,791
Administration & Overhead	339	187	355	370	390	410	430
Operations & Maintenance	1,250		750	750	1,250	1,250	1,250
Consulting & Professional Services			300				
Shared Overhead	516	440	342	349	316	321	327
<b>Total Wilmer Community Park</b>	<b>4,654</b>	<b>1,481</b>	<b>4,326</b>	<b>4,099</b>	<b>4,640</b>	<b>4,718</b>	<b>4,798</b>

<b>Total Expenditures</b>	<b>9,523</b>	<b>5,972</b>	<b>10,327</b>	<b>10,244</b>	<b>10,838</b>	<b>11,026</b>	<b>11,223</b>
<b>Revenue less Expenditures</b>	<b>18,204</b>	<b>21,775</b>	<b>16,448</b>	<b>12,204</b>	<b>8,366</b>	<b>5,340</b>	<b>4,117</b>
<b>Surplus (Deficit)</b>	<b>18,204</b>	<b>21,775</b>	<b>16,448</b>	<b>12,204</b>	<b>8,366</b>	<b>5,340</b>	<b>4,117</b>



# 2023 Budget Information Report

March Board

File :  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** March 10, 2023  
**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 \$1,042 in operating costs.
- Advertising costs of \$1,200 per year for Electoral Area Representatives.
- Electoral Area C contributes 20% of Cranbrook Public Library costs.

## Capital Items:

- None.

## CFO Comments:

- Estimated 2023 tax increase of \$15,500 = \$3.58 increase on the average residential property (assessed at \$555,048) and \$9,250 increase in 2024 pending operational results in 2023.
- Capital upgrade project debenture matures in 2025.
- Building exterior improvements in 2024 dependent upon grant funding.



**Cranbrook Library Contribution**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

Requisition  
Payments in Lieu of Taxes  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Administration & Overhead  
Grants  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$185,000	\$185,000	\$200,500	\$209,750	\$213,700	\$197,500	\$201,600
6,000						
4,644	4,644	925				
<b>195,644</b>	<b>189,644</b>	<b>201,425</b>	<b>209,750</b>	<b>213,700</b>	<b>197,500</b>	<b>201,600</b>
1,828	1,557	911	948	985	1,012	1,033
1,200	567	1,200	1,200	1,200	1,200	1,200
192,488	186,485	199,191	207,477	211,402	195,173	199,249
128	109	123	125	113	115	118
<b>195,644</b>	<b>188,719</b>	<b>201,425</b>	<b>209,750</b>	<b>213,700</b>	<b>197,500</b>	<b>201,600</b>
<b>195,644</b>	<b>188,719</b>	<b>201,425</b>	<b>209,750</b>	<b>213,700</b>	<b>197,500</b>	<b>201,600</b>
	925					
	925					

**Date:** February 5, 2023  
**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 normally include an annual 2% inflationary increase.
- In 2019, 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 was approved for an additional \$9,995 (above the 2% inflationary increase making their grant \$121,890) to bring them up to \$131,885. Invermere requested a grant with no increase in 2022. Invermere has requested a grant increase of \$4,027 in 2023 = 3% for a total grant of \$135,842. A new lease agreement may result in the 2024 grant request from Invermere increasing an additional \$22,613 plus inflationary increase.
- In 2021 Radium Public Library received the same percentage increase as Invermere, increasing grant to \$41,523 in 2021. Radium received the regular 2% inflationary adjustment for a grant of \$42,353 in 2022. Radium has requested no inflationary increase in 2023, leaving the grant at \$42,353.
- Invermere Public Library would like to see a review of funding allocations with an emphasis on per capita allocations. A request to review funding allocations for the CV Libraries will be submitted to the next RDEK Strategic Priorities meeting.

### Capital Items:

- None.

### **CFO Comments:**

- Estimated 2023 tax increase of \$4,945 for the Columbia Valley Subregion = \$0.33 for the average residential property (assessed at \$536,000) and \$3,767 in 2024, pending operational results.
- Estimated 2023 tax increase of \$1,022 for the Central Subregion = \$0.17 for the average residential property (assessed at \$536,000) and \$1,600 in 2024, pending operational results.
- Estimated 2023 tax increase of \$2,493 for the Elk Valley Subregion = \$0.11 for the average residential property (assessed at \$536,000) and \$2,436 in 2024, pending operational results.



**Libraries Grant-In-Aid  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/10/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$309,078	\$309,077	\$317,537	\$325,349	\$331,878	\$338,636	\$345,504
Payments in Lieu of Taxes		710					
Local Government Grants & Regional Transfers	6,900	6,828	6,700	6,700	6,700	6,700	6,700
Prior Period Surplus	2,447	2,447	1,323				
<b>Total Revenue</b>	<b>318,425</b>	<b>319,062</b>	<b>325,560</b>	<b>332,049</b>	<b>338,578</b>	<b>345,336</b>	<b>352,204</b>

**Expenditures**

Salaries & Benefits	1,777	1,670					
Administration & Overhead	1,200	655					
Grants	315,218	315,218					
Shared Overhead	230	196					
<b>Total General</b>	<b>318,425</b>	<b>317,740</b>					

***Columbia Valley Sub-region Libraries***

Salaries & Benefits			1,114	1,136	1,158	1,184	1,202
Administration & Overhead			400	400	400	400	400
Grants			178,619	182,192	185,835	189,552	193,343
Shared Overhead			148	151	126	129	132
<b>Total Columbia Valley Sub-region Libraries</b>			<b>180,281</b>	<b>183,879</b>	<b>187,519</b>	<b>191,265</b>	<b>195,077</b>

***Central Sub-region Libraries***

Salaries & Benefits			200	204	207	214	212
Administration & Overhead			400	400	400	400	400
Grants			46,464	47,393	48,341	49,308	50,294
Shared Overhead			27	28		1	2
<b>Total Central Sub-region Libraries</b>			<b>47,091</b>	<b>48,025</b>	<b>48,948</b>	<b>49,923</b>	<b>50,908</b>



**Libraries Grant-In-Aid  
Five Year Financial Plan**  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/10/2023

***Elk Valley Sub-region Libraries***

Salaries & Benefits  
Administration & Overhead  
Grants  
Shared Overhead

***Total Elk Valley Sub-region Libraries***

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
		400	408	415	426	429
		400	400	400	400	400
		97,335	99,282	101,269	103,294	105,360
		53	55	27	28	30
		<b>98,188</b>	<b>100,145</b>	<b>102,111</b>	<b>104,148</b>	<b>106,219</b>
<b>318,425</b>	<b>317,740</b>	<b>325,560</b>	<b>332,049</b>	<b>338,578</b>	<b>345,336</b>	<b>352,204</b>
	<b>1,323</b>					
	<b>1,323</b>					





**Brisco Community Hall & Cemetery**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Requisition  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Grants  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
	\$11,300	\$11,300	\$11,300	\$11,300	\$11,300	\$11,300	\$11,300
	337	337	338	256	208	156	
	<b>11,637</b>	<b>11,637</b>	<b>11,638</b>	<b>11,556</b>	<b>11,508</b>	<b>11,456</b>	<b>11,300</b>
	205	171	499	416	374	321	165
	11,100	11,100	11,100	11,100	11,100	11,100	11,100
	33	28	39	40	34	35	35
	<b>11,338</b>	<b>11,299</b>	<b>11,638</b>	<b>11,556</b>	<b>11,508</b>	<b>11,456</b>	<b>11,300</b>
	<b>11,338</b>	<b>11,299</b>	<b>11,638</b>	<b>11,556</b>	<b>11,508</b>	<b>11,456</b>	<b>11,300</b>
	<b>299</b>	<b>338</b>					
	<b>299</b>	<b>338</b>					



**Wilmer Community Club**  
**Five Year Financial Plan**  
 With Revenues and Expenditures  
 For the Twelve Months Ending Saturday, December 31, 2022  
 2/13/2023

**Revenue**

Requisition  
 Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
 Grants  
 Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Requisition	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375	\$9,375
Prior Period Surplus	373	373	38				
<b>Total Revenue</b>	<b>9,748</b>	<b>9,748</b>	<b>9,413</b>	<b>9,375</b>	<b>9,375</b>	<b>9,375</b>	<b>9,375</b>
Salaries & Benefits	331	300	361	318	323	322	322
Grants	9,375	9,375	9,000	9,000	9,000	9,000	9,000
Shared Overhead	42	35	52	57	52	53	53
<b>Total General</b>	<b>9,748</b>	<b>9,710</b>	<b>9,413</b>	<b>9,375</b>	<b>9,375</b>	<b>9,375</b>	<b>9,375</b>
<b>Total Expenditures</b>	<b>9,748</b>	<b>9,710</b>	<b>9,413</b>	<b>9,375</b>	<b>9,375</b>	<b>9,375</b>	<b>9,375</b>
<b>Revenue less Expenditures</b>		<b>38</b>					
<b>Surplus (Deficit)</b>		<b>38</b>					

## 2023 Budget Information Report

February Board

File:  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** February 7, 2023  
**Submitted by:** Holly Ronnquist, CFO  
**Service Name:** Wasa Recreation Contribution Service  
**Service Purpose:** To provide annual grant funding to the Wasa Recreation Society toward the cost of operating and maintenance of community amenities including a community hall, outdoor kitchen area, tennis courts, outdoor ice arena, public washroom facility, softball fields, Wasa Lions Trail and playground.  
**Participants:** All properties within the Wasa Recreation Contribution Service Area

### Operational Items:

- Annual grant funding of \$20,000 in 2023 and \$20,400 to \$21,648 for the following four years. The grant will be provided to the Wasa Recreation Society, who will distribute 50% of the grant to the Wasa and District Lions Club for operating and maintenance costs of the amenities that they operate.
- Wages reduced to \$1,325 as most of the service establishment and agreement work was completed in 2022. Wages will be reduced again in 2024.

### Capital Items:

- none

### CFO Comments:

- 2023 parcel tax reduced by \$6,880 = decrease of \$34 per parcel (644 parcels), including 5.25% Provincial collection fee. The parcel tax for 2022 was \$45 per parcel.
- Starting in 2024, the grant amount, wage costs and taxation is expected to increase with inflation.



**Wasa Recreation  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Parcel Taxes  
Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Administration & Overhead  
Grants  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$27,280	\$27,280	\$20,400	\$20,810	\$21,228	\$21,654	\$22,088
Prior Period Surplus	(10,000)	(10,000)	2,030				
<b>Total Revenue</b>	<b>17,280</b>	<b>17,280</b>	<b>22,430</b>	<b>20,810</b>	<b>21,228</b>	<b>21,654</b>	<b>22,088</b>
Salaries & Benefits	4,080	2,291	2,256	362	371	383	393
Administration & Overhead	650	650					
Grants	12,000	12,000	20,000	20,400	20,808	21,224	21,648
Shared Overhead	550	309	174	48	49	47	47
<b>Total General</b>	<b>17,280</b>	<b>15,250</b>	<b>22,430</b>	<b>20,810</b>	<b>21,228</b>	<b>21,654</b>	<b>22,088</b>
<b>Total Expenditures</b>	<b>17,280</b>	<b>15,250</b>	<b>22,430</b>	<b>20,810</b>	<b>21,228</b>	<b>21,654</b>	<b>22,088</b>
<b>Revenue less Expenditures</b>		<b>2,030</b>					
<b>Surplus (Deficit)</b>		<b>2,030</b>					



# 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** January 30, 2023  
**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 \$19,635 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Sewer System Maintenance increase \$600 and includes UV bulbs \$1,500, replace a pump in lift 2 \$10,000, replace lagoon compressor motor, partial sewer main and lift station flushing \$3,200, muffin monster motor replacement \$7,000, lagoon aerator motor \$8,000, and bull rush removal in the lagoons \$7,000.
- Consulting increases \$4,500 with the completion of the annual effluent monitoring report in 2023.
- The Bylaw adopted in 2021 increased User Fees \$1.50/month for Residential and \$1.00/month for Valley's Edge Park in 2023. An increase of \$3.00/month for Residential and \$2.00/month for Valley's Edge Park in each year from 2024 to 2027 is proposed. This increase generates approximately \$14,000 additional revenue each year.

## Capital Items:

- Expenditures include a share of an Operator truck in Cranbrook and a share of an Operator Truck in the Columbia Valley at a total of \$16,500.

## CFO Comments:

- Parcel tax increase of \$18,000 in 2023 = \$36.44 per parcel and a \$2,000 increase in 2024.
- Capital reserve contribution increasing by \$2,000 in 2023 and a further \$11,000 in 2025 for asset management.



**Edgewater Sewer  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/9/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$70,000	\$70,000	\$88,000	\$90,000	\$95,000	\$95,000	\$95,000
Fees & Charges	96,090	99,799	104,990	113,232	129,308	142,032	159,368
Prior Period Surplus	70,518	70,518	57,400	10,250	5,000	5,000	6,500
<b>Total Revenue</b>	<b>236,608</b>	<b>240,317</b>	<b>250,390</b>	<b>213,482</b>	<b>229,308</b>	<b>242,032</b>	<b>260,868</b>

**Expenditures**

Salaries & Benefits	67,025	69,331	86,660	93,789	95,941	97,589	99,530
Administration & Overhead	6,094	5,104	5,490	5,725	5,975	6,230	6,500
Operations & Maintenance	58,370	32,023	51,070	25,870	29,770	39,370	20,470
Vehicle & Hauling Costs	4,500	2,825	4,500	4,500	4,500	4,500	4,500
Consulting & Professional Services	1,000		10,000	2,500	5,000	2,500	5,000
Telephone & Utilities	25,900	22,744	21,100	21,100	21,100	21,100	21,100
Shared Overhead	8,471	7,214	11,270	12,248	11,022	11,243	11,468
<b>Total General</b>	<b>171,360</b>	<b>139,241</b>	<b>190,090</b>	<b>165,732</b>	<b>173,308</b>	<b>182,532</b>	<b>168,568</b>

<b>Total Expenditures</b>	<b>171,360</b>	<b>139,241</b>	<b>190,090</b>	<b>165,732</b>	<b>173,308</b>	<b>182,532</b>	<b>168,568</b>
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<b>Revenue less Expenditures</b>	<b>65,248</b>	<b>101,077</b>	<b>60,300</b>	<b>47,750</b>	<b>56,000</b>	<b>59,500</b>	<b>92,300</b>
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Transfers to Reserves	(40,000)	(40,000)	(42,000)	(41,000)	(53,000)	(53,000)	(81,000)
Capital Expenditures	(3,200)	(3,676)	(16,500)	(6,750)			
<b>Surplus (Deficit)</b>	<b>22,048</b>	<b>57,400</b>	<b>1,800</b>		<b>3,000</b>	<b>6,500</b>	<b>11,300</b>

Capital Reserve	369,752
Operating Reserve	64,284

## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** January 30, 2023  
**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, & south of Athalmer Road)

### Operational Items:

- Salaries and Benefits increase \$23,333 with the addition of commercial properties to the Service Area and to reflect other work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Sewer Maintenance continues to include the possible replacement of a Lift Station pump for \$15,000 and sewer system flushing.
- Bulk Sewer Purchase includes service increases from Kinbasket Water and Sewer Company which are 2.5% (single and multi family) each year from 2023 to 2026.
- User Fee increases each year of \$0.50/month for Residential occur in January 2023, 2024, and 2025 which creates additional revenue of \$2,472 (2023), \$4,944 (2024), \$7,416 (2025), and \$9,888 (2026). A \$0.50/month fee increase for residential continue in 2026 and 2027.
- User Fee increases \$200/month/commercial equivalent for Commercial connection in January 2024 to offset the increase cost of the lift station asset replacement and operating cost.

### Capital Items:

- Expenditures include a share of an Operator truck in Cranbrook and a share of an Operator Truck in the Columbia Valley at a total of \$11,000.

### CFO Comments:

- 2023 estimated parcel tax increase of \$30,500 = \$70.76 and a further \$28,000 in 2024.
- Capital reserve increasing by \$10,840 in 2023 and to \$39,180 by 2027 for asset management.
- 2023 budget reflects contribution of \$10,000 from Electoral Area F Economic Development Service for staff costs related to new commercial properties added to the service area



**Holland Creek Sewer  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/9/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$211,500	\$211,500	\$242,000	\$270,000	\$288,000	\$299,000	\$299,000
Fees & Charges	82,560	116,738	147,633	115,892	118,790	121,268	123,746
Interest		408					
Transfer From Other Funds			10,000				
Prior Period Surplus	39,000	39,000	39,138	5,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>333,060</b>	<b>367,646</b>	<b>438,771</b>	<b>390,892</b>	<b>411,790</b>	<b>425,268</b>	<b>427,746</b>

**Expenditures**

Salaries & Benefits	57,506	67,929	80,839	87,620	89,374	90,870	92,462
Administration & Overhead	5,101	4,405	4,870	5,005	5,155	5,310	5,485
Operations & Maintenance	253,483	231,158	316,344	256,313	262,444	283,567	268,567
Vehicle & Hauling Costs	4,000	2,748	4,000	4,000	4,000	4,000	4,000
Consulting & Professional Services			1,000	5,000	2,000		
Telephone & Utilities	4,600	2,404	5,900	7,400	7,400	7,400	7,400
Shared Overhead	7,265	6,187	10,440	11,374	10,237	10,441	10,652
<b>Total General</b>	<b>331,955</b>	<b>314,832</b>	<b>423,393</b>	<b>376,712</b>	<b>380,610</b>	<b>401,588</b>	<b>388,566</b>

<b>Total Expenditures</b>	<b>331,955</b>	<b>314,832</b>	<b>423,393</b>	<b>376,712</b>	<b>380,610</b>	<b>401,588</b>	<b>388,566</b>
<b>Revenue less Expenditures</b>	<b>1,105</b>	<b>52,814</b>	<b>15,378</b>	<b>14,180</b>	<b>31,180</b>	<b>23,680</b>	<b>39,180</b>
Transfers to Reserves	(10,000)	(10,000)	(20,840)	(21,680)	(31,180)	(23,680)	(39,180)
Transfers from Reserves	12,095		19,000	32,000			
Capital Expenditures	(3,200)	(3,676)	(11,000)	(24,500)			
<b>Surplus (Deficit)</b>		<b>39,138</b>	<b>2,538</b>				





**Holland Creek Sewer**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/9/2023

Capital Reserve  
Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	186,636					
	120,743					



# 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** January 30, 2023  
**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 \$1,363 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

## Capital Items:

- No Capital items for 2023.

## CFO Comments:

- No increase to parcel tax in the five year plan.
- Capital reserve contributions of \$30,000 until debt matures in 2036, for asset management.
- Continuing contributions of \$10,000 per year to the operating reserve to allow phase in of expected interest rate increase when the debenture renews in 2026.



**Baltac Sewer**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Interest		106					
Prior Period Surplus	96,939	96,939	30,392	21,185	16,696	12,115	7,303
<b>Total Revenue</b>	<b>246,939</b>	<b>247,045</b>	<b>180,392</b>	<b>171,185</b>	<b>166,696</b>	<b>162,115</b>	<b>157,303</b>

**Expenditures**

Salaries & Benefits	7,452	1,720	8,815	9,039	9,219	9,399	9,591
Administration & Overhead	384	351	405	435	465	495	530
Vehicle & Hauling Costs	80	40	80	80	80	80	80
Consulting & Professional Services		10,000	5,000				
Interest	36,750	36,750	36,750	36,750	36,750	36,750	36,750
Shared Overhead	947	806	1,171	1,199	1,081	1,102	1,123
<b>Total General</b>	<b>45,613</b>	<b>49,668</b>	<b>52,221</b>	<b>47,503</b>	<b>47,595</b>	<b>47,826</b>	<b>48,074</b>

<b>Total Expenditures</b>	<b>45,613</b>	<b>49,668</b>	<b>52,221</b>	<b>47,503</b>	<b>47,595</b>	<b>47,826</b>	<b>48,074</b>
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<b>Revenue less Expenditures</b>	<b>201,326</b>	<b>197,377</b>	<b>128,171</b>	<b>123,682</b>	<b>119,101</b>	<b>114,289</b>	<b>109,229</b>
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Debt Principal Repayment	(66,986)	(66,986)	(66,986)	(66,986)	(66,986)	(66,986)	(66,986)
Transfers to Reserves	(100,000)	(100,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
<b>Surplus (Deficit)</b>	<b>34,340</b>	<b>30,392</b>	<b>21,185</b>	<b>16,696</b>	<b>12,115</b>	<b>7,303</b>	<b>2,243</b>

Capital Reserve	156,810
Operating Reserve	10,035



**Holland Creek Storm Sewer  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
2/13/2023**

**Revenue**

Interest  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
	\$10					
1,024	1,024	1,034	1,034	1,034	1,034	1,034
<b>1,024</b>	<b>1,034</b>	<b>1,034</b>	<b>1,034</b>	<b>1,034</b>	<b>1,034</b>	<b>1,034</b>

**Expenditures**

Consulting & Professional Services  
**Total General**

1,024		1,034	1,034	1,034	1,034	1,034
<b>1,024</b>		<b>1,034</b>	<b>1,034</b>	<b>1,034</b>	<b>1,034</b>	<b>1,034</b>

**Total Expenditures**

<b>1,024</b>		<b>1,034</b>	<b>1,034</b>	<b>1,034</b>	<b>1,034</b>	<b>1,034</b>
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**Revenue less Expenditures**

	<b>1,034</b>					
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**Surplus (Deficit)**

	<b>1,034</b>					
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**Date:** February 6, 2023  
**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:** Portions of Electoral Areas F and G not serviced with community sewer

## 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 funded the repairs to the facility, and the RDEK funded upgrades to the infrastructure. Upgrades were budgeted at \$84,630 and came in at \$59,851.

## Capital Items:

- None.

## CFO Comments:

- No taxation for 2023 to 2027.
- The Columbia Valley Septage service was inactive since 2011 and taxation took place in 2017 and 2018 for the above project.
- Unused funds will stay in the surplus until needed.



**CV Septage**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Prior Period Surplus

**Total Revenue**

**Expenditures**

Salaries & Benefits

Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

**Surplus (Deficit)**

	<u>2022</u> BUDGET	<u>2022</u> ACTUAL	<u>2023</u> BUDGET	<u>2024</u> BUDGET	<u>2025</u> BUDGET	<u>2026</u> BUDGET	<u>2027</u> BUDGET
Prior Period Surplus	\$24,776	\$24,776	\$24,642	\$24,503	\$24,362	\$24,220	\$24,076
<b>Total Revenue</b>	<b>24,776</b>	<b>24,776</b>	<b>24,642</b>	<b>24,503</b>	<b>24,362</b>	<b>24,220</b>	<b>24,076</b>
Salaries & Benefits	162	116	122	124	127	129	131
Shared Overhead	20	17	17	17	15	15	15
<b>Total General</b>	<b>182</b>	<b>134</b>	<b>139</b>	<b>141</b>	<b>142</b>	<b>144</b>	<b>146</b>
<b>Total Expenditures</b>	<b>182</b>	<b>134</b>	<b>139</b>	<b>141</b>	<b>142</b>	<b>144</b>	<b>146</b>
<b>Revenue less Expenditures</b>	<b>24,594</b>	<b>24,642</b>	<b>24,503</b>	<b>24,362</b>	<b>24,220</b>	<b>24,076</b>	<b>23,930</b>
<b>Surplus (Deficit)</b>	<b>24,594</b>	<b>24,642</b>	<b>24,503</b>	<b>24,362</b>	<b>24,220</b>	<b>24,076</b>	<b>23,930</b>



# 2023 Budget Information Report

February Board

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

**Date:** January 30, 2023  
**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, & south of Athalmer Road)

## Operational Items:

- Staff Salaries and Benefits increase \$25,841 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Water System Maintenance increases \$9,224 and includes the Neptune water meter software and agreement.
- Bulk Water Purchase increases \$9,120 and includes service increases from Kinbasket Water and Sewer Company.
- User Fees increase to include the new commercial connections. Increases are \$12,740 (2023), and \$16,664 (2024 to 2027).
- Water Connection Fees increase \$24,700 for the new commercial connections which are paid to Kinbasket Water and Sewer Company.

## Capital Items:

- Expenditures include a share of an Operator truck in Cranbrook and a share of an Operator Truck in the Columbia Valley at \$12,100, funded by the capital reserve.
- Expenditures include the replacement of 260 old style meters for \$100,000, funded by the capital reserve.

## CFO Comments:

- Parcel tax increase of \$54,000 in 2023 = \$133.90 per parcel and additional \$44,000 in 2024.
- The service has been utilizing surpluses to minimize parcel tax increases over the years. Surplus amounts are now expected to be much lower each year.
- 2023 budget reflects contribution of \$10,000 from Electoral Area F Economic Development Service for staff costs related to new commercial properties added to the service area.



**Holland Creek Water  
Five Year Financial Plan  
With Revenues and Expenditures  
For the Twelve Months Ending Saturday, December 31, 2022  
3/9/2023**

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$122,000	\$122,000	\$176,000	\$220,000	\$220,000	\$225,000	\$225,000
Fees & Charges	130,474	183,657	167,914	147,138	146,338	147,138	146,338
Interest		273					
Transfer From Other Funds			10,000				
Prior Period Surplus	75,402	75,402	12,873	8,000	5,000	7,000	6,000
<b>Total Revenue</b>	<b>327,876</b>	<b>381,332</b>	<b>366,787</b>	<b>375,138</b>	<b>371,338</b>	<b>379,138</b>	<b>377,338</b>

**Expenditures**

Salaries & Benefits	59,417	76,211	85,631	90,290	91,939	94,195	95,428
Administration & Overhead	5,426	6,219	5,190	5,310	5,440	5,580	3,630
Operations & Maintenance	212,521	247,055	255,565	229,945	229,492	235,685	234,385
Vehicle & Hauling Costs	4,000	2,983	4,000	4,000	4,000	4,000	4,000
Consulting & Professional Services		25	1,000	1,000			
Telephone & Utilities	1,200	1,235	1,700	2,200	2,200	2,200	2,200
Shared Overhead	7,112	6,057	11,421	11,763	10,587	10,798	11,015
<b>Total General</b>	<b>289,676</b>	<b>339,784</b>	<b>364,507</b>	<b>344,508</b>	<b>343,658</b>	<b>352,458</b>	<b>350,658</b>

<b>Total Expenditures</b>	<b>289,676</b>	<b>339,784</b>	<b>364,507</b>	<b>344,508</b>	<b>343,658</b>	<b>352,458</b>	<b>350,658</b>
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<b>Revenue less Expenditures</b>	<b>38,200</b>	<b>41,549</b>	<b>2,280</b>	<b>30,630</b>	<b>27,680</b>	<b>26,680</b>	<b>26,680</b>
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Transfers to Reserves	(25,000)	(25,000)	(1,680)	(25,680)	(27,680)	(26,680)	(26,680)
Transfers from Reserves			111,500				
Capital Expenditures	(3,200)	(3,676)	(112,100)	(4,950)			
<b>Surplus (Deficit)</b>	<b>10,000</b>	<b>12,873</b>					





**Holland Creek Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/9/2023

Capital Reserve  
Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	499,014					
	113,943					

## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** January 30, 2023  
**Submitted by:** Brian Funke, Engineering Services Manager  
**Service Name:** Windermere Community Water System  
**Service Purpose:** Administer and manage capital projects  
**Participants:** Windermere community

### Operational Items:

- Staff Salaries and Benefits increase by \$13,108 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.

### Capital Items:

- Expenditures in 2024 include \$1,515,881 for engineering and construction of water system upgrades and assessing Development Cost Charges.

### CFO Comments:

- Assumes the construction project will be fully spent by the end of 2024.
- Frontage Tax will continue at \$156,000, est 639 parcels = \$244 on the average parcel.
- 2023 Parcel Tax of \$145,723 = \$228 per parcel (639 parcels).
- Estimated total frontage tax/parcel tax in 2023 = \$472 for the average parcel. (not including the 5.25% Provincial collection fee).
- Interest rate on the 2<sup>nd</sup> debenture (only locked in for 5 years due to financing challenges experienced at onset of Covid-19) estimated to increase from 0.91% in the current term to 3.55% in 2025 resulting in estimated parcel tax increase of \$42,252 = \$66 in 2026.
- 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 \$472 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 Saturday, December 31, 2022**  
3/13/2023

**Revenue**

Parcel Taxes  
Interest

**Total Revenue**

**Expenditures**

Salaries & Benefits  
Interest  
Shared Overhead

**Total General**

**Total Expenditures**

**Revenue less Expenditures**

Debt Principal Repayment  
Debt Borrowing  
Capital Expenditures

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
	\$301,723	\$301,723	\$301,723	\$302,291	\$302,291	\$342,435	\$342,435
		14,733					
	<b>301,723</b>	<b>316,456</b>	<b>301,723</b>	<b>302,291</b>	<b>302,291</b>	<b>342,435</b>	<b>342,435</b>
	38,380	23,405	51,488	526	523	524	524
	99,365	101,248	99,365	99,365	99,365	156,126	156,126
	5,127	4,366	6,866	42	45	44	44
	<b>142,872</b>	<b>129,019</b>	<b>157,719</b>	<b>99,933</b>	<b>99,933</b>	<b>156,694</b>	<b>156,694</b>
	<b>142,872</b>	<b>129,019</b>	<b>157,719</b>	<b>99,933</b>	<b>99,933</b>	<b>156,694</b>	<b>156,694</b>
	<b>158,851</b>	<b>187,437</b>	<b>144,004</b>	<b>202,358</b>	<b>202,358</b>	<b>185,741</b>	<b>185,741</b>
	(202,358)	(202,358)	(202,358)	(202,358)	(202,358)	(185,741)	(185,741)
	839,507	31,246	58,354	1,515,881			
	<b>(796,000)</b>	<b>(16,325)</b>		<b>(1,515,881)</b>			



# 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** January 30, 2023  
**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:

- Salaries and Benefits increase \$10,516 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Water System Maintenance increase \$6750 and includes 2 pressure tank replacement at \$2500, exhaust fan at \$1000, VFD failure alarm at \$2000, and weed control.
- The Bylaw adopted in 2020 increased User Fees \$4.00/month for Residential in 2022. An \$8/month in each year from 2023 to 2027 is proposed. Additional revenue from the proposed user fee increase will be \$4,464 (2023), \$10,416 (2024), \$16,368 (2025), \$22,320 (2026), and \$28,272 (2027).

## Capital Items:

- 2023 Expenditures include a share of an Operator truck in Cranbrook at \$9,350.
- 2024 Expenditures include the pumphouse piping and valves project for approximately \$100,000 with request for \$70,000 to be funded from the Community Works Fund.

## CFO Comments:

- 2023 frontage tax remains unchanged in 2023 and 2024. Staff will work on bylaw to increase by 25% to \$41,248 in 2025.



**Elko Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	<u>2022</u> BUDGET	<u>2022</u> ACTUAL	<u>2023</u> BUDGET	<u>2024</u> BUDGET	<u>2025</u> BUDGET	<u>2026</u> BUDGET	<u>2027</u> BUDGET
Parcel Taxes	\$32,998	\$32,998	\$32,998	\$32,998	\$41,248	\$41,248	\$41,248
Local Government Grants & Regional Transfers				70,000			
Fees & Charges	38,688	41,024	43,152	52,104	55,056	61,008	66,960
Interest		158					
Prior Period Surplus	13,133	13,133	13,759	5,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>84,819</b>	<b>87,313</b>	<b>89,909</b>	<b>160,102</b>	<b>101,304</b>	<b>107,256</b>	<b>113,208</b>

**Expenditures**

Salaries & Benefits	27,188	31,118	37,704	41,709	42,524	43,353	44,203
Administration & Overhead	2,606	2,064	2,705	2,775	2,840	2,920	2,890
Operations & Maintenance	2,500	1,012	9,250	7,300	3,750	3,300	3,750
Vehicle & Hauling Costs	1,300	985	1,800	1,800	1,800	1,800	1,800
Consulting & Professional Services			1,000		20,000		
Telephone & Utilities	19,200	16,291	19,700	19,700	20,200	20,200	20,700
Shared Overhead	3,714	3,163	4,885	5,379	4,843	4,939	5,039
<b>Total General</b>	<b>56,508</b>	<b>54,634</b>	<b>77,044</b>	<b>78,663</b>	<b>95,957</b>	<b>76,512</b>	<b>78,382</b>

**Total Expenditures**

	<b>56,508</b>	<b>54,634</b>	<b>77,044</b>	<b>78,663</b>	<b>95,957</b>	<b>76,512</b>	<b>78,382</b>
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**Revenue less Expenditures**

	<b>28,311</b>	<b>32,679</b>	<b>12,865</b>	<b>81,439</b>	<b>5,347</b>	<b>30,744</b>	<b>34,826</b>
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Transfers to Reserves	(18,000)	(18,000)		(9,000)	(22,000)	(26,000)	(30,000)
Transfers from Reserves				30,000	20,000		
Capital Expenditures	(800)	(920)	(9,350)	(100,000)			
<b>Surplus (Deficit)</b>	<b>9,511</b>	<b>13,759</b>	<b>3,515</b>	<b>2,439</b>	<b>3,347</b>	<b>4,744</b>	<b>4,826</b>



**Elko Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/9/2023

Capital Reserve  
Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	47,859					
	58,647					

**Date:** January 30, 2023  
**Submitted by:** Brian Funke, Engineering Services Manager  
**Service Name:** Moyie Water System  
**Service Purpose:** Regulate and manage the water system  
**Participants:** Moyie community

### Operational Items:

- Staff Salaries and Benefits increase \$10,298 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Water System Maintenance is \$20,900 and includes the \$10,000 watermain valve replacement at the reservoir that was not completed in 2022, relocate blow-off valve that is on private property \$3000, and tree removal at pumphouse \$2000.
- As per bylaw in 2022, User Fee increase of \$4/month for residential connections to occur in July each year, 2022 to 2024. There is a proposed \$8/month increase in 2025-2027. Additional revenue from existing fee increase and new fee increases will be \$3,480 (2023), \$6,906 (2024), \$12,060 (2025), \$19,942 (2026), and \$25,824 (2027).

### Capital Items:

- Expenditures include a share of an Operator truck in Cranbrook at \$9,350.

### CFO Comments:

- Parcel tax decreased by a net of 1,372 in 2023 with increase of \$1,000 in 2024, which includes:
  - Frontage tax decrease of \$3,000 = \$35.72 decrease on the average property.
  - Parcel tax for debenture increase of \$1,628 = \$21.90 per parcel.
- Debenture renewed in spring 2022. The old rate was 2.25% with a 4% capitalization rate and the new rate was 3.3% with a 3% capitalization rate. The result was additional interest costs of \$456 in 2022 and increased cost of \$1,628 per year 2023 – 2026. Principal is \$715 more and interest is \$913 more.
- Debenture matures in spring 2026, with only one interest payment that year.



**Moyie Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$30,102	\$30,102	\$28,730	\$29,730	\$29,730	\$27,730	\$21,000
Provincial Grants							10,000
Fees & Charges	41,013	42,164	47,493	47,919	53,073	60,955	66,837
Interest		277					
Prior Period Surplus	25,462	25,462	10,019	4,000	4,000	4,000	4,000
<b>Total Revenue</b>	<b>96,577</b>	<b>98,005</b>	<b>86,242</b>	<b>81,649</b>	<b>86,803</b>	<b>92,685</b>	<b>101,837</b>

**Expenditures**

Salaries & Benefits	32,404	36,573	42,598	42,991	44,897	46,464	46,444
Administration & Overhead	3,188	2,571	3,075	3,155	3,245	3,340	3,445
Operations & Maintenance	15,950	17,800	24,203	14,450	16,900	6,450	6,400
Vehicle & Hauling Costs	1,300	1,180	1,800	1,800	1,800	1,800	1,800
Consulting & Professional Services			500				19,000
Telephone & Utilities	5,400	5,966	6,600	6,600	6,900	6,900	7,200
Interest	1,958	2,414	2,871	2,871	2,871	1,436	
Shared Overhead	4,015	3,419	5,736	5,923	5,331	5,436	5,548
<b>Total General</b>	<b>64,215</b>	<b>69,923</b>	<b>87,383</b>	<b>77,790</b>	<b>81,944</b>	<b>71,826</b>	<b>89,837</b>

<b>Total Expenditures</b>	<b>64,215</b>	<b>69,923</b>	<b>87,383</b>	<b>77,790</b>	<b>81,944</b>	<b>71,826</b>	<b>89,837</b>
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<b>Revenue less Expenditures</b>	<b>32,362</b>	<b>28,083</b>	<b>(1,141)</b>	<b>3,859</b>	<b>4,859</b>	<b>20,859</b>	<b>12,000</b>
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Debt Principal Repayment	(3,144)	(3,144)	(3,859)	(3,859)	(3,859)	(3,859)	
Transfers to Reserves	(14,000)	(14,000)	(5,000)	(8,000)	(11,000)	(17,000)	(17,000)
Transfers from Reserves			19,350	8,000	10,000		5,000
Capital Expenditures	(800)	(920)	(9,350)				
<b>Surplus (Deficit)</b>	<b>14,418</b>	<b>10,019</b>					





**Moyie Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/9/2023

Capital Reserve  
Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	137,776					
	31,375					



## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
[Enter File #]

**Date:** January 30, 2023  
**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 \$5,714 as the salaries for the watermain upgrades will be allocated to East Side Lake Windermere Water System.

### Capital Items:

- Expenditures includes \$185,112 for the watermain upgrades with 2/3 funded by the New Building Canada Fund.

### CFO Comments:

- Parcel tax remains unchanged until debenture payout in 2026.
- All reserves will be zero by the end of 2026.
- The service will no longer exist after 2026.



**Timber Ridge Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
2/13/2023

**Revenue**

Parcel Taxes  
Provincial Grants  
Prior Period Surplus  
**Total Revenue**

2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
\$47,123	\$47,123	\$47,123	\$47,123	\$47,123	\$47,123	
131,118	14,024	117,094				
5,445	5,445					
<b>183,686</b>	<b>66,592</b>	<b>164,217</b>	<b>47,123</b>	<b>47,123</b>	<b>47,123</b>	

**Expenditures**

Salaries & Benefits  
Interest  
Shared Overhead  
**Total General**

5,988	5,728	274	268	268	268	
10,130	10,497	10,130	10,130	10,130	10,130	
727	619	26	32	32	32	
<b>16,845</b>	<b>16,845</b>	<b>10,430</b>	<b>10,430</b>	<b>10,430</b>	<b>10,430</b>	

**Total Expenditures**

<b>16,845</b>	<b>16,845</b>	<b>10,430</b>	<b>10,430</b>	<b>10,430</b>	<b>10,430</b>	
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**Revenue less Expenditures**

<b>166,841</b>	<b>49,747</b>	<b>153,787</b>	<b>36,693</b>	<b>36,693</b>	<b>36,693</b>	
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Debt Principal Repayment  
Transfers from Reserves  
Capital Expenditures

(36,993)	(36,993)	(36,993)	(36,993)	(36,993)	(36,993)	
74,995	8,282	68,318	300	300	300	
<b>(204,843)</b>	<b>(21,036)</b>	<b>(185,112)</b>				

Operating Reserve

69,505

## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** February 3, 2023  
**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 \$31,285 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Water System Maintenance decreases \$6,256 and includes \$20,000 for reservoir cleaning, \$3,500 for hydrant repairs, \$8,000 for Hewitt PRV repair, \$5,000 for meter reading equipment, invasive weed control and brush clearing along the Lake Baptiste siphon line right-of-way, and repair of topsoil slough on Baptiste Dam if required.
- Consulting Fees is \$82,000 and includes the \$40,000 Baptiste Dam inundation assessment, \$20,000 asset management plan (application for \$10,000 planning grant pending), and \$20,000 Master Plan (\$27,000 Community Works Fund grant pending)
- Water User Fees under the Base Rate portion are proposed to increase \$3/month for residential connections in each year from 2025-2027. Also, consumption fees are proposed to increase \$0.10 in each year from 2025-2027. Similar increases would occur for non-residential connections. Additional revenue from the new fee increases will be \$22,868 (2025), \$45,628 (2026), and \$68,388 (2027).

### Capital Items:

- Expenditures include a share of an Operator Truck in Cranbrook and a share of an Operator Truck in the Columbia Valley at \$16,500.

### CFO Comments:

- Parcel tax increase of \$16,000 in 2023 = \$26.71 per parcel and \$14,000 in 2024.
- Increasing capital reserve contributions from 2024 – 2027 for asset management.



**Edgewater Water**  
**Five Year Financial Plan**  
 With Revenues and Expenditures  
 For the Twelve Months Ending Saturday, December 31, 2022  
 3/13/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$90,000	\$90,000	\$106,000	\$120,000	\$120,000	\$120,000	\$120,000
Provincial Grants			10,000				
Local Government Grants & Regional Transfers			27,000				
Fees & Charges	207,358	221,441	236,230	259,156	282,024	304,784	327,544
Interest		1,053					
Prior Period Surplus	92,558	92,558	75,976	20,000	20,000	20,000	20,000
<b>Total Revenue</b>	<b>389,916</b>	<b>405,052</b>	<b>455,206</b>	<b>399,156</b>	<b>422,024</b>	<b>444,784</b>	<b>467,544</b>

**Expenditures**

Salaries & Benefits	131,564	130,023	162,849	176,285	179,773	183,322	186,946
Administration & Overhead	10,935	12,583	12,710	13,360	13,800	14,410	15,198
Operations & Maintenance	86,202	63,037	77,446	27,696	37,746	24,496	24,496
Vehicle & Hauling Costs	5,800	5,284	5,800	5,800	5,800	5,800	5,800
Consulting & Professional Services	23,500	2,486	85,500	31,000	33,000	1,000	1,000
Telephone & Utilities	9,600	7,744	9,600	10,100	10,100	10,100	10,100
Shared Overhead	16,724	14,242	21,289	23,046	20,742	21,158	21,582
<b>Total General</b>	<b>284,325</b>	<b>235,400</b>	<b>375,194</b>	<b>287,287</b>	<b>300,961</b>	<b>260,286</b>	<b>265,122</b>

<b>Total Expenditures</b>	<b>284,325</b>	<b>235,400</b>	<b>375,194</b>	<b>287,287</b>	<b>300,961</b>	<b>260,286</b>	<b>265,122</b>
<b>Revenue less Expenditures</b>	<b>105,591</b>	<b>169,652</b>	<b>80,012</b>	<b>111,869</b>	<b>121,063</b>	<b>184,498</b>	<b>202,422</b>
Transfers to Reserves	(90,000)	(90,000)	(90,000)	(100,000)	(124,000)	(167,000)	(173,000)
Transfers from Reserves			30,000		9,000		
Capital Expenditures	(3,200)	(3,676)	(16,500)	(6,750)			
<b>Surplus (Deficit)</b>	<b>12,391</b>	<b>75,976</b>	<b>3,512</b>	<b>5,119</b>	<b>6,063</b>	<b>17,498</b>	<b>29,422</b>



**Edgewater Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/13/2023

Capital Reserve  
Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	164,814					
	84,962					



# 2023 Budget Information Report

March Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** March 17, 2023  
**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 \$9,615 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Water System Maintenance increase of \$5,040 and includes hot water tank installation, check valve replacement, new meter reading equipment, and SCADA upgrades.
- Water User Fees are proposed to increase \$10/month each year in 2023 and 2024. An additional service connection and the fee increase results in additional revenue of \$3,960 (2023), \$8,400 (2024), and \$10,620 (2025 to 2027).

## Capital Items:

- Expenditures include a share of an Operator truck in Cranbrook and a share of an Operator Truck in the Columbia Valley at \$6,600

## CFO Comments:

- Parcel tax increase of \$13,000 in 2023 = \$295.45 per parcel and \$11,500 in 2024, pending operating results in 2023.
- No transfer to Capital Reserve in 2023. Capital reserve contributions range between \$12,500 and \$16,600 in 2024 to 2027 for asset management.
- Operating Reserve is increased by \$6,000 each year to fund filter membrane replacement every 7 years.
- Debenture renewal to occur in 2025. Higher interest rates expected.



**Rushmere Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$60,000	\$60,000	\$79,000	\$80,500	\$80,500	\$80,500	\$80,500
Fees & Charges	44,640	47,522	48,600	53,040	55,260	55,260	55,260
Interest		183					
Prior Period Surplus	36,663	36,663	11,496	10,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>141,303</b>	<b>144,368</b>	<b>139,096</b>	<b>143,540</b>	<b>145,760</b>	<b>145,760</b>	<b>145,760</b>

**Expenditures**

Salaries & Benefits	52,051	48,528	61,662	68,768	70,171	71,144	72,729
Administration & Overhead	2,082	1,818	2,465	2,680	2,650	2,765	3,013
Operations & Maintenance	13,773	24,287	19,113	52,613	7,863	7,613	7,613
Vehicle & Hauling Costs	1,700	2,082	1,700	1,700	1,700	1,700	1,700
Telephone & Utilities	7,100	5,586	7,100	7,100	7,200	7,200	7,200
Interest	11,392	11,392	11,392	11,392	11,392	11,392	11,392
Shared Overhead	6,685	5,693	8,698	9,021	8,118	8,280	8,447
<b>Total General</b>	<b>94,783</b>	<b>99,386</b>	<b>112,130</b>	<b>153,274</b>	<b>109,094</b>	<b>110,094</b>	<b>112,094</b>

**Total Expenditures**

<b>94,783</b>	<b>99,386</b>	<b>112,130</b>	<b>153,274</b>	<b>109,094</b>	<b>110,094</b>	<b>112,094</b>
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**Revenue less Expenditures**

<b>46,520</b>	<b>44,981</b>	<b>26,966</b>	<b>(9,734)</b>	<b>36,666</b>	<b>35,666</b>	<b>33,666</b>
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Debt Principal Repayment	(18,066)	(18,066)	(18,066)	(18,066)	(18,066)	(18,066)	(18,066)
Transfers to Reserves	(14,500)	(14,500)	(10,000)	(14,500)	(18,600)	(17,600)	(15,600)
Transfers from Reserves			9,700	45,000			
Capital Expenditures	(800)	(920)	(6,600)	(2,700)			
<b>Surplus (Deficit)</b>	<b>13,154</b>	<b>11,496</b>	<b>2,000</b>				





**Rushmere Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/9/2023

Capital Reserve  
Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	63,895					
	59,543					

## 2023 Budget Information Report

February Board

File :  
Dept. File:

Fhh 503 001  
Yhh 502 001

**Date:** February 3, 2023  
**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 \$9,641 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Water System Maintenance increases \$21,540 and includes the installation of a new pump and purchase of meter reading software and support contract.
- User Fees are proposed to increase \$6/month and \$0.20/m<sup>3</sup> on July 1, 2023 and 2024 and \$8/month on July 1, 2025. Additional revenue with these increases will be \$5,244 (2023), \$11,740 (2024), \$18,492 (2025), \$21,996 (2026 and 2027).

### Capital Items:

- Expenditures include a share of an Operator truck in Cranbrook and a share of an Operator truck in the Columbia Valley at \$6,600.

### CFO Comments:

- No change to parcel tax (used only for debenture costs).
- Capital reserve balance of \$167,887 includes contribution of \$32,000 received from Spur Valley Property Owners Association in 2022.
- \$5,000 reduction in capital reserve contribution in 2023 offset by increased contributions in the following years.
- Debenture term renews in 2026. Interest rate expected to increase from the current 2.1% to 3 to 4%, resulting in increased parcel tax rate in 2027.



**Spur Valley Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/9/2023

**Revenue**

	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
Parcel Taxes	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768
Local Government Grants & Regional Transfers		32,000					
Fees & Charges	85,956	87,415	91,200	97,696	104,448	107,952	107,952
Interest		470					
Prior Period Surplus	32,354	32,354	32,814	15,000	15,000	15,000	15,000
<b>Total Revenue</b>	<b>135,078</b>	<b>169,007</b>	<b>140,782</b>	<b>129,464</b>	<b>136,216</b>	<b>139,720</b>	<b>139,720</b>

**Expenditures**

Salaries & Benefits	49,048	40,238	58,689	60,933	61,912	63,253	64,781
Administration & Overhead	2,257	1,777	2,650	2,865	2,840	2,945	3,203
Operations & Maintenance	5,873	8,071	27,213	6,363	7,713	6,116	15,716
Vehicle & Hauling Costs	1,800	1,574	1,800	1,800	1,800	1,800	1,800
Consulting & Professional Services			1,000				
Telephone & Utilities	3,600	2,000	3,600	3,600	3,600	3,600	3,600
Interest	6,048	6,048	6,048	6,048	6,048	6,048	6,048
Shared Overhead	6,280	5,348	7,650	7,937	7,085	7,240	7,394
<b>Total General</b>	<b>74,906</b>	<b>65,056</b>	<b>108,650</b>	<b>89,546</b>	<b>90,998</b>	<b>91,002</b>	<b>102,542</b>

<b>Total Expenditures</b>	<b>74,906</b>	<b>65,056</b>	<b>108,650</b>	<b>89,546</b>	<b>90,998</b>	<b>91,002</b>	<b>102,542</b>
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<b>Revenue less Expenditures</b>	<b>60,172</b>	<b>103,952</b>	<b>32,132</b>	<b>39,918</b>	<b>45,218</b>	<b>48,718</b>	<b>37,178</b>
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Debt Principal Repayment	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,178)
Transfers to Reserves	(27,500)	(59,500)	(22,500)	(26,500)	(34,500)	(38,000)	(27,000)
Transfers from Reserves			8,500				
Capital Expenditures		(920)	(6,600)	(2,700)			
<b>Surplus (Deficit)</b>	<b>21,954</b>	<b>32,814</b>	<b>814</b>				



**Spur Valley Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/9/2023

Capital Reserve  
Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	167,887					
	46,905					

**Date:** January 30, 2023  
**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 \$51,543 to reflect the work planned for 2023 as well as new positions and changing allocations of existing positions related to the Human Resources Plan approved in February 2022.
- Water System Maintenance increase \$49,648 and includes service and watermain repairs, water meter replacements, fire hydrant replacement, lake intake flushing, washer and dryer, Neptune meter software and support contract, and PRV servicing. Costs will be evaluated to move the Timber Ridge generator to the Water Treatment Plant (2024) \$4,000.
- SCADA/Instrumentation increases by \$12,000 for reprogramming and updates.
- Treatment and Chemicals decreases by \$14,500 as all media will be included in the treatment train rebuilds.
- Consulting increases \$19,900 and includes the Development Cost Assessment.
- The Bylaw adopted in 2021 increases Consumption rate \$0.13/m<sup>3</sup> for Residential in each year starting January 2022 until 2024. The same Consumption rate increase is anticipated 2025 to 2027. A \$3.50/month increase to the Residential Base rate is proposed each year from 2024 to 2027. Similar percentage Base rate increases would occur for Bulk, Non-profit, and Commercial customers. Additional revenue above 2022 with the existing Consumption rate increase and new Base rate increase is \$95,288 (2024), \$194,526 (2025), \$289,614 (2026), and \$384,702 (2027).

### Capital Items:

- 2023 Capital Expenditures include:
  - \$25,000 Hilltop Road Pressure Reducing Valve station and old reservoir decommissioning
  - PRV and Watermain projects of \$228,357 carried forward from 2022 with New Building Canada Funding of \$157,682.
  - \$625,000 for the engineering of the Reservoir Fill Mains and Communication and Controls upgrade
  - \$482,687 Filter Media replacement and Underdrain upgrade.

- \$42,900 for a share of an Operator truck in Cranbrook and a share of an Operator Truck in the Columbia Valley
- 2024 Capital Expenditures include:
  - \$1,144,009 for the engineering and construction of the Reservoir Fill Mains with \$570,000 Community Works Fund Grant (approved by the Board September 2022) and \$574,009 from the capital reserve.
  - \$12,000 for SCADA upgrades
  - \$17,550 for a share of an Operator E-Truck in the Columbia Valley
- 2025 Capital Expenditures include:
  - \$1,802,338 for the engineering and construction of the Reservoir Fill Mains with \$959,333 Community Works Fund Grant (approved by the Board September 2022) and \$843,005 from the capital reserve.

<b>CFO Comments:</b>
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- No taxation for this service at this time.
- Transfers to operating reserve continue in 2023 = 2026.
- Transfer to capital reserve cancelled in 2023 and increasing from \$112,000 in 2024 and \$535,000 in 2027, for asset management.



**East Side Lake Windermere Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
3/13/2023

**Revenue**

	<u>2022</u> BUDGET	<u>2022</u> ACTUAL	<u>2023</u> BUDGET	<u>2024</u> BUDGET	<u>2025</u> BUDGET	<u>2026</u> BUDGET	<u>2027</u> BUDGET
Provincial Grants	\$157,682	\$14,024	\$157,682	\$10,000			
Local Government Grants & Regional Transfers				570,000	959,333		
Fees & Charges	1,177,576	1,208,906	1,176,926	1,272,214	1,369,702	1,464,790	1,559,878
Interest		2,600					
Prior Period Surplus	268,824	268,824	114,660				
<b>Total Revenue</b>	<b>1,604,082</b>	<b>1,494,354</b>	<b>1,449,268</b>	<b>1,852,214</b>	<b>2,329,035</b>	<b>1,464,790</b>	<b>1,559,878</b>

**Expenditures**

Salaries & Benefits	455,337	425,980	506,880	526,116	536,681	547,590	558,339
Administration & Overhead	65,855	59,576	66,677	69,965	71,055	73,475	77,363
Operations & Maintenance	182,864	235,633	233,512	218,762	171,012	159,530	167,730
Vehicle & Hauling Costs	14,400	15,572	14,400	14,400	14,400	14,400	14,400
Consulting & Professional Services	22,100	4,941	42,000	56,000	6,000	6,000	6,000
Telephone & Utilities	103,600	95,930	104,200	104,700	104,700	104,700	104,700
Shared Overhead	58,739	50,023	66,357	68,721	61,854	63,095	64,346
<b>Total General</b>	<b>902,895</b>	<b>887,655</b>	<b>1,034,026</b>	<b>1,058,664</b>	<b>965,702</b>	<b>968,790</b>	<b>992,878</b>

<b>Total Expenditures</b>	<b>902,895</b>	<b>887,655</b>	<b>1,034,026</b>	<b>1,058,664</b>	<b>965,702</b>	<b>968,790</b>	<b>992,878</b>
<b>Revenue less Expenditures</b>	<b>701,187</b>	<b>606,699</b>	<b>415,242</b>	<b>793,550</b>	<b>1,363,333</b>	<b>496,000</b>	<b>567,000</b>
Transfers to Reserves	(433,469)	(481,469)	(82,000)	(194,000)	(404,000)	(496,000)	(567,000)
Transfers from Reserves		17,313	1,107,687	574,009	843,005		
Capital Expenditures	(267,718)	(27,883)	(1,403,944)	(1,173,559)	(1,802,338)		
<b>Surplus (Deficit)</b>		<b>114,660</b>	<b>36,985</b>				



**East Side Lake Windermere Water**  
**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Saturday, December 31, 2022**  
 3/13/2023

Capital Reserve  
Operating Reserve

<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	2,610,604					
	366,937					