



2017 FINANCIAL PLAN PRESENTATION

March 1, 2017

**REGIONAL DISTRICT OF NORTH OKANAGAN
FIVE YEAR FINANCIAL PLAN (2017 - 2021)
CONSOLIDATED**

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(15,613,661)	(15,801,670)	(16,870,657)	(1,068,987)	6.8%
PARCEL TAXES	(515,717)	(575,534)	(541,577)	33,957	(5.9%)
FEDERAL / PROVINCIAL GRANTS	(4,672,584)	(2,090,928)	(7,391,609)	(5,300,681)	253.5%
GRANTS IN LIEU OF TAXES	(68,171)	(69,500)	(66,151)	3,349	(4.8%)
FEES, CHARGES & OTHER INCOME	(33,241,561)	(30,349,338)	(32,727,586)	(2,378,248)	7.8%
TRANSFERS FROM RESERVES	(6,278,877)	(8,190,446)	(9,331,527)	(1,141,081)	13.9%
TRANSFERS FROM NON-STATUTORY RESERVES	(1,753,061)	(6,221,971)	(8,572,284)	(2,350,313)	37.8%
CAPITAL BORROWING	(8,230,000)	(344,300)	(13,156,695)	(12,812,395)	3721.3%
	(70,373,632)	(63,643,687)	(88,658,086)	(25,014,399)	39.3%
EXPENSES					
WAGES & BENEFITS	7,220,899	7,721,600	7,899,000	177,400	2.3%
OPERATING EXPENSES	22,835,104	24,619,826	25,248,229	628,403	2.6%
DEBT PAYMENTS	7,555,829	7,944,752	8,112,953	168,201	2.1%
TRANSFERS TO RESERVES	1,580,788	1,295,000	1,538,000	243,000	18.8%
TRANSFERS TO NON-STATUTORY RESERVES	15,318,141	1,585,409	2,043,939	458,530	28.9%
CAPITAL EXPENDITURES	15,862,871	20,477,100	43,815,965	23,338,865	114.0%
	70,373,632	63,643,687	88,658,086	25,014,399	39.3%
NET	-	-	-	-	0.0%

010 - GENERAL GOVERNMENT

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(1,000,064)	(900,064)	(900,064)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(148,915)	(137,000)	(138,000)	(1,000)	0.7%
GRANTS IN LIEU OF TAXES	(5,345)	(6,000)	(6,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(109,175)	(33,462)	(38,449)	(4,987)	14.9%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(280,000)	(300,000)	(20,000)	7.1%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,263,499)	(1,356,526)	(1,382,513)	(25,987)	1.9%
EXPENSES					
WAGES & BENEFITS	1,664,627	1,841,000	1,790,000	(51,000)	(2.8%)
OPERATING EXPENSES	(830,991)	(664,474)	(607,487)	56,987	(8.6%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	429,863	-	-	-	0.0%
CAPITAL EXPENDITURES	-	180,000	200,000	20,000	11.1%
	1,263,499	1,356,526	1,382,513	25,987	1.9%
NET	-	-	-	-	0.0%

- No increase in tax requisition
- Capital include next phase of financial software upgrades (\$50k), Board room & office space improvements (\$100k), HVAC (\$20k), and Records Management project and E-Agendas (\$50k) all funded from operating reserve
- All 6 municipalities and 5 electoral areas

011- IT / GIS SERVICES

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(13,335)	(1,500)	(1,500)	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(672)	(133,433)	(79,383)	54,050	(40.5%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(14,008)	(134,933)	(80,883)	54,050	(40.1%)
EXPENSES					
WAGES & BENEFITS	482,012	486,000	497,000	11,000	2.3%
OPERATING EXPENSES	(541,144)	(351,067)	(416,117)	(65,050)	18.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	13,335	-	-	-	0.0%
CAPITAL EXPENDITURES	59,804	-	-	-	0.0%
	14,007	134,933	80,883	(54,050)	(40.1%)
NET	-	-	-	-	0.0%

- Service is fully recovered from other services
- Overall internal charge outs to services increased 2.5% in 2017
- Specific projects include numerous hardware and software upgrades

015 - SILVER STAR ADMINISTRATION

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(10,713)	(10,727)	(10,731)	(4)	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(10,713)	(10,727)	(10,731)	(4)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	10,713	10,727	10,731	4	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	10,713	10,727	10,731	4	0.0%
NET	-	-	-	-	0.0%

- Minor changes
- Local service area tax requisition

021 - ELECTORAL AREA ADMINISTRATION

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(195,352)	(199,259)	(205,237)	(5,978)	3.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(3,131,606)	(1,148,948)	(996,357)	152,591	(13.3%)
GRANTS IN LIEU OF TAXES	(535)	(500)	(500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(160,164)	(1,000)	(21,400)	(20,400)	2040.0%
TRANSFERS FROM RESERVES	-	-	(320,000)	(320,000)	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(3,600)	(45,404)	(40,800)	4,604	(10.1%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(3,491,257)	(1,395,111)	(1,584,294)	(189,183)	13.6%
EXPENSES					
WAGES & BENEFITS	159,722	163,000	268,000	105,000	64.4%
OPERATING EXPENSES	98,871	410,163	494,937	84,774	20.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	3,232,663	821,948	821,357	(591)	(0.1%)
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	3,491,257	1,395,111	1,584,294	189,183	13.6%
NET	-	-	-	-	0.0%

- 3% tax requisition increase
- CWF's now flow through 021 operations. \$821k expected to be received in 2017 and will be transferred to reserve until used.
- Bylaw Enforcement transferred to 021 from 040
- Electoral Areas only

030 - DEVELOPMENT

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(593,437)	(605,306)	(641,624)	(36,318)	6.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	(366,000)	-	366,000	(100.0%)
GRANTS IN LIEU OF TAXES	(1,625)	(1,500)	(1,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(256,559)	(233,180)	(241,850)	(8,670)	3.7%
TRANSFERS FROM RESERVES	(260,381)	-	(100,000)	(100,000)	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(2,757)	(59,197)	(67,043)	(7,846)	13.3%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,114,759)	(1,265,183)	(1,052,017)	213,166	(16.8%)
EXPENSES					
WAGES & BENEFITS	788,180	782,000	727,000	(55,000)	(7.0%)
OPERATING EXPENSES	321,781	483,183	325,017	(158,166)	(32.7%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	4,797	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,114,759	1,265,183	1,052,017	(213,166)	(16.8%)
NET	-	-	-	-	0.0%

- 6% tax requisition increase
- GM's time no longer allocated to protective service functions
- Electoral Areas only

031 - REGIONAL PLANNING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(149,325)	(153,805)	(159,188)	(5,383)	3.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(87,961)	(55,000)	(7,000)	48,000	(87.3%)
GRANTS IN LIEU OF TAXES	(798)	(1,000)	(1,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(2,798)	(4,000)	(3,100)	900	(22.5%)
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(23,933)	(48,158)	(13,057)	35,101	(72.9%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(264,815)	(261,963)	(183,345)	78,618	(30.0%)
EXPENSES					
WAGES & BENEFITS	80,402	108,000	111,000	3,000	2.8%
OPERATING EXPENSES	183,115	153,963	72,345	(81,618)	(53.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,298	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	264,815	261,963	183,345	(78,618)	(30.0%)
NET	-	-	-	-	0.0%

- 3.5% tax requisition increase
- Service is closer to having sustainable funding
- Reduced reliance on funding from surplus
- All 6 municipalities and 5 electoral areas

040 - BUILDING INSPECTION

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(199,000)	(115,288)	(80,000)	35,288	(30.6%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(659)	(600)	(300)	300	(50.0%)
FEES, CHARGES & OTHER INCOME	(694,119)	(409,460)	(456,129)	(46,669)	11.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(257,770)	(13,220)	-	13,220	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,151,549)	(538,568)	(536,429)	2,139	(0.4%)
EXPENSES					
WAGES & BENEFITS	369,545	408,000	310,000	(98,000)	(24.0%)
OPERATING EXPENSES	474,103	130,568	226,429	95,861	73.4%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	307,901	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,151,549	538,568	536,429	(2,139)	(0.4%)
NET	-	-	-	-	0.0%

- 30.6% tax requisition decrease
- Building Permit revenue budgeted at average of past 4 years
- Bylaw Enforcement transferred to 021 from 040
- Electoral Areas only

050 - EMERGENCY PLANNING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(109,742)	(109,741)	(100,962)	8,779	(8.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(9,204)	(7,500)	-	7,500	(100.0%)
GRANTS IN LIEU OF TAXES	(301)	(300)	(300)	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,655)	(386)	(16,445)	(16,059)	4160.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(120,901)	(117,927)	(117,707)	220	(0.2%)
EXPENSES					
WAGES & BENEFITS	1,422	-	114,000	114,000	0.0%
OPERATING EXPENSES	105,679	117,927	3,707	(114,220)	(96.9%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	13,800	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	120,901	117,927	117,707	(220)	(0.2%)
NET	-	-	-	-	0.0%

- 8.0% tax requisition decrease
- Management of service brought in-house in 2017
- New contract with Red Cross for ESS
- Electoral Areas only

051 - GREATER VERNON SEARCH & RESCUE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(25,157)	(25,157)	(25,157)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(2,703)	(49)	(202)	(153)	312.2%
CAPITAL BORROWING	-	-	-	-	0.0%
	(27,860)	(25,206)	(25,359)	(153)	0.6%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	24,816	25,206	25,359	153	0.6%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	3,044	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	27,860	25,206	25,359	153	0.6%
NET	-	-	-	-	0.0%

- No change to tax requisition
- Minor overhead change
- All 6 municipalities and 5 electoral areas

060 - GREATER VERNON PARKS, RECREATION & CULTURE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(3,341,160)	(3,697,000)	(4,143,670)	(446,670)	12.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(100,000)	(120,000)	(170,000)	(50,000)	41.7%
GRANTS IN LIEU OF TAXES	(18,106)	(15,000)	(15,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(502,374)	(375,234)	(830,931)	(455,697)	121.4%
TRANSFERS FROM RESERVES	(5,721,274)	(7,738,000)	(6,538,400)	1,199,600	(15.5%)
TRANSFERS FROM NON-STATUTORY RESERVES	(169,400)	(281,500)	(290,200)	(8,700)	3.1%
CAPITAL BORROWING	(7,530,000)	-	-	-	0.0%
	(17,382,313)	(12,226,734)	(11,988,201)	238,533	(2.0%)
EXPENSES					
WAGES & BENEFITS	320,313	336,000	398,000	62,000	18.5%
OPERATING EXPENSES	2,483,872	2,116,687	2,315,133	198,446	9.4%
DEBT PAYMENTS	1,011,830	1,303,547	1,058,968	(244,579)	(18.8%)
TRANSFERS TO RESERVES	117,060	-	100,000	100,000	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	4,695,723	-	87,500	87,500	0.0%
CAPITAL EXPENDITURES	8,753,514	8,470,500	8,028,600	(441,900)	(5.2%)
	17,382,313	12,226,734	11,988,201	(238,533)	(2.0%)
NET	-	-	-	-	0.0%

- As recommended by GVAC February 10th and approved in principle by Board February 22nd
- Increased funding for trail maintenance, the GV Athletics Park and Cultural Facility Reserve
- Capital includes parkland acquisition, Boys & Girls Club roof replacement, indoor soccer facility artificial turf replacement and start of the Okanagan Rail Trail development
- Vernon (68.0%), Coldstream (16.6%), Electoral Area B (7.8%) and Electoral Area C (7.6%)

061 - B & C PARKS

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(150,753)	(155,287)	(158,393)	(3,106)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(11,362)	(4,840)	(7,572)	(2,732)	56.4%
TRANSFERS FROM RESERVES	-	(85,000)	(115,900)	(30,900)	36.4%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(30,000)	(30,000)	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(162,115)	(275,127)	(311,865)	(36,738)	13.4%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	154,934	160,127	165,965	5,838	3.6%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	7,181	-	-	-	0.0%
CAPITAL EXPENDITURES	-	115,000	145,900	30,900	26.9%
	162,115	275,127	311,865	36,738	13.4%
NET	-	-	-	-	0.0%

- 2% tax requisition increase
- Capital projects include Welker Road trail, Mutrie Park improvements, Parks DCC Bylaw, N'Kwala Park parking lot
- Electoral Areas B & C only

062 - MULTI USE FACILITY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(800,033)	(775,049)	(773,457)	1,592	(0.2%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(4,335)	(5,000)	(4,000)	1,000	(20.0%)
FEES, CHARGES & OTHER INCOME	(472,148)	(434,198)	(475,815)	(41,617)	9.6%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(20,000)	(20,000)	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,276,515)	(1,234,247)	(1,273,272)	(39,025)	3.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	57,139	406	414	8	2.0%
DEBT PAYMENTS	1,194,023	1,233,841	1,272,858	39,017	3.2%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	25,353	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,276,515	1,234,247	1,273,272	39,025	3.2%
NET	-	-	-	-	0.0%

- 0.2% tax requisition decrease
- Service pays 4 debt issues maturing between 2020 and 2023
- City of Vernon owns and operates the facility
- Budget as recommended by GVAC January 26th and approved in principle by Board February 8th
- Vernon (68.0%), Coldstream (16.6%), Electoral Area B (7.8%) and Electoral Area C (7.6%)

063 - GREATER VERNON FACILITIES & PROGRAMMING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(1,059,561)	(1,073,346)	(1,102,591)	(29,245)	2.7%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,059,561)	(1,073,346)	(1,102,591)	(29,245)	2.7%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	1,059,561	1,073,346	1,102,591	29,245	2.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,059,561	1,073,346	1,102,591	29,245	2.7%
NET	-	-	-	-	0.0%

- 2.7% tax requisition increase
- Grant service to City of Vernon started in 2015
- 2017 includes a \$17k one-time grant for 55+ Games
- Budget as recommended by GVAC January 26th and approved in principle by Board February 8th
- Coldstream (51.8%), Electoral Area B (24.4%) and Electoral Area C (23.8%) only

064 - MULTI USE FACILITY EXPANSION

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	(663,467)	(663,467)	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	(100)	(100)	0.0%
FEES, CHARGES & OTHER INCOME	-	-	(100)	(100)	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	(13,156,695)	(13,156,695)	0.0%
	-	-	(13,820,362)	(13,820,362)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	414	414	0.0%
DEBT PAYMENTS	-	-	296,026	296,026	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	367,227	367,227	0.0%
CAPITAL EXPENDITURES	-	-	13,156,695	13,156,695	0.0%
	-	-	13,820,362	13,820,362	0.0%
NET	-	-	-	-	0.0%

- New service in 2017
- \$13.2M in new long term debt to be issued in spring of 2017
- City of Vernon to design, build and operate new facility under contract
- Budget as recommended by GVAC January 26th and approved in principle by Board February 8th
- Vernon (68.0%), Coldstream (16.6%), Electoral Area B (7.8%) and Electoral Area C (7.6%)

065 - COMMUNITY THEATRE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(1,286,084)	(1,186,084)	(998,584)	187,500	(15.8%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(7,392)	(10,000)	(10,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(302,149)	(291,793)	(317,586)	(25,793)	8.8%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(100,000)	(259,015)	(159,015)	159.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,595,624)	(1,587,877)	(1,585,185)	2,692	(0.2%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	498,597	492,400	479,794	(12,606)	(2.6%)
DEBT PAYMENTS	743,552	768,208	768,391	183	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	341,120	63,269	-	(63,269)	(100.0%)
CAPITAL EXPENDITURES	12,355	264,000	337,000	73,000	27.7%
	1,595,624	1,587,877	1,585,185	(2,692)	(0.2%)
NET	-	-	-	-	0.0%

- 15.8% tax requisition decrease
- As recommended by GVAC January 26th and approved in principle by Board February 8th
- Capital projects include lighting controls & light replacements (\$220k), replacement of boilers and fin coils (\$75k) and travelers & legs replacement (\$42k)
- Vernon (68.0%), Coldstream (16.6%), Electoral Area B (7.8%) and Electoral Area C (7.6%)

070 - WHITE VALLEY RECREATION

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(854,398)	(875,758)	(904,784)	(29,026)	3.3%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(44,159)	(86,854)	(132,573)	(45,719)	52.6%
GRANTS IN LIEU OF TAXES	(11,820)	(6,000)	(7,000)	(1,000)	16.7%
FEES, CHARGES & OTHER INCOME	(270,093)	(244,255)	(394,343)	(150,088)	61.4%
TRANSFERS FROM RESERVES	(18,794)	(122,946)	(167,427)	(44,481)	36.2%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(33,000)	(10,000)	23,000	(69.7%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,199,264)	(1,368,813)	(1,616,127)	(247,314)	18.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	897,391	967,350	1,006,928	39,578	4.1%
DEBT PAYMENTS	18,478	18,831	19,199	368	2.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	135,085	141,332	170,000	28,668	20.3%
CAPITAL EXPENDITURES	148,310	241,300	420,000	178,700	74.1%
	1,199,264	1,368,813	1,616,127	247,314	18.1%
NET	-	-	-	-	0.0%

- 3.3% tax requisition increase
- As recommended by WVPRCAC January 19th and approved in principle by Board February 8th
- Capital projects include Pat Duke Arena upgrades, pool upgrades, Cherryville outdoor rink surfacing and community stage design
- Lumby (35.6%), Electoral Area D (49.7%) and Electoral Area E (14.6%)

090 - FORTUNE PARKS

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(697,851)	(711,986)	(741,431)	(29,445)	4.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,590)	(1,500)	(1,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(3,152)	-	-	-	0.0%
TRANSFERS FROM RESERVES	(77,166)	-	(4,800)	(4,800)	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(5,000)	(150,000)	(145,000)	2900.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(779,759)	(718,486)	(897,731)	(179,245)	24.9%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	775,350	718,486	897,731	179,245	24.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	4,409	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	779,759	718,486	897,731	179,245	24.9%
NET	-	-	-	-	0.0%

- 4.1% tax requisition increase
- As approved by Enderby & District Services Commission February 23rd
- Capital projects include a new spray park and Mabel Lake breakwater renewal
- Enderby (34.9%) and Electoral Area F (65.1%)

091 - KINGFISHER SCHOOL

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(14,413)	(14,421)	(14,421)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,559)	(1,857)	(2,166)	(309)	16.6%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(2,469)	-	(8)	(8)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(18,441)	(16,278)	(16,595)	(317)	1.9%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	398	406	414	8	2.0%
DEBT PAYMENTS	15,574	15,872	16,181	309	1.9%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,469	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	18,441	16,278	16,595	317	1.9%
NET	-	-	-	-	0.0%

- No change to tax requisition
- Minor offsetting change in debt expense and interest on sinking fund
- Local service area tax requisition

150 - ANIMAL CONTROL AREAS 1 & 2

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(144,248)	(144,248)	(144,248)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(769)	(1,300)	(1,100)	200	(15.4%)
FEES, CHARGES & OTHER INCOME	(148,499)	(135,200)	(142,500)	(7,300)	5.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(293,516)	(280,748)	(287,848)	(7,100)	2.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	259,162	270,246	280,801	10,555	3.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	34,354	10,502	7,047	(3,455)	(32.9%)
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	293,516	280,748	287,848	7,100	2.5%
NET	-	-	-	-	0.0%

- No change to tax requisition
- Increase in revenue offsetting increase in operating expenses
- Apportioned by population
- Vernon (65.0%), Coldstream (17.3%), Lumby (3.0%), Electoral Area B (5.2%), Electoral Area C (6.3%) and portion of Electoral Area D (3.3%)

154 - ANIMAL CONTROL ENDERBY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(6,680)	(6,429)	(6,426)	3	(0.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(449)	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(7,129)	(6,429)	(6,426)	3	(0.0%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	6,680	6,429	6,426	(3)	(0.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	449	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	7,129	6,429	6,426	(3)	(0.0%)
NET	-	-	-	-	0.0%

- As approved by Enderby & District Services Commission February 23rd
- Grant function to Enderby
- Defined portion of Electoral Area F

162 - BX VILLA WALKWAY

	ACTUAL 2015	BUDGET 2016	FP 2017	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(2,080)	(2,096)	(2,096)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(57)	-	(4)	(4)	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(2,137)	(2,096)	(2,100)	(4)	0.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	1,660	2,096	2,100	4	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	477	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	2,137	2,096	2,100	4	0.2%
NET	-	-	-	-	0.0%

- No change to tax requisition

200 - FORTUNE CEMETERY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(25,581)	(25,714)	(26,026)	(312)	1.2%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,028)	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(26,609)	(25,714)	(26,026)	(312)	1.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	25,566	25,714	26,026	312	1.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,043	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	26,609	25,714	26,026	312	1.2%
NET	-	-	-	-	0.0%

- 1.2% tax requisition increase
- As approved by Enderby & District Services Commission February 23rd
- Grant function to Enderby
- Electoral Area F only

232 - DRAINAGE SILVER STAR

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(5,251)	(5,297)	(5,297)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,260)	(600)	(600)	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,511)	(5,897)	(5,897)	-	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	2,351	4,897	4,923	26	0.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	4,160	1,000	974	(26)	(2.6%)
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	6,511	5,897	5,897	-	0.0%
NET	-	-	-	-	0.0%

- No change to tax requisition
- Local service area tax requisition

241 - FIRE PROTECTION BX/SWAN LAKE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(551,219)	(583,190)	(665,724)	(82,534)	14.2%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(283,784)	(154,500)	(154,500)	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(1,051,221)	(55,423)	(640,000)	(584,577)	1054.8%
CAPITAL BORROWING	-	(344,300)	-	344,300	(100.0%)
	(1,886,224)	(1,137,413)	(1,460,224)	(322,811)	28.4%
EXPENSES					
WAGES & BENEFITS	310,634	289,000	304,000	15,000	5.2%
OPERATING EXPENSES	295,124	302,550	309,182	6,632	2.2%
DEBT PAYMENTS	-	32,063	92,042	59,979	187.1%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	(123)	100,000	100,000	-	0.0%
CAPITAL EXPENDITURES	1,280,589	413,800	655,000	241,200	58.3%
	1,886,224	1,137,413	1,460,224	322,811	28.4%
NET	-	-	-	-	0.0%

- 14.2% tax requisition increase
- Full year of debt payment on \$1.5M fire hall expansion equates to a 10.3% increase
- Capital projects include a new fire truck
- Local service area tax requisition

243 - FIRE PROTECTION LUMBY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(429,255)	(439,557)	(450,546)	(10,989)	2.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(4,099)	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,839)	(1,500)	(1,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(78,069)	(19,888)	(21,442)	(1,554)	7.8%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(9,436)	(707,000)	(697,564)	7392.6%
CAPITAL BORROWING	-	-	-	-	0.0%
	(513,262)	(470,381)	(1,180,488)	(710,107)	151.0%
EXPENSES					
WAGES & BENEFITS	86,052	103,000	115,000	12,000	11.7%
OPERATING EXPENSES	145,709	183,571	181,411	(2,160)	(1.2%)
DEBT PAYMENTS	61,077	58,810	47,077	(11,733)	(20.0%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	37,134	125,000	130,000	5,000	4.0%
CAPITAL EXPENDITURES	183,289	-	707,000	707,000	0.0%
	513,262	470,381	1,180,488	710,107	151.0%
NET	-	-	-	-	0.0%

- 2.4% tax requisition increase
- Capital projects include a new fire truck
- Lumby (47.1%) and a defined portion of Electoral Area D (52.9%)

245 - FIRE PROTECTION SILVER STAR

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(311,167)	(320,502)	(333,322)	(12,820)	4.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(18,783)	(5,144)	(4,335)	809	(15.7%)
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(20,364)	(319,900)	(72,000)	247,900	(77.5%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(350,314)	(645,546)	(409,657)	235,889	(36.5%)
EXPENSES					
WAGES & BENEFITS	60,899	88,200	90,000	1,800	2.0%
OPERATING EXPENSES	93,431	128,808	131,620	2,812	2.2%
DEBT PAYMENTS	8,753	9,038	8,037	(1,001)	(11.1%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	14,875	100,000	100,000	-	0.0%
CAPITAL EXPENDITURES	172,357	319,500	80,000	(239,500)	(75.0%)
	350,314	645,546	409,657	(235,889)	(36.5%)
NET	-	-	-	-	0.0%

- 4% tax requisition increase
- Capital projects include fire hall renovations to siding, windows and doors
- Local service area tax requisition

246 - FIRE PROTECTION KALAMALKA LAKEVIEW

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(28,409)	(27,184)	(28,275)	(1,091)	4.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	(263)	(263)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(28,409)	(27,184)	(28,538)	(1,354)	5.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	28,254	27,184	28,538	1,354	5.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	155	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	28,409	27,184	28,538	1,354	5.0%
NET	-	-	-	-	0.0%

- 4% tax requisition increase
- Service contracted to City of Vernon
- Annual fee based on fixed tax rate applied to tax base
- Local service area tax requisition

247 - FIRE PROTECTION GRANDVIEW BENCH

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(70,011)	(76,311)	(76,990)	(679)	0.9%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(2,796)	(1,484)	(5)	1,479	(99.7%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(72,807)	(77,795)	(76,995)	800	(1.0%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	71,323	77,795	76,995	(800)	(1.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,484	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	72,807	77,795	76,995	(800)	(1.0%)
NET	-	-	-	-	0.0%

- 0.9% tax requisition increase
- Projected costs from CSRD
- Local service area tax requisition

248 - FIRE PROTECTION OKANAGAN LANDING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(21,311)	(33,345)	(34,012)	(667)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(5,797)	(4,000)	(3,769)	231	(5.8%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(27,108)	(37,345)	(37,781)	(436)	1.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	21,038	37,345	37,781	436	1.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	6,070	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	27,108	37,345	37,781	436	1.2%
NET	-	-	-	-	0.0%

- 2% increase in tax requisition
- Service contracted to City of Vernon
- New contract includes full fire department services
- Local service area tax requisition for IR #6

249 - FIRE TRAINING CENTRE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(19,722)	(20,202)	(18,884)	1,318	(6.5%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(696)	(100)	(100)	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(20,418)	(20,302)	(18,984)	1,318	(6.5%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	16,105	20,302	18,984	(1,318)	(6.5%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	4,313	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	20,418	20,302	18,984	(1,318)	(6.5%)
NET	-	-	-	-	0.0%

- 6.5% tax requisition decrease
- As recommended by EAAC January 5th and approved in principle by Board January 18th
- Local service area tax requisition within portions of Electoral Areas B, C, D and F

320 - LUMBY COMMUNITY SERVICES

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(15,898)	(15,906)	(15,914)	(8)	0.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(15,898)	(15,906)	(15,914)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	15,898	15,906	15,914	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	15,898	15,906	15,914	8	0.1%
NET	-	-	-	-	0.0%

- Minor change in overhead
- Lumby (32.5%), Electoral Area D (51.9%) and Electoral Area E (15.6%)

330 - NOXIOUS INSECTS

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(2,013)	(1,742)	(1,589)	153	(8.8%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(2,013)	(1,742)	(1,589)	153	(8.8%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	2,013	1,742	1,589	(153)	(8.8%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	2,013	1,742	1,589	(153)	(8.8%)
NET	-	-	-	-	0.0%

- 8.8% tax requisition decrease
- Vernon, Coldstream and all 5 Electoral Areas

360 - NOXIOUS WEEDS

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(41,908)	(40,000)	(40,000)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(28,400)	(28,400)	(28,000)	400	(1.4%)
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(71,806)	(57,300)	(56,912)	388	(0.7%)
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(14,535)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(156,648)	(125,700)	(124,912)	788	(0.6%)
EXPENSES					
WAGES & BENEFITS	43,013	44,400	49,000	4,600	10.4%
OPERATING EXPENSES	74,269	79,037	75,912	(3,125)	(4.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	3,032	2,263	-	(2,263)	(100.0%)
CAPITAL EXPENDITURES	36,333	-	-	-	0.0%
	156,648	125,700	124,912	(788)	(0.6%)
NET	-	-	-	-	0.0%

- No change to tax requisition
- Electoral Areas only

372 - GREATER VERNON WATER UTILITY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	(44,003)	(44,003)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(32,861)	(55,000)	(5,830,000)	(5,775,000)	10500.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(21,508,766)	(20,412,773)	(21,405,012)	(992,239)	4.9%
TRANSFERS FROM RESERVES	(183,671)	(100,000)	(1,840,000)	(1,740,000)	1740.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(4,179,000)	(5,122,270)	(943,270)	22.6%
CAPITAL BORROWING	(700,000)	-	-	-	0.0%
	(22,425,297)	(24,790,776)	(34,241,285)	(9,450,509)	38.1%
EXPENSES					
WAGES & BENEFITS	1,932,924	1,989,000	2,076,000	87,000	4.4%
OPERATING EXPENSES	8,528,611	9,917,901	9,994,081	76,180	0.8%
DEBT PAYMENTS	2,876,545	2,899,875	2,931,934	32,059	1.1%
TRANSFERS TO RESERVES	130,859	655,000	782,000	127,000	19.4%
TRANSFERS TO NON-STATUTORY RESERVES	5,341,063	-	-	-	0.0%
CAPITAL EXPENDITURES	3,615,296	9,329,000	18,457,270	9,128,270	97.8%
	22,425,297	24,790,776	34,241,285	9,450,509	38.1%
NET	-	-	-	-	0.0%

- As recommended by GVAC January 5th and approved in principle by Board January 18th
- 3.7% water rate increase as recommended by GVAC at December 15th meeting
- Capital projects include \$7M grant application project for UV disinfection at Duteau WTP
- Capital program amended since GVAC budget deliberations to include \$450k land acquisition and a reduction of \$627k in carry forward projects

390 - OKANAGAN BASIN WATER BOARD

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(648,749)	(648,334)	(638,585)	9,749	(1.5%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(3,399)	(5,700)	(5,000)	700	(12.3%)
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(8,002)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(660,151)	(654,034)	(643,585)	10,449	(1.6%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	654,449	654,034	643,585	(10,449)	(1.6%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	5,702	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	660,151	654,034	643,585	(10,449)	(1.6%)
NET	-	-	-	-	0.0%

- 1.5% tax requisition decrease
- OBWB's overall requisition is \$3.5 million
- RDNO's portion decreased slightly due to tax base changes across regions
- Vernon (61.6%), Coldstream (15.0%), Armstrong (5.1%), Electoral Area B (6.5%) and portions of Spallumcheen (4.9%) and Electoral Areas C & D (6.9%)

400 - OKANAGAN FILM GRANT

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(33,781)	(33,796)	(33,660)	136	(0.4%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(217)	-	(151)	(151)	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(1,213)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(35,211)	(33,796)	(33,811)	(15)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	33,781	33,796	33,811	15	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,430	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	35,211	33,796	33,811	15	0.0%
NET	-	-	-	-	0.0%

- \$33,000 grant pre-approved by Board February 22th
- Vernon (75.5%), Coldstream (18.3%) and Armstrong (6.2%)

420 - OKANAGAN REGIONAL LIBRARY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(710,238)	(716,426)	(719,071)	(2,645)	0.4%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(1)	(1)	1	2	(200.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(710,239)	(716,427)	(719,070)	(2,643)	0.4%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	710,238	716,427	719,070	2,643	0.4%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	710,238	716,427	719,070	2,643	0.4%
NET	-	-	-	-	0.0%

- 0.4% tax requisition increase
- Electoral Areas only

421 - ORL DEBT FINANCING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(923,649)	(894,146)	(911,431)	(17,285)	1.9%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(923,649)	(894,146)	(911,431)	(17,285)	1.9%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	-	-	0.0%
DEBT PAYMENTS	923,649	894,146	911,431	17,285	1.9%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	923,649	894,146	911,431	17,285	1.9%
NET	-	-	-	-	0.0%

- 20 year debt payments on \$11 million 2011 debt issue for the Okanagan Regional Library (ORL) and offsetting recovery from ORL
- Changes in 2017 represent the increase in the interest earned on MFA sinking fund and the offsetting principal payment increase

430 - OKANAGAN SYMPHONY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(9,398)	(9,406)	(9,414)	(8)	0.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(9,398)	(9,406)	(9,414)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	9,398	9,406	9,414	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	9,398	9,406	9,414	8	0.1%
NET	-	-	-	-	0.0%

- Minor overhead increase
- Apportioned by population
- Vernon (58.7%), Coldstream (15.6%), Electoral Areas B (9.8%), C (5.7%), D (3.9%) and F (6.3%)

440 - VICTIMS ASSISTANCE PROGRAM

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(135,331)	(136,297)	(141,749)	(5,452)	4.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(86,803)	(81,547)	(85,000)	(3,453)	4.2%
GRANTS IN LIEU OF TAXES	(756)	(1,000)	(1,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(4,041)	(3,700)	(3,200)	500	(13.5%)
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	(1,380)	(1,380)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(226,931)	(222,544)	(232,329)	(9,785)	4.4%
EXPENSES					
WAGES & BENEFITS	188,561	189,000	195,000	6,000	3.2%
OPERATING EXPENSES	34,064	33,544	37,329	3,785	11.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	4,305	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	226,931	222,544	232,329	9,785	4.4%
NET	-	-	-	-	0.0%

- 4% tax requisition increase
- New RCMP charge out for IT support to add \$5k in costs
- Apportioned based on population
- All 6 municipalities and 5 electoral area

442 - SAFE COMMUNITIES

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(106,303)	(126,669)	(126,669)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(485)	(500)	(500)	-	0.0%
FEES, CHARGES & OTHER INCOME	-	(2,200)	(2,300)	(100)	4.5%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(28,790)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(135,578)	(129,369)	(129,469)	(100)	0.1%
EXPENSES					
WAGES & BENEFITS	-	90,000	90,000	-	0.0%
OPERATING EXPENSES	100,852	39,369	37,436	(1,933)	(4.9%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	9,389	-	2,033	2,033	0.0%
CAPITAL EXPENDITURES	25,338	-	-	-	0.0%
	135,578	129,369	129,469	100	0.1%
NET	-	-	-	-	0.0%

- No change to tax requisition
- Apportioned by population
- Electoral Areas only

480 - QUEEN'S COMMITTEE GRANT

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(6,998)	(7,006)	(7,014)	(8)	0.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,998)	(7,006)	(7,014)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	6,998	7,006	7,014	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	6,998	7,006	7,014	8	0.1%
NET	-	-	-	-	0.0%

- Minor change to overhead
- Vernon (68.4%), Coldstream (16.6%), Electoral Area B (7.3%) and Electoral Area C (7.6%)

620 - ST JOHN'S AMBULANCE

	ACTUAL 2015	BUDGET 2016	FP 2017	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(4,598)	(4,606)	(4,614)	(8)	0.2%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(4,598)	(4,606)	(4,614)	(8)	0.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	4,598	4,606	4,614	8	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	4,598	4,606	4,614	8	0.2%
NET	-	-	-	-	0.0%

- Minor change to overhead
- Vernon (65.6%), Coldstream (15.9%), Electoral Areas B (7.0%), C (7.3%), D (3.2%) and E (1.0%)

670 - SOLID WASTE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(400,000)	(420,000)	(420,000)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(993,897)	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(2,138)	(3,300)	(2,500)	800	(24.2%)
FEES, CHARGES & OTHER INCOME	(5,619,234)	(4,882,870)	(5,334,889)	(452,019)	9.3%
TRANSFERS FROM RESERVES	-	-	(50,000)	(50,000)	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(520,000)	(490,000)	30,000	(5.8%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(7,015,269)	(5,826,170)	(6,297,389)	(471,219)	8.1%
EXPENSES					
WAGES & BENEFITS	732,591	805,000	765,000	(40,000)	(5.0%)
OPERATING EXPENSES	3,316,164	3,416,170	3,636,389	220,219	6.4%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	1,332,869	640,000	656,000	16,000	2.5%
TRANSFERS TO NON-STATUTORY RESERVES	256,323	184,000	225,000	41,000	22.3%
CAPITAL EXPENDITURES	1,377,322	781,000	1,015,000	234,000	30.0%
	7,015,269	5,826,170	6,297,389	471,219	8.1%
NET	-	-	-	-	0.0%

- No change to tax requisition; no increase to landfill disposal fees
- As recommended by the Committee of the Whole February 8th and approved by Board Feb 22nd
- Capital projects includes ASRDF Leachate Management Expansion, GVRDF Entrance upgrade, GVRDF Expansion Predesign and Solid Waste Management Plan Update
- All 6 municipalities and 5 electoral areas

679 - SILVER STAR TRANSFER STATION

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(10,000)	(10,000)	(10,000)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(106,891)	(105,952)	(105,000)	952	(0.9%)
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(3,674)	(4,146)	(1,814)	2,332	(56.2%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(120,565)	(120,098)	(116,814)	3,284	(2.7%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	110,645	113,303	116,814	3,511	3.1%
DEBT PAYMENTS	7,663	6,795	-	(6,795)	(100.0%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,258	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	120,565	120,098	116,814	(3,284)	(2.7%)
NET	-	-	-	-	0.0%

- No change to tax requisition
- 2% increase in user fees
- \$65,000 2001 debt issue matured in 2016
- Local service area tax requisition

710 - DISCRETIONARY GRANTS

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(57,353)	(37,914)	(28,777)	9,137	(24.1%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(31,645)	(30,086)	(39,223)	(9,137)	30.4%
CAPITAL BORROWING	-	-	-	-	0.0%
	(88,998)	(68,000)	(68,000)	-	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	58,913	68,000	68,000	-	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	30,085	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	88,998	68,000	68,000	-	0.0%
NET	-	-	-	-	0.0%

- 24.1% tax requisition decrease
- Grant budget levels the same, but carry forward of 2016 surplus reduces tax requisition
- Electoral Areas only

715 - SEPTAGE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(327,905)	(328,000)	(299,000)	29,000	(8.8%)
FEDERAL / PROVINCIAL GRANTS	(4,679)	(4,679)	(4,679)	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(302,119)	(258,567)	(311,993)	(53,426)	20.7%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(40,000)	(40,000)	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(634,703)	(631,246)	(655,672)	(24,426)	3.9%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	349,742	360,987	371,695	10,708	3.0%
DEBT PAYMENTS	193,542	195,259	183,507	(11,752)	(6.0%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	91,419	-	470	470	0.0%
CAPITAL EXPENDITURES	-	75,000	100,000	25,000	33.3%
	634,703	631,246	655,672	24,426	3.9%
NET	-	-	-	-	0.0%

- 8.8% (or \$3) decrease to parcel tax and 27% cut in truck load charge (\$27.50 to \$20.00)
- Volume increases at facility generating higher fee revenue
- Capital includes process modifications and card reader replacement
- Apportioned based on non-sewered properties
- All 6 municipalities and 5 electoral areas

722 - MABEL LAKE SEWER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(49,076)	(45,400)	(52,100)	(6,700)	14.8%
TRANSFERS FROM RESERVES	-	-	(10,000)	(10,000)	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(3,895)	-	3,895	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(49,076)	(49,295)	(62,100)	(12,805)	26.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	28,297	34,295	54,883	20,588	60.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	20,778	-	7,217	7,217	0.0%
CAPITAL EXPENDITURES	-	15,000	-	(15,000)	(100.0%)
	49,076	49,295	62,100	12,805	26.0%
NET	-	-	-	-	0.0%

- As recommended by EAAC December 15th and approved in principle by Board January 4th
- 3% (or \$8) increase in user fees as adopted by Board February 22nd

751 - STREET LIGHTS #17

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(17,773)	(14,987)	(15,287)	(300)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	2,801	-	(715)	(715)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(14,972)	(14,987)	(16,002)	(1,015)	6.8%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	12,180	14,987	16,002	1,015	6.8%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,792	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	14,972	14,987	16,002	1,015	6.8%
NET	-	-	-	-	0.0%

- 2% tax requisition increase
- Electoral Areas B & C streetlights
- Local service area tax requisition

752 -STREET LIGHTS #4

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(12,412)	(13,225)	(13,225)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(674)	(175)	(80)	95	(54.3%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(13,086)	(13,400)	(13,305)	95	(0.7%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	12,911	13,400	13,305	(95)	(0.7%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	175	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	13,086	13,400	13,305	(95)	(0.7%)
NET	-	-	-	-	0.0%

- No change to tax requisition
- Areas B & C intersection streetlights
- Local service area tax requisition

755 - STREET LIGHTS #18

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(5,899)	(5,240)	(5,240)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	369	(300)	(310)	(10)	3.3%
CAPITAL BORROWING	-	-	-	-	0.0%
	(5,530)	(5,540)	(5,550)	(10)	0.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	4,272	5,540	5,550	10	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,258	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	5,530	5,540	5,550	10	0.2%
NET	-	-	-	-	0.0%

- No change to tax requisition
- Whitevale / Pemberton streetlights
- Local service area tax requisition

756 - STREET LIGHTS #13

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(4,599)	(2,990)	(2,990)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	119	(500)	(610)	(110)	22.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(4,480)	(3,490)	(3,600)	(110)	3.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	1,840	3,490	3,600	110	3.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,640	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	4,480	3,490	3,600	110	3.2%
NET	-	-	-	-	0.0%

- No change to tax requisition
- Grindrod streetlights
- Local service area tax requisition

757 - STREET LIGHTS #22

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(5,503)	(5,633)	(5,633)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(582)	(500)	(410)	90	(18.0%)
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(459)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,543)	(6,133)	(6,043)	90	(1.5%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	5,962	6,133	6,043	(90)	(1.5%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	582	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	6,543	6,133	6,043	(90)	(1.5%)
NET	-	-	-	-	0.0%

- No change to tax requisition
- Silver Star Knoll ornamental streetlights
- Local service area tax requisition

758 - STREET LIGHTS RIDGE SUBDIVISION

	ACTUAL 2015	BUDGET 2016	FP 2017	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(4,290)	(4,290)	(4,290)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(334)	(130)	(150)	(20)	15.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(4,624)	(4,420)	(4,440)	(20)	0.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	2,918	4,420	4,440	20	0.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,707	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	4,624	4,420	4,440	20	0.5%
NET	-	-	-	-	0.0%

- No change to tax requisition
- Silver Star Ridge ornamental streetlights
- Local service area tax requisition

805 - STARLING CONTROL

	ACTUAL 2015	BUDGET 2016	FP 2017	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(25,069)	(25,406)	(25,414)	(8)	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(329)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(25,398)	(25,406)	(25,414)	(8)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	25,398	25,406	25,414	8	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	25,398	25,406	25,414	8	0.0%
NET	-	-	-	-	0.0%

- Starling Control Grant function
- Minor change to overheads
- All 6 municipalities and 5 electoral areas

810 - STERILE INSECT RELEASE PROGRAM

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(294,228)	(294,272)	(294,272)	-	0.0%
PARCEL TAXES	(134,604)	(150,277)	(150,277)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,632)	(2,700)	(2,300)	400	(14.8%)
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(10,803)	-	(174)	(174)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(441,267)	(447,249)	(447,023)	226	(0.1%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	431,531	447,249	447,023	(226)	(0.1%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	9,736	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	441,267	447,249	447,023	(226)	(0.1%)
NET	-	-	-	-	0.0%

- No change to tax requisition
- Assumes parcel tax on acreage unchanged - to be updated when received from SIR
- Vernon, Coldstream, Armstrong, Spallumcheen and portions of Electoral Areas B & C

870 - AREAS B & C HANDYDART

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(26,651)	(26,924)	(27,197)	(273)	1.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(33,655)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(60,306)	(26,924)	(27,197)	(273)	1.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	23,163	26,924	27,197	273	1.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	37,143	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	60,306	26,924	27,197	273	1.0%
NET	-	-	-	-	0.0%

- 1% tax requisition increase
- Minor changes
- Electoral Areas B and C

871 - REGIONAL TRANSIT

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(260,595)	(260,595)	(265,807)	(5,212)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,533)	(1,800)	(1,500)	300	(16.7%)
FEES, CHARGES & OTHER INCOME	(131,928)	(124,000)	(125,000)	(1,000)	0.8%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(4,664)	(2,666)	1,998	(42.8%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(394,055)	(391,059)	(394,973)	(3,914)	1.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	365,055	391,059	394,973	3,914	1.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	29,000	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	394,055	391,059	394,973	3,914	1.0%
NET	-	-	-	-	0.0%

- 2% tax requisition increase
- As recommended by the Committee of the Whole February 8th and approved by Board Feb 22nd
- Armstrong (28.1%), Vernon (25.5%), Enderby (11.0%), Coldstream (10.0%), Spallumcheen (7.8%), Lumby (6.6%), Area B (4.5%), Area D (4.2%), Area F (2.3%)

872 - UBCO CONNECTOR

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(301,611)	(301,213)	(307,237)	(6,024)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,704)	(2,900)	(2,000)	900	(31.0%)
FEES, CHARGES & OTHER INCOME	(85,157)	(109,000)	(117,000)	(8,000)	7.3%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(388,472)	(413,113)	(426,237)	(13,124)	3.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	369,856	413,113	413,581	468	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	18,616	-	12,656	12,656	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	388,472	413,113	426,237	13,124	3.2%
NET	-	-	-	-	0.0%

- 2% tax requisition increase
- As recommended by the Committee of the Whole February 8th and approved by Board Feb 22nd
- Increase in UPASS revenue (\$6k) and recovery from the District of Lake Country (\$2k)
- Transit expansion planned for March 2018 with 29% increase in service hours
- All 6 municipalities and all electoral areas, except Electoral Area E

911 - EMERGENCY TELEPHONE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(183,611)	(159,611)	(159,611)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(981)	(1,200)	(1,200)	-	0.0%
FEES, CHARGES & OTHER INCOME	(2,758)	(500)	(870)	(370)	74.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(187,350)	(161,311)	(161,681)	(370)	0.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	141,108	161,311	161,681	370	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	46,243	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	187,350	161,311	161,681	370	0.2%
NET	-	-	-	-	0.0%

- No change to tax requisition
- All 6 municipalities and 5 electoral areas

913 - FIRE DISPATCH

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(137,088)	(137,088)	(137,088)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(212)	(200)	(200)	-	0.0%
FEES, CHARGES & OTHER INCOME	(3,659)	(500)	(1,000)	(500)	100.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(140,959)	(137,788)	(138,288)	(500)	0.4%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	120,075	131,431	134,669	3,238	2.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	6,692	6,357	3,619	(2,738)	(43.1%)
CAPITAL EXPENDITURES	14,193	-	-	-	0.0%
	140,959	137,788	138,288	500	0.4%
NET	-	-	-	-	0.0%

- No tax requisition increase
- Increase to operating for equipment maintenance, offset by reduction in reserve transfer
- All municipalities, except Vernon, plus local service areas in electoral areas

950 - SILVER STAR WATER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	(55,038)	(55,038)	-	55,038	(100.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(339,987)	(345,647)	(387,584)	(41,937)	12.1%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(65,071)	-	(147,434)	(147,434)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(460,095)	(400,685)	(535,018)	(134,333)	33.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	280,670	272,772	278,754	5,982	2.2%
DEBT PAYMENTS	14,442	14,913	13,264	(1,649)	(11.1%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	8,488	-	-	-	0.0%
CAPITAL EXPENDITURES	156,495	113,000	243,000	130,000	115.0%
	460,095	400,685	535,018	134,333	33.5%
NET	-	-	-	-	0.0%

- Elimination of the tax requisition
- As recommended by EAAC December 15th and approved in principle by Board January 4th
- 6% (or \$28) decrease for avg residential user (tax and user fee) as adopted by Board Feb 22nd
- Capital projects include replace raw water main phase 2 & 3 (well 2 to well 3), roof extension on Mid T WTP building, reservoir access hatch replacement

951 - VANCE CREEK RESERVOIR

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(453,550)	(459,798)	(466,295)	(6,497)	1.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(453,550)	(459,798)	(466,295)	(6,497)	1.4%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	-	-	0.0%
DEBT PAYMENTS	453,550	459,798	466,295	6,497	1.4%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	453,550	459,798	466,295	6,497	1.4%
NET	-	-	-	-	0.0%

- 30 year debt payments on \$7.2 million reservoir and offsetting recovery (2009 to 2039)
- Changes in 2017 represent the increase in the interest earned on MFA sinking fund and the offsetting principal payment increase

952 - MABEL LAKE WATER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(140,759)	(138,400)	(153,800)	(15,400)	11.1%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(8,031)	-	(39,994)	(39,994)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(148,790)	(138,400)	(193,794)	(55,394)	40.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	93,595	119,955	128,294	8,339	7.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	37,111	2,945	-	(2,945)	(100.0%)
CAPITAL EXPENDITURES	18,085	15,500	65,500	50,000	322.6%
	148,790	138,400	193,794	55,394	40.0%
NET	-	-	-	-	0.0%

- As recommended by EAAC December 15th and approved in principle by Board January 4th
- 5.2% (or \$20) increase in user fees as adopted by Board February 22nd
- Capital projects include installation of manual transfer switches, commissioning of water main on Large Rd and installation of chlorine residual analyzers

955 - GRINDROD WATER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(43,000)	(43,000)	(43,000)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(76,478)	(78,544)	(80,305)	(1,761)	2.2%
TRANSFERS FROM RESERVES	(17,592)	(69,500)	(105,000)	(35,500)	51.1%
TRANSFERS FROM NON-STATUTORY RESERVES	(5,985)	-	(2,870)	(2,870)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(143,056)	(191,044)	(231,175)	(40,131)	21.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	110,998	88,847	88,444	(403)	(0.5%)
DEBT PAYMENTS	21,438	22,069	22,731	662	3.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,028	10,628	-	(10,628)	(100.0%)
CAPITAL EXPENDITURES	9,592	69,500	120,000	50,500	72.7%
	143,056	191,044	231,175	40,131	21.0%
NET	-	-	-	-	0.0%

- As recommended by EAAC December 15th and approved in principle by Board January 4th
- 2.9% (or \$17) increase in user fees as adopted by Board February 22nd
- Capital projects include PLC controller, intake modifications and turbidity analyzers

957 - WHITEVALE WATER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(4,957)	(4,957)	-	4,957	(100.0%)
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(69,365)	(71,165)	(73,500)	(2,335)	3.3%
TRANSFERS FROM RESERVES	-	(75,000)	(80,000)	(5,000)	6.7%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(74,322)	(151,122)	(153,500)	(2,378)	1.6%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	45,934	53,797	60,364	6,567	12.2%
DEBT PAYMENTS	7,025	6,840	-	(6,840)	(100.0%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	21,364	15,485	8,136	(7,349)	(47.5%)
CAPITAL EXPENDITURES	-	75,000	85,000	10,000	13.3%
	74,322	151,122	153,500	2,378	1.6%
NET	-	-	-	-	0.0%

- As recommended by EAAC December 15th and approved in principle by Board January 4th
- 5.1% (or \$40) increase in user fees as adopted by Board February 22nd
- \$44,381 debt issue from 2006 matured in 2016
- \$80 parcel tax eliminated for 65 of 90 parcels that had not commuted original charge
- Capital projects include a standby generator

958 - GUNTER ELLISON WATER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2015	2016	2017		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(18,161)	(7,649)	(7,968)	(319)	4.2%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(18,161)	(7,649)	(7,968)	(319)	4.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	8,123	2,122	2,253	131	6.2%
DEBT PAYMENTS	4,689	4,847	5,012	165	3.4%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	5,348	680	703	23	3.4%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	18,161	7,649	7,968	319	4.2%
NET	-	-	-	-	0.0%

- As recommended by EAAC December 15th and approved in principle by Board January 4th
- 2% (or \$14) increase in user fees as adopted by Board February 22nd
- Enderby billing the 11 customers directly for water supply and operating costs; RDNO billing customers for debt and infrastructure renewal