

Regional District of North Okanagan 2018 Consolidated Budget Presentation

COMMITTEE OF THE WHOLE
FEBRUARY 28, 2018



Objectives

- Budget deliberations on consolidated 2018 Budget following multiple committee and other meetings on the 68 services
- Recommend to the Board approval of the proposed 2018 Budget for inclusion in the 2018 Financial Plan
- Financial Plan will be brought to Board at March 7th meeting, unless Committee desires more time for budget deliberations
- Financial Plan must be adopted by bylaw by end of March



General Government (010)

- All 6 municipalities & 5 electoral areas
- 2% increase in tax requisition
- New Communications position – split with 021
- Capital Projects - \$473,700 (Non-Stat Reserve)
 - Boardroom Reno - \$343,700 - CF 2017
 - Records Mgmt - \$30,000 - CF 2017
 - Budget/Financial Software - \$50,000 - CF 2017
 - Building Upgrades - \$50,000 - New 2018

Year	Tax Requisition
2011	957,000
2012	994,782
2013	991,148
2014	1,000,063
2015	1,000,064
2016	900,064
2017	900,064



General Government (010)

- Reserve balance
 - 2016 - \$2,391,000 actual
 - 2017 - \$2,500,000 projected
 - 2018 - \$1,940,000 budget
- No debt

Jurisdiction	Tax Base Split
ARMSTRONG	4.5%
ENDERBY	2.3%
VERNON	53.2%
COLDSTREAM	13.4%
SPALLUMCHEEN	5.6%
LUMBY	1.6%
EA B	5.5%
EA C	5.8%
EA D	2.6%
EA E	0.8%
EA F	4.7%



010 - GENERAL GOVERNMENT

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(900,064)	(900,064)	(918,065)	(18,001)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(138,026)	(138,000)	(138,000)	-	0.0%
GRANTS IN LIEU OF TAXES	(6,557)	(6,000)	(6,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(83,828)	(38,449)	(43,800)	(5,351)	13.9%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(300,000)	(557,128)	(257,128)	85.7%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,128,475)	(1,382,513)	(1,662,993)	(280,480)	20.3%
EXPENSES					
WAGES & BENEFITS	1,435,542	1,692,724	1,706,255	13,531	0.8%
OPERATING EXPENSES	(578,542)	(510,211)	(516,962)	(6,751)	1.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	174,547	-	-	-	0.0%
CAPITAL EXPENDITURES	96,929	200,000	473,700	273,700	136.9%
	1,128,475	1,382,513	1,662,993	280,480	20.3%
NET	-	-	-	-	0.0%



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IT / GIS Services (011)

- Fully recovered through other services
- Reserve balance
 - 2016 - \$746,000 actual
 - 2017 - \$800,000 projected
 - 2018 - \$687,000 budget
- Additional position for CityWorks software & Asset Management



011- IT / GIS SERVICES

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
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	(14,210)	(1,500)	(45,100)	(43,600)	2906.7%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(4,360)	(79,383)	(117,666)	(38,283)	48.2%
CAPITAL BORROWING	-	-	-	-	0.0%
	(18,570)	(80,883)	(162,766)	(81,883)	101.2%
EXPENSES					
WAGES & BENEFITS	476,001	448,640	575,000	126,360	28.2%
OPERATING EXPENSES	(662,272)	(367,757)	(412,234)	(44,477)	12.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	14,110	-	-	-	0.0%
CAPITAL EXPENDITURES	190,732	-	-	-	0.0%
	18,570	80,883	162,766	81,883	101.2%
NET	-	-	-	-	0.0%



Silver Star Administration (015)

- Local Service Area tax requisition
- Funds raised credited to General Government (010)
- \$5,000 (47%) increase in tax requisition
- No reserve or debt



015 - SILVER STAR ADMINISTRATION

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(10,727)	(10,731)	(15,740)	(5,009)	46.7%
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%
	(10,727)	(10,731)	(15,740)	(5,009)	46.7%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	10,727	10,731	15,740	5,009	46.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	10,727	10,731	15,740	5,009	46.7%
NET	-	-	-	-	0.0%



Electoral Area Administration (021)

- All 5 electoral areas
- 7% increase in tax requisition
- Service includes non-specific service CWF projects
- Reserve balance
 - 2016 - \$621,000 actual
 - 2017 - \$577,000 projected
 - 2018 - \$500,000 budget
- Added \$20k for election & \$15k for portion of Communications position

Jurisdiction	Tax Base Split
EA B	28.4%
EA C	29.9%
EA D	13.4%
EA E	4.0%
EA F	24.3%



021 - ELECTORAL AREA ADMINISTRATION

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(199,259)	(205,237)	(219,604)	(14,367)	7.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(1,113,357)	(996,357)	(921,000)	75,357	(7.6%)
GRANTS IN LIEU OF TAXES	(563)	(500)	(500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(104,825)	(21,400)	(15,400)	6,000	(28.0%)
TRANSFERS FROM RESERVES	(68,943)	(320,000)	(380,000)	(60,000)	18.8%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(40,800)	(76,512)	(35,712)	87.5%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,486,947)	(1,584,294)	(1,613,016)	(28,722)	1.8%
EXPENSES					
WAGES & BENEFITS	167,508	165,801	201,137	35,336	21.3%
OPERATING EXPENSES	374,404	597,136	550,879	(46,257)	(7.7%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	945,036	821,357	861,000	39,643	4.8%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,486,947	1,584,294	1,613,016	28,722	1.8%
NET	-	-	-	-	0.0%



Development Services (030)

- All 5 Electoral Areas
- 6% increase in tax requisition
- Reserve balance
 - 2016 - \$286,000 actual
 - 2017 - \$251,000 projected
 - 2018 - \$198,000 budget
- Projects – CWF
 - Swan Lake Corridor Local Area Plan (\$140k)
 - OK Bioregion Food Study (\$9.9k)

Jurisdiction	Tax Base Split
EA B	28.4%
EA C	29.9%
EA D	13.4%
EA E	4.0%
EA F	24.3%



030 - DEVELOPMENT

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(605,306)	(641,623)	(680,120)	(38,497)	6.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,710)	(1,500)	(1,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(224,875)	(241,850)	(247,350)	(5,500)	2.3%
TRANSFERS FROM RESERVES	(47,960)	(100,000)	(149,902)	(49,902)	49.9%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(67,044)	(52,860)	14,184	(21.2%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(879,851)	(1,052,017)	(1,131,732)	(79,715)	7.6%
EXPENSES					
WAGES & BENEFITS	570,002	677,159	703,392	26,233	3.9%
OPERATING EXPENSES	287,840	374,858	428,340	53,482	14.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	22,009	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	879,851	1,052,017	1,131,732	79,715	7.6%
NET	-	-	-	-	0.0%



Regional Planning (031)

- All 6 municipalities & 5 electoral areas
- 1% increase in tax requisition
- Reserve balance
 - 2016 - \$25,000 actual
 - 2017 - \$70,000 projected
 - 2018 - \$62,000 budget
- No debt

Jurisdiction	Tax Base Split
ARMSTRONG	4.5%
ENDERBY	2.3%
VERNON	53.2%
COLDSTREAM	13.4%
SPALLUMCHEEN	5.6%
LUMBY	1.6%
EA B	5.5%
EA C	5.8%
EA D	2.6%
EA E	0.8%
EA F	4.7%



031 - REGIONAL PLANNING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(153,805)	(159,188)	(160,780)	(1,592)	1.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(53,000)	(7,000)	-	7,000	(100.0%)
GRANTS IN LIEU OF TAXES	(1,120)	(1,000)	(1,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,145)	(3,100)	(3,100)	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(36,015)	(13,057)	(8,432)	4,625	(35.4%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(245,085)	(183,345)	(173,312)	10,033	(5.5%)
EXPENSES					
WAGES & BENEFITS	119,282	129,453	123,949	(5,504)	(4.3%)
OPERATING EXPENSES	124,658	53,892	49,363	(4,529)	(8.4%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,145	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	245,085	183,345	173,312	(10,033)	(5.5%)
NET	-	-	-	-	0.0%



Building Inspection (040)

- All 5 Electoral Areas
- 25% decrease in tax requisition
- Reserve balance
 - 2016 - \$582,000 actual
 - 2017 - \$749,000 projected
 - 2018 - \$749,000 budget
- No debt

Jurisdiction	Tax Base Split
EA B	28.4%
EA C	29.9%
EA D	13.4%
EA E	4.0%
EA F	24.3%



040 - BUILDING INSPECTION

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(115,288)	(80,000)	(60,000)	20,000	(25.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(326)	(300)	(200)	100	(33.3%)
FEES, CHARGES & OTHER INCOME	(584,783)	(456,129)	(499,569)	(43,440)	9.5%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(700,397)	(536,429)	(559,769)	(23,340)	4.4%
EXPENSES					
WAGES & BENEFITS	313,588	367,048	406,284	39,236	10.7%
OPERATING EXPENSES	160,149	169,381	153,485	(15,896)	(9.4%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	226,660	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	700,397	536,429	559,769	23,340	4.4%
NET	-	-	-	-	0.0%



Emergency Programs (050)

- All 5 Electoral Areas
- No change to tax requisition
- Reserve balance
 - 2016 - \$114,000 actual
 - 2017 - \$135,000 projected
 - 2018 - \$103,000 budget
- Grant applications of \$244k :
 - \$150k UBCM CEPF - Flood Mapping – approved
 - \$25k UBCM CEPF - EOC & Training – application
 - \$37k UBCM SWPI - Community Wildfire Protection Plan Update – approved
 - \$32k RD portion funded from reserve

Jurisdiction	Tax Base Split
EA B	28.4%
EA C	29.9%
EA D	13.4%
EA E	4.0%
EA F	24.3%



050 - EMERGENCY PLANNING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(109,742)	(100,962)	(100,962)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(460)	-	(211,780)	(211,780)	0.0%
GRANTS IN LIEU OF TAXES	(310)	(300)	(200)	100	(33.3%)
FEES, CHARGES & OTHER INCOME	(1,868)	(16,445)	(16,567)	(122)	0.7%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	(32,260)	(32,260)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(112,380)	(117,707)	(361,769)	(244,062)	207.3%
EXPENSES					
WAGES & BENEFITS	18,135	59,974	60,871	897	1.5%
OPERATING EXPENSES	78,084	57,733	300,898	243,165	421.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	16,161	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	112,380	117,707	361,769	244,062	207.3%
NET	-	-	-	-	0.0%



Greater Vernon Search & Rescue (051)

- All 6 municipalities & 5 electoral areas
- \$20,000 grant – cash & building utilities
- No change to tax requisition
- No reserve or debt

Jurisdiction	Tax Base Split
ARMSTRONG	4.5%
ENDERBY	2.3%
VERNON	53.2%
COLDSTREAM	13.4%
SPALLUMCHEEN	5.6%
LUMBY	1.6%
EA B	5.5%
EA C	5.8%
EA D	2.6%
EA E	0.8%
EA F	4.7%



051 - GREATER VERNON SEARCH & RESCUE

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
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	(3,044)	(202)	(312)	(110)	54.5%
CAPITAL BORROWING	-	-	-	-	0.0%
	(28,201)	(25,359)	(25,469)	(110)	0.4%
EXPENSES					
WAGES & BENEFITS	2,790	3,224	3,315	91	2.8%
OPERATING EXPENSES	22,024	22,135	22,154	19	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	3,387	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	28,201	25,359	25,469	110	0.4%
NET	-	-	-	-	0.0%



GV Parks, Recreation & Culture (060)

- 4 Greater Vernon partners
- 5% decrease in tax requisition
- Multiple changes as a result of restructure
 - \$742k in expenses & \$108k in revenue eliminated with transfer of specific parks to Vernon & Coldstream
 - \$403k transfer of reserves to Vernon & Coldstream
- \$149k increase to trail & open space O&M
- Debt - \$11.6M outstanding Dec 31/18

Jurisdiction	Tax Base Split
VERNON	68.5%
COLDSTREAM	16.8%
EA B	7.4%
EA C	7.3%



GVPRC Reserves (060)

	2018	2017	2016	2015	2014
Operating Reserve	\$ 87,500	\$ 534,000	\$ 867,000	\$ 958,000	\$ 1,506,000
Land Acquisition Reserve	--	2,000,000	2,391,000	5,178,000	7,441,000
Cultural Facility Reserve	100,000	95,000	--	--	--
RDNO Park DCC	321,000	1,281,000	1,145,000	418,000	2,324,000
Vernon Park DCC	4,551,000	3,410,000	2,864,000	1,849,000	2,007,000
Coldstream Park DCC	143,000	25,000	19,000	151,000	148,000
Areas B & C Park DCC	480,000	374,000	344,000	307,000	586,000
Total Reserves	\$ 5,682,500	\$ 7,719,000	\$ 7,630,000	\$ 8,861,000	\$14,012,000



GVPRC Capital (060)

2017 Capital Carry Forward Projects	Amount	Funding Source
Grey Canal Trail Fencing (O'Keefe)	150,000	Park DCC Reserve
Kal / Crystal Waters Trail	124,000	CWF (EA-B)
GV Multi-Purpose Cultural Centre Facility Plan	95,000	Statutory Reserve
BX Falls Trail Phase 1 (Rerouting / Erosion / Steps)	60,000	Non-Stat Reserve - \$32k; Gen. Revenue - \$28k
Parks Plan / DCC Bylaw	42,000	Non-Stat Reserve - \$22k; Gen. Revenue - \$20k
Crane Road Park Plan (Park Improvements / Fencing)	38,400	Non-Stat Reserve - \$28.4k; CWF (EA B) - \$10k
GVAP Storage Building	36,500	Non-Stat Reserve
Boys and Girls Club (Windows)	20,000	Non-Stat Reserve
Greater Vernon Cultural Plan Implementation	9,200	Non-Stat Reserve
Swan Lake Park Trail Improvements	7,900	Non-Stat Reserve
Total	\$583,000	



GVPRC Capital (060)

2018 New Capital	Amount	Funding Source
Okanagan Rail Trail - development	763,000	Donations
BX Falls Trail Phase 2 – 3 bridge replacements	150,000	General Revenue
Vernon Community Arts Centre - washroom improvement	150,000	Cultural Facility Reserve - \$75K; Grants - \$75K
BX Ranchlands - building demo and boardwalk installation	70,000	General Revenue - \$50k; Parks DCC - \$20k
Boys & Girls Club - lighting replacement	80,000	General Revenue
Boys & Girls Club - boiler replacement	50,000	General Revenue
BX Falls Trail - Tillicum parking upgrades	50,000	General Revenue
BX Creek Trail - tree / root barriers	30,000	MIA Grant
Boys & Girls Club - HVAC unit and 2 pumps	30,000	General Revenue
Okanagan Rail Trail - washroom design	30,000	Park DCC Reserve
Parks & Trails Utility Vehicle	25,000	General Revenue
GV Athletic Park - hurdle garage upgrades	20,000	General Revenue
GV Athletic Park - sand field soil upgrades	20,000	General Revenue
Total	\$1,468,000	



060 - GREATER VERNON PARKS, RECREATION & CULTURE

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(3,697,000)	(4,143,670)	(3,937,169)	206,501	(5.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(110,813)	(170,000)	(105,000)	65,000	(38.2%)
GRANTS IN LIEU OF TAXES	(29,574)	(15,000)	(15,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(539,901)	(830,931)	(1,040,979)	(210,048)	25.3%
TRANSFERS FROM RESERVES	(3,132,726)	(6,538,400)	(6,581,000)	(42,600)	0.7%
TRANSFERS FROM NON-STATUTORY RESERVES	(109,234)	(290,200)	(631,900)	(341,700)	117.7%
CAPITAL BORROWING	-	-	-	-	0.0%
	(7,619,248)	(11,988,201)	(12,311,048)	(322,847)	2.7%
EXPENSES					
WAGES & BENEFITS	218,587	291,901	329,210	37,309	12.8%
OPERATING EXPENSES	2,526,207	2,421,232	2,481,001	59,769	2.5%
DEBT PAYMENTS	1,285,877	1,058,968	1,079,837	20,869	2.0%
TRANSFERS TO RESERVES	73,803	100,000	175,000	75,000	75.0%
TRANSFERS TO NON-STATUTORY RESERVES	18,349	87,500	195,000	107,500	122.9%
CAPITAL EXPENDITURES	3,496,426	8,028,600	8,051,000	22,400	0.3%
	7,619,248	11,988,201	12,311,048	322,847	2.7%
NET	-	-	-	-	0.0%



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Local Parks Area B & C (061)

- EA B (50.6%) & EA C (49.4%)
- 80% increase in tax requisition
- Majority of increase (\$95k) due to GV parks restructure
- New Summer Student proposed
- Reserve balance
 - 2016 - \$240,000 actual
 - 2017 - \$272,000 projected
 - 2018 - \$227,000 budget
- No debt



Local Parks Area B & C (061)

- 2018 & 2017 Carry Forward (CF) Projects
 - Welker Road Trail - \$52.9k CWF (CF)
 - N'Kwala Parking Lot - \$20k CWF (\$15k CF; \$5k new)
 - Water meters at N'Kwala & BX parks - \$10k CWF (CF)
 - Mutrie Signage/Kiosks - \$5k CWF (new)
 - Parks Plan & DCC Bylaw - \$45k Reserve (\$30k CF; \$15k new)



061 - B & C PARKS

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(155,287)	(158,393)	(285,107)	(126,714)	80.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(6,923)	(7,572)	(9,059)	(1,487)	19.6%
TRANSFERS FROM RESERVES	(4,059)	(115,900)	(87,900)	28,000	(24.2%)
TRANSFERS FROM NON-STATUTORY RESERVES	-	(30,000)	(45,000)	(15,000)	50.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(166,269)	(311,865)	(427,066)	(115,201)	36.9%
EXPENSES					
WAGES & BENEFITS	45,880	46,423	77,993	31,570	68.0%
OPERATING EXPENSES	90,217	119,542	216,173	96,631	80.8%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	26,113	-	-	-	0.0%
CAPITAL EXPENDITURES	4,059	145,900	132,900	(13,000)	(8.9%)
	166,269	311,865	427,066	115,201	36.9%
NET	-	-	-	-	0.0%



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Multi-Use Facility (062)

- 4 Greater Vernon partners
- No change to tax requisition
- Reserve balance
 - 2016 - \$130,000 actual
 - 2017 - \$113,000 projected
 - 2018 - \$93,000 budget
- Service will conclude once the following debt has matured:
 - \$14.25M - Dec 1, 2020
 - \$200k - Jun 1, 2022
 - \$135k - Dec 3, 2022
 - \$165k - Oct 3, 2023

Jurisdiction	Tax Base Split
VERNON	68.5%
COLDSTREAM	16.8%
EA B	7.4%
EA C	7.3%



062 - MULTI USE FACILITY

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(775,049)	(773,457)	(773,457)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(6,199)	(4,000)	(4,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(436,971)	(475,815)	(519,312)	(43,497)	9.1%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(17,737)	(20,000)	(20,211)	(211)	1.1%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,235,956)	(1,273,272)	(1,316,980)	(43,708)	3.4%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	856	414	422	8	1.9%
DEBT PAYMENTS	1,232,327	1,272,858	1,316,558	43,700	3.4%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,772	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,235,956	1,273,272	1,316,980	43,708	3.4%
NET	-	-	-	-	0.0%



GV Recreation Facilities & Programming (063)

- Coldstream, EA B & EA C
- 0.2% decrease in tax requisition
- 1.4% contractual increase offset by elimination of one-time contribution to 2017 BC 55+ games
- No reserve or debt

Jurisdiction	Tax Base Split
COLDSTREAM	53.4%
EA B	23.6%
EA C	23.0%



063 - GREATER VERNON FACILITIES & PROGRAMMING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(1,073,346)	(1,102,591)	(1,100,350)	2,241	(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%
	(1,073,346)	(1,102,591)	(1,100,350)	2,241	(0.2%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	1,073,346	1,102,591	1,100,350	(2,241)	(0.2%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,073,346	1,102,591	1,100,350	(2,241)	(0.2%)
NET	-	-	-	-	0.0%



Multi-Use Facility Expansion (064)

- 4 Greater Vernon partners
- 28.8% increase in tax requisition
- Reserve balance
 - 2016 – new service in 2017
 - 2017 - \$395,000 projected
 - 2018 - \$395,000 budget
- New 20-year debt issue - \$13,156,695 April 2017
 - 2018 is 1st full year of debt payment
 - Interest rate of 2.8%

Jurisdiction	Tax Base Split
VERNON	68.5%
COLDSTREAM	16.8%
EA B	7.4%
EA C	7.3%



064 - MULTI USE FACILITY EXPANSION

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	(663,467)	(854,345)	(190,878)	28.8%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	(100)	(4,000)	(3,900)	3900.0%
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	(100.0%)
	-	(13,820,362)	(858,445)	12,961,917	(93.8%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	414	422	8	1.9%
DEBT PAYMENTS	-	296,026	858,023	561,997	189.8%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	367,227	-	(367,227)	(100.0%)
CAPITAL EXPENDITURES	-	13,156,695	-	(13,156,695)	(100.0%)
	-	13,820,362	858,445	(12,961,917)	(93.8%)
NET	-	-	-	-	0.0%



Community Theatre (065)

- 4 Greater Vernon partners
- No change to tax requisition
- Reserve balance
 - 2016 - \$2,056,000 actual
 - 2017 - \$2,082,000 projected
 - 2018 - \$1,520,000 budget
- Debt - \$1,462,000 outstanding Dec 31/18
- Capital includes Boiler Replacements (\$165k), Lighting Replacement (\$178k), Façade Reinforcement (\$150k), Chiller-Compressor Rebuild (\$70k), Lobby Electrical (\$35k) & Front Door Replacement (\$40k)

Jurisdiction	Tax Base Split
VERNON	68.5%
COLDSTREAM	16.8%
EA B	7.4%
EA C	7.3%



065 - COMMUNITY THEATRE

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(1,186,084)	(998,584)	(998,584)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(9,487)	(10,000)	(8,000)	2,000	(20.0%)
FEES, CHARGES & OTHER INCOME	(330,158)	(317,586)	(345,839)	(28,253)	8.9%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(259,015)	(563,000)	(303,985)	117.4%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,525,728)	(1,585,185)	(1,915,423)	(330,238)	20.8%
EXPENSES					
WAGES & BENEFITS	28,830	16,973	16,973	-	0.0%
OPERATING EXPENSES	430,837	462,821	465,077	2,256	0.5%
DEBT PAYMENTS	756,352	768,391	795,373	26,982	3.5%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	185,734	-	-	-	0.0%
CAPITAL EXPENDITURES	123,975	337,000	638,000	301,000	89.3%
	1,525,728	1,585,185	1,915,423	330,238	20.8%
NET	-	-	-	-	0.0%



White Valley Parks, Recreation & Culture (070)

- Lumby, EA D & EA E
- 3.2% increase in tax requisition
- Reserve balance
 - 2016 - \$1,472,000 actual
 - 2017 - \$1,700,000 projected
 - 2018 - \$1,888,000 budget
- Debt - \$109,000 outstanding Dec 31/18
- Capital includes Arena Upgrades (\$550k), Mabel Lake Hall (\$48k), Pool Upgrades (\$50k), Royals Park (\$70k), Cedar Ridge Park (\$45k), Hanson Park (\$20k)

Jurisdiction	Tax Base Split
LUMBY	37.2%
EA D	48.6%
EA E	14.2%



070 - WHITE VALLEY RECREATION

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(875,758)	(904,784)	(934,189)	(29,405)	3.2%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(50,039)	(132,573)	(250,545)	(117,972)	89.0%
GRANTS IN LIEU OF TAXES	(10,219)	(7,000)	(7,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(298,976)	(394,343)	(392,426)	1,917	(0.5%)
TRANSFERS FROM RESERVES	(60,429)	(167,427)	(422,080)	(254,653)	152.1%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(10,000)	-	10,000	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,295,421)	(1,616,127)	(2,006,240)	(390,113)	24.1%
EXPENSES					
WAGES & BENEFITS	28,830	29,838	33,946	4,108	13.8%
OPERATING EXPENSES	943,663	977,090	971,728	(5,362)	(0.5%)
DEBT PAYMENTS	18,832	19,199	14,441	(4,758)	(24.8%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	175,782	170,000	188,500	18,500	10.9%
CAPITAL EXPENDITURES	128,314	420,000	797,625	377,625	89.9%
	1,295,421	1,616,127	2,006,240	390,113	24.1%
NET	-	-	-	-	0.0%



North Okanagan Shuswap Rail Trail (081)

- 6 RDNO partners (50%) & CSRD (50%)
- \$2.3M to be borrowed 2018 MFA Spring Issue
 - Full year debt payment in 2019, estimated \$160,000
 - Interest only in 2018
- License and lease revenue; basic O&M budget
- Reserve transfer – \$60,000
- Capital – final legal & environmental acquisition & debt issue costs

Jurisdiction	Tax Base Split
ARMSTRONG	21.1%
ENDERBY	11.0%
SPALLUMCHEEN	26.0%
LUMBY	7.7%
EA D	12.2%
EA F	22.1%



081 - NORTH OKANAGAN SHUSWAP RAIL TRAIL

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	-	-	(180,352)	(180,352)	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	(100)	(100)	0.0%
FEES, CHARGES & OTHER INCOME	-	-	(36,100)	(36,100)	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	(125,000)	(125,000)	0.0%
	-	-	(341,552)	(341,552)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	16,802	16,802	0.0%
OPERATING EXPENSES	-	-	70,750	70,750	0.0%
DEBT PAYMENTS	-	-	69,000	69,000	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	60,000	60,000	0.0%
CAPITAL EXPENDITURES	-	-	125,000	125,000	0.0%
	-	-	341,552	341,552	0.0%
NET	-	-	-	-	0.0%



Kingfisher School (091)

- Local Service Area tax requisition
- 15.9% decrease in tax requisition
- No reserve
- 20-year debt issue for \$175,000 in 2008
 - Dec 31/18 - \$104k outstanding
 - To be refinanced April 2018
 - Current rate 4.65%; assumed 3% for 8 mths



091 - KINGFISHER SCHOOL

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(14,421)	(14,421)	(12,121)	2,300	(15.9%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,857)	(2,166)	(2,488)	(322)	14.9%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(2,470)	(8)	(416)	(408)	5,100.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(18,747)	(16,595)	(15,025)	1,570	(9.5%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	406	414	422	8	1.9%
DEBT PAYMENTS	15,871	16,181	14,603	(1,578)	(9.8%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,471	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	18,748	16,595	15,025	(1,570)	(9.5%)
NET	-	-	-	-	0.0%



Animal Control (150)

- 6 local partners
- Apportioned by population
- No change to tax requisition
- Increased dog license revenue offsetting rising operating costs
- Reserve – \$190k
- Capital – HVAC replacement

Jurisdiction	Population Split
COLDSTREAM	17.3%
LUMBY	3.0%
VERNON	65.0%
EA B	5.2%
EA C	6.3%
EA D (LSA)	3.3%



150 - ANIMAL CONTROL AREAS 1 & 2

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
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	(1,100)	(1,100)	(1,100)	-	0.0%
FEES, CHARGES & OTHER INCOME	(148,716)	(142,500)	(153,648)	(11,148)	7.8%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(294,064)	(287,848)	(298,996)	(11,148)	3.9%
EXPENSES					
WAGES & BENEFITS	28,265	28,705	29,283	578	2.0%
OPERATING EXPENSES	240,273	252,096	254,713	2,617	1.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	25,527	7,047	-	(7,047)	(100.0%)
CAPITAL EXPENDITURES	-	-	15,000	15,000	0.0%
	294,064	287,848	298,996	11,148	3.9%
NET	-	-	-	-	0.0%



BX Villa Walkway (162)

- Local Service Area tax requisition
- No change to tax requisition
- Reserve – \$4k
- No debt



162 - BX VILLA WALKWAY

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(2,096)	(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	(64)	(4)	(14)	(10)	250.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(2,160)	(2,100)	(2,110)	(10)	0.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	1,680	2,100	2,110	10	0.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	480	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	2,160	2,100	2,110	10	0.5%
NET	-	-	-	-	0.0%



Drainage Silver Star (232)

- Local Service Area parcel tax
 - 106 properties
- 16% decrease in parcel tax
 - \$50 to \$42, plus provincial fee
- Reserve – \$75k
- No debt



232 - DRAINAGE SILVER STAR

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(5,297)	(5,297)	(4,452)	845	(16.0%)
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,372)	(600)	(600)	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,669)	(5,897)	(5,052)	845	(14.3%)
EXPENSES					
WAGES & BENEFITS	1,030	1,040	1,060	20	1.9%
OPERATING EXPENSES	1,362	3,883	3,006	(877)	(22.6%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	4,277	974	986	12	1.2%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	6,669	5,897	5,052	(845)	(14.3%)
NET	-	-	-	-	0.0%



Fire Protection BX Swan Lake (241)

- Local Service Area tax requisition (portions of EA B & EA C)
- 5% increase in tax requisition
- Increase largely due to 40% increase in callouts
- Reserve balance
 - 2016 - \$389,000 actual
 - 2017 - \$900,000 projected
 - 2018 - \$228,000 budget
- Debt - \$1.39M outstanding Dec 31/18
- Capital includes Engine 61 replacement (\$700k)



241 - FIRE PROTECTION BX/SWAN LAKE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(583,190)	(665,724)	(699,010)	(33,286)	5.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(55,915)	(154,500)	(157,152)	(2,652)	1.7%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(640,000)	(782,000)	(142,000)	22.2%
CAPITAL BORROWING	(1,500,000)	-	-	-	0.0%
	(2,139,105)	(1,460,224)	(1,638,162)	(177,938)	12.2%
EXPENSES					
WAGES & BENEFITS	303,647	325,344	356,698	31,354	9.6%
OPERATING EXPENSES	314,561	287,838	296,566	8,728	3.0%
DEBT PAYMENTS	27,300	92,042	93,898	1,856	2.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	921,456	100,000	100,000	-	0.0%
CAPITAL EXPENDITURES	572,141	655,000	791,000	136,000	20.8%
	2,139,105	1,460,224	1,638,162	177,938	12.2%
NET	-	-	-	-	0.0%



Fire Protection Lumby (243)

- Lumby (48.9%) & portion of EA D (51.1%)
- 3.1% increase in tax requisition
- Increase due to increase in callouts
- Reserve balance
 - 2016 - \$538,000 actual
 - 2017 - \$848,000 projected
 - 2018 - \$111,000 budget
- Debt - \$330k outstanding Dec 31/18
- Capital includes Engine 38 (\$700k) & Bush Truck replacements (\$150k)



243 - FIRE PROTECTION LUMBY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(439,557)	(450,546)	(464,321)	(13,775)	3.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(684)	(1,500)	(750)	750	(50.0%)
FEES, CHARGES & OTHER INCOME	(22,229)	(21,442)	(23,226)	(1,784)	8.3%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(17,046)	(707,000)	(867,000)	(160,000)	22.6%
CAPITAL BORROWING	-	-	-	-	0.0%
	(479,515)	(1,180,488)	(1,355,297)	(174,809)	14.8%
EXPENSES					
WAGES & BENEFITS	127,768	129,229	138,901	9,672	7.5%
OPERATING EXPENSES	156,095	167,182	170,977	3,795	2.3%
DEBT PAYMENTS	56,204	47,077	48,419	1,342	2.9%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	134,267	130,000	130,000	-	0.0%
CAPITAL EXPENDITURES	5,180	707,000	867,000	160,000	22.6%
	479,515	1,180,488	1,355,297	174,809	14.8%
NET	-	-	-	-	0.0%



Fire Protection Silver Star (245)

- Local Service Area tax requisition
- 5.5% increase in tax requisition
- Increase due to higher level of callouts
- Reserve balance
 - 2016 - \$655,000 actual
 - 2017 - \$756,000 projected
 - 2018 - \$756,000 budget
- Debt - \$22k outstanding Dec 31/18
- Capital includes Fire Hall drainage improvement (\$100k)



245 - FIRE PROTECTION SILVER STAR

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(320,502)	(333,322)	(351,655)	(18,333)	5.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(20,702)	(4,335)	(9,749)	(5,414)	124.9%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(273,475)	(72,000)	(100,000)	(28,000)	38.9%
CAPITAL BORROWING	-	-	-	-	0.0%
	(614,679)	(409,657)	(461,404)	(51,747)	12.6%
EXPENSES					
WAGES & BENEFITS	93,182	98,537	108,072	9,535	9.7%
OPERATING EXPENSES	117,107	123,083	129,981	6,898	5.6%
DEBT PAYMENTS	8,931	8,037	8,351	314	3.9%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	116,509	100,000	100,000	-	0.0%
CAPITAL EXPENDITURES	278,949	80,000	115,000	35,000	43.8%
	614,679	409,657	461,404	51,747	12.6%
NET	-	-	-	-	0.0%



Fire Protection Kalamalka Lakeview (246)

- Local Service Area tax requisition
- 13.7% increase in tax requisition due to property assessment increases
- Contracted service to City of Vernon
- Annual fee based on fixed tax rate (\$1.50/\$1000)
- No reserve or debt



246 - FIRE PROTECTION KALAMALKA LAKEVIEW

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(27,184)	(28,275)	(32,139)	(3,864)	13.7%
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	(156)	(263)	(100)	163	(62.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(27,340)	(28,538)	(32,239)	(3,701)	13.0%
EXPENSES					
WAGES & BENEFITS	2,790	2,822	2,890	68	2.4%
OPERATING EXPENSES	24,287	25,716	29,349	3,633	14.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	263	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	27,340	28,538	32,239	3,701	13.0%
NET	-	-	-	-	0.0%



Fire Protection Grandview Bench (247)

- Local Service Area tax requisition
- 4.4% increase in tax requisition
- Contracted service to CSRD – Ranchero Fire Dept
- Annual fee based on proportionate tax base – 32.9%
- No reserve or debt at RDNO



247 - FIRE PROTECTION GRANDVIEW BENCH

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(76,311)	(76,990)	(80,360)	(3,370)	4.4%
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	(1,484)	(5)	(1,304)	(1,299)	25980.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(77,795)	(76,995)	(81,664)	(4,669)	6.1%
EXPENSES					
WAGES & BENEFITS	2,790	2,822	2,890	68	2.4%
OPERATING EXPENSES	75,000	74,173	78,774	4,601	6.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	5	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	77,795	76,995	81,664	4,669	6.1%
NET	-	-	-	-	0.0%



Fire Protection Okanagan Landing (248)

- Local Service Area tax requisition
- 2.5% increase in tax requisition
- Contracted service to City of Vernon
- Annual fee set by contract; increases annually by 2.5%
- No reserve or debt



248 - FIRE PROTECTION OKANAGAN LANDING

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(33,345)	(34,012)	(34,862)	(850)	2.5%
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	(6,070)	(3,769)	(3,851)	(82)	2.2%
CAPITAL BORROWING	-	-	-	-	0.0%
	(39,415)	(37,781)	(38,713)	(932)	2.5%
EXPENSES					
WAGES & BENEFITS	1,395	2,822	2,890	68	2.4%
OPERATING EXPENSES	19,672	34,959	35,823	864	2.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	18,348	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	39,415	37,781	38,713	932	2.5%
NET	-	-	-	-	0.0%



Fire Training Centre (249)

- Local Service Area tax requisition
 - portions of electoral areas B/C/D/F
- No change to tax requisition
- Reserve balance
 - 2016 - \$25,000 actual
 - 2017 - \$27,000 projected
 - 2018 - \$27,000 budget
- No debt



249 - FIRE TRAINING CENTRE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(20,202)	(18,884)	(18,884)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(593)	(100)	(237)	(137)	137.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(18,586)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(39,381)	(18,984)	(19,121)	(137)	0.7%
EXPENSES					
WAGES & BENEFITS	4,185	4,233	4,335	102	2.4%
OPERATING EXPENSES	31,979	14,751	14,786	35	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	3,217	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	39,381	18,984	19,121	137	0.7%
NET	-	-	-	-	0.0%



Lumby Community Services (320)

- Lumby (32.8%), EA D (51.8%) and EA E (15.4%)
- 0.1% increase in tax requisition
- Grant service to WV Resource Centre (Lumby Community Services Centre) and Lumby Health Centre
- No reserve or debt



320 - LUMBY COMMUNITY SERVICES

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(15,906)	(15,914)	(15,922)	(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%
	(15,906)	(15,914)	(15,922)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	15,906	15,914	15,922	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	15,906	15,914	15,922	8	0.1%
NET	-	-	-	-	0.0%



Noxious Insects (330)

- Vernon, Coldstream & all 5 EAs
- Eliminating tax requisition for 2018
- Leaving service in abeyance
- Service to be reviewed during 2018
- No reserve or debt



330 - NOXIOUS INSECTS

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(1,742)	(1,589)	-	1,589	(100.0%)
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%
	(1,742)	(1,589)	-	1,589	(100.0%)
EXPENSES					
WAGES & BENEFITS	760	770	-	(770)	(100.0%)
OPERATING EXPENSES	982	819	-	(819)	(100.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,742	1,589	-	(1,589)	(100.0%)
NET	-	-	-	-	0.0%



Noxious Weeds (360)

- All 5 Electoral Areas
- 25% decrease in tax requisition
- Reserve balance
 - 2016 - \$191,000 actual
 - 2017 - \$213,000 projected
 - 2018 - \$213,000 budget
- No debt

Jurisdiction	Tax Base Split
EA B	28.4%
EA C	29.9%
EA D	13.4%
EA E	4.0%
EA F	24.3%



360 - NOXIOUS WEEDS

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(40,000)	(40,000)	(30,000)	10,000	(25.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(27,800)	(28,000)	(29,000)	(1,000)	3.6%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(75,025)	(56,912)	(68,341)	(11,429)	20.1%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(142,825)	(124,912)	(127,341)	(2,429)	1.9%
EXPENSES					
WAGES & BENEFITS	94,469	91,350	94,950	3,600	3.9%
OPERATING EXPENSES	17,189	33,562	32,391	(1,171)	(3.5%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	31,167	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	142,825	124,912	127,341	2,429	1.9%
NET	-	-	-	-	0.0%



Greater Vernon Water (372)

- Vernon, Coldstream, EA B & EA C
- 2.9% increase in user fees
- Largest RDNO service
 - \$17.1M operating budget
 - \$20.0M capital budget
- Debt - \$20.4M outstanding Dec 31/18
 - Decreasing \$1.8M per year



372 - GREATER VERNON WATER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	(44,003)	(44,003)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(18,870)	(5,830,000)	(5,001,613)	828,387	(14.2%)
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(21,660,471)	(21,405,012)	(22,233,321)	(828,309)	3.9%
TRANSFERS FROM RESERVES	(85,284)	(1,840,000)	(2,698,379)	(858,379)	46.7%
TRANSFERS FROM NON-STATUTORY RESERVES	(2,825,510)	(5,122,270)	(7,165,325)	(2,043,055)	39.9%
CAPITAL BORROWING	-	-	-	-	0.0%
	(24,590,135)	(34,241,285)	(37,142,641)	(2,901,356)	8.5%
EXPENSES					
WAGES & BENEFITS	2,043,789	2,146,981	2,372,434	225,453	10.5%
OPERATING EXPENSES	8,879,389	9,923,100	10,003,446	80,346	0.8%
DEBT PAYMENTS	2,893,865	2,931,934	2,965,444	33,510	1.1%
TRANSFERS TO RESERVES	7,266,115	782,000	1,780,000	998,000	127.6%
TRANSFERS TO NON-STATUTORY RESERVES	293,977	-	-	-	0.0%
CAPITAL EXPENDITURES	3,212,999	18,457,270	20,021,317	1,564,047	8.5%
	24,590,135	34,241,285	37,142,641	2,901,356	8.5%
NET	-	-	-	-	0.0%



Greater Vernon Water Reserves (372)

	2018	2017	2016	2015	2014
Non-Stat Reserve	7,747,000	14,912,000	12,812,000	15,343,000	10,001,000
Statutory Reserves	14,048,000	14,966,000	14,493,000	7,227,000	7,096,000
DCC Reserve	1,628,000	1,460,000	1,145,000	366,000	299,000
Total Reserves	\$23,423,000	\$31,338,000	\$28,450,000	\$22,936,000	\$17,396,000



Greater Vernon Water Capital Funding (372)

Funding Source	2018	2017
Current Revenue	\$ 5,042,000	\$ 5,585,000
Non-Statutory Reserves	7,165,325	5,122,270
Statutory Reserves	2,698,379	1,840,000
Grants	4,991,613	5,810,000
Other/Developer	124,000	100,000
Total	\$20,021,317	\$18,457,270



Okanagan Basin Water Board (390)

- 7 local partners
- 3.0% decrease in tax requisition
- Overall OBWB requisition unchanged at \$3.45M
- RDNO's decreased relative to its proportion of total RDNO/RDCO/RDOS
- No reserve or debt

Jurisdiction	Tax Base Split
ARMSTRONG	5.2%
COLDSTREAM	15.4%
VERNON	61.4%
EA B	6.4%
SPALL (LSA)	4.7%
EA C/D (LSA)	6.8%



390 - OKANAGAN BASIN WATER BOARD

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(648,334)	(638,585)	(619,289)	19,296	(3.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(4,926)	(5,000)	(4,500)	500	(10.0%)
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(5,702)	-	(500)	(500)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(658,961)	(643,585)	(624,289)	19,296	(3.0%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	654,034	643,585	624,289	(19,296)	(3.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	4,927	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	658,961	643,585	624,289	(19,296)	(3.0%)
NET	-	-	-	-	0.0%



Okanagan Film Grant (400)

- Vernon (74.9%), Coldstream (18.8%) & Armstrong (6.3%)
- No change to tax requisition
- Grant service provides \$33,000 to film commission
- No reserve or debt



400 - OKANAGAN FILM GRANT

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(33,796)	(33,660)	(33,660)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(313)	(151)	(167)	(16)	10.6%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(1,430)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(35,539)	(33,811)	(33,827)	(16)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	33,796	33,811	33,827	16	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,743	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	35,539	33,811	33,827	16	0.0%
NET	-	-	-	-	0.0%



Okanagan Regional Library (420)

- All 5 Electoral Areas
- 1.0% increase in tax requisition
- Total ORL requisition up 2.4% to \$16.9M
- No reserve or debt

Jurisdiction	Tax Base Split
EA B	28.4%
EA C	29.9%
EA D	13.4%
EA E	4.0%
EA F	24.3%



420 - OKANAGAN REGIONAL LIBRARY

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(716,426)	(719,071)	(726,471)	(7,400)	1.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	(1,500)	(1,500)	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(1)	1	(1,707)	(1,708)	(170800.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(716,427)	(719,070)	(729,678)	(10,608)	1.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	716,427	719,070	729,678	10,608	1.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	716,427	719,070	729,678	10,608	1.5%
NET	-	-	-	-	0.0%



ORL Debt Financing (421)

- Fully recovered from Okanagan Regional Library
- No tax requisition
- No reserve
- 20-year debt issue for \$11,000,000 in 2011
 - Dec 31/18 - \$8.1M outstanding
 - Current rate 4.2%



421 - ORL DEBT FINANCING

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
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	(956,890)	(911,431)	(929,409)	(17,978)	2.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(956,890)	(911,431)	(929,409)	(17,978)	2.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	-	-	0.0%
DEBT PAYMENTS	956,890	911,431	929,409	17,978	2.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	956,890	911,431	929,409	17,978	2.0%
NET	-	-	-	-	0.0%



Okanagan Symphony (430)

- 6 local partners
- Grant service provides \$9,000 to symphony
- 0.1% increase in tax requisition
- Apportioned by population
- No reserve or debt

Jurisdiction	Population Split
COLDSTREAM	15.6%
VERNON	58.7%
EA B	9.8%
EA C	5.7%
EA D	3.9%
EA F	6.3%



430 - OKANAGAN SYMPHONY

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(9,406)	(9,414)	(9,422)	(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%
	(9,406)	(9,414)	(9,422)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	9,406	9,414	9,422	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	9,406	9,414	9,422	8	0.1%
NET	-	-	-	-	0.0%



Victims Assistance Program (440)

- All 6 municipalities and 5 electoral areas
- 2.5% increase in tax requisition
- Apportioned by population
- Reserve – \$92k
- No debt

Jurisdiction	Population Split
ARMSTRONG	6.3%
ENDERBY	3.7%
VERNON	49.8%
COLDSTREAM	13.2%
SPALLUMCHEEN	6.3%
LUMBY	2.3%
EA B	4.0%
EA C	4.8%
EA D	3.3%
EA E	1.3%
EA F	5.0%



440 - VICTIMS ASSISTANCE PROGRAM

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(136,297)	(141,749)	(145,293)	(3,544)	2.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(104,845)	(85,000)	(96,958)	(11,958)	14.1%
GRANTS IN LIEU OF TAXES	(997)	(1,000)	(1,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(2,790)	(3,200)	(2,609)	591	(18.5%)
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(1,380)	-	1,380	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(244,929)	(232,329)	(245,860)	(13,531)	5.8%
EXPENSES					
WAGES & BENEFITS	181,089	202,254	215,225	12,971	6.4%
OPERATING EXPENSES	37,993	30,075	30,635	560	1.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	25,847	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	244,929	232,329	245,860	13,531	5.8%
NET	-	-	-	-	0.0%



Safe Communities (442)

- All 5 Electoral Areas
- Apportioned by population
- No change to tax requisition
- Reserve balance
 - 2016 - \$22,000 actual
 - 2017 - \$45,000 projected
 - 2018 - \$46,000 budget
- No debt

Jurisdiction	Population Split
EA B	21.7%
EA C	26.2%
EA D	18.1%
EA E	6.9%
EA F	27.1%



442 - SAFE COMMUNITIES

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(126,669)	(126,669)	(126,669)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(555)	(500)	(500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(2,200)	(2,300)	(4,800)	(2,500)	108.7%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(9,389)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(138,813)	(129,469)	(131,969)	(2,500)	1.9%
EXPENSES					
WAGES & BENEFITS	75,261	90,000	90,000	-	0.0%
OPERATING EXPENSES	41,741	37,436	40,438	3,002	8.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	21,811	2,033	1,531	(502)	(24.7%)
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	138,813	129,469	131,969	2,500	1.9%
NET	-	-	-	-	0.0%



Queen's Committee Grant (480)

- 4 Greater Vernon partners
- Grant service provides \$6,600 to society
- 0.1% increase in tax requisition
- No reserve or debt

Jurisdiction	Tax Base Split
COLDSTREAM	17.1%
VERNON	68.3%
EA B	7.1%
EA C	7.5%



480 - QUEEN'S COMMITTEE GRANT

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(7,006)	(7,014)	(7,022)	(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%
	(7,006)	(7,014)	(7,022)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	7,006	7,014	7,022	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	7,006	7,014	7,022	8	0.1%
NET	-	-	-	-	0.0%



St John's Ambulance (620)

- 6 local partners
- Grant service provides \$4,200 to society
- 0.2% increase in tax requisition
- No reserve or debt

Jurisdiction	Tax Base Split
COLDSTREAM	16.4%
VERNON	65.4%
EA B	6.8%
EA C	7.2%
EA D	3.2%
EA E	1.0%



620 - ST JOHN'S AMBULANCE

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(4,606)	(4,614)	(4,622)	(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%
	(4,606)	(4,614)	(4,622)	(8)	0.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	4,606	4,614	4,622	8	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	4,606	4,614	4,622	8	0.2%
NET	-	-	-	-	0.0%



Solid Waste Management (670)

- All 6 municipalities & 5 electoral areas
- Tax requisition (\$420k) & user fees (\$6M)
- No change to tax requisition or landfill fees
- Tipping fees currently \$100 per tonne
 - Jan 1/16 by \$2 increase
 - Jul 1/16 by \$3 increase
- No debt
- Landfill Closure & Post Closure Obligation - \$7.4M (2016)



670 - SOLID WASTE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(420,000)	(420,000)	(420,000)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(161,320)	-	(200,000)	(200,000)	0.0%
GRANTS IN LIEU OF TAXES	(3,060)	(2,500)	(2,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(5,702,838)	(5,334,889)	(5,971,910)	(637,021)	11.9%
TRANSFERS FROM RESERVES	-	(50,000)	(55,000)	(5,000)	10.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(538,684)	(490,000)	(1,140,500)	(650,500)	132.8%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,825,901)	(6,297,389)	(7,789,910)	(1,492,521)	23.7%
EXPENSES					
WAGES & BENEFITS	684,079	821,818	852,451	30,633	3.7%
OPERATING EXPENSES	3,359,076	3,579,571	3,766,959	187,388	5.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	1,925,511	656,000	1,550,000	894,000	136.3%
TRANSFERS TO NON-STATUTORY RESERVES	281,767	225,000	225,000	-	0.0%
CAPITAL EXPENDITURES	575,468	1,015,000	1,395,500	380,500	37.5%
	6,825,901	6,297,389	7,789,910	1,492,521	23.7%
NET	-	-	-	-	0.0%



Solid Waste Management (670)

Reserve Balances	2018	2017	2016	2015
Non-Statutory Reserve	\$ 4,420,000	\$ 5,340,000	\$ 5,023,000	\$ 5,280,000
Statutory Closure Reserve	8,495,000	7,000,000	4,932,000	3,007,000
Closure/Post Closure Obligation	TBD	TBD	(7,428,000)	(7,013,000)



SWM (670) – 2018 Capital Budget

2017 Carry Forward Projects

- GVRDF Entrance Upgrade Phase 1 [Storm Water Diversion]
 - \$29,500 (Non-Stat Reserve)
- ASRDF Phase 1 Closure
 - \$25,000 (Closure Reserve)
- ASRDF Leachate Management Expansion Design
 - \$54,000 (Non-Stat Reserve)
- Multi-Site New Signage
 - \$35,000 (Non-Stat Reserve)



SWM (670) – 2018 Capital Budget

2018 Projects

- GVRDF Entrance Upgrade Phase 2
 - \$512,000 (Non-Stat Reserve)
- GVRDF Hydrants Connection
 - \$70,000 (Non-Stat Reserve)
- GVRDF Leachate Pond Seepage Mitigation
 - \$125,000 (Non-Stat Reserve)
- GVRDF Drywall & Roofing Bunkers
 - \$225,000 (Non-Stat Reserve)



SWM (670) – 2018 Capital Budget

2018 Projects

- GVRDF Gas Plant Upgrade
 - \$40,000 (Non-Stat Reserve)
- ASRDF Landfill Gas Mitigation Design
 - \$200,000 (Grant)
- GVRDF Trailer – office/lunchroom
 - \$50,000 (Non-Stat Reserve)
- Pottery Road Facility Creek Diversion
 - \$30,000 (Stat Closure Reserve)



SWM (670) – Studies

Completed 2017

- GVRDF, ASRDF, LRDF Design, Operating & Closure Plan Updates

Underway from 2017

- Solid Waste Management Plan Review
 - Estimated completion by July 2018
 - \$44,000 in operations budget



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Silver Star Transfer Station (679)

- Local Service Area tax requisition & user fees
- No change to tax requisition
- 2.75% increase in residential user fee
 - \$3.50 increase – \$127.50 to \$131.00
- Reserve – \$119k
- No debt – \$65k debt issue matured June 2016



679 - SILVER STAR TRANSFER STATION

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
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	(108,844)	(105,000)	(110,500)	(5,500)	5.2%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(6,060)	(1,814)	-	1,814	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(124,904)	(116,814)	(120,500)	(3,686)	3.2%
EXPENSES					
WAGES & BENEFITS	6,570	6,651	6,787	136	2.0%
OPERATING EXPENSES	109,187	110,163	113,397	3,234	2.9%
DEBT PAYMENTS	6,792	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,355	-	316	316	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	124,904	116,814	120,500	3,686	3.2%
NET	-	-	-	-	0.0%



EA Discretionary Grants (710)

- All 5 Electoral Areas
- Individualized tax requisition based on individual grant budget and unused balances from prior year
- \$24,248 total surplus
- No debt

Electoral Area	2018 Budget	Unused Balance	2018 Tax Requisition	2017 Tax Requisition
EA B	10,000	3,647	6,353	290
EA C	10,000	4,546	5,454	721
EA D	15,000	4,241	10,759	11,170
EA E	3,000	857	2,143	2,217
EA F	30,000	10,957	19,043	14,379



710 - DISCRETIONARY GRANTS

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(37,914)	(28,777)	(43,752)	(14,975)	52.0%
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	(30,085)	(39,223)	(24,248)	14,975	(38.2%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(67,999)	(68,000)	(68,000)	-	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	28,776	68,000	68,000	-	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	39,223	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	67,999	68,000	68,000	-	0.0%
NET	-	-	-	-	0.0%



Septage Facility (715)

- Parcel tax & user fees
- \$80,000 decrease in total parcel tax revenue
 - \$9 (28%) decrease – \$32 to \$23 per parcel
- Reserve balance
 - 2016 - \$869,000 actual
 - 2017 - \$1,029,000 projected
 - 2018 - \$960,000 budget
- Two 20-year debt issues for \$2,440,000 in 2005
 - Dec 31/18 - \$1,010,000 outstanding
- Capital - \$100k being carried forward

Jurisdiction	Parcel Tax Split
VERNON	13.8%
COLDSTREAM	16.0%
SPALLUMCHEEN	17.7%
EA B	11.7%
EA C	13.8%
EA D	11.2%
EA E	4.3%
EA F	11.5%



715 - SEPTAGE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(327,996)	(299,000)	(219,000)	80,000	(26.8%)
FEDERAL / PROVINCIAL GRANTS	(4,679)	(4,679)	(4,679)	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(349,249)	(311,993)	(367,654)	(55,661)	17.8%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(40,000)	(69,000)	(29,000)	72.5%
CAPITAL BORROWING	-	-	-	-	0.0%
	(681,924)	(655,672)	(660,333)	(4,661)	0.7%
EXPENSES					
WAGES & BENEFITS	8,037	8,158	8,370	212	2.6%
OPERATING EXPENSES	323,645	363,537	370,333	6,796	1.9%
DEBT PAYMENTS	184,139	183,507	181,630	(1,877)	(1.0%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	147,507	470	-	(470)	(100.0%)
CAPITAL EXPENDITURES	18,595	100,000	100,000	-	0.0%
	681,924	655,672	660,333	4,661	0.7%
NET	-	-	-	-	0.0%



Mabel Lake Sewer (722)

- User Fee increase \$8 (2.9%), from \$276 to \$284
- Increase in operating budget due to small one-time special projects, funded from reduction in transfer to reserve
- Reserve balance
 - 2016 - \$193,000 actual
 - 2017 - \$195,000 projected
 - 2018 - \$197,000 budget
- No debt



722 - MABEL LAKE SEWER

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
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	(106,812)	(52,100)	(54,760)	(2,660)	5.1%
TRANSFERS FROM RESERVES	-	(10,000)	(10,000)	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(106,812)	(62,100)	(64,760)	(2,660)	4.3%
EXPENSES					
WAGES & BENEFITS	15,474	15,651	15,994	343	2.2%
OPERATING EXPENSES	27,694	39,232	46,625	7,393	18.8%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	54,563	7,217	2,141	(5,076)	(70.3%)
CAPITAL EXPENDITURES	9,081	-	-	-	0.0%
	106,812	62,100	64,760	2,660	4.3%
NET	-	-	-	-	0.0%



Streetlights (751 to 758)

- 6 Local Service Area tax requisitions
- No change to tax requisition for 5 of 6 services
- 7.5% decrease in tax requisition for Silver Star Ridge
- PST reduction from 7% to 3.5% January 1/18 – saves \$1,200
- Silver Star Knoll (757) reserve – \$33k
- Silver Star Ridge (758) reserve – \$21k
- No debt



751 - STREET LIGHTS - ELECTORAL AREAS B & C NEIGHBOURHOODS

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(14,987)	(15,287)	(15,287)	-	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	(2,793)	(715)	(1,030)	(315)	44.1%
CAPITAL BORROWING	-	-	-	-	0.0%
	(17,780)	(16,002)	(16,317)	(315)	2.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	15,444	16,002	16,317	315	2.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,335	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	17,779	16,002	16,317	315	2.0%
NET	-	-	-	-	0.0%



752 -STREET LIGHTS - ELECTORAL AREAS B & C INTERSECTIONS

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(13,225)	(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	(175)	(80)	(195)	(115)	143.8%
CAPITAL BORROWING	-	-	-	-	0.0%
	(13,400)	(13,305)	(13,420)	(115)	0.9%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	12,854	13,305	13,420	115	0.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	546	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	13,400	13,305	13,420	115	0.9%
NET	-	-	-	-	0.0%



755 - STREET LIGHTS - RURAL LUMBY

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(5,240)	(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	(1,258)	(310)	(170)	140	(45.2%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,498)	(5,550)	(5,410)	140	(2.5%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	5,071	5,550	5,410	(140)	(2.5%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,427	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	6,498	5,550	5,410	(140)	(2.5%)
NET	-	-	-	-	0.0%



756 - STREET LIGHTS - GRINDROD

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(2,990)	(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	(2,640)	(610)	(620)	(10)	1.6%
CAPITAL BORROWING	-	-	-	-	0.0%
	(5,630)	(3,600)	(3,610)	(10)	0.3%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	3,455	3,600	3,610	10	0.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	2,175	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	5,630	3,600	3,610	10	0.3%
NET	-	-	-	-	0.0%



757 - STREET LIGHTS - SILVER STAR KNOLL

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(5,633)	(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	(611)	(410)	(440)	(30)	7.3%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,244)	(6,043)	(6,073)	(30)	0.5%
EXPENSES					
WAGES & BENEFITS	1,030	1,040	1,060	20	1.9%
OPERATING EXPENSES	3,713	5,003	5,013	10	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,501	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	6,244	6,043	6,073	30	0.5%
NET	-	-	-	-	0.0%



758 - STREET LIGHTS - SILVER STAR RIDGE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(4,290)	(4,290)	(3,970)	320	(7.5%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(367)	(150)	(150)	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(4,657)	(4,440)	(4,120)	320	(7.2%)
EXPENSES					
WAGES & BENEFITS	1,030	1,040	1,060	20	1.9%
OPERATING EXPENSES	1,894	3,400	3,060	(340)	(10.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,733	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	4,657	4,440	4,120	(320)	(7.2%)
NET	-	-	-	-	0.0%



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Starling Control (805)

- All 6 municipalities and 5 electoral areas
- No change to tax requisition
- \$25,000 grant to BC Grapegrowers Assoc.
- No reserve or debt

Jurisdiction	Tax Base Split
ARMSTRONG	4.5%
ENDERBY	2.3%
VERNON	53.2%
COLDSTREAM	13.4%
SPALLUMCHEEN	5.6%
LUMBY	1.6%
EA B	5.5%
EA C	5.8%
EA D	2.6%
EA E	0.8%
EA F	4.7%



805 - STARLING CONTROL

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(25,406)	(25,414)	(25,422)	(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	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(25,406)	(25,414)	(25,422)	(8)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	25,406	25,414	25,422	8	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	25,406	25,414	25,422	8	0.0%
NET	-	-	-	-	0.0%



Sterile Insect Release Program (810)

- No change to parcel tax on apple, pear, crabapple & quince orchards
 - \$139.26 per acre
 - \$163k total on 1,172 acres
 - RDNO is 13% of total SIR acreage

Jurisdiction	Acreage Parcel Tax
COLDSTREAM	\$ 61,375
VERNON	\$ 18,707
SPALL	\$ 19,470
EA B/C (LSA)	\$ 63,711

- No change to tax requisition
 - \$294k on land only

Jurisdiction	Tax Base Split
ARMSTRONG	5.1%
VERNON	64.4%
COLDSTREAM	16.6%
SPALL	5.3%
EA B/C (LSA)	8.6%

- No reserve or debt



810 - STERILE INSECT RELEASE PROGRAM

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(294,272)	(294,272)	(294,272)	-	0.0%
PARCEL TAXES	(150,277)	(162,259)	(163,263)	(1,004)	0.6%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(2,356)	(2,300)	(2,100)	200	(8.7%)
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(9,736)	(174)	(409)	(235)	135.1%
CAPITAL BORROWING	-	-	-	-	0.0%
	(456,640)	(459,005)	(460,044)	(1,039)	0.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	446,989	459,005	460,044	1,039	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	446,989	459,005	460,044	1,039	0.2%
NET	-	-	-	-	0.0%



Custom Transit (870)

- EA B (48.8%) & EA C (51.2%)
- 65% increase in tax requisition
- handyDART service contracted through City of Vernon to BC Transit
- New cost sharing MOU effective January 1, 2018
- Reserve to be used to phase-in cost impact 2018-2020
 - 2016 - \$38,000 actual
 - 2017 - \$49,000 projected
 - 2018 - \$24,000 budget
- No debt



870 - AREAS B & C HANDYDART

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(26,924)	(27,197)	(45,000)	(17,803)	65.5%
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	(37,143)	-	(24,741)	(24,741)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(64,067)	(27,197)	(69,741)	(42,544)	156.4%
EXPENSES					
WAGES & BENEFITS	312	318	1,845	1,527	480.2%
OPERATING EXPENSES	25,436	26,879	67,896	41,017	152.6%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	38,319	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	64,067	27,197	69,741	42,544	156.4%
NET	-	-	-	-	0.0%



Regional Transit (871)

- All 6 municipalities and 3 EAs
- No change to tax requisition
- Recent service review – new splits 2019
- Reserve balance
 - 2016 - \$335,000 actual
 - 2017 - \$320,000 projected
 - 2018 - \$320,000 budget
- No debt

Jurisdiction	% Split
ARMSTRONG	28.1%
ENDERBY	11.0%
VERNON	25.5%
COLDSTREAM	10.0%
SPALLUMCHEEN	7.8%
LUMBY	6.6%
EA B	4.5%
EA D	4.2%
EA F	2.3%



871 - REGIONAL TRANSIT

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(260,595)	(265,807)	(265,807)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,706)	(1,500)	(1,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(124,295)	(125,000)	(127,946)	(2,946)	2.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(5,096)	(2,666)	-	2,666	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(391,692)	(394,973)	(395,253)	(280)	0.1%
EXPENSES					
WAGES & BENEFITS	15,284	15,473	15,473	-	0.0%
OPERATING EXPENSES	370,024	379,500	379,780	280	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	6,385	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	391,692	394,973	395,253	280	0.1%
NET	-	-	-	-	0.0%



UBCO Connector (872)

- All 6 municipalities and 4 EAs
- 6% increase in tax requisition
- April 1 expansion – 29% increase in service hours
- Additional budget for ridership surveys
- Reserve balance
 - 2016 - \$259,000 actual
 - 2017 - \$382,000 projected
 - 2018 - \$380,000 budget
- No debt

Jurisdiction	% Split
ARMSTRONG	1.8%
ENDERBY	0.3%
VERNON	68.8%
COLDSTREAM	14.1%
SPALLUMCHEEN	1.7%
LUMBY	0.2%
EA B	6.1%
EA C	5.0%
EA D	2.0%
EA F	0.0%



872 - UBCO CONNECTOR

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(301,213)	(307,237)	(325,671)	(18,434)	6.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(2,488)	(2,000)	(2,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(93,931)	(117,000)	(139,135)	(22,135)	18.9%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	(2,000)	(2,000)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(397,632)	(426,237)	(468,806)	(42,569)	10.0%
EXPENSES					
WAGES & BENEFITS	22,009	19,123	23,353	4,230	22.1%
OPERATING EXPENSES	364,989	394,458	445,453	50,995	12.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	10,634	12,656	-	(12,656)	(100.0%)
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	397,632	426,237	468,806	42,569	10.0%
NET	-	-	-	-	0.0%



Emergency Telephone (911)

- All 6 municipalities & 5 electoral areas
- No change to tax requisition
- Reserve balance
 - 2016 - \$194,000 actual
 - 2017 - \$214,000 projected
 - 2018 - \$214,000 budget
- No debt

Jurisdiction	Tax Base Split
ARMSTRONG	4.5%
ENDERBY	2.3%
VERNON	53.2%
COLDSTREAM	13.4%
SPALLUMCHEEN	5.6%
LUMBY	1.6%
EA B	5.5%
EA C	5.8%
EA D	2.6%
EA E	0.8%
EA F	4.7%



911 - EMERGENCY TELEPHONE

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(159,611)	(159,611)	(159,611)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,163)	(1,200)	(1,000)	200	(16.7%)
FEES, CHARGES & OTHER INCOME	(3,307)	(870)	(1,766)	(896)	103.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(164,081)	(161,681)	(162,377)	(696)	0.4%
EXPENSES					
WAGES & BENEFITS	13,950	14,167	14,451	284	2.0%
OPERATING EXPENSES	128,358	147,514	147,926	412	0.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	21,773	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	164,081	161,681	162,377	696	0.4%
NET	-	-	-	-	0.0%



Fire Dispatch (913)

- All municipalities, except Vernon, plus Local Service Areas in EAs
- No change to tax requisition
- Reserve balance
 - 2016 - \$216,000 actual
 - 2017 - \$232,000 projected
 - 2018 - \$233,000 budget
- No debt

Jurisdiction	Tax Base Split
ARMSTRONG	11.6%
ENDERBY	6.1%
COLDSTREAM	32.0%
SPALLUMCHEEN	15.7%
LUMBY	4.8%
LSAs	29.8%



913 - FIRE DISPATCH

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
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	(176)	(200)	(150)	50	(25.0%)
FEES, CHARGES & OTHER INCOME	(3,963)	(1,000)	(1,000)	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(141,228)	(138,288)	(138,238)	50	(0.0%)
EXPENSES					
WAGES & BENEFITS	20,925	20,933	16,321	(4,612)	(22.0%)
OPERATING EXPENSES	108,192	113,736	120,415	6,679	5.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	12,110	3,619	1,502	(2,117)	(58.5%)
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	141,228	138,288	138,238	(50)	(0.0%)
NET	-	-	-	-	0.0%



Silver Star Water (950)

- User Fee increase \$13 (3%), from \$437 to \$450
 - 3% increase in metered rate, from \$1.72/m³ to \$1.77/m³
 - Vacant land – 2nd year of 3-year phase-in of Infrastructure Base Fee
- No tax requisition - eliminated in 2017
- Reserve balance
 - 2016 - \$543,000 actual
 - 2017 - \$623,000 projected
 - 2018 - \$623,000 budget
- 20-year debt issue for \$165,000 in 2001
 - Dec 31/18 - \$36k outstanding
 - Current rate 1.75%; matures June 2021



Silver Star Water (950)

2017 Completed Projects

- New access hatches at Mid T reservoir
- Snow fencing on Mid T treatment plant roof

2018 Projects

- Replace access hatch at the Paradise Reservoir (\$10k)
- Connect Well 3 to SCADA (\$40k)
- Corrosion strategy on DI Transmission Main from Vance to Paradise (\$80k)
- O&M: Update Watershed Protection Plan
- O&M: Filtration Exclusion Application



950 - SILVER STAR WATER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
REVENUE					
PROPERTY VALUE TAXES	(55,038)	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(351,632)	(387,584)	(424,896)	(37,312)	9.6%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(147,434)	-	147,434	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(406,670)	(535,018)	(424,896)	110,122	(20.6%)
EXPENSES					
WAGES & BENEFITS	61,177	61,879	63,234	1,355	2.2%
OPERATING EXPENSES	220,003	216,875	227,881	11,006	5.1%
DEBT PAYMENTS	13,664	13,264	13,781	517	3.9%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	106,918	-	-	-	0.0%
CAPITAL EXPENDITURES	4,908	243,000	120,000	(123,000)	(50.6%)
	406,670	535,018	424,896	(110,122)	(20.6%)
NET	-	-	-	-	0.0%



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Vance Creek Reservoir (951)

- Fully recovered from Silver Star Resort
- No tax requisition
- No reserve
- 30-year debt issue for \$7,200,000 in 2009
 - Dec 31/18 - \$5.8M outstanding
 - Current rate 4.13%



951 - VANCE CREEK RESERVOIR

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
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	(459,797)	(466,295)	(473,053)	(6,758)	1.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(459,797)	(466,295)	(473,053)	(6,758)	1.4%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	-	-	0.0%
DEBT PAYMENTS	459,797	466,295	473,053	6,758	1.4%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	459,797	466,295	473,053	6,758	1.4%
NET	-	-	-	-	0.0%



Mabel Lake Water (952)

- User Fee increase \$20 (5%), from \$404 to \$424
- Increase in operating budget due to MWP & UV Predesign (\$25k)
- Reserve balance
 - 2016 - \$441,000 actual
 - 2017 - \$419,000 projected
 - 2018 - \$369,000 budget
- No debt
- Capital includes Upper Reservoir improvements (\$40k) & Transfer Switch (\$20k)



952 - MABEL LAKE WATER

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	(10,000)	(10,000)	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(204,904)	(153,800)	(159,282)	(5,482)	3.6%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	-	(39,994)	(50,000)	(10,006)	25.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(204,904)	(193,794)	(219,282)	(25,488)	13.2%
EXPENSES					
WAGES & BENEFITS	21,138	21,384	21,851	467	2.2%
OPERATING EXPENSES	71,101	106,910	137,431	30,521	28.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	112,665	-	-	-	0.0%
CAPITAL EXPENDITURES	-	65,500	60,000	(5,500)	(8.4%)
	204,904	193,794	219,282	25,488	13.2%
NET	-	-	-	-	0.0%



Grindrod Water (955)

- User Fee increase \$18 (3%), from \$597 to \$615
- No change to parcel tax at \$730 per parcel (\$43k total)
- Reserve balance
 - 2016 - \$74,000 actual
 - 2017 - \$79,000 projected
 - 2018 - \$83,000 budget
- 20-year debt issue for \$131,000 matures Sept 2018
- Capital includes Intake Modifications (\$55k) & Replace PLC (\$35k)



955 - GRINDROD WATER

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
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	(79,094)	(80,305)	(80,649)	(344)	0.4%
TRANSFERS FROM RESERVES	-	(105,000)	(90,000)	15,000	(14.3%)
TRANSFERS FROM NON-STATUTORY RESERVES	-	(2,870)	-	2,870	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(122,094)	(231,175)	(213,649)	17,526	(7.6%)
EXPENSES					
WAGES & BENEFITS	12,982	13,134	13,421	287	2.2%
OPERATING EXPENSES	58,613	75,310	90,409	15,099	20.0%
DEBT PAYMENTS	22,068	22,731	16,103	(6,628)	(29.2%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	28,431	-	3,716	3,716	0.0%
CAPITAL EXPENDITURES	-	120,000	90,000	(30,000)	(25.0%)
	122,094	231,175	213,649	(17,526)	(7.6%)
NET	-	-	-	-	0.0%



Whitevale Water (957)

- User Fee increase \$40 (5%), from \$828 to \$868
- Reserve balance
 - 2016 - \$80,000 actual
 - 2017 - \$105,000 projected
 - 2018 - \$120,000 budget
- No debt; paid off in 2016
- Operating projects include new siding for pump house (\$5k)



957 - WHITEVALE WATER

	ACTUAL 2016	BUDGET 2017	FP 2018	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(4,957)	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(73,214)	(73,500)	(77,300)	(3,800)	5.2%
TRANSFERS FROM RESERVES	(83,000)	(80,000)	-	80,000	(100.0%)
TRANSFERS FROM NON-STATUTORY RESERVES	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(161,171)	(153,500)	(77,300)	76,200	(49.6%)
EXPENSES					
WAGES & BENEFITS	23,600	23,982	24,457	475	2.0%
OPERATING EXPENSES	24,276	36,382	37,871	1,489	4.1%
DEBT PAYMENTS	6,834	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	19,078	8,136	14,972	6,836	84.0%
CAPITAL EXPENDITURES	87,383	85,000	-	(85,000)	(100.0%)
	161,171	153,500	77,300	(76,200)	(49.6%)
NET	-	-	-	-	0.0%



Gunter Ellison Water (958)

- User Fee increase \$14 (2%), from \$700 to \$714
- Enderby bills metered consumption directly
- Reserve balance
 - 2016 - \$44,000 actual
 - 2017 - \$45,000 projected
 - 2018 - \$46,000 budget
- 20-year debt issue for \$64,000 in 2004
 - Dec 31/18 - \$26k outstanding
 - Current rate 2.4%; matures April 2024



958 - GUNTER ELLISON WATER

	ACTUAL	BUDGET	FP	VARIANCE	%
	2016	2017	2018		
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	(8,308)	(7,968)	(8,296)	(328)	4.1%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM NON-STATUTORY RESERVES	(452)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(8,760)	(7,968)	(8,296)	(328)	4.1%
EXPENSES					
WAGES & BENEFITS	734	743	759	16	2.2%
OPERATING EXPENSES	1,667	1,510	1,583	73	4.8%
DEBT PAYMENTS	4,846	5,012	5,186	174	3.5%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO NON-STATUTORY RESERVES	1,512	703	768	65	9.2%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	8,760	7,968	8,296	328	4.1%
NET	-	-	-	-	0.0%