



Information Report

Fm 503 001

Date January 31, 2019
Author Holly Ronquist, CFO
Subject Draft 2019-2023 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 2018 and identifying larger items impacting the operating budget. Following that is a spreadsheet summarizing the impacts on taxation (requisition) broken down by jurisdiction. These requisition figures are not an invoice to municipalities, but rather a tax levy on municipal properties for RDEK services that are collected on behalf of the RDEK. As a regional district, we are not a taxing authority, we rely on municipalities and the Province to collect property taxes from our constituents within their respective jurisdictions.

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

Individual Service Budgets

Following the summary are separate budgets for each RDEK Service, along with budget summary memos for most Services to be reviewed at the February 7, 2019 Committee meetings. Each Service stands alone financially, and all funds collected for a Service remain with it. Unless otherwise noted, the 2018 surplus for each service is carried forward to support 2019 expenditures. The amount of the surplus impacts the amount of taxation required in 2019. You will note this effect referenced in many of the budget memos, under 'CFO Comments.'

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

Salaries

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

Date: February 11, 2019

Author: Holly Ronnquist, CFO

Subject: 2019 – 2023 Five-year Financial Plan Summary – Draft

Overall, total 2019 operating expenditures are increasing 3.57% (\$1.1 Million) from 2018.

Setting aside extraordinary items, notably some significant grants, there is a 2.62% increase in what we have termed the 'Shared Operating Budget' made up of the services shared by most jurisdictions. The breakdown is shown below.

	2019	2018	Increase	%
Shared Operating Budget* <small>(Refer to details on Page 2)</small>	\$16,072,219	\$15,661,515	\$410,704	2.62%
Extraordinary Items:				
• Homeless Shelter Grant		260,000		
• Community Works Fund Grants	1,175,000	550,000		
• Operational Fuel Treatment, Prescriptions And CRI Firesmarting (granted projects)	237,074	303,430		
• Rural Dividend, CBT Grants (RDEK & Other Orgs)	374,432	109,800		
• Regional Agricultural Project (3 years)	<u>252,314</u>	<u>180,000</u>		
SUBTOTAL	<u>\$2,038,820</u>	<u>\$1,403,230</u>		
Total Shared Budget*	\$18,111,039	\$17,064,745	\$1,020,026	5.77%
Non-shared Items				
• Municipal Debt Payments	4,554,291	4,299,185		
• Service Areas	7,554,357	7,769,122		
• Utilities	<u>2,279,777</u>	<u>2,243,310</u>		
SUBTOTAL	<u>\$14,388,425</u>	<u>\$14,311,617</u>	\$ 76,808	0.53%
TOTAL EXPENDITURES	<u>\$32,499,464</u>	<u>\$31,376,362</u>	<u>\$1,123,102</u>	3.57%

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

The following are some significant items affecting the 2.62% increase in the Shared Operating Budget

Additions:

• General Admin/Electoral Area Admin – Agenda and Engagement Software	36,100
• All Shared – Employer Health Tax	66,000
• General Administration – Board Increase to Offset Elimination of the 1/3 Tax Exemption & Employer Health Tax	48,600
• 2% Negotiated Wage Increases	68,000
• Elk Valley Solid Waste – Sparwood Transfer Station Contract	62,000
• Central Solid Waste – Recycle BC Depots Annual Net Cost	69,500
• Wadio Cove Park Establishment	9,700
• Elk Valley Solid Waste – Wood chipping	106,000

Service Areas and Utilities

The following are some significant items affecting the 0.53% increase in the Non - Shared Operating Budget

Reductions:

• Tie Lake Water Level Control – Dam Upgrade Complete	(12,631)
• Area A Flood Control – Floodplain Mapping Complete	(269,137)
• West Fernie Upgrades – Project Winding Up	(71,304)
• Windermere Water – Moving to East Side Lake Windermere Water (6 months)	(121,791)
• Timber Ridge Water – Moved to East Side Lake Windermere Water 2018	(124,444)

Additions:

• Employer Health Tax	32,800
• Rosen Lake Water Level Control - Safety Upgrades	27,845
• Edgewater Water – Confined Space Upgrades & Fire Flow Modelling	41,212
• East Side Lake Windermere Water – New Water Service	296,467
• Cranbrook Library Funding	9,990
• Windermere Water – Treated Water Connection Project Management	92,876

Capital Expenditures

The 2019 – 2023 Financial Plan also includes \$9,034,517 in capital expenditures in 2019. A list of the larger projects in 2019 are as follows:

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

Effect on Taxation

The overall tax effect of the draft financial plan is an increase of 3.5% in total taxation. For the Shared Services there is a 4.2% tax increase. With about 1.3% new assessment, this would result in an average tax increase of 2.9%.

A further breakdown of the increases is on the following page

RDEK REQUISITION CHANGE - FOR REFERENCE PURPOSES ONLY - Completed Roll 2019							Decrease Due To Solid Waste Boundary Change		Average Individual Increase		Increase on \$335,000 Residential Property
	2015	2016	2017	2018	2019	Change	Non-Market Change			\$ Variance	
CITY OF CRANBROOK	2,131,154	2,188,964	2,185,698	2,197,831	2,172,088	-1.2%	0.9%	-2.1%	-25743	(4)	
CITY OF FERNIE	1,295,119	1,298,512	1,279,840	1,305,087	1,380,101	5.7%	1.6%	4.2%	75014	10	
CITY OF KIMBERLEY	758,372	759,238	746,409	770,798	809,163	5.0%	1.6%	3.4%	38365	7	
DISTRICT OF SPARWOOD	854,650	846,090	784,971	704,199	824,910	17.1%	1.0%	-28.4%	-12.3%	120711	(24)
DISTRICT OF ELKFORD	491,957	481,782	479,069	431,389	461,208	6.9%	0.0%	-12.9%	-6.1%	29819	(11)
JUMBO GLACIER MTN RESORT	602	597	619	648	651	0.4%	0.0%	0.4%	3	0	
DISTRICT OF INVERMERE	640,217	705,023	781,231	821,781	877,166	6.7%	1.2%	5.6%	55385	14	
VILLAGE OF RADIUM	265,522	294,075	316,642	346,474	362,981	4.8%	1.9%	2.8%	16507	7	
VILLAGE OF CANAL FLATS	178,632	88,025	96,259	99,066	121,476	22.6%	3.1%	19.5%	22410	42	
Sub-total Municipalities	6,616,225	6,662,306	6,670,738	6,677,273	7,009,745	5.0%	1.1%	-3.8%	0.0%	332472	
ELECTORAL AREA "A"	926,460	949,244	935,844	856,922	824,739	-3.8%	1.9%	-5.6%	-32183	(14)	
ELECTORAL AREA "B"	1,094,066	1,064,835	1,065,598	1,095,233	1,146,594	4.7%	2.6%	2.1%	51361	6	
ELECTORAL AREA "C"	1,478,503	1,517,951	1,549,300	1,540,472	1,560,988	1.3%	1.3%	0.02%	20516	0	
ELECTORAL AREA "E"	553,712	561,442	573,017	621,311	597,969	-3.8%	1.2%	-5.0%	-23342	(17)	
ELECTORAL AREA "F"	2,386,272	2,530,005	2,607,126	2,724,494	2,930,564	7.6%	1.2%	6.3%	206070	21	
ELECTORAL AREA "G"	325,335	345,867	363,590	366,953	389,845	6.2%	1.9%	4.4%	22892	14	
Sub-total Electoral Areas	6,764,348	6,969,344	7,094,475	7,205,383	7,450,699	3.4%	1.5%	1.9%	245314		
TOTAL	13,380,573	13,631,650	13,765,213	13,882,656	14,460,444	4.2%	1.3%	-1.8%	1.0%	577786	\$ 2.5

*see explanations next page

CONVERTED ASSESSMENT COMPARISON					
AREA	2018 CONVERTED ASSESSMENT	2019 CONVERTED ASSESSMENT	PERCENT CHANGE		
CITY OF CRANBROOK	343,764,518	363,491,895	5.7%		
CITY OF FERNIE	164,084,724	182,511,126	11.2%		
CITY OF KIMBERLEY	113,097,150	128,759,725	13.8%		
DISTRICT OF SPARWOOD	116,522,847	118,973,063	2.1%		
DISTRICT OF ELKFORD	79,783,293	78,796,210	-1.2%		
JUMBO GLACIER MTN RESORT	96,358	96,358	0.0%		
DISTRICT OF INVERMERE	104,430,118	112,456,459	7.7%		
VILLAGE OF RADIUM	43,746,024	45,489,002	4.0%		
VILLAGE OF CANAL FLATS	12,212,653	15,438,375	26.4%		
Sub-total Municipalities	977,737,685	57	1,046,012,213	58	7.0%
ELECTORAL AREA "A"	110,016,415		115,169,443		4.7%
ELECTORAL AREA "B"	123,198,371		129,392,236		5.0%
ELECTORAL AREA "C"	150,176,781		156,587,152		4.3%
ELECTORAL AREA "E"	62,752,328		62,113,722		-1.0%
ELECTORAL AREA "F"	258,327,969		270,928,562		4.9%
ELECTORAL AREA "G"	37,306,436		38,135,490		2.2%
Sub-total Electoral Areas	741,778,300	43	772,326,605	42	4.1%
TOTAL	1,719,515,985		1,818,338,818		5.7%

Requisition Change Explanations:

1. Columbia Valley Tax Increases

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

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

Columbia Valley Recreation	1.2%
Columbia Valley Solid Waste	3.1%
Columbia Valley Libraries	0.6%
Columbia Valley Transit	0.4%
Columbia Valley Emergency	0.4%

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

2. Elk Valley Solid Waste

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

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

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

The following table provides an explanation of the impact on the requisition increase to each of the Elk Valley jurisdictions

	Regular Solid Waste Increase	Shift to more Tonnage- based apportionment	Service Area Boundary Adjustment	Total Solid Waste Tax Effect
City of Fernie	4.6%	0.9%	-4.8%	0.7%
District of Sparwood	4.6%	4.4%	-28.4%	-19.4%
District of Elkford	4.6%	2.2%	-12.9%	-6.1%
Electoral Area A	4.6%	-6.1%	-4.6%	-6.1%

3. Average Individual Tax Increases

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

4. Planning Service Agreements

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

City of Cranbrook	-1.8%
City of Fernie	-1.7%
City of Kimberley	-1.9%
District of Sparwood (re-joined)	2.9%
District of Elkford	-0.5%
District of Invermere	-1.5%
Village of Radium Hot Springs	-1.6%
Village of Canal Flats	-2.1%
Electoral Area A	0.7%
Electoral Area B	0.6%
Electoral Area C	0.6%
Electoral Area E	0.2%
Electoral Area F	0.6%
Electoral Area G	0.4%

5. Assessment Growth

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

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



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

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$11,625,534	\$11,625,540	\$19,439,532	\$19,279,619	\$20,371,509	\$20,709,567	\$21,081,341
Per Cap Taxes	1,381,122	1,384,184	1,424,502	1,474,527	1,514,262	1,558,452	1,597,453
Payments in Lieu of Taxes	213,727	241,585	373,727	374,727	694,727	699,727	694,727
Federal Grants				2,180,000			
Provincial Grants	6,419,052	5,612,037	6,715,129	6,939,590	7,030,590	7,261,632	7,361,530
Local Government Grants & Regional Transfers	9,262,238	7,644,654	6,635,297	9,049,312	4,350,632	4,836,646	4,656,646
Fees & Charges	3,542,458	4,627,202	3,821,146	3,958,214	3,864,563	5,366,336	4,321,459
Interest	373,400	535,495	379,260	379,260	379,260	379,260	379,260
Total Revenue	38,579,213	38,459,838	36,356,081	33,936,582	32,135,498	32,399,508	32,830,442
Expenditures							
General Administration	1,633,932	1,551,454	1,693,370	1,645,556	1,734,566	1,774,653	1,773,135
Region's Area Administration	2,106,454	1,563,347	3,000,315	1,422,577	1,428,532	1,478,543	1,450,983
Pt. Tax Shiring	518,475	14,025	625,376	586,365	218,432	103,572	103,553
Cat Admin	53,000	59,999	60,995	55,576	59,576	59,676	59,676
DGM	209,060	173,093	382,560	224,730	224,542	226,752	200,750
Municipal Taxic Services	4,299,193	3,377,621	4,584,261	4,634,291	4,534,291	4,534,291	4,534,291
Building Inspector	807,925	526,122	972,316	912,354	992,243	1,014,573	1,037,645
Fireworks Regulation	388	52	259	229	264	277	278
Noise Control	9,294	4,434	19,445	15,422	15,551	16,536	16,613
Animal Control	63,612	45,903	64,685	64,685	64,685	64,685	64,685
Unsightly Premises Regulation	36,121	23,452	42,572	42,571	41,151	41,151	41,361
Widdermen Fire	459,927	394,062	488,273	457,564	448,411	459,567	474,953
Farmont Fire	777,226	751,053	285,182	284,182	288,178	274,694	289,685
Renfrew Fire	218,938	218,468	364,639	357,914	322,545	343,591	342,654
Edgewater Fire	171,335	124,687	172,095	164,526	157,513	173,402	172,935
Jeffrey Fire	218,425	224,325	223,971	215,259	218,945	223,532	230,567
Reeves Lake Fire	159,132	154,164	179,454	173,663	177,396	179,363	180,663
Hoskell Fire	129,290	123,735	129,512	123,525	122,250	123,643	124,167
Eko Fire	796,823	155,527	201,276	202,120	204,150	227,150	238,135
Grand Forks Fire	502,375	755,747	614,651	615,235	676,873	529,467	543,924
Kenney River Fire	216,663	251,568	334,998	591,000	388,300	388,300	455,604
Upper Elk Fire	51,514	61,921	62,265	62,265	62,265	54,253	55,568
Thermene River Fire	59,479	53,571	55,535	56,305	51,366	58,400	59,438



Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2014

2013-2017

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Winter Tool Bench Fire	40,399	39,439	37,262	38,762	38,295	38,233	38,386
Bacum River Dry Bulk Fire	54,654	54,914	46,566	46,555	46,551	45,632	46,810
Brownville Fire	41,719	41,367	4,245	4,304	4,350	4,150	4,176
CV Emergency Program	38,573	37,941	120,482	121,456	121,133	142,285	121,245
Certa Emergency Program	117,595	118,177	133,822	132,911	133,495	135,354	135,359
EV Emergency Program	112,131	118,593	119,564	123,052	124,520	125,452	126,254
ERI	358,517	358,536	393,622	406,651	407,172	407,272	407,271
Farmton Creek Flood Control	33,386	33,967	58,542	71,111	29,139	23,801	22,173
Area A Flood Control	371,339	283,445	39,929	32,620	59,433	60,568	60,534
CV Conservation Program	487,500	474,513	318,542	136,200	136,200	136,200	136,200
Wastewater Plant Management	37,349	73,134	39,127	38,697	101,234	104,458	104,516
Access Guardian Program	67,795	50,193	51,698	59,835	60,825	60,945	60,957
Mosquito Control	130,762	137,342	121,325	121,012	136,602	147,736	147,739
CV Solid Waste	187,156	167,581	195,162	152,622	152,152	190,246	190,279
Central Solid Waste	223,524	177,348	4,226,229	4,156,339	4,111,391	4,181,288	4,120,932
EV Solid Waste	2,073,411	1,821,521	2,336,422	2,349,825	2,357,841	2,372,546	2,385,459
Area A Sewage	22,593	27,748	42,582	23,872	23,905	22,981	24,159
EV Water Assistance	43,483	61,512	53,272	51,265	57,430	61,526	61,561
Tell Lake Water Level Control	21,192	79,419	7,329	6,295	6,208	5,947	5,460
Rosen Lake Water Level Control	4,694	4,233	32,529	3,830	5,655	5,750	5,774
Lake Lake Water Level Control	7,769	787	1,400	1,432	1,437	1,458	1,468
Broadband	116,399	115,582	116,612	116,614	116,642	116,672	116,734
EV Argon	47,191	35,733	61,406	45,475	50,795	37,125	37,455
Area B Committees	586	19	562	567	677	685	732
Area C Committees	2,732	19	1,279	775	226	224	259
Area E Committees	1,121	1,126	1,463	1,511	1,577	1,616	1,712
Area F Committees	21,125	15,538	27,423	31,412	31,524	31,445	31,467
Planning	1,691,084	1,604,208	1,351,558	1,24,266	869,104	1,30,299	1,021,473
CV Economic Development	337,177	267,241	425,482	523,602	563,102	267,451	267,511
Area A Economic Development	463	722	478	484	515	518	578
Area B Economic Development	2,295	50	2,235	3,205	3,252	3,252	3,250
Area C Economic Development	12,119	5,223	32,517	20,300	20,000	20,000	20,000
Area D Economic Development	88,271	1,722	81,484	4,915	4,915	4,919	4,919
Area E Economic Development	13,313	13	13,157	21,365	11,091	11,120	11,147
Area Z Economic Development	1,621	533	1,560	2,112	1,602	1,623	1,617
Major Street Lighting	5,655	5,499	5,123	5,365	5,165	5,374	5,624
Weather Street Lighting	5,375	2,381	4,003	4,155	4,272	4,427	4,558
EVG Street Lighting	2,985	2,900	2,238	3,132	3,235	3,352	3,432
King Cobain Street Lighting	4,063	3,583	4,742	4,293	4,427	4,581	4,639
Winter Street Lighting	5,804	5,412	5,758	5,987	5,282	5,493	5,596



Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2013-2017

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET
Windermere Street Lighting	15,908	14,793	13,356	13,336	13,422	13,914	13,473
Edgewater Street Lighting	14,758	14,439	13,269	13,559	13,133	16,697	17,577
Other Intersector Lighting	148	137	135	132	132	677	677
CY Transit	152,375	111,983	111,587	102,942	724,482	218,113	232,688
CE Transit	166,443	115,237	147,512	136,116	136,570	151,635	201,134
CY Recreation	1,253,041	1,151,257	1,227,617	1,245,577	1,143,100	1,357,517	1,207,577
Edgewater Recreation	46,632	44,234	46,787	46,973	47,039	47,294	47,504
Regional Parks	125,138	363,093	448,041	418,122	395,138	393,994	401,292
Electoral Area A Parks	11,088	646					
Electoral Area B Parks	9,362	8,235	13,275	16,689	16,889	20,133	19,714
Electoral Area C Parks	4,319	2,658	4,204	3,265	3,259	3,132	3,174
Electoral Area D Parks	56,175	13,601	68,421	86,429	71,281	33,110	33,241
Electoral Area E Parks	15,947	102,297	81,973	79,441	87,026	51,507	55,927
Electoral Area F Parks	1,808	3,631	7,382	8,130	8,245	5,465	6,582
Electoral Area G Parks							
Quinbrook Library Funding	173,638	112,667	183,835	189,175	191,450	158,306	158,306
Libraries Grants-in-Aid	262,579	261,381	263,964	295,133	321,519	326,028	312,193
Erico Community Aid Cemetery	11,577	11,323	11,627	11,923	11,515	11,529	11,642
Amie Community Club	7,583	7,592	7,643	7,344	7,591	7,559	7,562
Edgewater Sewer	730,663	710,513	128,606	130,312	121,419	121,274	124,585
Holland Creek Sewer	269,924	255,357	273,174	268,614	261,721	273,574	262,187
Bethel Sewer	72,187	154,092	144,921	126,159	123,546	122,520	122,483
Holland Creek Storm Sewer							
CY Liquid Waste	275	371	275	1,024	1,024	1,024	1,024
West Fernie Infrastructure Upgrades	52,317	62,602	12,013				
Holland Creek Water	242,619	216,315	280,362	286,947	261,980	247,250	241,572
Windermere Water	456,282	393,192	344,451	129,631	147,157	147,157	147,157
Fox River	32,456	59,637	57,643	57,641	62,177	52,902	52,460
Moore Water	32,136	65,429	50,866	47,615	49,363	35,193	34,381
Timber Ridge Water	155,137	150,712	30,592	29,423	29,243	25,243	25,243
Edgewater Water	157,520	153,673	238,632	179,732	190,345	172,524	172,524
Fishermans Water	158,527	46,365	54,474	53,915	95,159	98,142	97,268
Sour Valley Water	55,225	41,413	52,175	51,295	63,351	62,532	68,556
East Side Lake Windermere Water	269,931	238,784	559,933	733,677	738,516	772,532	750,583
Total Expenditures	31,576,361	26,251,171	32,499,464	29,526,256	29,528,816	29,663,267	29,848,633
Revenue less Expenditures	8,252,562	12,210,666	3,805,617	4,110,696	2,806,672	3,736,249	3,981,899



Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Debt Principal Repayment:							
Debt Borrowing	1,519,933	11,543,251	1,537,045	1,662,921	1,727,330	647,807	318,293
Transfers to Reserves	4,160,263	1,987,712	7,927,162	4,993,602			
Transfers from Reserves	14,271,729	14,821,912	12,376,435	10,504,935	12,372,431	2,910,159	3,110,720
Capital Expenditures	2,977,299	1,577,714	2,314,062	502,947	497,552	500,511	284,833
Prior Period Surplus	14,561,098	111,151,591	8,051,617	3,399,635	1,465,876	1,314,012	1,321,213
End of Year Surplus	6,721,721	7,335,540	5,507,604	2,521,792	2,132,620	2,292,573	2,624,062
	1,268,345	3,131,640	3,706,462	1,148,290	1,374,648	1,662,769	1,993,327



East Kootenay

2019 Budget Information Report

February Board

File:

Fbh 503 001

Date: January 30, 2019
Submitted by: Shannon Moskal, Corporate Officer
Service Name: General Administration
Service Purpose: General Operations affecting entire RDEK, including costs relating to the Board
Participants: All Jurisdictions

Operational Items:**General:**

- The salaries budget is increased by \$47,659 (5%), due to the 2% negotiated wage increase, the 1.95% employer health tax, and the first full-year of the Purchaser/Accounting Tech position.
- \$22,000 has been allotted for an information services security audit.
- Grants include:
 - Rural Development Institute - \$40,000 (\$20,000 carried forward from 2018)
 - New Ktunaxa Kinbasket Treaty Advisory Committee (KKTAC) annual contribution (\$3,500 each year). Seed funds for the KKTAC may be fully used in 2019 and further grants to offset costs are not expected. The Regional Districts of Central Kootenay, Kootenay Boundary and Columbia Shuswap have also being asked to contribute the same amount.
 - SPCA grant (\$6,987).
 - Community Energy Manager grant (\$15,000).
 - Kootenay Booth grant (\$5,000).
 - Proposed new special grant fund (\$5,000) for unexpected grant requests that the Board would like to support. Examples from previous years would be donations made to those affected by the Fort McMurray fire and to STARS Air Ambulance.
 - Potential grant to Joe-Anna's Place, or to organizations providing travel assistance. No amount estimated in the draft budget.

Board Costs:

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

Shared Costs:

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

Capital Items:

General:

- IT – computer equipment (\$35,080) and server upgrade/replacement (\$111,815).
- Replacement of HVAC unit (\$25,000) from 2018 budget.

Board Costs:

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

CFO Comments:

- Taxation increase of \$30,606 = 2.1% proposed in 2019.
- The draft financial plan includes the transfer of the entire \$140,468 from the Tax Stabilization Reserve to minimize the tax increase. Without utilization of this reserve, taxation would have increased 12% which includes 1.2% for new Employer Health tax on regular salaries and Board remuneration; 3.8% due to the Federal Government elimination of the 1/3 tax allowance for Elected Officials and a lower operating surplus from the previous year.
- Transfers to Reserves includes \$100,000 to the building reserve for improvements in the main Cranbrook office as part of asset management and \$350,000 for the transfer of interest earnings to all RDEK Reserves.
- Homeless Shelter grant of \$260,000 was not required in 2018 and has been transferred to a reserve.
- Option to provide a capital or operating grant to Joe-Anne's Place. No amount has been provided in the draft budget. Each \$10,000 of donation will result in an additional tax increase of 0.7%, which equates to 19 cents for the average residential property valued at \$335,000.



General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2019-2023
2019-2023

	2015 BUDGET	2016 ACTUAL	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue									
Requisition	\$1,460,221	\$1,450,215	\$1,430,673	\$1,605,899	\$1,639,189	\$1,682,771	\$1,724,993	\$1,762,771	\$1,724,993
Payments in Lieu of Taxes	5,000	5,202	5,000	5,200	5,000	5,200	5,000	5,200	5,000
Provincial Grants	160,000	181,281	150,000	160,000	160,000	160,000	160,000	160,000	160,000
Local Government Grants & Regional Transfers		4,000	5,575						
Fees & Charges	10,730	17,752	25,575	10,700	10,700	10,700	10,700	10,700	10,700
Interest	360,000	280,297	360,000	360,000	360,000	360,000	360,000	360,000	360,000
Prior Period Surplus	436,103	456,153	154,390	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenue	2,452,024	2,426,654	2,201,121	2,246,599	2,174,889	2,339,471	2,375,568		
Expenditures									
Salaries & Benefits	263,739	941,650	1,006,458	1,042,557	1,065,214	1,081,398	1,111,510		
Administration & Overhead	15,075	17,542	15,862	15,260	15,400	15,700	17,000		
Operations & Maintenance	14,320	5,296							
Consulting & Professional Services	25,000	7,781	37,500	32,500	25,000	25,000	25,000		
Grants	351,650	66,850	75,482	35,627	20,772	20,920	21,072		
Shared Overhead	44,945	45,204	(2,765)	(20,338)	42,543	50,456	1,432		
Total General	1,412,769	1,086,121	1,129,830	1,104,096	1,169,933	1,201,684	1,176,078		
Board Costs									
Remuneration	389,754	363,587	453,830	451,979	472,423	479,363	487,510		
Legislative Services	24,510	19,695	49,966	25,260	34,000	27,560	45,960		
Travel, Training, and Conferences	47,250	42,081	42,250	42,250	44,250	52,250	64,250		
Administrator & Overhead	11,250		22,500	15,300	15,300	15,300	15,300		
Telephone & Utilities	900				900				
Total Board Costs	473,764	445,373	568,540	544,489	554,937	573,875	597,120		
Shared Overhead									
Administration & Overhead	401,773	362,834	371,151	329,541	347,877	334,601	349,631		
Operations & Maintenance	39,150	60,916	125,520	124,962	112,500	106,780	108,340		
Vehicle & Hauling Costs	2,500	2,514	3,600	3,800	3,500	3,500	3,500		
Consulting & Professional Services	100,000	79,625	138,000	108,000	104,200	112,500	108,200		
Telephone & Utilities	113,515	82,935	126,100	108,450	125,515	112,250	112,200		
Shared Overhead	(115,410)	(63,825)	(213,301)	(664,151)	(690,736)	(671,231)	(685,271)		



General Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2018

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET
Total Expenditures	1,885,933	1,531,454	1,698,370	1,648,585	1,734,866	1,774,959	1,723,598
Revenue less Expenditures	566,091	395,199	501,751	593,014	546,023	544,512	601,370
Transfers to Reserves	(450,000)	(390,156)	246,000	1453,000	(455,000)	(486,000)	(500,000)
Transfers from Reserves	100,440	100,440	149,458				
Capital Expenditures	(2'8,551)	(78,154)	(180,200)	(138,014)	(35,023)	(43,512)	(22,370)
Surplus (Deficit)		514,381					
Reserve Funds		140,458					
Capital Reserve		101,200					
Vehicle and Equipment Reserve Fund		31,590					



2019 Budget Information Report

February Board

File:
Dept. File:

Fhh 503 001
Shy 526 001

Date: January 30, 2019
Submitted by: Shannon Moskal, Corporate Officer
Service Name: Electoral Area Administration
Service Purpose: Operations affecting Electoral Areas only
Participants: All Electoral Areas

Operational Items:

General:

- Salaries have increased by \$26,408; half of this is due to the 1.95% employer health tax.
- Elections budget allows for 1 by-election and 1 assent voting opportunity.
- Consulting includes:
 - BC One Call Utility locates (\$500)
 - Westview Fuel Treatment completion (\$71,474 - 90% funded)
 - CWPP Fuel Management Prescriptions (\$65,600 - 87.5% funded)
 - CRI deployment for Fire Smart activities (\$100,000 - 100% funded)
 - Phase 3 of Mass Carcass Disposal project (\$205,958 - 100% funded).
 - Emergency Program Evacuation Route Planning (\$25,000 - 100% funded)
- Community Works Fund Grants include:
 - KEYSA Indoor Soccer (\$130,000)
 - CBBC Broadband Connectivity Project ISED Application (\$420,000)
 - Key City Theatre Phase 2 Upgrade (\$150,000)
 - Markin-MacPhail Westside Legacy Trail (\$375,000)
 - Fernie Memorial Arena Refrigeration Upgrade (\$100,000)
- Grants (Rural Dividend Fund)
 - Living Lakes Canada (\$98,900) – pending approval
 - Wapiti Ski Club (\$97,909) – pending approval
- Grants (Other) – Legion poppy campaign (\$600).
- Boating restriction signage on various lakes in the RDEK boundary (\$15,000). Federal law requires RDEK to fund these expenses. Initial budget in 2018 was \$7,000 and was unspent.

Board Costs:

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



Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-20-30

	2018 BUDGET	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$1,126,652	\$1,126,653	\$1,216,526	\$1,315,259	\$1,300,634	\$1,259,302	\$1,324,352
Provincial Grants	15,800	10,000	365,958				
Local Government Grants & Regional Transfers	1,328,543	76,575	1,504,609				
Fees & Charges	67,266	50,625	59,963	54,235	56,295	56,245	53,621
Interest	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Prior Period Surplus	173,573	180,774	51,245	50,000	50,000	50,000	50,000
Total Revenue	2,715,937	1,456,518	3,260,382	1,481,577	1,488,930	1,487,548	1,459,983
Expenditures							
Salaries & Benefits	551,865	532,358	602,271	612,532	532,327	548,679	564,352
Administration & Overhead	135,830	79,320	80,162	87,386	87,345	147,445	88,345
Operations & Maintenance	18,560	2,812	21,750	2,650	3,450	2,650	3,450
Vehicle & Hauling Costs	3,500	1,452	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services	519,638	126,487	470,838	25,500	25,500	25,500	25,500
Grants	850,600	775,347	1,373,459	600	600	600	600
Shared Overhead	72,917	50,532	93,526	78,629	50,662	52,661	84,747
Total General	2,782,669	1,028,957	2,650,326	875,376	834,034	910,555	870,494
Board Costs							
Remuneration	1,000	3,000	3,000	3,000	3,000	3,000	3,000
Legislative Services	510	105	510	510	510	510	510
Travel, Training, and Conferences	74,150	72,744	37,160	83,700	83,700	83,700	83,700
Administrator & Overhead	19,520	18,753	21,043	20,550	20,750	20,950	21,150
Grants	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Board Costs	101,179	98,695	105,713	111,760	111,960	112,160	112,360
Bylaw Compliance							
Salaries & Benefits	58,742	61,526	72,671	74,124	73,978	77,077	79,324
Administration & Overhead	3,023	2,157	3,525	3,725	3,775	3,775	3,775
Vehicle & Hauling Costs	3,500	1,295	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services	12,000	33,236	25,000	25,000	25,000	25,000	25,000
Telephone & Utilities	780	570	750	750	750	730	730
Shared Overhead	7,692	7,634	11,445	9,629	9,875	10,117	10,312
Total Bylaw Compliance	85,239	172,599	176,427	176,308	178,405	180,549	182,751



Electoral Area Administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-01-30

	2016 BUDGET	2016 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
GIS							
Salaries & Benefits	241,306	236,973	243,627	248,507	254,714	261,062	267,581
Administration & Overhead	34,381	56,966	42,157	57,027	54,382	57,027	58,752
Vehicle & Hauling Costs	1,000	5,954	3,000	3,000	3,000	3,000	3,000
Consulting & Professional Services				38,000			
Telephone & Utilities	1,200	1,865	1,200	1,200	1,200	1,200	1,200
Shared Overhead	31,584	26,497	17,313	21,399	22,183	22,983	23,615
Total GIS	371,187	329,097	327,347	379,130	345,481	335,284	345,378
Total Expenditures	1,706,464	1,569,347	3,200,313	1,422,577	1,409,930	1,478,548	1,450,983
Revenue less Expenditures	15,473	(112,830)	59,969	9,000	9,000	9,000	9,600
Transfers to Reserves							
Capital Expenditures	(5,320)		(59,369)	(4,000)	(4,000)	(4,000)	(4,000)
Surplus (Deficit)	10,153	(112,834)	(54,000)	(5,000)	(5,000)	(5,000)	(5,000)
Community Works Fund Reserve			2,939 '31				



East Kootenay

2019 Budget Information Report

February Board

File
Dept File

Fm 503 001
Fm 503 001

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

Operational Items:

New database \$4,119.

Capital Items:

- none

CFO Comments:

- [Enter CFO Comments]



CBT administration
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2017 POTENTIAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET
Revenue							
Fees & Charges	\$53,030	\$53,000	\$59,876	\$59,876	\$59,876	\$59,876	\$59,876
Total Revenue	\$53,030	\$53,000	\$59,876	\$59,876	\$59,876	\$59,876	\$59,876
Expenditures							
Salaries & Benefits	45,162	45,512	45,922	45,922	45,922	45,922	45,922
Administration & Overhead	4,562	5,364	4,652	4,516	4,516	4,516	4,516
Consulting & Professional Services			4,113				
Shared Overhead	5,232	5,192	5,326	5,326	5,326	5,326	5,326
Total General	\$52,000	\$52,953	\$60,995	\$59,876	\$59,876	\$59,876	\$59,876
Total Expenditures	\$53,030	\$52,953	\$59,876	\$59,876	\$59,876	\$59,876	\$59,876
Revenue less Expenditures			(1,119)				
Surplus (Deficit)			(1,119)				



2019 Budget Information Report

East Kootenay

February Board

File

Fhh 503 001

Date: January 30, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Building Inspection
Service Purpose: Regulate construction for the health, safety, and protection of persons and property.
Participants: Electoral Area residents

Operational Items:

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

Capital Items:

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

CFO Comments:

- No increase to taxation in 2019 due to utilization of surplus resulting from 2018 fees being higher than budgeted in 2018 and operational savings in 2018.
- New vehicle being funded 100% by vehicle replacement reserve.



Bldg Inspection
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-07-30

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET
Revenue							
Recreation	\$355,374	\$355,374	\$355,374	\$405,354	\$458,249	\$490,513	\$526,646
Payments in Lieu of Taxes	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Local Government Grants & Regional Transfers	12,600	10,000	10,000	10,000	10,000	10,000	10,000
Fees & Charges	355,000	595,538	381,000	405,000	425,000	403,000	426,000
Interest	3,000	3,245	3,500	3,000	3,000	3,000	3,500
Prior Period Surplus	268,932	268,932	347,371	100,000	100,000	100,000	100,000
Total Revenue	995,906	1,233,093	1,078,345	915,354	962,249	999,673	1,037,646
Expenditures							
Salaries & Benefits	585,588	588,335	599,181	743,423	762,063	751,115	500,647
Administration & Overhead	110,935	96,226	60,075	50,475	80,875	61,275	87,675
Vehicle & Hauling Costs	20,000	22,152	20,500	24,300	24,500	25,200	25,500
Consulting & Professional Services	20,000	23,312	20,000	20,000	20,000	20,300	20,000
Telephone & Utilities	7,500	4,755	5,800	5,800	5,800	5,800	5,800
Shared Overhead	84,836	77,312	114,783	95,321	99,011	101,450	104,024
Total General	931,959	820,122	973,345	974,354	992,249	1,014,673	1,037,646
Total Expenditures	931,959	820,122	973,345	974,354	992,249	1,014,673	1,037,646
Revenue less Expenditures	63,947	412,971	105,000	(56,000)	(25,000)	(15,000)	
Transfers to Reserves	(55,000)	(55,000)	(105,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfers from Reserves			40,000	75,000	65,000	35,000	60,000
Capital Expenditures			(40,000)		(40,000)		(40,000)
Surplus (Deficit)	8,947	357,971					
Reserve Funds			50,438				
Vehicle and Equipment Reserve Fund			40,684				



2019 Budget Information Report

East Kootenay

February Board

File:

Fm 503 001

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

Operational Items:

- Administrative costs of \$259 are allowed for.

Capital Items:

- None.

CFO Comments:

- No taxation in 2019.



Fireworks Regulation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2018

	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Revenue								
Requisition								
Prior Period Surplus								
Total Revenue	368	368	326	316	259	264	271	278
Expenditures								
Salaries & Benefits	365	55	224	229	234	240	245	245
Shared Overhead		?	35	30	30	31	31	30
Total General	368	62	259	259	264	271	278	278
Total Expenditures	368	61	259	259	264	271	278	278
Revenue less Expenditures			326	67				
Surplus (Deficit)			316	67				



East Kootenay

2019 Budget Information Report

February Board

File:

Fhh 503 001

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

Operational Items:

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

Capital Items:

CFO Comments:

- Proposed tax increase of \$5.456 in 2019.



Noise Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2014
2014-01-30

Revenue

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

	2013 BUDGET	2014 ACTUAL	2015 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$5,744	\$5,744	\$11,230	\$13,322	\$14,551	\$14,184	\$14,319
Local Government Grants & Regional Transfers		33					
Prior Period Surplus	3,843	3,843	5,246	2,500	2,500	2,500	2,500
Total Revenue	9,587	9,680	16,446	16,422	16,551	16,684	16,819
<hr/>							
<u>Expenditures</u>							
Salaries & Benefits	5,666	5,135	5,735	5,827	5,341	5,059	5,179
Consulting & Professional Services	3,000	245	3,300	10,600	10,000	10,000	10,000
Shared Overhead	573	383	707	555	512	525	540
Total General	9,244	4,434	16,446	16,422	16,551	16,684	16,819
Total Expenditures	9,244	4,434	16,446	16,422	16,551	16,684	16,819
Revenue less Expenditures		5,246					
Surplus (Deficit)	343	5,246					



2019 Budget Information Report

East Kootenay

February Board

File : Shh 603 001

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

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



Nuisances & Unsightly Premises
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016 01-30

	2016 BUDGET	2016 ACTUAL	2016 BUDGET	2021 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$33,500	\$33,500	\$34,000	\$37,000	\$43,000	\$44,500	\$45,000
Prior Period Surplus	9,580	9,830	19,951	10,279	3,708	2,557	1,505
Total Revenue	43,080	43,330	53,951	47,279	46,708	46,557	46,809
Expenditures							
Salaries & Benefits	19,550	5,973	20,192	20,525	21,102	21,631	22,173
Administration & Overhead	100	100	100	100	100	100	100
Vehicle & Hauling Costs	200	200	200	200	200	200	200
Consulting & Professional Services	14,000	15,582	20,300	20,000	20,300	20,000	20,000
Shared Overhead	2,961	563	3,180	2,675	2,742	2,811	2,882
Total General	36,421	23,430	43,672	43,571	44,151	44,748	45,360
Total Expenditures	36,421	23,430	43,672	43,571	44,151	44,748	45,360
Revenue less Expenditures	6,659	19,951	10,279	3,708	2,557	1,809	1,449
Surplus (Deficit)	6,659	19,951	10,279	3,708	2,557	1,809	1,449



East Kootenay

2019 Budget Information Report

February Board

File:
Dept. File

Fm 603 001
Ehh 650 011

Date: January 29, 2019
Submitted by: Anita Charest, Emergency Program Coordinator
Service Name: Columbia Valley Emergency Program
Service Purpose: Emergency Services
Participants: District of Invermere, Village of Radium Hot Springs, Village of Canal Flats; Electoral Areas F & G

Operational Items:

- **Stand-By:**
 - Emergency Stand-by: In previous years the Provincial Government approved payment of stand-by for key emergency staff during peak freshet and wildfire hazard seasons. In 2018 that policy changed and while it is still essential that key emergency staff be on stand-by and available during freshet and wildfire seasons, and particularly during active events, funds are no longer available from the Province. Additional funds have been budgeted to allow for 3 staff at a weekly rate of \$355 for a duration of 8 weeks split between the two main hazard seasons. The total cost is \$8,520, which is divided equally among the three subregions (\$2,840 each)
 - The previous year's budget did not identify regular stand-by for the 24 hour emergency line. A budget line has been added to reflect a full year's standby for one person, which is approximately \$18,750 that is shared based on assessments. For the Columbia Valley Subregion this calculates as 27% and is a total of \$5,100
- **Emergency Social Services:** Emergency Social Services teams have been very busy with the large events we've experienced in the past two years. The budget has been increased from 200 to 250 contract hours (an additional \$1,375) to permit the ESS Director to more effectively provide orientation training and mentoring to volunteers within the program so they are better able to respond to the increasing number of emergency events in the region
- A \$6,000 item for creation of an alternate EOC downstairs in the RDEK building has been removed. The project is still anticipated however the Emergency Management team is hopeful that the cost may be covered through municipal partnerships with upcoming grant opportunities
- \$3,750 is budgeted for an emergency preparedness event.
- Protective Services Supervisor salary allocated to the emergency program has been increased to better reflect actual time now expected to be spent on the program.

Capital Items:

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

CFO Comments:

- Tax increase for 2019 is \$14,457 = 16%.
- Utilizing \$5,000 of reserve to reduce the tax increase in 2019.
- Option to use further reserves to help minimize taxation impact.



CV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2023

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition Payments in Lieu of Taxes	\$68,427	\$68,427	\$102,955	\$106,454	\$106,128	\$106,585	\$106,345
Provincial Grants			\$ 135				
Local Government Grants & Regional Transfers	3,359	3,825	3,750	3,720	3,720	3,720	3,720
Prior Period Surplus	13,741	19,741	9,563				
Total Revenue	115,518	112,077	123,818	124,154	123,828	124,285	124,049
Expenditures							
Salaries & Benefits	41,677	43,295	54,520	55,577	56,258	55,032	55,235
Administration & Overhead	16,230	14,629	22,150	21,386	21,580	22,355	21,710
Consulting & Professional Services	16,520	16,335	19,875	19,375	19,875	19,875	19,875
Grants	13,000	11,749	13,200	13,200	13,000	13,000	13,000
Telephone & Utilities	4,580	5,736	6,720	6,220	6,350	6,250	6,290
Shared Overhead	4,534	5,772	7,548	6,152	6,510	6,673	6,526
Total General	98,675	97,641	120,483	121,459	121,153	121,285	124,049
Total Expenditures	98,675	97,641	120,483	121,459	121,153	121,285	124,049
Revenue less Expenditures	16,843	14,436	3,335	1,675	1,675	(19,000)	
Transfers from Reserves							
Capital Expenditures	16,430	15,538	5,250	5,250	5,250	5,250	5,250
Surplus (Deficit)	* 353	8,698	5,250	5,250	5,250	5,250	5,250
Reserve Funds			5,250				

Date: February 11, 2019
Submitted by: Anita Charest, Emergency Program Coordinator
Service Name: Central Subregion Emergency Program
Service Purpose: Emergency Services
Participants: City of Cranbrook, City of Kimberley, Electoral Areas C & E

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Central Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-11

Revenue

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

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$101,594	\$101,594	\$101,812	\$126,865	\$131,496	\$132,964	\$135,033
Payments in Lieu of Taxes		193					
Provincial Grants		14,784	108,555				
Local Government Grants & Regional Transfers	25,000						
Prior Period Surplus	31,516	31,516	7,102	2,112			
Total Revenue	158,110	148,086	217,469	128,977	131,496	132,964	135,033

Expenditures

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

Salaries & Benefits	64,433	73,355	72,170	73,524	75,253	77,026	78,844
Administration & Overhead	15,683	8,870	16,730	16,245	16,810	16,275	16,290
Consulting & Professional Services	8,500	8,888	9,875	9,875	9,875	9,875	9,875
Grants	19,000	18,549	19,000	19,000	19,000	19,000	19,000
Telephone & Utilities	3,110	4,761	5,340	5,340	5,340	5,340	5,340
Shared Overhead	6,910	7,893	10,687	8,993	9,218	9,448	9,684
Total General	117,636	122,317	133,802	132,977	135,496	136,964	139,033

Total Expenditures

Total Expenditures	117,636	122,317	133,802	132,977	135,496	136,964	139,033
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Revenue less Expenditures

Revenue less Expenditures	40,474	25,769	83,667	(4,000)	(4,000)	(4,000)	(4,000)
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Transfers from Reserves

Transfers from Reserves	4,000	4,000	27,000	4,000	4,000	4,000	4,000
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Surplus (Deficit)

Surplus (Deficit)	11,731	7,102	2,112				
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Reserve Funds

125,637

Date: February 11, 2019
Submitted by: Anita Charest, Emergency Program Coordinator
Service Name: Elk Valley South Country Emergency Program
Service Purpose: Emergency Services
Participants: City of Fernie, District of Sparwood, District of Elkford, Electoral Areas A & B

Operational Items:

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

Capital Items:

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

CFO Comments:

- Tax increase for 2019 is estimated at $\$31,511 = 36\%$, or $\$2.13$ on a $\$335,000$ residential property.
- The draft budget utilizes last $\$563$ in operating reserves as directed by the Board in 2018.



EV Emergency Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-11

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition Payments in Lieu of Taxes	\$88,038	\$88,040	\$119,551	\$120,092	\$121,920	\$123,492	\$130,255
40							
Provincial Grants			7,600				
Prior Period Surplus	20,760	20,760	(150)	3,000	3,000	3,000	3,000
Total Revenue	108,798	108,840	127,001	123,092	124,920	126,492	133,255

Expenditures

Salaries & Benefits	52,854	58,956	62,447	63,602	65,074	66,584	68,133
Administration & Overhead	11,955	10,802	13,050	16,565	16,730	16,595	16,610
Consulting & Professional Services	8,500	8,508	9,875	9,875	9,875	9,875	9,875
Grants	20,000	18,493	20,000	20,000	20,000	20,000	20,000
Telephone & Utilities	2,500	5,435	5,490	5,390	5,390	5,390	5,390
Shared Overhead	6,222	6,699	9,102	7,660	7,851	8,048	8,247
Total General	102,031	108,893	119,964	123,092	124,920	126,492	128,255
Total Expenditures	102,031	108,893	119,964	123,092	124,920	126,492	128,255
Revenue less Expenditures	6,767	(53)	7,037				5,000
Transfers to Reserves							(5,000)
Transfers from Reserves							
Capital Expenditures	(6,767)	(96)	(7,600)				
Surplus (Deficit)	(6,767)	(96)	(7,600)				
Reserve Funds			568				



2019 Budget Information Report

East Kootenay

February Board

File: Fhh 503 001
Dept. File: Enh 660 001

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

Operational Items:

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

Capital Items:

- None.

CFO Comments:

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



E911
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-20-21

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$386,773	5385,773	\$385,773	\$406,631	\$457,123	\$471,222	\$487,521
Payments in Lieu of Taxes	574	574					
Local Government Grants & Regional Transfers	2,850	4,749	10,300	10,800	10,800	10,800	10,800
Fees & Charges	(3,520)						
Interest	250	250	250	250	250	250	250
Prior Period Surplus	20,773	20,773	27,000	11,000	10,000	10,000	10,000
Total Revenue	410,646	649,599	424,823	427,681	478,173	492,272	508,571
Expenditures							
Salaries & Benefits	7,443	4,379	7,123	5,798	6,968	7,143	7,320
Administration & Overhead	7,300	669	11,300	11,300	11,300	11,300	11,300
Operations & Maintenance	20,100	21,923	21,600	20,100	21,800	20,100	20,100
911 PSAP	120,000	133,583	135,000	148,000	155,000	160,000	175,000
Fire Dispatch	198,200	197,527	202,500	206,700	250,000	255,000	260,000
Telephone & Utilities	12,900	7,407	14,950	12,900	12,900	13,100	12,900
Shared Overhead	974	631	1,050	881	906	929	951
Total General	368,917	346,125	393,823	406,681	457,173	471,272	487,575
Total Expenditures	368,917	346,125	393,823	406,681	457,173	471,272	487,571
Revenue less Expenditures	41,729	63,474	31,000	21,000	21,000	21,000	21,000
Transfers to Reserves	(15,000)	(15,000)	(21,000)	(21,000)	(21,000)	(21,000)	(21,000)
Surplus (Deficit)	26,729	48,474	10,000				
Vehicle and Equipment Reserve Fund			44,251				



2019 Budget Information Report

February Board

File :
Dept. File:

Fm 503 001
YW 820 000

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

Operational Items:

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

Capital Items:

- No capital items.

CFO Comments:

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



Invasive Plant Management
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-01-30

	2018 BUDGET	2016 ACTUAL	2017 BUDGET	2018 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition:							
Payments in Lieu of Taxes	\$42,000	\$42,000					
Provincial Grants		9					
Local Government Grants & Regional Transfers	21,000	23,000	23,000	23,000	23,000	23,000	23,000
Fees & Charges	425	464	455	455	455	455	455
Interest			5,504				
Prior Period Surplus	150	150					
Total Revenue	51,691	61,291	57,785	52,213	18,977	9,376	3,482
	127,266	132,819	131,240	118,648	116,432	107,941	104,916
Expenditures							
Salaries & Benefits							
Administration & Overhead	58,301	57,206	64,545	66,848	67,495	66,161	70,913
Operations & Maintenance	4,175	4,257	8,350	9,325	9,325	9,325	8,325
Vehicle & Hauling Costs	600	529	800	800	800	800	500
Consulting & Professional Services	4,500	2,687	4,500	4,500	5,000	5,000	5,000
Grants	5,000		5,000	5,000	5,000	5,000	5,000
Telephone & Utilities	5,000	2,024	5,000	5,000	5,000	5,000	5,000
Shared Overhead	755	730	665	665	565	565	665
Total General	87,349	75,034	99,027	99,691	101,054	104,458	104,916
Total Expenditures	87,349	75,034	99,027	99,691	101,054	104,458	104,916
Revenue less Expenditures	39,917	57,295	32,213	18,977	9,376	3,482	
Surplus (Deficit)	39,917	57,295	32,213	18,977	9,376	3,482	
Reserve Funds			14,303				



East Kootenay

2019 Budget Information Report

February Board

File : FTH 503 001
Dept File YTH 502 001

Date: January 29, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Columbia Valley Solid Waste
Service Purpose: To provide solid waste management services for the residents and businesses of the Columbia Valley
Participants: Radium, Invermere, Canal Flats, Jumbo and Electoral Areas F and G.

Operational Items:

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

Capital Items:

- Share of two vehicle replacements - \$30,000.
- Share of new weigh scale software \$11,667 as our existing software is no longer supported.

CFO Comments:

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



CV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-2023

	2018 BUDGET	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Revenues	\$1,131,833	\$1,131,833	\$1,249,747	\$1,477,233	\$1,507,659	\$1,554,640	\$1,555,379
Payments in Lieu of Taxes	3,200	627	1,000	1,000	1,000	1,000	1,000
Provincial Grants			5,000				
Local Government Grants & Regional Transfers	40,000	49,100	57,000	57,000	57,000	57,000	57,000
Fees & Charges	255,000	353,762	56,600	193,600	195,600	195,600	195,600
Interest	1,000	5,599	1,000	1,000	1,000	1,000	1,000
Prior Period Surplus	244,578	239,979	79,107	120,000	120,000	120,000	120,000
Total Revenue	1,656,438	1,784,130	1,583,494	1,831,833	1,862,150	1,909,240	2,009,979
Expenditures							
Legislative	500		5,000	1,000	1,000	1,000	1,000
Salaries & Benefits	145,916	102,938	153,152	155,248	159,152	161,133	163,202
Administration & Overhead	45,512	32,956	52,321	50,601	50,981	51,427	51,731
Operations & Maintenance	1,190,557	1,102,350	1,153,727	1,223,788	1,248,845	1,284,568	1,320,146
Vehicle & Fueling Costs	297,209	315,756	312,500	312,500	312,500	322,500	322,500
Consulting & Professional Services	109,000	23,376	114,522	15,500	18,500	22,500	22,500
Grants	30,000	52,200	32,000	30,000	30,000	32,000	32,000
Telephone & Utilities	6,350	6,486	7,500	6,000	6,000	6,100	6,100
Interest	3,000	8,000	1,000	1,000	1,000	1,000	1,000
Shared Overhead	(3,311)	14,516	23,363	25,105	22,663	21,123	21,713
Total General	1,850,086	1,647,478	1,895,753	1,821,833	1,852,150	1,909,240	1,999,979
Total Expenditures	1,850,086	1,647,478	1,895,753	1,821,833	1,852,150	1,909,240	1,999,979
Revenue less Expenditures	(203,686)	136,652	(312,259)	10,000	10,000	10,000	10,000
Transfers to Reserves	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfers from Reserves	255,000		363,526				
Capital Expenditures	(15,000)	(12,732)	(41,567)				
Surplus (Deficit)	26,320	105,944					
Operating Reserve (incl. Reserves)			383,926				
			1,652,438				



East Kootenay

2019 Budget Information Report

February Board

File
Dept. File

Fhh 503 001
Y hh 502 001

Date: January 30, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Central Solid Waste
Service Purpose: To provide solid waste management services for the residents and businesses of the Central Subregion
Participants: Cranbrook, Kimberley, Electoral Areas B, C and E

Operational Items:

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

Capital Items:

- Septage Basin construction in Area B cost estimate increased to \$400,000 from \$125,000 as a result of new Ministry of Environment minimum design requirements (project carried over from 2018).
- Share of two vehicle replacements - \$30,000.
- Share of new weigh scale software \$35,000, as our existing software is no longer supported.

CFO Comments:

- Tax increase of \$54.077 = 1.5% required to fund the service in 2019 with the possibility of a further 8.5% increase required in 2020, pending operating surplus for 2019.
- Utilizing \$50,000 from recycling reserve for recycle depot establishment and offset reduction in revenues from marketing of recyclable materials.

- Proposed reduction in transfer to Kimberley landfill closure reserve from \$300,000 to \$150,000 in 2019 due to increased cost of Area B septic basin project. Options and cost estimates for Kimberley landfill closure are expected from our consultant in spring 2019.
- Transfers to reserves in 2019 total \$416,000 which includes \$150,000 for the Kimberley landfill closure, \$36,000 for the post closure reserve and \$225,000 for the recycling/diversion reserve.
- Option to utilize operating reserve to reduce tax increase.
- The market for recycled materials saw a significant downturn in 2018 and expectations are that the market will remain saturated and prices low in 2019. This has resulted in increased recycling costs in all three subregions.



Central Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2014
2014-01-31

	2016 BUDGET	2016 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$3,603,154	\$3,603,154	\$3,619,231	\$3,971,333	\$4,043,361	\$4,007,388	\$4,156,582
Payments in Lieu of Taxes		\$4,429					
Local Government Grants & Regional Transfers			8,500	8,500	8,500	8,500	8,500
Fees & Charges	589,500	874,500	725,500	731,900	733,900	741,900	741,900
Interest	9,000	23,539	3,300	9,000	9,000	9,000	9,000
Prior Period Surplus	1,029,341	1,024,420	662,292	180,000	180,000	180,000	180,000
Total Revenue	5,343,495	5,534,148	5,066,923	4,901,733	4,980,361	4,947,288	4,989,982
Expenditures							
Legislative							
Salaries & Benefits	600		5,000	600	500	500	500
Administration & Overhead	272,010	280,167	272,224	275,567	284,515	291,574	298,579
Operations & Maintenance	61,442	45,821	78,680	71,782	74,260	74,730	75,180
Vehicle & Hauling Costs	3,195,500	2,858,943	3,304,500	3,420,721	3,490,300	3,448,900	3,487,300
Consulting & Professional Services	432,500	400,462	453,500	473,200	473,000	473,000	473,000
Telephone & Utilities	175,000	132,262	50,000	25,000	25,000	25,000	25,000
Interest	13,000	16,171	19,000	19,100	19,700	19,700	19,700
Shared Overhead	10,000	10,200	12,000	10,000	10,000	10,000	10,000
Total General'	4,205,654	3,778,786	4,235,023	4,235,733	4,414,261	4,381,288	4,423,982
Total Expenditures	4,205,654	3,778,786	4,235,023	4,235,733	4,414,261	4,381,288	4,423,982
Revenue less Expenditures	1,137,841	1,755,362	831,000	566,000	566,000	566,000	566,000
Transfers to Reserves	(815,000)	(818,000)	(416,000)	(566,000)	(566,000)	(566,000)	(566,000)
Transfers from Reserves			50,000				
Capital Expenditures	(250,000)	(145,948)	(465,000)				
Surplus (Deficit)	69,841	793,414					
Operating Reserve			462,193				
Landfill Reserves			1,982,919				
Landfill Cost Reserve			2,586,817				
Recycling Reserve			1,176,526				



2019 Budget Information Report

East Kootenay

February Board

File #: FEB 503 001
Dept. File #: Ymn 502 001

Date: January 30, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Service Name: Elk Valley Solid Waste
Service Purpose: To provide solid waste management services for the residents and businesses of the Elk Valley Subregion.
Participants: Fernie, Sparwood, Elkford and Electoral Area A.

Operational Items:

- Elk Valley Solid Waste continues to participate in the development of an updated Solid Waste Management Plan (SWMP). This project will carry over into 2019. The establishment of staffed depots at the Fernie, Sparwood and Elkford Transfer Stations for Recycle BC is currently under discussion for 2019. Additionally, we will see operational costs associated with the running of the Household Hazardous Waste Depot at the Cranbrook Transfer Station.
- \$100,000 budgeted to address the processing and disposal of wood waste from the Sparwood Transfer Station. The burning of wood waste at Sparwood will no longer be permitted by Ministry of Environment.
- Establishment of Recycle BC Depots at all three Transfer Stations \$42,000.
- Net cost of Recycle BC Depots estimated at \$58,000:
 - Implementation of Recycle BC Depots anticipated to provide \$38,500 in savings due to reduced volume (est. 140 tonnes) of recyclables in Yellow Bin system.
 - Revenue from Recycle BC for recycle material collected at Elk Valley Subregion depots estimated \$11,200.
 - Annual operating cost of Recycle BC Depots estimated at \$108,000 (\$36,000 per depot).

Capital Items:

- Share of two replacement vehicles \$30,000.
- Share of new weigh scale software \$23,333, as our existing software is no longer supported
- Request received to address potholes at the Fernie Transfer Station. Further investigation from staff have provided additional options. Pave from the apron off highway 3 through to the Recycle area $1875 \text{ m}^2 \times \$50.00/\text{m}^2 = \$93,750 \pm$. Pave from apron off highway 3 past the scale house to the far end of the building tying in the building apron and bin aprons $4,526 \text{ m}^2 \times \$50.00/\text{m}^2 = \$226,300 \pm$. This item is not currently included in the proposed budget.

CFO Comments:

- Tax increase of \$161,140 = 7.4% in 2019 as a result of surplus available. Taxation remains \$50,000 lower than in 2017.
- Option to increase taxes an additional \$95,000, an additional 4.6%, for pavement option 1 (\$6.42 on a \$335,000 residential property).
- Option to increase taxes on additional \$230,000, an additional 11.2%, for pavement option 2 (\$15.55 on a \$335,000 residential property).
- Tax stabilization reserve balance is \$227,500. As per 2018 decision of the Directors, this reserve will be drawn down by \$22,500 per year to reduce taxation for Elk Valley Solid Waste until 2027 and offset effect of tax increase in Elk Valley Transit for the additional bus.
- Fernie transfer station debt was fully paid in 2018. The financial plan begins transfer of \$325,000 per year into reserve for Sparwood landfill closure. (reduced from planned transfers of \$450,000 per year in 2018 – 2022 financial plan). Sparwood landfill closure plan estimates closure in 2027 at a cost of \$3.3 million.
- Elkford and Sparwood transfer station debt matures in 2024, payments are currently \$115,558 per year.
- The market for recycled materials saw a significant downturn in 2018 and expectations are that the market will remain saturated and prices low in 2019.
- A service area boundary amendment bylaw is in process that will include a number of industrial properties. The additional tax base will result in tax savings to Elk Valley property owners as estimated in the following table:

Community	Estimated Tax Savings
City of Fernie	\$ 30,972
District of Sparwood	172,972
District of Elkford	32,579
Electoral Area A	19,544



EV Solid Waste
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2012
2012-01-30

	2010 BUDGET	2010 ACTUAL	2011 BUDGET	2011 BUDGET	2011 BUDGET	2012 BUDGET	2012 BUDGET
Revenue							
Regulation	\$2,032,613	\$2,052,614	\$2,238,753	\$2,331,564	\$2,339,899	\$2,355,606	\$2,368,562
Payments in Lieu of Taxes		903					
Local Government Grants & Regional Transfers			8,500	8,500	8,500	8,500	8,500
Fees & Charges	65,000	314,541	31,500	81,500	81,500	81,500	81,500
Interest		1,432					
Prior Period Surplus	954,312	944,615	467,560	300,000	300,000	300,000	300,000
Total Revenue	3,621,630	3,324,305	2,361,413	2,721,854	2,729,899	2,745,606	2,758,550
Expenditures							
Legislative	600	5,000	1,000	1,000	1,000	1,000	1,000
Salaries & Benefits	59,438	55,586	39,975	94,435	97,204	99,532	102,123
Administration & Overhead	44,235	29,671	51,411	51,261	51,611	51,961	52,311
Operations & Maintenance	1,615,361	1,505,197	1,377,531	1,326,961	931,751	1,940,520	1,950,300
Vehicle & Hauling Costs	124,300	193,973	34,500	76,000	134,300	187,000	187,000
Consulting & Professional Services	38,000	25,719	32,000	11,000	11,000	11,000	11,000
Telephone & Utilities	13,456	20,584	26,456	20,456	26,550	21,500	21,500
Interest	51,300	46,000	43,000	48,000	48,000	48,000	48,000
Shared Overhead	11,296	7,267	14,631	12,313	12,619	12,935	12,258
Total General	2,073,441	1,883,621	2,336,022	2,349,826	2,357,841	2,372,548	2,386,492
Total Expenditures	2,073,441	1,883,621	2,336,022	2,349,826	2,357,841	2,373,548	2,386,492
Revenue less Expenditures	958,189	1,440,584	425,391	372,058	372,058	371,058	372,058
Debt Principal Repayment	(614,565)	(614,558)	(69,558)	(59,558)	(69,558)	(69,556)	(69,558)
Transfers to Reserves	(294,614)	(294,614)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
Transfers from Reserves			22,500	22,500	22,500	22,500	22,500
Capital Expenditures	(15,000)	(10,761)	(50,053)				
Surplus (Deficit)	74,017	510,751					
Operating Reserve		227,500					
Landfill Closure Reserves		363,598					



2019 Budget Information Report

East Kootenay

February Board

File:

Fnb 503 001

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

Operational Items:

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

Capital Items:

- None.

CFO Comments:

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



Area A Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-2023

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	(535,000)	(535,000)	(545,000)	(545,000)	(545,000)	(545,000)	(545,000)
Fees & Charges	300,000	369,600	300,000	300,000	300,000	300,000	300,000
Per Period Surplus			7,500				
Total Revenue	(185,600)	(15,400)	(141,200)	(150,000)	(150,000)	(150,000)	(150,000)
Expenditures							
Salaries & Benefits	1,753	563	1,625	1,922	1,922	2,019	2,071
Operations & Maintenance	20,700	27,144	41,700	21,350	21,700	41,750	21,700
Shared Overhead	265	45	291	250	256	252	265
Total General	22,693	27,748	43,682	23,872	23,926	43,881	24,039
Total Expenditures	22,693	27,748	43,682	23,872	23,926	43,981	24,039
Revenue less Expenditures	(107,693)	(43,148)	(186,082)	(175,871)	(173,936)	(93,981)	(174,039)
Transfers from Reserves							
Surplus (Deficit)							
Septage Reserve			715,384				



2019 Budget Information Report

East Kootenay

February Board

File #: PBR 503 001
Dept. File #: P 111 021

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

Operational Items:

- Anticipated revenue from development applications is increased by 11%
- Kootenay Boundary Farm Advisors (KBFA) project will continue to mid-2020; budget is \$240,000 in 2019, shared equally between the four project partners. \$93,419 from 2018 will be carried forward due to delay in implementing some project components and the consultant billing for less hours than budgeted. Combined the total KBFA budget in 2019 is \$336,419.
- Columbia Valley Archaeology Overview Assessment will re-commence and begin incurring expenses in 2019; budget is \$20,000.
- Using CBT's dedicated funds for Koocanusa Recreation, the RDEK will hold the Koocanusa Recreation Steering Committee Coordinator contract 2019-2020 at \$35,000/year

Capital Items:

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

CFO Comments:

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



Planning
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-20-21-22-23

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Revenues:							
Payments in Lieu of Taxes	\$81,000	\$810,000	\$771,981	\$654,914	\$672,504	\$676,663	\$685,373
Local Government Grants & Regional Transfers	1,000	573	1,500	1,500	1,500	1,500	1,500
Fees & Charges	165,250	185,000	215,000	125,300	125,300	125,300	125,300
Interest	64,237	92,647	64,600	68,100	68,100	71,100	83,000
Prior Period Surplus	2,000	4,783	2,000	2,000	2,000	2,000	2,000
Total Revenue	203,727	203,727	285,919	127,556	50,000	50,000	50,000
	1,265,214	1,291,126	1,342,000	1,124,269	989,104	1,001,265	1,023,473
Expenditures							
Legislative	4,700	3,505	4,700	5,200	5,300	5,000	5,500
Salaries & Benefits	751,542	639,979	740,291	735,101	773,583	725,391	813,162
Administration & Overhead	55,266	59,490	58,915	59,565	58,165	58,365	58,565
Vehicle & Hauling Costs	5,350	3,642	3,700	5,200	4,750	5,250	4,350
Consulting & Professional Services	338,351	215,283	426,411	202,300	45,000	35,300	35,200
Telephone & Utilities	500	1,173	1,250	1,250	1,250	1,250	1,250
Shared Overhead	93,477	76,923	116,583	94,103	101,556	101,063	105,345
Total General	1,255,088	1,004,208	1,351,858	1,124,269	989,104	1,001,255	1,023,473
Total Expenditures	1,255,088	1,004,208	1,351,858	1,124,269	989,104	1,001,265	1,023,473
Revenue less Expenditures	13,126	286,917	(9,856)		5,000		
Transfers to Reserves							
Transfers from Reserves	41,553		50,612		(5,000)		
Capital Expenditures	(43,000)	(211)	(48,000)				
Surplus (Deficit)	6,989	286,807	22,755				
Vehicle and Equipment Reserve Fund		75,292					



East Kootenay

2019 Budget Information Report

February Board

File
Dept. FileFm: 503 001
Khn 546 001

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

Operational Items:

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

Capital Items:

- None.

CFO Comments:

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

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



CV Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-07-29

	2018 BUDGET	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$226,240	\$226,240	\$226,240	\$245,599	\$255,344	\$268,214	\$269,494
Local Government Grants & Regional Transfers	105,610	62,393	144,173	215,213	125,156	2,359	2,359
Prior Period Surplus	47,307	47,307	95,213	51,193			
Total Revenue	383,547	336,139	466,626	523,008	385,100	261,464	262,044
Expenditures							
Salaries & Benefits	13,511	13,515	13,210	13,598	20,034	21,583	21,139
Administration & Overhead	17,829	13,454	12,690	12,800	17,200	12,500	12,600
Consulting & Professional Services	85,300	54,254	65,000	65,000	85,000	85,000	85,000
Grants	10,600	10,500	10,200	10,000	10,000	10,000	10,000
Grant - CV Visitor Services	120,000	120,000	100,000	90,000	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 Management Ambassadors	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Resident Attractor - Peterson Project	52,200	77,932	50,000	50,000			
Granted Projects			94,397	212,656	124,206		
Telephone & Utilities	200	422	400	400	400	400	400
Shared Overhead	1,966	1,825	1,128	2,647	2,610	2,616	2,742
Total General	337,177	267,041	405,433	523,008	385,100	261,464	262,044
Total Expenditures	337,177	267,041	405,433	523,008	385,100	261,464	262,044
Revenue less Expenditures	46,370	69,099	61,193				
Surplus (Deficit)	46,370	69,099	61,193				



East Kootenay

2019 Budget Information Report

February Board

File:
Dept/Fee:
Fm 503 001
Fm 503 001

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

Operational Items:

none

Capital Items:

- none

CFO Comments:

- [Include CFO Comments]



Area A Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2017

	2013 BUDGET	2013 ACTUAL	2013 ESTIMATE	2013 BUDGET	2013 BUDGET	2013 BUDGET	2013 ESTIMATE
Revenue							
Requisition							
Prior Period Suspense							
Total Revenue	599	595	478	484	516	545	573
Expenditures							
Salaries & Benefits							
General Contract	312	107	433	416	471	530	531
Total General	420	122	472	424	515	548	578
Total Expenditures	420	122	478	484	516	548	578
Revenue less Expenditures	179	473					
Surplus (Deficit)	179	473					



Area B Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2017

	2013 ESTIMATE	2014 ACTUAL	2015 ESTIMATE	2016 BUDGET	2017 BUDGET	2018 ESTIMATE	2019 BUDGET
Revenue							
Revolving	\$1,000	\$1,000	\$1,000	\$1,700	\$2,500	\$3,000	\$3,500
Prior Period Surplus	1,511	5,011	4,927	1,966	456	11	66
Total Revenue	4,261	4,261	5,001	3,716	3,266	3,216	3,366
Expenditures							
Salaries & Benefits	833	94	601	654	654	651	654
Administration & Overhead	2,513		2,500	2,500	2,500	2,500	2,500
Shared Overhead	32	5	34	26	35	35	35
Total General	3,229	65	3,235	3,250	3,250	3,250	3,250
Total Expenditures	3,229	90	3,235	3,250	3,252	3,250	3,250
Revenue less Expenditures	1,041	4,261	1,966	466	14	66	115
Surplus,Deficit	1,041	4,261	1,966	466	14	66	115



Area C Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2015-2019

	2016 BUDGET	2016 ACTUAL	2017 \$0.00*	2017 BUDGET	2017 BUDGET	2018 BUDGET	2018 BUDGET
Revenue							
Recreation	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Fair Fund Surplus	\$0.75	\$2,119	\$9,917				
Total Revenue	\$2119	\$2,119	\$2,917	20,000	20,000	20,000	20,000
Expenditures							
Salaries & Benefits	993	165	1,339	1,755	1,151	1,215	1,244
Grants	37,986	8,203	52,452	16,594	12,662	16,627	15,554
Shared Duties	132	35	175	15	154	155	152
Total General	37,113	8,203	53,917	20,000	20,000	22,000	20,000
Total Expenditures	\$2,119	8,203	\$3,917	20,000	20,000	20,000	20,000
Revenue less Expenditures			65,917				
Surplus (Deficit)			65,917				



Area E Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

Revenue

Requisition
Local Government Grants & Regional Transfers
Prior Period Surplus

Total Revenue

	2018 BUDGET*	2019 EST.**	2020 BUDGET*	2021 BUDGET*	2022 BUDGET*	2023 BUDGET*	2024 BUDGET*
Requisition	\$500	\$500	\$5,529	\$4,919	\$4,919	\$4,919	\$4,919
Local Government Grants & Regional Transfers	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Prior Period Surplus	4,723	4,723	4,723	4,719	4,719	4,719	4,719

Expenditures

Salaries & Benefits
Administration & Overhead
Grants
Shared Overhead

Total General

Total Expenditures

Revenue less Expenditures

Surplus (Deficit)

Salaries & Benefits	635	109	922	630	633	632	633
Administration & Overhead	2,600	2,600	2,500	2,600	2,600	2,600	2,600
Grants	\$1,000	1,000	\$1,000	4,000	4,000	4,000	4,000
Shared Overhead	35	15	35	35	35	35	35
Total General	34,220	1,122	37,404	4,919	4,919	4,919	4,919
Total Expenditures	34,220	1,122	37,404	4,919	4,919	4,919	4,919
Revenue less Expenditures	953	4,581	—	—	—	—	—
Surplus (Deficit)	953	4,581	—	—	—	—	—



Area F Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	<u>2016 BUDGET</u>	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>
Revenue								
Revolving Prog Period 8/1/16	\$1,139	\$1,137			\$1,065	\$1,051	\$1,120	\$1,147
Total Revenue	13,832	13,832	13,757		11,065	11,091	11,120	11,147
Expenditures								
Salaries & Benefits	963	64	354	64	957	993	1,017	
Administration & Overhead	2,250	2,030						
Grants	10,000		10,000		11,065	11,091	11,120	11,147
Shared Overhead	130	..	143	127	121	127	132	138
Total General	13,373	75	12,767		11,065	11,091	11,120	11,147
Total Expenditures	13,373	75	13,757		11,065	11,091	11,120	11,147
Revenue less Expenditures	459	13,757						
Surplus (Deficit)	459	13,757						



Area G Economic Development
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2021

	2016 BUDGET	2016 ACTUAL*	2016 ESTIMATE	2016 ESTIMATE	2017 ESTIMATE*	2017 ESTIMATE	2017 ESTIMATE
Revenue							
Requisition	\$540	\$524	\$530	\$1,933	\$1,932	\$1,933	\$1,933
Provincial Services	1,396	1,388	1,354	374			
Total Revenue	1,936	2,112	2,054	2,312	1,900	1,806	1,917
Expenditures							
Salaries & Benefits	565	624	1,066	1,292	715	719	733
Administration & Overhead	1,203	1,222	1,002	1,003	1,023	1,021	1,022
Shared Charities	65	26	112	51	65	65	64
Total General	1,830	937	1,680	2,312	1,800	1,809	1,817
Total Expenditures	1,891	623	1,652	2,312	1,800	1,818	1,811
Revenue less Expenditures	536	1,554	374				
Surplus (Deficit)	536	1,554	374				



2019 Budget Information Report

East Kootenay

February Board

File
Oopl File

Fln 503 001
Shh 231 002

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

Operational Items:

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

Capital Items:

- None.

CFO Comments:

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



CV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31 2018
2019-2023

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition Payments in Lieu of Taxes	\$129,252	\$129,252	\$136,000	\$176,333	\$167,252	\$200,919	\$215,496
Local Government Grants & Regional Transfers	3,500	5,232	5,200	5,200	5,200	5,200	5,200
Fees & Charges	12,200	14,252	12,000	12,000	12,000	12,000	12,000
Prior Period Surplus	10,384	13,534	35,476	12,136	23,000	23,000	23,000
Total Revenue	152,376	156,460	193,676	206,642	227,482	240,119	255,686
Expenditures							
Salaries & Benefits	5756	4713	5113	5216	5317	5419	5675
Administration & Overhead	2,350	2,350	2,250	2,250	2,250	2,350	2,350
Operations & Maintenance	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	141,934	112,574	160,610	171,900	184,591	200,079	222,561
Shared Overhead	156	897	554	576	691	711	729
Total General	152,376	117,985	170,587	183,642	204,482	218,119	232,586
Total Expenditures	152,376	117,985	170,587	183,642	204,482	218,119	232,586
Revenue less Expenditures		38,476	23,109	23,000	23,000	23,000	23,000
Transfers to Reserves			10,000				
Surplus/(Deficit)		38,476	13,109	23,000	23,000	23,000	23,000
Reserve Funds		54,245					



2019 Budget Information Report

February Board

File
Dept. File.

Fm 503 001
Shh 231 003

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

Operational Items:

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

Capital Items:

- none

CFO Comments:

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



EV Transit
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31 2018-2022
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$138,443	\$138,443	\$140,000	\$145,300	\$150,000	\$155,000	\$150,000
Payments in Lieu of Taxes	31	31	31	31	31	31	31
Fees & Charges	15,000	21,440	15,000	15,000	15,000	15,000	15,000
Prior Period Surplus	29,737	29,737	34,491	77,949	81,433	75,750	37,925
Total Revenue	183,280	195,107	219,491	237,949	246,433	249,760	232,925
Expenditures							
Salaries & Benefits	7,688	4,845	5,437	5,546	5,685	5,627	5,937
Administration & Overhead	3,350	3,350	3,350	3,350	3,350	3,350	3,350
Operations & Maintenance	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	152,900	112,515	130,400	145,600	155,400	162,400	169,600
Shared Overhead	1,905	753	653	720	738	758	775
Total General	166,443	116,217	141,542	156,516	166,673	171,835	201,198
Total Expenditures	166,443	116,217	141,542	156,516	166,673	171,835	201,198
Revenue less Expenditures	183,280	195,107	219,491	237,949	246,433	249,760	232,925
Transfers to Reserves	(15,000)	(15,000)					
Surplus (Deficit)	1,737	64,491	77,949	81,433	29,760	57,925	31,727
Reserve Funds		17,457					



2019 Budget Information Report

East Kootenay

February Board

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

Date: January 30, 2019
Submitted by: Jamie Davies, Recreation & Cultural Services Supervisor
Service Name: Regional Parks
Service Purpose: To operate and maintain day use parks, trails, and a boat launch for public use and enjoyment
Participants: All Electoral Areas and All Municipalities except Jumbo; Yaqakxaqlamki Regional Park (Electoral Areas A, B and C, Cranbrook, Kimberley, Fernie, Sparwood and Elkford); and Westside Legacy Trail (Electoral Areas F and G, Invermere, Radium and Canal Flats)

Operational Items:

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

\$7,000	Install 120 barrier rocks at select locations, which is also a park maintenance reduction initiative.
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- **Wycliffe Exhibition Grounds** provides a day use park that has equestrian and multi-use facilities located 12 km northwest of Cranbrook on Wycliffe Park Rd. Budget increases include:

\$9,500	Replace outside arena and yard lighting with LEDs and fluorescent lighting in the Anna Rose building with LEDs to reduce electrical usage.
\$2,000	Develop a new pen area and installation of 2 gates in the outdoor arena.
- **Elk Valley Regional Park** provides a day use park located 12 km south of Elkford on the east side of Highway 43.

\$17,500	Remove 4 aging outhouses and install 2 wheelchair accessible outhouses.
\$1,500	Remove an aging baseball field backstop.
- **Tie Lake Regional Park** provides a day use park located 6 km north of Jaffray on Tie Lake Rd. Budget increases include:

\$16,500	Remove 4 aging outhouses and install 2 wheelchair accessible outhouses.
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- **Yaqakxaqlamki Regional Park (Koocanusa Boat Launch)** provides a day use boat launch located 20 km south of Jaffray on the west side of Koocanusa Lake on Kikomun Newgate Rd. The boat launch continues to operate within anticipated operation and maintenance costs. No operational changes of note.

- **Markin-MacPhail Westside Legacy Trail** provides a non-winter use recreational trail from Invermere to Fairmont along the Westside of Lake Windermere. The operating budget is increased to \$30,500 with the anticipated operation of the first several segments of the trail. Costs are funded by the Columbia Valley Jurisdictions only.
- **Old Coach Greenway** provides a non-winter access day use trail that spans from Radium to Dry Gulch and the Crossroads in Windermere. Budget increases include:
\$5,000 Dust control application.

Capital Items:

- **Wycliffe Exhibition Grounds** capital increases include potentially installing solar power (\$70,000) and required fencing (\$16,000) to offset park electrical usage. Project will not proceed if unsuccessful in securing CBT funding. CBT funding would cover 75% of cost.

CFO Comments:

- Overall Estimated tax increase of \$2,828 = 0.9%. This reflects an increase for the Markin-MacPhail Westside Legacy Trail of \$7,771 = 2.3% which will be paid for by the Columbia Valley only (amount reduced by \$16,186 unspent in 2018). The remaining operations of the Regional Parks are estimated to have a decrease in taxation requirements in the amount of \$4,943 = -1.4%.
- Cost Recovery for the Yaqakxaqlamki Boat Launch is estimated at 34% in 2019.
- Included in the draft budget is a \$25,000 allocation of the BC Hydro Payment in Lieu of Taxes (PILT) for the Aberfeldie Dam of which \$21,250 is for the 25% matching funds for the solar power project and \$3,750 is for the lighting upgrade at Wycliffe Exhibition Grounds.
- Capital Reserves currently sit at \$52,644 with \$10,000 being transferred to a general regional parks reserve and \$23,000 being transferred to a westside legacy trail reserve each year 2019 – 2023.



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-20-31

	2018 BUDGET	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$332,173	\$332,772	\$335,000	\$355,000	\$394,412	\$385,767	\$390,000
Payments in Lieu of Taxes	32,900	56,338	27,000	2,000	2,000	2,000	2,000
Provincial Grants	454,711	454,711					
Local Government Grants & Regional Transfers	3,300	4,036	67,650	3,900	3,900	3,900	3,900
Fees & Charges	27,800	31,806	29,900	29,900	29,900	29,900	29,900
Prior Period Surplus	58,712	58,712	110,152	45,000	26,775	27,951	22,525
Total Revenue	958,396	967,837	569,732	465,980	456,990	449,519	448,325
Expenditures							
Salaries & Benefits	7,235	5,295	7,438	7,584	7,715	7,968	8,167
Administrator & Overhead	8,250	3,256	9,450	8,350	8,550	8,550	
Shared Overhead	956	514	1,171	986	1,009	1,024	1,061
Total General	16,441	9,021	18,059	16,920	17,534	17,582	17,778
Wycliffe Park							
Salaries & Benefits	97,237	101,165	92,156	93,950	96,330	98,250	100,736
Administration & Overhead	3,712	3,720	3,650	3,720	3,790	3,860	3,930
Operations & Maintenance	43,550	41,710	21,900	19,300	15,600	15,300	15,300
Vehicle & Hauling Costs	11,200	12,294	11,200	11,300	11,400	11,500	11,600
Telephone & Utilities	5,890	3,426	5,325	5,525	5,725	5,925	6,125
Shared Overhead	2,249	9,183	11,570	9,738	9,980	10,229	10,425
Total Wycliffe Park	170,886	171,759	147,780	139,581	142,825	145,064	148,145
Wycliffe Exhibition Grounds							
Salaries & Benefits	38,266	37,371	38,880	39,567	40,549	41,575	42,615
Administration & Overhead	2,810	2,565	2,975	3,020	3,090	3,160	3,230
Operations & Maintenance	25,330	25,692	27,500	41,300	11,300	11,300	11,300
Vehicle & Hauling Costs	1,000	1,766	1,500	1,500	1,500	1,500	1,500
Consulting & Professional Services	4,000	3,916					
Telephone & Utilities	5,550	3,846	5,525	5,525	5,525	5,525	5,525
Shared Overhead	4,440	8,359	5,570	4,688	4,825	4,925	5,047
Total Wycliffe Exhibition Grounds	82,461	67,504	76,890	55,300	66,569	67,625	68,917



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-01-31*

	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Tie Lake Park						
Salaries & Benefits	8,177	7,557	8,400	8,386	8,780	8,920
Administration & Overhead	1,180	537	500	1,236	936	1,255
Operations & Maintenance	16,750	14,569	25,500	7,000	7,000	4,500
Vehicle & Hauling Costs	500	519	500	550	600	600
Consulting & Professional Services	800	600	700	750	800	800
Telephone & Utilities	400	379	375	375	425	425
Shared Overhead	535	711	521	582	596	511
Total Tie Lake Park	26,312	25,116	37,546	16,978	19,131	17,111
Elk Valley Park						
Salaries & Benefits	13,692	9,677	14,047	14,325	14,696	14,783
Administration & Overhead	615	256	430	345	660	575
Operations & Maintenance	12,000	11,275	23,900	9,400	9,400	9,400
Vehicle & Hauling Costs	400	439	500	500	500	500
Telephone & Utilities	500	463	425	425	425	425
Shared Overhead	461	675	577	482	498	511
Total Elk Valley Park	28,674	23,342	39,875	25,484	26,119	25,984
Old Coach Greenway						
Salaries & Benefits	2,672	5,758	9,041	5,633	5,454	9,689
Administration & Overhead	1,380	303	1,390	1,400	1,410	1,420
Operations & Maintenance	11,250	5,657	15,500	5,750	10,500	5,750
Vehicle & Hauling Costs	450	432	450	475	500	520
Shared Overhead	1,035	519	1,398	1,177	1,206	1,237
Total Old Coach Greenway	22,167	13,801	30,779	17,435	23,070	18,996
Yaqaluxqlamri Boat Launch						
Salaries & Benefits	5,501	5,119	5,653	6,720	6,955	7,129
Administration & Overhead	1,610	1,306	1,310	2,230	1,650	2,270
Operations & Maintenance	44,700	37,830	40,700	45,000	43,251	43,250
Vehicle & Hauling Costs	600	479	600	600	600	600
Telephone & Utilities	150	191	450	450	400	400
Shared Overhead	593	627	1,015	855	875	898
Total Yaqaluxqlamri Boat Launch	52,454	46,054	51,134	55,875	57,985	54,597
						54,416



Regional Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-01-01

	2016 BUDGET*	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET*	2023 BUDGET
Markin MacPhail Westside Legacy Trail							
Salaries & Benefits	5,466	5,101	12,626	12,877	13,200	13,525	13,861
Administration & Overhead	496	502	1,150	1,420	1,540	1,540	1,530
Operations & Maintenance	15,500		30,500	30,500	30,500	30,500	30,500
Shared Overhead	1,345	513	1,985	1,672	1,715	1,757	1,800
Total Markin MacPhail Westside Legacy Trail	22,307	6,121	46,264	46,460	46,955	47,355	47,839
Total Expenditures	424,766	363,493	448,041	416,922	396,038	393,994	401,292
Revenue less Expenditures	533,630	604,744	(21,671)	49,378	60,952	55,525	47,033
Transfers to Reserves							
Capital Expenditures	(494,711)	(494,582)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)
Surplus (Deficit)	38,919	100,162	3,678	16,778	27,952	22,515	14,033
Reserve Funds		52,644					



2019 Budget Information Report

East Kootenay

February Board

File

Fah 503 001

Fah 190 001

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

Operational Items:

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

Capital Items:

CFO Comments:

- Municipal debt principle payments of \$2,714,798.
- Municipal debt interest payments of \$1,839,495
- No cost to Electoral Area taxpayers for the debts of the RDEK Municipal Members.



Municipal Fiscal Services
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-2023

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Local Government Grants & Regional Transfers	\$4,299,185	\$1,871,621	\$4,554,291	\$4,554,291	\$4,554,291	\$4,554,291	\$4,554,291
Total Revenue	4,299,185	3,871,621	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291
Expenditures							
Interest Principal on Municipal Debt	1,759,136	1,568,576	1,829,495	1,829,495	1,829,495	1,829,495	1,829,495
Total General	2,530,649	2,302,545	2,714,796	2,714,796	2,714,796	2,714,796	2,714,796
Total Expenditures	4,299,185	3,871,621	4,554,291	4,554,291	4,554,291	4,554,291	4,554,291



East Kootenay

2019 Budget Information Report

February Board

File : Fhh 503 001
Dept. File : Bhh 086 001

Date: January 30, 2019
Submitted by: Holly Ronquist, CFO
Service Name: Elk Valley Property Tax Sharing
Service Purpose: Receive and distribute funds for Electoral Area A from the Elk Valley Property Tax Sharing Agreement
Participants: Electoral Area A

Operational Items:

- Staff salaries and other overhead of \$3,376.
- \$1,004,000 to be distributed as follows.

o Community Projects	\$100,000
o Hosmer Intersection Project	550,000
o Fernie Memorial Arena Refrigeration	100,000
o Elkford Water Tender	50,000
o Upper Elk Valley Fire Contribution	38,000
o Hosmer Fire Contribution	23,000
o Fernie Rural Fire Contribution	24,000
o Access Guardian	9,000
o West Fernie 2018 Construction	90,000
o DGIA for Fernie Historical Society	20,000

Capital Items:

- None

CFO Comments:

- Funding comes from the 2019 estimated allocation of \$555,000. There is a forecast surplus of just under \$1,115,000, relating to funds allocated but not used in 2018 for the West Fernie Infrastructure upgrades, Hosmer Intersection Project, Elkford Water Tender and funds set aside for community projects. There is no taxation for this service
- 2019 includes \$550,000 in 2019 for a highway upgrade/intersection project near Hosmer, with an additional \$360,000 in 2020 and \$90,000 in 2021 for a total contribution of \$1 million.
- Included is also \$50,000 for the District of Elkford in 2019 and \$25,000 each year in 2020 and 2021 toward their new water tender, as part of a proposed agreement for provision of fire protection service to the rural area.
- Included in 2020 is a transfer of \$250,000 to the Fernie Rural Fire Protection service for a contribution to a new fire hall in Fernie.
- Surplus funds projected at \$716,471 at the end of 2019 include an estimated \$500,000 savings in the commitment to the West Fernie Infrastructure Project, based on projections of final project costs.
- Surplus funds projected to 2023 are \$1,528,500.



EV Mine Tax Sharing
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-01-30

	2015 BUDGET	2016 ACTUAL	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET
Revenue							
Payments in Lieu of Taxes	\$545,000	\$355,946	\$555,000	\$660,000	\$565,000	\$570,000	\$575,000
Prior Period Surplus	1,028,004	1,028,004	1,114,777	662,401	424,038	710,600	1,117,288
Total Revenue	1,573,004	1,583,952	1,669,777	1,222,401	989,038	1,280,600	1,692,088
Expenditures							
Salaries & Benefits	3,025	3,421	2,537	2,587	2,653	2,715	2,786
Administration & Overhead	440	19	440	440	440	440	440
Operations & Maintenance	490,000	10,000	650,000	460,000	190,000	100,000	100,000
Grants	25,000		150,000	25,000	25,000		
Shared Overhead	356	595	399	336	345	354	362
Total General	518,815	14,035	803,375	488,363	216,438	103,512	103,508
Total Expenditures	518,815	14,035	803,375	488,363	216,438	103,512	103,508
Revenue less Expenditures	1,054,189	1,569,917	864,491	734,038	770,600	1,177,488	1,588,500
Transfers to Other Funds							
Transfer to Upper EV Fire	(31,500)	(31,500)	(23,300)	(13,300)	(13,000)	(13,000)	(13,000)
Transfer to Access Guardian	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)
Transfer to Discretionary Grant-in-Aid	(19,000)	(19,000)	(19,000)	(9,000)	(9,000)	(9,000)	(9,000)
Transfer to Fernie Rural Fire	(43,000)	(43,000)	(26,000)	(24,000)	(250,000)		
Transfer to West Fernie Services							
Surplus (Deficit)	5,689	1,451,417	662,401	424,038	714,600	1,117,888	1,528,500
Reserve Funds		201,670					



2019 Budget Information Report

East Kootenay

February Board

File
Dept: File

Fm 503 001
Fm 503 001

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

Operational Items:

- None

Capital Items:

- none

CFO Comments:

- [Enter CFO Comments]



DGIA - Area A
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2017

	2013 BUDGET	2014 ACTUAL	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Revenue							
Requisition	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Transfer From Other Funds	4,000	4,000	3,000				
Prior Period Surplus	26,060	56,428	36,000				
Total Revenue	97,060	130,428	\$7,060	35,000	35,000	35,000	35,000
Expenditures							
Grants	93,061	49,200	87,000	35,000	35,000	35,000	35,000
Total General	97,060	49,200	\$7,060	35,000	35,000	35,000	35,000
Total Expenditures	97,060	49,200	\$7,060	35,000	35,000	35,000	35,000
Revenue less Expenditures			81,218				
Surplus (Deficit)			81,218				
Reserve Funds				4,000			



DGIA - Area B
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2023

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Evaluation	\$1,545	\$1,545	\$13,420	\$16,000	\$16,000	\$16,000	\$16,000
Prior Period Surplus	13,934	29,575	1,650				
Total Revenue	15,000	21,081	15,000	15,000	15,000	15,000	15,000
Expenditures							
Grants	15,000	6,920	15,000	15,000	15,000	15,000	15,000
Total General	15,000	6,920	15,000	15,000	15,000	15,000	15,000
Total Expenditures	15,000	6,920	15,000	15,000	15,000	15,000	15,000
Revenue less Expenditures		24,161					
Surplus (Deficit)		24,161					



DGIA - Area C
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET*	2019 ACTUAL	2019 BUDGET*	2020 BUDGET	2021 BUDGET*	2022 BUDGET*	2023 BUDGET*
Revenue							
Recreation	\$22,173	\$22,173	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
Payments in Lieu of Taxes	16,000	19,570	22,000	23,000	27,000	47,000	47,000
Police Firend Services	132,134	132,369	145,483	145,483	56,483	57,483	58,483
Total Revenue	169,317	124,112	189,483	120,483	121,483	122,483	123,483
Expenditures							
Grants	99,000	42,583	128,000	64,000	64,000	64,000	64,000
Total General	99,000	42,583	128,000	64,000	64,000	64,000	64,000
Total Expenditures	99,000	42,583	128,000	64,000	64,000	64,000	64,000
Revenue less Expenditures	70,317	181,528	61,483	56,483	57,483	58,483	59,483
Surplus (Deficit)	70,317	181,528	61,483	56,483	57,483	58,483	59,483



DGIA - Area E
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-20-21

	2018 BUDGET*	2018 ACTUAL	2019 BUDGET	2019 BUDGET*	2020 BUDGET	2021 BUDGET*	2022 BUDGET*	2023 BUDGET
Revenue								
Revisions	\$19,427	\$15,421	\$18,022	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Prior Period Surplus	3,678	7,524	5,678					
Total Revenue	24,000	33,045	24,000	24,000	24,000	24,000	24,000	24,000
Expenditures								
Grants	24,000	19,835	24,000	24,000	24,000	24,000	24,000	24,000
Total General	24,000	19,835	24,000	24,000	24,000	24,000	24,000	24,000
Total Expenditures	24,000	19,836	24,000	24,000	24,000	24,000	24,000	24,000
Revenue less Expenditures		14,164						
Surplus (Deficit)		14,164						



DGIA - Area F
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2015-2019*

	2013 BUDGET	2014 ACTUAL	2015 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET
Revenue							
Regrants	\$42,010	\$42,077	\$52,050	\$55,750	\$65,543	\$46,750	\$41,750
Local Government Grants & Regional Transfers	3,250	3,252	3,250	3,250	3,250	3,250	3,250
Prog. Renewal	1,750	1,665	1,500				
Total Revenue	\$9,000	91,932	\$9,000	\$9,080	69,193	\$0,000	45,000
Expenditures							
Grants	53,000	45,950	53,000	49,300	63,793	50,000	45,000
Total General	\$9,000	45,360	\$9,000	49,080	63,133	50,000	45,000
Total Expenditures	\$9,000	45,960	\$9,000	\$9,080	69,193	\$0,000	45,000
Revenue less Expenditures							
Surplus (Deficit)		\$1,952					



DGIA - Area G
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2015-2019*

	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue								
Revenues from Taxes	\$8,200	\$8,200	\$71,400	\$12,650	\$12,650	\$12,650	\$12,650	\$12,650
Payments in Lieu of Taxes	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Local Government Grants & Regional Transfers	76	76	76	76	76	76	76	76
Prior Period Surplus	4,000	21,019	1,300	17,750	17,750	17,750	17,750	17,750
Total Revenue	15,000	32,111	73,500	17,750	17,750	17,750	17,750	17,750
Expenditures								
Grants	15,000	11,614	13,500	17,750	17,750	17,750	17,750	17,750
Total General	15,000	11,614	13,500	17,750	17,750	17,750	17,750	17,750
Total Expenditures	15,000	11,614	13,500	17,750	17,750	17,750	17,750	17,750
Revenue less Expenditures		20,497						
Surplus (Deficit)		20,497						



2019 Budget Information Report

East Kootenay

February Board

File
Dept. File.

Fri 503 001
[Date: 1/1/19]

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

Operational Items:

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

Capital Items:

- N/A

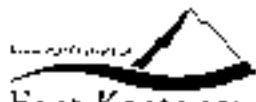
CFO Comments:

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



Animal Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-20-25

	2018 BUDGET	2018 ACTUAL	2019 BUDGET*	2019 ESTIMATE*	2020 BUDGET*	2021 BUDGET*	2022 BUDGET	2023 BUDGET
Revenue								
Requisition	\$43,269	\$43,263	\$41,259	\$46,632	\$48,413	\$43,529	\$46,665	\$46,665
Local Government Grants & Region Transfers	2,600	1,712	2,600	2,600	2,600	2,600	2,600	2,600
Fees & Charges	6,600	6,509	8,300	8,625	8,833	6,600	6,600	6,600
Prior Period Surplus	9,133	9,133	17,035	6,905	5,905	5,905	5,905	5,905
Total Revenue	63,902	62,908	71,254	66,657	64,833	64,929	64,929	65,060
Expenditures								
Salaries & Benefits	2,520	2,311	3,652	4,197	4,137	4,234	4,341	4,341
Administration & Overhead	1,700	1,745	1,175	1,182	1,195	1,203	1,215	1,215
Operations & Maintenance	260	36	261	262	262	262	262	262
Consulting & Professional Services	56,742	47,972	58,742	58,742	58,742	58,742	58,742	58,742
Shared Overhead	359	369	592	594	594	594	594	594
Total General	63,603	45,903	64,689	64,680	64,803	64,929	64,929	65,060
Total Expenditures	63,603	45,903	64,689	64,680	64,805	64,929	64,929	65,060
Revenue less Expenditures	205	17,005	6,565	1,977				
Surplus/(Deficit)	205	17,005	6,565	1,977				



East Kootenay

2019 Budget Information Report

February Board

File
Dept F-6

Fbh 503 001
T-100-17

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Windermere Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2017

	2013 BUDGET	2013 ACTUAL	2013 BUDGET	2013 BUDGET	2014 BUDGET	2014 BUDGET	2014 BUDGET
Revenue							
Revenues	\$475,815	\$475,875	\$484,000	\$500,000	\$519,000	\$534,000	\$552,000
Local Government Grants & Regional Transfers	57,950	57,975	56,000	55,000	56,750	56,750	56,750
Fees & Charges	9,000	9,245	10,600	11,500	10,800	11,500	12,000
Interest	2*						
Prior Period Surplus	53,126	55,195	174,931	21,000	16,913	19,000	2,094
Total Revenue	601,021	632,011	676,440	590,550	595,163	621,550	651,844
Expenditures							
Salaries & Benefits	277,945	282,195	289,545	293,553	293,517	293,463	291,503
Administration & Overhead	29,415	24,414	37,000	29,200	29,400	29,500	29,600
Operations & Maintenance	52,000	41,326	59,500	57,500	56,700	42,500	42,500
Vehicle & Traveling Costs	20,600	16,547	20,000	22,000	20,500	24,000	23,000
Consulting & Professional Services			4,000				
Debt Service Costs	25,400	24,562	25,500	25,500	26,700	25,500	25,500
Interest	53,951	55,261	58,951	58,951	58,951	58,951	58,951
Shared Overhead	19,833	14,445	15,571	15,571	20,265	21,713	21,231
Total General	455,507	394,050	430,075	457,668	449,417	469,957	474,995
Total Expenditures	455,507	394,260	438,079	457,668	449,417	469,957	474,995
Revenue Less Expenditures	145,514	237,751	138,401	144,552	149,746	151,562	155,849
Debt Principal Repayment:							
Transfers to Reserves	57,265	57,265	57,265	57,265	57,265	57,265	57,265
Transfers from Reserves	50,000	40,000	40,000	38,000	39,000	42,000	35,000
Capital Expenditures	11,500	10,000	10,000	10,000	10,000	10,000	10,000
Surplus (Deficit)	8,245	106,381	131	1,613	3,477	1,294	4,580
Reserve Funds							
Vehicle and Equipment Reserve Fund			59,692				
			500,000				



2019 Budget Information Report

East Kootenay

February Board

File
Dept. File

Fm 503 001
[REDACTED]

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Fairmont Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 \$,000*	2019 ACT.**	2019 \$,000*	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	5272,536	5272,533	5272,572	5282,830	5283,530	5293,337	5303,533
Local Government Grants & Programs Transfers	3,700	3,716	3,692	3,692	3,700	3,700	3,700
Fees & Charges	10,736	10,736	10,736	10,736	10,736	10,736	10,736
Interest	4,000	2,000	4,000	2,000	2,000	2,000	2,000
Transfer From Other Funds	35,125	35,125	42,055	42,055	42,055	42,055	42,055
Pre-Paid Period Services	53,151	53,151	127,895	56,156	44,324	37,701	35,352
Total Revenue	369,284	379,095	419,523	385,611	379,879	384,256	395,405
Expenditures							
Salaries & Benefits	136,451	65,625	134,445	155,425	154,022	157,049	154,332
Administrative & Overhead	35,321	15,115	35,321	35,321	35,321	35,321	35,321
Operations & Maintenance	45,395	38,515	37,605	30,350	34,925	38,500	37,150
Vehicle & Heating Costs	14,000	10,700	13,300	12,820	22,000	22,000	22,000
Consulting & Professional Services	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Telephone & Utilities	15,221	17,355	17,200	17,100	17,600	18,000	18,600
Interest	5,450	5,450	5,450	5,450	5,450	5,450	5,450
Shared Services	13,553	13,553	13,514	13,247	13,371	13,703	14,045
Total General	277,006	181,065	286,462	254,102	268,178	274,634	289,526
Total Expenditures	277,006	181,065	286,462	264,192	268,178	274,694	289,656
Revenue less Expenditures	91,278	198,031	162,661	121,639	111,701	109,562	108,720
Debt Repayment - Principal	112,150	16,122	115,159	116,125	114,000	104,000	97,000
Transfers to Reserves	44,500	144,500	191,500	191,000	194,000	65,000	65,000
Transfers from Reserves							
Capital Expenditures	10,736	10,025	30,000	30,000	30,000	165,000	165,000
Surplus (Deficit)	15,537	129,598	56,056	44,324	37,701	15,562	11,720
Reserve Funds			54,395				
Vehicle and Equipment Reserve Fund			471,667				



East Kootenay

2019 Budget Information Report

February Board

File : Fbh 503.001
Dept File : []

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

Operational Items:

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

Capital Items:

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

CFO Comments:

- Tax increase of 1.0% in 2019.
- Utilizing surplus to pay for engine pump rebuild and some building maintenance projects in 2019 and then to minimize taxation to 2023.
- Debenture for fire hall renewed in 2018 with an interest rate of 3.4% compared to 5.15% Interest; savings used to keep tax increase down in 2019 and increase contributions to reserve for future equipment purchases



Panorama Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2019 ADJUSTED	2019 BUDGET*	2020 BUDGET	2021 BUDGET*	2022 BUDGET*	2023 BUDGET
Revenue							
Requisition Fees & Charges	\$493,807	\$468,907	\$493,796	\$501,239	\$503,721	\$514,332	\$524,137
Interest		1,555	1,550	1,559	1,564	1,569	1,574
Prior Period Surplus	42,113	45,119	55,603	55,556	55,062	51,653	42,922
Total Revenue	\$29,103	\$30,878	\$65,198	\$61,568	\$74,133	\$92,290	\$95,819
Expenditures							
Salaries & Benefits	184,737	93,419	145,896	78,021	152,443	151,810	158,472
Administration & Overhead	25,782	22,270	25,552	25,362	25,111	25,160	25,230
Operations & Maintenance	45,392	23,416	35,205	23,529	25,155	25,555	27,126
Vehicle & Hauling Costs	15,300	17,174	25,600	25,200	25,800	27,172	27,622
Consulting & Professional Services			4,200				
Telephone & Utilities	21,552	36,589	33,257	33,550	34,500	35,750	36,877
Rental	95,345	82,347	71,157	71,424	69,555	68,517	68,134
Shared Cost Head	3,352	3,652	3,619	3,129	3,345	3,531	3,713
Total General	378,958	275,468	364,659	201,574	335,545	340,091	342,554
Total Expenditures	378,958	275,468	364,659	201,574	335,545	340,091	342,554
Revenue less Expenditures	150,062	252,411	220,536	229,934	240,633	251,993	256,365
Debt Principal Repayment	77,503	79,651	77,274	76,326	76,000	75,337	76,463
Transfers to Reserves	84,000	104,000	175,000	50,000	82,000	84,000	86,100
Transfers from Reserves	9,725						
Capital Expenditure	1,725	9,455	9,000	6,000	9,000	9,000	9,000
Surplus (Deficit)	8,557	99,093	\$8,562	65,662	73,935	82,912	95,701
Vehicle and Equipment Reserve Fund		275,367					



2019 Budget Information Report

East Kootenay

February Board

File
Dept. File.

Fhh 603.00
Date 1/15/19

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

Operational Items:

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

Capital Items:

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

CFO Comments:

- No tax increase in 2019



Edgewater Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2015-2019

	2015 BUDGET	2016 ACTUAL	2016 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET*	2019 BUDGET
Revenue							
Requisition	\$239,239	\$239,239	\$239,239	\$240,000	\$241,000	\$243,000	\$245,000
Fees & Charges			1,200	1,600	1,800	1,800	1,800
Interest		657					
Prior Period Surplus	16,561	16,561	40,537		16,039	10,039	4,735
Total Revenue	254,950	255,607	288,876	270,578	257,853	255,138	252,035
Expenditures							
Salaries & Benefits	97,532	91,561	101,450	102,664	105,145	109,675	113,245
Administration & Overhead	13,375	10,935	14,500	14,515	15,420	15,505	15,545
Operations & Maintenance	23,000	26,657	19,000	17,100	17,200	17,300	17,400
Vehicle & Hauling Costs	9,520	3,943	11,200	12,500	12,200	12,500	12,700
Consulting & Professional Services			4,000				
Facilities & Utilities	10,000	9,672	10,251	9,531	9,750	10,031	10,331
Shared Overhead	7,553	1,807	9,055	7,557	7,820	8,273	8,276
Total General	171,355	124,691	170,298	164,525	157,515	170,403	172,335
Total Expenditures	171,355	124,691	170,053	164,525	167,515	170,403	172,335
Revenue less Expenditures	83,595	130,916	118,778	106,653	95,328	84,735	80,002
Transfers to Reserves	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Transfers from Reserves	250,000	420,000	420,000	350,000	350,000	350,000	350,000
Capital Expenditures	350,000	350,000	400,000	350,000	350,000	350,000	350,000
Surplus (Deficit)	8,585	46,571	29,778	16,553	10,328	4,735	4,735
Vehicle and Equipment Reserve Fund			455,764				



2019 Budget Information Report

East Kootenay

January Board

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

Date: December 11, 2018
Submitted by: Dave Boreen, South Country Fire Chief
Service Name: Jaffray Fire Department
Service Purpose: Provision of Emergency Services
Participants: Property owners within the Jaffray Fire Service Area

Operational Items:

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

Capital Items:

- Replace the Fire Chief response vehicle. The current vehicle is 10 years of age, and is starting to incur excessive repair costs. Jaffray holds a 45% share of this budget.
- Rebuild the firefighting pump on Water Tender 2942. Annual testing shows that pump performance is below specifications.
- Plan for the replacement of outdated hydraulic vehicle rescue equipment over the 5 Year Financial Plan. Most of the hydraulic rescue equipment in Jaffray's inventory is beyond the industry standard for replacement. To replace all of this equipment at once would be a substantial increase, and it is suggested to prioritize the replacements based on safety and then performance. 2019 will require the replacement of the high-pressure air lifting bags and hydraulic hoses.

CFO Comments:

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



Jaffray Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2016 ACTUAL*	2017 BUDGET	2017 ACTUAL*	2018 BUDGET	2018 BUDGET	2018 BUDGET*
Revenue							
Requisition	\$310,000	\$310,000	\$323,000	\$327,000	\$351,000	\$368,000	\$372,000
Fees & Charges	3,000	57,456	3,000	9,000	5,000	3,000	5,000
Interest	1,150	1,150	1,150	1,150	1,150	1,150	1,150
Pay Period Bonuses	73,747	73,746	105,202	107,766	21,440	15,000	16,816
Total Revenue	390,147	445,809	431,200	382,799	355,440	386,000	393,618
Expenditures							
Salaries & Benefits	165,040	171,445	193,729	203,274	211,243	214,151	217,188
Administration & Overhead	19,240	21,554	21,450	21,562	19,272	21,550	21,652
Operations & Maintenance	45,550	43,426	36,450	35,802	31,500	32,550	33,622
Vehicle & Travel Costs	25,750	28,237	21,759	23,341	21,847	17,241	23,241
Consulting & Professional Services			4,500				
Telephone & Utilities	14,650	15,420	18,220	18,911	19,210	19,010	18,911
Interest			500	500	500	500	500
State & Overhead	15,255	14,627	17,855	14,782	15,372	15,350	15,532
Total General	318,405	294,522	325,971	316,289	314,940	325,882	330,567
Total Expenditures	318,405	294,522	325,971	316,289	316,340	325,882	330,567
Revenue less Expenditures	71,732	151,488	105,229	64,440	68,500	60,118	63,051
Transfers to Reserves	(57,600)	(57,600)	(46,000)	(46,000)	(47,000)	(46,000)	(46,000)
Transfers from Reserves	12,600	19,400	14,600	12,300	12,500	13,500	12,200
Capital Expenditures	(12,600)	(16,725)	(14,600)	(12,300)	(12,500)	(13,500)	(12,200)
Surplus (Deficit)	14,212	77,365	25,729	6,440		5,618	4,051
Vehicle and Equipment Reserve Fund			105,000				



East Kootenay

2019 Budget Information Report

February Board

File:
Dept File:

Fbh 503 001
Ebk 670 001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Baynes Lake Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022*

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Recreation	\$213,495	\$201,406	\$205,500	\$216,000	\$201,000	\$205,000	\$240,000
Fees & Charges							
Interest		35,384	5,300				
Transfer From Other Funds	5,300		5,300		5,300	5,300	5,300
Prior Period Surplus	74,102	74,102	92,723	25,759	70,255	42,356	42,356
Total Revenue	253,508	313,691	315,223	251,759	147,096	249,065	259,859
Expenditures							
Salaries & Benefits	103,724	85,439	115,261	112,662	114,941	115,556	117,121
Administration & Overhead	16,717	12,067	18,882	18,359	19,271	19,180	19,511
Operations & Maintenance	25,000	27,336	21,171	21,720	19,500	19,759	19,759
Vehicle & Traveling Costs	12,700	13,261	14,262	11,359	14,162	14,359	14,359
Consulting & Professional Services			4,300				
Telephone & Utilities	7,950	8,447	11,709	11,156	10,151	11,706	10,155
Shared Overhead	5,703	5,253	5,303	5,326	5,457	5,555	5,734
Total General	190,152	154,154	179,464	175,663	177,096	179,065	180,865
Total Expenditures	190,153	154,164	179,464	175,663	177,096	179,065	180,859
Revenue less Expenditures	93,356	159,515	125,759	76,096	70,000	70,000	70,000
Transfers to Reserves	55,390	165,209	155,300	70,000	71,000	71,000	71,000
Transfers from Reserves	5,300	35,000					
Capital Expenditures	15,000	3,154	(31,225)				
Surplus (Deficit)	5,356	65,334	25,759	6,096			
Reserve Funds							
Vehicle and Equipment Reserve Fund		231					
		176,575					



East Kootenay

2019 Budget Information Report

February Board

File :
Dept. File :

FH 503 001
Eae 670 001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Hosmer Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-2023

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Resistor	\$121,065	\$121,055	\$123,325	\$142,525	\$144,065	\$140,846	\$143,151
Interest		314					
Transfer from Other Funds	11,587	51,500	21,300	10,000	13,000	13,000	10,000
Pre Period Surplus	24,371	24,371	22,734				
Total Revenue	178,166	178,511	168,530	152,815	157,050	160,646	163,151
Expenditures							
Salaries & Benefits	54,580	52,211	67,361	68,532	71,697	72,567	73,459
Administrator & Overhead	15,260	13,441	12,881	12,010	13,371	13,150	13,151
Operations & Maintenance	25,733	19,279	12,500	12,500	12,500	12,500	12,000
Venue & Travel Costs	11,736	11,302	12,360	12,360	12,360	12,339	12,335
Consulting & Professional Services			4,000				
Telephone & Utilities	5,094	8,034	3,458	3,693	3,500	3,438	3,438
Shared Overhead	4,512	3,773	5,121	5,312	4,418	4,526	4,635
Total General	129,290	110,636	123,530	118,825	122,050	123,646	124,161
Total Expenditures	129,290	112,836	123,530	118,825	122,050	123,646	124,161
Revenue less Expenditures	48,876	67,674	45,000	35,000	35,000	37,000	37,000
Transfers to Reserves	162,000	37,000	38,000	35,000	35,000	38,000	37,000
Cost of Expenditures	110,420	-9,325	110,000				
Surplus (Deficit)	1,476	26,755					
Reserve Funds		27,621					
Vehicle and Equipment Reserve Fund		134,619					



East Kootenay

2019 Budget Information Report

February Board

File
Dept. File

Fm 503-001
Eoa 670-001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

- Tax increase of \$19,688 = 9.4% in 2019
- Utilizing 2018 surplus to minimize tax increases



Elko Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET*	2018 BUDGET	2018 BUDGET
Revenue							
Recreation	\$205,412	\$218,412	\$225,000	\$231,000	\$235,000	\$236,000	\$237,000
Payments in Lieu of Taxes	2,100	2,754	21,000	33,000	21,000	21,000	21,000
Fees & Charges	3,000	9,000	3,000	3,000	3,000	3,000	3,000
Interest	1,211	1,211					
Pre-Period Surplus	65,255	6,077	22,743	19,000	19,000	19,000	19,000
Total Revenue	288,667	241,384	276,148	261,000	269,000	271,000	273,000
Expenditures							
Salaries & Benefits	111,266	62,636	103,474	115,655	115,478	117,874	118,598
Administration & Overhead	10,210	14,825	13,550	19,711	19,800	20,131	20,343
Operations & Maintenance	16,222	11,824	17,352	16,200	16,200	16,200	16,200
Vehicle & Housing Costs	12,760	12,856	13,410	15,611	15,410	17,910	17,510
Consulting & Professional Services			4,000				
Telephone & Utilities	11,216	9,632	11,576	11,571	11,438	12,928	11,475
Interest	12,550	17,592	17,559	17,581	17,550	17,550	17,550
Shared Overhead	13,279	5,652	13,124	11,997	12,028	12,231	12,354
Total General	202,801	155,527	207,278	208,130	210,130	213,130	214,130
Total Expenditures	202,801	155,527	207,278	208,130	210,130	213,130	214,130
Revenue less Expenditures	85,866	86,857	65,870	58,870	58,870	58,870	58,870
Debt Principal Repayment	(23,875)	(23,883)	(23,875)	(23,875)	(23,875)	(23,875)	(23,875)
Transfers to Reserves	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Transfers from Reserves				36,000			
Capital Expenditures	(7,500)	(5,745)	(48,000)				
Surplus (Deficit)	19,496	22,348					
Vehicle and Equipment Reserve Fund			35,500				



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Fhh 503 001

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

Operational Items:

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

Capital Items:

- None.

CFO Comments:

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



Cranbrook Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET	2018 ESTIMATE	2019 BUDGET	2019 ESTIMATE
Revenue								
Revenues - Other Federal Services	\$540,046 7,549	\$529,326 -7,048	\$620,000 6,592	\$516,731 13,616	\$670,000 15,616	\$610,000 13,241	\$737,000 8,164	
Total Revenue	801,316	801,316	833,563	863,959	968,616	915,241	943,524	
Expenditures								
Salaries & Benefits	4,416	2,947	2,536	2,533	7,350	2,718	2,534	
Administration & Overhead	496	574	480	520	516	620	561	
Operations & Maintenance	525	530	525	525	525	500	500	
Consulting & Professional Services	796,423	792,521	812,727	841,128	872,371	856,326	928,126	
Shared Overhead	552	577	420	377	344	333	357	
Total General	802,316	795,747	814,652	845,053	876,675	869,487	943,524	
Total Expenditures	802,316	795,747	814,653	845,053	876,675	869,487	943,524	
Revenue Less Expenditures			6,569	18,916	18,916	11,241	5,754	
Surplus (Deficit)			6,569	18,916	18,916	11,241	5,754	
Vehicle and Equipment Reserve Fund			52,622					



East Kootenay

2019 Budget Information Report

February Board

File
Dept. File.

FBB 503.001
[REDACTED]

Date: January 30, 2019
Submitted by: Sanford Brown, Building & Protective Services Manager
Service Name: Elk Valley Contract Fire Departments
Service Purpose: Fire, Rescue, First Responder Service for Fernie Rural and Upper Elk Valley
Participants: Service Areas only

Operational Items:

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

Capital Items:

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

CFO Comments:

- Estimated 2019 tax increases
 - Fernie Rural Fire \$5,000 = 1.6%
 - Upper Elk Valley Fire \$286
- Fernie is currently projecting the Fire Department to be under budget in 2018 and the savings will be reflected on the 2019 requisition. No contribution to reserve in 2019.
- Elk Valley Mine Tax Sharing contributing \$24,000 to minimize Fernie Rural tax increases.
- Elk Valley Mine Tax Sharing contributing \$20,000 for fire truck reserve and \$18,000 to minimize taxation



Fernie Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET*	2018 ACTUAL**	2019 BUDGET***	2020 BUDGET****	2021 BUDGET*****	2022 BUDGET*****	2023 BUDGET*****
Revenue							
Recreation	\$316,000	\$316,000	\$321,000	\$364,000	\$376,000	\$396,000	\$410,000
Transfer From Other Funds			24,000	25,000			
Pro-Person Subsidy	25,000	25,000	10,000		6,000	11,000	6,000
Total Revenue	316,500	311,500	334,998	314,000	384,000	399,000	411,000
Expenditures							
Salaries & Benefits	133,000	136,000	131,000	137,000	138,000	139,000	140,000
Administration & Overhead	44,000	50,000	48,000	52,000	51,000	50,000	52,000
Consulting & Professional Services	302,500	345,000	332,000	392,000	386,000	364,000	403,500
Shared Overhead	17,000	18,000	19,000	16,000	15,000	17,000	17,000
Total General	316,500	351,500	334,998	601,000	588,000	385,000	465,504
Total Expenditures	316,500	351,500	334,998	601,000	588,000	386,000	465,604
Revenue less Expenditures	25,000	(10,000)		13,000	16,000	13,000	5,396
Transfers to Reserves	25,000			3,000	(5,000)	5,000	5,000
Surplus (Deficit)	25,000	(10,000)		8,000	11,000	5,000	5,000
Vehicle and Equipment Reserve Fund			173,324				



Upper EV Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2010
2010-2014

	2010 BUDGET	2010 ACTUAL	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET
Revenue							
Requisition	\$43,265	\$43,265	\$43,575	\$43,265	\$45,235	\$45,393	\$47,365
Transfer From Other Funds	35,500	35,500	36,000	35,700	35,000	35,500	36,700
Proc. Period Supplies	525	525	7,525				
Total Revenue	\$1,514	\$1,514	\$4,515	\$1,265	\$3,256	\$4,333	\$5,566
Expenditures							
Salaries & Benefits	2,455	2,755	2,755	1,136	1,655	1,678	1,133
Administration & Overhead	725	125	125	125	111	115	123
Grants	59,000	59,000	61,000	51,300	59,000	61,000	54,000
Shared Overhead	214	5	759	121	135	110	143
Total General	\$1,814	\$1,201	\$2,255	\$1,265	\$3,295	\$4,233	\$5,366
Total Expenditures	\$1,514	\$1,201	\$1,265	\$1,265	\$3,296	\$4,333	\$5,366
Revenue less Expenditures	20,000	13,613	21,250	13,600	20,000	20,000	13,000
Transfers to Reserves	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Surplus (Deficit)	613						
Capital Equipment Reserve Fund			55,500				



East Kootenay

2019 Budget Information Report

February Board

File :
Dept. File :

Hh 503 CC1
JL 101 - 26

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

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



Invermere Rural Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022*

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021* BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Revenues	\$77,569	\$77,565	\$77,000	\$79,425	\$79,565	\$79,345	\$79,553
Program Services	5,569	5,566	4,556	6,215	6,300	11,552	12,745
Total Revenue	77,451	77,451	75,550	78,625	80,168	89,148	90,598
Expenditures							
Salaries & Benefits	11,036	8,911	11,000	11,025	11,360	11,075	11,100
Administrative & Overhead	1,587	1,577	1,500	1,250	1,760	1,550	1,500
Consulting & Purchase the Services	55,000	57,275	54,000	55,000	55,000	57,000	55,200
Shared Overhead	1,441	1,115	1,591	1,324	1,260	1,451	1,431
Total General	59,416	58,871	56,305	56,325	57,256	58,403	59,436
Total Expenditures	59,416	58,871	56,305	56,325	57,366	58,403	59,436
Revenue less Expenditures	15,035	18,579	19,215	22,250	24,302	27,745	31,162
Transfers to Reserves	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Surplus (Deficit)	4,035	4,579	5,215	8,250	10,302	13,745	17,162
Vehicle and Equipment Reserve Fund		50,420					



WilmerToby Bench Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2011
2011-2015*

	2010 BUDGET*	2010 ACTUAL	2011 BUDGET*	2011 ACTUAL	2012* BUDGET	2012* BUDGET	2013 BUDGET
Revenue							
Revenues	\$39,000	\$39,000	\$49,432	\$42,265	\$43,296	\$44,831	\$45,366
Fees & Services	1,131	1,131	12,557				
Total Revenue	38,839	38,839	40,765	42,265	43,296	44,831	45,366
Expenditures							
Salaries & Benefits	1,105	887	1,006	2,025	1,650	1,725	1,739
Administration & Overhead	100	100	100	703	110	110	120
Consulting & Professional Services	36,931	33,525	35,021	35,101	37,000	37,500	38,500
Shared Overhead	124	113	135	134	135	125	135
Total General	40,329	39,484	37,265	38,765	38,236	38,830	39,366
Total Expenditures	40,329	39,484	37,265	38,765	38,236	38,830	39,366
Revenue less Expenditures	11,500	(657)	3,530	3,500	5,000	6,010	6,003
Transfers to Reserves	12,500	12,500	15,500	15,500	15,000	16,000	16,000
Transfers from Reserves	3,500						
Surplus (Deficit)		(2,557)					
Capital and Equipment Reserve Fund			25,292				



Radium Resort/Dry Gulch Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2023

	2018 BUDGET	2018 ACTUAL	2019 BUDGET*	2019 BUDGET	2020 BUDGET	2020 BUDGET	2023 BUDGET
Revenue							
Revenues:							
Prior Period Earnings	\$53,362	\$53,290	\$54,300	\$54,500	\$55,200	\$55,500	\$56,000
Interest	(1,513)	(1,517)	(1,363)	(1,219)	(1,254)	(1,263)	(2,537)
Total Revenue	64,848	64,773	63,565	66,909	70,254	74,163	78,531
Expenditures							
Salaries & Benefits	11,135	11,230	11,155	11,152	11,217	11,242	11,271
Administration & Overhead	106	106	106	106	111	115	121
Consulting & Professional Services	53,505	53,505	45,714	45,714	45,114	45,114	45,114
Shared Overhead	144	139	162	154	157	151	165
Total General	64,854	64,914	46,556	46,556	46,591	46,632	46,670
Total Expenditures	64,854	64,914	46,556	46,556	46,591	46,632	46,670
Revenue less Expenditures	9,924	9,865	17,309	20,254	23,463	27,531	31,861
Transfers to Reserves							
Surplus (Deficit)	9,924	9,865	12,309	15,254	18,563	22,531	26,861
Vehicle and Equipment Reserve Fund			732				



Brownsville Fire
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2015-2019*

	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2018 BUDGET
Revenue								
Recreation	\$3,700	\$3,700	\$3,741		\$4,334	\$4,469	\$4,691	\$4,716
Permit Fees	625	601	525					
Total Revenue	4,325	4,301	4,266		4,334	4,469	4,690	4,716
Expenditures								
Salaries & Benefits	555	105	721		816	835	857	
Administration & Outreach	26	35	41		59	55	53	
Consulting & Professional Services	3,615	3,514	3,256		3,033	3,453	3,585	3,653
General Overhead	77	25	124		104	115	125	111
Total General	4,316	4,061	4,246		4,334	4,469	4,690	4,716
Total Expenditures	4,316	4,061	4,246		4,334	4,469	4,690	4,716
Revenue less Expenditures	49	505						
Surplus (Deficit)	49	505						
Capital Equipment Reserve Fund		53						



2019 Budget Information Report

East Kootenay

February Board

File #:
Dept. File:

FEB 503 00
Yhh 502 00

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Fairmont Flood and Landslide
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2019 BUDGET	2019 BUDGET*	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Revolving	\$72,000	\$72,000	\$72,000	\$62,000	\$62,000	\$62,000	\$62,000
Province Grants	1,063,581	814,954	142,371				
Prior Period Surplus	35,511	35,510	35,500				
Total Revenue	1,175,490	486,574	209,300	62,000	72,353	62,000	71,353
Expenditures							
Salaries & Benefits	25,374	19,593	14,731	11,690	12,015	12,411	12,313
Administration & Overhead	5,303	564	525	530	568	540	545
Operations & Maintenance	22,250	1,690	3,250	6,150	3,150	6,150	6,150
Vehicle & Fueling Costs	736	713	700	700	700	700	700
Consulting & Professional Services			43,000		5,000		
Telephone & Utilities	500	277	500	600	500	600	500
Shared Services	3,481	1,830	2,354	2,357	2,350	2,353	2,353
Total General	59,385	23,367	68,340	21,717	29,159	22,607	23,073
Total Expenditures	59,385	23,367	68,340	21,717	29,159	22,607	23,073
Revenue less Expenditures	1,116,105	463,607	240,960	40,283	43,124	29,393	48,320
Transfers to Reserves	(51,452)	(21,452)	(30,452)	(30,000)	(30,816)	(30,000)	(30,000)
Transfers from Reserves							
Capital Expenditures	(1,164,853)	(557,521)	(157,231)	(10,283)	(160,120)		
Surplus (Deficit)	(576,376)					9,293	18,350
Operating Reserve			416,302				



2019 Budget Information Report

February Board

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

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

Operational Items:

- Salaries and Benefits increase \$25,795 to begin the engineering for the Hill Road dyke protection.
- Consulting includes \$20,000 to establish a right-of-way to gain access to maintain the Hill Road dyke.

Capital Items:

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

CFO Comments:

- 2019 tax requisition \$375,000, offset by a negative tax in Area A Septage.
- Reserve \$999,787 end of 2018, building to \$1,814,966 in 2023.



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

	2018 ACTUAL	2019 ACTUAL	2019 BUDGET	2020 BUDGET	BUDGET	2022 ACTUAL	2023 BUDGET
Revenue							
Revenues	\$310,000	\$370,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
Federal Grants							
Provincial Grants	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Other Period Surplus	57,450	57,450	78,744			714	300
Total Revenue	617,450	627,450	1,153,744	2,535,000	275,000	275,000	275,000
Expenditures							
Sales & Rentals	50,224	29,496	69,879	47,336	48,420	49,482	50,596
Administration & Overhead	500	527	525	923	945	955	965
Operations & Maintenance	11,260	1,641	2,550	13,420	14,000	14,220	14,400
Venue & Traveling Costs	500	1,471	1,300	1,300	900	900	900
Consulting & Professional Services	310,000	226,945	21,000				
Grants	15,000						
Telephone & Utilities	150	150	150	150	150	150	150
Shared Overhead	3,135	4,522	5,538	5,537	5,833	5,736	5,625
Total General	376,059	263,445	50,922	68,425	56,433	50,565	60,924
Total Expenditures	376,059	263,445	90,022	69,625	58,433	60,665	60,924
Revenue less Expenditures	241,450	354,044	1,063,322	2,466,575	216,567	315,049	314,396
Transfers to Reserves	(241,450)	(241,450)	(37,138)	(53,625)	(101,567)	(315,049)	(314,396)
Transfers from Reserves							
Capital Expenditures							
Surplus (Deficit)			112,614				
Operating Reserve			229,737				



2019 Budget Information Report

February Board

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

Date: February 11, 2019
Submitted by: Holly Ronquist, CFO
Service Name: Columbia Valley Local Conservation Program
Service Purpose: Provide local financial support to projects that contribute to the conservation of valuable natural areas in the Columbia Valley
Participants: Invermere, Radium, Canal Flats, Jumbo Mtn Resort, Areas F & G

Operational Items:

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

Capital Items:

- None.

CFO Comments:

- Parcel tax remains at \$20 per parcel.
- Reserve will be established in 2019 with a contribution of \$40,052 in 2019 and \$112,000 each year after.



Columbia Valley Local Conservation Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-11

Revenue

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

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Parcel Taxes	\$238,500	\$242,162	\$247,200	\$247,200	\$247,200	\$247,200	\$247,200
Local Government Grants & Regional Transfers		5,780					
Prior Period Surplus	249,000	292,859	11,500				
Total Revenue	487,500	540,801	258,700	247,200	247,200	247,200	247,200

Expenditures

Salaries & Benefits	2,663	1,655	2,411	2,527	2,590	2,656	2,722
Grants	484,550	472,561	215,847	132,344	132,274	132,199	132,124
Shared Overhead	287	303	390	329	336	345	354
Total General	487,500	474,518	218,648	135,200	135,200	135,200	135,200
Total Expenditures	487,500	474,518	218,648	135,200	135,200	135,200	135,200
Revenue less Expenditures		66,283	40,052	112,000	112,000	112,000	112,000
Transfers to Reserves			(40,052)	(112,000)	(112,000)	(112,000)	(112,000)
Surplus (Deficit)		66,283					



2019 Budget Information Report

February Board

File : I-hh 503 001
Dept File : Sak :61 004

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

Operational Items:

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

CFO Comments:

- No change to contributions.



Access Guardian Program
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
XO 9-21-08

Revenue

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

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Local Government Grants & Regional Transfers	\$62,400	\$52,400	\$52,400	\$32,400	\$52,400	\$52,400	\$52,400
Transfer From Other Funds	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Prior Period Surplus	33,259	33,259	34,461	35,053	35,648	36,223	36,778
Total Revenue	94,659	94,659	95,861	96,453	97,048	97,613	98,178

Expenditures

Salaries & Benefits
Consulting & Professional Services
Shared Overhead
Total General

	783	172	698	712	730	748	757
Salaries & Benefits	60,000	60,000	60,000	50,000	60,000	60,000	60,000
Consulting & Professional Services	32	21	10	93	25	37	100
Total General	60,795	60,198	60,808	60,805	60,825	60,845	60,867

Total Expenditures

	60,795	60,198	60,808	60,805	60,825	60,845	60,867
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Revenue less Expenditures

	33,864	34,461	35,053	35,648	36,123	36,778	37,311
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Surplus (Deficit)

	33,864	34,461	35,053	35,648	36,123	36,778	37,311
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East Kootenay

2019 Budget Information Report

February Board

File
Dep. File

Fm 503 001
Yned 105 001

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

Operational Items:

- Mosquito control continues to be challenging with changing weather patterns and seemingly unpredictable snowfall, rainfall and warming trends that have resulted in varying mosquito control challenges. With the removal of the Thunderhoof Dam in 2016, Kootenay River water levels that were once held back by the dam are encroaching areas susceptible to flood water during pre-freshet conditions and require treatment by ground and aerial. Aerial follow up treatments have also been required towards the end of freshet in areas susceptible to flood waters. Budget items include:
\$35,000 Replenish treatment stock (320 bags) for the 2019 season

Capital Items:

- None

CFO Comments:

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



Mosquito Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-2023

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Permit Taxes	\$102,000	\$732,000	\$133,000	\$134,000	\$133,000	\$142,000	\$141,000
Fees & Charges	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Prior Period Adjustments	35,765	33,155	1,250	450	350	350	350
Total Revenue	168,665	165,665	135,826	135,500	140,590	143,890	143,035
Expenditures							
Salaries & Benefits	4,556	3,031	4,148	4,908	5,082	5,151	5,218
Administration & Overhead	1,250	653	2,517	1,532	1,532	1,630	1,630
Operations & Maintenance	33,700	53,587	39,000	38,622	39,000	39,000	40,300
Vehicle & Equipment Costs	520	452	300	300	300	300	310
Consulting & Professional Services	63,000	56,195	45,000	58,000	65,000	55,000	55,100
Shared Costs/ed.	567	731	353	662	553	674	591
Total General	130,282	167,340	131,426	131,010	136,600	141,795	142,929
Total Expenditures	130,282	167,340	131,426	131,010	136,600	141,795	142,929
Revenue less Expenditures	38,382	1,326	4,500	4,490	4,390	35	156
Transfers to Reserves	-30,000	-	-4,500	-4,500	-4,500	-	-
Surplus (Deficit)	8,292	1,226	490	490	354	35	156
Reserve Funds		1,226					



2019 Budget Information Report

February Board

File : Fbt.503.00
Dept. File Sak.536.00

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

- Tax increase for 2019 estimated at \$565.



EV Victim Assistance
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2023

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$14,258	\$14,258	\$14,823	\$14,586	\$14,750	\$14,315	\$15,081
Payments in Lieu of Taxes		\$					
Provincial Grants	49,293	51,225	46,680	46,680	46,680	46,680	46,680
For Period Surplus	(33)	(32)	1,565				
Total Revenue	63,488	65,441	63,072	61,266	61,430	61,595	61,761
Expenditures							
Salaries & Benefits	1,537	2,819	1,550	1,512	1,553	1,594	1,736
Administration & Overhead			500				
Consulting & Professional Services	61,750	50,721	50,743	59,445	59,562	59,581	59,800
Shared Overhead	201	282	243	209	215	220	225
Total General	62,488	62,872	62,072	61,266	61,430	61,595	61,761
Total Expenditures	63,488	63,872	63,072	61,266	61,430	61,595	61,761
Revenue less Expenditures		1,569					
Surplus (Deficit)		1,569					



East Kootenay

2019 Budget Information Report

February Board

File
Dear File

Hhr 503 001
Yhh 502 001

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

- Taxation will remain at \$147 per parcel for 2019 – 2022 generating \$28,077 per year. The 2023 taxation is expected to be reduced to \$11,020
- Debt principal and interest payments will start in 2019 and end in 2022. Interest rates have increased to 2.76%.
- An estimated \$5,890 of remaining Community Works Funds will be carried over to 2019. Total CWF grant approved was \$387,000.
- Short term borrowing in 2018 was \$80,000 due to timing of taxation and construction, saving interest costs.
- Contributions to reserves resume in 2020 with \$1,600 for 3 years to build up \$4,500 operating reserve and then increased to \$4,500 to build up capital reserve



Tie Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-2023

	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue						
Property Taxes	\$28,077	\$28,077	\$28,077	\$28,077	\$28,077	\$28,077
Local Government Grants & Regional Transfers	2,112,638	5,691				
Prior Period Surplus	19,111		964	292		621
Total Revenue	125,394	(18,234)	33,957	28,631	28,399	35,129
Expenditures						
Salaries & Benefits	16,660	15,832	4,141	4,225	4,215	4,346
Administration & Overhead	301	224	215	215	215	221
Operations & Maintenance	500	38	251	93	93	
Vehicle & Travel Costs	120	650	120	120	120	120
Utilities	456	456	2,162	1,539	1,230	1,121
Shared Overhead	2,354	1,328	682	599	593	591
Total General	22,154	15,419	7,523	6,699	6,603	5,489
Total Expenditures	20,154	19,419	7,523	6,899	6,819	5,947
Revenue less Expenditures	125,394	(37,451)	26,444	21,590	22,330	4,650
Debt Principle Repayment						
Short-term Borrowing	101,100		21,300	40,000	20,000	20,000
Transfers to Reserves						
Capital Expenditures	101,100	(17,136)	16,292	17,500	17,500	14,500
Surplus (Deficit)		(415,208)	554	232	630	150



East Kootenay

2019 Budget Information Report

February Board

File
Dept. File:

Fbh 503 00:
Ynn 502 00'

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

- Taxation increased to \$9.250 per year
- Recommend application to MIABC Risk Management Grant for \$11,000 of the \$17 000 improvement project
- Recommend drawing \$10 668 from reserves for the improvement project
- No contribution to reserve in 2019. Contributions between \$3,250 to \$3,700 each year after



Rosen Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2018

	2013 BUDGET	2014 ACTUAL	2015 BUDGET*	2016 ESTIMATE	2017 BUDGET	2018 ESTIMATE	2019 BUDGET
Revenue							
Revenues:							
Payments in Lieu of Taxes	\$9,000	\$9,000	\$9,250	\$9,250	\$9,250	\$9,250	\$9,250
Prior Period Balances			1,200				
Total Revenue	33,150	33,150	33,860	9,250	9,250	9,250	9,250
Expenditures							
Salaries & Benefits	2,886	3,362	5,836	2,377	2,543	2,721	2,893
Administration & Overhead	100	51	200	436	200	213	220
Operations & Maintenance	1,229	152	12,900	1,182	1,759	1,759	1,759
Vehicle & Traveling Costs	720	125	400	100	125	125	125
Shared Overhead	378	321	1,023	913	422	422	422
Total General	4,654	4,655	32,529	5,850	5,550	5,750	5,973
Total Expenditures	4,654	4,055	32,529	5,850	5,550	5,750	5,973
Revenue less Expenditures	35,481	29,101	(31,665)	3,400	3,700	3,500	3,271
Transfers to Reserves							
Transfers from Reserves							
Surplus (Deficit)	982	1,611	13,663				22
Reserve Funds							



East Kootenay

2019 Budget Information Report

February Board

File
Dept File

Fm 503 001
Vht 502 001

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

Operational Items:

- No significant changes to the budget

Capital Items:

- None.

CFO Comments:

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



Lazy Lake Water Level Control
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2019-20-21

	2018 BUDGET	2019 APRIL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Permit Taxes	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260
Prior Period Surplus	534	534	1,013	573	721	598	361
Total Revenue	1,794	1,794	2,273	2,133	1,930	1,818	1,620
Expenditures							
Salaries & Benefits	795	561	733	813	823	824	638
Administration & Overhead	41	12	42	25	16	166	177
Operations & Maintenance	510	748	510	520	520	527	521
Vehicle & Fueling Costs	92	22	92	36	32	91	51
Shared Overhead	164	45	124	115	113	128	113
Total General	1,289	781	1,400	1,403	1,432	1,458	1,429
Total Expenditures	1,289	781	1,400	1,403	1,432	1,458	1,429
Revenue less Expenditures	505	1,013	573	730	598	360	132
Surplus (Deficit)	505	1,013	573	730	598	360	132



East Kootenay

2019 Budget Information Report

February Board

File
Dept File:

Fbh 503-001
[Enter File #]

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

- Tax decrease of \$370 = 1%



Broadband
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2016 ACTUAL	2017 BUDGET*	2017 BUDGET*	2017 BUDGET*	2018 BUDGET	2018 BUDGET
Revenue							
Revenues from Partners in Lieu of Taxes	\$29,145	\$29,145	\$29,775	\$29,775	\$29,775	\$29,775	\$29,775
Fees & Charges	161,313	161,313	161,307	161,307	161,307	161,307	161,307
Prior Period Surplus	2,650	2,650	3,352	2,718	2,718	1,592	658
Total Revenue	213,402	213,417	213,562	213,260	212,661	212,056	213,384
Expenditures							
Salaries & Benefits	1474	956	1476	1468	1463	1479	1463
Operations & Maintenance	51,777	51,777	51,757	51,757	51,757	51,757	51,757
Travel	52,293	53,253	52,293	60,293	63,293	60,293	60,293
Shared Overhead	136	26	212	156	159	133	136
Total General	116,599	115,582	116,618	116,814	116,642	116,872	116,704
Total Expenditures	116,599	115,582	116,618	116,814	116,642	116,872	116,704
Revenue less Expenditures	96,803	97,845	97,244	96,646	96,036	95,364	94,676
Debt Principal Repayment	34,456	34,456	34,456	34,456	34,456	34,456	34,456
Surplus (Deficit)	2,337	3,380	2,708	2,180	1,554	895	210



2019 Budget Information Report

East Kootenay

February Board

File : Fhh 503 001

Dept File : A ho 211 001

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

Operational Items:

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

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

Capital Items:

- No capital items.

CFO Comments:

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



EV Airport
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2014
2014-01-30

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Recreation	\$37,303	\$37,303	\$40,827	\$43,029	\$45,650	\$47,250	\$51,925
Payments in Lieu of Taxes		21					
Fees & Charges	6,500	7,460	6,500	6,500	6,500	6,500	6,500
Prior Period Surplus	12,548	12,548	6,595		5,562	3,464	29
Total Revenue	\$6,351	\$7,331	\$3,906	\$9,532	\$5,203	\$7,154	\$8,455
Expenditures							
Salaries & Benefits	6,729	6,059	6,796	6,939	7,106	7,284	7,465
Administration & Overhead	4,345	4,171	5,540	4,645	4,779	4,595	5,025
Operations & Maintenance	27,545	22,854	47,000	32,000	47,000	23,000	48,000
Vehicle & Hauling Costs	500	975	500	500	500	500	500
Telephone & Utilities	1,150	1,101	500	500	500	500	500
Shared Overhead	842	570	1,307	901	923	946	971
Total General	41,351	33,733	61,406	46,479	60,799	37,125	62,455
Total Expenditures	41,351	33,733	61,406	46,479	60,799	37,125	62,455
Revenue less Expenditures	15,000	11,599	(7,506)	3,053	(5,596)	20,029	(4,005)
Transfers to Reserves							
Transfers from Reserves							
Surplus (Deficit)	(15,000)	(15,000)	(10,000)	(13,000)	(15,000)	(20,000)	(24,000)
Reserve Funds		6,599		3,053	3,404		29
		62,412					



East Kootenay

2019 Budget Information Report

February Board

File #:
Dept. File:

FNN 503 001
(110-56-0)

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

Operational Items:

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

CFO Comments:

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



Area B Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue						
Recoveries:						
Pre-Terms & Cem. As	2,351	2,371	2,352	1,699	1,023	549
Total Revenue	1,671	1,371	1,351	1,659	1,023	780
Expenditures						
Salaries & Benefits:	519	14	532	545	530	615
Share Cem. As:	57	1	50	75	71	52
Total General	566	15	562	664	677	695
Total Expenditures	556	19	663	561	677	712
Revenue less Expenditures	1,115	2,353	1,659	1,028	351	56
Surplus (Deficit)	1,785	2,352	1,659	1,028	351	56
						65



Area C Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
Z19415*

	2014 BUDGET	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET
Revenue							
Revenues	\$273	\$299					
Prior Period Surplus	3151	3,067					
Total Revenue	3,359	3,359	3,340	2,061	1,286	920	839
Expenditures							
Salaries & Benefits	1,922	18	1,124	526	656	621	551
Shared Services	44	1	124	142	151	151	153
Total General	2,034	19	1,279	775	806	824	829
Total Expenditures	2,034	19	1,279	775	806	824	829
Revenue less Expenditures	1,325	3,340	2,061	1,286	450	96	
Surplus (Deficit)	1,325	3,340	2,061	1,286	450	96	



Area E Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018-2022
2018-2019

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Recreation	\$678	\$673	\$1,356	\$1,511	\$1,577	\$1,645	\$1,712
Post Period Supplies	458	458	118				
Total Revenue	1,134	1,134	1,463	1,511	1,577	1,645	1,712
Expenditures							
Salaries & Benefits	342	275	573	563	520	618	690
Grants	152	725	825	652	920	925	1,000
Shared Overhead	42	21	22	19	37	31	32
Total General	1,134	1,026	1,463	1,511	1,577	1,645	1,712
Total Expenditures	1,134	1,026	1,463	1,511	1,577	1,645	1,712
Revenue less Expenditures		108					
Surplus (Deficit)		108					



Area F Cemeteries
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Requisition	\$25,299	\$25,299	\$25,000	\$21,251	\$21,500	\$21,742	\$21,763
Local Government Grants & Regional Transfers	1,700	1,704	1,700	1,700	1,700	1,700	1,700
Per-Person Surplus	3,271	8,271	8,500	4,613	763		
Total Revenue	\$4,970	25,324	34,000	31,563	31,784	31,442	31,467
Expenditures							
Salaries & Benefits	386	345	757	813	776	831	843
Consulting & Professional Services	16,750	16,617	22,500	22,500	22,500	22,500	22,500
Grants	4,100		4,000	3,300	3,000	2,100	3,300
Shared Out-Trade	175	25	125	125	125	117	112
Total General	22,720	16,326	27,427	31,418	31,784	31,442	31,457
Total Expenditures	\$23,710	16,953	27,413	31,418	31,784	31,442	31,467
Revenue less Expenditures	\$1,030	8,326	6,600	2,145	2,000	2,000	2,000
Transfers to Reserves	10,000	10,000	(2,000)	2,000	2,000	(2,000)	2,000
Surplus (Deficit)	1,250	6,000	4,613	145			
Reserve Funds			10,000				



East Kootenay

2019 Budget Information Report

February Board

File
Deal File

Fhh 503 001
Fhh 503 001

Date: January 31, 2019
Submitted by: Debbie Renaud, Deputy CFO
Service Name: Street Lighting – Moyie, Wardner, Elko, West Fernie, King-Cobinam, Wilmer, Windermere, Edgewater and Jaffray
Service Purpose: Provide lighting to improve visibility and safety for pedestrians and traffic
Participants: Service Areas in Electoral Area A, B, C, F, G

Operational Items:

none

Capital Items:

- none

CFO Comments:

- {Enter CFO Comments}



Moovie Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Revenues:							
Fid. Inv. Gains	\$5,303	\$5,303	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350
Fnc. Period Surplus	129	255	252	250	251	250	250
Total Revenue	5,432	5,558	5,602	5,600	5,601	5,600	5,600
Expenditures							
Salaries & Benefits	149	145	144	146	150	154	155
Telephone & Utilities	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Shared Overhead	12	12	13	12	12	12	12
Total General	3,659	3,499	3,722	3,905	3,159	3,374	3,624
Total Expenditures	3,659	3,499	3,733	3,905	3,163	3,374	3,624
Revenue less Expenditures	529	763	659	495	338	172	
Surplus/(Deficit)	529	763	659	495	338	172	



Wardner Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-19-20

	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue						
Revolving	\$4,276	\$4,276	\$4,276	\$4,276	\$4,276	\$4,400
Prior Period Surplus	93	97	515	515	471	293
Total Revenue	4,276	4,276	4,516	4,613	4,678	4,673
Expenditures						
Salaries & Benefits	558	533	524	525	531	534
Telephone Sust. fees	2,750	2,725	2,655	2,573	4,113	4,253
Shared Overhead	72	46	20	19	19	21
Total General	4,376	3,861	4,003	4,135	4,273	4,427
Total Expenditures	4,376	3,861	4,003	4,135	4,273	4,427
Revenue less Expenditures		516	513	473	400	273
Surplus (Deficit)		516	513	473	400	273
						138



Elko Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Revenues	\$2,634	\$2,634	\$2,610	\$2,750	\$2,232	\$2,350	\$3,425
Prior Period Surplus	134	134	62	34	71	62	32
Total Revenue	2,968	2,965	3,038	3,214	3,223	3,412	3,532
Expenditures							
Salaries & Benefits	190	182	196	196	200	204	216
Telephone & Utilities	2,720	2,724	2,819	2,913	3,020	3,145	3,376
Shared Overhead	13	13	21	15	19	21	21
Total General	2,968	2,990	3,038	3,133	3,239	3,350	3,532
Total Expenditures	2,968	2,990	3,038	3,133	3,239	3,350	3,532
Revenue less Expenditures		68		73	81	81	
Surplus (Deficit)		68		73	81	81	



West Fernie Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

Revenue

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET

Expenditures

Salaries & Benefits
Shared Overhead

Salaries & Benefits Shared Overhead	\$131 18						



King-Cobham Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2015-2019

	2013 BUDGET	2014 ACTUAL	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET*	2019 BUDGET*
Revenue							
Revolving	\$1,996	\$1,996	\$4,200	\$4,300	\$4,400	\$4,500	\$4,600
Prior Period Balances	27	53	79	137	163	172	152
Total Revenue	4,063	4,063	4,279	4,437	4,568	4,671	4,650
Expenditures							
Salaries & Benefits	141	128	141	143	153	154	159
Telephone & Utilities	3,925	3,842	3,975	4,114	4,233	4,353	4,450
Shared Overhead	78	75	73	73	19	21	21
Total General	4,092	3,963	4,142	4,279	4,427	4,581	4,639
Total Expenditures	4,063	3,983	4,142	4,279	4,427	4,581	4,639
Revenue less Expenditures		79	137	158	131	50	11
Surplus (Deficit)		79	137	158	131	50	11



Wilmer Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2018 BUDGET
Revenue							
Regulation	\$6,450	\$6,450	\$6,600	\$7,650	\$7,650	\$7,650	\$7,650
Per/Perc Surplus	615	615	692	763	814	437	426
Total Revenue	7,065	7,265	7,512	7,604	7,667	7,687	7,656
Expenditures							
Salaries & Benefits	152	28	141	156	150	154	156
Telephone & Utilities	6,450	4,363	6,637	6,522	7,051	7,523	7,351
Shared Overhead	15	3	23	13	19	21	20
Total General	6,604	5,492	6,768	6,987	7,232	7,482	7,536
Total Expenditures	6,629	6,402	6,758	6,987	7,230	7,481	7,519
Revenue less Expenditures	657	862	754	617	427	205	119
Surplus (Deficit)	657	862	754	617	427	205	119



Windermere Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2012
2012-13

	2012 BUDGET*	2012 ACTUAL	2013 ESTIMATE	2013 BUDGET	2014 ESTIMATE	2014 BUDGET	2015 BUDGET
Revenue							
Recreation	\$14,610	\$14,600	\$14,610	\$15,450	\$16,121	\$16,160	\$17,450
Prior Period Surplus	1,695	1,595	1,705	1,735	755	375	125
Total Revenue	16,305	16,495	16,511	16,605	16,899	17,139	17,515
Expenditures							
Salaries & Benefits	140	101	144	146	152	154	156
Telephone & Utilities	14,650	14,575	15,160	15,721	16,271	16,841	17,297
Shared Overhead	15	10	21	19	15	23	21
Total General	15,005	14,786	15,256	15,856	16,446	17,014	17,473
Total Expenditures	15,005	14,786	15,256	15,856	16,440	17,014	17,473
Revenue less Expenditures	1,300	1,711	1,155	719	379	115	42
Surplus (Deficit)	1,495	1,731	1,155	719	379	115	42



Edgewater Street Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET*	2020 BUDGET*	2021 BUDGET*	2022 BUDGET*	2023 BUDGET**
Revenue							
Revenues	\$14,600	\$14,600	\$14,611	\$15,071	\$15,351	\$16,231	\$16,711
Fees/Penalty Surplus	2,287	2,287	2,468	2,169	1,975	1,453	1,321
Total Revenue	16,887	16,887	17,258	17,444	17,625	17,731	17,720
Expenditures							
Salaries & Benefits	111	111	141	145	159	151	156
Telephone & Utilities	14,600	14,582	14,922	15,421	15,854	16,621	17,121
Shared Expenses	15	15	23	13	19	21	21
Total General	14,759	14,495	15,069	15,589	16,132	16,697	17,577
Total Expenditures	14,759	14,495	15,069	15,589	16,133	16,697	17,577
Revenue less Expenditures	2,129	2,458	2,159	1,518	1,492	1,020	142
Surplus (Deficit)	2,129	2,458	2,159	1,518	1,492	1,020	142



Jaffray Intersection Lighting
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2017

	2013 BUDGET	2014 ACTUAL	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Revenue							
Police Taxes	\$923	\$923	\$9,337	\$6,662	\$6,597	\$6,157	\$6,157
Province Grants	420	595	550	550	550	550	550
From Period End Bal.	1,377	1,377	1,511				
Total Revenue	2,690	2,897	15,800	7,762	6,587	6,777	6,870
Expenditures							
Salaries & Benefits	134	19	3,185	3,896	3,824	3,424	3,426
Administration & Overhead			612				
Telephone & Utilities	1,520	1,601	1,926	2,044	2,045	2,041	2,042
Shared Charitable	13	5	455	412	423	433	413
Total General	1,487	1,314	5,500	7,152	6,587	6,777	6,870
Total Expenditures	1,487	1,314	5,500	7,152	6,587	6,777	6,870
Revenue less Expenditures	1,210	1,583					
Surplus (Deficit)	1,210	1,583					



East Kootenay

2019 Budget Information Report

February Board

File

F-11503-001

Date: January 30, 2019
Submitted by: Kevin Paterson, Environmental Services Manager
Holly Ronquist, CFO
Service Name: Columbia Valley Recreation
Service Purpose: Provides for the operations and maintenance of the Eddie Mountain Memorial Ice Arena situated in downtown Invermere, provides a operating and capital grants to the Canal Flats Arena and provides grants to selected recreation amenities in the Columbia Valley
Participants: Electoral Area F, Invermere, Radium Hot Springs, Canal Flats, Jumbo, and a portion of Electoral Area G

Operational Items:

Eddie Mountain Memorial Arena

- The Eddie Mountain Arena has just completed an intensive review from Worksafe BC and addressed some issues identified as a consequence of the incident at the Fernie Arena. Staff has worked hard to meet all the requirements and to update practices and procedures to ensure the safety of workers and the public that attend events at the facility. Through diligence and annual investments, all of the major components have been well maintained or recently upgraded. Given the age of the facility it remains in great condition and proposed additions to budget in 2019 are to ensure continued quality experiences.
- Upgrades to washrooms and change rooms for toilets, urinals and showers \$16 000.
- Upgrade to security camera systems \$2,000.

Canal Flats Arena

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

Capital Items:

Eddie Mountain Memorial Arena

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

Canal Flats Arena

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

CFO Comments:

- 2019 tax increase estimated at \$48,771 = 4.9%.
- Option to approve request from Canal Flats for \$13,000 for timber frame at front entrance = 1.4%, bringing 2019 total increase to 6.3%.
- 2020 tax increase estimated at \$31,000 = 3%.
- 2019 is the final year for grant agreement with District of Invermere for funding of \$125,000 per year for the Columbia Valley Centre, which included funding for construction costs. Budget includes option to fund \$36,000 per year from 2020 on.
- Budget provides \$760,000 in funding for capital projects for both arenas from 2019 – 2023.
- Budget proposes reserve contributions of \$150,000 per year starting in 2023 to fund larger capital projects for the Eddie Mountain Arena and Canal Flats Arena to 2040 totalling \$1.8 million. The Eddie Mountain Arena pad replacement project has been moved past 2040.
- Short term borrowing for Canal Flats Arena upgrades will be paid off in 2020.
- New short-term borrowing required for Eddie Mountain Arena in 2020 for a dehumidifier to be paid off in 2022.



CV Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET*	2016 ACTUAL	2017 BUDGET*	2017 BUDGET	2017 BUDGET	2018 BUDGET*	2018 BUDGET
Revenue							
Recreation	\$958,229	\$904,293	\$1,135,600	\$1,068,000	\$1,098,000	\$1,117,000	\$1,111,000
Payments in Lieu of Taxes	4,173	4,457	4,427	4,427	4,427	4,427	4,427
Local Government Grants & Region Transfers	26,600	43,752	48,000	48,000	48,000	48,000	48,000
Fees & Charges	169,950	215,825	165,000	156,150	157,150	159,150	159,150
Prior Period Surplus	174,950	174,225	34,990	20,000	38,000	20,000	20,000
Total Revenue	1,313,061	1,368,870	1,351,917	1,311,577	1,366,577	1,362,577	1,357,577
Expenditures							
Salaries & Benefits	5,237	5,121	4,765	4,657	4,562	5,105	5,232
Grants	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Grant for Cenex Plus Arena	231,100	231,700	234,925	235,750	229,900	236,657	239,875
Grant - Invermere Multi-use Facility	125,000	125,000	125,000	126,000	126,000	126,000	126,000
Grant - Lake Windermere Winterway	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Grant - Kootenay Hot Facility	62,000	62,000	50,000	50,000	50,000	50,000	50,000
Interest	2,000	2,000	1,600	682	1,500	150	150
Shared Overhead	560	450	750	521	643	664	500
Total General	453,523	421,574	436,456	465,425	342,564	508,315	371,285
Eddie Mountain Memorial Arena							
Salaries & Benefits	415,371	437,258	414,492	433,258	454,467	435,722	457,072
Administration & Overhead	31,600	29,260	28,350	29,250	30,450	30,750	31,500
Operations & Maintenance	112,616	82,336	59,120	75,120	76,000	76,100	76,100
Vehicle & Housing Costs	9,500	9,253	9,000	9,200	9,400	9,600	9,600
Consulting & Professional Services	8,200	1,350	6,200	6,200	5,200	5,200	5,200
Telephone & Utilities	143,324	148,011	147,924	152,823	156,443	159,553	162,914
Shared Overhead	51,747	50,059	51,165	51,517	53,602	57,275	58,028
Total Eddie Mountain Memorial Arena	787,538	719,567	791,487	780,751	802,526	819,261	836,292
Total Expenditures	1,235,061	1,181,241	1,227,917	1,245,577	1,145,100	1,327,577	1,327,577
Revenue less Expenditures	-\$8,000	216,929	\$25,000	-\$6,000	120,477	35,030	150,020
Less Principal Repayment	31,000	33,000	35,000	34,500	35,500	35,500	35,500



CV Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-17 - 2020-21

Debt Borrowing
Transfers to Reserves
Transfers from Reserves
Capital Expenditures
Surplus (Deficit)

Reserve Funds
Capital Reserve

	2016 BUDGET	2016 ACTUAL	2017 ESTIMATE	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Debt Borrowing	65,000	54,993	54,000	55,000	55,000	55,000	55,000
Transfers to Reserves	(110,000)	96,993	(26,000)	(189,000)	(130,427)	25,000	
Transfers from Reserves				18,000			
Capital Expenditures							
Surplus (Deficit)							
Reserve Funds			111,131				
Capital Reserve			2,663				



East Kootenay

2019 Budget Information Report

February Board

File
Devl File

Fm 503 001
Edgewater

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

Operational Items:

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

Capital Items:

- 2019 Capital contribution to be used for picnic tables at hall, fridge and 3 burner stove/bbq unit at rink, benches in town.

CFO Comments:

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



Edgewater Recreation
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET*	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Recreation	\$42,390	\$42,390	\$44,639	\$45,285	\$45,543	\$45,804	\$46,072
Fees & Charges	1,492	1,492	1,492	1,492	1,492	1,492	1,492
Prior Period Surplus	1,172	1,172	413				
Total Revenue	45,054	44,643	46,797	46,875	47,063	47,294	47,514
Expenditures							
Salaries & Benefits	3,442	3,110	3,703	3,785	3,873	3,973	4,072
Administration & Overhead	4,162	3,823	4,325	4,125	4,225	4,325	4,425
Operations & Maintenance	2,550	2,526	2,395	2,625	2,725	3,025	3,325
Grants	34,100	34,120	35,000	35,000	35,200	35,300	35,500
Telephone & Utilities	560	522	550	560	580	590	590
Shared Overhead	450	338	584	462	532	516	520
Total General	45,252	44,224	46,787	46,875	47,063	47,294	47,504
Total Expenditures	45,652	44,224	46,797	46,875	47,063	47,294	47,504
Revenue less Expenditures			418				
Surplus (Deficit)			418				



2019 Budget Information Report

East Kootenay

February Board

File:
Dept. File:

Fhh 503 001
JL - Feb 1, 2019

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

Operational Items:

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

Capital Items:

- None anticipated

CFO Comments:

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



Area A Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 BUDGET	2018 BUDGET	2018 BUDGET	2019 BUDGET
Revenue							
Requisition Prior Period Balances		11,088		11,088	11,088	11,088	
Total Revenue		11,088		11,088	11,088	11,088	
Expenditures							
Salaries & Benefits			155				
Shared Overhead			15				
Total General			181				
West Fernie Park							
Salaries & Benefits			214				
Operations & Maintenance		11,088					
Vehicle & Hauling Costs			15				
Shared Overhead			35				
Total West Fernie Park		11,088	267				
Total Expenditures		11,088	445				
Revenue less Expenditures			10,640				
Surplus (Deficit)			10,640				



2019 Budget Information Report

East Kootenay

January Board

File
Dept File

Fth 503 001
Ocn 126 002

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

Operational Items:

- Dawson's Path provides a gravel trail located 0.5 km south of Jaffray on the east side of the Jaffray Baynes Lake Rd. The trail continues to operate within anticipated operation and maintenance costs.
- Rosen Lake Public Accesses provide day use parks and lake accesses located 5 km north of Jaffray on Rosen Lake Rd (west access) and Rosen Lake Rd East (east access).
Budget increases include:
\$1,000 Improve the step from the beach to the foreshore area at the west access.
- Waldo Cove Regional Park provides a day use park and boat launch located south of Sharpe Rd on the east side of Koocanusa Lake and 4 km south of Baynes Lake. The park is currently under tenure and operated and maintained by the Friends of Lake Koocanusa Society (FOLKS). FOLKS have requested that the RDEK become involved in the development of the park with continued operation and maintenance by the FOLKS. The RDEK is in the process of applying for tenure of the park and boat launch areas. RDEK involvement (park development) hinges on tenure application and acceptance. Anticipated budget items for park development include:
\$2,000 Install kiosk with signage/map and various park signage.
\$2,000 Staff Salaries and misc. costs.

Capital Items:

- No capital items

CFO Comments:

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



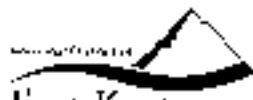
Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2014 BUDGET	2015 ACTUAL	2016 BUDGET*	2016 BUDGET*	2017 BUDGET*	2018 BUDGET*	2019 BUDGET*
Revenue							
Revolving	\$10,000	\$10,000	\$10,000	\$30,000	\$22,000	\$23,100	\$22,714
Prior Period Surplus	(1,799)	(1,504)	(1,273)				
Total Revenue	20,200	20,504	19,278	36,650	22,300	23,139	22,714
Expenditures							
Rosser Lake Access							
Salaries & Benefits		58	7,298	8,487	7,548	7,549	7,719
Administration & Overhead	400	217	792	450	450	450	450
Operations & Maintenance			2,300	1,730	2,711	2,711	2,722
Shared Overhead			557	473	456	501	574
Total General	400	285	10,615	20,985	11,797	12,255	11,402
Rosser Lake Access							
Salaries & Benefits	2,768	2,321	2,569	2,345	3,018	3,037	3,155
Administration & Overhead	265	119	375	435	392	355	475
Operations & Maintenance	3,152	3,332	2,357	1,600	1,611	1,622	1,622
Vehicle & Fueling Costs	245	169	200	229	211	225	225
Shared Overhead	384	277	349	219	218	221	215
Total Rosser Lake Access	6,577	5,438	5,060	5,390	5,425	5,568	5,525
Dawson's Park							
Salaries & Benefits	739	742	949	831	582	633	921
Administration & Overhead	153	157	195	135	121	126	161
Operations & Maintenance	1,450	1,219	1,450	2,035	1,451	2,059	1,481
Vehicle & Fueling Costs	75	76	79	75	70	76	76
Shared Overhead	77	74	100	54	50	53	91
Total Dawson's Park	2,583	2,342	2,600	2,805	2,634	3,255	2,685
Total Expenditures	9,560	8,236	19,278	36,650	19,250	20,139	19,714
Revenue less Expenditures	10,739	12,278			3,000	3,000	3,020
Transfers to Reserves	(3,000)	(3,000)			3,000	(3,000)	3,000



Area B Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2019 BUDGET*	2020 BUDGET*	2020 BUDGET*	2021 BUDGET*
Surplus (Deficit)	\$139	9,274					
Reserve Funds		5,000					



East Kootenay

2019 Budget Information Report

February Board

File:
Dept File:

Fm 503 001
Q vlm 126 032

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

Operational Items:

- Aldridge Regional Park provides a day use park with river access located on Braunage Rd on the west side of the Moyie River (south end of Moyie lake). Budget increases include:
\$1,500 Danger tree removal

Capital Items:

- None

CFO Comments:

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



Area C Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2015-2019

	2015 BUDGET	2016 ACTUAL	2017 ESTIMATE*	2018 BUDGET	2019 BUDGET	2020 ESTIMATE*	2021 BUDGET
Revenue							
Recreation	\$0.650	\$0.650	\$0.650	\$0.650	\$0.650	\$0.650	\$0.650
Prior Period Surplus	1.974	1.977	0.024	1.977	1.965	621	1.965
Total Revenue	5,622	5,622	6,674	5,620	4,715	4,371	4,174
Expenditures							
Salaries & Benefits	1,125	1,287	1,187	1,227	1,251	1,327	1,327
Administration & Overhead	274	269	271	253	259	265	265
Operations & Maintenance	2,710	1,622	2,450	1,350	1,251	1,337	1,402
Vehicle & Equipment	120	102	102	102	102	102	102
Shared Services	138	154	171	148	136	135	135
Total General	4,315	2,598	4,204	3,055	3,094	3,133	3,174
Total Expenditures	4,315	2,598	4,204	3,055	3,094	3,133	3,174
Revenue Less Expenditures	1,307	3,024	2,470	2,665	1,621	1,138	1,005
Transfers to Reserves							
Surplus (Deficit)	1,307	3,024	1,470	1,665	621	138	1,005



East Kootenay

2019 Budget Information Report

February Board

File
Dept. File.Fm 603 001
Cem 126 002

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

Operational Items:

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

\$6,000	Install barrier rocks adjacent to beach area.
\$15,000	Develop 8 picnic sites with picnic tables and fire pits.
\$3,000	Tree debris cleanup adjacent to beach area.
\$1,500	Install kiosk and signage/map.
\$2,500	Park Grand Opening Event
- **Cherry Creek Falls Regional Park** provides a day use park located 9 km east of Kimberley and 2 km north of Highway 95A on the Tata the Lost Dog Forest Service Rd. Budget includes:

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

Capital Items:

- None.

CFO Comments:

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



Area E Parks
Five Year Financial Plan:
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020*

	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET
Revenue							
Recreation	\$46,050	\$46,050	\$18,826		\$37,925	\$37,067	\$38,170
Local Government Grants & Regional Transfers			4,500				
Provincial Subsidies	3,126	3,126	38,573				
Total Revenue	\$61,176	\$61,176	\$79,801		\$77,919	\$77,264	\$88,141
Expenditures							
Salaries & Benefits	401	903	351		656	592	659
Administration & Overhead	235	330	245		722	430	720
Shared Overhead		52	45		35	34	35
Total General	3,100	1,286	1,331		1,089	1,097	1,404
Avery Road Lake Access							
Salaries & Benefits	1,455	1,517	1,543		1,537	1,515	1,653
Administration & Overhead	33	120	130		175	161	185
Operations & Maintenance	1,450	759	1,480		2,455	1,457	1,729
Vehicle & Fueling Costs	355	155	155		175	205	215
Shared Overhead	764	242	210		137	187	177
Total Avery Road Lake Access	3,219	2,594	3,553		4,554	3,629	3,924
Cherry Creek Falls							
Salaries & Benefits	2,935	2,715	2,764		3,027	3,071	3,134
Administration & Overhead	59	122	130		122	121	135
Operations & Maintenance	2,322	4,381	2,600		4,126	4,226	4,100
Vehicle & Fueling Costs	350	126	150		350	350	350
Shared Overhead	346	235	243		373	372	372
Total Cherry Creek Falls	10,289	7,061	17,127		9,225	8,299	8,409
St. Mary's Lake							
Salaries & Benefits	9,631	4,787	12,276		12,372	12,682	13,036
Administration & Overhead			3,651		1,175	1,200	1,257
Operations & Maintenance	21,177	3,452	28,200		4,200	3,220	4,200
Consulting & Professional Services	5,000		1,600				
Shared Overhead		107	120		124	124	122



Area E Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2017 ACTUAL	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Total St. Mary's Lake	41,677	33,250	41,330	38,761	35,124	39,274	38,745	38,745
Total Expenditures	56,176	39,601	68,401	32,929	31,567	33,112	33,241	33,241
Revenue less Expenditures		36,575	11,500	5,000	6,260	5,000	5,000	5,000
Transfers to Reserves			11,500	5,000	6,260	5,000	5,000	5,000
Surplus (Deficit)		36,575						
Reserve Funds		10,126						



East Kootenay

2019 Budget Information Report

February Board

File: Fhh 503 001
Dept. File: O h# 126 002

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

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



Area F Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020*

	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 BUDGET	2018 BUDGET	2018 BUDGET	2019 BUDGET
Revenue							
Revolving	\$71,524	\$71,524	\$71,000	\$74,000	\$75,000	\$75,000	\$77,000
Less: Government Grants & Regional Transfers	6,455	5,457	5,400	5,400	5,400	5,400	5,400
Fees & Charges	6,000	5,707	5,900	5,900	6,000	6,000	6,000
Prior Period Surplus	21,143	21,123	26,500	19,500	17,000	13,000	11,000
Total Revenue	114,047	116,255	127,908	103,409	100,409	90,003	90,000
Expenditures							
Salaries & Benefits			413	426	433	443	450
Administration & Overhead	422		421	421	420	421	421
Grants	54,300	57,500	55	55	57	55	55
Shared Overhead							
Total General	57,529	57,500	305	924	915	927	940
<i>Windermere Beach</i>							
Salaries & Benefits	19,473	15,193	19,673	20,173	20,570	20,773	21,000
Administration & Overhead	652	511	621	382	540	861	551
Operations & Maintenance	10,000	11,201	9,800	9,500	7,800	4,201	8,500
Vehicle & Travel Costs	422	366	452	452	500	500	511
Telephone & Utilities	427	324	322	322	320	320	321
Shared Overhead	625	724	593	593	593	593	743
Total Windermere Beach	38,651	28,653	31,450	30,322	30,779	29,344	30,450
<i>Crossroads Ballpark</i>							
Salaries & Benefits	5,121	4,773	4,691	4,991	5,114	5,243	5,373
Administration & Overhead	652	564	621	521	240	661	521
Operations & Maintenance	22,600	14,103	17,100	19,100	19,100	18,100	19,100
Vehicle & Travel Costs	321	233	381	410	420	420	421
Consulting & Professional Services	20,500	19,500	20,500	22,500	25,000	26,500	26,500
Telephone & Utilities	500	360	592	550	520	420	450
Shared Overhead	621	433	571	543	553	553	559
Total Crossroads Ballpark	50,244	40,311	44,762	42,893	45,519	46,685	45,964
<i>Fairmont Walking Path</i>							
Salaries & Benefits	2,221	1,220	2,024	2,371	2,635	2,700	2,753



Area F Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2014-2015*

	2018 BUDGET	2019 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET*
Administration & Overhead	192	157	135	120	125	127	155
Operations & Maintenance	1,253	824	1,251	1,250	1,259	1,255	1,255
Venue & Travel Costs	135	122	122	100	120	120	120
Shared Overhead	372	141	337	315	343	351	361
Pavement/Walking Path	4,732	1,833	4,402	4,395	4,473	4,551	4,633
Total Expenditures	151,547	113,287	81,913	78,411	81,626	81,507	85,927
Revenue less Expenditures	(37,500)	(21,912)	18,069	25,028	21,803	19,696	14,169
Transfers to Reserves							
Transferral from Reserves							
Surplus (Deficit)	37,500	37,602	18,069	17,028	12,800	11,696	6,169
Reserve Funds							
		27,581					



2019 Budget Information Report

East Kootenay

February Board

File
Dept F.C.

FN 503 001
Dga 126 001
O ge 126 001

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

Operational Items:

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

Capital Items:

- No Capital Items proposed

CFO Comments:

- No tax increase projected in 5-year plan



Area G Parks
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2010
2010-2011

	2010 \$'000's	2011 \$'000's	2012 \$'000's*	2013 \$'000's*	2014 \$'000's*	2015 \$'000's*	2016 \$'000's*
Revenue							
Recreation	\$5,450	\$5,390	\$5,300	\$5,210	\$5,000	\$5,200	\$5,300
Prior Period Surplus	21,620	26,120	23,420	27,540	17,970	14,350	12,720
Total Revenue	26,670	37,420	28,420	32,750	32,470	19,350	15,900
Expenditures							
Edgewater Park							
Salaries & Benefits	2,135	2,130	2,095	2,157	2,191	2,214	2,234
Administration & Overhead	531	520	525	535	540	553	565
Operations & Maintenance	1,281	1,280	1,400	1,430	1,420	1,400	1,280
Shared Overhead	260	220	225	234	237	233	231
Total Edgewater Park	3,822	2,601	4,116	4,316	4,185	4,257	4,529
Wilmer Community Park							
Salaries & Benefits	1,767	1,710	1,771	1,834	1,914	1,997	2,081
Administration & Overhead	500	520	535	510	555	531	2,051
Operations & Maintenance	1,310	1,310	1,451	1,250	1,230	1,251	1,251
Shared Overhead	211	221	205	205	211	211	451
Total Wilmer Community Park	4,004	1,060	3,774	4,014	2,855	4,268	6,660
Total Expenditures	7,826	3,691	7,890	8,130	8,045	8,465	11,186
Revenue less Expenditures	18,844	23,420	20,540	17,412	14,267	10,902	7,514
Surplus (Deficit)	18,844	23,420	20,540	17,412	14,267	10,902	7,514



East Kootenay

2019 Budget Information Report

January Board

File
Dept File

FIM-505.CC1
(Jan - Feb)

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

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



Cranbrook Library Contribution
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2012
2012-2016*

	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET
Revenue							
Subscription	\$170,000	\$172,000	\$175,000	\$164,000	\$161,450	\$165,000	\$168,000
Prior Period Surplus	+1,251	+1,251	+1,564	-3,975			
Total Revenue	183,251	183,251	187,564	169,025	161,450	165,000	168,000
Expenditures							
Salaries & Benefits	868	911	947	917	970	741	764
Administration & Overhead	790	249	750	726	792	790	791
Grants	172,174	172,174	182,350	166,592	155,950	153,670	156,710
Shared Overhead	121	31	132	37	37	30	52
Total General	173,899	172,687	183,889	169,175	161,450	153,309	156,306
Total Expenditures	173,899	172,687	183,889	169,175	161,450	153,309	156,306
Revenue less Expenditures	9,352	10,564	3,975				
Surplus (Deficit)	9,352	10,564	3,975				



2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Shh 065 008

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

Operational Items:

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

Capital Items:

- None.

CFO Comments:

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



Libraries -In-Aid
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2019-02-11

Revenue

Requisition	\$254,645
Payments in Lieu of Taxes	102
Local Government Grants & Regional Transfers	4,038
Prior Period Surplus	3,832
Total Revenue	262,515

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Requisition	\$254,645	\$254,645	\$282,152	\$289,883	\$295,769	\$300,778	\$306,882
Payments in Lieu of Taxes	102						
Local Government Grants & Regional Transfers	4,038	5,364	5,250	5,250	5,250	5,250	5,250
Prior Period Surplus	3,832	3,832	2,562				
Total Revenue	262,515	263,943	289,964	295,133	301,019	306,028	312,132

Expenditures

Salaries & Benefits	1,466	886	1,770	1,295	1,327	1,361	1,393
Administration & Overhead	1,100	711	1,100	1,100	1,100	1,100	1,100
Grants	259,758	259,758	286,893	292,570	298,421	303,390	309,458
Shared Overhead	191	25	201	168	171	177	181
Total General	262,515	261,381	289,964	295,133	301,019	306,028	312,132
Total Expenditures	262,515	261,381	289,964	295,133	301,019	306,028	312,132
Revenue less Expenditures		2,562					
Surplus (Deficit)		2,562					



East Kootenay

2019 Budget Information Report

February Board

File #:
Dept / File

Fbh 503 00:
Fbh 503 00'

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

Operational Items:

Operating grant \$11,100.

Capital Items:

- none

CFO Comments:

- [Enter CFO Comments]



Brisco Community Hall & Cemetery
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	<u>2018</u> \$11,571	<u>2019</u> \$11,323	<u>2020</u> \$11,507	<u>2021</u> \$11,615	<u>2022</u> \$11,629	<u>2023</u> \$11,642
Revenue						
Permit Fees	\$11,351	\$11,351	\$11,595	\$11,573	\$11,615	\$11,629
Park Permits Supplies	229	270	247	25		
Total Revenue	11,570	11,323	11,542	11,608	11,615	11,642
Expenditures						
Salaries & Benefits	417	483	423	426	466	449
Utilities	11,130	11,120	11,121	11,120	11,120	11,121
Shared Costs	54	46	53	52	55	50
Total General	11,571	11,323	11,507	11,595	11,615	11,629
Total Expenditures	11,571	11,323	11,607	11,615	11,615	11,642
Revenue less Expenditures			247	25		
Surplus (Deficit)			247	25		



2019 Budget Information Report

East Kootenay

February Board

File
Dept. File

Fhh 503 C01
Fhh 503 C01

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

Operational Items:

- Operating grant \$7,296 remains the same as 2018.

Capital Items:

- none

CFO Comments:

- (Enter CFO Comments)



Wilmer Community Club
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 R-1957	2019 R-2057	2020 R-2058*	2021 R-2059*	2022 R-2061	2023 R-2062*	2024 R-2063*
Revenue							
Recreation Prior Period Surplus	\$7,510 *5*	\$7,550 *5*	\$7,550 *5*	\$7,550 *5*	\$7,550 *5*	\$7,550 *5*	\$7,550 *5*
Total Revenue	7,561	7,601	7,641	7,595	7,551	7,555	7,590
Expenditures							
Salaries & Benefits	224	197	214	213	206	223	206
Grants	7,296	7,295	7,295	7,295	7,295	7,295	7,295
Shared Overhead	27	25	31	29	29	29	30
Total General	7,522	7,522	7,546	7,544	7,551	7,555	7,560
Total Expenditures	7,550	7,510	7,546	7,544	7,551	7,555	7,560
Revenue less Expenditures	118	141	95	51			
Surplus (Deficit)	118	141	95	51			



East Kootenay

2019 Budget Information Report

February Board

File :
Dept. File:

Fhh 503 001
Yhh 502 001

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

Operational Items:

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

Capital Items:

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

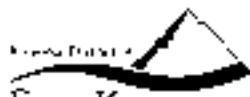
CFO Comments:

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



Edgewater Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue								
Fees & Charges	\$70,000	\$69,000	\$70,000	\$70,000	\$71,000	\$72,000	\$73,000	\$73,000
Prior Period Balances	70,579	50,959	51,858	53,358	49,258	53,358	53,358	53,358
Total Revenue	<u>180,579</u>	<u>194,454</u>	<u>203,638</u>	<u>156,358</u>	<u>174,198</u>	<u>172,356</u>	<u>170,359</u>	<u>170,359</u>
Expenditures								
Salaries & Benefits	55,675	49,048	55,203	52,463	54,155	53,875	53,557	53,557
Administrative & Overhead	6,123	4,259	4,875	4,775	5,075	5,115	5,219	5,219
Operations & Maintenance	20,551	24,927	22,672	27,572	17,970	20,771	19,470	19,470
Vehicle & Travel Costs	7,001	7,227	7,501	7,500	7,500	7,500	7,500	7,500
Consulting & Professional Services	3,001		5,000	2,000	5,102	2,000	5,102	5,102
Telephone & Utilities	29,600	24,903	36,600	28,500	28,600	28,500	28,500	28,500
Shared Overhead	7,372	5,249	7,473	7,262	6,984	5,871	5,439	5,439
Total General	<u>130,655</u>	<u>112,510</u>	<u>128,698</u>	<u>120,212</u>	<u>121,419</u>	<u>122,274</u>	<u>124,065</u>	<u>124,065</u>
Total Expenditures	<u>130,655</u>	<u>310,513</u>	<u>128,636</u>	<u>150,312</u>	<u>121,419</u>	<u>123,274</u>	<u>124,065</u>	<u>124,065</u>
Revenue less Expenditures	<u>57,924</u>	<u>83,942</u>	<u>72,002</u>	<u>55,958</u>	<u>50,777</u>	<u>48,591</u>	<u>45,254</u>	<u>45,254</u>
Transfers to Reserves	27,550	427,500	35,000	194,000	34,500	34,000	34,000	34,000
Capital Expenditures	3,750	2,572	2,572	3,150	3,150			
Surplus (Deficit)	<u>27,253</u>	<u>53,572</u>	<u>31,881</u>	<u>15,818</u>	<u>18,777</u>	<u>14,891</u>	<u>31,214</u>	<u>31,214</u>
Capital Reserve				138,623				
Operating Reserve				50,000				



East Kootenay

2019 Budget Information Report

February Board

File
Dept. File

Fhh 503 001
Yhh 502 001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Holland Creek Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-21

	2018 REV. EXP.	2019 REV. EXP.	2020 REV. EXP.	2021 BUDGET	2021 BUDGET	2022 REV. EXP.	2023 REV. EXP.
Revenue							
Permit Taxes	\$145,000	\$145,000	\$135,000	\$170,000	\$160,000	\$160,000	\$160,000
Fees & Charges	76,424	76,510	76,624	76,624	76,624	76,624	76,624
Per Period Sub-totals	221,424	221,510	211,624	246,624	236,624	236,624	236,624
Total Revenue	259,924	265,630	242,324	254,824	264,824	274,824	274,824
Expenditures							
Salaries & Benefits	44,900	35,540	41,350	44,290	45,340	46,700	46,012
Administration & Overhead	3,645	3,298	3,670	3,295	4,021	4,245	4,307
Operations & Maintenance	215,271	196,395	212,403	197,450	197,450	212,450	197,450
Vehicle & Fueling Costs	1,550	1,552	1,550	1,550	1,550	1,550	1,550
Consulting & Professional Services							
Telephone & Utilities	3,400	3,530	3,500	3,500	3,500	3,500	3,500
Shared Overhead	5,539	4,610	5,724	5,724	5,871	7,049	7,226
Total General	269,924	255,347	275,174	253,674	261,124	275,674	262,187
Total Expenditures	269,924	255,347	275,174	253,674	261,124	275,674	262,187
Revenue less Expenditures	(10,234)	8,336	(32,850)	(3,851)	3,760	(856)	21,037
Transfers to Reserves	11,200	11,000	11,000	10,200	11,000	11,000	10,900
Transfers from Reserves	27,550	41,400	41,400	41,400	53,800	53,800	53,800
Capital Expenditures	14,582	4,110	14,851	4,850			
Surplus (Deficit)	2,616	(5,254)					2,637
Capital Reserve			136,144				
Operating Reserve			130,678				



2019 Budget Information Report

East Kootenay

February Board

File
Dept. 7/e

Fish 503.001
Vhh 502.001

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

Operational Items:

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

Capital Items:

- None

CFO Comments:

- Parcel tax increase of \$5.000 in 2019. Projected parcel tax increases from \$175.000 in 2018 to \$187.500 by 2023.
- 2018 funds earmarked for potential payment to Windermere Water and Sewer has been carried in 2019 expenses



Baltac Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 BUDGET	2017 BUDGET	2018 BUDGET	2018 BUDGET
Revenue							
Pence Taxes	\$175,500	\$175,500	\$183,000	\$184,000	\$187,500	\$187,500	\$187,500
Prior Period \$, - \$	(5,750)	(5,750)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
Total Revenue	110,750	110,750	217,500	191,641	189,942	187,566	187,516
Expenditures							
Salaries & Benefits	21,773	1,545	23,845	2,351	23,893	2,735	4,233
Administration & Overhead	291	265	241	253	231	296	321
Operations & Maintenance	76,631		35,315	15,325	42,024	12,712	17,451
Vehicle & Fueling Costs	55	54	61	43	61	42	35
Consulting & Professional Services	1,220		1,200	1,200	1,200	1,200	1,200
Travel	106,100	103,000	102,000	103,000	105,000	103,000	103,000
Shared Overhead	364	1,025	447	373	375	394	421
Total General	127,870	103,050	144,961	125,159	122,845	122,520	122,426
Total Expenditures	127,870	103,050	144,961	125,159	123,846	123,520	122,426
Revenue less Expenditures	82,882	103,561	72,571	66,472	65,096	65,046	65,020
Deficit/Provision/Repayment	(31,102)	(60,031)	(31,000)	(60,030)	(31,000)	(60,030)	(60,030)
Transfers to Reserves	(5,500)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Surplus (Deficit)	15,532	57,631	7,441	1,442	66	16	
Capital Reserve		47,859					



Holland Creek Storm Sewer
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-2020

	2015 BUDGET	2016 ACTUAL	2017 BUDGET	2018 BUDGET*	2019 BUDGET*	2020 BUDGET	2021 BUDGET*
Revenue							
Prior Period Bal. 1.024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024	\$1,024
Total Revenue	1,024	1,024	1,024	1,024	1,024	1,024	1,024
Expenditures							
Consulting & Professional Services	1,024		1,024	1,024	1,024	1,024	1,024
Total General	1,024		1,024	1,024	1,024	1,024	1,024
Total Expenditures	1,024		1,024	1,024	1,024	1,024	1,024
Revenue less Expenditures		1,024					
Surplus (Deficit)		1,024					



2019 Budget Information Report

East Kootenay

January Board

File
Dept. File

Fnb 603 001
Jntv-15-1

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

Operational Items:

- In 2005, in order to address the need for a location to dispose of liquid waste from septic tanks, etc., a receiving facility was constructed onto the Kinbasket sewer system on the Shuswap Reserve. The 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 has agreed to pay for the repairs to the facility, and asked the RDEK to fund the upgrades to the infrastructure.
- This project was not undertaken in 2018. An engineering firm has been engaged to design the facility with tendering expected in early spring.

Capital Items:

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

CFO Comments:

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



CV Septage
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022-23

Revenue

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

	2018 BUDGET	2018 ACCTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revolving	\$69,775	\$69,775					
Local Government Grants & Regional Transfers	15,750		19,750				
Prior Period Surplus	56,750	56,750	77,750				
Total Revenue	85,275	73,525	84,905				

Expenditures

Salaries & Benefits
Shared Overhead
Total General

Total Expenditures

Revenue less Expenditures

Capital Expenditures
Surplus (Deficit)

Salaries & Benefits	350	349	299				
Shared Overhead	25	21	25				
Total General	375	370	275				
 Total Expenditures	 375	 370	 275				
 Revenue less Expenditures	 85,000	 72,155	 84,630				
 Capital Expenditures	 (\$5,000)	 (\$2,155)	 (\$4,530)				
 Surplus (Deficit)	 75,000	 70,000	 80,100				



East Kootenay

2019 Budget Information Report

February Board

File
Dept File

Fth 503 00'
Vrh 502 00'

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



**West Fernie Infrastructure
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2015
2015-2019***

	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET*	2017 BUDGET	2018 BUDGET	2019 BUDGET*
Revenue							
Provincial Grants	\$1,000,000	\$747,126	\$1,000,000				
Interest from Other Funds	\$15,224		\$15,246				
Bank Periodic Surplus	15,223	15,923					
Total Revenue	1,626,130	753,029	247,012				
Expenditures							
Salaries & Benefits	47,504	39,055	3,959				
Administration & Overhead	321						
Vehicle & Housing Costs	1,000	2,261	410				
Equipment & Utilities	385	626	124				
Taxes:	55,219	55,022					
Shared Overhead	4,153	3,631	1,454				
Total General	83,717	82,803	12,012				
Total Expenditures	83,717	82,803	12,012				
Revenue less Expenditures	1,542,313	673,226	235,000				
Decreasing in Current Liabilities	(16,291)	(19,712)					
Surplus (Deficit)	(182,283)	(172,241)	(235,000)				



2019 Budget Information Report

East Kootenay

February Board

File
Dept File

F-1503-001
YR-502-001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Holland Creek Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31 2018
2018-19

	2018 BUDGET	2018 ACTUAL	2019 BUDGET*	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue								
Property Taxes	\$73,300	\$73,300	583,000	597,000	\$123,000	511,700	\$122,000	
Fees & Charges	117,780	126,401	121,534	121,334	121,504	121,634	121,634	
Prior Period Surplus	243,811	205,511	173,857	173,555	52,395	57,455	42,331	
Total Revenue	400,791	415,962	384,471	335,893	310,030	295,084	355,465	
Expenditures								
Salaries & Benefits	45,200	34,632	44,500	45,100	46,510	47,001	49,450	
Administration & Overhead	4,556	3,035	4,337	4,245	4,693	4,545	4,585	
Operations & Maintenance	122,323	172,261	123,549	120,345	123,345	126,945	126,345	
Venue & Hauling Costs	1,529	1,624	1,550	1,522	1,552	1,621	1,621	
Consulting & Professional Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Telephone & Utilities	931	607	859	852	852	853	853	
Shared Overhead	6,323	4,691	5,000	7,265	7,472	7,621	7,621	
Total General	242,819	218,016	250,262	236,547	240,550	240,252	241,972	
Total Expenditures	243,819	218,016	250,262	236,947	240,550	241,253	241,972	
Revenue less Expenditures	157,982	197,947	134,106	98,946	69,450	54,821	45,493	
Transfers to Reserves	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	
Capital Expenditures	4,352	14,112	14,350	14,350	14,350	14,350	14,350	
Surplus (Deficit)	136,532	176,837	112,599	77,296	52,484	37,821	26,493	
Capital Reserve			184,438					
Operating Reserve			321,138					



East Kootenay

2019 Budget Information Report

February Board

File #:
Dept. File:

Fhh 603 001
Yhh 602 001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

- Frontage Tax will continue at \$156.000: est 638 parcels = \$245 per parcel.
- Debenture reduced from 25 years to 20 years due to \$3 million grant and estimated interest rate reduced from 4.5% to 3.4%. The actual interest rate will not be known until borrowing takes place.
- 2018 Parcel Tax was \$46,415 = \$73 per parcel
- 2019 Parcel Tax estimated at \$51,000 = \$80 per parcel.
- 2020 Parcel Tax estimated at \$68 000 = \$107 per parcel.
- 2021 to 2030 Parcel Tax estimated at \$140,000 = \$220 per parcel.
- Projections based on 638 taxable parcels.



Windermere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022*

	2018 \$1,000's	2019 \$1,000's	2020 \$1,000's	BUDGET \$1,000's	2021 \$1,000's	2022 \$1,000's	2023 \$1,000's
Revenue							
Property Taxes	\$202,475	\$203,475	\$207,000	\$204,000	\$209,000	\$205,000	\$205,000
Province Grants	3,000,000	3,000,000	3,000,000				
Local Government Grants & Regional Transfers	200,000	1,200,000					
Fees & Charges	232,394	230,611	119,782				
Prior Period Surplus	50,195	36,195	56,563	47,163			
Total Revenue	4,667,064	4,725,101	3,398,347	265,156	295,000	296,500	296,000
Expenditures							
Salaries & Benefits	247,562	185,741	144,421	9,516	107	72	72
Administration & Overhead	14,150	15,245	11,961				
Operations & Maintenance	56,672	57,752	57,574				
Vehicle & Traveling Costs	4,900	5,033	6,500				
Consulting & Professional Services	1,200	7,192					
Telephone & Utilities	23,512	20,363	18,370				
Post	45,412	45,105	181,302	115,000	147,000	147,000	147,000
Shared Overhead	32,461	25,243	4,656	55	65	65	65
Total General	466,282	398,197	344,491	123,691	147,137	147,137	147,137
Total Expenditures	466,282	398,197	344,491	123,691	147,137	147,137	147,137
Revenue less Expenditures	4,200,782	4,327,904	3,048,856	145,465	148,863	148,862	148,863
Debt Principle Repayment							
Debt Borrowing	1,540,000		1,624,000	111,647	740,191	1,045,550	741,153
Short-Term Borrowing	2,220,000			350,000			
Transfers from Reserves	1,000,000						
Capital Expenditures	3,995,000	(5,058,553)	(4,837,736)	265,000			
Surplus (Deficit)					15,815		
Reserve Funds			402,199				
Capital Reserve			763,776				



East Kootenay

2019 Budget Information Report

February Board

File
Dept. File

Fhr 603 001
Vch 502 001

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

Operational Items:

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

Capital Items:

[Enter Capital Items]

CFO Comments:

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



Elko Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
(2019-2023)

Revenue

Permit Taxes
Local Government Grants & Regional Transfers
Fees & Charges
Prior Period Surplus
Total Revenue

	2019 BUDGET	2018 ACTUAL	2019 \$1,000*	2020 BUDGET	2019 BUDGET	2020 BUDGET	2021 \$1,000*
Permit Taxes	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Local Government Grants & Regional Transfers		3,981					
Fees & Charges	25,512	27,574	26,574	27,743	26,594	26,480	26,712
Prior Period Surplus	35,512	36,872	36,872	37,441	36,543	36,135	36,793
Total Revenue	97,534	104,347	95,487	92,189	87,912	85,675	88,450

Expenditures

Salaries & Benefits
Administrative & Overhead
Operations & Maintenance
Vehicle & Traveling Costs
Consulting & Professional Services
Telephone & Utilities
Shared Services

Salaries & Benefits	23,223	22,946	22,946	22,656	21,998	21,957	22,455
Administrative & Overhead	3,126	2,695	2,695	2,682	2,655	2,652	2,595
Operations & Maintenance	4,850	13,046	13,046	13,000	15,350	2,620	13,760
Vehicle & Traveling Costs	800	1,304	1,304	822	900	800	900
Consulting & Professional Services				1,000			2,500
Telephone & Utilities	12,730	17,604	21,200	20,200	20,200	20,711	22,700
Shared Services	3,723	2,735	3,475	2,593	2,592	3,675	3,150
Total General	52,436	59,357	57,046	57,641	66,717	53,397	72,450

Total Expenditures

Total Expenditures	52,436	59,957	57,046	57,641	66,717	53,957	72,450
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Revenue less Expenditures

Revenue less Expenditures	45,518	44,913	35,441	34,543	19,195	34,793	16,500
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Transfers to Reserves

Transfers to Reserves	11,000	11,000	11,000	11,000	12,000	12,000	13,000
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Surplus (Deficit)

Surplus (Deficit)	34,518	33,913	27,441	23,548	23,195	20,768	
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Operating Reserve

46,050



East Kootenay

2019 Budget Information Report

February Board

FIC
Dept. File

Fbh 503.001
Ybh 502.001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Moyie Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2013
2013-2018*

	2013 ESTIMATE	2014 ESTIMATE	2015 BUDGET	2016 ESTIMATE	2017 ESTIMATE	2018 ESTIMATE	2019 ESTIMATE
Revenue							
Property Taxes	\$34,112	\$34,102	\$34,112	\$34,112	\$34,112	\$34,102	\$34,112
Provincial Grants	17,227	17,627	17,693	17,693	17,693	17,693	17,693
Fees & Charges	29,568	29,567	29,567	30,359	30,233	30,660	30,660
Non-Revenue Current	26,921	26,707	26,511	26,829	26,724	27,521	27,521
Total Revenue	112,657	111,589	93,198	90,554	88,149	90,939*	90,458
Expenditures							
Salaries & Benefits	27,127	25,593	24,485	24,571	23,343	23,993	24,611
Administration & Overhead	12,736	12,554	12,720	12,609	12,621	12,580	12,580
Operations & Maintenance	11,400	11,235	11,592	11,920	11,285	11,400	11,400
Vehicle & Fueling Costs	1,755	227	926	926	226	800	800
Consulting & Professional Services			1,001		500		20,000
Telephone & Utilities	4,200	4,413	4,101	4,221	5,122	5,420	5,420
Travel	1,938	1,958	1,686	1,598	1,298	1,388	1,388
Shared Overhead	3,551	3,552	3,552	3,552	3,552	3,211	3,211
Total General	55,058	53,428	50,809	47,516	43,353	55,722	64,391
Total Expenditures	55,058	52,428	50,809	47,616	43,363	55,723	64,201
Revenue less Expenditures	57,653	59,460	42,383	42,938	54,786	54,214	45,184
Debt Principal Repayment	-3,141	-3,141	-3,141	-3,141	-3,141	-3,141	-3,141
Transfers to Reserves	10,000	10,000	14,000	14,000	14,000	14,000	14,000
Capital Expenditures	26,921	26,197	26,545	26,545	26,545	27,521	27,521
Surplus (Deficit)	8,355	24,363	16,539	25,794	37,642	37,520	25,042
Capital Reserve			23,657				
Operating Reserve			1,296				



2019 Budget Information Report

East Kootenay

February Board

File
Dept F e

Fm 603 001
2019-01-11

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

Operational Items:

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

Capital Items:

- None.

CFO Comments:

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



Timber Ridge Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2023

	2018 BUDGET	2019 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
Revenue							
Permit Fees	\$83,363	\$83,363	\$83,363	\$83,363	\$83,363	\$83,363	\$83,363
Fees & Charges	126,162	126,162	126,162	126,162	126,162	126,162	126,162
Prop.Rentals/Supplies	54,643	64,039	14,510				
Total Revenue	124,799	123,547	48,848	63,358	63,358	63,358	62,358
Expenditures							
Salaries & Benefits	38,323	27,127	230	230	230	230	230
Administrations & Overhead	5,262	3,736	350	250	250	250	250
Operations & Maintenance	21,126	23,633					
Vehicle & Traveling Costs	926	1,651	1,000				
Telephone & Utilities	3,500	3,774					
Interest	28,943	26,943	26,943	26,943	26,943	26,943	26,943
Shared Overhead	5,136	5,322	112	112	112	112	112
Total General	155,037	160,212	40,592	29,493	29,493	29,493	29,493
Total Expenditures	155,037	160,212	51,593	29,493	29,493	29,493	29,493
Revenue less Expenditures	79,762	63,358	17,955	33,865	34,115	34,115	34,115
Debt/Proba. Repayment	34,415	34,415	34,415	34,415	34,415	34,415	34,415
Transfers to Reserves	42,126	44,129					
Transfers from Reserves			13,462	150	320	320	320
Surplus (Deficit)	1,317	(14,610)					
Capital Reserve			25,259				
Operating Reserve			225,574				



East Kootenay

2019 Budget Information Report

February Board

File
Dept. F-6

F-003-001
Ym-502-001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Edgewater Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2015-2019

	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET
Revenue							
Property Taxes	\$91,000	\$81,000	\$91,000	\$81,000	\$91,000	\$81,000	\$81,000
Provincial Grants	375,371	375,371					
Total Government Grants & Regional Transfers	466,371	456,371					
Fees & Charges	145,452	135,324	145,452	135,324	145,452	135,324	135,452
Prior Period Surplus	42,545	42,545	37,131	35,929	35,721	35,721	35,721
Total Revenue	544,768	855,036	282,659	245,581	248,223	240,452	231,452
Expenditures							
Salaries & Benefits	120,474	113,821	108,552	107,692	103,510	100,454	103,514
Administration & Overhead	33,375	42,257	35,574	34,335	35,520	34,645	34,372
Operations & Maintenance	93,592	90,239	71,726	76,601	76,038	76,601	76,601
Vehicle & Fueling Costs	4,500	5,197	4,500	4,500	4,500	4,500	4,500
Consulting & Professional Services	5,000	7,674	23,000	27,902	23,000	11,021	13,000
Telephone & Utilities	3,500	3,473	3,600	3,100	3,100	3,600	3,600
Interest			3,795	3,229	3,621	3,187	3,561
Shared Costload	15,739	13,687	15,721	13,210	13,593	13,593	14,221
Total General	157,529	193,615	218,632	179,782	190,345	172,824	177,824
Total Expenditures	197,620	163,618	218,822	179,781	191,345	172,824	177,824
Revenue less Expenditures							
Debt Service Repayment:							
Short-Term Borrowings	103,145		53,628	21,521	50,628	21,528	21,528
Transfers to Reserves	10,000	-10,000	2,000	-26,000	40,000	47,000	50,000
Transfers from Reserves	34,100		113,752		7,752		
Debt to Expenditure	113,752	69,581	202,142	3,251			
Surplus (Deficit)	19,519	1106,6591	15,929	15,711			
Capital Reserves							
Operating Reserves			247,817	35,726			



East Kootenay

2019 Budget Information Report

February Board

File:
Dept. File

Feb 503 001
Vbn 502 001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Rushmere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET*
Revenue							
Permit Taxes	\$81,000	\$80,000	\$76,000	\$77,000	\$77,000	\$60,000	\$18,000
Fees & Charges	42,700	46,457	44,840	42,700	44,700	44,700	42,700
Prior Period Surplus	13,307	13,307	34,665	5,312	30,267	29,215	23,700
Total Revenue	142,000	145,405	154,705	153,102	152,057	153,309	159,500
Expenditures							
Salaries & Benefits	46,741	50,257	51,107	59,000	57,121	37,399	40,900
Administration & Overhead	12,760	11,301	2,570	2,600	2,650	2,650	2,650
Operations & Maintenance	17,456	12,153	9,700	9,100	9,345	9,100	9,100
Vehicle & Equipment Costs	7,000	7,371	1,500	1,500	1,500	1,500	1,500
Telephone & Utilities	5,125	5,371	5,000	5,700	5,700	6,911	7,300
Postage	32,157	33,157	33,157	33,157	33,157	33,157	33,157
Shared Expenses	3,516	3,673	3,500	4,463	4,516	4,621	4,621
Total General	108,627	85,655	54,474	93,916	95,169	96,142	97,288
Total Expenditures	108,627	55,866	94,474	93,916	95,169	96,142	97,288
Revenue less Expenditures	33,373	89,539	60,231	59,186	56,835	57,657	62,300
Debt Principal Repayment	(15,865)	(15,865)	(15,865)	(15,865)	(15,865)	(15,865)	(15,865)
Transfers to Reserves	12,500	13,517	12,000	12,000	12,000	12,000	12,000
Capital Expenditures	(3,501)	3,765	(1,355)	(1,355)	(1,355)	(1,355)	(1,355)
Surplus (Deficit)	8,595	34,865	31,312	30,267	29,019	29,798	34,431
Capital Reserve			32,019				
Operating Reserve			32,729				



East Kootenay

2019 Budget Information Report

February Board

File
Dept: F-1e

Fbh 503 001
Ybh 502 001

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

Operational Items:

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

Capital Items:

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

CFO Comments:

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



Spur Valley Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2018
2018-2022

	2018 BUDGET	2018 ACT 34	2019 BUDGET	2020 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET
Revenue							
Permit Taxes	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768	\$16,768
Fees & Charges	31,621	34,235	35,573	35,576	35,428	35,574	35,573
Permit Period Suspense	45,131	29,759	25,892	21,827	74,932	55,513	54,451
Total Revenue	123,420*	123,493	322,144	115,351	101,154	107,457	105,131
Expenditures							
Salaries & Benefits	34,888	35,420	34,294	34,759	35,021	35,346	34,431
Administrative Overhead	2,577	1,945	2,760	2,692	2,825	2,910	2,458
Operations & Maintenance	7,982	8,958	8,124	7,544	7,224	7,542	7,121
Vehicle & Hauling Costs	1,250	1,221	1,327	1,371	1,371	1,372	1,371
Consulting & Professional Services							
Telephone & Utilities	2,700	2,451	4,162	4,221	4,221	4,430	4,301
Interest	5,248	5,346	5,248	6,048	6,248	6,746	6,048
Shared Overhead	4,051*	3,313	5,377	5,351	5,398	5,632	5,365
Total General	59,725	47,473	62,019	51,289	60,351	63,932	66,688
Total Expenditures	59,725	47,473	62,019	61,259	63,251	63,932	66,616
Revenue less Expenditures							
Less: Principal Repayment	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)	(10,718)
Transfers to Reserves	437,529	37,620	427,550	27,622	27,550	27,500	27,510
Cash Expenditures	7,301	6,631	7,471	7,471			
Surplus/(Deficit)	14,384	27,569	12,507*	14,934	9,585	6,427*	217
Deduct Reserve		27,572					
Operating Reserve		30,100					



2019 Budget Information Report

East Kootenay

February Board

File
Dept File

Fhh 503 00*
Yhh 502 001

Date: January 29, 2019
Submitted by: Brian Funke Engineering Services Manager
Service Name: East Side Lake Windermere Water System
Service Purpose: Regulate and manage the water system
Participants: East side of Lake Windermere including Copper Point Resort, Aurora Heights, Timber Ridge, Baltac, Pedley Heights, Swansea Road & Heights and Windermere after the connection is completed

Operational Items:

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

Capital Items:

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

CFO Comments:

- Loss of \$7,751 projected for 2018.
- Transfers to reserves begins in 2019 starting at estimated \$122,565.
- Staff anticipate it will take a full year to fine tune operating revenues and expenditures.
- Received capital reserves of \$1,899,987 from PARR Utilities upon purchase in 2018



East Side Lake Windermere Water
Five Year Financial Plan
With Revenues and Expenditures
For the Twelve Months Ending December 31, 2016
2016-21-22

	2016 BUDGET	2015 ACTUAL	2017 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Revenue							
Local Government Grants & Region Transfers	\$1,500,000	\$1,593,937					
Fees & Charges	371,721	269,164	325,764	342,142	942,142	942,142	942,142
Prior Period Surplus	2,359,	4,359	7,359				
Total Revenue	1,883,071	2,166,292	19,913	942,142	942,142	942,142	942,142
Expenditures							
Salaries & Benefits	129,925	116,135	267,629	279,464	303,944	316,131	333,665
Administration & Overhead	24,221	15,755	29,902	31,421	32,000	32,601	33,201
Operations & Maintenance	58,275	62,451	162,335	211,385	244,335	258,235	244,265
Vehicle & Fueling Costs	24,309	2,028	3,000	18,007	13,201	10,201	13,000
Consulting & Professional Services	39,206	522	16,000	18,951	18,000	18,000	18,000
Telephone & Utilities	23,420	16,972	43,729	32,620	71,000	75,000	75,000
Shared Overhead	15,511	5,631	15,832	47,925	45,539	51,675	45,225
Total General	292,531	236,754	589,098	733,677	738,918	772,632	750,038
Total Expenditures	292,531	236,754	589,098	733,677	738,918	772,632	750,038
Revenue less Expenditures	1,513,040	1,927,558	129,913	208,465	203,224	189,510	193,104
Transfers to Reserves	1,500,000	1,622,937	122,656	133,465	209,224	159,510	192,104
Capital Expenditures	(17,735)	(3,062)	(7,359)	(5,305)			
Surplus (Deficit)	19,459						
Capital Reserve		1,839,537					