

# Central Services Committee Agenda



March 5, 2020

3:30 pm

**Members:** Director Doehle (Chair), Director Pratt (Vice Chair), Director Gay, Director Walter, Director Graham, Director McCormick

**Voting Rules:** Unless otherwise indicated on this agenda, all Directors have one vote and a simple majority is required for a motion to pass.

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	Pages
1. Call to Order	
2. Addition of Late Items	
3. Adoption of the Agenda	
4. Adoption of the Minutes	
4.1 February 13, 2020 Meeting	2
5. Invited Presentations & Delegations	
6. Correspondence	
7. Unfinished Business	
8. New Business	
8.1 Groundwater Monitoring Well Application - Central Subregion Landfill	3
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9. Bylaws	
10. Late Agenda Items	
11. Reports from Directors	
12. Adjourn to Closed	



**MINUTES OF THE CENTRAL SERVICES COMMITTEE MEETING**

**February 13, 2020  
Regional District Office, Cranbrook, BC**

PRESENT:	Committee Chair S. Doehle	Electoral Area B
	Director R. Gay	Electoral Area C
	Director J. Walter	Electoral Area E
	Director D. McCormick	City of Kimberley
ABSENT:	Director L. Pratt	City of Cranbrook
	Director W. Graham	City of Cranbrook
STAFF:	S. Tomlin	Chief Administrative Officer
	S. Moskal	Corporate Officer
	C. Thom	Executive Assistant (Recording Secretary)

**Call to Order**

Committee Chair Stan Doehle called the meeting to order at 2:35 pm.

**Adoption of the Agenda**

MOVED by Director Gay  
SECONDED by Director Walter

THAT the agenda for the Central Services Committee meeting be adopted.

CARRIED

**Adoption of the Minutes**

**January 9, 2020 Meeting**

MOVED by Director Walter  
SECONDED by Director McCormick

THAT the Minutes of the Central Services Committee meeting held on January 9, 2020 be adopted as circulated.

CARRIED

**New Business**

**Draft 2020 - 2024 Financial Plan**

Holly Ronnquist, CFO, presented the draft 2020 – 2024 Financial Plan.

**Adjournment**

The meeting adjourned at 2:45 pm.

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Committee Chair Stan Doehle

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Shannon Moskal, Corporate Officer

**Date** February 24, 2020  
**Author** Jim Penson, Solid Waste Superintendent  
**Subject** New Ground watering Well at Central Subregion Landfill

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### REQUEST

Support an application for Crown Land Tenure to construct a new groundwater monitoring well at Central Subregion Landfill.

### OPTIONS

1. THAT an application be submitted to the Ministry of Forests, Lands & Natural Resource Operations for Crown Land Tenure for the construction of a monitoring well for the Central Subregion Landfill.
2. THAT an application not be submitted to the Ministry of Forests, Lands & Natural Resource Operations for Crown Land Tenure for the construction of a monitoring well for the Central Subregion Landfill

### RECOMMENDATION

Option 1.

### BACKGROUND/ANALYSIS

As part of the ongoing monitoring activities at the Central Landfill, annual reviews are conducted in order to evaluate the results. Recommendations are provided by the contractor that conducts the testing, and it has been suggested that an additional monitoring well be established near the Central Landfill. This monitoring well would provide additional background samples and information in order to support the overall monitoring strategy currently in place.

In order to establish a monitoring well in the location most suitable for testing, a Crown Land Tenure is required, as the site is outside of the Landfill property. The area will be 10 m by 10 m that the RDEK would take Tenure over.

As part of the application for Crown Land Tenure the RDEK is required to provide the following:

- Application
- Board Resolution supporting the Application
- Public Consultation
  - Newspaper Ads
  - Summary of public comments

**Date** February 26, 2020  
**Author** Holly Ronnquist, CFO  
**Subject** 2020-2024 Five-year Financial Plan – Draft #2

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## Financial Plan Summary

Attached for review is a draft five-year financial plan. Included is a summary showing overall changes from 2019 and identifying larger items impacting the operating budget. Following that is a spreadsheet summarizing the impacts on taxation (requisition) broken down by jurisdiction. These requisition figures are not an invoice to municipalities, but rather a tax levy on municipal properties for RDEK services that are collected on behalf of the RDEK. As a regional district, we are not a taxing authority; we rely on municipalities and the Province to collect property taxes from our constituents within their respective jurisdictions.

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

## Individual Service Budgets

Following the summary are separate budgets for each RDEK Service, along with budget summary memos for most Services, which have been updated with decisions made at the February 13, 2020 Committee meetings (highlighted in yellow). Each Service stands alone financially, and all funds collected for a Service remain with it. Unless otherwise noted, the 2019 surplus for each service is carried forward to support 2020 expenditures. The amount of the surplus impacts the amount of taxation required in 2020. You will note this effect referenced in many of the budget memos, under 'CFO Comments.'

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 26, 2020  
**Author** Holly Ronnquist, CFO  
**Subject** 2020 – 2024 Five Year Financial Plan Draft # 2 – Summary of Changes

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### BACKGROUND

The draft #1 of the financial plan was presented for review and discussion at the February Board meeting. The attached draft incorporates the changes made at that time, as well as changes resulting from new information, and budget meetings held since then.

### INFORMATION

Attached is an updated version of the five-year financial plan. Overall, budgeted expenditures are \$75,940 lower than presented in February. Changes from the version presented in February are outlined below:

- General Administration – Tax increase of \$10,600 due to adding the AKBLG annual sponsorship of \$4,000 to the service, providing a \$7,500 grant to the Kootenay Indian Anniversary of Residential School Closing; increasing the Ktunaxa/Kinbasket Treaty Advisory Committee by \$1,750 and a reduction in wages.
- Electoral Area Administration – Tax decrease of \$6,494 due to moving the AKBLG sponsorship to General Administration, a reduction in wages and additional surplus from 2019.
- DGIA Electoral Area F – Tax increase of \$5,050 to partially fund addition of grant to CV Victim Assistance of \$11,000, the remainder from reduction in general grants.
- DGIA Electoral Area G – Tax increase of \$2,500 to partially fund addition of grant to CV Victim Assistance of \$5,000, the remainder from reduction in general grants.
- Animal Control – Tax decrease of \$4,000 due to additional 2019 surplus of \$5,498. Year end 2020 surplus increased by of \$1,498.
- Fernie Rural Fire – Tax decrease of \$33,311 due to additional 2019 surplus.
- Columbia Valley Solid Waste – Tax decrease of \$20,000 due to committee decision to increase the District of Invermere transfer station grant by \$50,000 instead of the \$70,000 requested.
- Area F Cemeteries – Tax decrease of \$3,500 as the result of a \$5,000 decrease in grant request for Fairmont cemetery, increased 2020 year end surplus by \$1,500.
- Planning – Reduction of Municipal Contract revenue by \$20 due to dissolution of Jumbo Glacier Resort Municipality and increase portion paid by Electoral Areas through taxation.

- Columbia Valley Economic Development – Tax decrease of \$11,312 by reducing other projects budget to maintain taxation at 2019 level.
- Columbia Valley Recreation – Tax increase of \$4,457 due to committee approval of Columbia Lake Recreation Centre grant of \$30,000; reduction to Columbia Valley Centre grant from \$120,000 requested to \$100,000; decision to keep Lake Windermere Whiteway grant at \$7,500 and additional 2019 surplus.
- Libraries Grant in Aid – Tax decrease of \$40,337 due to committee decision to deny requested increases for Invermere and Radium Library grants and increase by 2% inflation.
- Holland Creek Sewer – Tax decrease of \$7,000 due to updated 2019 surpluses.

The total taxation from the financial plan has decreased by \$103,347.

The cover memos for the above services have been updated with these changes and are available on the full version of the 2020 – 2024 Financial Plan Draft #2.

Attachment

**Date:** February 26, 2020  
**Author:** Holly Ronnquist, CFO  
**Subject:** 2020 – 2024 Five-year Financial Plan Summary – Includes February Board Decisions

Overall, total 2020 operating expenditures are increasing 4.3% (\$1.39 Million) from 2019.

Setting aside extraordinary items, notably some significant grants, there is a 3.4% increase in what we have termed the 'Shared Operating Budget' made up of the services shared by most jurisdictions. The breakdown is shown below.

	2020	2019	Increase	%
<b>Shared Operating Budget*</b> (Refer to details on Page 2)	<b>\$16,331,262</b>	<b>\$15,792,123</b>	<b>\$539,139</b>	<b>3.4%</b>
<b>Extraordinary Items:</b>				
• Affected Forestry Worker Grant	75,000	0		
• Community Works Fund Grants	772,500	1,175,000		
• Fuel Management, Agriculture, And Firesmarting (granted projects)	338,060	412,758		
• Rural Dividend, CBT Grants (RDEK & Other Orgs), Emergency Program Grants	892,941	374,138		
• Regional Agricultural Project (3 years)	246,360	252,314		
<b>SUBTOTAL</b>	<b>\$2,324,861</b>	<b>\$2,214,210</b>		
<b>Total Shared Budget*</b>	<b>\$18,656,123</b>	<b>\$18,006,333</b>	<b>\$649,790</b>	<b>3.6%</b>
<b>Non-shared Items</b>				
• Municipal Debt Payments	4,554,291	4,554,291		
• Service Areas	8,212,175	7,686,122		
• Utilities	2,497,802	2,285,376		
<b>SUBTOTAL</b>	<b>\$15,264,268</b>	<b>\$14,525,789</b>	<b>\$ 738,479</b>	<b>5.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,920,391</b>	<b>\$32,532,122</b>	<b>\$1,388,269</b>	<b>4.3%</b>

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

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The following are some significant items affecting the 3.4% increase in the Shared Operating Budget:

**Additions:**

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

**Service Areas and Utilities**

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

**Reductions:**

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

**Additions:**

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



## Capital Expenditures

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

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

### **Effect on Taxation**

The overall tax effect of the draft financial plan is an increase of 4.4% in total taxation. For the Shared Services, there is a 5.5% tax increase. With about 1.2% new assessment, this would result in an average tax increase of 4.3%.

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

RDEK REQUISITION CHANGE - FOR REFERENCE PURPOSES ONLY - 2020 Completed Roll - 2020 Taxes									
	2016	2017	2018	2019	2020	% Change	Non-Market Change	Average Individual Increase	* Increase on \$354,000 Residential Property
CITY OF CRANBROOK	2,188,964	2,185,698	2,197,831	2,177,981	2,244,614	3.1%	1.2%	1.9%	4
CITY OF FERNIE	1,298,512	1,279,840	1,305,087	1,319,982	1,309,372	-0.8%	2.3%	-3.1%	(7)
CITY OF KIMBERLEY	759,238	746,409	770,798	810,051	859,044	6.0%	2.0%	4.1%	8
DISTRICT OF SPARWOOD	846,090	784,971	704,199	791,737	868,907	9.7%	-0.7%	10.5%	25
DISTRICT OF ELKFORD	481,782	479,069	431,389	444,851	495,109	11.3%	5.2%	6.1%	11
JUMBO GLACIER MTN RESORT	597	619	648	651	0	-100.0%	0.0%	-100.0%	(1)
DISTRICT OF INVERMERE	705,023	781,231	821,781	871,213	979,449	12.4%	0.8%	11.6%	31
VILLAGE OF RADIUM	294,075	316,642	346,474	359,393	408,765	13.7%	0.9%	12.9%	35
VILLAGE OF CANAL FLATS	88,025	96,259	99,066	118,794	141,218	18.9%	4.7%	14.2%	36
Sub-total Municipalities	6,662,306	6,670,738	6,677,273	6,894,654	7,306,478	6.0%	1.4%	4.5%	3
ELECTORAL AREA "A"	949,244	935,844	856,922	809,313	844,659	4.4%	1.7%	2.7%	2
ELECTORAL AREA "B"	1,064,836	1,065,598	1,095,233	1,145,541	1,173,115	2.4%	1.0%	1.4%	4
ELECTORAL AREA "C"	1,517,951	1,549,300	1,540,472	1,563,606	1,614,110	3.2%	1.0%	2.2%	7
ELECTORAL AREA "E"	561,442	573,017	621,311	600,082	613,376	2.2%	1.2%	1.0%	3
ELECTORAL AREA "F"	2,530,005	2,607,126	2,724,494	2,904,590	3,121,764	7.5%	1.4%	6.1%	1
ELECTORAL AREA "G"	345,387	363,590	366,953	387,416	424,285	9.5%	1.0%	8.6%	1
Sub-total Electoral Areas	6,968,865	7,094,475	7,205,383	7,410,548	7,791,309	5.1%	0.9%	4.2%	4
TOTAL	13,631,171	13,765,213	13,882,656	14,305,202	15,097,787	5.5%	1.2%	4.4%	12

\*see explanations next page

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

## Requisition Change Explanations:

### 1. Columbia Valley Tax Increases

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

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

Columbia Valley Recreation	2.7%
Columbia Valley Solid Waste	6.6%
Columbia Valley Emergency	0.4%

### 2. Jumbo Glacier Mountain Resort

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

### 3. Elk Valley Solid Waste

In 2018 all jurisdictions within the Elk Valley Solid Waste Service enjoyed a \$200,000 tax decrease which reduced taxation by an average of 5.7%. Taxation in 2020 reflects the regular solid waste budget with operational increases and the impact of the market for recycled materials, bringing taxation closer to the 2017 level.

With the Fernie Transfer Station debt now repaid, the portion of the requisition that is shared based on assessment values is reduced, and a greater proportion is now being apportioned based on the volume of waste generated from each jurisdiction.

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

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

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

#### **4. Assessment Growth**

Changes in the total tax collected are only one factor in the overall change of the requisition. The change in the assessment value for a jurisdiction in relation to the average change in assessment value will also have an impact. In 2020, RDEK jurisdictions saw a wide range of assessment changes from increase of 0.70% for Electoral Area F to an increase of 9.9% for the City of Fernie (followed closely by the City of Kimberley at 9.39%). Overall, Municipalities assessments increased on average 5.3% and Electoral Area assessments increased 5.4% and assessments for the RDEK as whole increased 5.8%.

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



**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Tuesday, December 31, 2019**  
2/26/2020

**Revenue**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Requisition	\$18,280,711	\$18,280,711	\$19,153,134	\$20,607,903	\$20,972,043	\$21,358,086	\$21,879,581
Parcel Taxes	1,424,602	1,419,913	1,422,065	1,562,978	1,590,228	1,599,651	1,613,651
Payments in Lieu of Taxes	874,727	909,851	819,427	723,927	728,927	698,927	708,927
Federal Grants				15,000	2,175,000		
Provincial Grants	5,575,237	2,733,780	5,720,620	2,679,940	242,440	242,440	242,440
Local Government Grants & Regional Transfers	7,888,780	6,163,390	7,449,606	5,384,953	4,854,453	4,854,453	4,854,453
Fees & Charges	3,870,746	5,244,305	4,319,303	4,419,039	4,430,867	4,491,045	4,465,983
Interest	379,250	703,683	379,250	379,250	379,250	379,250	379,250
<b>Total Revenue</b>	<b>38,294,053</b>	<b>35,455,634</b>	<b>39,263,405</b>	<b>35,772,990</b>	<b>35,373,208</b>	<b>33,623,852</b>	<b>34,144,285</b>

**Expenditures**

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

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**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Tuesday, December 31, 2019**  
2/26/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Wilmer/Toby Bench Fire	37,265	31,921	38,089	39,390	39,917	40,448	40,979
Radium Resort/Dry Gulch Fire	46,556	42,520	50,169	50,078	51,005	51,962	52,947
Brownsville Fire	4,246	3,542	4,717	4,208	4,287	4,371	4,454
CV Emergency Program	117,643	111,977	127,487	130,816	128,389	137,710	131,039
Central Emergency Program	133,802	197,613	567,272	138,968	140,018	148,649	143,433
EV Emergency Program	119,964	100,859	133,334	134,897	136,000	138,000	139,500
E911	393,823	348,610	411,723	462,050	479,227	492,227	497,227
Fairmont Creek Flood Control	158,340	176,610	97,230	80,943	22,000	21,350	67,991
Area A Flood Control	97,172	49,008	127,798	73,525	75,894	36,276	38,697
CV Conservation Program	218,648	222,839	139,040	124,341	124,379	124,439	124,504
Invasive Plant Management	99,027	80,123	101,157	101,865	104,910	104,970	106,591
Access Guardian Program	60,808	60,327	60,822	60,843	60,861	60,878	60,894
Mosquito Control	131,347	90,852	104,173	140,014	145,455	145,100	145,251
CV Solid Waste	1,903,733	1,832,946	2,241,578	2,050,140	2,116,140	2,188,140	2,191,140
Central Solid Waste	4,234,695	3,815,637	4,418,742	4,285,500	4,293,500	4,327,500	4,289,500
EV Solid Waste	2,254,002	2,052,855	2,245,237	2,274,602	2,277,602	2,315,602	2,358,602
Area A Septage	43,882	21,961	58,267	25,819	45,869	25,924	25,478
EV Victim Assistance	63,072	27,691	65,885	66,147	66,471	66,808	67,148
Tie Lake Water Level Control	7,523	10,820	7,095	6,601	7,154	5,714	5,818
Rosen Lake Water Level Control	32,529	10,660	9,314	4,700	4,813	4,928	5,046
Lazy Lake Water Level Control	1,400	1,717	22,686	1,872	1,471	1,786	1,844
Broadband	116,618	115,589	116,261	116,277	116,292	116,310	116,329
EV Airport	61,406	46,790	48,740	61,913	38,322	63,700	51,100
Area B Cemeteries	663	130	477	486	495	506	518
Area C Cemeteries	1,279	490	686	703	713	729	743
Area E Cemeteries	1,463	847	1,477	1,536	1,595	1,656	1,717
Area F Cemeteries	27,423	28,859	21,183	28,697	29,201	29,730	30,240
Planning	1,348,788	1,101,369	1,253,457	969,400	985,400	958,900	977,900
CV Economic Development	405,433	257,829	763,906	342,050	259,842	260,141	260,459
Area A Economic Development	478	43	435	524	546	571	594
Area B Economic Development	3,235	71	3,218	3,224	3,208	3,250	3,250
Area C Economic Development	83,917	146	103,771	20,000	20,000	20,000	20,000
Area E Economic Development	87,404	232	204,982	4,987	5,003	5,000	5,000
Area F Economic Development	13,757	98	13,659	13,680	13,680	13,680	13,680
Area G Economic Development	1,680	20	703	719	732	747	762
Moyie Street Lighting	5,723	5,581	5,729	5,898	6,071	6,253	6,434
Wardner Street Lighting	4,003	3,896	4,009	4,124	4,253	4,376	4,505
Elko Street Lighting	3,038	2,896	2,988	3,072	3,166	3,256	3,353
King-Cobham Street Lighting	4,142	4,017	4,128	4,253	4,377	4,512	4,645
Wilmer Street Lighting	6,758	6,592	6,760	6,964	7,166	7,381	7,593



**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Tuesday, December 31, 2019**  
2/26/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Windermere Street Lighting	15,356	15,018	15,348	15,803	16,277	16,762	17,265
Edgewater Street Lighting	15,069	14,737	15,058	15,514	15,978	16,453	16,946
Jaffray Intersection Lighting	5,500	4,460	4,640	4,531	4,994	5,020	5,070
CV Transit	170,567	138,499	180,689	215,375	232,375	243,375	254,875
EV Transit	141,542	131,388	157,031	170,587	191,340	200,404	209,866
CV Recreation	1,227,917	1,149,625	1,414,077	1,194,034	1,355,600	1,234,577	1,182,577
Edgewater Recreation	46,797	43,354	48,932	46,185	46,439	46,705	46,987
Regional Parks	448,041	361,537	426,348	413,287	403,000	402,863	404,539
Electoral Area B Parks	19,278	11,977	37,858	43,996	31,681	31,838	31,973
Electoral Area C Parks	4,204	3,071	4,918	4,535	4,500	4,550	4,600
Electoral Area E Parks	68,984	57,134	48,730	36,500	37,100	36,400	37,000
Electoral Area F Parks	82,327	64,256	84,969	85,006	86,855	86,859	87,576
Electoral Area G Parks	7,890	5,669	7,860	7,749	8,145	8,040	8,441
Cranbrook Library Funding	183,889	178,220	192,264	185,483	188,762	192,109	195,525
Libraries Grant-in-Aid	289,964	290,141	295,871	301,768	306,778	312,894	319,128
Brisco Community Hall/Cemetery	11,607	11,518	11,507	11,517	11,523	11,532	11,540
Wilmer Community Club	7,546	7,602	9,414	9,322	9,330	9,337	9,345
Edgewater Sewer	128,606	102,550	146,400	114,509	125,986	116,197	119,054
Holland Creek Sewer	275,174	248,272	282,762	262,837	263,820	280,962	268,081
Baltac Sewer	144,961	106,390	160,658	123,023	122,696	120,508	120,464
Holland Creek Storm Sewer	1,024		1,024	1,024	1,024	1,024	1,024
CV Liquid Waste	275	97	179				
West Fernie Infrastructure Upgrades	12,013	6,729	3,333	1,641			
Holland Creek Water	250,362	221,636	238,195	231,162	229,859	231,005	232,790
Windermere Water	449,080	412,845	262,926	135,848	135,848	135,848	135,848
Elko Water	57,046	48,140	60,211	78,923	58,239	60,558	80,159
Moyie Water	50,809	55,599	60,715	53,941	57,696	72,416	53,128
Timber Ridge Water	33,603	43,802	65,812	29,243	29,243	29,243	29,243
Edgewater Water	238,832	193,395	266,170	184,992	208,019	209,773	189,950
Rushmere Water	94,474	79,113	97,790	97,446	97,356	99,441	99,554
Spur Valley Water	62,019	55,457	65,110	69,292	64,505	65,148	64,316
East Side Lake Windermere Water	487,098	432,355	786,517	836,250	834,268	820,618	896,669
<b>Total Expenditures</b>	<b>32,532,122</b>	<b>28,069,943</b>	<b>33,920,391</b>	<b>29,838,728</b>	<b>29,939,975</b>	<b>30,132,141</b>	<b>30,310,614</b>
<b>Revenue less Expenditures</b>	<b>5,761,931</b>	<b>7,385,691</b>	<b>5,343,014</b>	<b>5,934,262</b>	<b>5,433,233</b>	<b>3,491,711</b>	<b>3,833,671</b>
Debt Principal Repayment	(537,046)	(518,641)	(631,647)	(652,688)	(778,065)	(712,451)	(708,847)



**Five Year Financial Plan**  
**With Revenues and Expenditures**  
**For the Twelve Months Ending Tuesday, December 31, 2019**  
2/26/2020

	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Debt Borrowing	1,927,140	40,998	3,257,837	304,000			
Transfers to Reserves	(2,425,245)	(2,669,908)	(3,404,141)	(3,260,248)	(2,957,294)	(3,590,131)	(3,768,892)
Transfers from Reserves	2,309,653	715,158	2,375,100	734,481	1,019,403	336,503	931,429
Capital Expenditures	(10,993,399)	(3,926,312)	(12,126,248)	(4,234,547)	(3,397,788)	(180,210)	(829,620)
Prior Period Surplus	6,110,350	6,008,858	7,069,597	2,661,780	2,392,905	2,612,023	2,851,375
<b>End of Year Surplus</b>	<b>2,153,384</b>	<b>7,035,844</b>	<b>1,883,512</b>	<b>1,487,040</b>	<b>1,712,394</b>	<b>1,957,445</b>	<b>2,309,116</b>