

Date February 22, 2018
Author Holly Ronnquist, CFO
Subject 2017 – 2021 Five Year Financial Plan

BACKGROUND

The draft financial plan was presented for review and discussion at the February Board meeting. The attached draft incorporates the changes made at that time, as well as changes resulting from new information, and budget meetings held since then.

INFORMATION

Attached is an updated version of the five year financial plan. Overall, budgeted expenditures are \$57,053 higher than presented in February. Changes from the version presented in February are outlined below:

- General Administration – Overall Increase of \$50,000, which consists of \$10,000 for recruitment costs and the contribution to the Homeless Shelter increased by \$40,000 (all funded by additional 2017 surplus). As we near completion of year end it was determined there was adequate surplus available to contribute the full amount in 2018. These changes do not result in an increase to taxation.
- Electoral Area Admin – Overall Increase of \$81,510, which consists of \$1,000 to increase the AKBLG sponsorship, as directed at the February meeting; \$60,000 for fuel treatment prescriptions (75% grants), South Country Water operations & maintenance contract \$10,510, \$10,000 asset management project (100% granted).
- Adjustments to contract fire protection budgets to reflect invoices received from municipalities (decrease of \$71,951)
- Adjustments to various services to reflect updated surpluses and other changes for 2018 (overall decrease of \$2,506).

The total taxation from the financial plan has decreased by \$67,637.

The cover memos for the above services have been updated with these changes, and are bookmarked on your agenda.

Attachment

Date February 22, 2018
Author Holly Ronnquist, CFO
Subject Draft 2018-2022 Five-year Financial Plan

Financial Plan Summary

Attached for review is a draft five-year financial plan. Included is a summary showing overall changes from 2017 and identifying larger items impacting the operating budget. Following that is a spreadsheet summarizing the impacts on taxation (requisition) broken down by jurisdiction. Assessments used for taxation estimates have been modified to reflect the estimated values of assessments moved from Electoral Area A to the City of Fernie due to the amalgamation of West Fernie Phase 2 in December 2017. These requisition figures are not an invoice to municipalities, but rather a tax levy on municipal properties for RDEK services that are collected on behalf of the RDEK. As a regional district, we are not a taxing authority; we rely on municipalities and the Province to collect property taxes from our constituents within their respective jurisdictions.

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

Individual Service Budgets

Following the summary are separate budgets for each RDEK Service, along with budget summary memos for most Services reviewed at the February 8, 2018 Committee meetings. Each Service stands alone financially, and all funds collected for a Service remain with it. Unless otherwise noted, the 2017 surplus for each service is carried forward to support 2018 expenditures. The amount of the surplus impacts the amount of taxation required in 2018. You will note this effect referenced in many of the budget memos, under 'CFO Comments.'

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

Salaries

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

Planning

The Districts of Sparwood and Elkford gave notice on August 31, 2017 to opt out of the Planning Service effective January 1, 2018. The tax requisition spreadsheet has been updated to reflect this change with what was previously Sparwood and Elkford's share of the Planning Service requisition being redistributed across the Electoral Area. This results in a taxation increase of approximately 0.8% on all Electoral Areas.

Date: March 2, 2018
Author: Holly Ronnquist, CFO
Subject: 2018 – 2022 Five-year Financial Plan Summary - Adopted

Overall, total 2018 operating expenditures are increasing **7.00%** (**\$2.0 million**) from 2017.

Setting aside extraordinary items, there is a **6.97%** increase in what we have termed the 'Shared Operating Budget' made up of the services shared by most jurisdictions. The breakdown is shown below.

	2018	2017	Increase	%
Shared Operating Budget* (Refer to details on Page 2)	\$15,391,315	\$14,388,571	\$1,002,744	6.97%
Extraordinary Items:				
• Homeless Shelter Grant	260,000	130,000		
• Community Works Fund Grants	550,000	515,000		
• Operational Fuel Treatment & Prescriptions (90% grant funded)	303,430	291,176		
• Regional Agricultural Project (3 years)	180,000	180,000		
SUBTOTAL	\$1,293,430	\$1,116,176		
Total Shared Budget*	\$16,684,745	\$15,504,747	\$1,179,998	7.61%
Non-shared Items				
• Municipal Debt Payments	4,299,185	4,149,185		
• Service Areas	7,316,084	6,808,011		
• Utilities	2,243,310	2,083,174		
SUBTOTAL	\$13,858,579	\$13,040,370	\$ 818,209	6.27%
TOTAL EXPENDITURES	\$30,543,324	\$28,545,117	\$1,998,207	7.00%

*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 6.97% increase in the Shared Operating Budget:

Additions:

• New Staff Positions	160,000
• Building Inspection – Mobile Inspections Software & Equipment	66,650
• Columbia Valley Solid Waste – Increase in Landfill Operating Contract	59,100
• Central Solid Waste – Increased Operating Contract	128,000
• Elk Valley Solid Waste – Tipping Fees on Increased Tonnage	53,167
• Solid Waste Management Plan Review & Waste Audit	130,000
• Increased Solid Waste Recycling Costs	214,000
• Columbia Valley Transit – Increased contract costs	9,537
• Elk Valley Transit – Increased contract and Additional Bus	28,796

Service Areas and Utilities

The following are some significant items affecting the 6.27% increase in the Non - Shared Operating Budget:

Reductions:

• Columbia Valley Broadband – Reduced Interest Rate	(68,723)
• Timber Ridge Water – Operations to East Side Water 2018	(227,460)

Additions:

• Elk Valley Mine Tax Sharing – Hosmer Intersection Project	440,000
• Area A Flood Control – Flood Mapping (100% Granted)	250,000
• Library Grant-in-Aid – Invermere & Radium Libraries	25,655
• East Side Lake Windermere Water – New Water Service	229,631
• Holland Creek Water & Sewer – Bulk Rate Increases	83,630
• Windermere Water – Water Treatment Project Costs	92,676

Capital Expenditures

The 2018 – 2022 Financial Plan also includes \$14,252,018 in capital expenditures in 2018. A list of the larger projects in 2018 are as follows:

Windermere Water – Purchase Water Treatment Plant and Upgrade Distribution System	8,962,000
West Fernie Infrastructure Upgrade – Completion of Phases 1 and 2	1,727,000
Fairmont Flood & Debris Control Project – Phase 2	1,063,880
Lake Baptiste Dam Upgrade (Edgewater Water)	475,379
Westside Legacy Trail (Completion of Phases 1 – 4)	464,711
Tie Lake Dam Upgrade	280,050

Effect on Taxation

The overall tax effect of the draft financial plan is an increase of 1.3% for millrate tax and parcel tax combined. For the Shared Services, there is a 0.8% tax increase (0.1% decrease in municipalities and a 1.6% increase in electoral areas). With about 1.3% new assessment, this would result in an average tax decrease of -0.5% (-2.0% for municipal properties and 0.9% increase for rural properties).

A further breakdown of the increases is on the following page. The breakdown by jurisdiction is affected not only by requisition changes in the various services, but also by relative changes to assessments in each area. As such, they are subject to change based on revised assessment figures to be provided by the BC Assessment Authority in late March.

RDEK REQUISITION CHANGE - FOR REFERENCE PURPOSES ONLY

	2014	2015	2016	2017	2018	Change	Non-market change	Average Individual Increase	Including CV Recreation (see note)
CITY OF CRANBROOK	2,112,194	2,131,154	2,188,964	2,185,698	2,191,245	0.3%	0.7%	-0.5%	
CITY OF FERNIE	1,600,763	1,295,119	1,298,512	1,279,840	1,306,549	2.1%	5.3%	-3.2%	3,4
CITY OF KIMBERLEY	773,901	758,372	759,238	746,409	764,110	2.4%	1.4%	1.0%	
DISTRICT OF SPARWOOD	837,900	854,650	846,090	784,971	704,508	-10.3%	1.7%	-11.9%	4,5
DISTRICT OF ELKFORD	497,109	491,957	481,782	479,069	431,010	-10.0%	3.3%	-13.4%	4,6
JUMBO GLACIER MTN RESORT		602	597	619	654	5.7%	0.0%	5.7%	
DISTRICT OF INVERMERE	561,618	640,217	705,023	781,231	822,119	5.2%	0.2%	5.0%	1
VILLAGE OF RADIUM	246,401	265,522	294,075	316,642	345,742	9.2%	1.0%	8.2%	1
VILLAGE OF CANAL FLATS	177,471	178,632	88,025	96,259	98,502	2.3%	0.3%	2.0%	1
Sub-total Municipalities	6,807,358	6,616,225	6,662,306	6,670,739	6,664,440	-0.1%	1.9%	-2.0%	
ELECTORAL AREA "A"	848,596	926,460	949,244	935,844	861,109	-8.0%	-3.8%	-4.2%	3,4
ELECTORAL AREA "B"	1,153,469	1,094,066	1,064,835	1,065,598	1,097,869	3.0%	1.1%	1.9%	
ELECTORAL AREA "C"	1,443,911	1,478,503	1,517,951	1,549,300	1,538,933	-0.7%	1.3%	-1.9%	
ELECTORAL AREA "E"	551,348	553,712	561,442	573,017	621,289	8.4%	1.5%	6.9%	
ELECTORAL AREA "F"	2,254,755	2,386,272	2,530,005	2,607,126	2,730,129	4.7%	1.5%	3.3%	1
ELECTORAL AREA "G"	260,772	262,946	301,187	313,790	310,657	-1.0%	2.1%	-3.1%	1,2
Sub-total Electoral Areas	6,512,850	6,701,958	6,924,664	7,044,676	7,159,986	1.6%	0.8%	0.9%	
TOTAL	13,320,208	13,318,183	13,586,970	13,715,415	13,824,427	0.8%	1.3%	-0.5%	-1.0%

*see explanations next page

CONVERTED ASSESSMENT COMPARISON

AREA	2017 CONVERTED ASSESSMENT	2018 CONVERTED ASSESSMENT	PERCENT CHANGE
CITY OF CRANBROOK	331,266,558	344,727,402	4.1%
CITY OF FERNIE	151,359,177	164,975,505	9.0%
CITY OF KIMBERLEY	106,489,912	113,510,906	6.6%
DISTRICT OF SPARWOOD	117,790,421	116,695,414	-0.9%
DISTRICT OF ELKFORD	81,318,067	79,793,613	-1.9%
JUMBO GLACIER MTN RESORT	96,358	96,358	0.0%
DISTRICT OF INVERMERE	102,271,508	104,584,149	2.3%
VILLAGE OF RADIUM	40,896,607	43,697,809	6.8%
VILLAGE OF CANAL FLATS	12,479,269	12,219,923	-2.1%
Sub-total Municipalities	943,967,877	980,302,079	3.8%
ELECTORAL AREA "A"	111,951,396	110,284,638	-1.5%
ELECTORAL AREA "B"	120,379,206	123,365,849	2.5%
ELECTORAL AREA "C"	146,720,634	150,230,818	2.4%
ELECTORAL AREA "E"	58,683,569	62,838,895	7.1%
ELECTORAL AREA "F"	254,014,707	258,532,119	1.8%
ELECTORAL AREA "G"	37,038,362	37,530,601	1.3%
Sub-total Electoral Areas	728,787,874	742,782,920	1.9%
TOTAL	1,672,755,751	1,723,084,999	3.0%

Requisition Change Explanations:

1. Columbia Valley Tax Increases

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

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

Columbia Valley Recreation	2.8%
Columbia Valley Solid Waste	1.6%
Broadband (not including Canal Flats)	-1.5%
Columbia Valley Transit	0.1%
Columbia Valley Libraries	0.6%

2. Separate line item for CV Recreation in Rural Area

Because not all of Electoral Area G is included in the Columbia Valley Recreation Service, the associated increase in requisition is not reflected in the Area G figures, as it is for the other Columbia Valley jurisdictions. Properties in Electoral Area G that are part of the Columbia Valley Recreation Service will see an additional increase of about 2.1%, based on the draft financial plan.

3. City of Fernie Boundary Extension – West Fernie Phase 2

The final portion of West Fernie was amalgamated into the Municipality of Fernie in December 2017, upon substantial completion of Phase 2 of the West Fernie Infrastructure Replacement Project. The estimated taxable assessed value of the properties transferred is \$33,336,969.

Fernie	+1.0%
Electoral Area A	- 2.3%

4. Elk Valley Tax Decreases

As directed at the January 2018 Elk Valley Services Committee meeting, there is a \$200,000 reduction in taxation for Elk Valley Solid Waste in 2018, which reduced average taxation by -5.7% for Elk Valley Jurisdictions.

5. Planning Service

The District of Sparwood and District of Elkford have opted out of the Planning Service, which has resulted in requisitions reductions of 4.5% and 5.1% respectively. Electoral Areas absorbed the reduced Municipal contribution to the Planning Service, which resulted in a 0.8% taxation increase to the Electoral Areas.



Expenditure Summary for Memo Budget bylaw report

For the Twelve Months Ending December 31, 2017

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$17,653,726	\$17,652,821	\$17,805,938	\$19,028,984	\$19,689,844	\$19,857,795	\$19,979,963
Parcel Taxes	1,288,334	1,289,980	1,381,102	1,632,507	1,751,956	1,781,932	1,801,936
Payments in Lieu of Taxes	795,777	810,710	819,227	818,977	733,977	648,977	653,977
Provincial Grants	9,560,448	1,325,849	3,419,862	1,119,019	1,260,686	227,353	227,353
Local Government Grants & Regional Transfers	8,003,530	6,096,077	8,625,236	5,088,985	5,041,060	5,041,069	5,041,060
Fees & Charges	3,320,150	5,274,481	3,537,321	3,885,539	3,930,264	3,937,019	3,940,339
Interest	384,750	279,329	379,400	379,350	379,350	379,350	379,350
Admin Costs Recovered	6,875	6,875					
Total Revenue	41,013,590	32,736,123	35,968,086	31,953,361	32,787,137	31,873,495	32,023,978

Expenditures

Shared Services

General Administration	1,676,056	1,390,395	1,885,933	1,605,134	1,610,165	1,623,393	1,622,639
Electoral Area Administration	2,374,025	1,588,958	2,400,464	1,268,417	1,275,608	1,312,352	1,353,247
CBT Admin	44,954	44,954	53,000	54,000	54,900	55,900	55,900
Building Inspection	815,351	758,918	931,959	903,015	918,865	935,007	935,907
Fireworks Regulation	400	35	388	250	250	250	250
Noise Control	8,015	4,320	9,244	9,343	9,443	9,544	9,544
Unsightly Premises Regulation	26,765	16,884	36,421	36,860	37,308	37,755	37,755
Central Community Directed Funds	22,669	22,669					
CV Emergency Program	90,890	78,048	98,675	121,967	103,776	104,584	104,589
Central Emergency Program	118,078	106,746	117,636	118,416	124,776	126,684	126,286
EV Emergency Program	98,541	86,586	102,031	102,951	104,049	105,295	105,150
E911	375,223	387,950	368,917	398,968	418,390	428,473	439,363
Invasive Plant Management	94,254	77,184	87,349	94,330	94,461	98,117	96,617
CV Solid Waste	1,654,479	1,474,440	1,860,088	1,773,908	1,803,634	1,822,402	1,869,942
Central Solid Waste	3,788,998	3,270,533	4,205,654	3,948,580	4,023,063	4,064,258	4,063,104
EV Solid Waste	2,040,274	1,770,878	2,073,441	2,173,724	2,265,088	2,282,371	2,302,573
Area A Septage	27,262	23,122	22,693	42,732	22,773	22,815	42,815
Planning	1,179,542	914,960	1,255,088	1,224,401	1,124,807	1,011,896	1,013,196
CV Economic Development	295,728	200,296	337,177	305,318	305,663	306,016	306,016
Area A Economic Development	599		420	452	484	516	548
Area B Economic Development	3,551	40	3,220	3,235	3,250	3,250	3,250
Area C Economic Development	55,135	23,216	72,119	20,000	20,000	20,000	20,000
Area E Economic Development	7,051	2,348	4,220	2,735	2,750	2,750	2,750
Area F Economic Development	13,288	991	13,373	11,148	11,170	11,191	11,191
Area G Economic Development	1,532		1,650	1,653	1,653	1,653	1,653
CV Transit	144,255	130,856	152,376	166,722	175,056	186,193	196,693



Expenditure Summary for Memo Budget bylaw report

For the Twelve Months Ending December 31, 2017

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
EV Transit	137,647	110,067	166,443	181,616	190,795	194,977	213,977
Regional Parks	410,185	348,682	424,766	419,491	397,397	406,212	397,567
Total Shared Services	15,504,747	12,834,079	16,684,745	14,989,366	15,099,574	15,173,854	15,332,522
 Municipal Fiscal Services	 4,149,185	 3,993,200	 4,299,185	 4,821,342	 4,821,342	 4,821,342	 4,821,342
 Service Areas							
EV Tax Sharing	78,540	9,810	518,815	238,815	488,815	218,815	103,815
DGIA	294,251	175,265	309,060	220,000	220,000	220,193	201,000
Animal Control	63,264	55,002	63,603	63,661	63,722	63,781	63,781
Windermere Fire	423,573	415,335	455,507	453,548	458,206	463,488	464,063
Fairmont Fire	260,423	227,553	277,206	271,799	274,985	273,373	273,433
Panorama Fire	355,130	301,085	378,958	374,392	376,401	378,991	379,061
Edgewater Fire	153,922	137,173	171,355	169,228	171,672	173,697	173,272
Jaffray Fire	299,495	286,836	318,435	316,957	314,026	313,310	319,580
Baynes Lake Fire	172,018	144,385	190,152	171,959	173,283	175,332	174,942
Hosmer Fire	114,146	90,513	129,290	109,928	112,646	116,130	115,590
Elko Fire	192,122	144,172	196,801	201,691	203,778	206,543	206,753
Cranbrook Rural Fire	768,951	784,986	802,316	815,713	846,207	877,846	910,586
Fernie Rural Fire	392,782	367,198	316,585	574,496	332,601	340,910	349,394
Upper EV Fire	60,627	60,103	61,814	63,875	63,933	64,995	66,000
Invermere Rural Fire	61,111	60,114	59,416	58,446	59,475	60,506	61,511
Wilmer/Toby Bench Fire	38,530	37,510	40,329	37,381	38,910	38,441	38,946
Radium Resort/Dry Gulch Fire	45,202	43,947	54,854	46,495	46,524	46,555	46,560
Brownsville Fire	2,949	2,809	4,516	4,007	4,125	4,244	4,349
Fairmont Creek Flood Control	60,846	31,754	59,385	40,153	19,229	59,985	20,305
Area A Flood Control	80,267	35,410	326,059	320,000	315,000	315,000	315,000
CV Conservation Program	241,877	195,595	183,639	107,700	113,500	113,500	113,500
Access Guardian Program	70,914	60,325	60,795	60,812	60,828	60,844	60,844
Mosquito Control	132,172	109,796	130,283	130,629	130,739	135,800	146,600
EV Victim Assistance	56,708	56,097	63,488	58,178	58,389	58,604	58,784
Tie Lake Water Level Control	33,009	44,280	20,154	8,077	7,922	8,232	8,077
Rosen Lake Water Level Control	4,246	2,401	4,684	4,049	4,614	4,184	4,184
Lazy Lake Water Level Control	796	866	1,289	1,307	1,325	1,344	1,344
Broadband	185,322	179,259	116,599	116,622	116,648	116,673	116,673
EV Airport	61,006	57,648	41,351	52,949	48,058	53,478	35,103
Area B Cemeteries	2,007	61	586	597	608	621	621
Area C Cemeteries	2,007	34	2,034	391	399	407	407
Area E Cemeteries	357	34	1,134	1,191	1,249	1,307	1,357
Area F Cemeteries	39,927	31,368	23,720	28,990	29,009	29,029	29,029
Moyie Street Lighting	5,489	5,326	5,658	5,831	6,004	6,187	6,367



Expenditure Summary for Memo Budget bylaw report

For the Twelve Months Ending December 31, 2017

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Wardner Street Lighting	3,789	3,701	4,376	4,218	4,368	4,522	4,667
Elko Street Lighting	2,829	2,749	2,968	3,066	3,169	3,277	3,382
West Fernie Street Lighting	8,700	10,829					
King-Cobham Street Lighting	3,939	3,872	4,063	4,202	4,346	4,495	4,647
Wilmer Street Lighting	6,489	6,315	6,608	6,836	7,074	7,317	7,567
Windermere Street Lighting	14,689	14,440	15,008	15,536	16,064	16,642	17,217
Edgewater Street Lighting	14,189	14,169	14,758	15,261	15,814	16,367	16,917
Jaffray Intersection Lighting	1,460	1,360	1,487	1,538	1,580	1,641	1,681
CV Recreation	1,364,092	1,310,349	1,235,061	1,169,602	1,187,600	1,101,430	1,105,367
Edgewater Recreation	44,726	43,404	45,052	45,242	45,430	45,630	45,735
Electoral Area A Parks	13,792	4,927	11,088				
Electoral Area B Parks	11,696	5,527	9,560	8,319	7,867	7,919	8,589
Electoral Area C Parks	5,870	3,897	4,315	4,414	4,446	4,478	4,483
Electoral Area E Parks	28,109	21,122	14,499	12,820	13,335	12,051	12,461
Electoral Area F Parks	79,413	74,148	94,047	81,125	83,549	82,535	83,120
Electoral Area G Parks	12,822	3,830	7,806	7,686	8,065	7,949	8,209
Cranbrook Library Funding	181,579	170,348	173,899	176,956	180,075	183,257	186,482
Libraries Grant-in-Aid	236,860	235,230	262,515	290,464	296,192	292,028	297,461
Brisco Community Hall/Cemetery	11,334	11,304	11,571	11,582	11,591	11,600	11,600
Wilmer Community Club	7,648	7,488	7,533	7,538	7,542	7,547	7,501
Total Service Areas	6,808,011	6,103,059	7,316,084	6,996,272	7,060,937	6,813,030	6,697,917
Utilities							
Edgewater Sewer	117,252	102,120	130,665	118,064	132,520	122,605	128,370
Holland Creek Sewer	214,497	279,178	269,924	259,046	257,930	260,480	273,480
Baltac Sewer	109,418	106,534	127,870	126,529	125,192	123,855	122,453
Holland Creek Storm Sewer	1,000		1,024	1,024	1,024	1,024	1,024
CV Liquid Waste	1,025	900	275				
West Fernie Infrastructure	135,393	91,317	83,317	13,259			
Holland Creek Water	197,540	235,323	242,819	246,707	241,353	245,512	244,537
Windermere Water	368,219	368,234	466,282	316,232	321,698	322,374	322,374
Elko Water	56,467	41,547	52,436	58,925	55,021	70,529	55,094
Moyie Water	74,644	51,054	55,058	63,818	57,693	50,478	62,158
Timber Ridge Water	382,497	300,777	155,037	29,944	29,944	29,944	29,944
Edgewater Water	185,330	175,824	197,620	212,632	180,291	173,243	171,868
Rushmere Water	172,870	147,581	108,627	101,939	102,914	103,977	104,009
Spur Valley Water	67,022	47,900	59,725	61,309	61,151	63,105	62,140
East Side Lake Windermere Water		2,859	292,631	668,300	657,230	660,260	665,090
Total Utilities	2,083,174	1,951,147	2,243,310	2,277,728	2,223,961	2,227,386	2,242,541
Total Expenditures	28,545,117	24,881,485	30,543,324	29,084,708	29,205,814	29,035,612	29,094,322



Expenditure Summary for Memo Budget bylaw report

For the Twelve Months Ending December 31, 2017

	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Revenue less Expenditures	12,468,473	7,854,637	5,424,762	2,868,653	3,581,323	2,837,883	2,929,656
Debt Principal Repayment	(1,118,663)	(5,913,177)	(1,040,953)	(2,864,070)	(709,555)	(659,450)	(659,450)
Debt Borrowing	1,250,885	2,127,065	7,057,090	2,400,000			
Transfers to Reserves	(3,110,303)	(2,910,597)	(4,363,402)	(2,569,943)	(2,626,379)	(2,918,000)	(3,101,195)
Transfers from Reserves	1,702,379	523,288	2,044,996	1,488,107	693,674	502,689	2,454,942
Capital Expenditures	(15,399,570)	(9,960,419)	(14,252,018)	(2,479,250)	(1,808,250)	(520,000)	(2,346,000)
Prior Period Surplus	5,457,138	(9,095,080)	6,701,731	2,054,822	1,881,769	1,959,344	2,144,990
End of Year Surplus	1,250,339	(17,374,283)	1,572,206	898,319	1,012,582	1,202,466	1,422,943

To: Holly Ronnquist, Chief Financial Officer
From: Shannon Moskal, Corporate Officer
Date: February 21, 2018
Subject: 5-Year Financial Plan – General Administration (Shared by All Jurisdictions)

HIGHLIGHTS

- Salaries reflect the work planned in 2018 and are based on the priority project list. Salaries have increased due to a change in allocation of positions including a portion of the new Public Information Coordinator and Purchaser/Accounting Technician. Salaries also includes the following summer students:
 - Communications (shared with Electoral Area Administration and Solid Waste)
 - HR/Reception (shared with Columbia Basin Trust and Electoral Area Administration)
- The following grants are included:
 - SPCA \$6,850 each year
 - SIBAC \$5,000 (final year)
 - Cranbrook Homeless Shelter \$260,000 which fully funds the RDEK's commitment. This includes a carryforward of \$130,000 from 2017, the initial budget of \$90,000 in 2018 and an additional \$40,000 for 2018 as a result of additional surplus amounts identified in 2017 year end.
 - Community Energy Manager \$15,000 each year (2018 – 2020)
 - Kootenay Booth \$5,000 each year
 - Building Regional Resilience (RDI) is \$20,000 each year 2018 and 2019
 - Physician Recruitment Project \$40,000 for 2017 and 2018
- Capital items:
 - IT upgrades (regular computer/hardware purchases) – \$61,091
 - HVAC and roof replacement of Cranbrook office – \$145,000 carryforward from 2017
- An electronic meeting and agenda management solution has been included. Costs are estimated at \$9,750 in 2018, \$18,600 in 2019 and \$14,000/year thereafter. Implementation is expected late fall.
- The budget includes \$23,635 for a portion of the utility and maintenance costs associated with operating the Columbia Valley office in the building that houses the water treatment plant for the East Side Lake Windermere Water System Service starting June or July of 2018. An additional \$30,000 has been estimated for costs related to moving into the new office. Rental payments for the current CV office location are included for 6 months only. Costs are expected to be similar to the current office going forward.

CFO Comments:

- The General Administration 2018 taxation increase is estimated at \$21,965 = 1.5%.
- \$70,458 tax stabilization reserve set aside in 2017 will be used to minimize tax increases in 2019.
- Transferring \$100,000 per year to the building reserve for improvements in the main Cranbrook office as part of asset management.



**General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-23**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$1,438,256	\$1,438,256	\$1,460,221	\$1,477,976	\$1,499,465	\$1,522,693	\$1,541,939
Payments in Lieu of Taxes	2,500	15,771	5,000	5,000	5,000	5,000	5,000
Provincial Grants	140,000	182,273	160,000	160,000	160,000	160,000	160,000
Fees & Charges	10,700	17,155	10,700	10,700	10,700	10,700	10,700
Interest	360,000	160,294	360,000	360,000	360,000	360,000	360,000
Prior Period Surplus	433,058	483,775	456,103	100,000	100,000	100,000	100,000
Total Revenue	2,384,514	2,297,523	2,452,024	2,113,676	2,135,165	2,158,393	2,177,639
<u>Expenditures</u>							
Salaries & Benefits	898,778	818,683	959,799	966,385	1,003,156	1,020,161	1,020,161
Administration & Overhead	12,550	13,670	16,075	16,300	16,500	16,700	16,900
Operations & Maintenance	13,500		14,500				
Consulting & Professional Services	39,100	17,720	25,000	39,000	25,000	31,000	25,000
Grants	203,367	67,816	351,850	46,987	27,127	12,270	12,420
Interest	21,000	21,000					
Shared Overhead	30,692	30,455	44,945	38,148	40,313	42,525	42,525
Total General	1,218,987	969,344	1,412,169	1,106,820	1,112,096	1,122,656	1,117,006
<u>Board Costs</u>							
Remuneration	373,254	367,344	383,754	395,254	400,809	406,477	412,573
Legislative Services	31,565	12,960	24,810	33,210	29,010	27,810	29,810
Travel, Training, and Conferences	51,250	39,746	53,250	50,250	53,250	50,250	48,250
Administration & Overhead	1,000	1,000	11,050	19,600	15,000	15,300	15,000
Telephone & Utilities			900			900	
Total Board Costs	457,069	421,051	473,764	498,314	498,069	500,737	505,633
<u>Shared Overhead</u>							
Administration & Overhead	376,090	320,606	401,773	339,095	326,310	316,685	326,060
Operations & Maintenance	78,200	66,952	99,130	103,560	104,060	111,560	105,160
Vehicle & Hauling Costs	3,600	2,121	3,600	3,600	3,600	3,600	3,600
Consulting & Professional Services	90,000	79,765	100,000	97,000	92,000	92,000	92,000
Telephone & Utilities	104,595	105,886	113,915	105,565	108,915	122,780	113,715
Shared Overhead	(652,485)	(575,329)	(718,418)	(648,820)	(634,885)	(646,625)	(640,535)



General Administration
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-23

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Total Expenditures	1,676,056	1,390,395	1,885,933	1,605,134	1,610,165	1,623,393	1,622,639
Revenue less Expenditures	708,458	907,128	566,091	508,542	525,000	535,000	555,000
Transfers to Reserves	(547,458)	(347,752)	(450,000)	(450,000)	(455,000)	(465,000)	(475,000)
Transfers from Reserves	120,000	30,000	90,000	70,458			
Capital Expenditures	(211,000)	(52,876)	(206,091)	(89,000)	(70,000)	(70,000)	(80,000)
Surplus (Deficit)	70,000	536,500		40,000			
Reserve Funds		39,233					
Vehicle and Equipment Reserve Fund		298,317					

To: Holly Ronnquist, Chief Financial Officer

From: Shannon Moskal, Corporate Officer
Brian Funke, Engineering Services Manager
Sanford Brown, Building & Protective Services Manager

Date: February 21, 2018

Subject: 5-Year Financial Plan – Electoral Area Administration (Shared by all Electoral Areas)

HIGHLIGHTS

General

- Salaries reflect the work planned in 2018 and are based on the priority project list. Salaries have increased due to a change in allocation of positions charging to Electoral Area Admin including a portion of the new Public Information Coordinator and Purchaser/Accounting Technician.
- 2018 General Local Election will be held in October. The financial plan assumes an election in all electoral areas.
- Boating restriction signage will be installed at 10 lakes as required by Transport Canada – \$7,000.
- A flood response pump (used) and trailer will be purchased from the Windermere Water Service. Costs are shared with the Area A Flood Control Service. Electoral Area Administration share is \$6,500 of the \$13,000 budget.
- Columbia River Wetlands Study to determine what level of amenities/services could be developed at potential access locations - \$8,500, 100% funded by Rural Dividend Fund.
- Community Wildfire Protection Plan – Operational Fuel Treatment (Westview). This project is still in progress and expected to continue through the year. The project is 90% funded by the Union of BC Municipalities (UBCM) and 10% funded by the RDEK. The full grant of \$262,058 is still to be billed to UBCM upon completion
- Community Wildfire Protection Plan – Operation Fuel Prescriptions for 6 treatment units at \$10,000 each for a total cost of \$60,000. The application is being prepared for a UBCM grant of \$45,000. The remaining \$15,000 will be offset by additional surplus for 2017 identified in the year end process.
- Community Works Fund Grant carried forward from 2017 - \$420,000 for new Broadband Connectivity projects, pending granting from Federal and possibly Provincial governments. \$130,000 Community Works Funds Grant for KEYSA for Indoor Soccer project.

- Mass Carcass Disposal Plan – RDEK was awarded 100% funding through the Investment Agriculture Foundation to compete the final phase of the Mass Carcass Disposal program. This is a grant of \$205,958.
- Asset Management Project – RDEK received \$10,000 from the UBCM for costs related to the asset management project in 2018.
- South Country Water System Operations & Maintenance Contract added, contract revenue and expenses of \$10,510 in 2018 and \$5,276 each year after.

Board Costs

- Training/Conventions has been adjusted to reflect the conferences likely to be attended in 2018. The FCM Conference is in Halifax and the budget now allows 3 Directors to attend resulting in an additional budget of \$7,000.
- Grants – AKBLG donation \$4,000 (increased by \$1,000)

Bylaw Compliance

- Salaries have increased as a result of the Compliance Officer's time being largely reallocated from the emergency programs to the compliance budget. This is expected to result in improved bylaw compliance and response times within the region.

GIS

- Anticipates a student for 4 months to assist with GIS projects.
- New agreement with the Village of Radium Hot Springs for GIS Services along with the District of Invermere.

CFO Comments:

- Taxation is estimated to increase \$26,424 = 2.4% in 2018.
- The final payment on the Boardroom construction occurred in 2017. Electoral Area Admin has no future debt commitments.



**Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$1,100,229	\$1,100,229	\$1,126,653	\$1,164,364	\$1,164,520	\$1,199,359	\$1,246,884
Provincial Grants	37,138	10,000	15,800				
Local Government Grants & Regional Transfers	1,197,058	537,454	1,028,545				
Fees & Charges	55,760	62,847	67,266	63,053	64,088	65,993	65,363
Interest	2,000	4,977	2,000	2,000	2,000	2,000	2,000
Prior Period Surplus	50,000	107,261	175,673	50,000	50,000	50,000	50,000
Total Revenue	2,442,185	1,822,768	2,415,937	1,279,417	1,280,608	1,317,352	1,364,247
<u>Expenditures</u>							
Salaries & Benefits	477,112	483,057	581,863	580,175	591,716	603,480	603,540
Administration & Overhead	68,015	38,599	135,850	84,370	82,495	82,660	139,795
Operations & Maintenance	4,700	745	18,500	3,200	2,500	3,200	2,500
Vehicle & Hauling Costs	3,500	3,068	3,500	3,500	3,500	3,500	3,500
Consulting & Professional Services	318,314	23,481	519,638				
Grants	935,000	515,000	550,600	600	600	600	600
Interest	3,000	3,000					
Shared Overhead	60,730	49,048	72,917	74,449	75,945	77,452	77,452
Total General	1,870,371	1,115,999	1,882,868	746,294	756,756	770,892	827,387
<u>Board Costs</u>							
Remuneration	3,000	3,892	3,000	3,000	3,000	3,000	3,000
Legislative Services	510	63	510	510	510	510	510
Travel, Training, and Conferences	77,900	81,535	74,160	78,160	78,160	78,160	78,160
Administration & Overhead	17,650	19,301	19,500	19,500	19,500	19,500	19,500
Grants	3,000	3,000	4,000	4,000	4,000	4,000	4,000
Total Board Costs	102,060	107,791	101,170	105,170	105,170	105,170	105,170
<u>Bylaw Compliance</u>							
Salaries & Benefits	44,910	47,851	58,742	59,903	61,092	62,268	62,268
Administration & Overhead	3,025	2,041	3,025	3,025	3,025	3,025	3,025
Vehicle & Hauling Costs	3,000	3,172	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services	16,000	11,796	12,000	12,000	12,000	12,000	12,000
Telephone & Utilities	780	488	780	780	780	780	780
Shared Overhead	5,928	4,898	7,692	7,845	7,999	8,154	8,154



**Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Total Bylaw Compliance	73,643	70,246	85,239	86,553	87,896	89,227	89,227
GIS							
Salaries & Benefits	245,448	228,092	241,036	245,844	250,767	255,783	255,783
Administration & Overhead	42,311	35,601	54,387	48,160	37,980	53,580	37,980
Vehicle & Hauling Costs	6,500	7,184	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services	1,860						
Telephone & Utilities	1,200	1,050	1,200	1,200	1,200	1,200	1,200
Shared Overhead	30,632	22,995	31,564	32,196	32,839	33,500	33,500
Total GIS	327,951	294,922	331,187	330,400	325,786	347,063	331,463
Total Expenditures	2,374,025	1,588,958	2,400,464	1,268,417	1,275,608	1,312,352	1,353,247
Revenue less Expenditures	68,160	233,811	15,473	11,000	5,000	5,000	11,000
Debt Principal Repayment	(43,100)	(43,096)					
Capital Expenditures	(25,060)	(15,041)	(5,320)	(11,000)	(5,000)	(5,000)	(11,000)
Surplus (Deficit)		175,673	10,153				
Community Works Fund Reserve		3,959,362					

Date February 21, 2018
Author Holly Ronnquist, CFO
Subject 5-Year Financial Plan – Elk Valley Mine Tax

The draft 2018 budget for the Electoral Area A portion of the Elk Valley Mine Tax Sharing funds includes the following items:

Community Projects	\$	50,000
• Includes \$10,000 for AKBLG Conference		
Staff Salaries & other overhead		3,815
Transfer to Service Areas:		
Hosmer Fire – Turnout Gear (from '17)		8,100
Hosmer Fire – Reduce Taxation		13,000
Hosmer Fire – Back Up Generator		10,400
Upper Elk Valley Fire – Contribution to maintain tax level and start setting aside funds for firetruck replacement		38,000
Access Guardian		9,000
DGIA – Lilac Terrace funding (final year)		40,000
Elkford Fire Truck		25,000
West Fernie Infrastructure Upgrades (from '17)		930,000
Hosmer Intersection/Highway Upgrade		440,000
Total	\$	<u>1,566,915</u>

Funding comes from the 2018 estimated allocation of \$545,000 plus \$930,000 not used for the West Fernie Phase 1 project in 2017, \$78,100 not used for other projects in 2017 and \$15,253 in surplus from budget in 2017 for a total of \$1,568,353.

There is \$25,000 for the District of Elkford for the years 2018 – 2021 to purchase of a new fire truck. These funds are available pending an agreement between the RDEK and the District of Elkford.

Contributions to Reserves will resume in 2019 with an estimated balance of 1,392,297 by 2022, pending further projects.

Included in 2019 is a transfer of \$250,000 to the Fernie Rural Fire Protection service for a contribution to a new fire hall in Fernie.

Community Project funding of \$10,000 will be provided to the City of Fernie for hosting the upcoming AKBLG conference in April leaving \$40,000 for other projects in 2018.



**EV Mine Tax Sharing
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Revenue							
Payments in Lieu of Taxes	\$530,000	\$544,611	\$545,000	\$550,000	\$555,000	\$560,000	\$565,000
Interest		5,000					
Prior Period Surplus	797,204	797,204	1,028,004	5,689	3,851	428	1,613
Total Revenue	1,327,204	1,346,815	1,573,004	555,689	558,851	560,428	566,613
Expenditures							
Salaries & Benefits	2,600	4,356	3,025	3,025	3,025	3,025	3,025
Administration & Overhead	440	58	440	440	440	440	440
Operations & Maintenance	50,000	5,000	490,000	210,000	460,000	190,000	100,000
Grants	25,000		25,000	25,000	25,000	25,000	
Shared Overhead	500	396	350	350	350	350	350
Total General	78,540	9,810	518,815	238,815	488,815	218,815	103,815
Total Expenditures	78,540	9,810	518,815	238,815	488,815	218,815	103,815
Revenue less Expenditures	1,248,664	1,337,004	1,054,189	316,874	70,036	341,613	462,798
Transfers to Reserves	(193,000)	(193,000)		(3,023)	(9,608)	(280,000)	(400,000)
Transfers to Other Funds	(47,500)	(38,000)	(31,500)	(13,000)	(13,000)	(13,000)	(13,000)
Transfer to Upper EV Fire	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)
Transfer to Access Guardian			(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Transfer to Discretionary Grant-In-Aid	(40,000)	(40,000)	(40,000)				
Transfer to Fernie Rural Fire				(250,000)			
Transfer to West Fernie Servicing	(930,000)		(930,000)				
Surplus (Deficit)	164	1,028,004	5,689	3,851	428	1,613	2,798
Reserve Funds		199,246					



CBT administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Fees & Charges	\$50,000	\$50,000	\$53,000	\$54,000	\$54,900	\$55,900	\$55,900
Prior Period Surplus	(5,046)	(5,046)					
Total Revenue	44,954	44,954	53,000	54,000	54,900	55,900	55,900
<u>Expenditures</u>							
Salaries & Benefits	35,301	33,610	43,160	44,024	44,903	45,801	45,801
Administration & Overhead	4,250	5,590	4,540	4,550	4,535	4,550	4,550
Shared Overhead	5,403	5,754	5,300	5,426	5,462	5,549	5,549
Total General	44,954	44,954	53,000	54,000	54,900	55,900	55,900
Total Expenditures	44,954	44,954	53,000	54,000	54,900	55,900	55,900



Central Community Directed Funds
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Prior Period Surplus	\$22,669	\$22,669					
Total Revenue	22,669	22,669					
<u>Expenditures</u>							
Operations & Maintenance	22,669	22,669					
Total General	22,669	22,669					
Total Expenditures	22,669	22,669					



DGIA - Area A
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Transfer From Other Funds	40,000	40,000	40,000				
Prior Period Surplus	2,335	40,257	22,060				
Total Revenue	77,335	115,257	97,060	35,000	35,000	35,000	35,000
<u>Expenditures</u>							
Grants	75,000	59,829	97,060	35,000	35,000	35,000	35,000
Total General	75,000	59,829	97,060	35,000	35,000	35,000	35,000
Total Expenditures	75,000	59,829	97,060	35,000	35,000	35,000	35,000
Revenue less Expenditures	2,335	55,428					
Surplus (Deficit)	2,335	55,428					
Reserve Funds		4,847					



DGIA - Area B
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition			\$1,546	\$15,000	\$15,000	\$15,000	\$15,000
Prior Period Surplus	22,584	40,614	13,454				
Total Revenue	22,584	40,614	15,000	15,000	15,000	15,000	15,000
<u>Expenditures</u>							
Grants	22,584	11,099	15,000	15,000	15,000	15,000	15,000
Total General	22,584	11,099	15,000	15,000	15,000	15,000	15,000
Total Expenditures	22,584	11,099	15,000	15,000	15,000	15,000	15,000
Revenue less Expenditures		29,515					
Surplus (Deficit)		29,515					



DGIA - Area C
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$32,500	\$32,500	\$22,173	\$18,000	\$18,000	\$18,000	\$18,000
Payments in Lieu of Taxes	25,000	25,000	15,000	45,000	45,000	45,000	45,000
Prior Period Surplus	108,252	159,618	132,144	70,317	69,317	68,317	67,317
Total Revenue	165,752	217,118	169,317	133,317	132,317	131,317	130,317
<u>Expenditures</u>							
Grants	95,667	34,750	99,000	64,000	64,000	64,000	64,000
Total General	95,667	34,750	99,000	64,000	64,000	64,000	64,000
Total Expenditures	95,667	34,750	99,000	64,000	64,000	64,000	64,000
Revenue less Expenditures	70,085	182,369	70,317	69,317	68,317	67,317	66,317
Surplus (Deficit)	70,085	182,369	70,317	69,317	68,317	67,317	66,317



DGIA - Area E
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$18,470	\$18,470	\$15,427	\$22,000	\$22,000	\$22,000	\$22,000
Prior Period Surplus	3,530	14,763	8,573				
Total Revenue	22,000	33,233	24,000	22,000	22,000	22,000	22,000
<u>Expenditures</u>							
Grants	22,000	15,660	24,000	22,000	22,000	22,000	22,000
Total General	22,000	15,660	24,000	22,000	22,000	22,000	22,000
Total Expenditures	22,000	15,660	24,000	22,000	22,000	22,000	22,000
Revenue less Expenditures		17,574					
Surplus (Deficit)		17,574					



DGIA - Area F
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$52,900	\$52,900	\$42,010	\$65,770	\$65,770	\$65,963	\$46,770
Local Government Grants & Regional Transfers	3,550	3,226	3,230	3,230	3,230	3,230	3,230
Prior Period Surplus	7,550	42,490	13,760				
Total Revenue	64,000	98,616	59,000	69,000	69,000	69,193	50,000

Expenditures

Grants	64,000	45,978	59,000	69,000	69,000	69,193	50,000
Total General	64,000	45,978	59,000	69,000	69,000	69,193	50,000
Total Expenditures	64,000	45,978	59,000	69,000	69,000	69,193	50,000
Revenue less Expenditures		52,639					
Surplus (Deficit)		52,639					



DGIA - Area G
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

Revenue

Requisition	\$10,117	\$10,117	\$6,250	\$10,325	\$10,325	\$10,325	\$10,325
Payments in Lieu of Taxes	4,400	4,942	4,600	4,600	4,600	4,600	4,600
Local Government Grants & Regional Transfers	55	92	75	75	75	75	75
Prior Period Surplus	428	13,818	4,075				
Total Revenue	15,000	28,969	15,000	15,000	15,000	15,000	15,000

Expenditures

Grants	15,000	7,950	15,000	15,000	15,000	15,000	15,000
Total General	15,000	7,950	15,000	15,000	15,000	15,000	15,000
Total Expenditures	15,000	7,950	15,000	15,000	15,000	15,000	15,000
Revenue less Expenditures		21,019					
Surplus (Deficit)		21,019					



Municipal Fiscal Services
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Local Government Grants & Regional Transfers	\$4,149,185	\$3,993,200	\$4,299,185	\$4,821,342	\$4,821,342	\$4,821,342	\$4,821,342
Total Revenue	4,149,185	3,993,200	4,299,185	4,821,342	4,821,342	4,821,342	4,821,342
<u>Expenditures</u>							
Interest	1,619,136	1,611,808	1,769,136	1,919,136	1,919,136	1,919,136	1,919,136
Principal on Municipal Debt	2,530,049	2,381,393	2,530,049	2,902,206	2,902,206	2,902,206	2,902,206
Total General	4,149,185	3,993,200	4,299,185	4,821,342	4,821,342	4,821,342	4,821,342
Total Expenditures	4,149,185	3,993,200	4,299,185	4,821,342	4,821,342	4,821,342	4,821,342

File:

To: Holly Ronnquist, CFO
From: Sanford Brown, Building & Protective Services Manager
Date: February 1, 2018
Subject: 2018 Building Department Budget
(Shared by all Electoral Areas)

2018 Budget Highlights

- Expected permit revenue has been increased to \$350,000, which is \$50,000 higher than forecast in the 2017 – 2021 Financial Plan. This is based on the higher than expected revenues for 2017 and a relatively positive outlook for continued growth in 2018.
- The department is working towards streamlining both office administration and inspection processes in the field to provide a better service to the public and increase our consistency within the department. A big step will be made in 2018 with the purchase of new software and equipment to help reach that goal. MIA risk management funds are being utilized to help offset initial startup costs.

CFO Comments:

- The estimated tax requisition increase for 2018 is \$6,946 = 2.0%.
- The 2017 Surplus was higher than anticipated due to additional revenue and reduced expenditures. As a result, this budget includes a transfer of \$35,000 to the tax stabilization reserve in 2018, increasing the balance of that Reserve to \$70,116. There is an option to further reduce taxation in 2018, keeping in mind an possible taxation increase of 20% in 2019.
- The budget includes using \$35,000 of the tax stabilization reserve in 2019, pending 2018 surplus.



Bldg Inspection
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$348,428	\$348,428	\$355,374	\$426,415	\$477,265	\$493,407	\$494,307
Payments in Lieu of Taxes	1,000	1,041	1,000	1,000	1,000	1,000	1,000
Local Government Grants & Regional Transfers	2,600		12,600	2,600	2,600	2,600	2,600
Fees & Charges	311,170	555,177	355,000	355,000	355,000	355,000	355,000
Interest	3,000	9,233	3,000	3,000	3,000	3,000	3,000
Prior Period Surplus	204,153	204,153	268,932	100,000	100,000	100,000	100,000
Total Revenue	870,351	1,118,032	995,906	888,015	938,865	955,007	955,907
<u>Expenditures</u>							
Salaries & Benefits	623,679	604,019	685,588	710,816	724,036	737,514	737,514
Administration & Overhead	58,565	48,930	110,935	54,563	54,963	55,363	55,763
Vehicle & Hauling Costs	23,000	21,996	23,000	23,500	24,000	24,500	25,000
Consulting & Professional Services	20,000	4,284	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	7,600	4,870	7,600	7,600	7,600	7,600	7,600
Shared Overhead	82,507	74,818	84,836	86,536	88,266	90,030	90,030
Total General	815,351	758,918	931,959	903,015	918,865	935,007	935,907
Total Expenditures	815,351	758,918	931,959	903,015	918,865	935,007	935,907
Revenue less Expenditures	55,000	359,114	63,947	(15,000)	20,000	20,000	20,000
Transfers to Reserves	(55,000)	(55,000)	(55,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfers from Reserves	36,500			75,000		40,000	
Capital Expenditures	(36,500)	(35,182)		(40,000)		(40,000)	
Surplus (Deficit)		268,932	8,947				
Reserve Funds		35,116					
Vehicle and Equipment Reserve Fund		40,513					



**Fireworks Regulation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$159	\$159		\$250	\$250	\$250	\$250
Local Government Grants & Regional Transfers		23					
Prior Period Surplus	241	241	388				
Total Revenue	400	423	388	250	250	250	250
<u>Expenditures</u>							
Salaries & Benefits	400	34	388	250	250	250	250
Shared Overhead		1					
Total General	400	35	388	250	250	250	250
Total Expenditures	400	35	388	250	250	250	250
Revenue less Expenditures		388					
Surplus (Deficit)		388					



Noise Control
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

Revenue

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

2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
\$4,093	\$4,093	\$5,744	\$6,575	\$6,943	\$7,044	\$7,044
	3					
	75					
3,992	3,992	3,843	2,768	2,500	2,500	2,500
8,085	8,163	9,587	9,343	9,443	9,544	9,544

Expenditures

Salaries & Benefits
 Consulting & Professional Services
 Shared Overhead
Total General

4,576	3,805	5,666	5,753	5,841	5,931	5,931
3,000		3,000	3,000	3,000	3,000	3,000
439	515	578	590	602	613	613
8,015	4,320	9,244	9,343	9,443	9,544	9,544

Total Expenditures

8,015	4,320	9,244	9,343	9,443	9,544	9,544
--------------	--------------	--------------	--------------	--------------	--------------	--------------

Revenue less Expenditures

70	3,843	343				
-----------	--------------	------------	--	--	--	--

Surplus (Deficit)

70	3,843	343				
-----------	--------------	------------	--	--	--	--

File:

To: Holly Ronnquist, CFO
From: Sanford Brown, Building & Protective Services Manager
Date: February 19, 2018
Subject: 2017 Dog Control Budget Memo

ec:

2017 Budget Highlights

- Dog control Officer Contract to be renewed for 1 year at the same cost. Tender new contract in summer 2018.

CFO Comments:

- Taxation increase of \$1,132 = 2.7% in 2018.



Animal Control
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$42,137	\$42,137	\$43,269	\$47,261	\$47,322	\$47,381	\$47,381
Payments in Lieu of Taxes		130					
Local Government Grants & Regional Transfers	2,600	2,542	2,600	2,600	2,600	2,600	2,600
Fees & Charges	8,500	9,100	8,800	8,800	8,800	8,800	8,800
Interest		205					
Prior Period Surplus	10,027	10,027	9,139	5,000	5,000	5,000	5,000
Total Revenue	63,264	64,141	63,808	63,661	63,722	63,781	63,781
<u>Expenditures</u>							
Salaries & Benefits	2,495	2,288	2,620	2,671	2,725	2,777	2,777
Administration & Overhead	2,500	1,866	1,700	1,700	1,700	1,700	1,700
Operations & Maintenance	200	86	200	200	200	200	200
Consulting & Professional Services	57,740	50,506	58,740	58,740	58,740	58,740	58,740
Shared Overhead	329	256	343	350	357	364	364
Total General	63,264	55,002	63,603	63,661	63,722	63,781	63,781
Total Expenditures	63,264	55,002	63,603	63,661	63,722	63,781	63,781
Revenue less Expenditures		9,139	205				
Surplus (Deficit)		9,139	205				

File:

To: Holly Ronnquist, CFO
From: Sanford Brown, Building & Protective Services Manager
Date: February 1, 2018
Subject: 2018 Unsightly Premises Regulation Budget Memo (shared by all Electoral Areas)

The Unsightly Premises budget continues to increase as a better understanding of actual costs to provide compliance is understood. For 2018 both staff salaries and legal costs are expected to increase.

CFO Comments:

- Estimated tax increase of \$718 = 2.2% in 2018.



Nuisances & Unsightly Premises
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$32,782	\$32,782	\$33,500	\$34,500	\$35,500	\$36,500	\$37,500
Prior Period Surplus	(6,017)	(6,017)	9,880	6,959	4,599	2,791	1,536
Total Revenue	26,765	26,765	43,380	41,459	40,099	39,291	39,036
<u>Expenditures</u>							
Salaries & Benefits	14,545	6,697	19,560	19,948	20,344	20,739	20,739
Administration & Overhead	100		100	100	100	100	100
Vehicle & Hauling Costs	200	167	200	200	200	200	200
Consulting & Professional Services	10,000	9,287	14,000	14,000	14,000	14,000	14,000
Shared Overhead	1,920	734	2,561	2,612	2,664	2,716	2,716
Total General	26,765	16,884	36,421	36,860	37,308	37,755	37,755
Total Expenditures	26,765	16,884	36,421	36,860	37,308	37,755	37,755
Revenue less Expenditures		9,880	6,959	4,599	2,791	1,536	1,281
Surplus (Deficit)		9,880	6,959	4,599	2,791	1,536	1,281



Windermere Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$463,470	\$463,470	\$475,875	\$514,867	\$534,525	\$542,807	\$546,382
Local Government Grants & Regional Transfers	55,000	66,485	57,950	57,950	57,950	57,950	57,950
Fees & Charges	12,000	56,036	9,000	9,000	9,000	9,000	9,000
Interest		1,136					
Recovered Costs	6,875	6,875		12,000			
Prior Period Surplus	13,497	13,497	58,196				
Total Revenue	550,842	607,499	601,021	593,817	601,475	609,757	613,332
<u>Expenditures</u>							
Salaries & Benefits	196,774	184,965	217,948	222,979	226,065	229,218	229,218
Administration & Overhead	32,350	26,880	29,115	29,380	29,645	29,910	30,135
Operations & Maintenance	44,497	48,675	54,000	46,000	46,000	46,000	46,000
Vehicle & Hauling Costs	19,000	24,400	20,600	21,500	22,400	23,300	24,200
Telephone & Utilities	22,500	24,701	25,050	24,500	24,500	25,050	24,500
Interest	90,461	90,461	88,961	88,961	88,961	88,961	88,961
Shared Overhead	17,991	15,253	19,833	20,228	20,635	21,049	21,049
Total General	423,573	415,335	455,507	453,548	458,206	463,488	464,063
Total Expenditures	423,573	415,335	455,507	453,548	458,206	463,488	464,063
Revenue less Expenditures	127,269	192,164	145,514	140,269	143,269	146,269	149,269
Debt Principal Repayment	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)	(57,269)
Transfers to Reserves	(70,000)	(70,000)	(80,000)	(83,000)	(86,000)	(89,000)	(92,000)
Transfers from Reserves	40,000	22,000	11,300	280,000			200,000
Capital Expenditures	(40,000)	(28,700)	(11,300)	(280,000)			(200,000)
Surplus (Deficit)		58,196	8,245				
Reserve Funds		49,249					
Vehicle and Equipment Reserve Fund		528,260					



Fairmont Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$267,801	\$267,801	\$272,808	\$282,407	\$298,100	\$326,148	\$329,208
Local Government Grants & Regional Transfers	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Fees & Charges		10,736					
Interest	2,000	3,036	2,000	2,000	2,000	2,000	2,000
Transfer From Other Funds	37,400	37,400	39,125	39,125	39,125	39,125	39,125
Prior Period Surplus	40,097	40,097	53,051	20,537	10,765		
Total Revenue	349,398	361,170	369,084	346,169	352,090	369,373	372,433

Expenditures

Salaries & Benefits	149,742	127,528	158,431	160,493	162,595	164,741	164,741
Administration & Overhead	22,510	14,302	22,720	22,830	22,940	23,050	23,160
Operations & Maintenance	40,000	39,157	46,000	38,000	38,000	38,000	38,000
Vehicle & Hauling Costs	14,000	14,848	14,900	15,600	16,300	17,000	17,700
Telephone & Utilities	15,700	14,622	16,250	15,700	15,700	16,250	15,500
Interest	6,400	6,400	5,400	5,400	5,400		
Shared Overhead	12,071	10,697	13,505	13,776	14,050	14,332	14,332
Total General	260,423	227,553	277,206	271,799	274,985	273,373	273,433
Total Expenditures	260,423	227,553	277,206	271,799	274,985	273,373	273,433
Revenue less Expenditures	88,975	133,617	91,878	74,370	77,105	96,000	99,000
Debt Principal Repayment	(16,105)	(16,105)	(16,105)	(16,105)	(16,105)		
Transfers to Reserves	(41,500)	(41,500)	(44,500)	(47,500)	(61,000)	(96,000)	(99,000)
Transfers from Reserves	22,000			280,000			65,000
Capital Expenditures	(22,000)	(22,961)	(10,736)	(280,000)			(65,000)
Surplus (Deficit)	31,370	53,051	20,537	10,765			

Reserve Funds
 Vehicle and Equipment Reserve Fund

54,497
 373,151



**Columbia Ridge Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$37,400	\$37,400	\$39,125	\$39,125	\$39,125	\$39,125	\$39,125
Total Revenue	37,400	37,400	39,125	39,125	39,125	39,125	39,125
<u>Expenditures</u>							
Shared Overhead	37,400	37,400	39,125	39,125	39,125	39,125	39,125
Total General	37,400	37,400	39,125	39,125	39,125	39,125	39,125
Total Expenditures	37,400	37,400	39,125	39,125	39,125	39,125	39,125



Panorama Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$481,047	\$481,047	\$488,907	\$519,692	\$532,258	\$536,848	\$536,918
Interest		783					
Prior Period Surplus	8,530	8,530	40,116	8,557			
Total Revenue	489,577	490,360	529,023	528,249	532,258	536,848	536,918

Expenditures

Salaries & Benefits	138,375	112,756	154,787	155,992	157,221	158,476	158,476
Administration & Overhead	28,164	18,437	25,780	25,900	26,020	26,140	26,260
Operations & Maintenance	40,000	35,649	45,000	39,000	39,000	39,000	39,000
Vehicle & Hauling Costs	16,000	16,842	19,000	19,500	20,000	20,500	21,000
Telephone & Utilities	26,000	28,331	27,550	27,000	27,000	27,550	27,000
Interest	99,630	83,037	98,940	98,940	98,940	98,940	98,940
Shared Overhead	6,961	7,408	7,901	8,060	8,220	8,385	8,385
Total General	355,130	302,460	378,958	374,392	376,401	378,991	379,061
Total Expenditures	355,130	302,460	378,958	374,392	376,401	378,991	379,061
Revenue less Expenditures	134,447	187,900	150,065	153,857	155,857	157,857	157,857
Debt Principal Repayment	(77,167)	(79,509)	(77,508)	(77,857)	(77,857)	(77,857)	(77,857)
Transfers to Reserves	(53,000)	(53,000)	(64,000)	(76,000)	(78,000)	(80,000)	(80,000)
Transfers from Reserves	25,000		9,725				
Capital Expenditures	(25,000)	(15,275)	(9,725)				
Surplus (Deficit)	4,280	40,116	8,557				

Vehicle and Equipment Reserve Fund

212,442



Edgewater Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$216,851	\$216,851	\$239,239	\$238,955	\$243,380	\$248,697	\$248,697
Interest		306					
Prior Period Surplus	10,401	10,401	15,681	8,565	3,292		
Total Revenue	227,252	227,558	254,920	247,520	246,672	248,697	248,697
<u>Expenditures</u>							
Salaries & Benefits	84,712	75,497	99,692	101,838	104,005	105,198	105,198
Administration & Overhead	15,600	11,211	15,575	15,700	15,825	15,950	16,075
Operations & Maintenance	27,401	24,379	29,000	25,000	25,000	25,000	25,000
Vehicle & Hauling Costs	9,000	8,991	9,500	9,500	9,500	9,500	9,500
Telephone & Utilities	9,200	10,030	10,080	9,530	9,530	10,080	9,530
Interest	1,400	1,400					
Shared Overhead	6,609	7,041	7,508	7,660	7,812	7,969	7,969
Total General	153,922	138,548	171,355	169,228	171,672	173,697	173,272
Total Expenditures	153,922	138,548	171,355	169,228	171,672	173,697	173,272
Revenue less Expenditures	73,330	89,009	83,565	78,292	75,000	75,000	75,425
Debt Principal Repayment	(13,330)	(13,329)					
Transfers to Reserves	(60,000)	(60,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Transfers from Reserves	366,787	13,541	350,000			60,000	135,000
Capital Expenditures	(366,787)	(13,541)	(350,000)			(60,000)	(135,000)
Surplus (Deficit)		15,681	8,565	3,292			425
Vehicle and Equipment Reserve Fund		377,300					



Jaffray Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$296,570	\$296,570	\$310,000	\$344,745	\$357,026	\$357,310	\$364,580
Local Government Grants & Regional Transfers	9,650	9,650					
Fees & Charges	16,900	78,289	3,000	3,000	3,000	3,000	3,000
Interest		1,215					
Prior Period Surplus	12,668	12,668	77,147	14,212			
Total Revenue	335,788	398,392	390,147	361,957	360,026	360,310	367,580

Expenditures

Salaries & Benefits	174,587	162,654	198,040	206,940	209,284	211,681	211,681
Administration & Overhead	22,300	18,524	19,060	19,180	19,300	14,020	19,540
Operations & Maintenance	55,150	51,561	45,850	33,300	26,300	26,850	26,300
Vehicle & Hauling Costs	21,200	26,115	25,750	27,000	28,300	29,600	30,900
Telephone & Utilities	12,020	14,535	14,680	14,680	14,680	14,680	14,680
Interest	500	500		500	500	500	500
Shared Overhead	15,113	14,321	15,055	15,357	15,662	15,979	15,979
Total General	300,870	288,211	318,435	316,957	314,026	313,310	319,580
Total Expenditures	300,870	288,211	318,435	316,957	314,026	313,310	319,580
Revenue less Expenditures	34,918	110,182	71,712	45,000	46,000	47,000	48,000
Transfers to Reserves	(14,500)	(14,500)	(57,500)	(45,000)	(46,000)	(47,000)	(48,000)
Transfers from Reserves	8,000		12,500	13,000		100,000	
Capital Expenditures	(23,150)	(18,534)	(12,500)	(13,000)		(100,000)	
Surplus (Deficit)	5,268	77,147	14,212				

Vehicle and Equipment Reserve Fund

51,061



Baynes Lake Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$196,651	\$196,651	\$203,406	\$227,603	\$237,283	\$239,332	\$238,942
Fees & Charges		36,596					
Interest		1,456					
Transfer From Other Funds	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Prior Period Surplus	15,054	15,594	74,102	8,356			
Total Revenue	217,705	256,297	283,508	241,959	243,283	245,332	244,942
<u>Expenditures</u>							
Salaries & Benefits	100,773	70,511	109,724	110,605	111,502	112,420	112,420
Administration & Overhead	16,350	14,919	18,710	18,820	18,930	19,040	19,150
Operations & Maintenance	30,100	36,403	35,000	16,200	16,200	16,200	16,200
Vehicle & Hauling Costs	12,600	10,755	13,000	13,200	13,400	13,600	13,800
Telephone & Utilities	6,115	7,103	7,950	7,250	7,250	7,950	7,250
Interest	1,000	537					
Shared Overhead	6,455	5,532	5,768	5,884	6,001	6,122	6,122
Total General	173,393	145,760	190,152	171,959	173,283	175,332	174,942
Total Expenditures	173,393	145,760	190,152	171,959	173,283	175,332	174,942
Revenue less Expenditures	44,312	110,536	93,356	70,000	70,000	70,000	70,000
Debt Principal Repayment	(8,000)	(7,874)					
Transfers to Reserves	(20,000)	(20,000)	(85,000)	(70,000)	(70,000)	(70,000)	(70,000)
Transfers from Reserves			5,000				
Capital Expenditures	(13,500)	(8,560)	(5,000)				
Surplus (Deficit)	2,812	74,102	8,356				
Reserve Funds		228					
Vehicle and Equipment Reserve Fund		92,625					



Hosmer Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$111,128	\$111,128	\$121,755	\$132,452	\$136,646	\$140,130	\$139,590
Fees & Charges		5,000					
Interest		1,476					
Transfer From Other Funds	47,500	38,000	31,500	13,000	13,000	13,000	13,000
Prior Period Surplus	18,999	18,999	24,911	1,476			
Total Revenue	177,627	174,603	178,166	146,928	149,646	153,130	152,590
<u>Expenditures</u>							
Salaries & Benefits	59,140	42,902	64,880	62,212	64,837	67,677	67,677
Administration & Overhead	12,250	11,767	15,260	12,170	12,180	12,190	12,200
Operations & Maintenance	22,100	14,094	25,735	12,600	12,600	12,600	12,600
Vehicle & Hauling Costs	9,700	12,060	11,100	11,100	11,100	11,100	11,100
Telephone & Utilities	7,311	6,452	8,296	7,746	7,746	8,296	7,746
Interest	50	25					
Shared Overhead	4,970	4,586	4,019	4,100	4,183	4,267	4,267
Total General	115,521	91,888	129,290	109,928	112,646	116,130	115,590
Total Expenditures	115,521	91,888	129,290	109,928	112,646	116,130	115,590
Revenue less Expenditures	62,106	82,715	48,876	37,000	37,000	37,000	37,000
Debt Principal Repayment	(5,370)	(5,314)					
Transfers to Reserves	(15,000)	(15,000)	(37,000)	(37,000)	(37,000)	(37,000)	(37,000)
Capital Expenditures	(40,285)	(37,490)	(10,400)				
Surplus (Deficit)	1,451	24,911	1,476				
Reserve Funds		27,251					
Vehicle and Equipment Reserve Fund		96,790					



Elko Fire
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Revenue							
Requisition	\$205,332	\$205,332	\$208,412	\$229,320	\$238,393	\$247,413	\$247,623
Payments in Lieu of Taxes	21,000	22,831	21,000	21,000	21,000	21,000	21,000
Fees & Charges	1,800	3,000	3,000	3,000	3,000	3,000	3,000
Interest		1,108					
Prior Period Surplus	28,335	27,314	56,255	19,496	6,255		
Total Revenue	256,467	259,585	288,667	272,816	268,648	271,413	271,623
Expenditures							
Salaries & Benefits	114,993	69,109	113,266	117,832	118,917	120,027	120,027
Administration & Overhead	16,300	14,892	19,310	19,420	19,530	19,640	19,750
Operations & Maintenance	16,800	16,767	16,200	16,200	16,200	16,200	16,200
Vehicle & Hauling Costs	10,600	11,249	13,180	13,750	14,450	15,250	15,850
Telephone & Utilities	9,107	9,233	10,316	9,820	9,870	10,470	9,970
Interest	18,050	18,050	17,550	17,550	17,550	17,550	17,550
Shared Overhead	13,647	10,872	12,979	13,119	13,261	13,406	13,406
Total General	199,497	150,172	202,801	207,691	209,778	212,543	212,753
Total Expenditures	199,497	150,172	202,801	207,691	209,778	212,543	212,753
Revenue less Expenditures	56,970	109,413	85,866	65,125	58,870	58,870	58,870
Debt Principal Repayment	(23,870)	(23,869)	(23,870)	(23,870)	(23,870)	(23,870)	(23,870)
Transfers to Reserves	(25,000)	(25,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Capital Expenditures	(8,100)	(4,289)	(7,500)				
Surplus (Deficit)		56,255	19,496	6,255			

Vehicle and Equipment Reserve Fund

50,178



**Cranbrook Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$777,837	\$777,837	\$809,365	\$827,786	\$846,207	\$877,846	\$910,586
Prior Period Surplus	100	100	(7,049)				
Total Revenue	777,937	777,937	802,316	827,786	846,207	877,846	910,586
<u>Expenditures</u>							
Salaries & Benefits	6,818	6,485	4,446	3,515	3,584	3,656	3,656
Administration & Overhead	540	491	495	510	525	540	555
Operations & Maintenance	500	106	500	500	500	500	500
Consulting & Professional Services	760,193	777,772	796,423	810,727	841,129	872,671	905,396
Shared Overhead	900	132	452	461	469	479	479
Total General	768,951	784,986	802,316	815,713	846,207	877,846	910,586
Total Expenditures	768,951	784,986	802,316	815,713	846,207	877,846	910,586
Revenue less Expenditures	8,986	(7,049)		12,073			
Transfers to Reserves				(12,073)			
Surplus (Deficit)	8,986	(7,049)					
Vehicle and Equipment Reserve Fund		52,440					



Fernie Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$386,293	\$386,293	\$316,000	\$329,496	\$337,601	\$345,910	\$354,394
Transfer From Other Funds				250,000			
Prior Period Surplus	11,489	11,489	25,585				
Total Revenue	397,782	397,782	341,585	579,496	337,601	345,910	354,394
<u>Expenditures</u>							
Salaries & Benefits	2,798	2,614	1,348	1,376	1,401	1,429	1,429
Administration & Overhead	560	491	495	510	525	540	555
Consulting & Professional Services	389,055	364,078	314,566	572,430	330,491	338,753	347,222
Shared Overhead	369	15	176	180	184	188	188
Total General	392,782	367,198	316,585	574,496	332,601	340,910	349,394
Total Expenditures	392,782	367,198	316,585	574,496	332,601	340,910	349,394
Revenue less Expenditures	5,000	30,585	25,000	5,000	5,000	5,000	5,000
Transfers to Reserves	(5,000)	(5,000)	(25,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)		25,585					
Vehicle and Equipment Reserve Fund		173,738					



**Upper EV Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$41,796	\$41,796	\$43,289	\$45,875	\$45,933	\$46,995	\$48,000
Transfer From Other Funds	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Prior Period Surplus	3,232	3,232	525				
Total Revenue	83,028	83,028	81,814	83,875	83,933	84,995	86,000
<u>Expenditures</u>							
Salaries & Benefits	2,224	2,004	2,400	3,449	2,496	2,546	2,546
Administration & Overhead	110	98	100	105	110	115	120
Grants	58,000	58,000	59,000	60,000	61,000	62,000	63,000
Shared Overhead	293	1	314	321	327	334	334
Total General	60,627	60,103	61,814	63,875	63,933	64,995	66,000
Total Expenditures	60,627	60,103	61,814	63,875	63,933	64,995	66,000
Revenue less Expenditures	22,401	22,926	20,000	20,000	20,000	20,000	20,000
Transfers to Reserves	(22,401)	(22,401)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Surplus (Deficit)		525					
Vehicle and Equipment Reserve Fund		62,924					



**Invermere Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$71,865	\$71,865	\$71,865	\$72,584	\$73,310	\$74,498	\$76,511
Prior Period Surplus	12,939	12,939	5,586	4,035	4,173	4,008	4,000
Total Revenue	84,804	84,804	77,451	76,619	77,483	78,506	80,511
<u>Expenditures</u>							
Salaries & Benefits	965	740	1,105	1,128	1,149	1,172	1,172
Administration & Overhead	219	164	167	170	175	180	185
Consulting & Professional Services	59,800	59,128	58,000	57,000	58,000	59,000	60,000
Shared Overhead	127	82	144	148	151	154	154
Total General	61,111	60,114	59,416	58,446	59,475	60,506	61,511
Total Expenditures	61,111	60,114	59,416	58,446	59,475	60,506	61,511
Revenue less Expenditures	23,693	24,690	18,035	18,173	18,008	18,000	19,000
Transfers to Reserves	(10,000)	(10,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Transfers from Reserves	2,000						
Capital Expenditures	(15,000)	(9,104)					
Surplus (Deficit)	693	5,586	4,035	4,173	4,008	4,000	5,000
Vehicle and Equipment Reserve Fund		65,824					



**Wilmer/Toby Bench Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-23**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$38,100	\$38,100	\$39,000	\$40,881	\$42,410	\$43,441	\$44,946
Prior Period Surplus	4,738	4,738	(171)				
Total Revenue	42,838	42,838	38,829	40,881	42,410	43,441	44,946

Expenditures

Salaries & Benefits	965	77	1,105	1,128	2,149	1,172	1,172
Administration & Overhead	110	98	100	105	110	115	120
Consulting & Professional Services	37,328	37,328	38,980	36,000	36,500	37,000	37,500
Shared Overhead	127	7	144	148	151	154	154
Total General	38,530	37,510	40,329	37,381	38,910	38,441	38,946
Total Expenditures	38,530	37,510	40,329	37,381	38,910	38,441	38,946
Revenue less Expenditures	4,308	5,329	(1,500)	3,500	3,500	5,000	6,000
Transfers to Reserves	(5,500)	(5,500)	(2,000)	(3,500)	(3,500)	(5,000)	(6,000)
Transfers from Reserves	2,800		3,500				
Surplus (Deficit)	1,608	(171)					

Vehicle and Equipment Reserve Fund

27,738



Radium Resort/Dry Gulch Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$53,260	\$53,260	\$53,260	\$54,059	\$54,870	\$55,693	\$56,528
Prior Period Surplus	14,205	14,205	11,518	9,924	17,488	25,834	34,972
Total Revenue	67,465	67,465	64,778	63,983	72,358	81,527	91,500
<u>Expenditures</u>							
Salaries & Benefits	965	550	1,105	1,128	1,149	1,172	1,172
Administration & Overhead	110	98	100	105	110	115	120
Consulting & Professional Services	44,000	43,225	53,505	45,114	45,114	45,114	45,114
Shared Overhead	127	74	144	148	151	154	154
Total General	45,202	43,947	54,854	46,495	46,524	46,555	46,560
Total Expenditures	45,202	43,947	54,854	46,495	46,524	46,555	46,560
Revenue less Expenditures	22,263	23,518	9,924	17,488	25,834	34,972	44,940
Debt Principal Repayment	(33,000)	(33,000)					
Transfers from Reserves	21,000	21,000					
Surplus (Deficit)	10,263	11,518	9,924	17,488	25,834	34,972	44,940

Vehicle and Equipment Reserve Fund

765



Brownsville Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$3,545	\$3,545	\$3,700	\$3,958	\$4,125	\$4,250	\$4,350
Prior Period Surplus	729	729	865	49			6
Total Revenue	4,274	4,274	4,565	4,007	4,125	4,250	4,356
<u>Expenditures</u>							
Salaries & Benefits	96	52	589	600	612	624	624
Administration & Overhead	40	33	35	40	45	50	55
Consulting & Professional Services	2,800	2,723	3,815	3,288	3,388	3,488	3,588
Shared Overhead	13	1	77	79	80	82	82
Total General	2,949	2,809	4,516	4,007	4,125	4,244	4,349
Total Expenditures	2,949	2,809	4,516	4,007	4,125	4,244	4,349
Revenue less Expenditures	1,325	1,465	49			6	7
Debt Principal Repayment	(3,600)	(3,600)					
Transfers from Reserves	3,000	3,000					
Surplus (Deficit)	725	865	49			6	7

Vehicle and Equipment Reserve Fund

54

File:

To: Holly Ronnquist, CFO
From: Sanford Brown, Building & Protective Services Manager
Date: February 1, 2018
Subject: 2018 CV Subregion Emergency Program Budget
(Shared by Invermere, Radium Hot Springs, Canal Flats, Electoral Areas F & G)

Large changes to how the East Kootenay Emergency Program is administered are being implemented in 2018. The main change is the program has added a full-time position to administer the program rather than utilizing contract positions.

2018 Budget Highlights

- Administration changes has resulted in an increase in staff salaries but an overall decrease in other administration costs.
- Provincial grants have been made available for capital costs for both the Emergency Social Services and Emergency Operations Center projects. Staff will pursue these grants in 2018 to offset the proposed purchase of mobile ESS trailers (budget approved in 2017 but not used) and upgrading of EOC's.
- A new plan for the upgrading/relocation of the central EOC will be developed in 2018 and provincial grants pursued to complete the work. A reduced budget for the improvement of the central EOC has been included in the 5 year plan.
- 2018 budget includes \$1,800 for a Mass Notification System. In an emergency, anyone who has signed up for the notification service will receive a text when there is an evacuation ORDER or ALERT. It is intended for these emergency purposes only and will not replace our other notification methods. This is one more tool in the toolbox and would be an option for people to subscribe to.

CFO Comments:

- The tax requisition is estimated to increase by \$6,413 = 7.8% in 2018.
- Budget shows additional 2017 operating surplus of \$4,688 to be utilized to reduce taxation in 2019.



**CV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$82,014	\$82,014	\$88,427	\$93,264	\$99,426	\$100,234	\$100,239
Payments in Lieu of Taxes		251					
Local Government Grants & Regional Transfers	3,500	3,318	3,350	3,350	3,350	3,350	3,350
Interest		1,340					
Prior Period Surplus	11,866	11,866	19,741	10,353	3,000	3,000	3,000
Total Revenue	97,380	98,790	111,518	106,967	105,776	106,584	106,589
<u>Expenditures</u>							
Salaries & Benefits	24,266	23,304	41,811	42,507	43,217	43,929	43,929
Administration & Overhead	23,007	19,764	18,230	40,735	21,740	21,745	21,750
Consulting & Professional Services	23,150	17,310	16,500	16,500	16,500	16,500	16,500
Grants	13,000	11,076	13,000	13,000	13,000	13,000	13,000
Telephone & Utilities	4,550	5,271	4,550	4,550	4,550	4,550	4,550
Shared Overhead	2,917	1,323	4,584	4,675	4,769	4,860	4,860
Total General	90,890	78,048	98,675	121,967	103,776	104,584	104,589
Total Expenditures	90,890	78,048	98,675	121,967	103,776	104,584	104,589
Revenue less Expenditures	6,490	20,741	12,843	(15,000)	2,000	2,000	2,000
Transfers to Reserves	(1,000)	(1,000)			(2,000)	(2,000)	(2,000)
Transfers from Reserves				20,000			
Capital Expenditures	(5,490)		(5,490)	(5,000)			
Surplus (Deficit)		19,741	7,353				
Reserve Funds		66,759					

File:

To: Holly Ronnquist, CFO
From: Sanford Brown, Building & Protective Services Manager
Date: February 21, 2018
Subject: 2018 Central Subregion Emergency Program Budget
(Shared by Cranbrook, Kimberley, Electoral Areas C & E)

Large changes to how the East Kootenay Emergency Program is administered are being implemented in 2018. The main change is a full-time position has been added to administer the program rather than utilizing contract positions.

2018 Budget Highlights

- Administration changes have resulted in an increase in staff salaries but an overall decrease in other administration costs.
- Provincial grants have been made available for capital costs for both the Emergency Social Services and Emergency Operations Center projects. Staff will pursue these grants in 2018 to offset the proposed purchase of mobile ESS trailers (budget approved in 2017 but not used) and upgrading of EOC's.
- A new plan for the upgrading/relocation of the central EOC will be developed in 2018 and provincial grants pursued to complete the work. A reduced budget for the improvement of the central EOC has been included in the 5 year plan.
- The 2018 budget includes \$1,800 for a Mass Notification System. In an emergency, anyone who has signed up for the notification service will receive a text when there is an evacuation ORDER or ALERT. It is intended for these emergency purposes only and will not replace our other notification methods. This is one more tool in the toolbox and would be an option for people to subscribe to.
- A \$25,000 grant application has been submitted to UBCM's Community Emergency Preparedness Fund to address a number of issues that were identified in the *RDEK Wildfire Season 2017 After Action Report and Improvement Plan* that was completed last fall. This includes IT upgrades, sound reduction, and improved display equipment.

CFO Comments:

- There is no tax increase for this service in 2018.
- A transfer from Reserve to reduce taxation was not required, due to a higher than anticipated surplus from 2017.



**Central Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$101,594	\$101,594	\$101,594	\$105,517	\$109,288	\$116,340	\$117,286
Payments in Lieu of Taxes		312					
Provincial Grants				25,000			
Local Government Grants & Regional Transfers			25,000				
Interest		1,529					
Prior Period Surplus	34,827	34,827	31,516	11,731	17,832	6,344	5,000
Total Revenue	136,421	138,261	158,110	142,248	127,120	122,684	122,286

Expenditures

Salaries & Benefits	59,038	63,117	64,433	65,614	66,821	68,029	68,170
Administration & Overhead	15,900	10,979	15,683	15,145	20,156	20,718	20,179
Consulting & Professional Services	14,000	8,771	8,500	8,500	8,500	8,500	8,500
Grants	19,000	15,601	19,000	19,000	19,000	19,000	19,000
Telephone & Utilities	4,100	3,458	3,110	3,110	3,110	3,110	3,110
Shared Overhead	6,040	4,820	6,910	7,047	7,189	7,327	7,327
Total General	118,078	106,746	117,636	118,416	124,776	126,684	126,286
Total Expenditures	118,078	106,746	117,636	118,416	124,776	126,684	126,286
Revenue less Expenditures	18,343	31,516	40,474	23,832	2,344	(4,000)	(4,000)
Transfers from Reserves	4,000		4,000	44,000	4,000	4,000	4,000
Capital Expenditures	(7,743)		(32,743)	(50,000)			
Surplus (Deficit)	14,600	31,516	11,731	17,832	6,344		

Reserve Funds 127,347



Building & Protective Services

File:

To: Holly Ronnquist, CFO
From: Sanford Brown, Building & Protective Services Manager
Date: February 22, 2018
Subject: 2018 EV/SC Subregion Emergency Program Budget
(Shared by Fernie, Elkford, Sparwood, Electoral Areas A and B)

Large changes to how the East Kootenay Emergency Program is administered are being implemented in 2018. The main change is the program has added a full-time position to administer the program rather than utilizing contract positions.

2018 Budget Highlights

- Administration changes have resulted in an increase in staff salaries but an overall decrease in other administration costs.
- Provincial grants have been made available for capital costs for both the Emergency Social Services and Emergency Operations Center projects. Staff will pursue these grants in 2018 to offset the proposed purchase of mobile ESS trailers (budget approved in 2017 but not used) and upgrading of EOC's.
- A new plan for the upgrading/relocation of the central EOC will be developed in 2018 and provincial grants pursued to complete the work. A reduced budget for the improvement of the central EOC has been included in the 5 year plan.
- 2018 budget includes \$1,800 for a Mass Notification System. In an emergency, anyone who has signed up for the notification service will receive a text when there is an evacuation ORDER or ALERT. It is intended for these emergency purposes only and will not replace our other notification methods. This is one more tool in the toolbox and would be an option for people to subscribe to.

CFO Comments:

- In 2017 Elk Valley Directors approved a budget reducing the Reserve to zero and a tax requisition of -\$14,293. The draft #1 2018 budget requirement was \$92,133. The 2016 tax requisition was \$79,711, therefore there is a 15.6% increase over two years (average 7.8% per year).
- The Elk Valley Services Committee directed that all surplus from 2017 after drawing down the Reserve should be used to reduce taxation. As a result the taxation is now **\$88,038** for 2018.



**EV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	(\$14,294)	(\$14,293)	\$88,038	\$104,951	\$101,049	\$102,295	\$102,150
Payments in Lieu of Taxes		590					
Interest		1,447					
Prior Period Surplus			20,760	3,000	3,000	3,000	3,000
Total Revenue	(14,294)	(12,256)	108,798	107,951	104,049	105,295	105,150
<u>Expenditures</u>							
Salaries & Benefits	23,628	31,307	52,854	53,796	54,761	55,727	55,727
Administration & Overhead	23,092	10,153	11,955	11,810	11,815	11,970	11,825
Consulting & Professional Services	24,650	21,087	8,500	8,500	8,500	8,500	8,500
Grants	20,000	16,032	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	4,500	6,144	2,500	2,500	2,500	2,500	2,500
Shared Overhead	2,671	1,863	6,222	6,345	6,473	6,598	6,598
Total General	98,541	86,586	102,031	102,951	104,049	105,295	105,150
Total Expenditures	98,541	86,586	102,031	102,951	104,049	105,295	105,150
Revenue less Expenditures	(112,835)	(98,842)	6,767	5,000			
Transfers from Reserves	119,602	119,602					
Capital Expenditures	(6,767)		(6,767)	(5,000)			
Surplus (Deficit)		20,760					
Reserve Funds		558					

File:

To: Holly Ronnquist, CFO
From: Sanford Brown, Building & Protective Services Manager
Date: March 2, 2018
Subject: 2018 E911 Budget (shared by all Jurisdictions, Electoral Area E does not participate in dispatch services)

Budget Highlights

The E911 budget, which covers both the Provincial Emergency 911 call system and fire dispatch for the East Kootenay, is forecasted to remain stable for the 2018 year. Contracts currently in place expire the end of 2019 and mid 2021 respectively.

A new line item for annual software & license costs has been added at \$7,300 as the result of receiving a bill for this in 2017.

CFO Comments:

- The 2018 budget anticipates a \$5,802 = 2.3% tax requisition increase. Received updated estimate of PSAP contract cost for 2018 which would allow for a reduction in the PSAP line item from \$140,624 to \$120,000 in 2018. Committee approved change to a zero percent tax increase and have an additional \$14,822 surplus to alleviate taxation in future years.
- \$15,000 per year is transferred to an equipment reserve for future replacement.
- E911 is apportioned based on the number of dwellings in each jurisdiction. The number of dwellings is updated every five years when Census data becomes available or there is a boundary change.



E911
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-03-01

Revenue

Requisition	\$386,773	\$386,773	\$386,773	\$406,734	\$418,000	\$430,068	\$451,263
Payments in Lieu of Taxes		2,171					
Local Government Grants & Regional Transfers	3,200	2,758	2,850	2,850	2,850	2,850	2,850
Fees & Charges		30,385					
Interest	250	1,636	250	250	250	250	250
Prior Period Surplus			20,773	26,729	22,595	10,305	
Total Revenue	390,223	423,723	410,646	436,563	443,695	443,473	454,363

Expenditures

Salaries & Benefits	9,990	3,715	7,443	7,593	7,744	7,899	7,899
Administration & Overhead	2,000	1,000	9,300	9,300	9,300	9,300	9,300
Operations & Maintenance	34,100	60,738	20,100	20,100	20,100	20,100	20,100
911 PSAP	120,915	120,915	120,000	145,481	160,631	167,240	173,930
Fire Dispatch	194,000	194,003	198,200	202,600	206,700	210,000	214,200
Telephone & Utilities	12,900	7,124	12,900	12,900	12,900	12,900	12,900
Shared Overhead	1,318	455	974	994	1,015	1,034	1,034
Total General	375,223	387,950	368,917	398,968	418,390	428,473	439,363
Total Expenditures	375,223	387,950	368,917	398,968	418,390	428,473	439,363
Revenue less Expenditures	15,000	35,773	41,729	37,595	25,305	15,000	15,000
Transfers to Reserves	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Surplus (Deficit)		20,773	26,729	22,595	10,305		

Vehicle and Equipment Reserve Fund

28,966



Columbia Valley Local Conservation Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

Revenue

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

2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
\$237,500	\$239,146	\$238,500	\$238,500	\$238,500	\$238,500	\$238,500
	4,640					
244,667	244,667	249,000	303,861	434,661	559,661	684,661
482,167	488,453	487,500	542,361	673,161	798,161	923,161

Expenditures

Salaries & Benefits
Grants
Shared Overhead
Total General

4,728	2,763	2,663	2,225	2,272	2,317	2,317
236,527	92,413	180,689	105,181	110,929	110,878	110,878
622	418	287	294	299	305	305
241,877	95,595	183,639	107,700	113,500	113,500	113,500

Total Expenditures

241,877	95,595	183,639	107,700	113,500	113,500	113,500
----------------	---------------	----------------	----------------	----------------	----------------	----------------

Revenue less Expenditures

240,290	392,859	303,861	434,661	559,661	684,661	809,661
----------------	----------------	----------------	----------------	----------------	----------------	----------------

Surplus (Deficit)

240,290	392,859	303,861	434,661	559,661	684,661	809,661
----------------	----------------	----------------	----------------	----------------	----------------	----------------

Environmental Services

File: YMed 106 001

To: Shawn Tomlin, CAO
Holly Ronnquist, CFO
From: Kevin Paterson, Environmental Services Manager
Date: December 14, 2017
Subject: 2018 Invasive Plant Control Budget Memo (Shared by all Jurisdictions)

2018 Budget Highlights:

- Based on changes introduced in 2017 regarding the Invasive Plant Neighbourhood Program, and upon review of the resources required to operate the program, a reduction from \$13,000 to \$5,000 has been made to this component of the budget.
- Staff time allocation has been raised due to the potential increase in enforcement activities. In addition, \$5,000 has been budgeted in the event legal assistance is required.

Capital

- No Capital expenses anticipated for 2018.

CFO Comments:

- Taxation is increased by 5% to \$42,000 in 2018 and up incrementally over the years to \$72,000 in 2022, as the surplus is depleted.



Invasive Plant Management Five Year Financial Plan With Revenues and Expenditures For the Twelve Months Ending December 31, 2017 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Revenue							
Requisition	\$40,000	\$40,000	\$42,000	\$50,000	\$63,000	\$68,000	\$72,000
Payments in Lieu of Taxes		268					
Provincial Grants	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Local Government Grants & Regional Transfers	450	421	425	425	425	425	425
Fees & Charges	14,173	14,174					
Interest	500	2,685	150	100	100	100	100
Prior Period Surplus	72,500	72,500	61,691	39,917	19,112	11,176	4,584
Total Revenue	150,623	153,048	127,266	113,442	105,637	102,701	100,109
Expenditures							
Salaries & Benefits	60,525	61,145	58,331	63,176	64,620	66,083	66,083
Administration & Overhead	6,975	1,514	4,175	5,675	4,175	5,675	4,175
Operations & Maintenance	1,000	1,220	800	800	800	800	800
Vehicle & Hauling Costs	3,500	5,114	4,500	4,500	4,500	5,000	5,000
Consulting & Professional Services			5,000	5,000	5,000	5,000	5,000
Grants	13,500	1,529	5,000	5,000	5,000	5,000	5,000
Telephone & Utilities	765	513	765	765	765	765	765
Shared Overhead	7,989	6,149	8,778	9,414	9,601	9,794	9,794
Total General	94,254	77,184	87,349	94,330	94,461	98,117	96,617
Total Expenditures	94,254	77,184	87,349	94,330	94,461	98,117	96,617
Revenue less Expenditures	56,369	75,864	39,917	19,112	11,176	4,584	3,492
Transfers to Reserves	(14,173)	(14,173)					
Surplus (Deficit)	42,196	61,691	39,917	19,112	11,176	4,584	3,492
Reserve Funds		14,173					

To: Holly Ronnquist, Chief Financial Officer
From: Shannon Moskal, Corporate Officer
Date: February 1, 2018
Subject: 5-Year Financial Plan – Access Guardian Program (Area A Service with contributions from Fernie, Elkford, Sparwood, and Columbia Basin Trust)

HIGHLIGHTS

- The contract with the Conservation Officer Service for provision of the Access Guardian Program expires December 31, 2021.
- The Access Guardian Program budget includes a \$60,000 payment to the Conservation Officer Service. There are no vehicle lease fees in 2018.
- Funding for the program includes contributions from the City of Fernie, District of Elkford, District of Sparwood and the Electoral Area A share of the Elk Valley Tax Sharing funds of \$10,000 each.
- The Columbia Basin Trust (CBT) contributes \$28,000/year in 2017 – 2021.
- There is no RDEK taxation for this service.

CFO Comments:

- Municipal and Area A contributions are reduced from \$10,000 per year to \$8,600 per year; the CBT contribution is reduced from \$28,000 to \$26,600 (all as a result of the elimination of the \$10,000 lease payment for the truck.)
- \$9,000 will be contributed from Elk Valley Mine Tax for 2018 – 2022.



**Access Guardian Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Local Government Grants & Regional Transfers	\$58,000	\$58,000	\$52,400	\$52,400	\$52,400	\$52,400	\$52,400
Transfer From Other Funds	10,000		9,000	9,000	9,000	9,000	9,000
Prior Period Surplus	35,584	35,584	33,259	33,864	34,452	35,024	35,580
Total Revenue	103,584	93,584	94,659	95,264	95,852	96,424	96,980
<u>Expenditures</u>							
Salaries & Benefits	808	319	703	718	732	747	747
Consulting & Professional Services	70,000	60,000	60,000	60,000	60,000	60,000	60,000
Shared Overhead	106	6	92	94	96	97	97
Total General	70,914	60,325	60,795	60,812	60,828	60,844	60,844
Total Expenditures	70,914	60,325	60,795	60,812	60,828	60,844	60,844
Revenue less Expenditures	32,670	33,259	33,864	34,452	35,024	35,580	36,136
Surplus (Deficit)	32,670	33,259	33,864	34,452	35,024	35,580	36,136



**Mosquito Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Parcel Taxes	\$140,000	\$140,000	\$132,000	\$132,000	\$132,000	\$132,000	\$133,386
Fees & Charges	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Interest		686					
Prior Period Surplus	42,775	42,775	35,165	8,382	11,253	14,014	11,714
Total Revenue	184,275	184,961	168,665	141,882	144,753	147,514	146,600

Expenditures

Salaries & Benefits	4,763	4,880	4,556	4,863	4,959	5,058	5,058
Administration & Overhead	2,380	413	1,630	1,630	1,630	3,580	1,630
Operations & Maintenance	3,000	565	38,000	38,000	38,000	38,000	38,000
Vehicle & Hauling Costs	650	466	500	500	500	500	500
Consulting & Professional Services	120,750	102,740	85,000	85,000	85,000	88,000	100,750
Shared Overhead	629	732	597	636	650	662	662
Total General	132,172	109,796	130,283	130,629	130,739	135,800	146,600
Total Expenditures	132,172	109,796	130,283	130,629	130,739	135,800	146,600
Revenue less Expenditures	52,103	75,165	38,382	11,253	14,014	11,714	
Transfers to Reserves	(40,000)	(40,000)	(30,000)				
Surplus (Deficit)	12,103	35,165	8,382	11,253	14,014	11,714	

Reserve Funds 120,905



**Fairmont Flood and Landslide
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
Provincial Grants	1,390,367	331,727	1,063,880				
Fees & Charges		130					
Interest		773					
Prior Period Surplus	62,712	62,712	39,610			3,238	
Total Revenue	1,525,079	467,342	1,175,490	72,000	72,000	75,238	72,000

Expenditures

Salaries & Benefits	37,259	26,329	26,574	9,273	8,279	8,283	9,283
Administration & Overhead	600	1,140	1,030	1,030	1,030	1,030	1,030
Operations & Maintenance	17,000		27,000	5,000	5,000	39,680	5,000
Vehicle & Hauling Costs	500	911	700	700	700	700	700
Consulting & Professional Services				20,000		6,000	
Telephone & Utilities	600	336	600	600	600	600	600
Shared Overhead	4,887	3,039	3,481	3,550	3,620	3,692	3,692
Total General	60,846	31,754	59,385	40,153	19,229	59,985	20,305
Total Expenditures	60,846	31,754	59,385	40,153	19,229	59,985	20,305
Revenue less Expenditures	1,464,233	435,588	1,116,105	31,847	52,771	15,253	51,695
Transfers to Reserves	(64,250)	(64,250)	(51,452)	(31,847)	(52,771)		(51,695)
Transfers from Reserves						104,747	
Capital Expenditures	(1,390,367)	(331,727)	(1,064,653)			(120,000)	
Surplus (Deficit)	9,616	39,610					

Operating Reserve 64,250



**Area A Flood Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$365,000	\$365,000	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
Provincial Grants			250,000	733,333	1,033,333		
Fees & Charges		4,500					
Interest		2,103					
Prior Period Surplus	56	56	57,489	10,000	5,000	5,000	5,000
Total Revenue	365,056	371,659	617,489	1,053,333	1,348,333	315,000	315,000

Expenditures

Salaries & Benefits	25,745	12,111	30,204	30,805	31,421	32,051	32,051
Administration & Overhead	900	208	600	600	600	600	600
Operations & Maintenance	6,250	1,781	13,250	18,750	1,750	750	1,750
Vehicle & Hauling Costs	900	458	900	900	900	900	900
Consulting & Professional Services	17,941	500	262,000	264,762	276,066	276,351	275,351
Grants	25,000	18,750	15,000				
Telephone & Utilities	150		150	150	150	150	150
Shared Overhead	3,381	1,602	3,955	4,033	4,113	4,198	4,198
Total General	80,267	35,410	326,059	320,000	315,000	315,000	315,000

Total Expenditures

	80,267	35,410	326,059	320,000	315,000	315,000	315,000
--	---------------	---------------	----------------	----------------	----------------	----------------	----------------

Revenue less Expenditures

	284,789	336,249	291,430	733,333	1,033,333		
--	----------------	----------------	----------------	----------------	------------------	--	--

Transfers to Reserves
Transfers from Reserves
Capital Expenditures

	(278,760)	(278,760)	(291,430)	366,667	516,667		
				(1,100,000)	(1,550,000)		

Surplus (Deficit)

	6,029	57,489					
--	--------------	---------------	--	--	--	--	--

Operating Reserve

751,477

Environmental Services

File: Y hh 502 001

To: Shawn Tomlin, CAO
Holly Ronnquist, CFO

From: Kevin Paterson, Environmental Services Manager

Date: February 1, 2018

Subject: 2018 Columbia Valley Subregion Solid Waste Budget Memo (Shared by Invermere, Radium Hot Springs, Canal Flats, Electoral Areas F & G)

2018 Budget Highlights:

- An increase to waste diversion costing has been budgeted in order to construct and operate a Household Hazardous Waste facility at the Cranbrook Transfer Station. Total cost of facility to be shared with other sub-regions based on assessments (\$55,000 construction, \$35,000 annual operation).
- Solid Waste Management Plan Phase II – Public Consultation \$72,000 split with other sub-regions based on assessments. Solid Waste Audit to be conducted in 2018- \$60,000 1/3 split to each sub-region = (\$20,000).
- Recent impacts resulting from the decline in Asian markets accepting recyclables, may result in less surplus going forward. Revenues from marketing recyclables are expected to be reduced resulting in higher costs to the Yellow Bin Program for 2018.
- Speculating on the success of the mattress recycling pilot in Cranbrook, expansion of the service to the Columbia Valley residents would result in an additional expense of \$30,000 to operate the program in 2018 and has also been added to future budgets.

Capital:

- No capital projects other than the Household Hazardous Waste facility above.

CFO Comments:

- 2018 budget anticipates a \$60,327 = 5.3% tax increase.
- The budgeted \$218,306 transfer from Reserves to reduce taxation was not required in 2017.
- Financial plan includes transferring \$255,000 in 2018 and \$105,000 in 2019 from the operating reserve to minimize taxation increases in those years.
- Surplus from 2017 was \$218,055 (\$55 more) than estimated in January 2018.



**CV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$1,071,506	\$1,071,506	\$1,131,833	\$1,308,708	\$1,433,434	\$1,452,202	\$1,499,742
Payments in Lieu of Taxes	3,600	3,193	3,200	3,200	3,200	3,200	3,200
Local Government Grants & Regional Transfers	36,000	43,229	40,000	40,000	40,000	40,000	40,000
Fees & Charges	236,200	496,322	236,000	236,000	236,000	236,000	236,000
Interest	1,000	6,341	1,000	1,000	1,000	1,000	1,000
Prior Period Surplus	133,867	133,867	244,375	100,000	100,000	100,000	100,000
Total Revenue	1,482,173	1,754,458	1,656,408	1,688,908	1,813,634	1,832,402	1,879,942
<u>Expenditures</u>							
Legislative	600	69	600	600	600	600	600
Salaries & Benefits	143,018	118,173	149,916	152,908	155,969	159,090	159,090
Administration & Overhead	42,010	27,626	45,510	38,310	38,510	38,710	38,960
Operations & Maintenance	1,096,281	940,512	1,199,551	1,210,207	1,235,288	1,249,348	1,281,888
Vehicle & Hauling Costs	279,608	307,528	297,000	297,500	298,000	298,500	306,750
Consulting & Professional Services	36,500	25,678	109,000	15,000	15,000	15,000	21,000
Grants	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Telephone & Utilities	5,800	5,475	6,800	7,300	7,800	8,300	8,800
Interest	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Shared Overhead	17,662	11,983	18,711	19,083	19,467	19,854	19,854
Total General	1,654,479	1,470,044	1,860,088	1,773,908	1,803,634	1,822,402	1,869,942
Total Expenditures	1,654,479	1,470,044	1,860,088	1,773,908	1,803,634	1,822,402	1,869,942
Revenue less Expenditures	(172,306)	284,415	(203,680)	(85,000)	10,000	10,000	10,000
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfers from Reserves	218,306		255,000	105,000			
Capital Expenditures	(36,000)	(30,040)	(15,000)	(10,000)			
Surplus (Deficit)		244,375	26,320				
Operating Reserve		360,625					
Landfill Reserves		1,667,176					

Environmental Services

File: Y hh 502 001

To: Shawn Tomlin, CAO
Holly Ronnquist, CFO

From: Kevin Paterson, Environmental Services Manager

Date: February 1, 2018

Subject: 2018 Central Subregion Solid Waste Budget Memo (Shared by Cranbrook, Kimberley, Electoral Areas B, C and E)

2018 Budget Highlights:

- An increase to waste diversion costing has been budgeted in order to construct and operate a Household Hazardous Waste facility at the Cranbrook Transfer Station. Total cost of facility to be shared with other sub-regions based on assessments (\$55,000 construction, \$35,000 annual operation).
- Solid Waste Management Plan Phase II – Public Consultation \$72,000 split with other sub-regions based on assessments. Solid Waste Audit to be conducted in 2018- \$60,000 1/3 split to each sub-region = (\$20,000).
- Recent impacts resulting from the decline in Asian markets accepting recyclables, may result in less surplus going forward. Revenues from marketing recyclables are expected to be reduced resulting in higher costs to the Yellow Bin Program for 2018.
- Speculating on the success of the mattress recycling pilot in Cranbrook, continuation of the service to the Central Sub-region residents would result in an additional expense of \$45,000 to operate the program in 2018 and has also been included in future budgets.
- Kimberley Landfill Closure -Design (works tendered in 2017) \$85,000
- Logging at the Central landfill is required in 2018 in order to prepare for the next waste cell construction. \$10,000
- Large accumulations of asphalt shingles will result in expenditures in order to address their disposal. Currently no markets exist in order to recycle this product. \$100,000 has been identified.

Capital

- Extension of entrance and perimeter road into landfill facility in the amount of \$100,000. This road will allow for additional landfill capacity and will remain in place for the life of the landfill.
- Septage Pond Construction in Area B \$125,000 carried over from 2017.

2018 Central Subregion

CFO Comments:

- Taxation essentially unchanged from 2017 with \$468 reduction.
- Transferring \$300,000 per year from surplus revenue to the Central Landfill Closure Reserve for the future Kimberley Landfill closure.
- Transfers to the recycling/re-distribution reserve continue at \$225,000 per year



**Central Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$3,605,622	\$3,605,622	\$3,605,154	\$3,651,080	\$3,702,563	\$3,743,758	\$3,734,604
Payments in Lieu of Taxes		14,948					
Fees & Charges	664,500	881,035	689,500	689,500	697,500	697,500	705,500
Interest	9,000	28,711	9,000	9,000	9,000	9,000	9,000
Prior Period Surplus	712,697	712,697	1,039,841	180,000	180,000	180,000	180,000
Total Revenue	4,991,819	5,243,013	5,343,495	4,529,580	4,589,063	4,630,258	4,629,104
<u>Expenditures</u>							
Legislative	600		600	600	600	600	600
Salaries & Benefits	242,363	239,571	272,010	277,444	283,005	288,646	288,646
Administration & Overhead	61,750	44,871	67,442	61,742	62,042	62,692	62,942
Operations & Maintenance	2,874,476	2,431,623	3,196,500	3,067,000	3,132,321	3,165,904	3,164,500
Vehicle & Hauling Costs	434,324	423,355	432,500	432,500	435,000	435,000	435,000
Consulting & Professional Services	106,500	52,337	174,000	45,000	45,000	45,000	45,000
Telephone & Utilities	18,000	16,973	18,000	19,000	19,100	19,700	19,700
Interest	20,000	20,000	10,000	10,000	10,000	10,000	10,000
Shared Overhead	30,985	26,387	34,602	35,294	35,995	36,716	36,716
Total General	3,788,998	3,255,116	4,205,654	3,948,580	4,023,063	4,064,258	4,063,104
Total Expenditures	3,788,998	3,255,116	4,205,654	3,948,580	4,023,063	4,064,258	4,063,104
Revenue less Expenditures	1,202,821	1,987,897	1,137,841	581,000	566,000	566,000	566,000
Transfers to Reserves	(846,000)	(846,000)	(818,000)	(566,000)	(566,000)	(566,000)	(566,000)
Capital Expenditures	(356,821)	(102,056)	(250,000)	(15,000)			
Surplus (Deficit)		1,039,841	69,841				
Operating Reserve		458,000					
Landfill Reserves		4,238,192					
Recycling Reserve		794,257					

Environmental Services

File: Y hh 502 001

To: Shawn Tomlin, CAO
Holly Ronnquist, CFO

From: Kevin Paterson, Environmental Services Manager

Date: February 1, 2018

Subject: 2018 Elk Valley Subregion Solid Waste Budget Memo (Shared by Fernie, Elkford, Sparwood and Electoral Area A)

2018 Budget Highlights:

- An increase to waste diversion costing has been budgeted in order to construct and operate a Household Hazardous Waste facility at the Cranbrook Transfer Station. Total cost of facility to be shared with other sub-regions based on assessments (\$55,000 construction, \$35,000 annual operation).
- Solid Waste Management Plan Phase II – Public Consultation \$72,000 split with other sub-regions based on assessments. Solid Waste Audit to be conducted in 2018- \$60,000 1/3 split to each sub-region = \$20,000.
- Recent impacts resulting from the decline in Asian markets accepting recyclables, may result in less surplus going forward. Revenues from marketing recyclables are expected to be reduced resulting in higher costs to the Yellow Bin Program for 2018.
- Speculating on the success of the mattress recycling pilot in Cranbrook, continuation of the service to the Elk Valley residents would result in an additional expense of \$20,000 to operate the program in 2018 and has also been included in future budgets.
- Due to directives issued by the Ministry of Environment, burning of clean wood waste at the Sparwood Transfer Station will be discontinued in 2018. Alternate solutions for clean wood waste disposal will need to be identified and may result in additional costs in 2019. \$100,000 has been added to future budgets in order to address this issue.

Capital:

- No Capital expenses anticipated for 2018.

CFO Comments:

- Taxation has been reduced by \$201,374 = 8.8% reduction as per instruction of the Elk Valley Services Committee in January 2018. This reduction was funded by larger than estimated surpluses in 2017 due to unexpected tipping fees for soil removal projects.
- This financial plan includes transferring \$200,000 to a tax stabilization reserve in 2018. In 2019 taxation is estimated to go back up to \$2,303,282 depending on surplus from 2018 operations.
- The Fernie Transfer Station will be paid off in 2018, allowing transfers of \$450,000 starting in 2019 for eventual closure of Elk Valley Landfills.



**EV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-03-02**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$2,276,487	\$2,276,487	\$2,052,613	\$2,280,782	\$2,412,146	\$2,429,429	\$2,449,631
Payments in Lieu of Taxes		43,364					
Fees & Charges	65,000	693,876	65,000	70,000	70,000	70,000	70,000
Interest		3,179					
Prior Period Surplus	563,345	563,345	954,017	350,000	320,000	340,000	360,000
Total Revenue	2,904,832	3,580,251	3,071,630	2,700,782	2,802,146	2,839,429	2,879,631

Expenditures

Legislative	600		600	600	600	600	600
Salaries & Benefits	83,781	67,963	89,493	91,281	93,108	94,966	94,966
Administration & Overhead	43,856	18,207	44,235	39,435	39,635	39,835	38,435
Operations & Maintenance	1,547,632	1,356,750	1,615,361	1,765,431	1,854,537	1,868,488	1,887,090
Vehicle & Hauling Costs	190,104	179,835	184,000	184,000	184,000	184,000	187,000
Consulting & Professional Services	89,000	65,835	58,000	14,000	14,000	14,000	14,000
Telephone & Utilities	19,456	19,040	19,456	19,456	19,456	20,500	20,500
Interest	56,000	56,000	51,000	48,000	48,000	48,000	48,000
Shared Overhead	9,845	7,247	11,296	11,521	11,752	11,982	11,982
Total General	2,040,274	1,770,878	2,073,441	2,173,724	2,265,088	2,282,371	2,302,573

Total Expenditures	2,040,274	1,770,878	2,073,441	2,173,724	2,265,088	2,282,371	2,302,573
---------------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

Revenue less Expenditures	864,558	1,809,373	998,189	527,058	537,058	557,058	577,058
----------------------------------	----------------	------------------	----------------	----------------	----------------	----------------	----------------

Debt Principal Repayment	(614,558)	(614,558)	(614,558)	(69,558)	(69,558)	(69,558)	(69,558)
Transfers to Reserves	(250,000)	(250,000)	(294,614)	(450,000)	(450,000)	(450,000)	(450,000)
Transfers from Reserves				22,500	22,500	22,500	22,500
Capital Expenditures			(15,000)	(10,000)			
Surplus (Deficit)		944,815	74,017	20,000	40,000	60,000	80,000

Landfill Reserves	297,756
-------------------	---------



Environmental Services

File: Y hh 502 001

To: Shawn Tomlin, CAO
Holly Ronnquist, CFO
From: Kevin Paterson, Environmental Services Manager
Date: February 1, 2018
Subject: 2018 Area A – Hosmer Septage Budget Memo

2018 Budget Highlights:

Hosmer Septage

- Environmental Monitoring \$12,000, Regular Maintenance \$7,500 and Annual Permit Fee \$1,200. No exceptional items budgeted in 2018. Pond cleanout scheduled for 2019 increase to budget \$20,000.

CFO Comments:

- Negative tax of \$385,000 in 2018 to offset \$310,000 cost of Area A Flood and reduce Area A taxation by an additional \$75,000.
- Septage revenues in 2017 were \$179,429 above budget.
- Area A Septage has \$711,881 in Reserve Funds in 2017. Utilizing Reserves to minimize taxation in each year.



Area A Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	(\$440,000)	(\$440,000)	(\$385,000)	(\$385,000)	(\$385,000)	(\$385,000)	(\$385,000)
Fees & Charges	200,000	379,429	300,000	300,000	300,000	300,000	300,000
Prior Period Surplus	27,548	27,548					
Total Revenue	(212,452)	(33,023)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)
<u>Expenditures</u>							
Salaries & Benefits	6,336	3,224	1,753	1,787	1,823	1,860	1,860
Operations & Maintenance	20,700	19,876	20,700	40,700	20,700	20,700	40,700
Shared Overhead	226	22	240	245	250	255	255
Total General	27,262	23,122	22,693	42,732	22,773	22,815	42,815
Total Expenditures	27,262	23,122	22,693	42,732	22,773	22,815	42,815
Revenue less Expenditures	(239,714)	(56,145)	(107,693)	(127,732)	(107,773)	(107,815)	(127,815)
Transfers from Reserves	239,714	56,145	107,693	127,732	107,773	107,815	127,815
Septage Reserve		711,881					

To: Holly Ronnquist, Chief Financial Officer
From: Shannon Moskal, Corporate Officer
Date: February 1, 2018
Subject: 5-Year Financial Plan – Elk Valley Victim Assistance Program (Requisition shared by Fernie, Sparwood, Elkford, Area A and Area B)

HIGHLIGHTS

- The RDEK's annual contribution to the Program has been increased to \$11,275 (from \$9,876). In previous years, the Program Manager has donated some travel related costs that should be included in the operation costs of the Program.
- The Provincial grant for 2018/19 is \$43,762.62.
- An additional one-time Provincial grant of \$5,607 has been provided to enhance frontline service delivery with a focus on addressing service pressure and waitlists.
- The Program runs from April 1st – March 31st.

CFO Comments:

- Estimated \$1,982 (16 %) increase in taxation in 2018.
- Bylaw was amended to increase requisition cap to \$15,300 or \$.000438 per \$1,000 of assessment in 2017.



**EV Victim Assistance
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$13,183	\$12,276	\$14,258	\$14,415	\$14,626	\$14,841	\$15,021
Payments in Lieu of Taxes		200					
Provincial Grants	43,285	43,329	49,283	43,763	43,763	43,763	43,763
Prior Period Surplus	240	240	(53)				
Total Revenue	56,708	56,045	63,488	58,178	58,389	58,604	58,784
<u>Expenditures</u>							
Salaries & Benefits	1,259	2,620	1,537	1,568	1,599	1,631	1,631
Administration & Overhead	1,000						
Consulting & Professional Services	54,283	53,168	61,750	56,405	56,581	56,759	56,939
Shared Overhead	166	309	201	205	209	214	214
Total General	56,708	56,097	63,488	58,178	58,389	58,604	58,784
Total Expenditures	56,708	56,097	63,488	58,178	58,389	58,604	58,784
Revenue less Expenditures		(53)					
Surplus (Deficit)		(53)					



**Tie Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Revenue							
Parcel Taxes	\$4,750	\$4,750	\$28,077	\$28,077	\$28,077	\$28,077	\$28,077
Local Government Grants & Regional Transfers	260,000	43,762	218,238				
Prior Period Surplus	(6,582)	(6,582)	(46,111)			155	
Total Revenue	258,168	41,930	200,204	28,077	28,077	28,232	28,077
Expenditures							
Salaries & Benefits	25,086	32,366	16,620	5,151	5,443	5,619	6,577
Administration & Overhead	3,600	3,259	100	100	100	100	100
Operations & Maintenance	900	4,031	500			500	
Vehicle & Hauling Costs	120	1,230	120	120	120	120	120
Interest			450	1,779	1,450	1,080	720
Shared Overhead	3,303	3,393	2,364	927	809	813	560
Total General	33,009	44,280	20,154	8,077	7,922	8,232	8,077
Total Expenditures	33,009	44,280	20,154	8,077	7,922	8,232	8,077
Revenue less Expenditures	225,159	(2,349)	180,050	20,000	20,155	20,000	20,000
Debt Principal Repayment				(20,000)	(20,000)	(20,000)	(20,000)
Short-term Borrowing	100,000		100,000				
Capital Expenditures	(325,000)	(43,762)	(280,050)				
Surplus (Deficit)	159	(46,111)			155		



**Rosen Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Interest		491					
Prior Period Surplus	21,075	21,075	25,166	982	1,933	1,319	1,135
Total Revenue	29,075	29,566	33,166	8,982	9,933	9,319	9,135
<u>Expenditures</u>							
Salaries & Benefits	3,116	1,902	2,886	2,943	3,001	3,063	3,063
Administration & Overhead	100	30	100	100	100	100	100
Operations & Maintenance	500	229	1,200	500	1,000	500	500
Vehicle & Hauling Costs	120	65	120	120	120	120	120
Shared Overhead	410	175	378	386	393	401	401
Total General	4,246	2,401	4,684	4,049	4,614	4,184	4,184
Total Expenditures	4,246	2,401	4,684	4,049	4,614	4,184	4,184
Revenue less Expenditures	24,829	27,166	28,482	4,933	5,319	5,135	4,951
Transfers to Reserves	(2,000)	(2,000)	(27,500)	(3,000)	(4,000)	(4,000)	(4,000)
Surplus (Deficit)	22,829	25,166	982	1,933	1,319	1,135	951
Reserve Funds		6,392					



**Lazy Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260
Prior Period Surplus	140	140	534	505	458	393	309
Total Revenue	1,400	1,400	1,794	1,765	1,718	1,653	1,569
<u>Expenditures</u>							
Salaries & Benefits	536	501	795	810	826	843	843
Administration & Overhead	40	9	40	40	40	40	40
Operations & Maintenance	100	295	300	300	300	300	300
Vehicle & Hauling Costs	50	18	50	50	50	50	50
Shared Overhead	70	43	104	107	109	111	111
Total General	796	866	1,289	1,307	1,325	1,344	1,344
Total Expenditures	796	866	1,289	1,307	1,325	1,344	1,344
Revenue less Expenditures	604	534	505	458	393	309	225
Surplus (Deficit)	604	534	505	458	393	309	225

Date	February 4, 2018
Author	Holly Ronnquist, CFO
Subject	5 Year Financial Plan – Columbia Valley Broadband Service (Requisition Shared by Invermere, Radium Hot Springs, Electoral Area F & G)

INFORMATION

The 2007 debenture with Municipal Finance Authority (MFA) renewed on October 2017. The previous interest rate was 4.5%, the new interest rate locked in for 5 years is 2.25%, resulting in substantial savings in interest costs.

The 2018 budget estimates a taxation decrease of \$65,083 = -69%.

The MFA debenture matures in 2027.



Broadband
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Revenue							
Requisition	\$94,228	\$94,228	\$29,145	\$29,145	\$29,145	\$29,145	\$29,145
Payments in Lieu of Taxes		290					
Fees & Charges	185,560	181,707	181,707	181,707	181,707	181,707	181,707
Interest		50					
Prior Period Surplus			2,550	2,337	2,101	1,839	1,552
Total Revenue	279,788	276,275	213,402	213,189	212,953	212,691	212,404
Expenditures							
Salaries & Benefits	2,192	357	1,414	1,434	1,457	1,479	1,479
Operations & Maintenance	55,560	51,707	51,707	51,707	51,707	51,707	51,707
Interest	127,148	127,148	63,293	63,293	63,293	63,293	63,293
Shared Overhead	422	47	185	188	191	194	194
Total General	185,322	179,259	116,599	116,622	116,648	116,673	116,673
Total Expenditures	185,322	179,259	116,599	116,622	116,648	116,673	116,673
Revenue less Expenditures	94,466	97,016	96,803	96,567	96,305	96,018	95,731
Debt Principal Repayment	(94,466)	(94,465)	(94,466)	(94,466)	(94,466)	(94,466)	(94,466)
Surplus (Deficit)		2,550	2,337	2,101	1,839	1,552	1,265

Environmental Services

File: Y hh 502 001

To: Shawn Tomlin, CAO
Holly Ronnquist, CFO
From: Kevin Paterson, Environmental Services Manager
Date: February 1, 2018
Subject: 2018 Elk Valley Airport Budget Memo – Shared by Fernie, Elkford, Sparwood and Electoral Area A

2018 Budget Highlights:

- Facility improvements as per discussions with Flying Club include 3 loads of crush gravel for airplane tie down area.
- Current budgeting addresses regular runway maintenance. Crack sealing conducted every second year (\$15,000) and painting every third year (\$10,000), beginning in 2019.
- Tree damage fence repairs in 2018 only \$2,300.
- No Capital expenses anticipated for 2018.

CFO Comments:

- Taxation increase by \$1,802 = 5.1% in 2018.
- Drawing down reserves from 2019 – 2021 to minimize tax increases.
- Elk Valley Services Committee directed that winter maintenance will continue to be provided.



EV Airport
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$35,500	\$35,501	\$37,303	\$41,449	\$42,886	\$45,650	\$48,603
Payments in Lieu of Taxes		312					
Fees & Charges	6,500	6,537	6,500	6,500	6,500	6,500	6,500
Interest		245					
Prior Period Surplus	39,101	39,101	12,548			1,328	
Total Revenue	81,101	81,696	56,351	47,949	49,386	53,478	55,103
<u>Expenditures</u>							
Salaries & Benefits	6,432	7,506	6,729	7,171	7,314	7,460	7,460
Administration & Overhead	4,500	3,634	4,545	4,670	4,595	4,820	1,445
Operations & Maintenance	47,000	44,688	27,545	38,500	33,500	38,500	23,500
Vehicle & Hauling Costs	500		500	500	500	500	500
Telephone & Utilities	1,725	1,234	1,150	1,170	1,190	1,220	1,220
Shared Overhead	849	586	882	938	959	978	978
Total General	61,006	57,648	41,351	52,949	48,058	53,478	35,103
Total Expenditures	61,006	57,648	41,351	52,949	48,058	53,478	35,103
Revenue less Expenditures	20,095	24,048	15,000	(5,000)	1,328		20,000
Transfers to Reserves	(11,500)	(11,500)	(15,000)	(10,000)	(10,000)	(15,000)	(20,000)
Transfers from Reserves				15,000	10,000	15,000	
Surplus (Deficit)	8,595	12,548			1,328		
Reserve Funds		46,982					



Area B Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition					\$170	\$261	\$270
Prior Period Surplus	2,432	2,432	2,371	1,785	1,188	750	390
Total Revenue	2,432	2,432	2,371	1,785	1,358	1,011	660
<u>Expenditures</u>							
Salaries & Benefits	1,965	61	519	528	538	549	549
Shared Overhead	42		67	69	70	72	72
Total General	2,007	61	586	597	608	621	621
Total Expenditures	2,007	61	586	597	608	621	621
Revenue less Expenditures	425	2,371	1,785	1,188	750	390	39
Surplus (Deficit)	425	2,371	1,785	1,188	750	390	39



Area C Cemeteries
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$298	\$298	\$298	\$298	\$298	\$298	\$298
Prior Period Surplus	2,798	2,798	3,061	1,325	1,232	1,131	1,022
Total Revenue	3,096	3,096	3,359	1,623	1,530	1,429	1,320
<u>Expenditures</u>							
Salaries & Benefits	1,965	34	1,990	346	353	360	360
Shared Overhead	42		44	45	46	47	47
Total General	2,007	34	2,034	391	399	407	407
Total Expenditures	2,007	34	2,034	391	399	407	407
Revenue less Expenditures	1,089	3,061	1,325	1,232	1,131	1,022	913
Surplus (Deficit)	1,089	3,061	1,325	1,232	1,131	1,022	913



Area E Cemeteries
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$250	\$250	\$676	\$1,191	\$1,249	\$1,307	\$1,357
Prior Period Surplus	243	243	458				
Total Revenue	493	493	1,134	1,191	1,249	1,307	1,357
<u>Expenditures</u>							
Salaries & Benefits	315	34	340	346	353	360	360
Grants			750	800	850	900	950
Shared Overhead	42		44	45	46	47	47
Total General	357	34	1,134	1,191	1,249	1,307	1,357
Total Expenditures	357	34	1,134	1,191	1,249	1,307	1,357
Revenue less Expenditures	136	458					
Surplus (Deficit)	136	458					



Area F Cemeteries
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

Revenue

Requisition	\$29,250	\$29,250	\$25,299	\$28,340	\$29,609	\$29,629	\$29,629
Local Government Grants & Regional Transfers	1,700	1,412	1,400	1,400	1,400	1,400	1,400
Prior Period Surplus	8,977	8,977	8,271	1,250			
Total Revenue	39,927	39,639	34,970	30,990	31,009	31,029	31,029

Expenditures

Salaries & Benefits	609	154	858	875	892	910	910
Consulting & Professional Services	31,237	31,213	18,750	20,000	20,000	20,000	20,000
Grants	8,000		4,000	8,000	8,000	8,000	8,000
Shared Overhead	81	1	112	115	117	119	119
Total General	39,927	31,368	23,720	28,990	29,009	29,029	29,029
Total Expenditures	39,927	31,368	23,720	28,990	29,009	29,029	29,029
Revenue less Expenditures		8,271	11,250	2,000	2,000	2,000	2,000
Transfers to Reserves			(10,000)	(2,000)	(2,000)	(2,000)	(2,000)
Surplus (Deficit)		8,271	1,250				

To: Shawn Tomlin, CAO; Holly Ronnquist, CFO
From: Andrew McLeod, Manager
Date: December 12, 2017
Subject: 2018 – 2022 Five Year Financial Plan

The budget for the Planning & Development Services Department has been submitted for your consideration. Excluding the Kootenay Boundary Farm Advisors project, the department's operating budget shows a 1.5% decrease from 2017.

2018 Budget Highlights

- The Kootenay Boundary Farm Advisors project will begin year two of its three-year term and continues to be budgeted at \$240,000 annually split equally with our partners RDKB, RDCK and CBT. The RDEK manages this contract. Accordingly, \$180,000/year in additional revenue is shown as contributions from other jurisdictions.
- Revenue from development applications has been adjusted up slightly from 2017 based on past years' experience and forecasting for 2018.
- General operating expenses are maintained close to 2017 levels to reflect a full project workload, including several major OCP projects

CFO Comments:

- Essentially a zero percent tax (\$365) for 2018.
- Financial Plan utilizes the \$38,750 tax stabilization reserve in 2019 to help reduce the taxation increase.
- Staff time for climate change initiatives has been moved to the Electoral Area Administration budget. Staff time for planning related to parks has been moved to the Parks budgets.



Planning
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$809,635	\$809,635	\$810,000	\$878,475	\$915,707	\$897,796	\$894,096
Payments in Lieu of Taxes	3,000	4,460	3,000	3,000	3,000	3,000	3,000
Local Government Grants & Regional Transfers	180,000	90,000	185,250	180,000	90,000		
Fees & Charges	56,100	77,869	58,100	58,600	64,100	64,100	64,100
Interest	2,000	7,917	2,000	2,000	2,000	2,000	2,000
Prior Period Surplus	167,557	167,557	203,727	63,576	50,000	50,000	50,000
Total Revenue	1,218,292	1,157,438	1,262,077	1,185,651	1,124,807	1,016,896	1,013,196

Expenditures

Legislative	4,700	3,553	4,700	4,700	5,000	5,000	5,000
Salaries & Benefits	732,071	700,707	751,542	771,593	787,029	802,758	802,758
Administration & Overhead	62,665	54,969	55,265	55,615	55,665	55,865	56,065
Vehicle & Hauling Costs	6,000	4,652	6,303	5,950	8,550	7,650	8,750
Consulting & Professional Services	275,000	90,781	338,361	285,000	165,000	35,000	35,000
Telephone & Utilities	500	659	500	500	500	500	500
Interest	1,700	1,700					
Shared Overhead	96,906	57,939	98,417	101,043	103,063	105,123	105,123
Total General	1,179,542	914,960	1,255,088	1,224,401	1,124,807	1,011,896	1,013,196
Total Expenditures	1,179,542	914,960	1,255,088	1,224,401	1,124,807	1,011,896	1,013,196
Revenue less Expenditures	38,750	242,477	6,989	(38,750)		5,000	
Transfers to Reserves	(38,750)	(38,750)				(5,000)	
Transfers from Reserves				38,750			
Surplus (Deficit)		203,727	6,989				

Vehicle and Equipment Reserve Fund

75,600

Date February 1, 2018
Author Holly Ronnquist, CFO
Subject Columbia Valley Economic Development – 2018 – 2022 Financial Plan
 (Requisition shared by Invermere, Radium Hot Springs,
 Canal Flats, Electoral Areas F & G)

INFORMATION

The proposed budget for 2018 includes \$85,000 for the Economic Development Officer contract (offset by \$79,800 from the BC Rural Dividend Grant) and \$14,800 for office rent, travel, mileage and meals. It also includes \$50,200 for strategic priority projects as follows:

Employment Lands Inventory	\$ 5,000
Website	200
Welcome/Exit Surveys	600
Business Needs Assessment	20,000
Other Projects	<u>30,400</u>
	\$56,200

The proposed financial plan also includes previously approved grants as follows:

CV Arts	\$10,000	2017 - 2022
Imagine Kootenays	\$15,000	2017 - 2022
Lake Windermere Ambassadors	\$10,000	2016 - 2021

A grant request from Columbia Valley Visitors Services is estimated at \$100,000.

To date, taxation for the CV Economic Development Service is expected to remain at the same level as 2017 at \$226,240. Based on apportionment by the number of business class properties recorded in the 2018 completed assessment roll, proposed taxation for Columbia Valley jurisdictions is as follows:

	Requisition	# Class 6 Properties
District of Invermere	\$76,135	246
Village of Radium Hot Springs	33,735	109
Village of Canal Flats	10,523	34
Electoral Area F	94,301	295
Electoral Area G	<u>14,546</u>	<u>47</u>
Total	\$226,240	731



**CV Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$226,240	\$226,240	\$226,240	\$230,240	\$286,446	\$306,016	\$306,016
Local Government Grants & Regional Transfers	79,800	31,875	109,800	47,925			
Prior Period Surplus	(10,312)	(10,312)	47,507	46,370	19,217		
Total Revenue	295,728	247,803	383,547	324,535	305,663	306,016	306,016
<u>Expenditures</u>							
Salaries & Benefits	11,244	17,679	15,011	15,313	15,618	15,930	15,930
Administration & Overhead	5,500	5,306	17,800	17,800	17,800	17,800	17,800
Consulting & Professional Services	92,500	32,010	85,000	85,000	85,000	85,000	85,000
Grants	10,000	14,000	10,000	10,000	10,000	10,000	10,000
Grant - CV Visitor Services	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Grant - Imagine Kootenays	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Grant - Lake Windermere Ambassadors	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Project - Resident Attraction/Retention	50,000	4,156	82,200	50,000	50,000	50,000	50,000
Telephone & Utilities		81	200	200	200	200	200
Shared Overhead	1,484	2,064	1,966	2,005	2,045	2,086	2,086
Total General	295,728	200,296	337,177	305,318	305,663	306,016	306,016
Total Expenditures	295,728	200,296	337,177	305,318	305,663	306,016	306,016
Revenue less Expenditures		47,507	46,370	19,217			
Surplus (Deficit)		47,507	46,370	19,217			



**Area A Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition				\$273	\$484	\$516	\$548
Prior Period Surplus	599	599	599	179			
Total Revenue	599	599	599	452	484	516	548
<u>Expenditures</u>							
Salaries & Benefits	529		380	410	440	470	500
Shared Overhead	70		40	42	44	46	48
Total General	599		420	452	484	516	548
Total Expenditures	599		420	452	484	516	548
Revenue less Expenditures		599	179				
Surplus (Deficit)		599	179				



**Area B Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$750	\$750	\$750	\$2,194	\$3,250	\$3,250	\$3,250
Prior Period Surplus	2,801	2,801	3,511	1,041			
Total Revenue	3,551	3,551	4,261	3,235	3,250	3,250	3,250
<u>Expenditures</u>							
Salaries & Benefits	928	35	638	651	664	664	664
Administration & Overhead	2,500		2,500	2,500	2,500	2,500	2,500
Shared Overhead	123	5	82	84	86	86	86
Total General	3,551	40	3,220	3,235	3,250	3,250	3,250
Total Expenditures	3,551	40	3,220	3,235	3,250	3,250	3,250
Revenue less Expenditures		3,511	1,041				
Surplus (Deficit)		3,511	1,041				



**Area C Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Local Government Grants & Regional Transfers		20,200					
Prior Period Surplus	35,135	35,135	52,119				
Total Revenue	55,135	75,335	72,119	20,000	20,000	20,000	20,000
<u>Expenditures</u>							
Salaries & Benefits	1,049	316	993	1,015	1,034	1,053	1,053
Administration & Overhead		280					
Grants	53,947	22,606	70,996	18,852	18,830	18,809	18,809
Shared Overhead	139	14	130	133	136	138	138
Total General	55,135	23,216	72,119	20,000	20,000	20,000	20,000
Total Expenditures	55,135	23,216	72,119	20,000	20,000	20,000	20,000
Revenue less Expenditures		52,119					
Surplus (Deficit)		52,119					



**Area E Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$3,153	\$3,153	\$500	\$2,500	\$2,500	\$2,500	\$2,502
Prior Period Surplus	3,898	3,898	4,703	983	748	498	248
Total Revenue	7,051	7,051	5,203	3,483	3,248	2,998	2,750
<u>Expenditures</u>							
Salaries & Benefits	927	129	638	651	664	664	664
Administration & Overhead	2,150	2,214	2,500				
Grants	3,851		1,000	2,000	2,000	2,000	2,000
Shared Overhead	123	5	82	84	86	86	86
Total General	7,051	2,348	4,220	2,735	2,750	2,750	2,750
Total Expenditures	7,051	2,348	4,220	2,735	2,750	2,750	2,750
Revenue less Expenditures		4,703	983	748	498	248	
Surplus (Deficit)		4,703	983	748	498	248	



**Area F Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$5,913	\$5,913	\$1,100	\$10,689	\$11,170	\$11,191	\$11,191
Prior Period Surplus	7,810	7,810	12,732	459			
Total Revenue	13,723	13,723	13,832	11,148	11,170	11,191	11,191
<u>Expenditures</u>							
Salaries & Benefits	1,049	33	993	1,015	1,034	1,053	1,053
Administration & Overhead	2,100	957	2,250				
Grants	10,000		10,000	10,000	10,000	10,000	10,000
Shared Overhead	139	1	130	133	136	138	138
Total General	13,288	991	13,373	11,148	11,170	11,191	11,191
Total Expenditures	13,288	991	13,373	11,148	11,170	11,191	11,191
Revenue less Expenditures	435	12,732	459				
Surplus (Deficit)	435	12,732	459				



**Area G Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$1,000	\$1,000	\$500	\$1,117	\$1,653	\$1,653	\$1,653
Prior Period Surplus	686	686	1,686	536			
Total Revenue	1,686	1,686	2,186	1,653	1,653	1,653	1,653
<u>Expenditures</u>							
Salaries & Benefits	470		565	567	566	566	566
Administration & Overhead	1,000		1,000	1,000	1,000	1,000	1,000
Shared Overhead	62		85	86	87	87	87
Total General	1,532		1,650	1,653	1,653	1,653	1,653
Total Expenditures	1,532		1,650	1,653	1,653	1,653	1,653
Revenue less Expenditures	154	1,686	536				
Surplus (Deficit)	154	1,686	536				



**Moyie Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$5,006	\$5,006	\$5,303	\$5,548	\$5,844	\$6,046	\$6,046
Provincial Grants	250	189	190	190	190	190	190
Prior Period Surplus	835	835	704	539	446	476	525
Total Revenue	6,091	6,029	6,197	6,277	6,480	6,712	6,761
<u>Expenditures</u>							
Salaries & Benefits	170	70	140	142	145	148	148
Telephone & Utilities	5,300	5,246	5,500	5,670	5,840	6,020	6,200
Shared Overhead	19	10	18	19	19	19	19
Total General	5,489	5,326	5,658	5,831	6,004	6,187	6,367
Total Expenditures	5,489	5,326	5,658	5,831	6,004	6,187	6,367
Revenue less Expenditures	602	704	539	446	476	525	394
Surplus (Deficit)	602	704	539	446	476	525	394



**Wardner Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$3,700	\$3,700	\$4,279	\$4,218	\$4,368	\$4,522	\$4,667
Prior Period Surplus	98	98	97				
Total Revenue	3,798	3,798	4,376	4,218	4,368	4,522	4,667
<u>Expenditures</u>							
Salaries & Benefits	170	72	554	264	276	287	287
Telephone & Utilities	3,600	3,621	3,750	3,880	4,017	4,158	4,303
Shared Overhead	19	8	72	74	75	77	77
Total General	3,789	3,701	4,376	4,218	4,368	4,522	4,667
Total Expenditures	3,789	3,701	4,376	4,218	4,368	4,522	4,667
Revenue less Expenditures	9	97					
Surplus (Deficit)	9	97					



Elko Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$2,650	\$2,650	\$2,834	\$3,066	\$3,169	\$3,277	\$3,382
Prior Period Surplus	233	233	134				
Total Revenue	2,883	2,883	2,968	3,066	3,169	3,277	3,382
<u>Expenditures</u>							
Salaries & Benefits	170	75	190	192	195	198	198
Telephone & Utilities	2,650	2,664	2,760	2,855	2,955	3,060	3,165
Shared Overhead	9	10	18	19	19	19	19
Total General	2,829	2,749	2,968	3,066	3,169	3,277	3,382
Total Expenditures	2,829	2,749	2,968	3,066	3,169	3,277	3,382
Revenue less Expenditures	54	134					
Surplus (Deficit)	54	134					



West Fernie Street Lighting
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$6,000	\$6,000					
Provincial Grants		654					
Prior Period Surplus	4,175	4,175					
Total Revenue	10,175	10,829					
<u>Expenditures</u>							
Salaries & Benefits	170	263	(18)	(9)	(9)	(9)	(9)
Telephone & Utilities	8,511	10,547					
Shared Overhead	19	19	18	9	9	9	9
Total General	8,700	10,829					
Total Expenditures	8,700	10,829					
Revenue less Expenditures	1,475						
Surplus (Deficit)	1,475						



**King-Cobham Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$3,713	\$3,713	\$3,996	\$4,202	\$4,346	\$4,495	\$4,647
Prior Period Surplus	226	226	67				
Total Revenue	3,939	3,939	4,063	4,202	4,346	4,495	4,647
<u>Expenditures</u>							
Salaries & Benefits	170	90	140	142	145	148	148
Telephone & Utilities	3,750	3,772	3,905	4,041	4,182	4,328	4,480
Shared Overhead	19	10	18	19	19	19	19
Total General	3,939	3,872	4,063	4,202	4,346	4,495	4,647
Total Expenditures	3,939	3,872	4,063	4,202	4,346	4,495	4,647
Revenue less Expenditures		67					
Surplus (Deficit)		67					



**Wilmer Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$6,300	\$6,300	\$6,450	\$6,675	\$6,925	\$7,175	\$7,373
Prior Period Surplus	829	829	815	657	496	347	205
Total Revenue	7,129	7,129	7,265	7,332	7,421	7,522	7,578
<u>Expenditures</u>							
Salaries & Benefits	170	77	140	142	145	148	148
Telephone & Utilities	6,300	6,230	6,450	6,675	6,910	7,150	7,400
Shared Overhead	19	8	18	19	19	19	19
Total General	6,489	6,315	6,608	6,836	7,074	7,317	7,567
Total Expenditures	6,489	6,315	6,608	6,836	7,074	7,317	7,567
Revenue less Expenditures	640	815	657	496	347	205	11
Surplus (Deficit)	640	815	657	496	347	205	11



Windermere Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$14,500	\$14,500	\$14,800	\$15,300	\$15,800	\$16,300	\$16,800
Prior Period Surplus	1,638	1,638	1,698	1,490	1,254	990	648
Total Revenue	16,138	16,138	16,498	16,790	17,054	17,290	17,448
<u>Expenditures</u>							
Salaries & Benefits	170	74	140	142	145	148	148
Telephone & Utilities	14,500	14,355	14,850	15,375	15,900	16,475	17,050
Shared Overhead	19	11	18	19	19	19	19
Total General	14,689	14,440	15,008	15,536	16,064	16,642	17,217
Total Expenditures	14,689	14,440	15,008	15,536	16,064	16,642	17,217
Revenue less Expenditures	1,449	1,698	1,490	1,254	990	648	231
Surplus (Deficit)	1,449	1,698	1,490	1,254	990	648	231



**Edgewater Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$14,250	\$14,250	\$14,600	\$15,000	\$15,400	\$15,800	\$16,200
Prior Period Surplus	2,186	2,186	2,267	2,109	1,848	1,434	867
Total Revenue	16,436	16,436	16,867	17,109	17,248	17,234	17,067
<u>Expenditures</u>							
Salaries & Benefits	170	81	140	142	145	148	148
Telephone & Utilities	14,000	14,084	14,600	15,100	15,650	16,200	16,750
Shared Overhead	19	4	18	19	19	19	19
Total General	14,189	14,169	14,758	15,261	15,814	16,367	16,917
Total Expenditures	14,189	14,169	14,758	15,261	15,814	16,367	16,917
Revenue less Expenditures	2,247	2,267	2,109	1,848	1,434	867	150
Surplus (Deficit)	2,247	2,267	2,109	1,848	1,434	867	150



**Jaffray Intersection Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

Revenue

Parcel Taxes
Provincial Grants
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Telephone & Utilities
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Parcel Taxes	\$920	\$920	\$920	\$940	\$960	\$980	\$1,000
Provincial Grants	400	436	400	400	400	400	400
Prior Period Surplus	1,381	1,381	1,377	1,210	1,012	792	531
Total Revenue	2,701	2,737	2,697	2,550	2,372	2,172	1,931
Salaries & Benefits	100	98	168	169	171	172	172
Telephone & Utilities	1,350	1,254	1,300	1,350	1,390	1,450	1,490
Shared Overhead	10	8	19	19	19	19	19
Total General	1,460	1,360	1,487	1,538	1,580	1,641	1,681
Total Expenditures	1,460	1,360	1,487	1,538	1,580	1,641	1,681
Revenue less Expenditures	1,241	1,377	1,210	1,012	792	531	250
Surplus (Deficit)	1,241	1,377	1,210	1,012	792	531	250

Date March 2, 2018
Author Debbie Renaud, Deputy CFO
Shannon Moskal, Corporate Officer
Subject 2018 CV Transit Budget (Shared by Invermere, Radium Hot Springs, Canal Flats, Electoral Areas F & G)

INFORMATION

The transit agreements and corresponding budgets from BC Transit have a fiscal period of April to March. The budget shown in the RDEK's 5 year Financial Plan reflects the revenue and expenditures for the period January 1, 2018 to December 31, 2018.

2018 Budget Highlights:

- Direct operating costs have increased by \$4,640.
- Staff salaries increased by \$2,185, and reflect work planned in 2018.
- BC Transit vehicle replacement reserve of \$30,000 to offset capital cost increase.
- The budget did include \$22,500 for an additional bus, bringing the fleet up to 3 buses. This bus will fill a gap that currently exists in the spare ratio of the transit system. In a fleet with 2 buses in concurrent service, the appropriate spare ratio is 1 additional bus. Not only does the additional bus provide coverage in case of a breakdown, it also allows the operating company the flexibility to proactively schedule maintenance inspections/repairs and to rotate the buses in the fleet to mitigate wear and tear in any one bus which minimizes the number of larger repairs to transmissions, engines and differentials, which are the most costly repairs. From a reliability standpoint, the less missed service there is (ie: transit service cancellations), the more residents gain trust in the service which tends to increase ridership and revenue, and thus offsets costs. In remote rural systems with long highway corridors and potential severe weather patterns, such as the Columbia Valley, one of the most important aspects is safety and having the capacity to send out a bus in the event of a breakdown to ensure passengers get home safely and are not stranded.

CFO Comments:

- Taxation increase of \$4,806 = 4.05, the Committee deferred purchase of an additional bus to when the contract expires in 2020.
- Additional 2017 invoice received resulting in no option to reduce taxation in 2018.



CV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-03-01

Revenue

Requisition	\$118,486	\$118,486	\$123,292	\$141,222	\$149,556	\$160,693	\$171,193
Payments in Lieu of Taxes		971					
Local Government Grants & Regional Transfers	3,500	3,318	3,500	3,500	3,500	3,500	3,500
Fees & Charges	12,000	11,396	12,000	12,000	12,000	12,000	12,000
Prior Period Surplus	33,069	33,069	13,584	10,000	10,000	10,000	10,000
Total Revenue	167,055	167,240	152,376	166,722	175,056	186,193	196,693

Expenditures

Salaries & Benefits	5,482	4,150	5,786	5,899	6,019	6,140	6,140
Administration & Overhead	2,350		2,350	2,350	2,350	2,350	2,350
Operations & Maintenance	2,500		1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	133,200	126,504	141,984	156,200	164,400	175,401	185,901
Shared Overhead	723	202	756	773	787	802	802
Total General	144,255	130,856	152,376	166,722	175,056	186,193	196,693

Total Expenditures

Revenue less Expenditures

Transfers to Reserves

Surplus (Deficit)

Reserve Funds

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$118,486	\$118,486	\$123,292	\$141,222	\$149,556	\$160,693	\$171,193
Payments in Lieu of Taxes		971					
Local Government Grants & Regional Transfers	3,500	3,318	3,500	3,500	3,500	3,500	3,500
Fees & Charges	12,000	11,396	12,000	12,000	12,000	12,000	12,000
Prior Period Surplus	33,069	33,069	13,584	10,000	10,000	10,000	10,000
Total Revenue	167,055	167,240	152,376	166,722	175,056	186,193	196,693
Salaries & Benefits	5,482	4,150	5,786	5,899	6,019	6,140	6,140
Administration & Overhead	2,350		2,350	2,350	2,350	2,350	2,350
Operations & Maintenance	2,500		1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	133,200	126,504	141,984	156,200	164,400	175,401	185,901
Shared Overhead	723	202	756	773	787	802	802
Total General	144,255	130,856	152,376	166,722	175,056	186,193	196,693
Total Expenditures	144,255	130,856	152,376	166,722	175,056	186,193	196,693
Revenue less Expenditures	22,800	36,384					
Transfers to Reserves	(22,800)	(22,800)					
Surplus (Deficit)		13,584					
Reserve Funds		63,663					

Date February 22, 2018
Author Debbie Renaud, Deputy CFO
Shannon Moskal, Corporate Officer
Subject 2018 EV Transit Budget (Shared by Fernie, Elkford, Sparwood, Electoral Area A)

INFORMATION

The transit agreements and corresponding budgets from BC Transit have a fiscal period of April to March. The budget shown in the RDEK's 5 year Financial Plan reflects the revenue and expenditures for the period January 1, 2018 to December 31, 2018.

2018 Budget Highlights:

- Direct operating costs have increased by \$3,316.
- Staff salaries increased by \$1,938, and reflect work planned in 2018.
- BC Transit vehicle replacement reserve of \$15,000 to offset capital cost increase.
- The budget includes \$22,500 for an additional bus, bringing the fleet up to 3 buses. This bus will fill a gap that currently exists in the spare ratio of the transit system. In a fleet with 2 buses in concurrent service, the appropriate spare ratio is 1 additional bus. Not only does the additional bus provide coverage in case of a breakdown, it also allows the operating company the flexibility to proactively schedule maintenance inspections/repairs and to rotate the buses in the fleet to mitigate wear and tear in any one bus which minimizes the number of larger repairs to transmissions, engines and differentials, which are the most costly repairs. From a reliability standpoint, the less missed service there is (ie: transit service cancellations), the more residents gain trust in the service which tends to increase ridership and revenue, and thus offsets costs. In the past, we have been able to ensure the safety of our passengers during a breakdown because the operating company has borrowed a bus from the Cranbrook fleet; however, this practice is not permitted by BC Transit and is no longer available.

CFO Comments:

- Taxation increase of 15.7% (\$2.14 per average residential property valued at \$300,000), of which all is related to the proposed additional bus or a 3.1% decrease without the additional bus.
- 2017 operations resulted in an additional surplus of \$1,737. The budget retains this amount to increase the 2019 surplus and further reduce taxation in 2019. There is an option to utilize the \$1,737 to reduce taxation in 2018.
- Utilizing Reserves to minimize tax increases in 2020 – 2022.



EV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$119,652	\$119,652	\$138,443	\$164,879	\$160,795	\$164,977	\$173,977
Payments in Lieu of Taxes		1,954					
Fees & Charges	15,000	15,204	15,000	15,000	15,000	15,000	15,000
Prior Period Surplus	64,229	64,229	29,737	1,737	6,000	6,000	
Total Revenue	198,881	201,038	183,180	181,616	181,795	185,977	188,977
<u>Expenditures</u>							
Salaries & Benefits	5,725	4,001	7,688	7,839	7,998	8,160	8,160
Administration & Overhead	3,350	149	3,350	3,350	3,350	3,350	3,350
Operations & Maintenance	2,500		1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	125,316	105,734	152,900	167,900	176,900	180,900	199,900
Shared Overhead	756	183	1,005	1,027	1,047	1,067	1,067
Total General	137,647	110,067	166,443	181,616	190,795	194,977	213,977
Total Expenditures	137,647	110,067	166,443	181,616	190,795	194,977	213,977
Revenue less Expenditures	61,234	90,971	16,737		(9,000)	(9,000)	(25,000)
Transfers to Reserves	(61,234)	(61,234)	(15,000)				
Transfers from Reserves					9,000	9,000	25,000
Surplus (Deficit)		29,737	1,737				
Reserve Funds		155,048					



CV Recreation
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$861,685	\$861,685	\$988,229	\$1,147,475	\$1,150,473	\$1,004,303	\$907,240
Payments in Lieu of Taxes	4,277	4,168	4,177	4,177	4,177	4,177	4,177
Local Government Grants & Regional Transfers	29,700	35,693	35,800	35,800	35,800	35,800	35,800
Fees & Charges	170,200	189,228	169,950	170,150	171,150	172,150	173,150
Interest		2,260					
Prior Period Surplus	123,195	123,195	114,905	30,000	10,000	10,000	10,000
Total Revenue	1,189,057	1,216,229	1,313,061	1,387,602	1,371,600	1,226,430	1,130,367
<u>Expenditures</u>							
Salaries & Benefits	5,896	3,419	5,237	5,343	5,446	5,556	5,556
Grants	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant for Canal Flats Arena	494,300	494,300	231,100	208,300	312,100	212,900	213,800
Grant - Invermere multi-use facility	125,000	125,000	125,000	125,000	25,000	25,000	25,000
Grant - Lake Windermere Whiteway	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Grant - Akisq'nuk Rec Facility			80,000	80,000	80,000	80,000	80,000
Interest	500	500	2,000	1,340	670		
Shared Overhead	778	224	686	700	714	728	728
Total General	635,974	632,943	453,523	430,183	433,430	333,684	334,584
<u>Eddie Mountain Memorial Arena</u>							
Salaries & Benefits	394,119	377,644	418,371	426,264	434,754	443,409	443,409
Administration & Overhead	42,850	31,727	31,800	31,300	31,500	31,600	31,600
Operations & Maintenance	86,300	82,594	119,616	66,300	66,300	66,300	66,300
Vehicle & Hauling Costs	8,000	11,479	8,500	8,550	8,600	8,650	8,700
Consulting & Professional Services	8,000	1,966	8,000	8,000	8,000	8,000	8,000
Telephone & Utilities	137,250	131,432	143,524	146,244	151,200	154,895	157,882
Shared Overhead	51,599	40,564	51,727	52,761	53,816	54,892	54,892
Total Eddie Mountain Memorial Arena	728,118	677,405	781,538	739,419	754,170	767,746	770,783
Total Expenditures	1,364,092	1,310,349	1,235,061	1,169,602	1,187,600	1,101,430	1,105,367
Revenue less Expenditures	(175,035)	(94,120)	78,000	218,000	184,000	125,000	25,000



CV Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
Debt Principal Repayment			(33,000)	(33,000)	(34,000)		
Debt Borrowing	100,000	100,000					
Transfers from Reserves	260,000	216,000	65,000				
Capital Expenditures	(150,000)	(106,975)	(110,000)	(185,000)	(150,000)	(125,000)	(25,000)
Surplus (Deficit)	34,965	114,905					
Reserve Funds		110,044					
Capital Reserve		7,881					

To: Shawn Tomlin, CAO
Holly Ronnquist, CFO

From: Kevin Paterson, Environmental Services Manager

Date: February 1, 2018

Subject: 2018 Columbia Valley Recreation – Eddie Mountain Memorial Arena Budget
Memo (Shared by Invermere, Radium, Canal Flats, Electoral Areas F & G)

2018 Budget Highlights:

- As a result of the tragic incident at the Fernie Arena this fall, an inspection carried out by Worksafe BC identified a number of safety issues and upgrades that require addressing. Such items as personal ammonia detection monitors for staff and installation of a new eyewash and drench shower to be installed in the vestibule outside the plant room are some of the larger cost items. \$20,000 has been identified in order to meet the Worksafe orders.
- Upgrades to the security camera system in order to incorporate monitoring of ammonia sensors and providing a record of both on and off ice incidents for insurance purposes is included.
- Replacement of Mezzanine and office doors along with Led lighting and new heaters in the mezzanine areas round out some of the major maintenance items in the facility.
- Operationally, staff will be conducting additional review of fees and anticipate some increase to user fees in the 2019, 2020 season.

Capital:

- Rubberized flooring replacement in dressing rooms and hallways \$65,000
- Replace Zamboni room floor (concrete) \$15,000
- Paint exterior of building ½ in 2018 (\$30,000) and other half in 2019 total cost \$60,000.
- Future capital items include;
 - Exterior painting of building 2019- \$30,000
 - 2 compressor replacements one in 2019, one in 2021 \$125,000 each.
 - Dehumidifier in 2020 - \$100,000

These final upgrades will result in a complete overhaul of all major components in the ice plant room.

CFO Comments:

- Current projections show that a \$126,544 14.7% tax increase is required for Columbia Valley Recreation (CVR) in 2018. This includes an increase of 5.4% for current CVR services and 9.3% for a \$400,000 grant for the Akisqnuq First Nation (AFN) for construction of a recreation facility. The Financial Plan assumes that if the AFN grant is approved, it will be funded over a 5-year period (similar to the Invermere multi-use facility).
- Reserves are projected to be \$117,925 at the 2017 year-end. \$65,000 of that has been requested for dressing room floors at the Eddie Mountain Memorial Arena bringing the balance to \$52,925. The 2018 – 2022 draft financial plan does not include any transfers to reserves over the 5 years, which is not prudent.
- Staff of the Canal Flats Arena and the Eddie Mountain Memorial Arena have been asked to provide a capital plan to 2040 which will provide valuable information to ensure that enough reserves are put aside to fund future capital requirements. This plan is expected to be included in the 2019 – 2023 Financial Plan. The 2018 budget includes an additional \$15,000 for Canal Flats Arena for WorkSafe orders for ammonia system related upgrades.

To: Shawn Tomlin, CAO
From: Holly Ronnquist, CFO
Date: February 1, 2018
Subject: Columbia Valley Recreation – Canal Flats Arena Budget Memo
(Requisition shared by Invermere, Radium Hot Springs, Canal Flats, Electoral Areas F & G)

2018 Budget Highlights:

- The requested operating grant for 2018 is \$185,100, which is \$29,300 less than previously projected. Only inflationary increases have been estimated for 2019 to 2022.

Capital:

- In 2017 the Board approved granting \$334,400 in addition to the \$193,000 grant carried forward from 2016 (\$527,400 total CV Recreation grant) for a large capital improvement project to the Canal Flats Arena that would include cladding, insulating, construction of 2 change rooms and renovations to the front entrance. The total value of the project was \$799,400 with funding from the Village of Canal Flats, Columbia Valley Recreation and Columbia Basin Trust. Construction drawings and plans were completed in 2017 and construction is scheduled to occur in 2018. Columbia Valley Recreation transferred \$115,000 from reserves and undertook \$100,000 in short term borrowing for the project.
- The Village of Canal Flats has requested grant monies of \$31,000 in 2018 which includes \$25,000 for upgrades to dressing rooms 3 & 4 and \$6,000 flooring replacement for dressing rooms 1 & 2. This amount is offset by the reduction in the operating budget of \$29,300. The capital request also includes a further \$25,000 in 2019; \$125,000 in 2020; \$25,000 in 2021 and \$25,000 in 2022.

CFO Comments:

- Current projections show that an 14.7% tax increase is required in 2018. This includes an increase of 5.4% for current Columbia Valley Recreation services and 9.3% for a \$400,000 grant for the Akisqnuq First Nation (AFN) for construction of a recreation facility. This Financial Plan assumes the AFN grant will be funded over a 5-year period (similar to the Invermere multi-use facility).
- Short-term borrowing for the 2017 Canal Flats Arena capital grant is to be paid back over three years with interest projected at 1.8%. Total payments are expected to be \$35,000 in 2018; \$34,340 in 2019 and \$34,670 in 2020.
- Reserves are projected to be \$116,368 at the 2017-year end. \$65,000 of that has been requested for dressing room floors at the Eddie Mountain Memorial Arena bringing the balance to \$51,368. The 2018 – 2022 draft financial plan does not include any transfers to reserves over the 5 years, which is not prudent. .../2

Columbia Valley Recreation
February 1, 2018

- Staff of the Canal Flats Arena and the Eddie Mountain Memorial Area have been asked to provide a capital plan to 2040 which will provide valuable information to ensure that enough reserves are put aside to fund future capital requirements. This plan is expected to be included in the 2019 – 2023 Financial Plan.
- The 2018 budget has been amended to add \$15,000 for WorkSafe orders for ammonia system related upgrades.

**Columbia Valley Recreation Service Area
Canal Flats Arena**

**Village of Canal Flats
2018 - 2022 Five Year Financial Plan**

		projected							
		2017	Prelim.	Plus/Minus	2018 PRELIM.				
		budget	to Dec	changes	w. changes	2019	2020	2021	2022
			31/17						
Arena Recreation Operating									
Revenues									
15.1.410.1223	Arena kitchen revenues	-15,000	-12,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000
15.1.410.1317	Arena advertising revenue	-6,000	-5,500	-6,000	-6,000	-6,000	-6,000	-6,000	-6,000
15.1.410.1318	Arena ice rentals	-50,000	-55,300	-60,000	10,000	-50,000	-55,000	-55,000	-55,000
15.1.410.1319	Arena - other revenues	-1,000	-1,075	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000
15.1.410.1321	Sand-dump key rentals	-200	-562	0	0	-300	-200	-200	-300
	Sub-Total Arena Revenues	-72,200	-74,437	-82,000	10,000	-72,000	-77,300	-77,200	-77,300
					0				
15.1.750.1640	RDEK Col Valley Rec area requisition	-159,900	-159,900	-214,400	29,300	-185,100	-183,300	-187,100	-188,800
15.1.910.1739	Reserves/surplus/prior years' deficit	-22,400	-5,564	-4,200	4,200	0			
	Sub-Total-RDEK Operating grant	-182,300	-165,464	-218,600	33,500	-185,100	-183,300	-187,100	-188,800
	Total Revenues	-254,500	-239,901	-300,600	43,500	-260,600	-264,100	-265,100	-266,100
Expenditures									
Arena Expenses									
15.2.772.2102	Salaries & benefits - FT/PT employees	115,200	100,000	144,100	-39,800	104,200	106,000	107,000	108,000
15.2.772.2102	Salaries & benefits - PW employees	6,840	6,840	6,500	400	6,900	6,600	6,600	6,600
15.2.772.2102	Salaries & benefits - Admin employees	11,760	18,000	27,000	-3,400	23,600	24,000	24,000	24,000
15.2.772.2106	Training/education/certification	2,700	1,200	1,800	1,800	1,800	1,900	2,000	2,000
15.2.772.2108	Permits -Boiler/elevator	1,500	1,469	3,600	-1,800	1,800	1,800	1,800	1,800
15.2.772.2111	Travel	2,600	2,500	2,700	-200	2,500	2,500	2,500	2,500
15.2.710.2125	Office supplies & stationary	1,100	500	1,200	-400	800	800	800	800
15.2.772.2130	Hydro,water and sewer	28,000	28,000	29,000	Increase	29,000	30,000	31,000	31,000
15.2.772.2133	Building maint/wshrms/puck brds/fans	20,000	20,000	20,000		20,000	20,000	20,000	20,000
15.2.772.2134	Elevator monitoring & service contract	3,500	3,500	3,500		3,500	3,500	3,500	3,500
15.2.772.2140	Telephone/Wireless internet	4,000	4,600	4,000	600	4,600	4,600	4,600	4,600
15.2.772.2145	Insurance	14,200	14,672	15,200		15,200	15,200	15,200	15,200
15.2.772.2159	Kitchen expenses	11,000	9,000	11,000		11,000	11,000	11,000	11,000
15.2.772.2160	Parking lot maintenance-Materials	2,000	2,000	2,000		2,000	2,000	2,000	2,000
15.2.772.2165	Cimco - maintenance	10,600	10,600	11,000		11,000	11,000	12,000	12,000
15.2.772.2166	Propane	9,200	9,000	9,400	Increase	9,400	9,800	9,800	9,800
15.2.772.2186	Special projects - referee co-ord. fees	2,000	2,000	2,000		2,000	2,000	2,000	2,000
15.2.772.2193	Zamboni repairs	2,200	2,200	2,400		2,400	2,600	2,800	2,800
15.2.772.2194	Equipment repairs & maintenance	2,800	1,500	2,900	-1,000	1,900	2,000	2,000	2,000
15.2.772.2196	Fuel allowance - Manager	1,800	1,800	1,800	200	2,000	2,000	2,000	2,000
15.2.772.2950	Equipment hours - internal	1,500	520	1,500		1,500	1,500	1,500	1,500
		254,500	239,901	302,600	-45,500	257,100	260,600	264,100	265,100
	Total expenditures	254,500	239,901	302,600	-45,500	257,100	264,100	265,100	266,100
		0	0	2,000	-2,000	0	0	0	0

Columbia Valley Recreation Service Area
Village of Canal Flats
2018 - 2022 Five Year Financial Plan
Canal Flats Arena

		2017 Budget	projected to Dec 31/17	Prelim 2018	Plus/minus changes	2018 PRELIM. w. changes	2019	2020	2021	2022
	Capital Revenue Revenues									
16.1.900.1012	Federal Gax tax grants (Lighting, insulation, etc)	0				0	0	0	0	0
16.1.900.1020	Contribution from Recreation Operating Fund	-67,925	-7,500		-47,725	-47,725	0	0	0	0
16.1.900.1643	Columbia Valley Rec serv requisition-CVRSa	-334,400	-30,650	-6,000	-25,000	-31,000	-25,000	-125,000	-25,000	-25,000
16.1.900.1040	Provincial government grant					0	0	0	0	0
16.1.900.1042	CBT grants	-224,375			-24,375	-24,375		0	0	0
16.1.900.1042	Deferred revenue from CBT				-200,000	-200,000				
16.1.900.1042	Deferred revenue - rock pits	-12,000			-12,000	-12,000				
16.1.900.1042	Deferred revenue - 2016/17 capital unspent	-193,000			-496,750	-496,750				
16.1.900.1049	Accessibily Federal grant - Wheelchair lift					0		0	0	0
16.1.900.1642	RDEK - Reserve fund					0	0	0	0	0
	Total Revenues	-831,700	-38,150	-6,000	-805,850	-811,850	-25,000	-125,000	-25,000	-25,000
	Capital Recreation Expenditures									
16.2.750.2732	Rebuilding compressor			6,000	6,000	12,000				
16.2.750.2732	Chiller replacement							100,000		
16.2.750.2733	Wages & benefits/general contracting	58,500	3,300		30,000	30,000				
16.2.750.2733	Front entrance - timber frame foyer w. handicapped	69,600			69,600	69,600				
16.2.750.2733	Dressing room construction	296,100			296,100	296,100				
16.2.750.2733	Dressing room construction drawings and plans	49,800	27,350		22,450	22,450				
16.2.750.2733	Attic Insulation	155,300			155,300	155,300				
16.2.750.2733	Exterior Wall insulation and cladding less rock pits less gutters	147,200			147,200	147,200				
16.2.750.2733	legal & engineering & Architect for insulation & clad	16,200			16,200	16,200				
16.2.750.2728	Wheel chair/ elevator (Accessibility Grant applicati	0			0	0				
16.2.751.2121	West elevation rock pits/west wall insulation	12,000			12,000	12,000				
16.2.751.2730	Dressing Rooms 1 & 2 - flooring				6,000	6,000				
	Dressing Rooms 3 & 4 - upgrade				25,000	25,000				



The Village of Canal Flats Project Summary

Project Title: Upgrade Dressing Rooms 3 & 4
Budget Year(s): 2018
Budget Request: \$25,000
Fund: Arena Capital
Project Type: Construction
Priority: 1
Department: Arena - CFRSA

Request for Decision ☒ **Department Report** ☐ **Information Report** ☐

Project Description: Upgrading dressing rooms 3 & 4 by removing the wall between them and installing a hallway to connect to the new dressing rooms to the north.

Project Rationale: Upon further review of the construction plans for the arena, it was determined that due to the small size of dressing rooms 3 & 4, a larger dressing room could be constructed by removing the wall between them. While this option cuts the number of future dressing rooms by 1, a larger room allows for all players to use it at the same time rather than using 2 rooms. This renovation consists of removing the wall, demolishing the current showers, replacing flooring and rebuilding showers.

This work will be done by arena staff.

Alternatives (if any): none

Funding Source: Columbia Valley Recreation Service Area - \$25,000

Ongoing Maintenance Requirements: Normal building maintenance.

1. Council could choose to support the recommendation and include it with the 2018-2022 5 Year Capital budget.
2. Council could choose to request additional information from staff.
3. Council could choose to not support the recommendation.
4. Further action at the discretion of Council.



The Village of Canal Flats Project Summary

Project Title: Dressing Rooms 1 & 2
Budget Year(s): 2018
Budget Request: \$6,000
Fund: Arena Capital
Project Type: Replacement
Priority: 1
Department: Arena - CFRSA

Request for Decision ☒ **Department Report** ☐ **Information Report** ☐

Project Description: Replacement of dressing rooms 1 & 2 flooring.

Project Rationale: Rooms #1 & 2 are the dressing rooms that get used the most in the arena and the flooring in those rooms was installed 10 years ago. The flooring is overdue to be replaced as it has been damaged by skates and is very difficult to sweep and mop. It is important to have the floors properly cleaned so users walk on the floors barefooted in the rooms. We need to keep a certain standard of cleanliness so users can feel confident they will not contract any diseases ie athletes foot.

This project was budgeted as a 2018 capital item on the 2017-2021 5 year Financial Plan

Alternatives (if any): none

Funding Source: CVRSA

Ongoing Maintenance Requirements: Normal maintenance.

1. Council could choose to support the recommendation and include it with the 2018-2022 5 Year Capital budget.
2. Council could choose to request additional information from staff.
3. Council could choose to not support the recommendation.
4. Further action at the discretion of Council.

Holly Ronnquist

From: Adrian Bergles <cao@canalflats.ca>
Sent: January 9, 2018 2:57 PM
To: Holly Ronnquist
Cc: 'Cheryl Otting'
Subject: From Canal Flats: increase to CVRSA 2018 budget
Attachments: CVRSA arena operating budget - amended.xlsx

Dear Holly,

In light of WorkSafe BC issuing work orders due to their recent inspection, the Village is requesting an additional \$15,000 for the Canal Flats Arena to be included in the 2018 CVRSA operating requisition.

The work orders estimated costs are as follows:

1. Respiratory protection program – in house
2. Emergency washing facilities - \$1,400 spent from 2017 budget
3. Monthly testing & recording of ammonia sensor and alarm system – in house
4. Installation of ammonia system pressure relief device and alarms – approx. \$10,000 – \$12,000
5. Development of ammonia exposure control plan – in house - add'l clerical - \$600
6. Development of an emergency plan – quote \$2,400
7. Annual drills for emergency evacuations and ammonia leak response – in house

Attached is an amended 2018-2021 Financial Plan for the Arena Operating fund.

Thank you,

Adrian Bergles
Chief Administrative Officer
Village of Canal Flats
Box 159, 8866 Grainger Road
Canal Flats, B.C. V0B 1B0
Phone 250-349-5462
Cell 250-341-1434

Shannon Moskal

From: Shannon Moskal
Sent: December 21, 2017 2:24 PM
To: Shannon Moskal
Subject: Request from AFN to appear as a delegation
Attachments: Executive Summary Grant Requests.docx

From: Heather Rennebohm [<mailto:hrennebohm@akisqnuk.org>]
Sent: November 16, 2017 11:11 AM
To: Shannon Moskal <smoskal@rdek.bc.ca>
Subject: Request from AFN to appear as a delegation

Hello Shannon,

Thank you for your email outlining what you need in order to put Akisq'nuk First Nation on the list for speaking to the RDEK Columbia Valley Directors meeting on November 30th, 2017. With this email I am confirming that Akisq'nuk First Nation (AFN) wishes to appear before the RDEK Columbia Valley (CV) Directors' meeting on November 30, 2017. Below, I have provided information for each requirement in the list you provided in your Nov. 9th email;

1. The topic on which the delegation wishes to speak;
The representatives from Akisq'nuk First Nation (AFN) will be speaking about our long planned and recently approved AFN Recreation Centre Capital Construction Project.
2. An executive summary or outline of the presentation to be made;
Please find our executive summary attached.
3. The name of the designated speaker(s);
Our delegation will include: Jason Nicholas (Member of AFN Chief and Council), Lorne Shovar (Past Chief, AFN) and me (Heather Rennebohm, Economic Development Officer) Jason will introduce us and the project. Then, Lorne and I will go through a few PowerPoint slides. Together, we will take no more than 10 minutes.
4. The specific action which is being requested of the Board or Committee; and
We will be specifically asking the CV Directors to consider our request to financially support the AFN Rec Centre Construction Project through a contribution of \$400,000.
5. Whether or not you will require use of audio/visual equipment.
Yes, we will be needing AV equipment to show our PPT slides. I will send the slides to you via email no later than Tuesday Nov. 28th. Thank you.

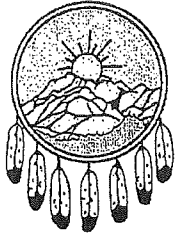
Please contact me with any other requirements and with any questions. Looking forward to meeting you and speaking to the Directors,

Regards,

Heather Rennebohm, MHSA
Economic Development Officer



Akisq'nuk First Nation
3050 Highway 93/95
Windermere, BC V0B 2L2
Office: (250) 342-6301 ext. 3808
Fax: (250) 342-9693
Email: hrennebohm@akisqnuk.org



-AKIS'NUK FIRST NATION

AFN Recreation Centre

EXECUTIVE SUMMARY

After extensive planning, community consultation and feasibility study, ?akisq'nuk First Nation (AFN) has finalized and approved a plan to construct a 22, 400 SF Recreation and Sports Centre, to be located south of the current Band Office on the east side of Highway 93/95, at a cost of \$4.05M and with a construction schedule that will see us in this facility by August of 2018. This Centre, which will be open to all AFN and non-AFN residents of Columbia Valley as well as second home owners and recreational tourists, will feature several completely "unique to this valley" elements including;

- ✦ An indoor multi-purpose sport space (160 ft. X 75 ft.) large enough for;
 - indoor soccer/lacrosse,
 - a regulation basketball court with ample spectator seating,
 - indoor tennis/badminton
 - accommodation of social/cultural events such as pow wows, dance competitions,
 - potential driving practice range or a roller derby practice track,
- ✦ a mezzanine level walking/running track of over 180 M per lap that will be accessible 16 hours/day, including when other events are happening in other areas of the Centre,
- ✦ Full offerings of indoor/outdoor traditional Ktunaxa activities such as archery, riding, wild foods hunting/gathering and stick games, some of which will be available to non-indigenous Centre members as space allows and interest permits,
- ✦ All elements will be fully accessible, including the track, washrooms/locker areas, showers, and fitness rooms.

This information is presented in the hope of attracting supporters, funders and partners to join with ?akisq'nuk as we make this much needed recreation and sports Center a reality here in the beautiful Columbia Valley.



**Edgewater Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017**
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$42,219	\$42,219	\$42,390	\$43,752	\$43,940	\$44,140	\$44,245
Fees & Charges	1,590	1,440	1,490	1,490	1,490	1,490	1,490
Prior Period Surplus	917	917	1,172				
Total Revenue	44,726	44,576	45,052	45,242	45,430	45,630	45,735
<u>Expenditures</u>							
Salaries & Benefits	4,138	4,348	3,442	3,511	3,581	3,651	3,651
Administration & Overhead	4,400	3,267	4,060	4,170	4,280	4,400	4,505
Operations & Maintenance	3,175	3,341	2,500	2,500	2,500	2,500	2,500
Grants	32,100	32,100	34,100	34,100	34,100	34,100	34,100
Telephone & Utilities	500	154	500	500	500	500	500
Shared Overhead	413	194	450	461	469	479	479
Total General	44,726	43,404	45,052	45,242	45,430	45,630	45,735
Total Expenditures	44,726	43,404	45,052	45,242	45,430	45,630	45,735
Revenue less Expenditures		1,172					
Surplus (Deficit)		1,172					

Environmental Services

File: Y hh 502 001

To: Shawn Tomlin, CAO
Holly Ronnquist, CFO

From: Kevin Paterson, Environmental Services Manager

Date: February 1, 2018

Subject: 2018 Regional Parks
(Shared by all Jurisdictions – With Exceptions Noted Below)

2018 Budget Highlights:

Wycliffe Park

- New metal fire rings will be installed to replace deteriorating concrete units. This will result in smaller sized fires. This will in-turn reduce fire risk requiring smaller volumes of wood along with lower maintenance and repairs.
- Currently 12 outhouses are in need of replacement. Four new outhouses (wheelchair accessible) will be strategically positioned to serve more than one site, resulting in a significant reduction in maintenance and servicing. Outhouses to be built by local Lion's Club resulting in reduced labour costs.

Tie Lake Park

- Numerous upgrades are suggested in order to reduce future maintenance costs. Barrier rocks will be introduced to replace wooden rail delineators that are beginning to rot. In addition, a load of shale is required to fill low spots at the ballfield.
- Similar to Wycliffe Park, metal fire rings will be installed to replace deteriorating concrete pits. Five rings in total.
- A concrete picnic table has been donated by BA Blacktop of Cranbrook and \$1,000 has been budgeted to prepare the base and provide the installation. This gracious donation will also reduce the need for future picnic table maintenance and repairs.
- By utilizing the Environmental Services Department summer student, and two local residents working a combined 8 hours / week, there has been a significant drop in operating costs for some parks.

Elk Valley Park

- Replacement of concrete fire pits with metal rings, along with barrier rocks to replace rotting wooden delineators will result in reduced future maintenance costs.
- Staff salaries are adjusted in 2018 to reflect reduction in staffing hours from 35 down to 20 hours / week.

Old Coach Trail

- Regular maintenance requirements are budgeted for in 2018 with the addition of funding for dust control. Adjustments have been made to reflect winter maintenance costs as a result of last winter's activities. This has resulted in a reduced operational budget.
- A small amount of funding has been set aside to explore some LED lighting along a dark section of the path from the Crossroads to Athalmer.

Wycliffe Exhibition Grounds

- There are a number of facility improvements identified either from staff or from the meeting with user groups. Important to note that the facility may be utilized as one of the venues for the 2018 Senior Games (equestrian). The following list is prioritized by importance for inclusion in the 2018 budget with other items identified for future budgets:
 - Fire & Evacuation Plan, required by the Fire Commissioner's Office – to be prepared by an independent consultant.
 - Stoop over ARC door and entrance gate re-alignment \$1,500.
 - Senior Games- Dressage Ring Fencing =\$3600, Remove old trailers & cultivator=\$1200, Dressage letters, borders, and chain =\$5000, Sand for warmup area =\$600, sand for dressage =\$1000, Bleachers (3 row aluminum portable) \$1700. Total = \$13,100.
 - 2019/2020 Yard and Arena lighting improvements = \$21,875.

Yaqakxaqlamki Boat Launch

- No significant changes to the operational budget for 2018. There is an addition to the budget for 2018 in order to allow for a wheelchair sidewalk upgrade to better provide access to the outhouse. In an effort to generate more fees, the introduction of processing of credit cards (via cell phone app.) on site in 2017 resulted in additional revenues being captured. Current launch and parking fees are set by the province and staff has asked for a review in an effort to potentially increase rates in 2019. *(Note. Launch Facility funded by Electoral Areas A,B,C, Cranbrook, Kimberley, Fernie, Sparwood and Elkford.)*

Westside Legacy Trail

- Based on report for Trail Amenity and Maintenance Estimates provided by Greenways Trail Alliance, a total annual cost for a fully completed trail would be \$51,380. Given that \$20,992 is estimated for an asset replacement reserve, the balance required for maintenance is \$30,389. When RDEK staff wages are added, the total maintenance cost is estimated at \$43,000 per year. The 2018 budget anticipates the RDEK taking responsibility for sections 1-4 of the trail in June. *(Note. Trail Facility funded by Electoral Areas F&G, Invermere, Canal Flats, and Radium.)*

Capital

- Parks and Arena Tractor to be replaced by a used tractor for \$30,000 - shared with Wycliffe Park and Wycliffe Exhibition Grounds (\$15,000 each).

CFO Comments:

- The draft 2018 Regional Parks budget estimates a \$16,928 = 5.4% tax increase. All of this amount is related to a \$19,890 increase in the operating budget for the West Side Legacy Trail. A further 12% increase to the Regional Parks requisition will be required from 2019 on, including a \$21,000 transfer to reserve for future asset replacement for the Westside Legacy Trail. These amounts will be funded by Invermere, Radium, Canal Flats and Electoral Areas F & G only.
- Segments 1-4 of the Westside Legacy Trail will be completed in 2018 spending the remaining \$464,711 Bike BC grant.
- Cost Recovery for the Yaqakxaqlamki Boat Launch is estimated at 30% in 2018.
- Included in the draft budget is a \$30,000 allocation of the BC Hydro Payment in Lieu of Taxes (PILT) for the Aberfeldie Dam of which \$20,000 is for tractor replacement, \$5,000 for dressage at the Wycliffe Exhibition Grounds and \$5,000 is for construction of new outhouses at Wycliffe Park.
- Capital Reserves currently sit at \$52,167 with \$10,000 being transferred each year 2019 – 2022.



**Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$315,245	\$315,245	\$332,173	\$371,691	\$385,597	\$394,412	\$385,767
Payments in Lieu of Taxes	21,000	24,797	32,000	2,000	2,000	2,000	2,000
Provincial Grants	1,000,000	535,289	464,711				
Local Government Grants & Regional Transfers	1,203,000	1,200,885	3,000	3,000	3,000	3,000	3,000
Fees & Charges	25,300	30,074	27,800	27,800	27,800	27,800	27,800
Interest		1,927					
Prior Period Surplus	82,466	82,466	98,712	46,000	10,000	10,000	10,000
Total Revenue	2,647,011	2,190,683	958,396	450,491	428,397	437,212	428,567
<u>Expenditures</u>							
Salaries & Benefits	6,873	3,961	7,295	7,441	7,589	7,742	7,742
Administration & Overhead	6,325	5,265	8,250	8,250	8,250	8,450	8,450
Interest	400	400					
Shared Overhead	906	310	955	975	994	1,014	1,014
Total General	14,504	9,935	16,500	16,666	16,833	17,206	17,206
<u>Wycliffe Park</u>							
Salaries & Benefits	88,710	95,010	97,207	99,430	101,417	103,444	103,444
Administration & Overhead	2,900	3,376	3,710	3,780	3,850	3,920	3,990
Operations & Maintenance	35,684	23,981	43,650	20,100	14,600	14,900	14,600
Vehicle & Hauling Costs	12,400	12,223	11,200	11,350	11,500	11,700	11,850
Telephone & Utilities	5,650	4,738	5,850	6,050	6,250	6,450	6,450
Shared Overhead	8,358	4,919	9,249	9,469	9,659	9,853	9,853
Total Wycliffe Park	153,702	144,246	170,866	150,179	147,276	150,267	150,187
<u>Wycliffe Exhibition Grounds</u>							
Salaries & Benefits	31,562	31,012	38,366	39,811	40,608	41,420	41,420
Administration & Overhead	3,050	2,727	2,810	2,880	2,950	3,020	3,090
Operations & Maintenance	28,000	26,789	26,300	16,600	16,800	23,075	15,000
Vehicle & Hauling Costs	4,500	3,488	1,000	1,000	1,000	1,000	1,000
Consulting & Professional Services			4,000				
Telephone & Utilities	4,100	5,515	5,550	6,200	6,200	6,250	6,250
Shared Overhead	3,856	2,286	4,440	4,615	4,709	4,802	4,802
Total Wycliffe Exhibition Grounds	75,068	71,817	82,466	71,106	72,267	79,567	71,562



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Tie Lake Park							
Salaries & Benefits	9,419	9,351	8,177	8,525	8,693	8,867	8,867
Administration & Overhead	1,465	940	1,180	905	1,230	955	1,190
Operations & Maintenance	12,200	12,174	16,700	22,650	8,500	8,500	8,500
Vehicle & Hauling Costs	600	534	500	500	550	550	550
Consulting & Professional Services	18,700	600	800	800	800	900	900
Telephone & Utilities	500	309	400	400	400	400	400
Shared Overhead	1,171	620	555	590	603	615	615
Total Tie Lake Park	44,055	24,527	28,312	34,370	20,776	20,787	21,022
Elk Valley Park							
Salaries & Benefits	20,991	15,682	13,698	14,157	14,439	14,727	14,727
Administration & Overhead	640	270	615	325	635	345	655
Operations & Maintenance	11,900	10,581	13,000	17,800	6,400	6,400	6,400
Vehicle & Hauling Costs	400	282	400	400	400	400	400
Telephone & Utilities	650	417	500	500	500	550	550
Shared Overhead	890	336	461	494	505	515	515
Total Elk Valley Park	35,471	27,569	28,674	33,676	22,879	22,937	23,247
Old Coach Greenway							
Salaries & Benefits	7,563	6,641	8,072	8,234	8,398	8,566	8,566
Administration & Overhead	1,435	328	1,380	1,390	1,400	1,410	1,420
Operations & Maintenance	16,450	3,773	11,250	8,000	6,500	8,000	6,500
Vehicle & Hauling Costs	650	458	450	450	475	500	500
Shared Overhead	995	476	1,035	1,056	1,078	1,099	1,099
Total Old Coach Greenway	27,093	11,676	22,187	19,130	17,851	19,575	18,085
Yaqaqxaqiamki Boat Launch							
Salaries & Benefits	6,271	7,839	5,501	5,797	5,913	6,030	6,030
Administration & Overhead	1,810	650	1,810	1,530	1,950	1,620	1,990
Operations & Maintenance	48,000	40,906	44,700	42,700	47,000	43,250	43,250
Vehicle & Hauling Costs	600	679	600	600	600	650	650
Telephone & Utilities	350	176	150	150	200	200	200
Shared Overhead	828	899	693	731	746	760	760
Total Yaqaqxaqiamki Boat Launch	57,859	51,148	53,454	51,508	56,409	52,510	52,880



**Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Westside Legacy Trail							
Salaries & Benefits	2,046	7,392	5,466	10,473	10,681	10,895	10,895
Administration & Overhead			496	511	526	541	556
Operations & Maintenance	250		15,000	30,500	30,500	30,500	30,500
Shared Overhead	137	372	1,345	1,372	1,399	1,427	1,427
Total Westside Legacy Trail	2,433	7,764	22,307	42,856	43,106	43,363	43,378
Total Expenditures	410,185	348,682	424,766	419,491	397,397	406,212	397,567
Revenue less Expenditures	2,236,826	1,842,000	533,630	31,000	31,000	31,000	31,000
Transfers to Reserves	(10,000)	(10,000)		(31,000)	(31,000)	(31,000)	(31,000)
Capital Expenditures	(2,200,000)	(1,733,288)	(494,711)				
Surplus (Deficit)	26,826	98,712	38,919				
Reserve Funds		52,167					

Date February 4, 2018
Author Holly Ronnquist, CFO
Subject BC Hydro Payment-in-lieu-of-taxes – Aberfeldie Dam

REQUEST

Allocate BC Hydro Payment-in-lieu-of-taxes for the Aberfeldie Dam to Regional Parks for 2018.

OPTIONS

1. That, for 2018, \$30,000 of the BC Hydro payment in lieu of taxes for the Aberfeldie Dam be allocated to Regional Parks, for Wycliffe Park and Wycliffe Exhibition Grounds improvement projects.
2. That all of the BC Hydro Payment-in-lieu-of-taxes for the Aberfeldie Dam remain allocated to the Electoral Area C Discretionary Grant-in-Aid service.

RECOMMENDATION

Option 1

BACKGROUND/ANALYSIS

The RDEK receives payments in lieu of taxes (PILT) from BC Hydro for three power generating dams in the region. The funds received can be allocated to any service that a property in their respective location would otherwise pay taxes towards. In 2011, the Board decided that the funds should be allocated to the Discretionary Grant-in-Aid (DGIA) service for the respective Electoral Areas (Areas B, C, and G). For 2018, Director Gay would like to allocate \$30,000 of the PILT for the Aberfeldie Dam to Regional Parks to assist in funding facility improvements at Wycliffe Park and Wycliffe Exhibition Grounds as follows:

WEG

1. Tractor Replacement \$10,000
 2. Dressage improvements \$5,000
- Total Improvements \$15,000**

WRP

1. Tractor Replacement \$10,000
 2. Outhouse Replacement \$5,000
- Total Improvements \$15,000**

SPECIFIC CONSIDERATIONS

Policy

The current policy is that these funds are allocated to the Electoral Area C Discretionary Grant-in-Aid service. This would amend the policy for 2018.

Financial - Taxes

Allocating \$30,000 to the Regional Parks service reduces the taxation that would otherwise be required to complete facility improvements. Some of the improvements would likely not occur without this funding.



Area A Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$8,944	\$8,944					
Interest		216					
Prior Period Surplus	6,855	6,855	11,088				
Total Revenue	15,799	16,015	11,088				
<u>Expenditures</u>							
Salaries & Benefits		52					
Total General		52					
West Fernie Park							
Salaries & Benefits	3,880	1,201					
Administration & Overhead	755	328					
Operations & Maintenance	8,500	3,176	11,088				
Vehicle & Hauling Costs	145	78					
Shared Overhead	512	92					
Total West Fernie Park	13,792	4,875	11,088				
Total Expenditures	13,792	4,927	11,088				
Revenue less Expenditures	2,007	11,088					
Surplus (Deficit)	2,007	11,088					



Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Interest		205					
Prior Period Surplus	5,826	5,826	10,299	7,739	9,420	11,553	13,634
Total Revenue	15,826	16,031	20,299	17,739	19,420	21,553	23,634
<u>Expenditures</u>							
Administration & Overhead	400		400	400	400	400	400
Total General	400		400	400	400	400	400
Rosen Lake Access							
Salaries & Benefits	2,416	2,243	2,768	2,890	2,945	3,005	3,005
Administration & Overhead	230	164	265	225	285	245	305
Operations & Maintenance	1,900	1,026	3,150	1,150	1,150	1,150	1,150
Vehicle & Hauling Costs	150	122	200	200	200	200	200
Consulting & Professional Services	2,500						
Shared Overhead	319	151	194	208	212	216	216
Total Rosen Lake Access	7,515	3,706	6,577	4,673	4,792	4,816	4,876
Dawson's Path							
Salaries & Benefits	1,256	420	796	843	860	877	877
Administration & Overhead	200	164	185	195	205	215	225
Operations & Maintenance	2,100	1,182	1,450	2,050	1,450	1,450	2,050
Vehicle & Hauling Costs	75	25	75	75	75	75	75
Shared Overhead	150	31	77	83	85	86	86
Total Dawson's Path	3,781	1,821	2,583	3,246	2,675	2,703	3,313
Total Expenditures	11,696	5,527	9,560	8,319	7,867	7,919	8,589
Revenue less Expenditures	4,130	10,504	10,739	9,420	11,553	13,634	15,045
Transfers to Reserves			(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Surplus (Deficit)	4,130	10,504	7,739	6,420	8,553	10,634	12,045



Area C Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$3,105	\$3,105	\$3,650	\$3,925	\$4,300	\$4,400	\$4,500
Prior Period Surplus	2,765	2,765	1,972	1,307	818	672	594
Total Revenue	5,870	5,870	5,622	5,232	5,118	5,072	5,094
<u>Expenditures</u>							
Salaries & Benefits	1,754	948	1,105	1,188	1,212	1,236	1,236
Administration & Overhead	285	98	274	280	285	290	295
Operations & Maintenance	3,500	2,682	2,700	2,700	2,700	2,700	2,700
Vehicle & Hauling Costs	100	78	100	100	100	100	100
Shared Overhead	231	91	136	146	149	152	152
Total General	5,870	3,897	4,315	4,414	4,446	4,478	4,483
Total Expenditures	5,870	3,897	4,315	4,414	4,446	4,478	4,483
Revenue less Expenditures		1,972	1,307	818	672	594	611
Surplus (Deficit)		1,972	1,307	818	672	594	611



Area E Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$29,050	\$29,050	\$49,050	\$37,820	\$38,335	\$38,321	\$38,871
Interest		139					
Prior Period Surplus	4,059	4,059	7,126				1,270
Total Revenue	33,109	33,248	56,176	37,820	38,335	38,321	40,141
<u>Expenditures</u>							
Salaries & Benefits		488	400	400	400	400	400
Administration & Overhead	400	24	700	400	700	400	700
Shared Overhead		47					
Total General	400	559	1,100	800	1,100	800	1,100
Avery Road Lake Access							
Salaries & Benefits	1,799	1,621	1,456	1,547	1,578	1,609	1,609
Administration & Overhead	110	98	99	105	110	115	120
Operations & Maintenance	3,800	2,749	1,450	1,450	2,450	1,450	1,450
Vehicle & Hauling Costs	125	88	150	150	150	150	150
Shared Overhead	237	114	164	175	178	182	182
Total Avery Road Lake Access	6,071	4,670	3,319	3,427	4,466	3,506	3,511
Cherry Creek Falls							
Salaries & Benefits	4,795	2,619	2,985	3,169	3,232	3,296	3,296
Administration & Overhead	110	98	99	105	110	115	120
Operations & Maintenance	15,700	12,702	6,300	4,600	3,700	3,600	3,700
Vehicle & Hauling Costs	400	210	350	350	350	350	350
Shared Overhead	633	264	346	369	377	384	384
Total Cherry Creek Falls	21,638	15,894	10,080	8,593	7,769	7,745	7,850
Total Expenditures	28,109	21,122	14,499	12,820	13,335	12,051	12,461
Revenue less Expenditures	5,000	12,126	41,677	25,000	25,000	26,270	27,680
Transfers to Reserves	(5,000)	(5,000)	(41,677)	(25,000)	(25,000)	(25,000)	(25,000)



Area E Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
Surplus (Deficit)		7,126				1,270	2,680
Reserve Funds		10,036					



Area F Parks
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$59,213	\$59,213	\$71,504	\$75,000	\$75,000	\$75,000	\$75,720
Local Government Grants & Regional Transfers	5,500	4,201	6,400	4,400	4,400	4,409	4,400
Fees & Charges	25,000	9,105	6,000	6,000	6,000	6,000	6,000
Interest		600					
Prior Period Surplus	34,772	34,772	30,143		1,275	126	
Total Revenue	124,485	107,891	114,047	85,400	86,675	85,535	86,120
<u>Expenditures</u>							
Administration & Overhead	520		420	420	420	420	420
Total General	520		420	420	420	420	420
Windermere Beach							
Salaries & Benefits	18,700	18,307	19,413	19,802	20,196	20,600	20,600
Administration & Overhead	900	716	652	670	685	700	715
Operations & Maintenance	16,500	15,566	17,050	7,000	8,750	7,000	7,000
Vehicle & Hauling Costs	300	497	400	400	400	450	450
Telephone & Utilities	450	282	450	450	450	450	
Shared Overhead	664	670	686	700	714	728	728
Total Windermere Beach	37,514	36,038	38,651	29,022	31,195	29,928	29,493
Crossroads Ballpark							
Salaries & Benefits	4,773	5,445	5,121	5,225	5,328	5,434	5,434
Administration & Overhead	430	257	652	670	685	700	715
Operations & Maintenance	14,350	12,199	22,600	14,600	14,600	14,600	14,600
Vehicle & Hauling Costs	350	389	350	350	400	400	400
Consulting & Professional Services	20,500	18,993	20,500	25,000	25,000	25,000	26,000
Telephone & Utilities	350	340	350	350	350	400	400
Shared Overhead	626	488	671	684	699	711	711
Total Crossroads Ballpark	41,379	38,110	50,244	46,879	47,062	47,245	48,260
Fairmont Walking Path							
Salaries & Benefits			2,820	2,880	2,934	2,993	2,993
Administration & Overhead			192	197	202	207	212
Operations & Maintenance			1,250	1,250	1,250	1,250	1,250



Area F Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Vehicle & Hauling Costs			100	100	100	100	100
Shared Overhead			370	377	386	392	392
Fairmont Walking Path			4,732	4,804	4,872	4,942	4,947
Total Expenditures	79,413	74,148	94,047	81,125	83,549	82,535	83,120
Revenue less Expenditures	45,072	33,743	20,000	4,275	3,126	3,000	3,000
Transfers to Reserves	(3,000)	(3,000)		(3,000)	(3,000)	(3,000)	(3,000)
Transfers from Reserves	35,000		37,500				
Capital Expenditures	(70,000)		(57,500)				
Surplus (Deficit)	7,072	30,743		1,275	126		
Reserve Funds		33,923					
Capital Reserve		30,547					



Area G Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$11,119	\$11,119	\$5,000	\$6,100	\$6,100	\$6,100	\$6,100
Interest		432					
Prior Period Surplus	14,401	14,401	21,690	18,884	17,298	15,333	13,484
Total Revenue	25,520	25,952	26,690	24,984	23,398	21,433	19,584
<u>Expenditures</u>							
<i>Edgewater Path</i>							
Salaries & Benefits	2,392	285	2,035	2,078	2,118	2,161	2,161
Administration & Overhead	260	98	250	255	260	265	270
Operations & Maintenance	3,750	810	1,250	1,250	1,250	1,250	1,250
Shared Overhead	258	22	267	272	278	283	283
Total Edgewater Path	6,660	1,215	3,802	3,855	3,906	3,959	3,964
<i>Wilmer Community Park</i>							
Salaries & Benefits	3,007	1,949	1,787	1,850	1,915	1,982	1,982
Administration & Overhead	260	98	500	255	510	265	520
Operations & Maintenance	2,500	376	1,300	1,300	1,300	1,300	1,300
Shared Overhead	395	192	417	426	434	443	443
Total Wilmer Community Park	6,162	2,615	4,004	3,831	4,159	3,990	4,245
Total Expenditures	12,822	3,830	7,806	7,686	8,065	7,949	8,209
Revenue less Expenditures	12,698	22,122	18,884	17,298	15,333	13,484	11,375
Surplus (Deficit)	12,698	22,122	18,884	17,298	15,333	13,484	11,375



Cranbrook Library Contribution
Five Year Financial Plan
 With Revenues and Expenditures
 For the Twelve Months Ending December 31, 2017
 2018-02-22

Revenue

Requisition
 Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
 Administration & Overhead
 Grants
 Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$180,805	\$180,805	\$172,000	\$174,000	\$177,000	\$180,000	\$186,438
Prior Period Surplus	774	774	11,231	9,332	6,376	3,301	44
Total Revenue	181,579	181,579	183,231	183,332	183,376	183,301	186,482
Salaries & Benefits	100	402	828	842	859	877	877
Administration & Overhead	790	746	790	790	790	790	790
Grants	180,639	169,195	172,174	175,214	178,313	181,475	184,700
Shared Overhead	50	5	107	110	113	115	115
Total General	181,579	170,348	173,899	176,956	180,075	183,257	186,482
Total Expenditures	181,579	170,348	173,899	176,956	180,075	183,257	186,482
Revenue less Expenditures		11,231	9,332	6,376	3,301	44	
Surplus (Deficit)		11,231	9,332	6,376	3,301	44	

Date	February 1, 2018
Author	Holly Ronnquist, CFO
Subject	2018 Library Grants in Aid (Shared by all Jurisdictions Within Each Sub-Region, with Exception of Cranbrook and Electoral Area C)

2018 BUDGET HIGHLIGHTS

- Draft budget includes a 2% increase to existing Libraries and Reading Centers.
- The Invermere Public Library has requested a \$30,000 increase in the RDEK grant to increase operating hours from 38 hours per week to 54 hours per week. This would increase the RDEK's grant from \$89,595 (with the 2% increase) to \$119,595.
 - The February draft of the budget includes funding of approximately 50% (\$14,540 of the request in 2018 with the remainder to be provided in 2019 once the bylaw is amended).
- Radium Hot Springs Public Library has requested a \$13,752 increase in the RDEK grant from \$18,503 to \$32,255 to increase operating hours from 11 hours per week to 28 hours per week.
 - The February draft of the budget includes funding of approximately 50% (\$6,876 of the request in 2018 with the remainder to be provided in 2019 once the bylaw is amended).
- The Columbia Valley Library Grant currently has a maximum requisition of \$125,000 in the Bylaw which leaves \$21,416 available for additional funding in 2018 after the 2% inflationary increases. An amendment to the Bylaw will be required to increase the Columbia Valley requisition and grant amount. This amendment would not be completed before the adoption of the financial plan bylaw on March 3, 2018.
- The Elk Valley and Central Library Sub Regions do not have any new funding requests to date. The Elk Valley Sub Region has a maximum requisition of \$109,000 with \$20,839 available before a Bylaw amendment is required. The Central Library Sub Region has a maximum requisition of \$53,000 with \$10,917 available before a Bylaw amendment is required. If the Bylaw is amended for the Columbia Valley Sub Region, the requisition maximums and expected new funding requests for the Elk Valley and Central Sub Regions should also be reviewed.



**Libraries Grant-In-Aid
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Requisition	\$227,780	\$227,780	\$254,645	\$286,426	\$292,154	\$287,990	\$293,423
Payments in Lieu of Taxes		2,014					
Local Government Grants & Regional Transfers	3,850	4,038	4,038	4,038	4,038	4,038	4,038
Prior Period Surplus	5,230	5,230	3,832				
Total Revenue	236,860	239,062	262,515	290,464	296,192	292,028	297,461
<u>Expenditures</u>							
Salaries & Benefits	1,765	886	1,466	1,494	1,524	1,554	1,554
Administration & Overhead	1,100	545	1,100	1,100	1,100	1,100	1,100
Grants	233,727	233,727	259,758	287,675	293,369	289,171	294,604
Shared Overhead	268	72	191	195	199	203	203
Total General	236,860	235,230	262,515	290,464	296,192	292,028	297,461
Total Expenditures	236,860	235,230	262,515	290,464	296,192	292,028	297,461
Revenue less Expenditures		3,832					
Surplus (Deficit)		3,832					



Box 989 - Invermere, BC - V0A 1K0

Phone: (250) 342-6416

Fax: (250) 342-6461

invermere.bc.libraries.coop

publiclibrary@invermere.net

November 15, 2017

TO: Regional District of East Kootenay Regional Board of Directors

FROM: Invermere Public Library

RE: Columbia Valley Library Grants-In-Aid for 2018

The Invermere Public Library is a vibrant community hub where a wide variety of programs and services are offered to residents of the Columbia Valley, free of charge. From traditional book lending services to access to the BC Downloads eBook collection to community programming, and more, the library has something to offer to everyone. The operating funds that the library receives each year from the RDEK are used to support the provision of these services.

The Invermere Public Library has had a very successful year in 2017. The move into our new facility within the Columbia Valley Centre came with a great deal of planning and work in order to make the transition a successful one. The library was able to raise close to \$90,000 through a fundraising campaign to outfit the new library space. These donations came from a variety of sources including individual donations from library patrons as well as larger contributions from local service organizations including the Friends of the Library, Panorama Foundation, Lake Windermere Lions, and the Rotary Club of Invermere. The ability to complete the leasehold improvements and to outfit the space with new furnishings was truly a community led effort.

While working towards the move in September 2017, the library also continued to offer its wide array of services and programs to the Columbia Valley, for both residents and visitors. Book delivery and return services continued in 2017 through the book return bins that are installed in Canal Flats and Edgewater. There has also been an ongoing monthly outreach program with Martin Morigeau Elementary School in Canal Flats with library staff visiting the school with library books and activities. Additional outreach activities have included pop-up story times in Windermere and Canal Flats, participation in the Windermere Fall Fair, and holding a library board meeting in the community of Fairmont. Staff from the Invermere Public Library have also been providing support to Radium Public Library staff with instruction on navigating the province-wide Interlibrary Connect book lending services that is available through our Sitka database.

Library patrons in the Columbia Valley continue to benefit from the many different services that are available to them remotely with their library card. Their library card provides them with online access to an extensive catalogue of eBooks and eAudiobooks through Library2Go,

eMagazines through the Zinio database, and the InstantFlix digital movie service that provides unlimited streaming of independent films. These services are important ones when considering the geography of the Columbia Valley's service area as it is not always easy for patrons to come in to the physical library space on a regular basis. These online services provide patrons with the ability to access library services even when they cannot come in to the library itself. In 2016, there was a 35% increase in the circulation of electronic resources over 2015. Even with this increase in electronic services, the circulation of physical library materials also increased in 2016 by 5% over 2015.

With a library card from their home library, a person can access materials and services at libraries across BC through the BC One Card program at no additional cost. This includes the ability to borrow books from larger libraries such as the Cranbrook Public Library. These books can be returned using any of the three book drops in the valley and then the Invermere Public Library staff will return the items to Cranbrook or wherever else they may have been borrowed from.

The number of shelving units that the library has in the new space is the same number as in the previous location. Because of this, our physical collection size is still smaller than what would be expected of a service area of this size. The focus of the library's physical collection is on the newest materials and keeping those that are borrowed the most often. Patrons are able to access older materials and less popular titles through two provincial interlibrary loan systems. The Invermere Public Library has been participating in the Interlibrary Connect system for just over a year now. This system has linked together the online catalogues from those libraries that use the Sitka database, making requests for interlibrary loans a more seamless process for our patrons. This service has proved to be very popular with our library patrons and very easy for them to use. There was a 30% increase in the use of interlibrary loans from 2015 to 2016 which can be attributed to the introduction of the Interlibrary Connect system.

The Invermere Public Library continues to be a hub of activity throughout the year with a very notable increase in the community accessing our services since moving in to our new space in September of this year. During the month of October 2016, there were 25 new adult patron registrations while in month of October 2017, there were 71 adults who registered for a library card, almost three times as many as the previous year. These numbers also increased for new junior registrations with 27 cards issued in October 2016 and 57 cards issued in October 2017. The circulation of library materials also saw a 5% increase for Sept.-Oct. 2017 when compared to the same two months in 2016. When we collected our typical week statistics for 2017, there was a count of 558 people entering the library during the second week of October, an average of 110 people each day coming through the door to access library services.

Additionally, the programs that we have offered since opening in our new space have been oversubscribed. The new STEAM programming for school-aged children filled up quickly and there are enough children on the waitlist to make a second full group. At a recent evening workshop for the library's Ancestry.ca database, 22 people attended when typically these

evening programs attract 10-12 people. The first morning of Baby Rhyme Time, a program for parents with babies aged 0-24 months saw 18 parents arrive with their babies in tow. The Lion's Den mezzanine space is also seeing a lot of use from people who spend their day studying and working there to school children who stop by to finish up their homework before heading to their activities. As well, this space has been booked several times now by a variety of different groups to hold small meetings. These are just some of the examples of how the library is being used on a daily and weekly basis.

A variety of other workshops and outreach activities have taken place throughout 2017. After-school programming was offered on most from January through May with a new theme each month. Baby Rhyme Time was a new program for the library this year that was created to fill a need for free community programming for parents with babies under 24 months of age. Parents who attended the program were so happy to have a place to gather and to make connections with other new families. The library organized the Community Volunteer Income Tax Program once again and matched more than 30 people with a community volunteer to help them to complete their income tax online. Our pop-up story times were very popular again this summer as staff brought story time out to the community in a variety of outdoor locations. The Canada 150 Heritage Celebration event in May gave people the opportunity to learn how to make butter from cream and try out several other pioneer activities. Beyond these special events, our ongoing programming continued including two preschool story times each week, visits from school and preschool groups, access to public computers and Wifi, and self-serve business amenities such as photocopying and faxing.

Over the coming year, the goal of the Invermere Public Library Board of Trustees is to increase the number of hours that the library is open to the public for service. There has already been feedback since moving in to the new facility that additional hours would be beneficial and are even expected. Library staff recently received an email asking why the library had cut its hours back since moving into the new space even though the library has been operating under the same open hours of 38 hours per week for more than five years. More people are coming to the Columbia Valley Centre for evening activities such as judo and archery and they are looking to the library to be a place to spend time while they wait for the classes to be done. In order to consider having the library open for more hours, there will need to be an increase in the staffing hours which can only be supported by an increase in the annual operating grants that the library receives from our two local government bodies.

Based on an ideal scenario, the library board would like to expand the library's open hours by 42% to be open 54 hours per week, up from the current 38 hours per week. This would include adding Mondays as an open day and extending open hours on Monday through Thursday to be from 10 AM-8 PM with Friday and Saturday hours staying at the current hours of 10 AM-5 PM. In order to achieve this goal, the library will need to increase its staffing FTE which currently sits at 3.8 full-time positions. The attached budget that is being submitted for funding consideration includes the addition of \$60,000 to the staffing budget to facilitate this increase

in open hours. Increasing circulation desk staff time will also allow for other staff such as the Community Program Coordinator to do additional outreach work outside of the library building because there will be adequate staff coverage at the library itself. It is anticipated that the request for this increase in the annual operating grant will be shared by the District of Invermere and the Regional District of East Kootenay. In recent discussions with DOI Council for their 2018 budget, the request for an increase received favourable reviews, especially if there is the ability for both local government bodies to divide the increase between the two annual operating grants.

There are a few attachments included with this year's grant request to help frame the Invermere Public Library's process for determining how much of an increase in open hours and staffing budget to request. There is a table that lists the open hours and staffing statistics at the twenty libraries who are a part of the Kootenay Library Federation as well as a detailed list of the operating hours at each library. There is also additional information that details the in-kind funding that is being provided by the District of Invermere now that the library is co-located in their community facility.

Thank you for your consideration of this request for an increase in the library's annual operating grant for 2018. The library board and staff are committed to providing a broad level of exceptional public library service to the Columbia Valley community in 2018. With the continued support from the RDEK, this goal will be achievable.

District of Invermere Municipal Support 2018	
DOI Operating Grant (2017 amount; 2018 TBA)	\$80,000
DOI Operating Grant (Audit Expense 2017 amount; 2018 TBA)	\$7,000
Facility Rental	(in kind) \$15,000
DOI Financial Services (payroll; accounts payable, etc.)	(in kind) \$8,000
Communications (phone, fax, Internet)	(in kind) \$2,100
Utilities (BC Hydro)	(in kind) \$6,200
Janitorial Services	(in kind) \$10,600
IT Support Contract: billed at \$97.75/hour	(in kind) TBD based on need
TOTAL	\$128,900

The data in the table of statistics below has been taken from the Ministry of Education, Libraries Branch Annual Survey of Libraries. The most current data that has been released is the dataset for 2016. Statistics about all of the public libraries in British Columbia from 2002 through 2016 is available for public review at www.bced.gov.bc.ca/pls/reports.htm.

Annual Statistics, British Columbia Public Library Statistics	2015	2016
Annual total circulation of library materials	50,686	53,359
Annual circulation of eBooks and audiobooks	6,468	8,747
Circulation of books per open hour	22 items/hr	24 items/hr
Outlook interlibrary loan materials borrowed from other libraries	1,445	1,262
Outlook interlibrary loan materials lent to other libraries	984	981
Kootenay Connect interlibrary loan materials borrowed from KLF libraries	1,101	1,216
Kootenay Connect interlibrary loan materials borrowed from KLF libraries	593	576
Total print volumes held in local collection	14,399	14,097
Active resident cardholders at year-end (card used in last 3 years)	2,228	2,331
Population Served	7,612	7,612
In-Person Visits	29,200	29,250
In-Library Programs	386	408
Program Attendance	5,061	5,919
Annual open hours	1,976	1,976

Comparison of open hour and staffing statistics for libraries in the Kootenay Library Federation

	Weekly Open Hours	Full Time	Part Time	Total Employees	Salaries & Benefits	Average hourly wage	Total Local Govt Support	Service Population
Radium	11	0	1	1	\$ 22,053	\$ 21.20	\$ 38,364	1,340
Greenwood	20.5	0	3	3	\$ 24,072	\$ 20.77	\$ 10,200	948
Midway	25	0	2	2	\$ 24,085	\$ 13.38	\$ 13,000	663
Kaslo	26	0	2	2	\$ 81,302	\$ 28.57	\$ 84,360	2,266
Nakusp	28	0	5	5	\$ 82,845	\$ 24.15	\$ 86,000	2,415
Salmo	28	0	3	3	\$ 69,212	\$ 20.80	\$ 83,689	2,762
Elkford	33	1	2	3	\$ 80,310	\$ 24.63	\$ 93,263	2,547
Fernie	34	3	7	10	\$ 248,386	\$ 37.68	\$ 260,133	7,331
Invermere	38	1	4	5	\$ 195,358	\$ 29.84	\$ 173,632	7,612
Kimberley	38	1	5	6	\$ 187,678	\$ 30.42	\$ 195,292	8,064
Creston	39	1	11	12	\$ 249,823	\$ 26.11	\$ 299,904	13,321
Roseland	44	0	9	9	\$ 88,924	\$ 19.67	\$ 115,948	3,590
Sparwood	45	1	4	5	\$ 124,775	\$ 21.51	\$ 209,840	4,786
Grand Fork	46	3	7	10	\$ 301,970	\$ 36.68	\$ 363,600	8,469
Beaver Valley	47	1	8	9	\$ 151,898	\$ 24.15	\$ 184,432	4,858
Nelson	50	9	7	16	\$ 694,297	\$ 40.03	\$ 673,865	18,310
Trail	50	3	8	11	\$ 327,418	\$ 31.98	\$ 460,960	8,979
Penticton	59	10	13	23	\$ 809,320	\$ 28.02	\$ 1,024,939	33,160
Castlegar	61	5	10	15	\$ 393,050	\$ 32.45	\$ 470,292	13,441
Cranbrook	68	5	21	26	\$ 637,361	\$ 30.86	\$ 730,229	25,153
Average	39.5	2.2	6.6	8.8	\$ 239,707	27.15	\$ 278,597	8,501

Library Name	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Open Hours	Total No. of Employees	Service Area Pop.	Notes
Radium Hot Springs Public Library	Closed	6-8	1-4	1-4	Closed	10-1	Closed	11	1	1,340	
Greenwood Public Library	12-5	Closed	12-7:30	Closed	12-5	12-3	Closed	20.5	3	948	
Midway Public Library	Closed	11-3	10-5	10-5	10-5	Closed	Closed	25	2	663	
Kaslo & District Public Library	Closed	10-4	10-4	12-8	Closed	10-4	Closed	26	2	2,266	
Nakusp Public Library	6-9	12-5	12-5	12-5	12-5	12-5	Closed	28	5	2,415	
Salmo Public Library	10-5	3-8	Closed	3-8	10-5	10-2	Closed	28	3	2,762	
Elkford Public Library	Closed	10-5	10-5	11-6	11-6	11-6	12-5	33	3	2,547	
Fernie Public Library	Closed	11-6	11-6	11-8	11-6	1-5	Closed	34	10	7,331	
Invermere Public Library	Closed	10-5	10-8	10-5	10-5	10-5	Closed	38	5	7,612	
Kimberley Public Library	Closed	10-5	10-5	10-8	10-5	10-5	Closed	38	6	8,064	
Creston Public Library Association	Closed	10-6	10-6	10-6	10-7	10-4	Closed	39	12	13,321	
Roseland Public Library Association	Closed	10-8	10-8	10-8	10-5	10-5	Closed	44	9	3,590	
Sparwood Public Library	Closed	10-8	10-5	10-8	10-5	10-5	12-4	45	5	4,786	
Grand Forks & District Public Library	Closed	10-8	10-5	10-8	10-5	10-5	Closed	46	10	8,469	Christina Lk Wed. 10-3
Beaver Valley Public Library	11-8	11-8	11-8	11-5	11-5	1-5	1-5	47	9	4,858	Sun. Nov. March only
Nelson Municipal Library	10-7	10-6	10-7	10-6	10-6	10-6	Closed	50	16	18,310	
Trail & District Public Library	10-5	10-8	10-8	10-8	10-5	10-4	Closed	50	11	8,979	
Penticton Public Library	9:30-5:30	9:30-9	9:30-5:30	9:30-9	9:30-5:30	9:30-5:30	Closed	59	23	33,160	
Castlegar & District Public Library	10-8	10-8	10-8	10-8	10-5	10-5	10-5	61	15	13,441	Sun. Oct. March only
Granbrook Public Library	9-8	9-8	9-8	9-8	9-8	9-5	12-5	68	26	25,153	



INVERMERE PUBLIC LIBRARY
DRAFT BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2018

Revenues

GRANTS

9011000014 DISTRICT OF INVERMERE GRANT
9011000015 DIST. OF INV. GRANT (AUDIT EXPENSE)
9011000016 R.D.E.K. GRANT
9011000016 R.D.E.K. TRAVEL SUBSIDY
9011000010 LIBRARY SERVICES BRANCH (LSB) GRANT
9011000011 PROV. GRANT (INTERLIBRARY LOANS)
9011000022 PROV. GRANT - ONE CARD
9011000012 GRANT-BC COURT HOUSE
9011000013 OTHER PROVINCIAL GRANTS
9011000018 FEDERAL GRANT-OTHER
9011000019 OTHER GRANTS
9011000020 PROV. EQUITY GRANT-LITERACY
9011000023 KOOTENAY LIBRARY FEDERATION GRANT
Total Grants

Year to Date Sept. 30, 2017	2017 Budget	2018 Budget
\$ 80,000	\$ 81,600	\$ 80,000
0	7,000	7,000
84,897	84,897	86,596
3,000	3,000	3,000
28,160	28,160	28,160
0	2,755	2,755
0	10,250	10,250
150	150	150
0	0	0
633	0	0
16,235	2,128	9,898
0	7,829	7,829
1,401	0	0
<u>214,476</u>	<u>227,769</u>	<u>235,638</u>

INTEREST INCOME

9011100011 CHEQUING ACCOUNT INTEREST
9011100012 INVESTMENT INTEREST
9011100014 MAJOR BELL (ALLOCATED FOR BOOKS)
Total Interest Income

1,431	2,100	1,000
532	2,500	800
0	400	400
<u>1,963</u>	<u>5,000</u>	<u>2,200</u>

DONATIONS/FUNDRAISING/OTHER

9011100015 DONATIONS (ALLOCATED FOR BOOKS)
9011100016 ADOPT-A-BOOK (ALLOCATED FOR BOOKS)
9011200020 FRIENDS OF LIBRARY - CBT
9011200021 DONATIONS - FRIENDS OF LIBRARY
9011200022 DONATIONS - UNALLOCATED
9011200023 DONATIONS - FOL SUMMER STUDENT
9011200030 FUNDRAISING
9011200031 FUNDRAISING - OTHER
9011200040 TEMPORARY MEMBERSHIPS/NON RES FEE
9011300041 MISCELLANEOUS REVENUE
9011200017 FINES, PHOTOCOPIES, FAX
9011200018 INTERNET INCOME
Total Donations/Fundraising/Other

1,055	0	0
795	0	0
0	0	0
4,000	0	0
589	0	0
500	5,642	3,178
0	0	0
0	0	0
90	200	200
0	0	0
2,767	3,500	3,500
1,613	1,800	1,800
<u>11,409</u>	<u>11,142</u>	<u>8,678</u>
<u>227,848</u>	<u>243,911</u>	<u>246,516</u>

TOTAL REVENUES

Expenses**PAYROLL**

9022000010 MANAGEMENT WAGES AND BENEFITS
9022000011 STAFF WAGES AND BENEFITS
9022000012 CASUAL LABOUR AND BENEFITS
9022000013 STUDENT WAGES AND BENEFITS
Total Wages and Employee Benefits

Year to Date Sept. 30, 2017	Budget 2017	Budget 2018
55,734	66,693	68,395
78,639	115,956	179,106
4,041	8,658	0
23,050	11,571	24,304
161,464	202,878	271,805

BUILDING

9022100022 HYDRO
9022100023 UTILITIES
9022100024 CONTENTS INSURANCE
9022200025 TELEPHONE AND FAX
9022200040 INTERNET
9022200021 CLEANING AND MAINTENANCE
Total Building

2,034	2,200	0
2,370	3,500	0
1,322	1,400	1,400
702	1,000	0
969	1,050	1,380
3,408	5,500	0
10,805	14,650	2,780

OFFICE

9022200026 POSTAGE/FREIGHT
9022200027 OFFICE, LIBRARY SUPPLIES
9022200028 SOFTWARE MAINTENANCE/UPGRADING
9022200029 COPIER LEASE/SERVICING
9022200032 BANK SERVICE CHARGES
9022300031 EQUIPMENT & COMPUTER UPGRADES
9022500049 MISCELLANEOUS EXPENSES
9022200030 ADVERTISING AND PROMOTION
9022400050 VOLUNTEER & STAFF APPRECIATION
9022200038 ACCOUNTING/AUDIT
9022200039 LEGAL
Total Office

964	1,400	1,500
1,783	4,000	4,000
3,189	4,500	4,000
2,333	3,200	3,200
0	100	50
807	3,000	3,000
0	500	250
1,791	3,000	3,000
60	500	500
0	7,000	7,000
0	0	0
10,927	27,200	26,500

PROGRAM EXPENSES

9022200045 BCLA/BCLTA MEMBERSHIPS
9022200046 CHAMBER OF COMMERCE MEMBERSHIP
9022200047 PROGRAM EXPENSES
9022200048 TEMPORARY MEMBERSHIPS
9022200033 INTERLIBRARY LOAN
9022300034 BOOKS
9022300035 VIDEOS
9022300036 PERIODICALS
9022300037 RESOURCE SOFTWARE
Total Program Expenses

569	600	600
0	175	175
4,091	3,500	4,000
0	100	100
163	100	100
6,895	8,000	9,000
636	1,000	1,000
1,083	1,200	900
5,311	5,200	5,400
18,748	19,875	21,275

PROFESSIONAL DEVELOPMENT/TRAVEL EXPENSES

9022400041 PROFESSIONAL DEVELOPMENT - STAFF

9022400042 PROFESSIONAL DEVELOPMENT - BOARD

9022400043 TRAVEL/ACCOM/MEALS - STAFF

9022400044 TRAVEL/ACCOM/MEALS - BOARD

Total Professional Development/Travel

9027990000 CAPITAL IMPROVEMENTS

TOTAL EXPENSES

PROFIT/(LOSS)

Year to Date Sept. 30, 2017	Budget 2017	Budget 2018
300	1,500	1,500
0	1,000	1,000
728	1,000	1,250
555	2,200	1,250
1,583	5,700	5,000
0	2,000	0
203,527	272,303	327,360
\$ 24,321	\$ (28,392)	\$ (80,844)

radium hot springs

PUBLIC LIBRARY

November 15, 2017

Shannon Moskal, Corporate Officer, RDEK
19-24th Ave S
CRANBROOK BC V1C 3H8

Dear Ms Moskal:

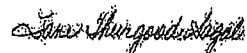
You will find attached the 2018 proposed budget for the Radium Hot Springs Public Library. The rationale for the increased expenditures is listed below:

1. Effective July 1, 2018, the Library will move from its current space (800 sq ft) to its new home (1,367 sq ft) in the Radium Hot Springs Community Hall. Therefore, the projected cost for rent, hydro, and cleaning will increase beginning July 1.
2. Effective July 1, 2018, the Library will increase its opening hours from 11 hours/week to 28 hours/week. In comparing library open hours across communities serving populations similar to Radium Hot Springs Public Library, this increase falls well within operating hours that range from 19 hours to 47 hours/week.
3. Effective July 1, 2018, Library staffing will increase from 1 employee (.54 FTE) to a Library Director (30 hrs/wk) and a Library Assistant (20 hrs/wk). Such proposed staffing (1.25 FTE) will still require weekly volunteer support.
4. Effective July 1, 2018, increased space in the new facility will allow more space for patrons, for patron computer stations, for programming, and for housing the collection. Therefore, annual programming and collection expenses will increase.

While the increase in expenses is substantial, it is based on a sound rationale (see above) and on current cost. It is anticipated that by the late Fall of 2018, the Radium Hot Springs Public Library Board will be in a better position to determine the actual cost of operating in the new Community Hall. In addition, the Board will be able to assess the impact of increased library open hours as well as increased staffing for serving patrons in the Columbia Valley.

On behalf of the Radium Hot Springs Public Library Board, I am submitting a grant request in the amount of \$32,254.63 from the RDEK for 2018.

Sincerely,



Jane Thurgood Sagal
Chair, RHSPL Board

Attachment

PO Box 293, #2, 7565 Main St. West
Radium Hot Springs, BC V0A 1M0
Ph. 250-347-2434
Email: radiumpubliclibrary@hotmail.com

Account #	REVENUES	2018 Budget
	Government Funding	
4001	BCCLS "Law Matters" Grant	
4002	One Card Grant	\$ 6,350.00
4004	BC Equity (Literacy) Grant	\$ 1,563.00
4005	Provincial Library Grant	\$ 4,288.00
4006	Municipal Grant	\$ 35,200.00
4007	Regional District Grant	\$ 32,254.63
4008	Resource Sharing Grant	\$ 1,140.00
4009	Small Business Hire Credit - Federal	\$ -
		\$ 80,795.63
	Community Assistance Grants	
4015	Columbia Basin Trust (Community Initiatives)	\$ 10,000.00
	Panorama	\$ 10,000.00
	Columbia Valley Community Foundation	\$ 2,500.00
4017	Kootenay Library Federation	\$ 430.00
	Sub-Total:	\$ 22,930.00
	Other Grants	
4025	Miscellaneous Donations & Revenues (w stipulations)	
2615	Deferred Revenue	
	Sub-Total:	
	Own Source Revenues	
4045	Fines & Penalties	
4047	Book Sales	\$ 735.00
4048	Fund Raising - BHST	\$ 100.00
4053	Fund Raising - Various (i.e. garage sale)	\$ 1,500.00
	Sub-Total:	\$ 2,335.00
	Other Revenues	
4065	Interest & Dividends	\$ 500.00
4066	Other Donated Items & Misc. Revenues (no stipulations)	\$ 500.00
4067	Donated Books	\$ 200.00
4068	Credit Card - Awards/Credits Earned	
	Sub-Total:	\$ 1,200.00
	GRAND TOTAL #1:	\$ 107,260.63
Accts 1810 - 1822	Unfunded Amortization Revenue	
	Revenue from Accumulated Surplus	
	GRAND TOTAL #2:	

Account #	EXPENSES	2018 Budget
	<u>Library Admin Services</u>	
5001	Miscellaneous Administration Costs	\$ 300.00
5003	Membership Fees & Dues	\$ 242.25
5005	Conferences & Training	\$ 2,000.00
5007	Board Expenses	\$ 1,000.00
5008	Premises - Mtnce & Cleaning Supplies	\$ 950.00
5011	Insurance - Library Contents	\$ 300.00
5012	Rent & Common Fees	\$ 12,500.00
5016	Donations Made to 2nd Parties	\$ 200.00
	Sub-Total:	\$ 19,304.35
	<u>Office Services</u>	
5021	Postage	\$ 400.00
5022	Printing & Advertising	\$ 500.00
5024	Office Supplies	\$ 1,000.00
5025	Bank Charges	\$ 80.00
5026	Telephones & Internet	\$ 1,650.00
5027	Hydro	\$ 2,000.00
5030	Accounting Services	\$ 9,565.00
5031	Membership Cards/Bar Codes	
5033	Computers/Software/Technical Support	\$ 6,000.00
5035	Office Furniture and Equipment	\$ 8,300.00
5036	Shelving & Signage	
5037	Book Supports	\$ 12,500.00
	Sub-Total:	\$ 41,895.00
	<u>Material Purchases</u>	
5051	Adult Materials (Books)	\$ 4,000.00
5052	Young Adult Books	\$ 500.00

5055	Subscriptions	\$ 150.00
5056	Children's Materials (Books)	\$ 500.00
	Sub-Total:	\$ 5,150.00
	Programs & Services	
5054	Programs - Supplies & Casual Salaries	\$ 500.00
	Sub-Total:	\$ 500.00
	Cost of Goods Sold	
5120	Inventory Cost - Big Horn Small Talk Books	\$59.90
5200	Inventory Variance	
	Sub-Total:	\$59.90
	Payroll Expenses	
5410	Wages & Salaries	\$35,566.80
5420	EI Expense	\$899.38
	CPP Expense	\$801.90
5440	WCB Expense	\$83.30
	Sub-Total:	\$40,351.38
	GRAND TOTAL #1:	\$ 107,260.63
Accts 5089 - 5097	Amortization Expense	\$ 11,400.00
	GRAND TOTAL #2:	



Brisco Community Hall & Cemetery
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

Revenue

Requisition
Prior Period Surplus

Total Revenue

Expenditures

Salaries & Benefits
Grants
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$11,334	\$11,334	\$11,351	\$11,582	\$11,591	\$11,600	\$11,600
Prior Period Surplus	190	190	220				
Total Revenue	11,524	11,524	11,571	11,582	11,591	11,600	11,600
Salaries & Benefits	207	192	417	426	433	442	442
Grants	11,100	11,100	11,100	11,100	11,100	11,100	11,100
Shared Overhead	27	12	54	56	58	58	58
Total General	11,334	11,304	11,571	11,582	11,591	11,600	11,600
Total Expenditures	11,334	11,304	11,571	11,582	11,591	11,600	11,600
Revenue less Expenditures	190	220					
Surplus (Deficit)	190	220					



Wilmer Community Club
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Requisition	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Prior Period Surplus	148	148	161	128	90	48	1
Total Revenue	7,648	7,648	7,661	7,628	7,590	7,548	7,501
<u>Expenditures</u>							
Salaries & Benefits	187	38	208	212	215	220	220
Grants	7,446	7,446	7,298	7,298	7,298	7,298	7,252
Shared Overhead	15	4	27	28	29	29	29
Total General	7,648	7,488	7,533	7,538	7,542	7,547	7,501
Total Expenditures	7,648	7,488	7,533	7,538	7,542	7,547	7,501
Revenue less Expenditures		161	128	90	48	1	
Surplus (Deficit)		161	128	90	48	1	



**Edgewater Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Parcel Taxes	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Fees & Charges	74,372	75,077	75,072	80,822	82,572	84,572	82,572
Interest		2,730					
Prior Period Surplus	31,308	31,308	43,496	27,253	21,361	10,263	8,730
Total Revenue	175,680	179,115	188,568	178,075	173,933	164,835	161,302

Expenditures

Salaries & Benefits	45,925	45,926	55,875	56,992	58,134	59,300	59,300
Administration & Overhead	5,215	5,002	5,123	5,185	5,250	5,315	5,380
Operations & Maintenance	24,575	15,306	28,550	13,625	26,725	14,425	21,125
Vehicle & Hauling Costs	2,000	1,485	2,000	2,000	2,000	2,000	2,000
Consulting & Professional Services	6,000	3,450	5,000	6,000	5,000	6,000	5,000
Telephone & Utilities	27,475	26,110	26,800	26,800	27,800	27,800	27,800
Shared Overhead	6,062	4,840	7,317	7,462	7,611	7,765	7,765
Total General	117,252	102,120	130,665	118,064	132,520	122,605	128,370
Total Expenditures	117,252	102,120	130,665	118,064	132,520	122,605	128,370
Revenue less Expenditures	58,428	76,996	57,903	60,011	41,413	42,230	32,932
Transfers to Reserves	(33,500)	(33,500)	(27,500)	(35,500)	(28,000)	(33,500)	(31,000)
Capital Expenditures			(3,150)	(3,150)	(3,150)		
Surplus (Deficit)	24,928	43,496	27,253	21,361	10,263	8,730	1,932
Capital Reserve		159,293					
Operating Reserve		60,000					



**Holland Creek Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Parcel Taxes	\$124,000	\$124,000	\$148,000	\$165,500	\$178,000	\$188,000	\$198,000
Fees & Charges	75,100	132,637	75,480	75,480	75,480	75,480	75,480
Interest		2,667					
Prior Period Surplus	65,984	65,984	36,110	2,616			
Total Revenue	265,084	325,288	259,590	243,596	253,480	263,480	273,480

Expenditures

Salaries & Benefits	32,969	39,552	44,360	45,245	46,156	47,080	47,080
Administration & Overhead	4,035	3,783	3,885	3,915	3,945	3,975	4,005
Operations & Maintenance	167,241	226,669	210,971	197,062	195,785	196,261	211,231
Vehicle & Hauling Costs	1,500	1,339	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	1,000			2,000	1,000	2,000	
Telephone & Utilities	3,400	3,421	3,400	3,400	3,500	3,500	3,500
Shared Overhead	4,352	4,413	5,808	5,924	6,044	6,164	6,164
Total General	214,497	279,178	269,924	259,046	257,930	260,480	273,480
Total Expenditures	214,497	279,178	269,924	259,046	257,930	260,480	273,480
Revenue less Expenditures	50,587	46,110	(10,334)	(15,450)	(4,450)	3,000	
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfers from Reserves			27,500	30,000	19,000	7,000	10,000
Capital Expenditures			(4,550)	(4,550)	(4,550)		
Surplus (Deficit)	40,587	36,110	2,616				

Capital Reserve	125,000
Operating Reserve	178,385

Date December 28, 2017
Author Kevin Paterson, Environmental Services Manager
Subject Columbia Valley Septage (Requisition shared by Areas F & G, Except Those on Community Sewer)

2018 BUDGET HIGHLIGHTS

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 arrangement was that the construction cost of \$330,000 would be funded by the RDEK (repaid through taxation of the Columbia Valley Septage service area), and the operations and maintenance would be the responsibility of the Kinbasket Water and Sewer Company (Kinbasket), who would levy tipping fees in order to cover their costs and earn a profit. The debt from the original construction was paid off in 2011.

The facility is currently in need of repairs, as well as the addition of a filter system to prevent similar future damage. In the spirit of the original arrangement, Kinbasket had agreed to pay for the repairs to the facility, and had asked that the RDEK fund the upgrades to the infrastructure.

This project was not undertaken in 2017, and currently discussions are continuing with Kinbasket Water and Sewer to determine if they wish to continue providing the service. Alternate options are also being explored and a decision on which provision of service to undertake is anticipated in early 2018.

CFO COMMENTS:

- The Columbia Valley Liquid Waste service was inactive since 2011 and taxation of \$33,351 took place in 2017 for the above project.
- Short term borrowing did not take place in 2017 as the project was not undertaken.
- If the project proceeds in 2018, borrowing will not be required and the tax requisition is estimated at \$33,525 (\$1,175 lower than estimated in 2017 due to no interest charges on debt).



CV Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

Revenue

Requisition	\$33,351	\$33,351	\$33,775			
Local Government Grants & Regional Transfers	12,750		12,750			
Prior Period Surplus	6,299	6,299	38,750			
Total Revenue	52,400	39,650	85,275			

Expenditures

Salaries & Benefits	625	546	250			
Interest	340	340				
Shared Overhead	60	14	25			
Total General	1,025	900	275			

Total Expenditures

Revenue less Expenditures

Short-term Borrowing	33,625					
Capital Expenditures	(85,000)		(85,000)			
Surplus (Deficit)		38,750				

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Requisition	\$33,351	\$33,351	\$33,775				
Local Government Grants & Regional Transfers	12,750		12,750				
Prior Period Surplus	6,299	6,299	38,750				
Total Revenue	52,400	39,650	85,275				
Salaries & Benefits	625	546	250				
Interest	340	340					
Shared Overhead	60	14	25				
Total General	1,025	900	275				
Total Expenditures	1,025	900	275				
Revenue less Expenditures	51,375	38,750	85,000				
Short-term Borrowing	33,625						
Capital Expenditures	(85,000)		(85,000)				
Surplus (Deficit)		38,750					



**Baltac Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$170,000	\$170,000	\$175,000	\$180,000	\$183,929	\$188,885	\$187,483
Interest		698					
Prior Period Surplus	36,618	36,618	35,752	17,852	6,293		
Total Revenue	206,618	207,316	210,752	197,852	190,222	188,885	187,483
<u>Expenditures</u>							
Salaries & Benefits	2,636	1,133	2,776	2,831	2,888	2,946	2,946
Administration & Overhead	355	265	290	300	310	320	330
Operations & Maintenance			18,360	16,948	15,536	14,124	12,712
Vehicle & Hauling Costs	80	39	80	80	80	80	80
Consulting & Professional Services	1,000		1,000	1,000	1,000	1,000	1,000
Interest	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Shared Overhead	347	97	364	370	378	385	385
Total General	109,418	106,534	127,870	126,529	125,192	123,855	122,453
Total Expenditures	109,418	106,534	127,870	126,529	125,192	123,855	122,453
Revenue less Expenditures	97,200	100,782	82,882	71,323	65,030	65,030	65,030
Debt Principal Repayment	(60,030)	(60,030)	(60,030)	(60,030)	(60,030)	(60,030)	(60,030)
Transfers to Reserves	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	32,170	35,752	17,852	6,293			
Capital Reserve		42,272					



**Holland Creek Storm Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Prior Period Surplus	\$2,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024
Total Revenue	2,024	1,024	1,024	1,024	1,024	1,024	1,024
<u>Expenditures</u>							
Consulting & Professional Services	1,000		1,024	1,024	1,024	1,024	1,024
Total General	1,000		1,024	1,024	1,024	1,024	1,024
Total Expenditures	1,000		1,024	1,024	1,024	1,024	1,024
Revenue less Expenditures	1,024	1,024					
Surplus (Deficit)	1,024	1,024					



**West Fernie Infrastructure
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Provincial Grants	\$6,334,458	\$4,721,874	\$1,000,000	\$133,333			
Local Government Grants & Regional Transfers	868,282	13,173					
Fees & Charges		76,665					
Transfer From Other Funds	930,000		615,227	79,926			
Prior Period Surplus	343,228	360,460	10,903				
Total Revenue	8,475,968	5,172,172	1,626,130	213,259			
<u>Expenditures</u>							
Salaries & Benefits	97,413	61,333	41,634	11,809			
Administration & Overhead	1,695	73	500				
Operations & Maintenance		91					
Vehicle & Hauling Costs	2,000	2,210	1,000				
Telephone & Utilities	585	325	385				
Interest	20,000	20,000	35,000				
Shared Overhead	11,525	7,244	4,798	1,450			
Total General	133,218	91,276	83,317	13,259			
Total Expenditures	133,218	91,276	83,317	13,259			
Revenue less Expenditures	8,342,750	5,080,896	1,542,813	200,000			
Debt Borrowing	1,017,260	2,027,065	195,090				
Capital Expenditures	(9,150,000)	(7,097,058)	(1,737,903)	(200,000)			
Surplus (Deficit)	210,010	10,903					



**Holland Creek Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22**

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Parcel Taxes	\$67,700	\$67,700	\$77,700	\$87,000	\$97,000	\$107,000	\$117,000
Fees & Charges	116,226	161,275	117,190	116,490	117,190	116,490	116,490
Interest		4,019					
Prior Period Surplus	225,140	225,140	205,811	141,332	81,565	37,852	14,830
Total Revenue	409,066	458,135	400,701	344,822	295,755	261,342	248,320

Expenditures

Salaries & Benefits	38,823	45,288	46,288	47,250	48,242	49,245	49,245
Administration & Overhead	4,835	5,009	4,535	4,560	4,585	4,610	4,635
Operations & Maintenance	145,407	177,688	182,323	185,098	178,598	181,598	180,598
Vehicle & Hauling Costs	1,500	1,581	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	1,000		1,000	1,000	1,000	1,000	1,000
Telephone & Utilities	850	754	850	850	850	850	850
Shared Overhead	5,125	5,003	6,323	6,449	6,578	6,709	6,709
Total General	197,540	235,323	242,819	246,707	241,353	245,512	244,537
Total Expenditures	197,540	235,323	242,819	246,707	241,353	245,512	244,537
Revenue less Expenditures	211,526	222,811	157,882	98,115	54,402	15,830	3,783
Transfers to Reserves	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
Transfers from Reserves						11,000	30,000
Capital Expenditures			(4,550)	(4,550)	(4,550)		
Surplus (Deficit)	194,526	205,811	136,332	76,565	32,852	9,830	16,783

Capital Reserve	182,814
Operating Reserve	280,471



Windermere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Revenue							
Parcel Taxes	\$156,000	\$156,000	\$202,415	\$417,000	\$510,000	\$510,000	\$510,000
Local Government Grants & Regional Transfers			1,200,000				
Fees & Charges	225,092	256,415	232,394				
Interest	5,000	5,887					
Prior Period Surplus	(14,873)	(14,873)	32,195				
Total Revenue	371,219	403,430	1,667,004	417,000	510,000	510,000	510,000
Expenditures							
Salaries & Benefits	196,366	200,712	247,883	30,236	5,000	5,000	5,000
Administration & Overhead	25,850	23,510	14,150				
Operations & Maintenance	56,596	52,806	86,873				
Vehicle & Hauling Costs	9,000	7,485	9,000				
Consulting & Professional Services	21,000	27,155	1,000				
Telephone & Utilities	28,500	27,082	28,500				
Interest	5,000	5,000	46,415	281,883	315,423	315,423	315,423
Shared Overhead	25,907	24,483	32,461	4,113	1,275	1,951	1,951
Total General	368,219	368,234	466,282	316,232	321,698	322,374	322,374
Total Expenditures	368,219	368,234	466,282	316,232	321,698	322,374	322,374
Revenue less Expenditures	3,000	35,195	1,200,722	100,768	188,302	187,626	187,626
Debt Principal Repayment				(2,347,768)	(192,253)	(192,253)	(192,253)
Debt Borrowing			4,540,000	2,400,000			
Short-term Borrowing			2,222,000				
Transfers to Reserves	(3,000)	(3,000)					
Transfers from Reserves	60,000		1,006,278		3,951	4,627	4,627
Capital Expenditures	(60,000)		(8,969,000)	(153,000)			
Surplus (Deficit)		32,195					
Reserve Funds		398,540					
Capital Reserve		776,009					



Elko Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

Revenue

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Parcel Taxes	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Fees & Charges	25,668	25,537	28,842	29,574	31,248	31,248	31,248
Interest		720					
Prior Period Surplus	25,203	25,203	36,912	34,318	25,967	23,194	20,913
Total Revenue	82,871	83,459	97,754	95,892	89,215	86,442	84,161

Expenditures

Salaries & Benefits	22,194	19,571	23,093	23,555	24,026	24,505	24,505
Administration & Overhead	3,535	1,462	3,020	3,035	3,050	3,065	3,080
Operations & Maintenance	6,250	1,018	2,800	5,250	2,800	18,750	2,800
Vehicle & Hauling Costs	1,200	591	800	800	800	800	800
Consulting & Professional Services				3,000	1,000		
Telephone & Utilities	19,700	16,888	19,700	20,200	20,200	20,200	20,700
Shared Overhead	3,588	2,018	3,023	3,085	3,145	3,209	3,209
Total General	56,467	41,547	52,436	58,925	55,021	70,529	55,094
Total Expenditures	56,467	41,547	52,436	58,925	55,021	70,529	55,094
Revenue less Expenditures	26,404	41,912	45,318	36,967	34,194	15,913	29,067
Transfers to Reserves	(5,000)	(5,000)	(11,000)	(11,000)	(11,000)	(11,000)	(10,000)
Transfers from Reserves						16,000	
Surplus (Deficit)	21,404	36,912	34,318	25,967	23,194	20,913	19,067

Operating Reserve 36,697



Moyie Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$43,076	\$43,076	\$34,102	\$34,102	\$34,102	\$34,102	\$34,102
Provincial Grants	174,220	156,993	17,227				
Fees & Charges	33,570	33,978	36,358	38,071	40,857	39,357	39,357
Interest		2,449					
Prior Period Surplus	71,118	71,118	25,000	8,385	12,596	14,718	16,555
Total Revenue	321,984	307,614	112,687	80,558	87,555	88,177	90,014
<u>Expenditures</u>							
Salaries & Benefits	36,945	30,038	30,121	30,722	31,337	31,961	31,961
Administration & Overhead	3,335	2,248	2,735	2,765	2,795	2,825	2,855
Operations & Maintenance	12,050	2,124	11,000	17,550	9,200	3,550	15,700
Vehicle & Hauling Costs	1,100	980	1,100	1,100	1,100	1,100	1,100
Consulting & Professional Services	1,500			1,500	3,000	500	
Telephone & Utilities	3,900	5,113	4,200	4,200	4,200	4,400	4,400
Interest	10,939	7,436	1,958	1,958	1,958	1,958	1,958
Shared Overhead	4,875	3,116	3,944	4,023	4,103	4,184	4,184
Total General	74,644	51,054	55,058	63,818	57,693	50,478	62,158
Total Expenditures	74,644	51,054	55,058	63,818	57,693	50,478	62,158
Revenue less Expenditures	247,340	256,560	57,629	16,740	29,862	37,699	27,856
Debt Principal Repayment	(7,795)	(7,801)	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)
Transfers to Reserves	(29,220)	(29,220)	(18,100)	(1,000)	(12,000)	(18,000)	(15,000)
Capital Expenditures	(210,000)	(194,538)	(28,000)				
Surplus (Deficit)	325	25,000	8,385	12,596	14,718	16,555	9,712
Operating Reserve		72,196					



Timber Ridge Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$63,360	\$63,360	\$63,360	\$63,360	\$63,360	\$63,360	\$63,360
Fees & Charges	358,312	328,644	106,750				
Interest		1,264					
Prior Period Surplus	31,613	31,613	64,689	1,217	217		
Total Revenue	453,285	424,881	234,799	64,577	63,577	63,360	63,360
<u>Expenditures</u>							
Salaries & Benefits	61,026	64,303	35,328	1,001	1,001	1,001	1,001
Administration & Overhead	8,525	6,737	5,250				
Operations & Maintenance	258,050	182,058	76,020				
Vehicle & Hauling Costs	2,500	2,089	900				
Consulting & Professional Services	2,000						
Telephone & Utilities	13,400	9,922	4,500				
Interest	28,943	28,943	28,943	28,943	28,943	28,943	28,943
Shared Overhead	8,053	6,724	4,096				
Total General	382,497	300,777	155,037	29,944	29,944	29,944	29,944
Total Expenditures	382,497	300,777	155,037	29,944	29,944	29,944	29,944
Revenue less Expenditures	70,788	124,104	79,762	34,633	33,633	33,416	33,416
Debt Principal Repayment	(34,416)	(34,415)	(34,416)	(34,416)	(34,416)	(34,416)	(34,416)
Transfers to Reserves	(25,000)	(25,000)	(44,129)				
Transfers from Reserves					783	1,000	1,000
Surplus (Deficit)	11,372	64,689	1,217	217			
Capital Reserve		85,486					
Operating Reserve		179,898					



Edgewater Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000	\$81,000
Provincial Grants	417,330	41,959	375,371				
Fees & Charges	141,602	148,006	148,452	151,502	148,452	151,502	148,452
Interest		2,801					
Prior Period Surplus	135,181	135,181	42,945	19,519	4,139	8,050	27,309
Total Revenue	775,113	408,948	647,768	252,021	233,591	240,552	256,761
<u>Expenditures</u>							
Salaries & Benefits	108,723	102,311	120,474	97,881	100,340	102,843	102,843
Administration & Overhead	10,465	9,309	9,815	9,940	10,065	10,190	10,315
Operations & Maintenance	32,620	37,207	33,552	52,720	28,970	26,970	26,970
Vehicle & Hauling Costs	7,000	3,384	4,500	4,500	4,500	4,500	4,500
Consulting & Professional Services	3,000	3,996	5,000	23,000	11,000	3,000	1,000
Telephone & Utilities	9,175	8,616	8,500	8,500	9,000	9,000	9,500
Shared Overhead	14,347	10,999	15,779	16,091	16,416	16,740	16,740
Total General	185,330	175,824	197,620	212,632	180,291	173,243	171,868
Total Expenditures	185,330	175,824	197,620	212,632	180,291	173,243	171,868
Revenue less Expenditures	589,783	233,124	450,148	39,389	53,300	67,309	84,893
Transfers to Reserves	(130,757)	(130,757)	(10,000)	(30,000)	(40,000)	(40,000)	(40,000)
Transfers from Reserves	67,170		60,000				
Capital Expenditures	(520,000)	(59,421)	(480,629)	(5,250)	(5,250)		
Surplus (Deficit)	6,196	42,945	19,519	4,139	8,050	27,309	44,893
Capital Reserve		245,262					
Operating Reserve		85,000					



Rushmere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$80,000	\$80,000	\$80,000	\$85,000	\$85,000	\$90,000	\$90,000
Local Government Grants & Regional Transfers	12,500	12,500					
Fees & Charges	41,535	45,182	42,060	42,110	42,060	42,060	42,060
Interest		390					
Prior Period Surplus	14,349	14,349	19,971	8,685	5,637	1,564	1,778
Total Revenue	148,384	152,421	142,031	135,795	132,697	133,624	133,838
<u>Expenditures</u>							
Salaries & Benefits	46,145	35,259	42,141	42,982	43,844	44,721	44,721
Administration & Overhead	2,625	2,216	2,790	2,820	2,850	2,880	2,910
Operations & Maintenance	77,285	66,052	17,456	9,585	9,557	9,598	9,600
Vehicle & Hauling Costs	1,500	1,191	1,500	1,500	1,500	1,500	1,500
Telephone & Utilities	6,025	5,784	6,025	6,225	6,225	6,225	6,225
Interest	33,197	33,197	33,197	33,197	33,197	33,197	33,197
Shared Overhead	6,093	3,881	5,518	5,630	5,741	5,856	5,856
Total General	172,870	147,581	108,627	101,939	102,914	103,977	104,009
Total Expenditures	172,870	147,581	108,627	101,939	102,914	103,977	104,009
Revenue less Expenditures	(24,486)	4,840	33,404	33,856	29,783	29,647	29,829
Debt Principal Repayment	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)	(15,869)
Transfers to Reserves	(11,000)	(11,000)	(8,500)	(12,000)	(12,000)	(12,000)	(12,000)
Transfers from Reserves	51,500	42,000					
Capital Expenditures			(350)	(350)	(350)		
Surplus (Deficit)	145	19,971	8,685	5,637	1,564	1,778	1,960
Capital Reserve		29,248					
Operating Reserve		26,478					



Spur Valley Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
 2018-02-22

	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
<u>Revenue</u>							
Parcel Taxes	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768
Fees & Charges	83,220	83,220	83,220	83,220	83,220	83,220	83,220
Interest		450					
Prior Period Surplus	11,220	11,220	23,039	14,384	14,145	14,064	12,729
Total Revenue	111,208	111,658	123,027	114,372	114,133	114,052	112,717
<u>Expenditures</u>							
Salaries & Benefits	39,513	30,144	34,856	35,551	36,267	36,989	36,989
Administration & Overhead	2,895	1,750	2,510	2,545	2,580	2,615	2,650
Operations & Maintenance	8,350	2,074	7,550	7,310	7,210	7,310	7,210
Vehicle & Hauling Costs	1,500	911	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	1,000	200		1,000		1,000	
Telephone & Utilities	2,500	3,687	2,700	2,700	2,800	2,800	2,900
Interest	6,048	6,048	6,048	6,048	6,048	6,048	6,048
Shared Overhead	5,216	3,087	4,561	4,655	4,746	4,843	4,843
Total General	67,022	47,900	59,725	61,309	61,151	63,105	62,140
Total Expenditures	67,022	47,900	59,725	61,309	61,151	63,105	62,140
Revenue less Expenditures	44,186	63,757	63,302	53,063	52,982	50,947	50,577
Debt Principal Repayment	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)
Transfers to Reserves	(30,000)	(30,000)	(37,500)	(27,500)	(27,500)	(27,500)	(27,500)
Capital Expenditures			(700)	(700)	(700)		
Surplus (Deficit)	3,468	23,039	14,384	14,145	14,064	12,729	12,359
Capital Reserve		15,000					
Operating Reserve		15,000					



West Fernie Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Prior Period Surplus	\$13,214	\$13,214					
Total Revenue	13,214	13,214					
<u>Expenditures</u>							
Salaries & Benefits	625	33					
Administration & Overhead	550						
Operations & Maintenance	1,000						
Shared Overhead		8					
Total General	2,175	41					
Total Expenditures	2,175	41					
Revenue less Expenditures	11,039	13,173					
Transfer to West Fernie Servicing		(13,173)					
Surplus (Deficit)	11,039						



East Side Lake Windermere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2017
2018-02-22

	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>	<u>2020</u> <u>BUDGET</u>	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>BUDGET</u>
<u>Revenue</u>							
Local Government Grants & Regional Transfers			\$1,500,000				
Fees & Charges			311,190	985,470	1,009,950	1,009,950	1,009,950
Prior Period Surplus			(2,859)		27,470	90,490	165,180
Total Revenue			1,808,331	985,470	1,037,420	1,100,440	1,175,130
<u>Expenditures</u>							
Salaries & Benefits		1,959	126,925	236,000	241,000	246,000	250,000
Administration & Overhead			24,020	26,350	26,580	26,810	27,040
Operations & Maintenance			58,275	282,250	257,250	252,250	252,250
Vehicle & Hauling Costs			2,400	13,000	13,000	13,000	13,000
Consulting & Professional Services		900	36,000	15,000	23,000	23,000	23,000
Telephone & Utilities			28,400	70,700	71,400	73,200	73,800
Shared Overhead			16,611	25,000	25,000	26,000	26,000
Total General		2,859	292,631	668,300	657,230	660,260	665,090
Total Expenditures		2,859	292,631	668,300	657,230	660,260	665,090
Revenue less Expenditures		(2,859)	1,515,700	317,170	380,190	440,180	510,040
Transfers to Reserves			(1,508,000)	(275,000)	(275,000)	(275,000)	(275,000)
Transfers from Reserves							1,830,000
Capital Expenditures			(7,700)	(14,700)	(14,700)		(1,830,000)
Surplus (Deficit)		(2,859)		27,470	90,490	165,180	235,040